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WASHINGTON SCHOOL DISTRICT RE-1

Certified Public Expenditure (CPE) & Cost Settlement Exercise KEY - Version #2

Step 1: Salary Benefits and Contracted Costs for RMTS Participants		
Total Direct Service (DS):	\$	1,384,000

Step 2: Add Unrestricted Indirect Costs		
Unrestricted Indirect Cost Rate:	10%	
Indirect Costs:	\$	138,400.00
Total Direct & Indirect Costs:	\$	1,522,400

Step 3: Reduce by Annual Average Statewide Allowable DS RMTS %		
2013-14 Average DS RMTS %:	20%	
Application of DS RMTS %	\$	304,480 (Step 2 x .2)

Step 4: Reduce by IEP Student Utilization Ratio		
Total Medicaid IEP Students (carve out managed care with SHS coverage) (Numerator)	30	
Total IEP Students (Denominator)	150	
IEP Student Utilization Ratio:	20%	
Application of IEP Student Utilization Ratio:	\$	60,896 (Step 3 x .2)

Step 5: Add Supplies, Materials and Other Costs		
Total DS Other Costs:	\$	10,000
Total DS Other Costs Plus Application of IEP Student Utilization Ratio:	\$	70,896 (Step 4 + DS Other Costs)

Total DS CPE	\$	70,896 (Step 5)
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Step 6: Add Transportation Costs		
<i>Only Specialized Transportation or Not Only Specialized Transportation (Circle One)</i>		
Total Transportation Payroll	\$	200,000
Total Transportation Other Costs	\$	100,000
Total Transportation Equipment Depreciation	\$	100,000
Total Gross Transportation Costs	\$	400,000
Transportation Services IEP Ratio Numerator	100	
Transportation Services IEP Ratio Denominator	800	
Ratio %	13%	
One-Way Trip Ratio Numerator	10,800	
One-Way Trip Ratio Denominator	36,000	
Ratio %	30%	
Total Transportation CPE	\$	15,600

Step 7: Total Certified Public Expenditure (CPE)		
Total DS CPE	\$	70,896.00
Total Transportation CPE	\$	15,600.00
Total DS & Transportation CPE	\$	86,496 (Gross Transportation Costs x .13 x .3)

Step 8: Total Gross Interim Payments		
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Total:	\$	60,000
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Step 9: Difference Between CPE and Total Gross Interim Payments		
Total:	\$	26,496 <i>(Step 7 - Step 8)</i>

Key - Version #2

Step 10: Apply Federal Medical Assistance Percentage (FMAP)		
Colorado FMAP:	50%	
Total:	\$	13,248 <i>(Step 9 x .5)</i>

Step 11: Subtract 8% State Administration Costs		
8% Administration Withhold	\$	1,059.84
Subtract 8% Withhold	\$	12,188 <i>(Step 10 - 8% withhold)</i>

Cost Settlement	\$	12,188 <i>(Step 11)</i>
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