

MEDICAID ANNUAL COST REPORT

SALARY CALCULATIONS USING SEQUEL QUERIES

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WVEIS Winter Conference

December 2, 2015

Example Medicaid Sequel Query - X27 (Transportation)

Note: This new query will include anyone charged to the X27 program function code for the transportation section of the annual cost report.

Employee	Last Name	First Name	Middle Name	SALARY	BENEFIT	FEDERAL	Account Code	Current Hire Date
Example 1	SMITH	JOHN	D	17166.30	3091.72	.00	227	1/11/15
Example 2	DOE	JANE	L	10325.17	.00	.00	127	96/08/12

Medicaid Cost Report Instructions - Query 1

- Step 1 Run Sequel Query
- Step 2 Copy and Paste data from Sequel Query into row 10 and beyond in columns A-I of the Calculation Spreadsheet tab of the "Medicaid Annual Cost Report - Query 1" file.
- Step 3 In Row 4, count how many contract days for a standard 200 day contract term were in each quarter and enter the amount per quarter in cells C4, D4, E4, and F4.
- Step 4 Export the salary input information from the PCG website.
- Step 5 Make sure that both the Sequel Query and PCG Export file are sorted so that the employees are in the same order.
- Step 6 The PCG export file contains a list of which quarters each individual was included on the RMTS roster and therefore eligible to include costs on the cost report. That data is in columns D-G of the export file. Note that for the Jul-Sep quarter, PCG has indicated you cannot rely on their indication of whether an individual participated. Copy and paste the data from Columns D-G for each employee from the PCG export file into columns K-N of the Calculation Spreadsheet.
- Step 7 For the July-Sept quarter, change all employees to a Yes. LEAs are permitted to claim employees for that quarter even though no RMTS roster was submitted under the assumption that if they were included on the roster for any other quarter, they can be counted for July - Sept. However, using the employee hire date as a reference, make any manual changes to the July - Sept quarter for employees who were either not hired by the beginning of the quarter or who were not performing Medicaid-eligible services during that quarter (ex: mid-year job change). In the Calculation Spreadsheet only, change the Yes to a No. **DO NOT CHANGE THE PCG EXPORT FILE!**
- Step 8 In the Calculation Spreadsheet, for employees with a contract term other than 200 days, manually adjust the Number of Days Worked for the applicable quarters in columns P-S. You will easily be able to tell which employees have a different contract term because those cells will display "Not 200 Days" in those columns until the county enters the correct number of days.
- Step 9 Once each employee has the correct RMTS participation quarters and contract term quarterly spread, the spreadsheet will spread the salary and benefit amounts across the quarters proportionately for only those quarters in which the employee is listed as being on the RMTS roster.
- Step 10 The amounts in the yellow columns - Z, AF, and AL - are the amounts to be included on the annual cost report as the salary, benefit, and federal amounts. Those amounts can be copied and pasted into the PCG export file in columns P (Salary), Q (Benefits) and T (Federal Offset).

County School Board:

_____ County Board of Education

	1Q: July-Sept	2Q: Oct - Dec	3Q: Jan-Mar	4Q: Apr-June	Total
Standard 200 Day Contract:	38	60	65	37	200

Employee Number	Last Name	First Name	Middle Name	SALARY	BENEFIT	FEDERAL	Current Hire Date (YY/MM/DD)	Contract Term
Example 1	Example 1	Example 1	Example 1	\$50,000	\$15,000	\$2,000	12/08/08	200
Example 2	Example 2	Example 2	Example 2	\$50,000	\$15,000	\$2,000	13/11/20	200
Example 3	Example 3	Example 3	Example 3	\$50,000	\$15,000	\$2,000	14/11/15	210
Example 4	Example 4	Example 4	Example 4	\$50,000	\$15,000	\$2,000	98/08/20	240
Example 5	Example 5	Example 5	Example 5	\$50,000	\$15,000	\$2,000	90/01/31	200
Example 6	Example 6	Example 6	Example 6	\$50,000	\$15,000	\$2,000	93/09/13	200
Example 7	Example 7	Example 7	Example 7	\$50,000	\$15,000	\$2,000	15/01/15	200
Example 8	Example 8	Example 8	Example 8	\$50,000	\$15,000	\$2,000	2/08/20	200
Example 9	Example 9	Example 9	Example 9	\$50,000	\$15,000	\$2,000	8/07/21	200
Example 10	Example 10	Example 10	Example 10	\$50,000	\$15,000	\$2,000	15/01/01	220
Example 11	Example 11	Example 11	Example 11	\$50,000	\$15,000	\$2,000	99/01/25	200
Example 12	Example 12	Example 12	Example 12	\$50,000	\$15,000	\$2,000	15/02/15	200
Example 13	Example 13	Example 13	Example 13	\$50,000	\$15,000	\$2,000	5/08/23	210
Example 14	Example 14	Example 14	Example 14	\$50,000	\$15,000	\$2,000	7/06/25	200
Example 15	Example 15	Example 15	Example 15	\$50,000	\$15,000	\$2,000	14/8/30	200

County School Board:

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1Q: July-Sept 2Q: Oct - Dec

Standard 200 Day Contract:

38 60

Quarters on the RMTS Roster

Employee Number	Last Name	First Name	Middle Name	1Q:	2Q:	3Q:	4Q:	# of Days	# of Days	# of Days	# of Days	Total Days Worked
				Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Worked 1Q	Worked 2Q	Worked 3Q	Worked 4Q	
Example 1	Example 1	Example 1	Example 1	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 2	Example 2	Example 2	Example 2	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 3	Example 3	Example 3	Example 3	No	No	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 4	Example 4	Example 4	Example 4	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 5	Example 5	Example 5	Example 5	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 6	Example 6	Example 6	Example 6	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 7	Example 7	Example 7	Example 7	No	No	No	Yes	38	60	65	37	200
Example 8	Example 8	Example 8	Example 8	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 9	Example 9	Example 9	Example 9	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 10	Example 10	Example 10	Example 10	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 11	Example 11	Example 11	Example 11	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 12	Example 12	Example 12	Example 12	No	No	No	Yes	38	60	65	37	200
Example 13	Example 13	Example 13	Example 13	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 14	Example 14	Example 14	Example 14	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 15	Example 15	Example 15	Example 15	No	Yes	Yes	Yes	38	60	65	37	200

County School Board:

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1Q: July-Sept

2Q: Oct - Dec

Standard 200 Day Contract:

38

60

Employee Number	Last Name	First Name	Middle Name	Salary 1Q	Salary 2Q	Salary 3Q	Salary 4Q	Total Salary
Example 1	Example 1	Example 1	Example 1	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 2	Example 2	Example 2	Example 2	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 3	Example 3	Example 3	Example 3	\$0	\$0	#VALUE!	#VALUE!	#VALUE!
Example 4	Example 4	Example 4	Example 4	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 5	Example 5	Example 5	Example 5	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 6	Example 6	Example 6	Example 6	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$9,250	\$9,250
Example 8	Example 8	Example 8	Example 8	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 9	Example 9	Example 9	Example 9	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 10	Example 10	Example 10	Example 10	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 11	Example 11	Example 11	Example 11	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 12	Example 12	Example 12	Example 12	\$0	\$0	\$0	\$9,250	\$9,250
Example 13	Example 13	Example 13	Example 13	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 14	Example 14	Example 14	Example 14	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 15	Example 15	Example 15	Example 15	\$0	\$15,000	\$16,250	\$9,250	\$40,500

County School Board:

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	1Q: July-Sept	2Q: Oct - Dec
Standard 200 Day Contract:	38	60

Employee Number	Last Name	First Name	Middle Name	Benefits 1Q	Benefits 2Q	Benefits 3Q	Benefits 4Q	Total Benefits
Example 1	Example 1	Example 1	Example 1	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 2	Example 2	Example 2	Example 2	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 3	Example 3	Example 3	Example 3	\$0	\$0	#VALUE!	#VALUE!	#VALUE!
Example 4	Example 4	Example 4	Example 4	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 5	Example 5	Example 5	Example 5	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 6	Example 6	Example 6	Example 6	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$2,775	\$2,775
Example 8	Example 8	Example 8	Example 8	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 9	Example 9	Example 9	Example 9	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 10	Example 10	Example 10	Example 10	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 11	Example 11	Example 11	Example 11	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 12	Example 12	Example 12	Example 12	\$0	\$0	\$0	\$2,775	\$2,775
Example 13	Example 13	Example 13	Example 13	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 14	Example 14	Example 14	Example 14	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 15	Example 15	Example 15	Example 15	\$0	\$4,500	\$4,875	\$2,775	\$12,150

County School Board:

_____ County Board of I

1Q: July-Sept

2Q: Oct - Dec

Standard 200 Day Contract:

38

60

Employee Number	Last Name	First Name	Middle Name	Federal 1Q	Federal 2Q	Federal 3Q	Federal 4Q	Total Federal
Example 1	Example 1	Example 1	Example 1	\$380	\$600	\$650	\$370	\$2,000
Example 2	Example 2	Example 2	Example 2	\$380	\$600	\$650	\$370	\$2,000
Example 3	Example 3	Example 3	Example 3	\$0	\$0	#VALUE!	#VALUE!	#VALUE!
Example 4	Example 4	Example 4	Example 4	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 5	Example 5	Example 5	Example 5	\$380	\$600	\$650	\$370	\$2,000
Example 6	Example 6	Example 6	Example 6	\$380	\$600	\$650	\$370	\$2,000
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$370	\$370
Example 8	Example 8	Example 8	Example 8	\$380	\$600	\$650	\$370	\$2,000
Example 9	Example 9	Example 9	Example 9	\$380	\$600	\$650	\$370	\$2,000
Example 10	Example 10	Example 10	Example 10	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 11	Example 11	Example 11	Example 11	\$380	\$600	\$650	\$370	\$2,000
Example 12	Example 12	Example 12	Example 12	\$0	\$0	\$0	\$370	\$370
Example 13	Example 13	Example 13	Example 13	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 14	Example 14	Example 14	Example 14	\$380	\$600	\$650	\$370	\$2,000
Example 15	Example 15	Example 15	Example 15	\$0	\$600	\$650	\$370	\$1,620

Medicaid Cost Report Instructions - Query 2

- Step 1 Run Sequel Query
- Step 2 Copy and Paste data from Sequel Query into row 10 and beyond in columns A-I of the Calculation Spreadsheet tab of the "Medicaid Annual Cost Report - Query 2" file.
- Step 3 In Row 4, count how many contract days for a standard 200 day contract term were in each quarter and enter the amount per quarter in cells C4, D4, E4, and F4.
- Step 4 Export the salary input information from the PCG website.
- Step 5 Make sure that both the Sequel Query and PCG Export file are sorted so that the employees are in the same order.
- Step 6 The PCG export file contains a list of which quarters each individual was included on the RMTS roster and therefore eligible to include costs on the cost report. That data is in columns D-G of the export file. Note that for the Jul-Sep quarter, PCG has indicated you cannot rely on their indication of whether an individual participated. Copy and paste the data from Columns D-G for each employee from the PCG export file into columns K-N of the Calculation Spreadsheet.
- Step 7 For the July-Sept quarter, change all employees to a Yes. LEAs are permitted to claim employees for that quarter even though no RMTS roster was submitted under the assumption that if they were included on the roster for any other quarter, they can be counted for July - Sept. However, using the employee hire date as a reference, make any manual changes to the July - Sept quarter for employees who were either not hired by the beginning of the quarter or who were not performing Medicaid-eligible services during that quarter (ex: mid-year job change). In the Calculation Spreadsheet only, change the Yes to a No. **DO NOT CHANGE THE PCG EXPORT FILE!**
- Step 8 In the Calculation Spreadsheet, for employees with a contract term other than 200 days, manually adjust the Number of Days Worked for the applicable quarters in columns P-S. You will easily be able to tell which employees have a different contract term because those cells will display "Not 200 Days" in those columns until the county enters the correct number of days.

Medicaid Cost Report Instructions - Query 2

- Step 9 Once each employee has the correct RMTS participation quarters and contract term quarterly spread, the spreadsheet will spread the salary and benefit amounts across the quarters proportionately for only those quarters in which the employee is listed as being on the RMTS roster.
- Step 10 As with the quarterly cost report, Medicaid Query 2 will often result in multiple lines for one employee based on the different job codes utilized in WVEIS. If a particular line is not appropriate for inclusion on the annual cost report (ex: Football Coach pay), that line should be manually zeroed out and not included on the annual cost report.
- Step 11 Add subtotals for each employee.
- Step 12 The amounts in the yellow columns, Z and AF, are the amounts to be included on the annual cost report as the salary and benefit amounts. Those amounts can be copied and pasted into the PCG export file in columns P (Salary) and Q (Benefits).
- Step 13 In the Explanation field on the PCG export file, be sure to note that the amounts are reported net of federal funds since Medicaid Query 2 removes all federally funded salary amounts from the query.

County School Board:

_____ County Board of Education

	1Q: July-Sept	2Q: Oct - Dec	3Q: Jan-Mar	4Q: Apr-June	Total
Standard 200 Day Contract:	38	60	65	37	200

Employee Number	Last Name	First Name	Middle Name	Job	SALARY	BENEFIT	Current Hire Date (YY/MM/DD)	Contract Term
Example 1	Example 1	Example 1	Example 1	TCH	\$50,000	\$15,000	8/08/21	200
Example 1	Example 1	Example 1	Example 1	X	\$50,000	\$15,000	8/08/21	200
Example 2	Example 2	Example 2	Example 2	TCH	\$50,000	\$15,000	76/08/30	210
Example 2	Example 2	Example 2	Example 2	X	\$50,000	\$15,000	76/08/30	210
Example 3	Example 3	Example 3	Example 3	SRVS	\$50,000	\$15,000	82/10/27	200
Example 4	Example 4	Example 4	Example 4	TCH	\$50,000	\$15,000	94/09/07	200
Example 4	Example 4	Example 4	Example 4	X	\$50,000	\$15,000	94/09/07	200
Example 5	Example 5	Example 5	Example 5	ADM	\$50,000	\$15,000	1/08/22	200
Example 6	Example 6	Example 6	Example 6	TCH	\$50,000	\$15,000	78/01/20	220
Example 6	Example 6	Example 6	Example 6	X	\$50,000	\$15,000	78/01/20	220
Example 7	Example 7	Example 7	Example 7	TCH	\$50,000	\$15,000	15/02/15	200
Example 7	Example 7	Example 7	Example 7	X	\$50,000	\$15,000	15/02/15	200
Example 8	Example 8	Example 8	Example 8	TCH	\$50,000	\$15,000	96/11/27	210
Example 9	Example 9	Example 9	Example 9	TCH	\$50,000	\$15,000	6/08/23	200
Example 10	Example 10	Example 10	Example 10	TCH	\$50,000	\$15,000	14/08/30	200

County School Board:

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1Q: July-Sept 2Q: Oct - Dec

Standard 200 Day Contract:

38 60

Quarters on the RMTS Roster

Employee Number	Last Name	First Name	Middle Name	1Q:	2Q:	3Q:	4Q:	# of Days	# of Days	# of Days	# of Days	Total Days Worked
				Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Worked 1Q	Worked 2Q	Worked 3Q	Worked 4Q	
Example 1	Example 1	Example 1	Example 1	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 1	Example 1	Example 1	Example 1	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 2	Example 2	Example 2	Example 2	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 2	Example 2	Example 2	Example 2	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 3	Example 3	Example 3	Example 3	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 4	Example 4	Example 4	Example 4	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 4	Example 4	Example 4	Example 4	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 5	Example 5	Example 5	Example 5	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 6	Example 6	Example 6	Example 6	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 6	Example 6	Example 6	Example 6	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 7	Example 7	Example 7	Example 7	No	No	No	Yes	38	60	65	37	200
Example 7	Example 7	Example 7	Example 7	No	No	No	Yes	38	60	65	37	200
Example 8	Example 8	Example 8	Example 8	Yes	Yes	Yes	Yes	'Not 200 c	'Not 200 c	'Not 200 d	'Not 200 c	-
Example 9	Example 9	Example 9	Example 9	Yes	Yes	Yes	Yes	38	60	65	37	200
Example 10	Example 10	Example 10	Example 10	No	Yes	Yes	Yes	38	60	65	37	200

County School Board:

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1Q: July-Sept

2Q: Oct - Dec

Standard 200 Day Contract:

38

60

Employee Number	Last Name	First Name	Middle Name	Salary 1Q	Salary 2Q	Salary 3Q	Salary 4Q	Total Salary
Example 1	Example 1	Example 1	Example 1	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 1	Example 1	Example 1	Example 1	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 2	Example 2	Example 2	Example 2	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 2	Example 2	Example 2	Example 2	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 3	Example 3	Example 3	Example 3	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 4	Example 4	Example 4	Example 4	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 4	Example 4	Example 4	Example 4	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 5	Example 5	Example 5	Example 5	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 6	Example 6	Example 6	Example 6	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 6	Example 6	Example 6	Example 6	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$9,250	\$9,250
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$9,250	\$9,250
Example 8	Example 8	Example 8	Example 8	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 9	Example 9	Example 9	Example 9	\$9,500	\$15,000	\$16,250	\$9,250	\$50,000
Example 10	Example 10	Example 10	Example 10	\$0	\$15,000	\$16,250	\$9,250	\$40,500

County School Board:

_____ County Board of I

1Q: July-Sept

2Q: Oct - Dec

Standard 200 Day Contract:

38

60

Employee Number	Last Name	First Name	Middle Name	Benefits 1Q	Benefits 2Q	Benefits 3Q	Benefits 4Q	Total Benefits
Example 1	Example 1	Example 1	Example 1	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 1	Example 1	Example 1	Example 1	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 2	Example 2	Example 2	Example 2	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 2	Example 2	Example 2	Example 2	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 3	Example 3	Example 3	Example 3	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 4	Example 4	Example 4	Example 4	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 4	Example 4	Example 4	Example 4	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 5	Example 5	Example 5	Example 5	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 6	Example 6	Example 6	Example 6	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 6	Example 6	Example 6	Example 6	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$2,775	\$2,775
Example 7	Example 7	Example 7	Example 7	\$0	\$0	\$0	\$2,775	\$2,775
Example 8	Example 8	Example 8	Example 8	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Example 9	Example 9	Example 9	Example 9	\$2,850	\$4,500	\$4,875	\$2,775	\$15,000
Example 10	Example 10	Example 10	Example 10	\$0	\$4,500	\$4,875	\$2,775	\$12,150