



***Financial Coordinator***  
Manual for the  
Medicaid Administrative  
Claiming (MAC)  
Time Study Application

**MAC Time-Study System**



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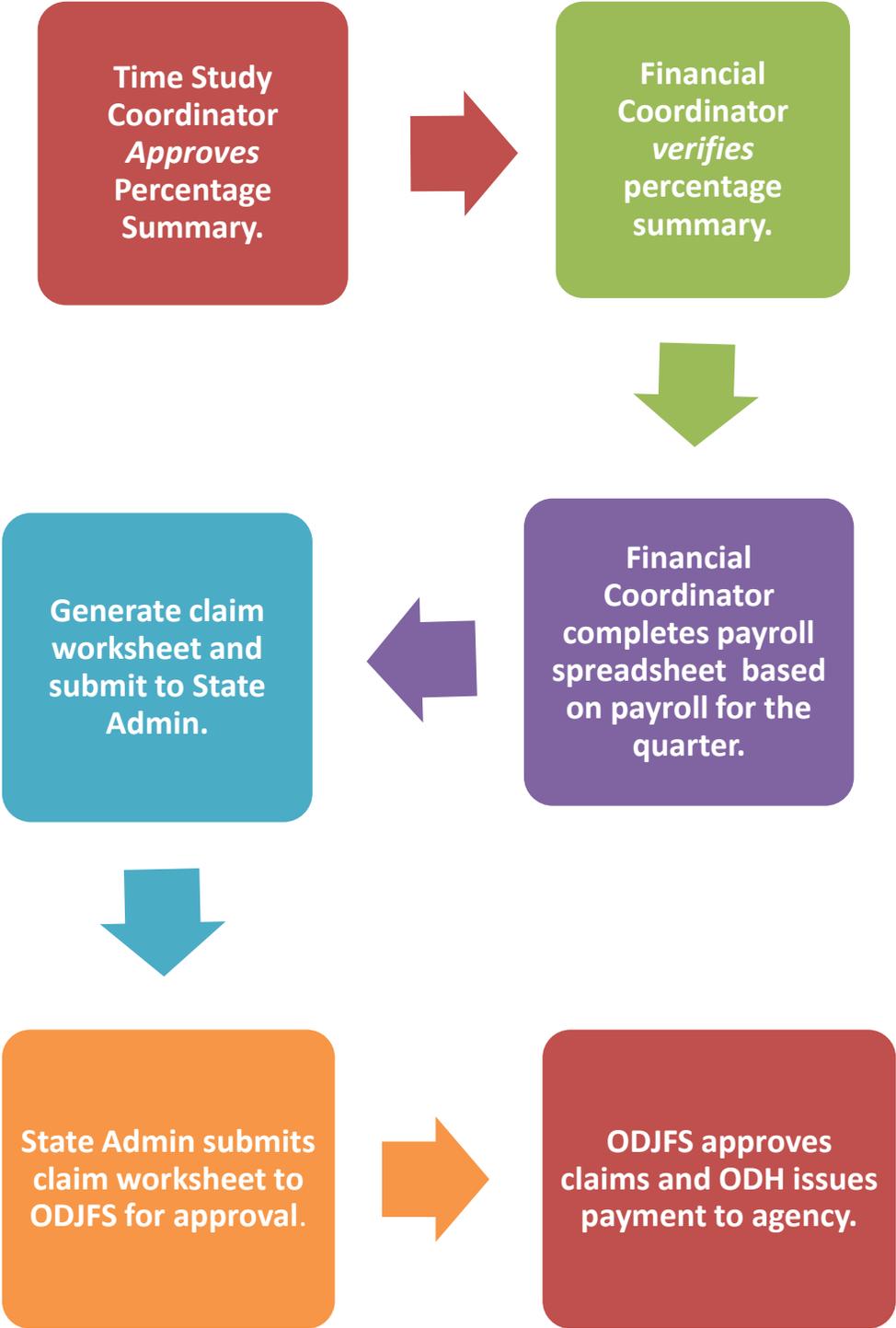
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# MAC Financial Coordinator Process



## ***How MAC Works***

- ODH/MAC Unit will notify the MAC Coordinators (listed on the Implementation Plan) of the time study dates.
- Time Study Coordinator (TSC) is responsible for adding, deleting and updating information regarding all Time Study Participants (TSP).
- Once the time study dates have been entered into the MAC Application the TSC will complete the roster and submit to the ODH State Admin to verify.
- TSC will notify the Time Study Participants one week prior to the start of time-study week. TSP's will not be able to enter information into the daily log sheets until the first day of the time study.
- TSC's have three (3) weeks from the last day of the time study to make sure all TSP's enter their information into the daily log sheets, certify their log sheets and submit to the TSC for approval.
- TSC's review the TSP daily log sheets and once daily log sheets are approved they are submitted into the percentage summary.
- Once the percentage summary is completed and approved by the TSC it will flow to the **Financial Coordinator** to complete the claim worksheet.
- **Financial Coordinator** verifies the percentage summary and completes the payroll summary spreadsheet.
- **Financial Coordinator** completes the claim worksheet in the MAC Application and submits to the State Admin.

# Implementation Plan - MAC Revenue Qualifier Listing

## *(Attachment A & B)*

Each Claiming Unit in the Agency has an implementation plan. The Implementation Plan has a section for funding used for payroll for the time study participants. When your agency is completing Section IX - MAC Revenue Qualifier Listing in the claiming unit implementation plan please consider all of the following questions prior to making your determination.

### 1. Naming of the funding source?

Keep it easily recognizable. Examples are: CFHS-State, CFHS-Federal, HMG-State, HMG-Federal, BCMH, Tax Revenue, Patient Fees, etc. An account can have multiple revenue sources and can be labeled accordingly. Our example below has an account called "Local Funds" that includes Local City/County Funds, Fees and Private Funds. Most federal funds require separate accounting, so it is highly recommended to have a separate funding source listed for each of your federal funds.

### 2. How would you classify the funding revenue?

**Federal funds and their related match** are to be identified to assure that an agency is not reimbursed twice for the same activity.

- ***Federal Funds and related match*** – Funds the agency receives directly or through another agency that are federal related (e.g., MCH Block Grant, TANF, Part C). Any revenue fund used to meet a match requirement of the federal grant also qualifies. For example: if local funds are used to meet a federal match requirement, funds are considered federal funds and related match.

**MAC Match – a source of revenue that can pay for MAC activities.**

- ***Medicaid, Medicare Reimbursement*** – Third party and or patient fee reimbursement is considered earned income and can be used as MAC Match. Funds the agency directly receives for reimbursement of direct patient care. This includes federal reimbursement (e.g., Title XIX, Title XX and Head Start). Time-study participants use Code 1 – Direct Patient Care for the actual time of service so MAC reimbursement is not gained. As a result there is no "double dipping."
- ***State General Revenue (GRF)*** – Funds allocated from the state tax revenue via the general revenue fund.
- ***Local (city/county) Funds*** – Funds allocated from locally generated revenue.

- **MAC Reimbursement** – The funds received from MAC. This source automatically qualifies as MAC Match as it is earned income.
- **Fees** – Funds that are a fee for service basis that can be used for MAC activities. If fee cannot be used for MAC activities, then treat as federal funds and related match.

**Other** – Any other source uncategorized. Please provide detailed explanation.

- **Private Funds** – Funds awarded from private foundations, individuals grants can be used for reimbursement.
- **Donated Funds** - Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. **Note:** Non-cash donations cannot be used for MAC activities and anyone using donated funds cannot be time-studied. Use of non-cash donations and the services they cover are not allowed; contact your ODH MAC representative for more details.

**3. *Make sure that the source of funding allows MAC activities to be claimed.***

You may need to contact the source provider (e.g., grantee, state agency) to make sure the source does allow MAC activities to be funded. If MAC activities are not allowed, then the source should be treated as if it is another federal fund.

**4. *Is the source used as a match to a federal or state source?***

You may need to contact the source provider (e.g., grantee, state agency) for clarification.

**5. *Does this funding source have other federal funding relationships?***

If the description in question 3 indicates the funds are to be used only for non-MAC activities, then the source of funds is to be treated as if they are “federal and related match.” If the answer to question 4 is “yes,” then the source of funds is to be treated as “federal and related match.” If the answer to question 5 is “yes,” then depending on the relationship, the funds are to be treated as “federal and related match.”

**Note:** *If you need help to clarify the funding revenue you may need to call the funding agency.*

# MAC Claiming Process

The Financial Coordinator is responsible for submitting the claim worksheet to the State Admin. The MAC claim is based on **actual payroll paid** during the time study quarter so preparing the claim worksheet cannot begin until the end of the quarter.

Prior to completing the MAC claim worksheet, the following items are needed:

- **The Claiming Unit's MAC Implementation Plan.** This plan includes a listing of your agency positions that the ODH/MAC Unit have approved to participate in the time study. A copy of position descriptions and a table of organization (TO) should be kept with the plan for audit purposes.
- **The quarter's Medical Eligibility Rate (MER)** is already documented in your implementation plan and on your claim worksheet in the MAC Application. ODH MAC Unit updates and distributes the MER annually based on the State Fiscal Year.
- **The quarter's payroll data** is based on **actual** payroll expenditures for the entire quarter. Use standard local reporting methods when generating this information. The costs for each person must be separated by each source of funds and those funds need to match the funds listed on the MAC Qualifier sheet in your claiming unit implementation plan.
- **The quarter's time-study results** for all participants in the claiming unit will appear on the time study percentage summary sheet which has been approved by the Time Study Coordinator (TSC). The task to "Verify Percentage Summary" will appear in your "ToDo" List. Once the Financial Coordinator verifies the percentage summary the time study percentages will populate into the claim worksheet.
- **The Claim Worksheet** can be completed in the MAC Application once the percentage summary has been verified and the payroll spreadsheet is completed. It will then be submitted to the State Admin to verify and submit for payment. The payroll backup spreadsheet is emailed to the State Admin.

# Review of Supporting Documents

The first step is to compare the MAC Implementation Plan's position list to the percentage summary sheet and the sources of funding. Keep in mind that MAC funds positions, not people. Compare names to titles. If a person changed positions, then make sure the time-study results and costs are associated with the correct position.

Before the **Time Study Coordinator** approves the percentage summary they will check the following:

- Make sure that only positions in the plan participated in the time study. If a position not listed in the plan participated in the time study their results are removed.
- If a position is in the plan but did not take the online time-study training and/or participate in the time study, then they need to be marked as "invalid" on the roster and none of their payroll will be included in the claim worksheet.

Before the **Financial Coordinator** verifies the percentage summary and completes the payroll spreadsheet they will check the following:

- If a position is in the plan but was on paid leave (vacation, sick, maternity or disability) during the time-study week, the costs are to remain. They will use Code 15-A and their costs end up being allocated upon the appropriate time-study results.
- If a position is in the plan, but on leave which is predetermined by a contractual agreement (i.e., school nurses agreeing to work nine months a year and being paid over 12 months for a summer leave), the Time Study Coordinator will have marked them as SL (Summer Leave) on the roster. The costs are to remain and their costs end up being allocated upon the average of the previous three time-study periods. If that position did not time study in the previous three time-study periods they need to be marked as invalid.
- If a position is funded 100% with federal funds and related match revenue, then the costs are not included and their time-study results are removed. The Financial Coordinator will need to notify the Time Study Coordinator that the individual is not eligible to MAC time study.

- Funds listed in the implementation plan (MAC Revenue Qualifier Listing) match the funds used in the payroll for the quarter. If funding sources have changed send the MAC Unit a revised Revenue Qualifier sheet noting the changes.
- Costs of positions can be claimed without a time study are approvable under the following circumstances:
  - A position is filled after the time study week
  - A position goes vacant (new job, retirement, etc.) prior to time-study week

**NOTE:** You will be claiming more positions than time-studying. Please note on your Payroll Detail Worksheets why (e.g. position hired after time-study week) as a way to reconcile.

# Percentage Summary

As the Time Study Coordinator (TSC) approves the Time Study Participants (TSP) daily log sheets the results are populated into the Percentage Summary. Once all results have been populated the TSC approves the percentage summary sheet. This sheet will then appear in the Financial Coordinator’s ToDo List to “verify.” This allows the Financial Coordinator to review that everyone who time studied is allowed to do so based on their payroll. If they are 100% federally funded they cannot participate.

## Marking Time Study Participant as Invalid

If there is a TSP that is not eligible to participate in the time study due to funding used for payroll the Financial Coordinator can mark them as “IV-invalid” and this will remove them from the time study for the current quarter. Their results will be deleted from the percentage summary.

To invalidate a TSP the Financial Coordinator must click on roster in the percentage summary screen.

**Time Study Percentage Summary**

**Summary**

Time Study : 4Q SFY13 Agency : Ohio Dept. of Health Claiming Unit : MAC Unit

Time Study Week : Sunday, June 2, 2013 through Saturday, June 8, 2013

MAC : 85.05% Non-MAC : 0.00% Allocated General Adm. : 14.95%

Participants : 0 Reallocated MAC : 100.00% Reallocated Non-MAC : 0.00%

Total Reallocated To

---

**Participants**

Codes :	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Total
Hits :	0	0	271	0	2	0	0	0	0	0	0	0	0	0	48	0	321
% :	0.00%	0.00%	84.42%	0.00%	0.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14.95%	0.00%	100.00%

IV	SL	Name	Position Title	Hrs	Subgroup	1	2	3	4	5	6	7	8	9	10
<input type="checkbox"/>	<input type="checkbox"/>	Kim Dick	State Admin	40		0	0	116	0	0	0	0	0	0	0

Once you are in the roster click on the TSP name in the participant list. The participants name will appear in the top right hand corner of the roster.

### Roster Of Time Study Participants

**Time Study and Implementation Plan Profile**

Agency : Ohio Dept. of Health      Claiming Unit : MAC Unit

Time Study ID : 4Q SFY13      Approved Date : 05/20/2013

LocAdmin-ADC : Kim Dick      Agency/Department Coordinator

LocAdmin-TSC : Kim Dick      Time Study Coordinator

LocFin : Kim Dick      Financial Coordinator

Participants Added : 2      Total Allowed : 2

Participant : Kim Dick

Scheduled Hrs :

Summer Leave :

Invalid :

Subgroup :

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**Participants**

IV	SL	Name	Position Title	Phone Number	Ext.	Hrs	Email Address
<input type="checkbox"/>	<input type="checkbox"/>	Kim Dick	State Admin	(614) 644-7236		40	Kimberly.Dick@odh.ohio.gov

Click on the "Edit" button and it will allow you to checkmark the Invalid box.

### Roster Of Time Study Participants

Unit  
/2013  
Coordinator

Participant : Kim Dick

Scheduled Hrs :

Summer Leave :

Invalid :

Subgroup :

Once the box has been checkmarked then you can click on the save button. This will remove the TSP's time study results from the percentage summary.

Participant : Kim Dick

Scheduled Hrs :

Summer Leave :

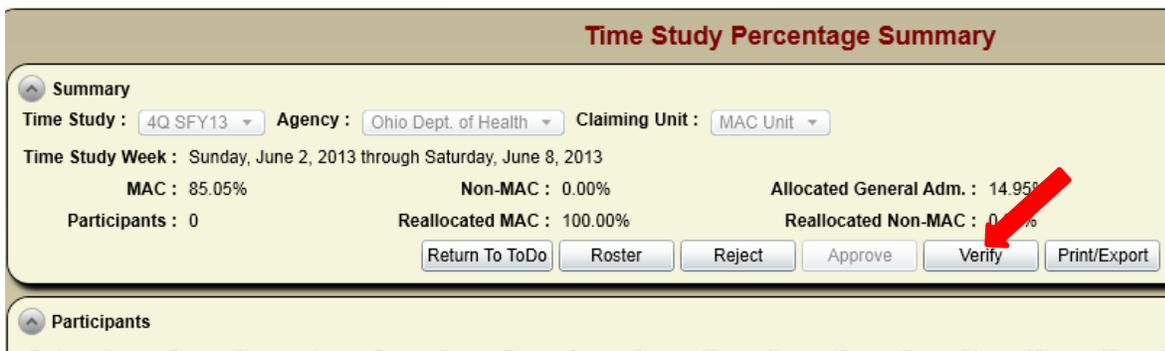
Invalid :

Subgroup :

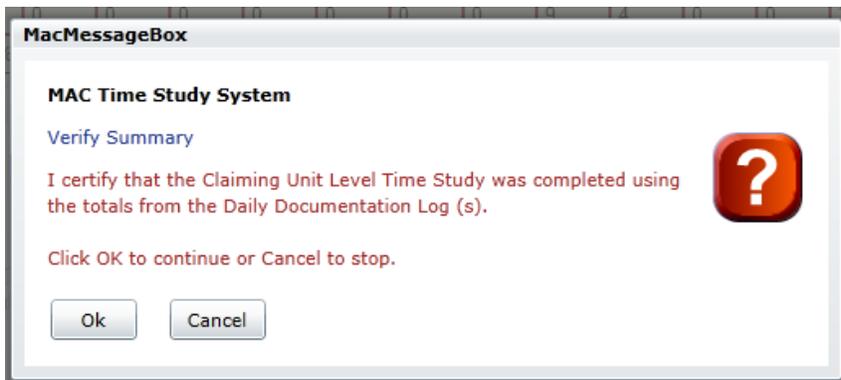
The percentage summary should now be ready to “verify” and you can click on the percentage summary button on the top left side of the roster.



Goes back to the Time Study Percentage Summary screen and you can click on the “Verify” button.



The following message will appear and click ok. This will populate the percentage summary results into the claim worksheet. The payroll information can now be entered into the claim worksheet.



# Payroll Spreadsheet

## (Attachment C)

Please note that the following “**examples**” are to help explain concepts and each local agency will be unique. Many local agencies have funding in one account. As long as the federal portion of that account is separated on the MAC claim, that is all that is needed. You may not have sources in separate accounts. For example, you may have local funds combined with MAC funds. If so, then separate columns for those sources are not needed. The following details help to assure the separation between **federal** and **non-federal** is allocated correctly to assure that double-dipping does not occur.

### Preparation of the Payroll Detail worksheet

Allocating between federal and non-federal funds is a must. The worksheet for allocating sources of funds is to help make that separation clear. The blue, yellow, green and orange colored cells have formulas in them. It is advisable to maintain this color scheme as an aid to viewing and entering numbers. Once set up locally to reflect actual local needs; then you know that you should only have to update “white” cells from quarter to quarter.

Leaving at least one column blank for future needs is highly recommended. Generating new sources of funds happens all the time and is encouraged. **Seasonal funding** should be considered when developing the spreadsheet. Go ahead and add anticipated sources. Then you do not need to add later.

If rows/columns are added or deleted you must assure that the integrity of the original formula(s) is maintained. The rest of this section will explain the integrity of the original formulas. Certain formulas results are double-underlined to emphasis the need to balance.

### Allocation of Sources of Funds

**Actual costs** (not budgeted or estimated amounts) are to be used for the Wages and Fringe. Figures should be supported with by regular payroll records for the agency. Using fringe rates is acceptable as long as the rate is the final rate applied for calculation of the fringe’s actual cost. Fringe rates used are to be the same rates applied for all sources of funds.

Since positions and not people are funded, you could have two names within one quarter for the same position with only one of the two names will have time studied. Please label in such a way as to clearly indicate the association of the two names being one position. Otherwise, if we see 10 people time studied yet there are 11 names on the detail we may question you to help assure claiming accuracy.

It is acknowledged that sometimes new sources of funds are used during a quarter that was not anticipated. The proper use of these new sources of funds is encouraged. If a new source is identified while making the claim, do the research needed in order to properly classify the source of funds. If you are unsure of the source of funding, you may have to call the funding agency to confirm source of funding. If in doubt, consider the source federally funded.

The primary way to help determine if a source of funds is Federal Grants and Match is that all federal grants have a Code of Federal Domestic Assistance Number (CFDA #) associated with it. If an award has that number, then it is most likely using federal funding. **Please note that earned income (e.g. MAC funds has CFDA# 93.778) have CFDA numbers, but are not considered federal funds for MAC reimbursement purposes.** Some awards are split between two sources, federal and non-federal. Most LPHDs do not split the use of a grant between two different accounts. One perfectly acceptable methodology is to use the percentage relationship between two sources of funds within one award as a split.

Excel formulas can be used to allocate funds. For example, let's take Employee #5 who's Salary and Fringe Cost ended up being \$19,062.60. Your payroll records indicate that four account codes are used to pay that salary, CFHS, PHI, Medicaid/3<sup>rd</sup> party reimbursement and local funds. Further research documents that the CFHS award is split 53% Federal and 47% non-Federal funds. The amount of time or costs allocated to the CFHS source is 37% for this employee. The PHI grant supports 40% of the position. You also know that sources of funds often do not completely pay for an employee's total cost and it takes local funding to help meet payroll. Please note the formulas used supports the example described.

Using the knowledge from above, Employee #5 has a formula built to allocate the two CFHS columns. Employee #5 is 37% paid from the CFHS grant and that grant is 53% Federal funds and 47% Non-federal funds. To help you remember the % split for CFHS you can place the appropriate % split under each labeled column in cells C7 and I7 (e.g. 53% for CFHS Federal and 47% for CFHS State).

The formulas are as follows:

$$C12 = B12 * 37\% * 53\%$$

$$I12 = B12 * 37\% * 47\%$$

**100%** the final two figures MUST add to 100%.

The above formulas are translated to read that the Wages and Fringe is being paid 37% of the time from CFHS account and that account is further split 53% federal and 47% non-federal. Since the PHI Grant is paying for 40% of Employee #5 wages the formula for E12 is:  $B12 \times 40\%$ . The amount allocated for 3<sup>rd</sup> party reimbursement is \$1,000. No formula's needed. Local funds often will pay for the balance of funds. The formula reflects this: B12-C12-E12-I12-L12.

### **Federal Grants and Match Total Balancing**

Column H Rows 8 -18 and Row 19 (yellow) are simple sum formulas that are adding figures across and down. The formulas in cells H19 and G20 (yellow) total the sum formulas are double-underlined to emphasis that they must be in balance. As long as each sum formulas are in balance, the answer to the yellow cell formula of H19 can be used to place in the claim.

### **Confirming a time study participant is not paid 100% from Federal Funds**

To confirm that someone is not 100% federally funded, there must be a figure in the Total MAC Match (green) column.

### **MAC MATCH (non-Federal) Total Balancing**

Column N Rows 8 -18 and Row 19 (green) are simple sum formulas that are adding figures across and down. The formulas in cells N19 and M20 (green) total the sum formulas are double-underlined to emphasis that they must be in balance. As long as each sum formulas are in balance, the answer to the green cell formula of N19 can be used to place in the claim.

### **Balancing of Wages and Fringe Costs to the Allocation of Source of funds Sections**

The O column adds together the yellow and green figures (to make orange) to be reported on the claim; it is double-underlined to emphasis that it should balance back to the B column. Column P (blue) should always be zero. This column subtracts the combined Federal and MAC Match (orange) from the Total Wages and Fringe (blue) and the total of "0" confirms the two are balanced.

### **Preparation of the Non-Payroll Detail worksheet**

All details for the non-payroll worksheet can be on one worksheet as long and it is clearly separated by the claiming headings (Travel and Training, Other Costs, Personnel Service Contracts, Indirect Costs).

Breaking the costs into Federal and the MAC Match sources of funds is required. If no federal funds are used, then clearly note on the worksheet that no federal funds are used to make the claim.

The yellow, green, and orange colored cells have formulas in them. It is advisable to maintain this color scheme as an aid to viewing and entering numbers. Once set up locally to reflect actual local needs; then you know that you should only have to update "white" cells from quarter to quarter.

# Generating the Claim Worksheet

This is where the **actual costs totals** are entered. Costs are to be segregated by MAC Match and Related Match. The determination of revenue classifications is determined by the MAC Revenue Qualifier Listing in the Implementation Plan.

The line items listed below are to be completed, all others are calculated. Round all figures to the nearest whole dollar.

- **Salary and Fringe** – actual costs for this category are to be entered. The supporting documentation of the actual costs is to be detailed in the Payroll Worksheet.
- **Travel and Training** - actual costs for this category are to be entered. The supporting documentation of the actual costs is to be detailed in the Non-payroll Worksheet.
- **Other Costs** – actual costs for this category are to be entered. The supporting documentation of the actual costs is to be detailed in the Non-payroll Worksheet. This category includes all costs that are not included in other line items. It is required that an itemized listing of the **Other Costs** be provided in the **Non-payroll Worksheet**. **Other Costs** listed must be completely allocable to the specific claiming unit staff. **Supply Costs**, at a broader level (e.g. bureau, division or program area level) cannot be included.
- **Personal Service Contracts** – actual costs for this category are to be entered. The supporting documentation of the actual costs is to be detailed in the Non-payroll Worksheet. Contracts and invoices must clearly distinguish MAC-reimbursable activities along with all other activities. All contracts with or on behalf of personnel must time study. Include any supporting documentation of cost in the Non-payroll worksheet.
- **Indirect Cost** - actual costs for this category are to be entered. The supporting documentation of the actual costs is to be detailed in the Non-payroll Worksheet. Complete this only if a federally approved indirect cost rate already exists. The Indirect Cost rate must also be explained in the MAC Implementation Plan. A copy of the approval notice, along with the approved rate, is the source document. Apply the rate to the Salary and Fringe figures.

Once the Financial Coordinator verifies the percentage summary the “Generate Claim Worksheet” appears on the ToDo list.

ToDo List Table

Claiming Unit	Task	Description
MAC Unit	Generate Claim Worksheet	Claiming Process

Click on that item and select “Claim Worksheet”.

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Description	Start Date	Due Date
Claiming Process	08/01/2013	08/03/2013

Once the Financial Coordinator verifies the percentage summary the percentages are populated into the claim worksheet. Click “Edit” and you can begin to fill in the cost category fields. Make sure to keep Federal Grants and Match separate from MAC Match.

**CLAIM WORKSHEET**

Time Study : 4Q SFY13 Agency : Ohio Dept. of Health Claiming Unit : MAC Unit  
 Tax ID : 31-1334820 Preparer : Phone Number : Claiming Date : 01/01/1800

SOURCE DESCRIPTION	SALARY AND FRINGE	TRAVEL AND TRAINING	OTHER COSTS	PERSONAL SERVICE CONTRACTS	INDIRECT COST	TOTALS
FEDERAL GRANTS AND MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAC MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

MER % : 100.00%      QUARTER CLAIM : \$0.00      PRIOR PERIOD ADJUSTMENT : \$0.00      TOTAL CLAIM : \$0.00

TIME STUDY ACTIVITIES	Code	MER	TIME STUDY	FFP
DIRECT PATIENT CARE	1	0.00%	0.00%	0.00%
NON-MEDICAID OTHER PROGRAM AND SOCIAL SERVICE ACTIVITIES	2	0.00%	0.00%	0.00%
MEDICAID OUTREACH (NOT DISCOUNTED)	3	100.00%	0.00%	0.00%

**CLAIM WORKSHEET**

Time Study : 4Q SFY13 Agency : Ohio Dept. of Health Claiming Unit : MAC Unit  
 Tax ID : 31-1334820 Preparer : Phone Number : Claiming Date : 01/01/1800

SOURCE DESCRIPTION	SALARY AND FRINGE	TRAVEL AND TRAINING	OTHER COSTS	PERSONAL SERVICE CONTRACTS	INDIRECT COST	TOTALS
FEDERAL GRANTS AND MATCH	0.00	0.00	0.00	0.00	0.00	\$0.00
MAC MATCH	0.00	0.00	0.00	0.00	0.00	\$0.00
<b>GRAND TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

MER % : 100.00

QUARTER CLAIM : \$0.00 PRIOR PERIOD ADJUSTMENT : 0.00 TOTAL CLAIM : \$0.00

Save Cancel Print/Export

Check the MER% rate to make sure it's correct. Enter all appropriate salary and matching information into the claim worksheet then click "Save."

**CLAIM WORKSHEET**

Time Study : 4Q SFY13 Agency : Ohio Dept. of Health Claiming Unit : MAC Unit  
 Tax ID : 31-1334820 Preparer : Kim Dick Phone Number : (614) 644-7236 Claiming Date : 08/01/2013

SOURCE DESCRIPTION	SALARY AND FRINGE	TRAVEL AND TRAINING	OTHER COSTS	PERSONAL SERVICE CONTRACTS	INDIRECT COST	TOTALS
FEDERAL GRANTS AND MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAC MATCH	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00
<b>GRAND TOTAL</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>

MER % : 100.00%

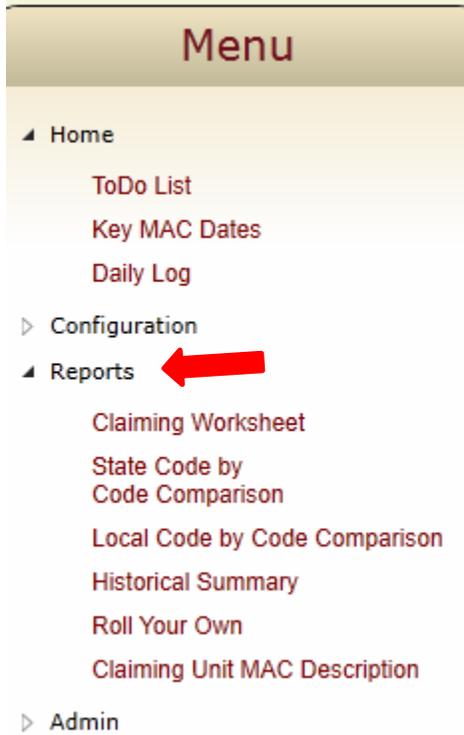
QUARTER CLAIM : \$2,250.00 PRIOR PERIOD ADJUSTMENT : \$0.00 TOTAL CLAIM : \$2,250.00

Return To ToDo Roster Edit Reject Approve Verify Print/Export

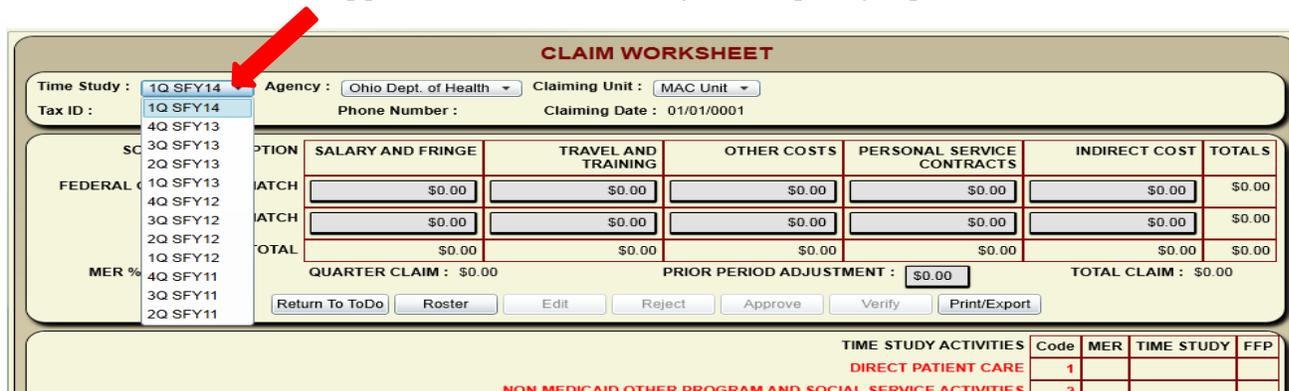
Once saved, the Financial Coordinator can approve the claim worksheet and it's submitted to the State Admin/ODH MAC Unit for approval. The State Admin can verify claim for payment or reject back to the Financial Coordinator for editing. The payroll Excel spreadsheet will need to be emailed to the MAC Unit.

# Reports

In the Reports section there are various reports available for your use.



Claim Worksheets can be viewed or printed from this area. The following screen will appear and the most current quarter will be at the top of the list. Click on the quarter you want to view and it will appear. From this screen you can print/export.



The Statewide Code by Code Comparison Report will give you results based on Study Criteria.

**Statewide Code By Code Comparison Report**

**Report Selection**

Time Study : 3Q SFY13 Study Criteria : Birth to under 21

## Statewide Code by Code Comparison Report

3Q SFY13 ( January through March 2013 )

	17 Claiming Units Cumulative Average	Ohio Dept. of Health / Bureau of Children with Medical Handicaps / Birth to under 21	Cincinnati City Health Department / School & Adolescent Health / Birth to under 21	Public Health Dayton and Montgomery County / Outreach to Special Populations / Birth to under 21	Franklin County Public Health / Children's Health / Birth to under 21	Summit County Health District / BCMH/Child Health / Birth to under 21	Union County General Health District / Early Intervention / Birth to under 21
<b>Number Participants</b>	9.82	51	45	14	9	5	2
<b>MAC Reimbursement</b>	15.49 %	26.50 %	18.54 %	22.03 %	20.41 %	19.59 %	15.72 %
<b>Mac</b>	49.60 %	56.06 %	53.86 %	44.75 %	46.49 %	67.71 %	41.95 %
<b>Non Mac</b>	16.66 %	2.49 %	16.37 %	6.20 %	11.13 %	1.57 %	1.82 %
<b>General Administration</b>	33.74 %	41.46 %	29.77 %	49.04 %	42.38 %	30.71 %	56.23 %
<b>Total</b>	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
<b>Reallocated MAC</b>	75.54 %	95.75 %	76.69 %	87.83 %	80.69 %	97.73 %	95.83 %
<b>Reallocated Non-MAC</b>	24.46 %	4.25 %	23.31 %	12.17 %	19.31 %	2.27 %	4.17 %

The Local Code by Code Comparison Report is specific to your agency/claiming unit. When it comes up you have the option of choosing the claiming unit if you have more than one. Click on “Run report” at the bottom of the screen.

## Local Code by Code Comparison Report

Agency

ClaimingUnit

It will break down the quarters and coding used each quarter.

## Local Code By Code Comparison Report

Agency: Ohio Dept. of Health  
Claiming Unit: MAC Unit

<b>SUMMARY</b>		3Q SFY13	2Q SFY13	1Q SFY13	2Q SFY12	1Q SFY12	3Q SFY11
Quarter		Jan - Mar 2013	Oct - Dec 2012	July - Sept 2012	Oct - Dec 2011	July - Sept 2011	Jan - Mar 2011
Time-Study Week		2/13 thru 2/19	11/10 thru 11/16	8/3 thru 8/9	12/4 thru 12/10	7/17 thru 7/23	2/20 thru 2/26
Cumulative Average		%	%	%	%	%	%
<b>MAC Code Type</b>							
	MAC	79.71 %	75.93 %	68.92 %	96.88 %	90.91 %	89.88 %
	NonMAC	0.17 %	0.00 %	0.00 %	0.00 %	9.09 %	0.00 %
	Admin	20.12 %	24.07 %	31.08 %	3.13 %	0.00 %	10.12 %
	<b>Total</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>
	Reallocated MAC	99.78 %	100.00 %	100.00 %	100.00 %	90.91 %	100.00 %
	Reallocated NonMAC	0.22 %	0.00 %	0.00 %	0.00 %	9.09 %	0.00 %
	<b>Total</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>
<b>CODE BY CODE ANALYSIS</b>		3Q SFY13	2Q SFY13	1Q SFY13	2Q SFY12	1Q SFY12	3Q SFY11
Quarter		Jan - Mar 2013	Oct - Dec 2012	July - Sept 2012	Oct - Dec 2011	July - Sept 2011	Jan - Mar 2011
Time-Study Week		2/13 thru 2/19	11/10 thru 11/16	8/3 thru 8/9	12/4 thru 12/10	7/17 thru 7/23	2/20 thru 2/26
Cumulative Average		%	%	%	%	%	%
	<b>Activity Codes</b>						
3	Medicaid Outreach	66.93 %	67.28 %	32.00 %	96.88 %	90.91 %	89.88 %
5	Facilitating Medicaid Eligibility Determinations	12.78 %	8.64 %	36.92 %	0.00 %	0.00 %	0.00 %
15	Concave Administration	20.12 %	24.07 %	31.08 %	3.13 %	0.00 %	10.12 %

# **Terms and Definitions**

## **(Attachment D)**

These are terms and definitions for different fields on the percentage summary and claim worksheet. Gives detail on what is used for calculating percentages you see on both reports.

## **The Audit File Checklist**

The list below is what needs to be kept on file for audit purposes:

- Copy of approved Memorandum of Agreement (MOA) with ODH to participate in MAC.
- Agency Table of Organization
- Copy of approval letter for the federally approved indirect cost rate agreement
- Position Descriptions that participate in the time study.
- Time cards, sign-in sign-out or payroll records that support staff time included in the claim
- Signed Copies of any Contracts used in claiming
- Supporting documentation (e.g., vouchers, cancelled checks) for all reported expenditures.

## **Reporting of MAC on S.E.F.A.**

Per policy issuance #3, MAC revenue is to be reported using CFDA # 93.778 on the Schedule of Expenditures of Federal Awards (S.E.F.A.)

## **MAC Website address:**

[www.odh.ohio.gov/about/finmgmt/whatismac.aspx](http://www.odh.ohio.gov/about/finmgmt/whatismac.aspx)