

Terms and Definitions

Percentage Summary – Example 1

1. **MAC %**
This is the total of each reimbursable code.
2. **Non-MAC %**
This is the total of each non-reimbursable code.
3. **Allocated General Administration %**
This is the percentage for General Administration (Code 15). This percentage gets proportionally reallocated to all other MAC Codes for reimbursement purposes.
4. **Reallocated MAC %**
After the reallocation of General Administration (Code 15) this is all reimbursable codes added together. This figure represents the percentage of time that the claiming unit collectively is doing MAC reimbursable activities.
5. **Reallocated Non-MAC %**
After the reallocation of General Administration (Code 15) this is all of the non-reimbursable codes added together. This figure represents the percentage of time the claiming unit collectively is doing non-MAC reimbursable activities.
6. **Activity Codes**
These are the Medicaid Administrative Claiming (MAC) codes.
7. **Totals for Combined Weekly Hits**
Number of 15 minute increments for a specific code.
8. **Percentage**
This is the percentage of total hits (15 minute increments) for each specific code.

Claim Worksheet – Example 2 & 3

All costs are allocated to the Medicaid Administrative Claim worksheet based on the quarterly time study results which can be found on the percentage summary sheet.

1. Salary and Fringe

This is actual salaries and fringe benefits of personnel performing allowable Medicaid administrative activities obtained from payroll records for the claiming period.

2. Travel and Training

This is actual travel and training costs incurred by the time study participants during the time study quarter.

3. Other costs

This is actual other costs (office supplies, materials, etc.) incurred by the time study participants during the time study quarter.

4. Personal Service Contracts

All staff employed under a contract to be claimed will participate in the time study. This is actual costs for the contractual employees for the time study quarter.

5. Indirect Costs

Actual indirect costs are only included in the claim calculation for claiming entities that have a federally-approved indirect cost rate. Each rate is examined to determine if it is a restricted or unrestricted rate. The rate will be applied in compliance to the federally-approved indirect cost rate. The ODH MAC Unit will need to have a copy of the approval document for their records.

6. Federal Grants & Match

Because the Medicaid Administrative Claiming program represents a claim for federal reimbursement, any federal revenue directly or indirectly related to the Medicaid administrative functions and positions are excluded to avoid potential duplicate claiming for federally funded positions. Federal funds that the Ohio Department of Health awards to the local public health departments and expenditures from those funds are also excluded. Only expenses supported by appropriate state and local funding sources are included for reimbursement in the claim calculation.

The following are examples:

- All federal funds and any state/local matching funds are required by a federal grant.
- All state expenditures which have been previously matched by the federal government.
- State funds, which are required to be specifically targeted or earmarked for the delivery of non-MAC activities, must be used for the purpose for which they are targeted or earmarked and cannot be used to match other expenditures.

7. MAC Match

- Reimbursement from participating in MAC time study
- State General Revenue (GRF)
- Local (city/county) funds
- Fees
- Any non-federal money used for payroll
- Medicaid/Medicare reimbursement (same as MAC reimbursement)

8. Medicaid Eligible Rate (MER)

There are three rates:

- Non-Reimbursable Codes – MER is zero
- Non-Discounted MER – MER is 100%. There are two Codes (3 & 5) that only the Medicaid population is served, hence the MER is 100% and is a true 50 cents on the dollar reimbursement.
- Discounted MER – The county specific population based methodology is specific to the ages and gender of the population of Medicaid eligible served by the claiming unit as described in the claiming unit implementation plan (e.g. BCMH – Birth to 21). The specific age ranges and gender(s) of the population served by the claiming unit must be described. The claiming unit's Implementation plan must clearly state that the population served is limited to that particular demographic. If the claiming unit conducts a variety of programs that collectively serve all ages and genders, then the whole county population must be used in the calculation.

9. Time Study %

These are the time study week results taken from the percentage summary sheet for the specific quarter.

10. Federal Financial Participation (FFP)

That portion paid by the Federal government to states for their share of expenditures for providing Medicaid services, administering the Medicaid program, and certain other human service programs.

11. Reallocation Denominator

This is all of the percentages added together without the General Administration code. Another way to say this is 100% minus the General Administration Code. This is the denominator used to calculate the reallocated percentages.

12. Composite Rate

This figure is a combination of taking the reallocated MAC percentages for each of the MAC reimbursable codes (after General Administration is reallocated) times the Time Study % for each code. This computation is combined into one percentage.

13. Expenditures

This figure represents the Grand Total amount of Salary & Fringe, Travel & Training, Other Costs, Personal Service Contracts and Indirect costs for the time study quarter.

14. Calculation

This is the composite rate times the expenditure. This figure is compared to the MAC Match Total (#7 on claim worksheet) to assure that there is sufficient MAC Match to make the total claim. In Example 2, the MAC Financial Coordinator is certifying that \$34,789.56 of MAC Match is available.

15. Level of MAC Activities

The calculation figure explained above is the Level of MAC Activities that the Federal government will participate in reimbursement (e.g. prior to FFP of 50%). In Example 2, the level of MAC Activities is \$25,036. This is compared to and must be more than the MAC Match Total (#7 on claim worksheet) in order to gain full reimbursement.

16. Reimbursement Level

After applying the FFP, this is the total eligible reimbursement. If this figure is higher than the figure in Quarter Claim your claiming unit did not have sufficient amount of MAC Match to get the full amount of the claim (***see claim worksheet example 3 where we have less MAC Match (\$14,789.56) than the MAC Activities (\$25,036)***). The difference is substantially lower (\$5,123) than what the amount of the claim could have been (\$12,518) if there had been sufficient amount of MAC Match.

17. Personnel %

This is the percentage of MAC, non-MAC and reallocated time for the time study participants as a unit.

18. Comparison %

This is the MAC percentage of time after the reallocated time is calculated and is also the Reallocated MAC% on the Percentage Summary. Use this percentage for quarterly comparisons of MAC Reimbursable time by the claiming unit.