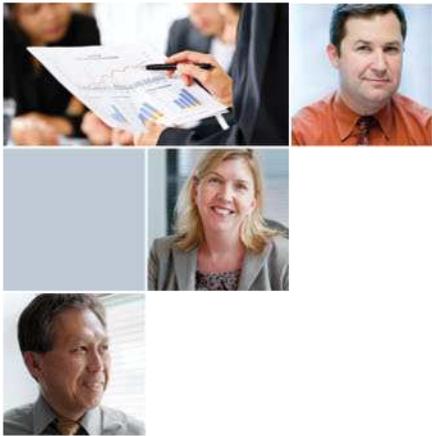


Colorado Department of Health Care Policy and Financing

School Health Services Program Reimbursement
Training – Summer 2014





Agenda

- Quarterly Cost Reporting
- Annual Cost Reporting
 - MMIS Billing
 - Interim Payments
 - Other Costs
 - Transportation
 - Cost Settlement
- MCRCS
- In-Depth Financial Desk Reviews
- Program Reviews
 - Corrective Action Plans
- Resources
- Contact Information





Quarterly Cost Reporting

- Quarterly cost reporting is used for the annual cost settlement and for the quarterly Medicaid Administrative Claiming (MAC)
 - For the annual cost settlement, the quarterly costs reported throughout the year such as salary, benefits, contracted costs, and any federal portion roll up into the annual cost report and are adjusted during the annual certification process
- MAC program
 - The MAC program is a federally funded program that allows districts to be reimbursed for a portion of their costs associated with the provision/performance of Medicaid Administrative and outreach activities



Quarterly Cost Reporting

- Each quarterly submission requires LEA staff to report payroll costs for staff listed (or who replaced someone listed) on the staff pool list for the applicable period
- The system is pre-populated with information from the Random Moment Time Study (RMTS) staff pool lists for the appropriate quarter:
 - First and last name
 - Job category
 - Cost pool
 - Staff employment status
 - District job title





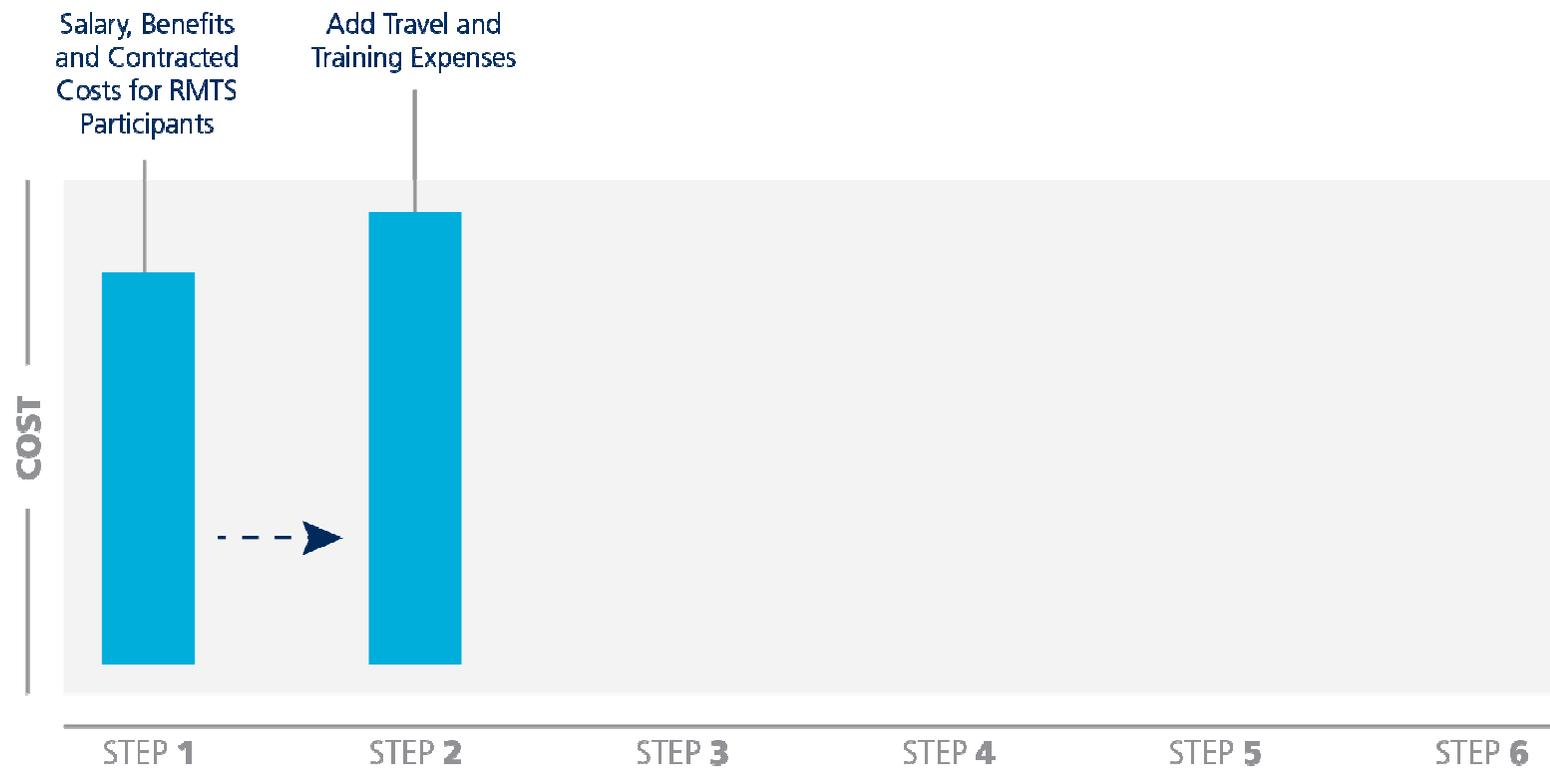
Quarterly Cost Reporting

- Required fields for cost information include:
 - Employee salary and benefits or contracted staff costs
 - Compensation federal revenues
 - Staff travel and training costs and the federal portion
- Quarterly costs should be reported using the cash-based accounting method – consult with your Finance Director for more details
 - Cash-based accounting method - Costs are reported based on pay dates, as opposed to dates of service

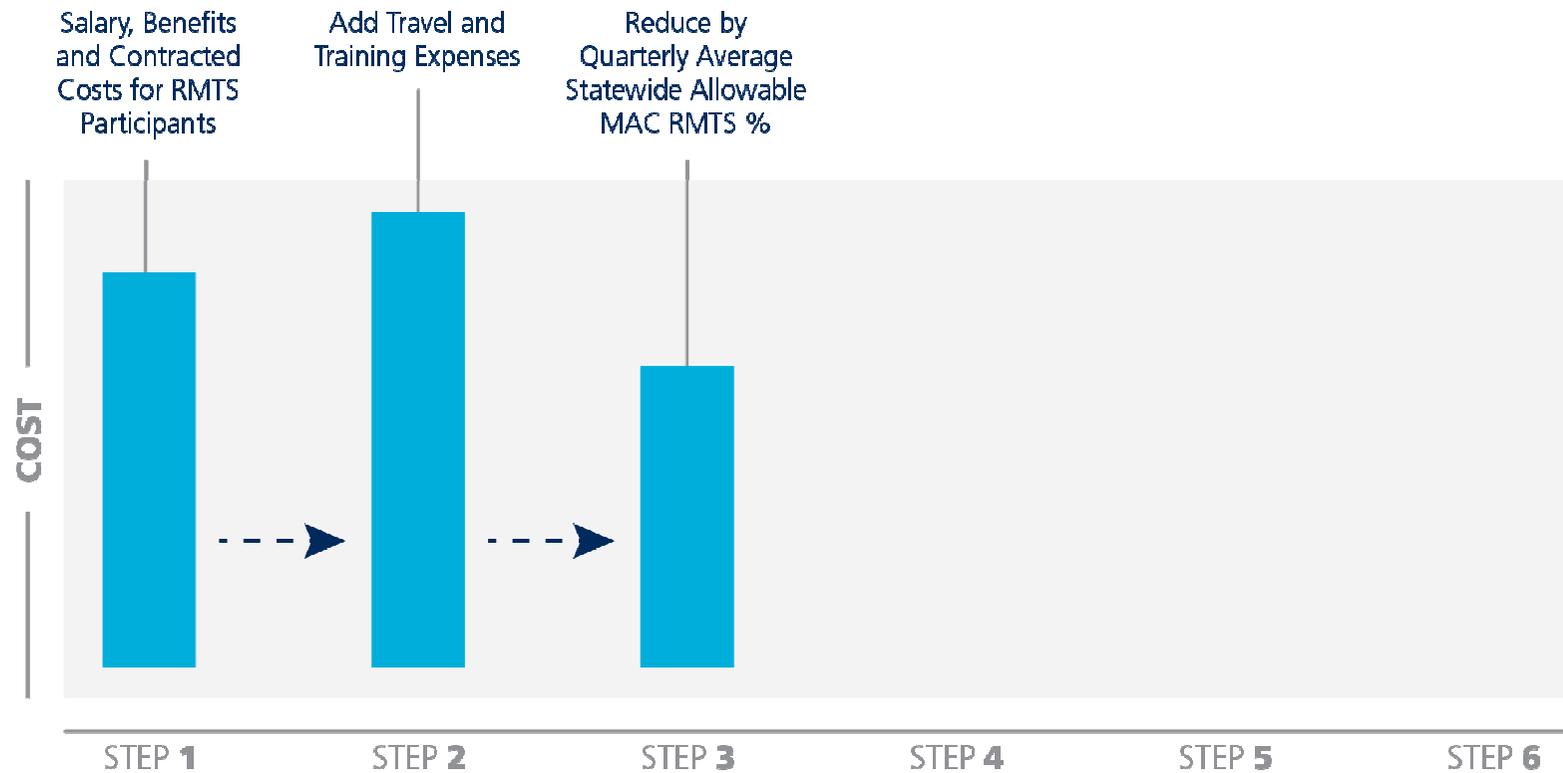
QUARTERLY COST REPORTING



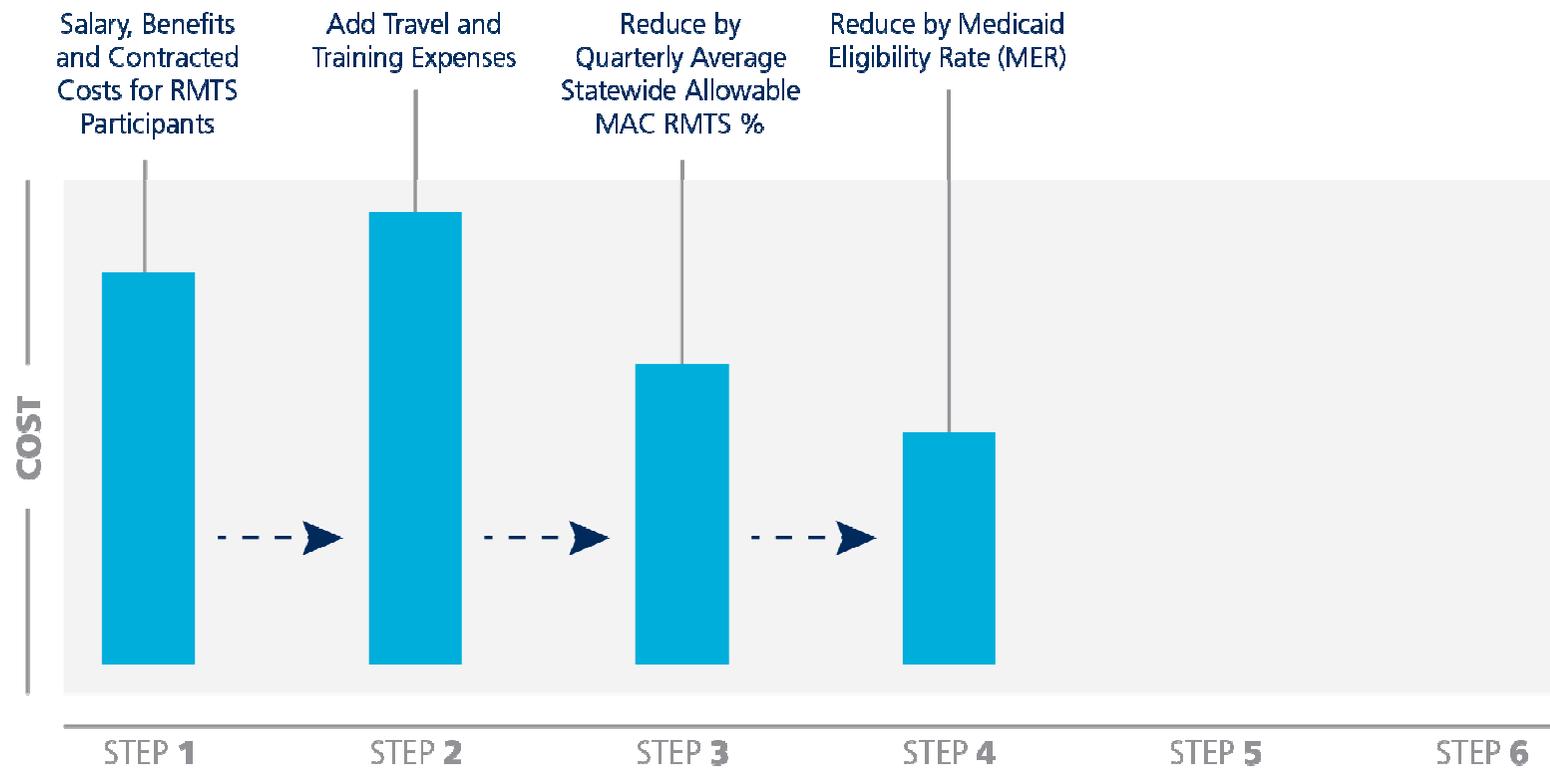
QUARTERLY COST REPORTING



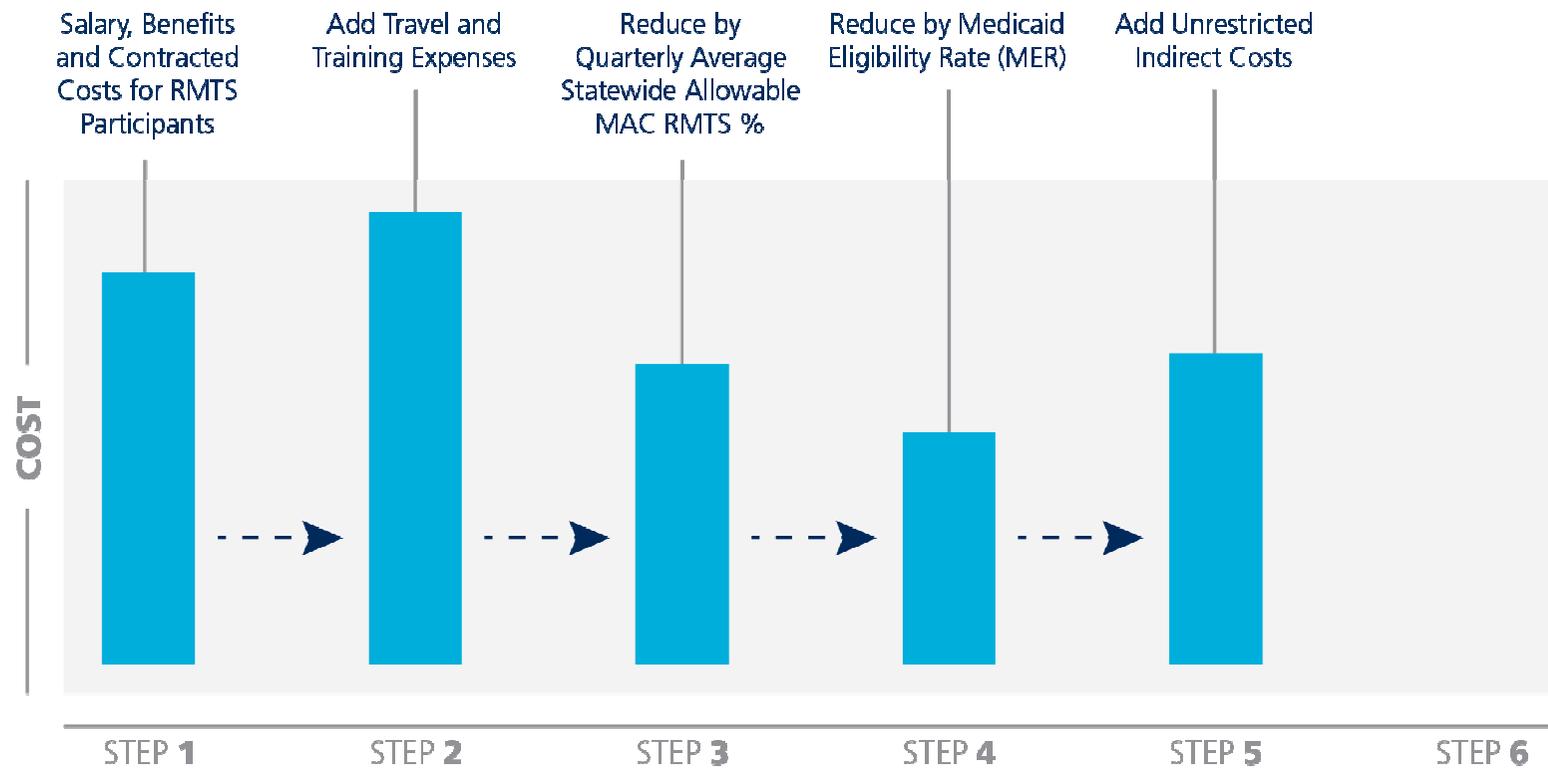
QUARTERLY COST REPORTING



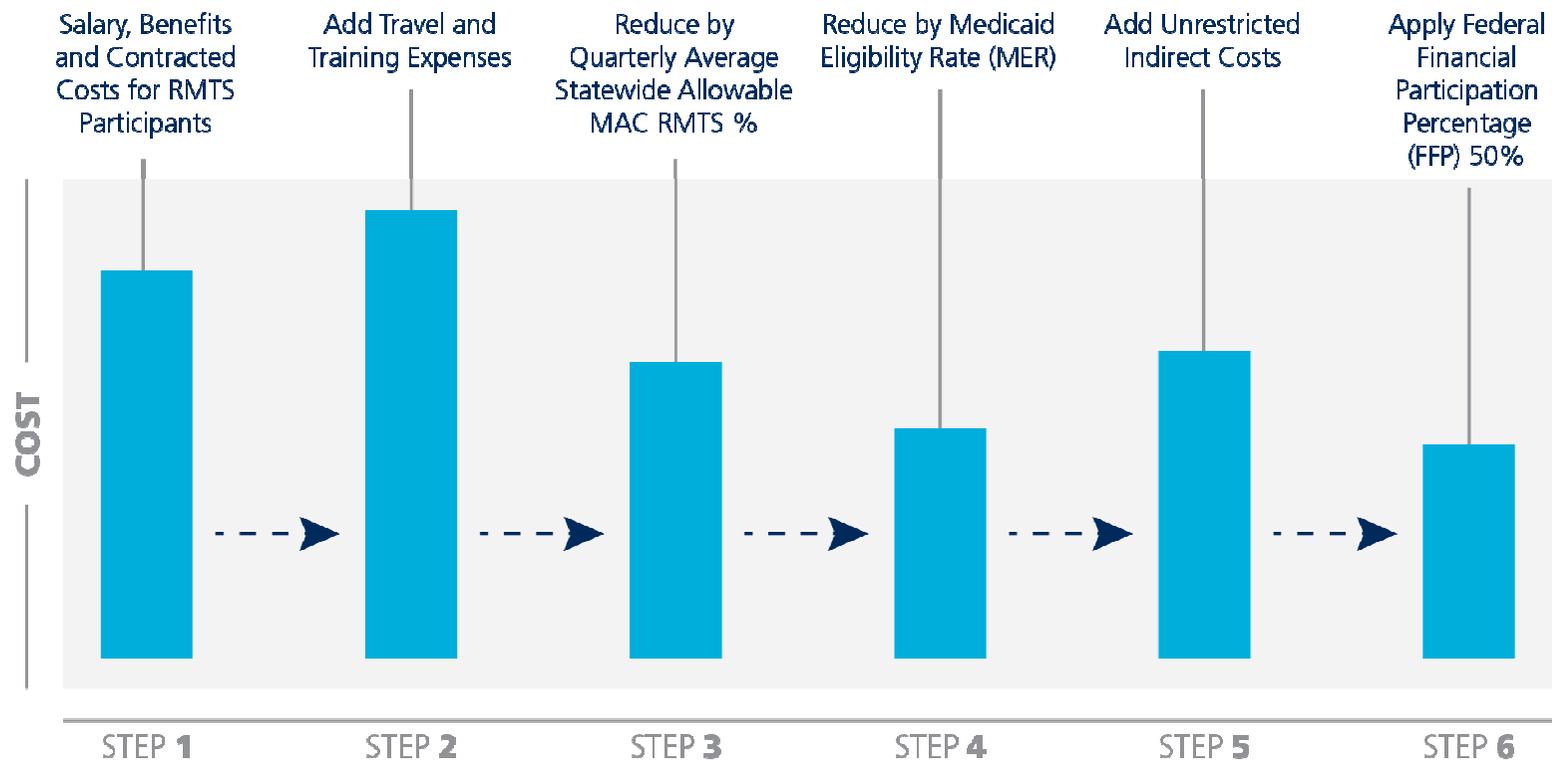
QUARTERLY COST REPORTING



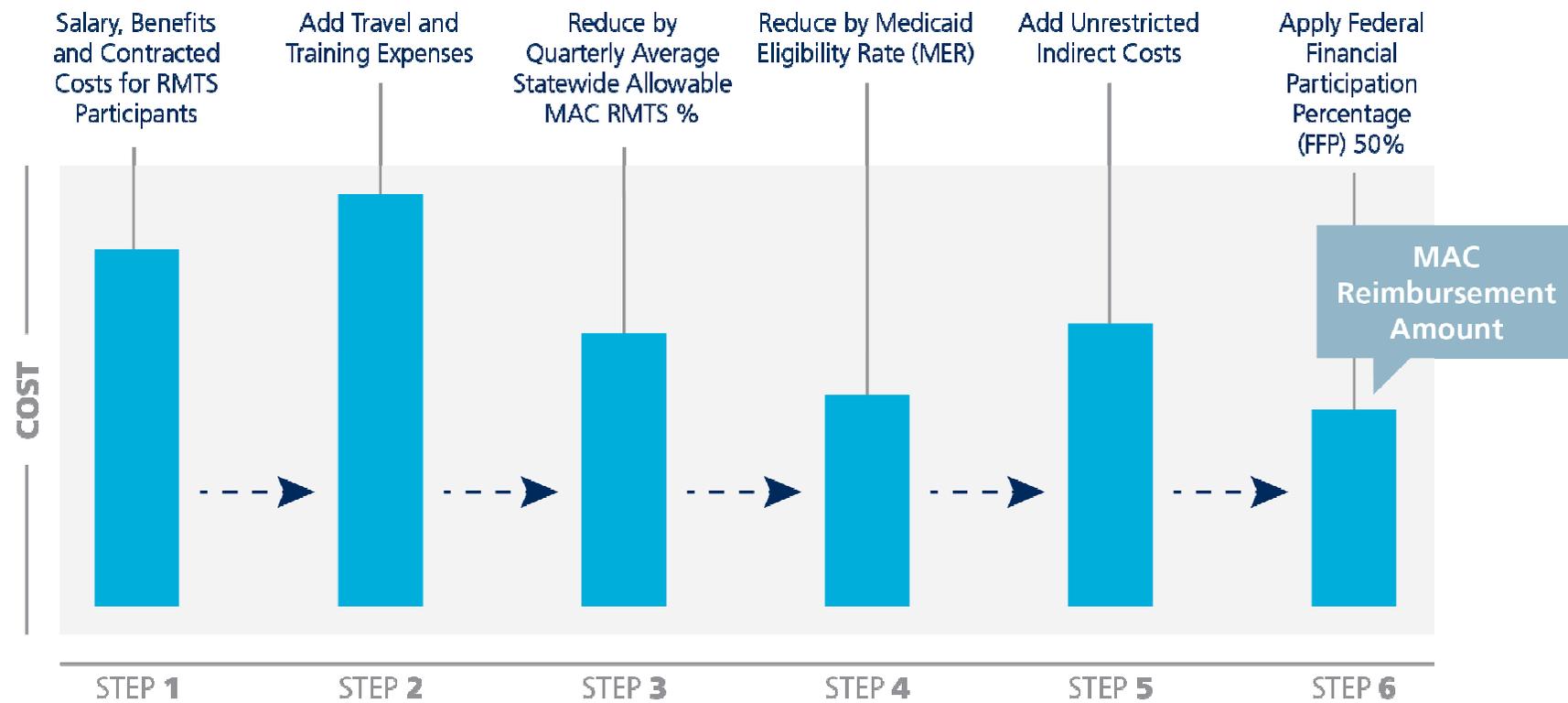
QUARTERLY COST REPORTING



QUARTERLY COST REPORTING



QUARTERLY COST REPORTING





Quarterly Cost Reporting

Year	Gross Claim	Net Claim (50% FFP)	State Withhold***	Net District Reimbursement
FY10*	\$2,201,661	\$1,100,831	\$110,083	\$990,747
FY11	\$3,282,302	\$1,641,151	\$164,115	\$1,477,036
FY12	\$3,824,482	\$1,912,241	\$191,224	\$1,721,017
FY13	\$4,035,887	\$2,017,944	\$201,794	\$1,816,150
FY14**	\$4,574,321	\$2,287,159	\$182,973	\$2,104,187
TOTAL	\$17,918,653	\$8,959,326	\$850,189	\$8,109,137

*Includes OD09, JM10 and AJ10

**Excludes AJ14

*** State Withhold
 FY10 – 13 = 10%
 FY14 = 8%



Quarterly Cost Reporting



- Quarterly Financial Compliance Reviews
 - Participation in the School Health Services (SHS) Program requires districts be subject to a periodic quarterly financial review at least once every three years to determine whether the district is maintaining all the necessary financial records to support reported costs
 - If during the review it is identified that costs were under or over reported the district will be allowed to make the necessary corrections to their quarterly financials
 - PCG will conduct an engagement call with selected districts two weeks prior to the Quarterly Financial Compliance Review
 - Confirmation letter will follow along with a list of participants being reviewed
 - All requested documentation must be submitted to PCG within nine business days from the date of the confirmation letter



Quarterly Cost Reporting



- Financial Documentation
 - System generated reports that display salaries and benefits for full/part time employees
 - Invoices for contracted staff
 - The salary and benefit documentation, as well as contracted staff invoices should display the full account codes, and clearly identify each participant's name as it exists on the roster
 - Copy of the latest financial audit from your CPA firm
- Reminders:
 - MUST be cash based
 - Documentation must include the account code
 - Notify Public Consulting Group (PCG) if any selected staff have no cost to report for the quarter under review
 - An alternate staff member will be selected



Exercise

Quarterly Cost Reporting Calculation





Annual Cost Reporting

- **Objectives**

- What is the Annual Cost Report and why do I need to complete it?
- What is the Certified Public Expenditure (CPE)?
- How does the Annual Cost Report and CPE relate to Medicaid Interim Payments?
- How should I report transportation information?
- How can I improve my reporting by applying best practices and compliance focused measures?
- How can I best prepare for and succeed at the financial and program reviews?



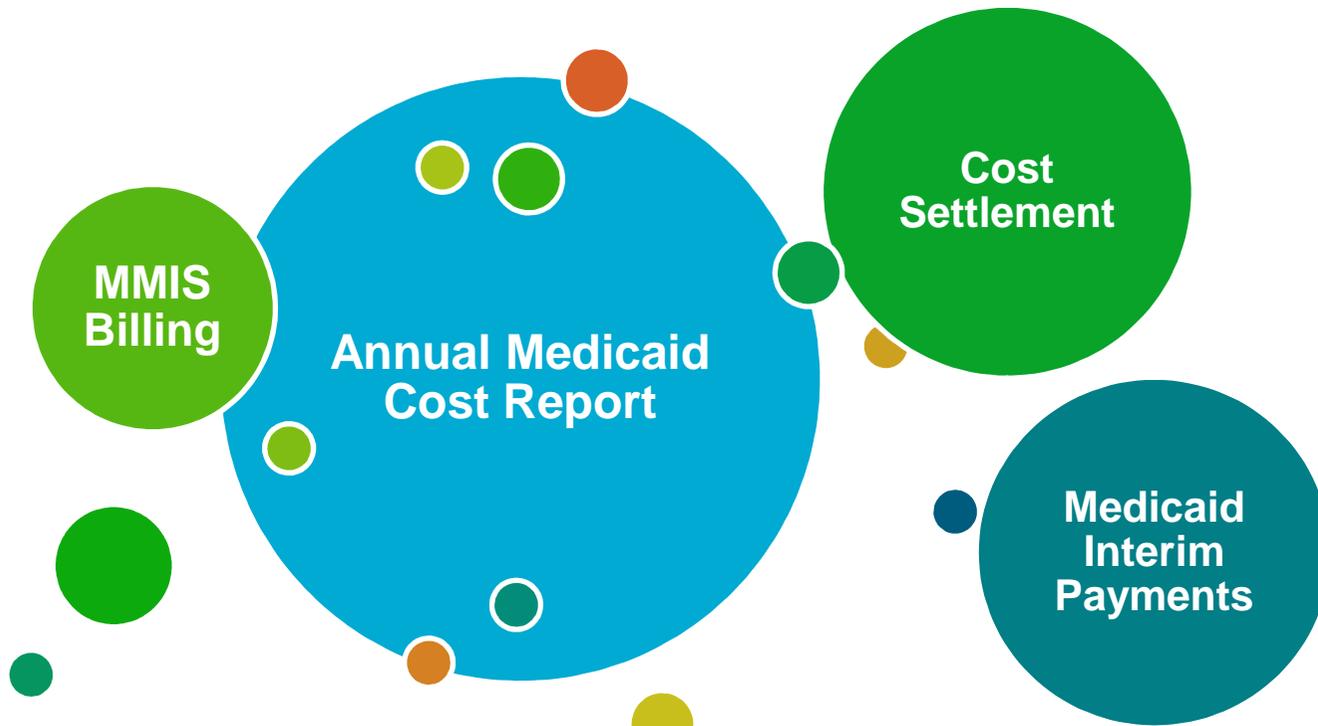
Annual Cost Reporting

- Medicaid reimbursement for Direct Service (DS), Targeted Case Management (TCM), and specialized transportation is cost-based
- Reimbursement is based on district's actual cost of providing eligible DS, TCM, and specialized transportation services to Medicaid-eligible Individualized Education Program (IEP) or Individualized Family Services Plan (IFSP) students



Annual Cost Reporting

- Reimbursement for DS, TCM, and specialized transportation services for Medicaid eligible IEP and IFSP students undergoes four (4) key phases





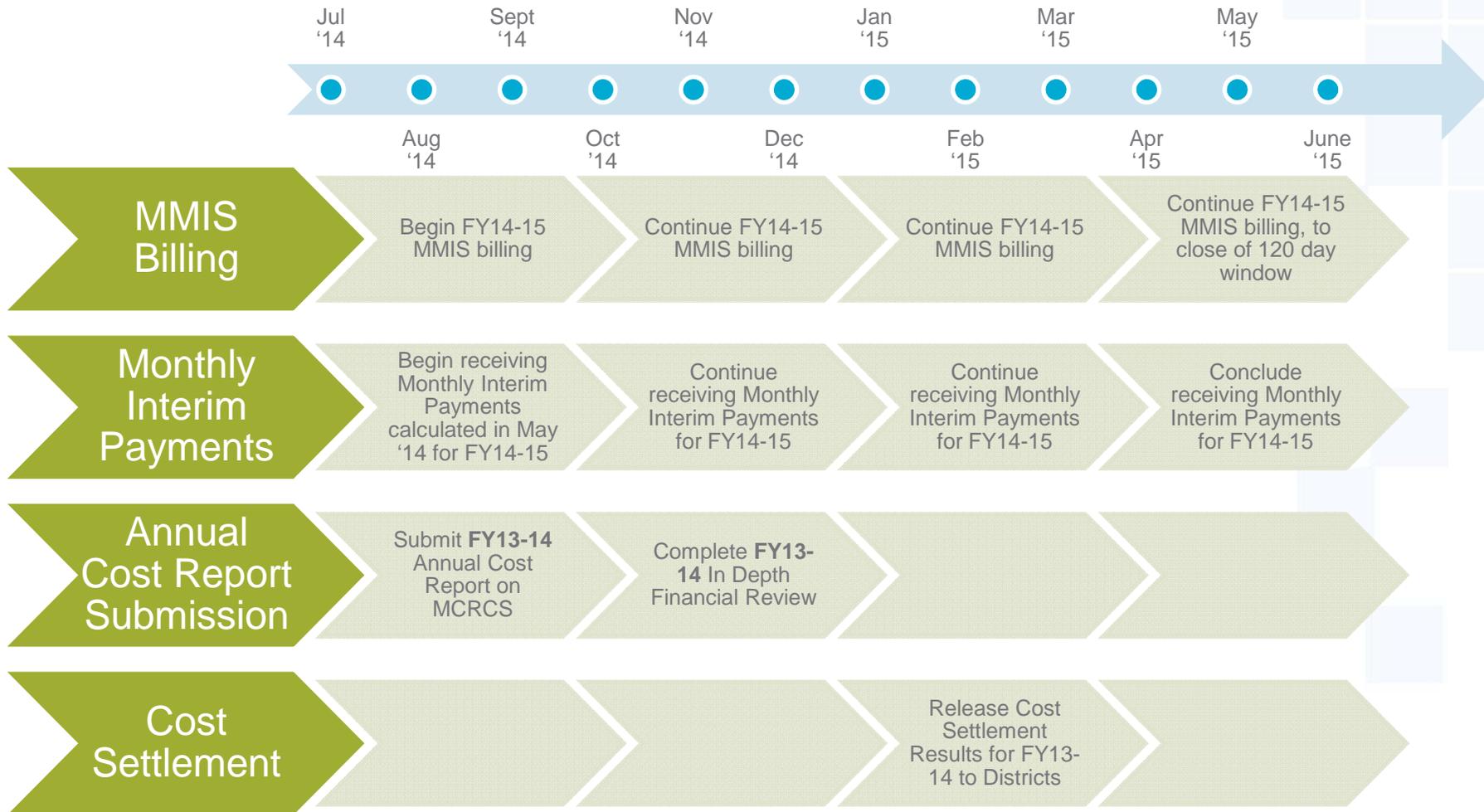
Annual Cost Reporting

- Phases of the Annual Cost Reporting process happen in sequential order by fiscal year
- However, these phases can overlap and span multiple fiscal years in when looking at them in real-time

How does each phase fit together for one FY?



Annual Cost Reporting





Annual Cost Reporting: MMIS Billing

- Billing Medicaid through the Medicaid Management Information System (MMIS)
 - Districts are required to bill for DS services provided to Medicaid students
 - If a district is eligible to receive transportation reimbursement, the district must also bill for specialized transportation services provided to Medicaid students
 - Districts must follow proper billing instructions as outlined in the Colorado Medical Assistance Provider Billing Manual
- Every fall and spring, a sample of districts is selected to undergo a Program Review
 - Districts are required to support sampled MMIS claims for selected students by providing: IEPs, care plans, attendance records, service logs, and Medicaid consent forms



Annual Cost Reporting: Interim Payments

- The Department of Health Care Policy and Financing (the Department) and PCG calculates each district's Interim Payments prior to the onset of the school year, July 1st
- Districts receive these Interim Payments on a monthly basis
- The Interim Payments are calculated according to district's CPEs from the prior three school years; for example, for FY 2014-15 the interim payments were calculated according to the:
 - School Year 2011 – 12 CPE
 - School Year 2012 – 13 CPE
 - School Year 2013 – 14 CPE estimated using Quarterly Financial Submissions
- The Interim Payments received throughout the school year are then compared to that year's CPE in the **Cost Settlement** process, resulting in either an additional payment *or* recoupment of funds



Annual Cost Reporting: Interim Payments

- FY 2014-15 Interim Payment Rate Setting information was sent to districts in May 2014
- New Federal Medical Assistance Percentage (FMAP) for the Federal Fiscal Year (FFY) 2014-15 beginning in October 2014!

51.01%



Annual Cost Reporting: Interim Payments

- For the first 3 months (July – September 2014) district will receive Monthly Interim Payments based on the FFY 2013-14 FMAP, 50.00%
- For the remaining 9 months (October 2014 – June 2015) districts will receive Monthly Interim Payments based on the FFY 2014-15 FMAP, 51.01%
- The new FMAP will only be applicable to the annual cost reporting and cost settlement process and will not be applicable to MAC



Annual Cost Reporting

- Annual Cost Report
 - The Annual Cost Report serves as a tool for cost settlement, collecting each district's financial and statistical information and calculating their CPE
 - The Annual Cost Report is completed online on the Medicaid Cost Reporting and Claiming System (MCRCS) and collects information for the school year that most recently finished
 - This fall districts will complete the Annual Cost Report reflecting dates-of-service between July 1, 2013 to June 30, 2014
- Annual costs should be reported using the accrual-based accounting method
 - Accrual-based accounting method - costs are reported based on dates of service, as opposed to pay dates



Annual Cost Reporting

- The Annual Cost Report is comprised of the following **gross costs**:
 - Salary, benefits, and contracted costs for RMTS participants in the DS and TCM cost pool
 - Unrestricted Indirect Costs as calculated by CDE's Unrestricted Indirect Cost Rate
 - Materials, supplies and equipment for DS and TCM
 - Specialized transportation costs



Annual Cost Reporting

- These gross costs are apportioned by relevant **percentages and ratios**, including:
 - DS & TCM RMTS %s, applied to DS and TCM costs
 - IEP Student Utilization Ratio, applied to DS and TCM costs
 - Specialized Transportation One-Way Trip Ratio, applied to transportation costs
 - Transportation Services IEP Ratio, applied to transportation costs
- Cost, apportioned by these percentages as applicable, results in each district's CPE



Annual Cost Reporting

- The SHS Program does not reimburse school districts for costs incurred or paid for by **federal sources**
- If a cost is partially federally funded (i.e., a provider's salary and benefits, transportation vehicle, etc.), then the district must identify the portion paid for by federal funds in the system under the "Compensation Federal Revenues" columns
- The district must first report the gross cost (state, local, and federal cost) and identify the federal portion; the system will then find the net (gross cost – federal portion = net)
- If a cost is fully federally funded, paid for 100% from federal revenues, then it should *not* be reported
- Reimbursement received through the SHS Program is not considered federal funds, but rather, local funds

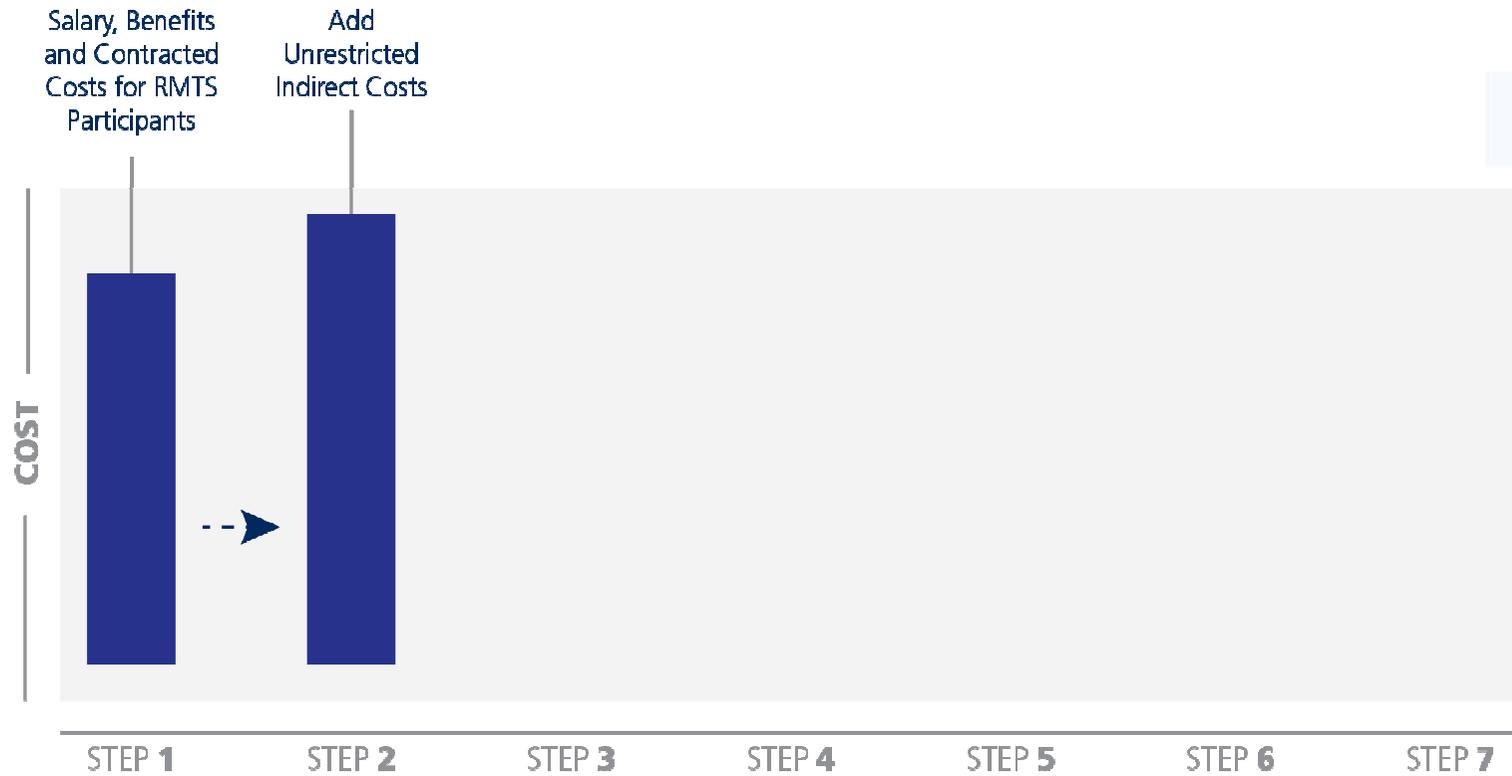
Annual Cost Reporting

How do we calculate the CPE?



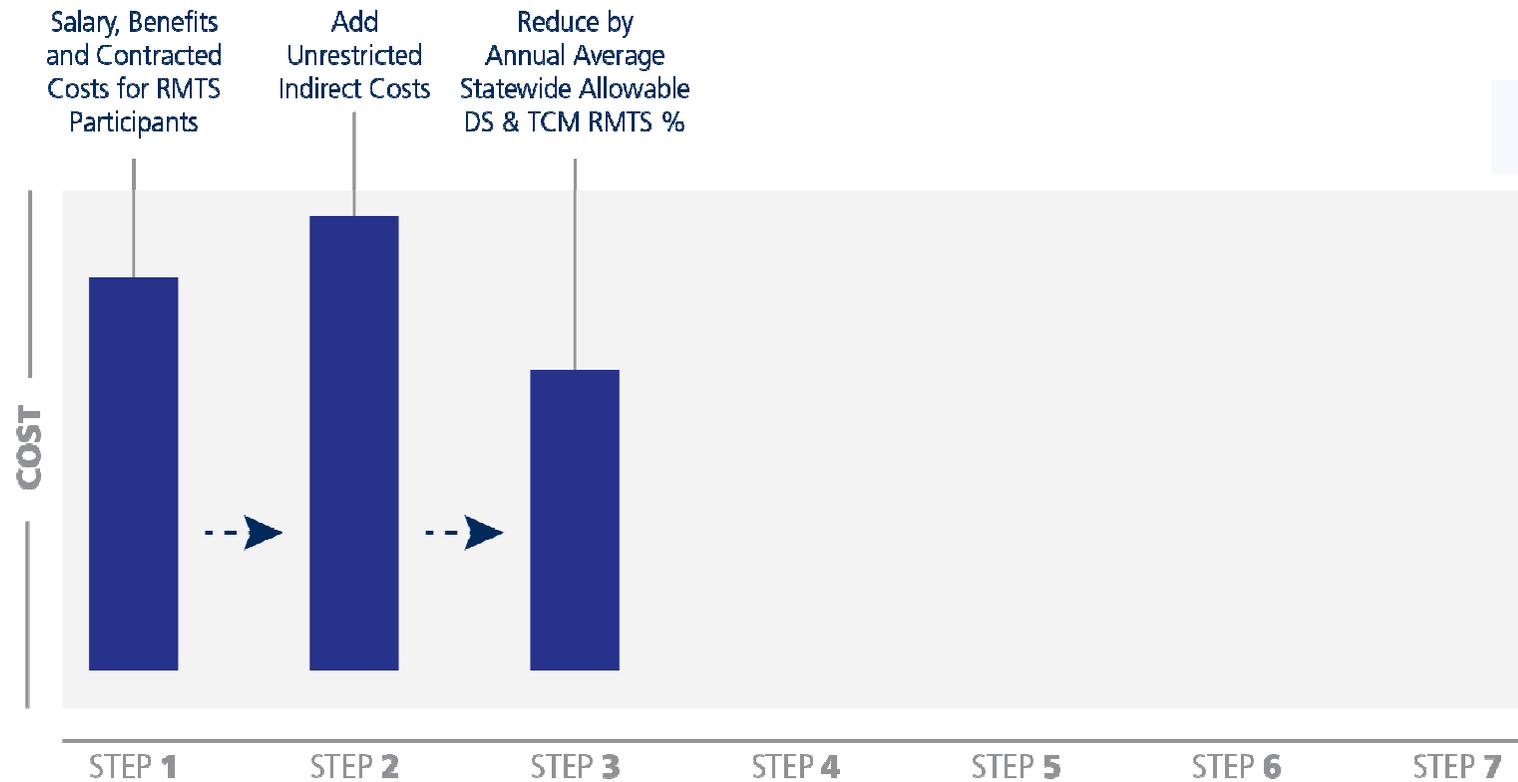
Annual Cost Reporting

How do we calculate the CPE?



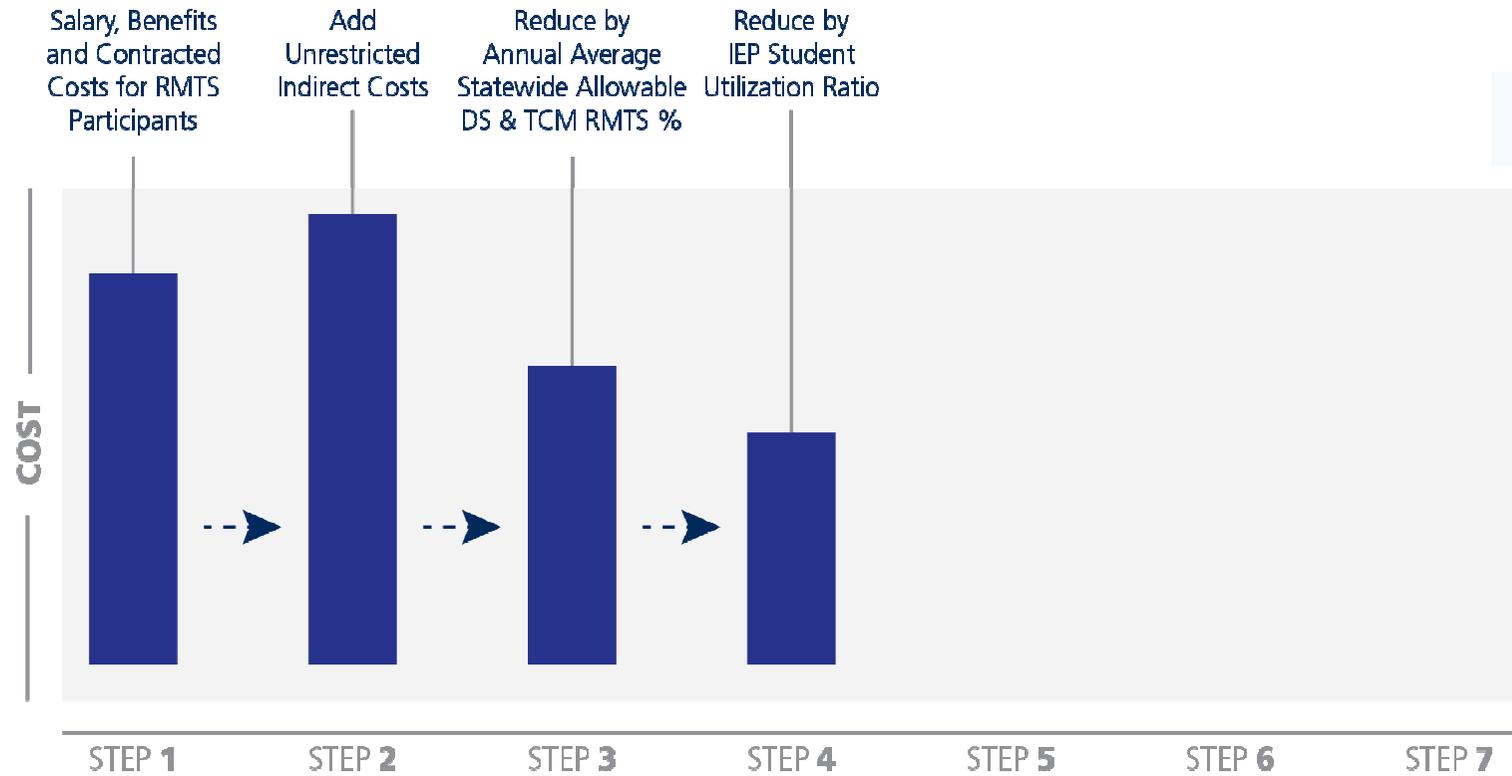
Annual Cost Reporting

How do we calculate the CPE?



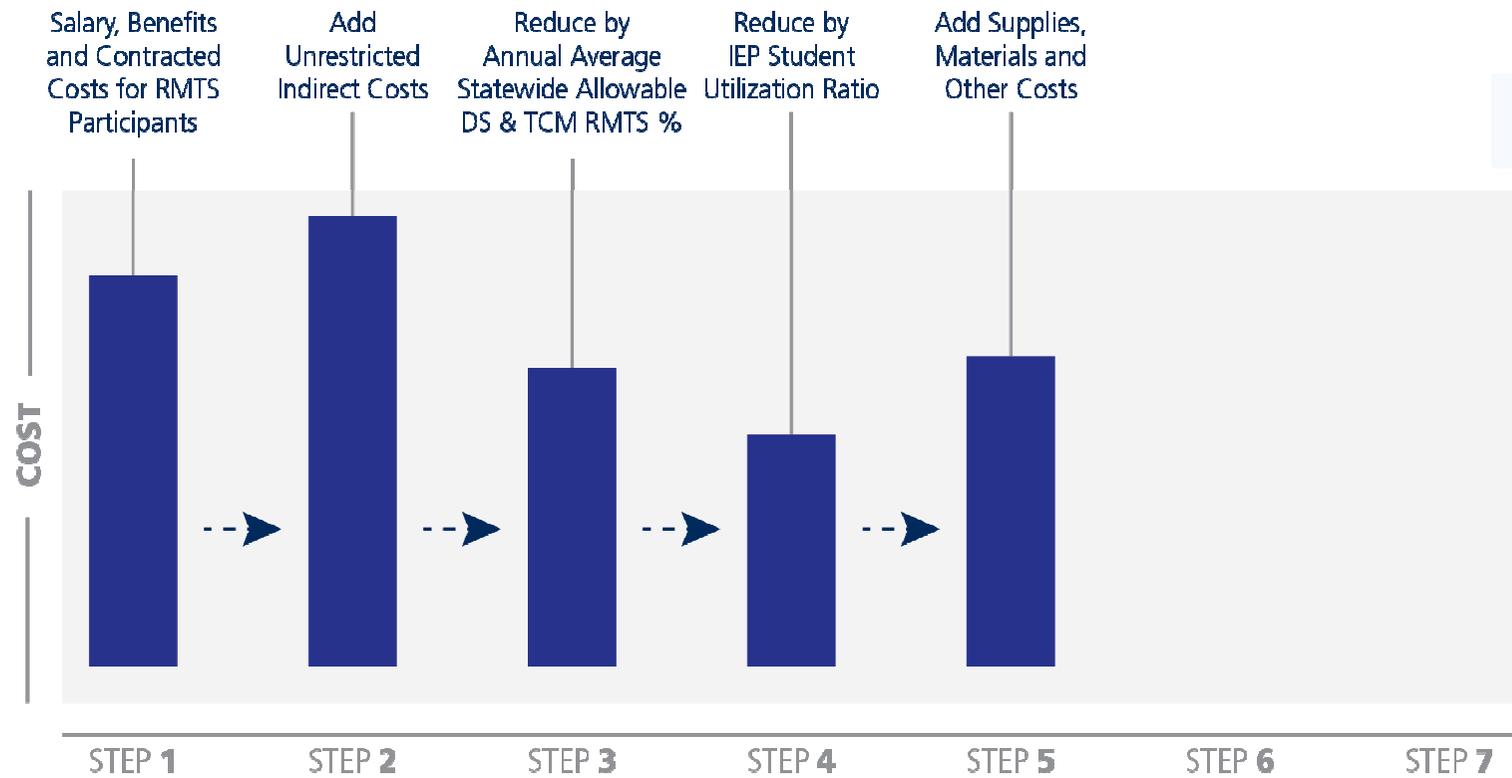
Annual Cost Reporting

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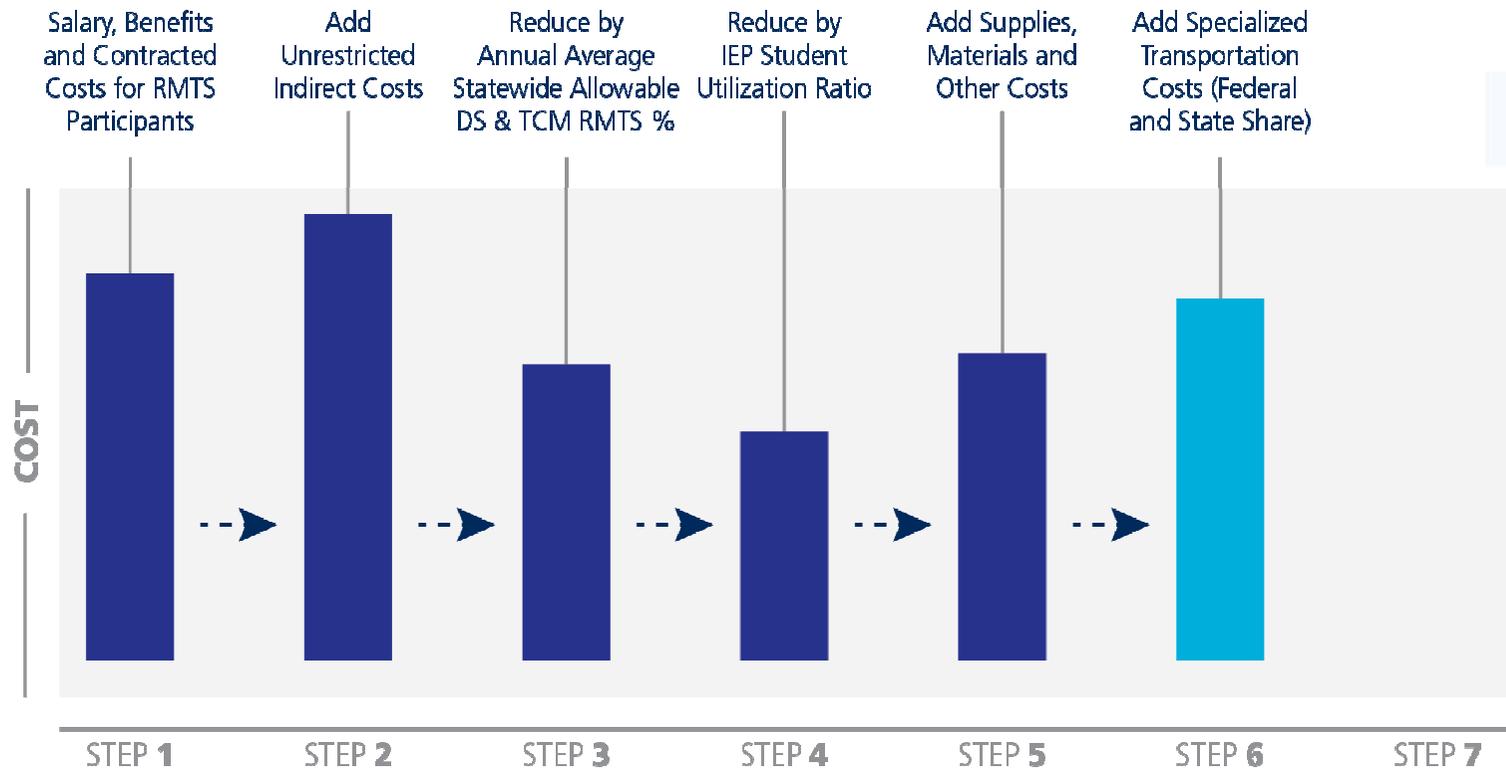
Annual Cost Reporting

How do we calculate the CPE?



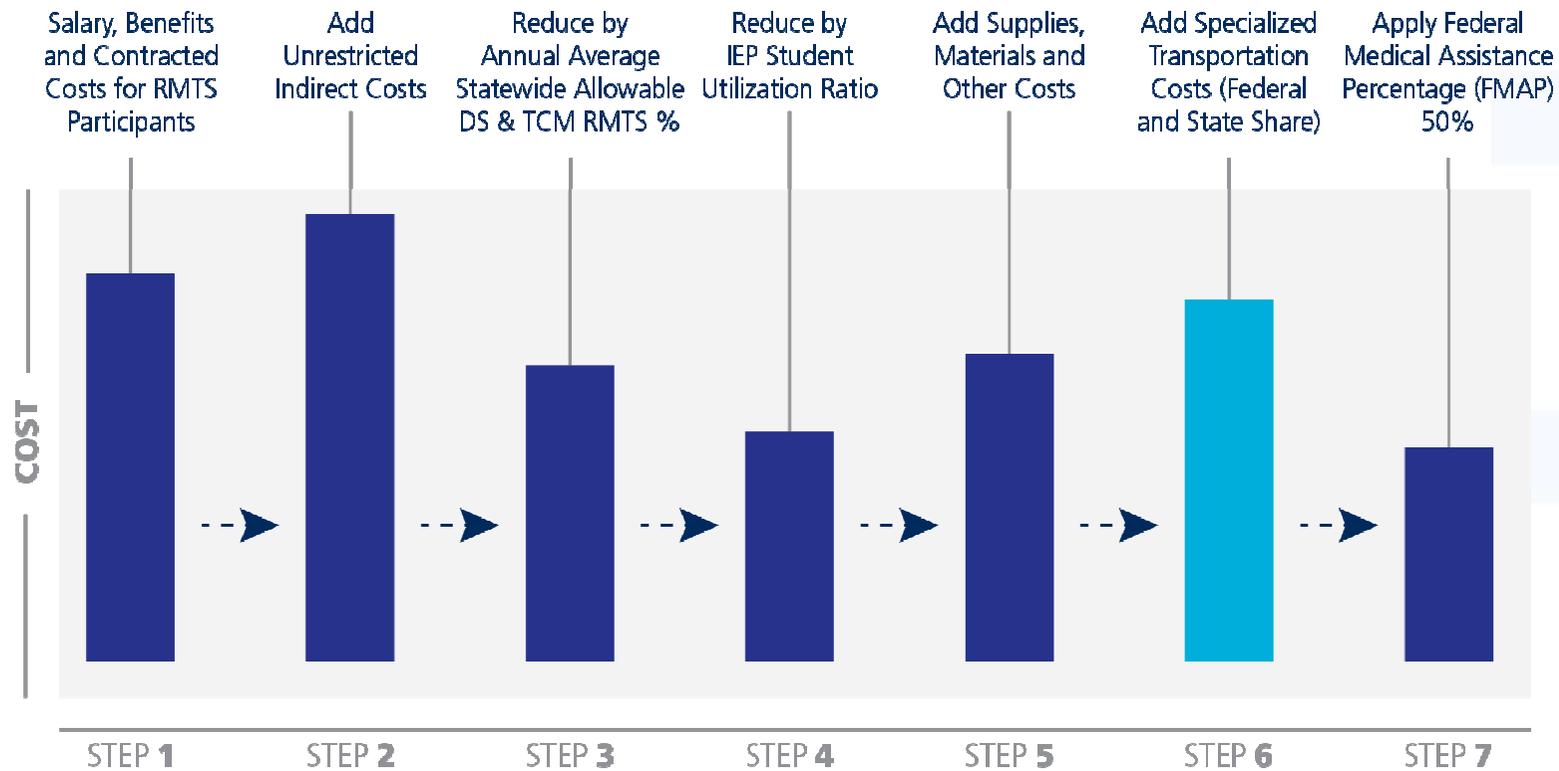
Annual Cost Reporting

How do we calculate the CPE?



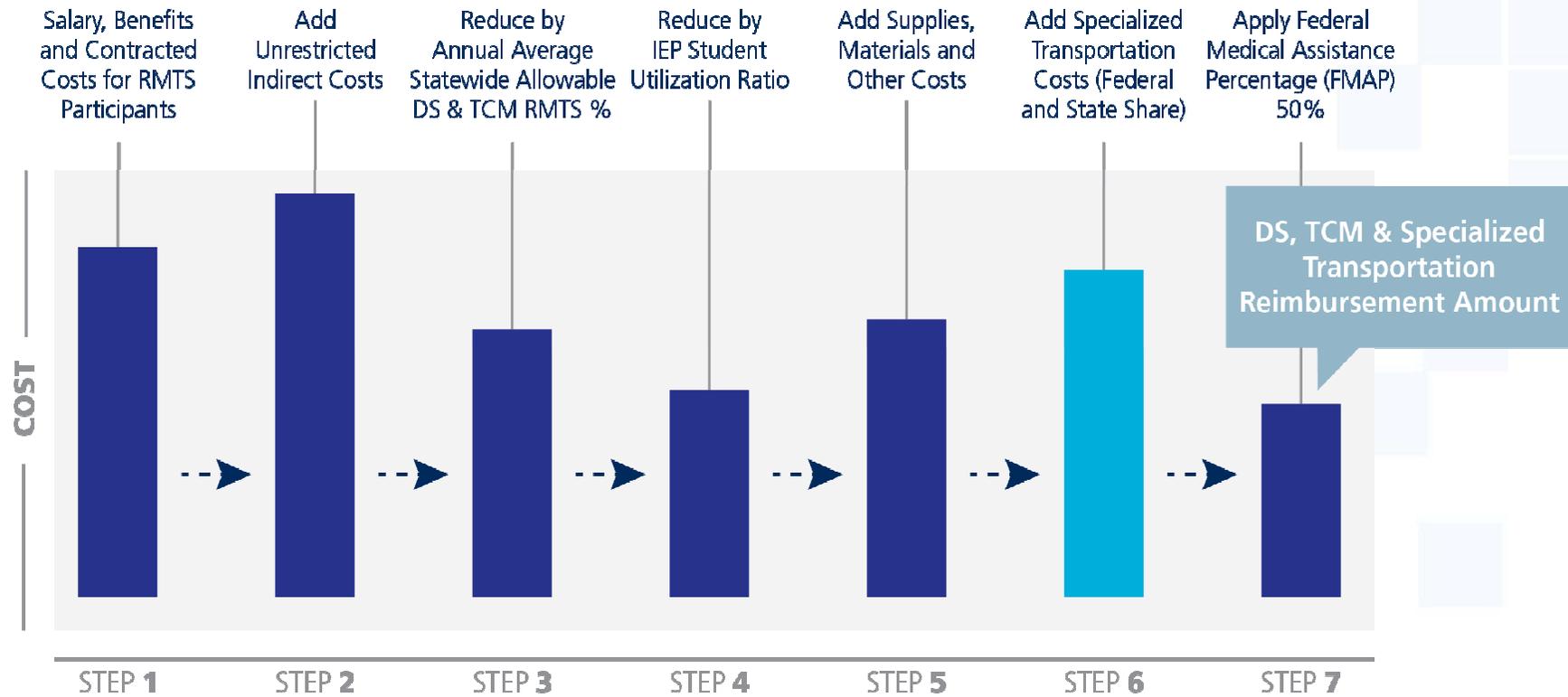
Annual Cost Reporting

How do we calculate the CPE?



Annual Cost Reporting

How do we calculate the CPE?





Annual Cost Reporting: Other Costs

- School districts can include allowable non-personnel medically-related costs in the cost report including:
 - Materials, supplies, and equipment
- These costs cannot be related to educational activities
- School districts/Board of Cooperative Education Services (BOCES) may include costs for medically-related purchased services, supplies and materials that were incurred in support of direct medical services

Annual Cost Reporting: Other Costs

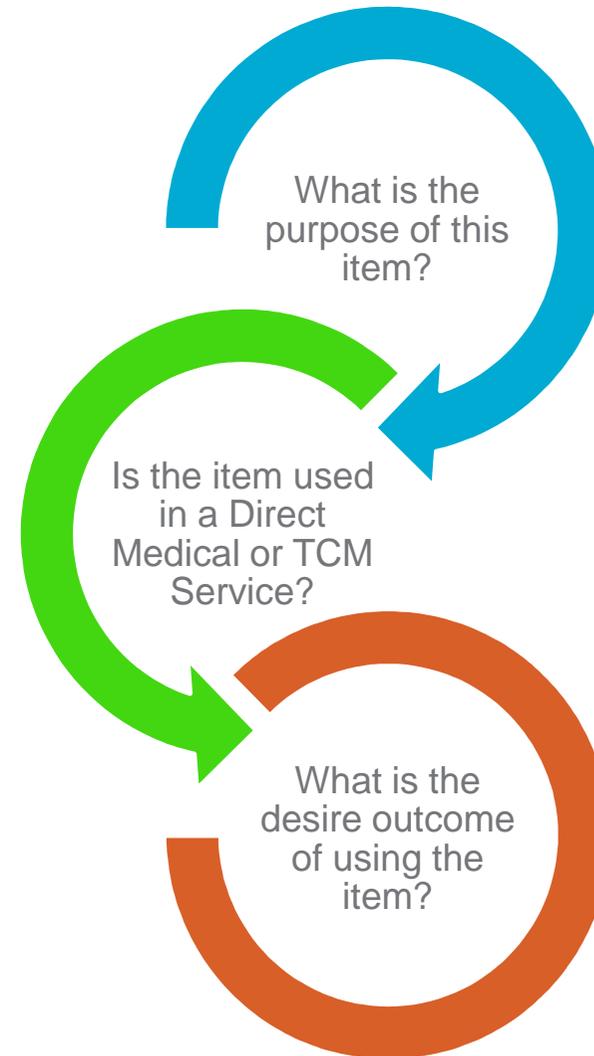
- If the supplies, materials, or equipment are partially federally funded, the district must identify this portion when reporting and the system will find the net; costs that are 100% federally funded should not be included
- Allowable medically-related costs may be found in the following program and object code from the school district/ BOCES Chart of Accounts

Cost Category	Program Code	Object Code
Direct Medical Supplies, Materials, and Other Costs	1700 – Special Education	0300 – Purchased Professional and Technical Services
Contracted Medical Services	2100 – Support Services: Students	0500 – Other Purchased Services 0600 – Supplies
Direct Medical Equipment	2100 – Support Services: Students	0700 - Property



Annual Cost Reporting: Other Costs

- Districts must be able to answer the three (3) questions listed to the right confirming that the item has a direct medical or TCM purpose and desired outcome
- If these questions can not be answered, the cost for an item should not be included
- Districts may need to change accounting practices and/or their procurement process in order to include other costs





Annual Cost Reporting: Other Costs

- Examples of **allowable** other direct medical costs include:
 - Mileage Reimbursement for Direct Service/TCM providers
 - Supplies for Physical Therapy
 - Speech/Language Therapy Materials
 - Technology Devices (e.g., switches, computers, word processors, smart boards)
 - Personal Care Services supplies/materials (e.g., equipment and supplies required for adaptive physical education classes or for life skills classes)
 - Positioning Equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
 - Software and hardware dedicated to the provision of direct medical services for clinical evaluation and instructional software



Annual Cost Reporting: Other Costs

- Examples of **non-allowable** other direct medical costs include:
 - Costs associated with Contracted Workers
 - Billing Agent Fees
 - Medical Gloves
 - General Medical/First Aid
 - Temporal thermometers
 - Lunch for Medicaid-IEP Students
 - Travel Fees for Special Education Department
 - Educational Materials
 - Adaptive Pens
 - Clinical Instruction Materials



Annual Cost Reporting: Transportation

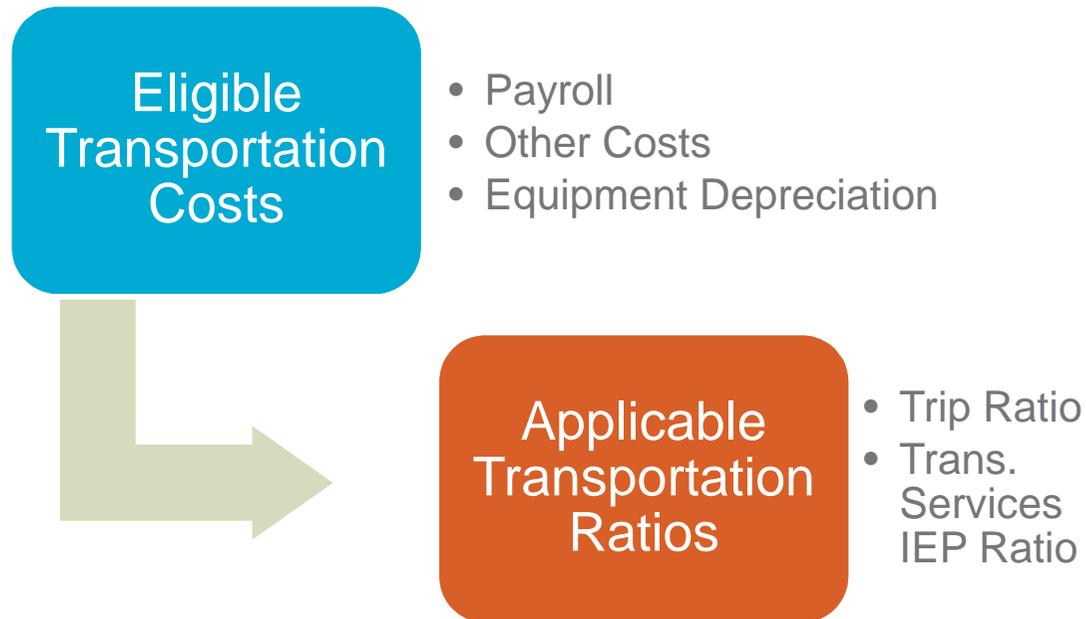
- Participating districts can receive federal reimbursement for Specialized Transportation services if it meets the criteria below.

What is allowable Specialized Transportation?	
1.	Be required on the student's IEP or IFSP
2.	Be provided on the same date of a Medicaid allowable service, required by the student's IEP or IFSP, is received and billable to Medicaid
3.	Be on a specially adapted school bus to and from a student's place of residence and the school or the site of a Medicaid allowable service, if it is not provided in the school setting
4.	Not be covered on a regular school bus unless an aide for the transported student(s) is present and is required by the student's IEP or IFSP
5.	Be documented in a transportation log
6.	Include services provided by direct service personnel, such as bus drivers and aides, employed or contracted by the school district



Annual Cost Reporting

How do we calculate the transportation CPE?



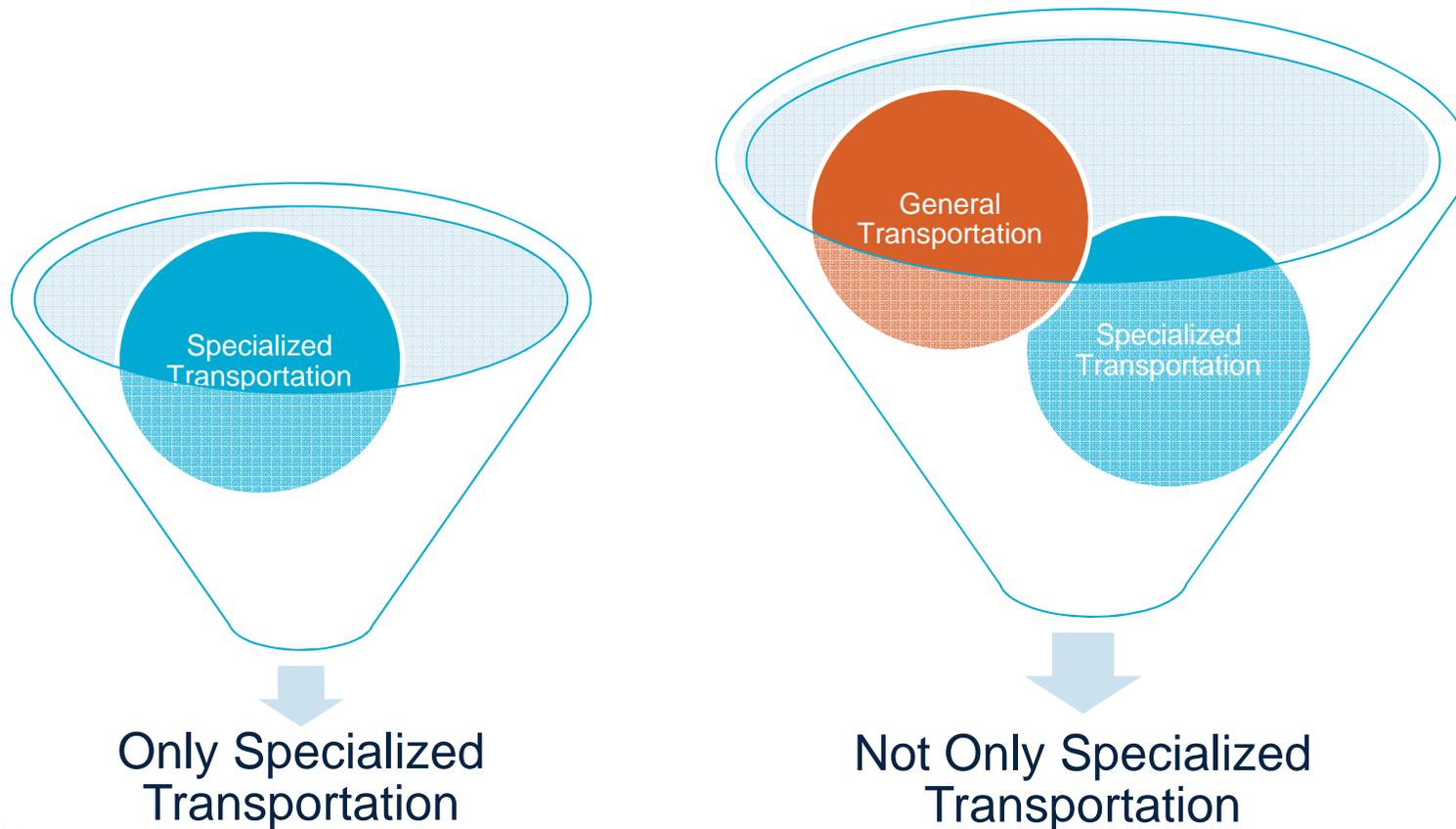


Annual Cost Reporting: Transportation

- District must report transportation costs under a specific reporting category: Only Specialized Transportation or Not Only Specialized Transportation
- **Only Specialized Transportation:** costs are incurred only by students with specialized transportation in their IEP/IFSP, without the general population, and can be discreetly identified
 - In order to report Only Specialized Transportation, you must identify all costs (payroll, maintenance, insurance, fuel, etc) tied solely to specially adapted vehicles. You may **not** report a percentage or use any district approved allocation method to identify the portion of total district transportation costs associated with district specialized transportation costs
- **Not Only Specialized Transportation:** costs are incurred by students with and without specialized transportation in their IEP/IFSP, including both the specialized and general population

Annual Cost Reporting: Transportation

- Only versus Not Only Specialized Transportation

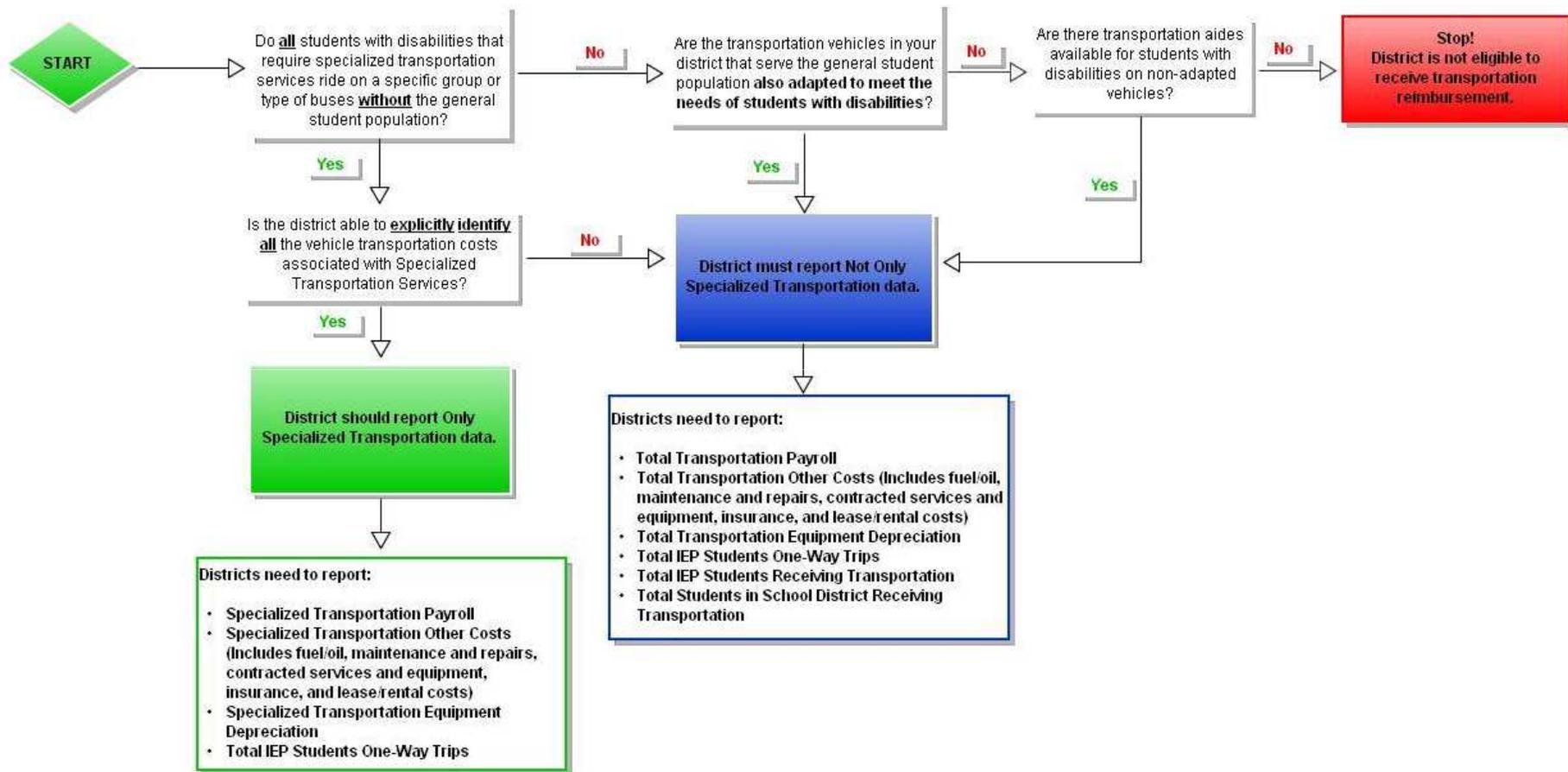




Annual Cost Reporting: Transportation

- Key questions to ask when deciding if your district is able to report costs under the Only Specialized Transportation category:
 - Do all students with disabilities that require specialized transportation services ride on a specific group or type of buses without the general student population?
 - Is the district able to explicitly identify all the vehicle transportation costs associated with Specialized Transportation Services?
 - Are there transportation aides available for students with disabilities on non-adapted vehicles?
- **If the district cannot answer “yes” to the questions above, they must report costs under the Not Only Specialized Transportation category**
- Transportation costs that are partially federally funded must be identified in the system; cost that are 100% federally funded should not be included

Annual Cost Reporting: Transportation





Annual Cost Reporting: Transportation

Transportation Payroll

- Districts may report costs for bus aides, drivers, and mechanics
- Reported once a year only on the Annual Cost Report, transportation personnel do not participate in the RMTS time study
- Must be reported according to an accrual account method
- Transportation personnel should only be included should they fit the criteria for the Only Specialized Transportation or Not Only Specialized Transportation category accordingly



Annual Cost Reporting: Transportation

Transportation Other Costs

- Districts may report other costs, such as lease/rental, insurance, maintenance and repairs, fuel and oil, contract – transportation services, and contract – transportation equipment costs
- Transportation other costs should only be included should they fit the criteria for the Only Specialized Transportation or Not Only Specialized Transportation category accordingly



Annual Cost Reporting: Transportation

Transportation Equipment Depreciation

- Districts may report Transportation Equipment Depreciation costs for buses, cars and minivans, harnesses/seatbelts/child protective seating, light trucks and vans, vehicle air conditioning, wheelchair lifts, and other applicable asset types
- Transportation equipment should only be included should they fit the criteria for the Only Specialized Transportation or Not Only Specialized Transportation category accordingly
- Depreciation is calculated by the system according to a straight line depreciation method; should the asset be placed into or removed from service, or become fully depreciated, during the cost reporting period, the depreciated cost will be prorated accordingly by month
 - $X = (\text{Cost} - \text{Federal Funds}) \div \text{Years of Useful Life}$



Annual Cost Reporting: Transportation

Transportation Equipment Depreciation (Continued)

- Years of Useful Life is an *industry standard* and should align with district documentation; ensure that you have verified with both your Transportation *and* Finance Department regarding this number
- For the FY2013-14 Annual Cost Report, vehicles will *not* carry over from the prior fiscal year and will need to be reported from scratch



Annual Cost Reporting: Transportation

Specialized Transportation One-Way Trip Ratio

- Purpose of this ratio is to apportion costs to the Medicaid population of IEP students with specialized transportation in the IEP taking trips on days in which they also receive a direct service
- **Total Medicaid Allowable One-Way Trips (Numerator)** is calculated by PCG and the Department according to the MMIS billing data, procedure code T2003; district must have bus logs to support these MMIS claims
 - When billing MMIS for transportation trips, ensure your district claims procedure code T2003 which represents a one-way trip
 - Note, procedure code T2001 represents the bus aide; claims submitted under this procedure code are *not* incorporated into the one-way trip ratio



Annual Cost Reporting: Transportation

- Annual Cost Report: Transportation

Specialized Transportation One-Way Trip Ratio (Continued)

- **Total IEP Students One-Way Trips (Denominator)** is the count of one-way trips taken by Medicaid and non-Medicaid IEP students (who require transportation as listed in their IEP/IFSP). This includes specialized and non-specialized trips.
- Districts may calculate the denominator according to one of two methods:
 - Method 1) *Actual* count according to bus logs
 - Method 2) *Estimated maximum possible* count, calculated according to the following formula: total number of IEP Students with transportation in the IEP/IFSP, multiplied by the total number of school days, multiplied by two trips



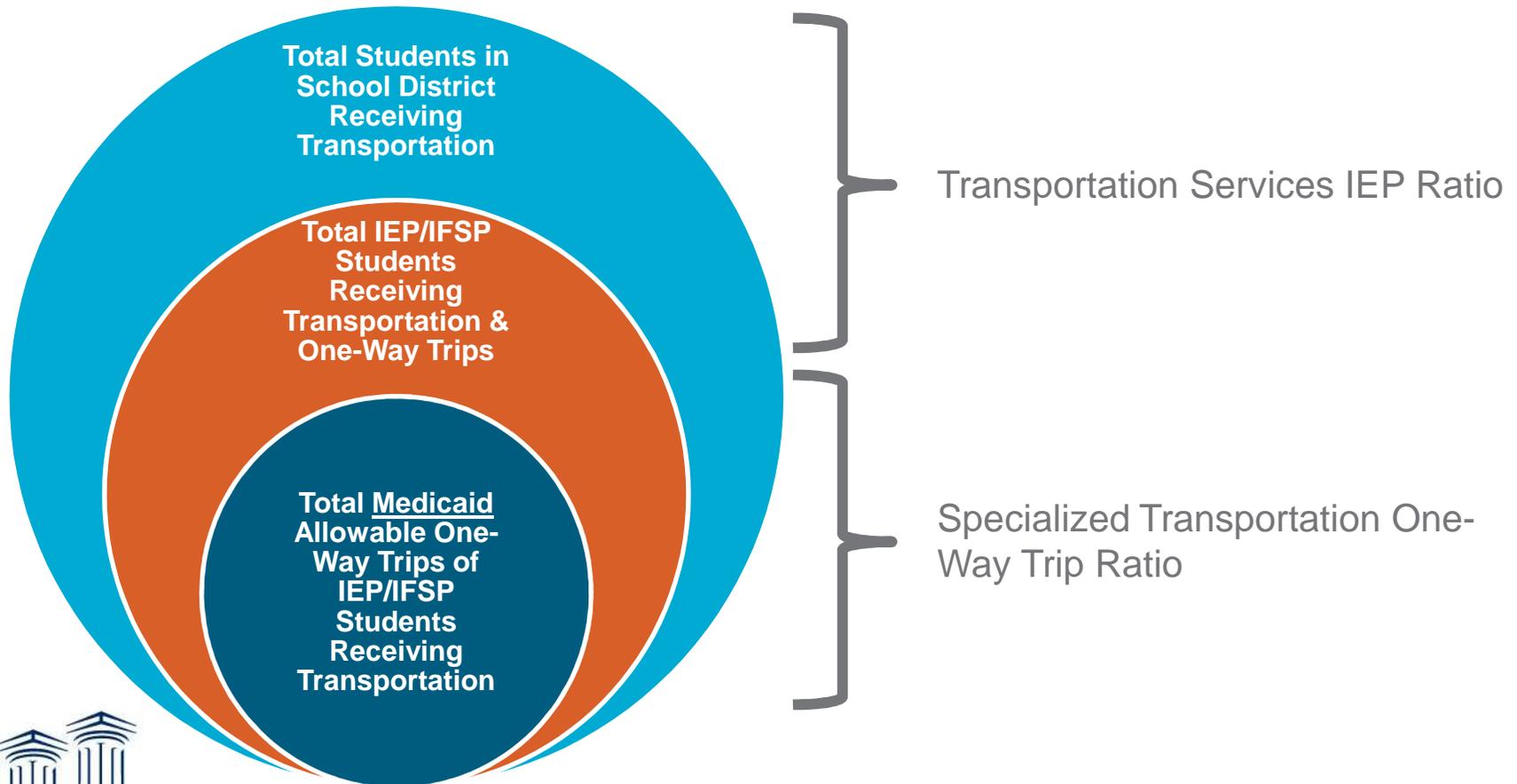
Annual Cost Reporting: Transportation

Transportation Services IEP Ratio

- Purpose of this ratio is to apportion costs to the Specialized Transportation population and is only inputted and applied if the district reported costs under the Not Only Specialized Transportation category
- **Total IEP Students Receiving Transportation (Numerator)** is the count of Medicaid and non-Medicaid students who receive transportation as a requirement listed on their IEP/IFSP throughout the school year according to supporting documentation
- **Total Students in School District Receiving Transportation (Denominator)** is the count of all students in the school district that receive transportation throughout the school year according to supporting documentation

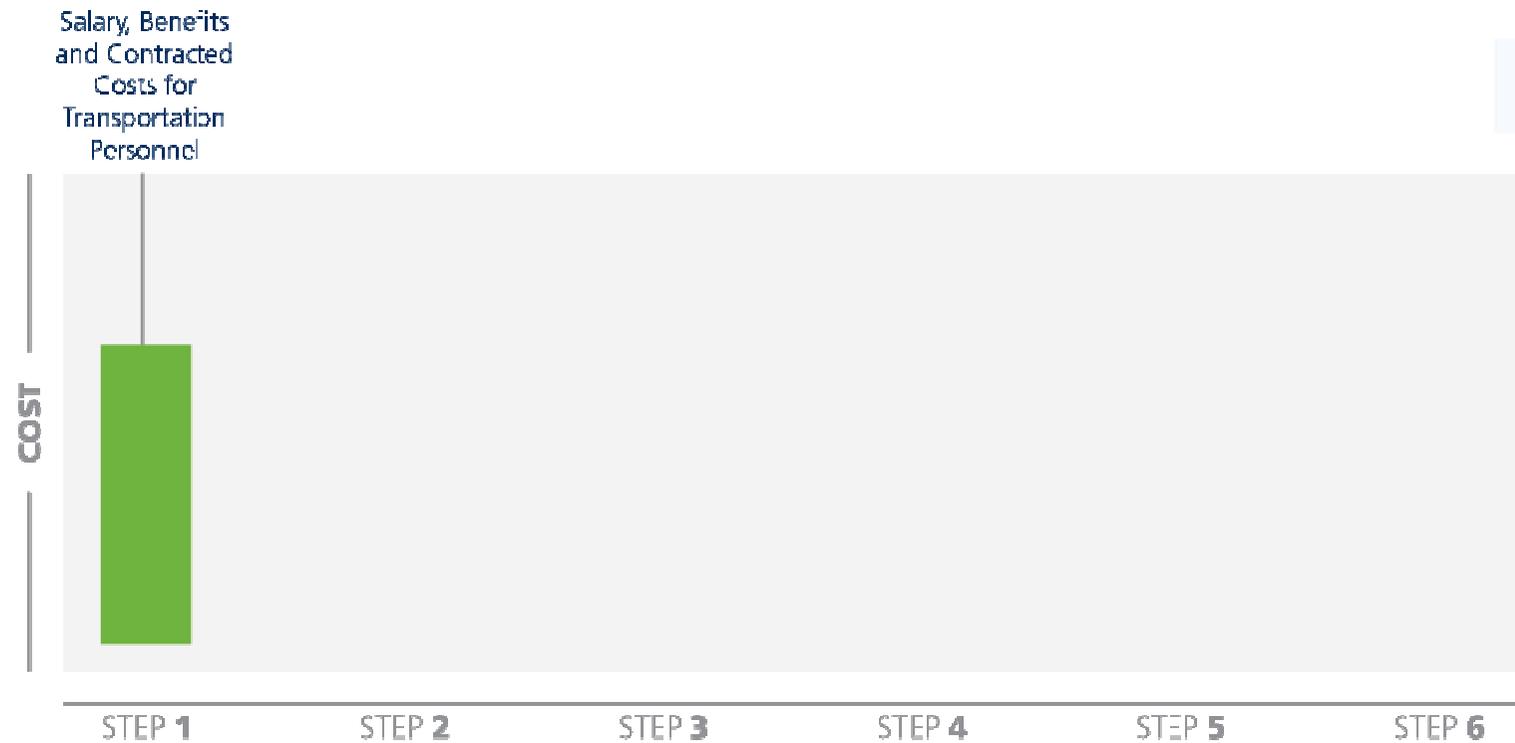
Annual Cost Reporting: Transportation

- How does each transportation ratio apportion costs according to population?



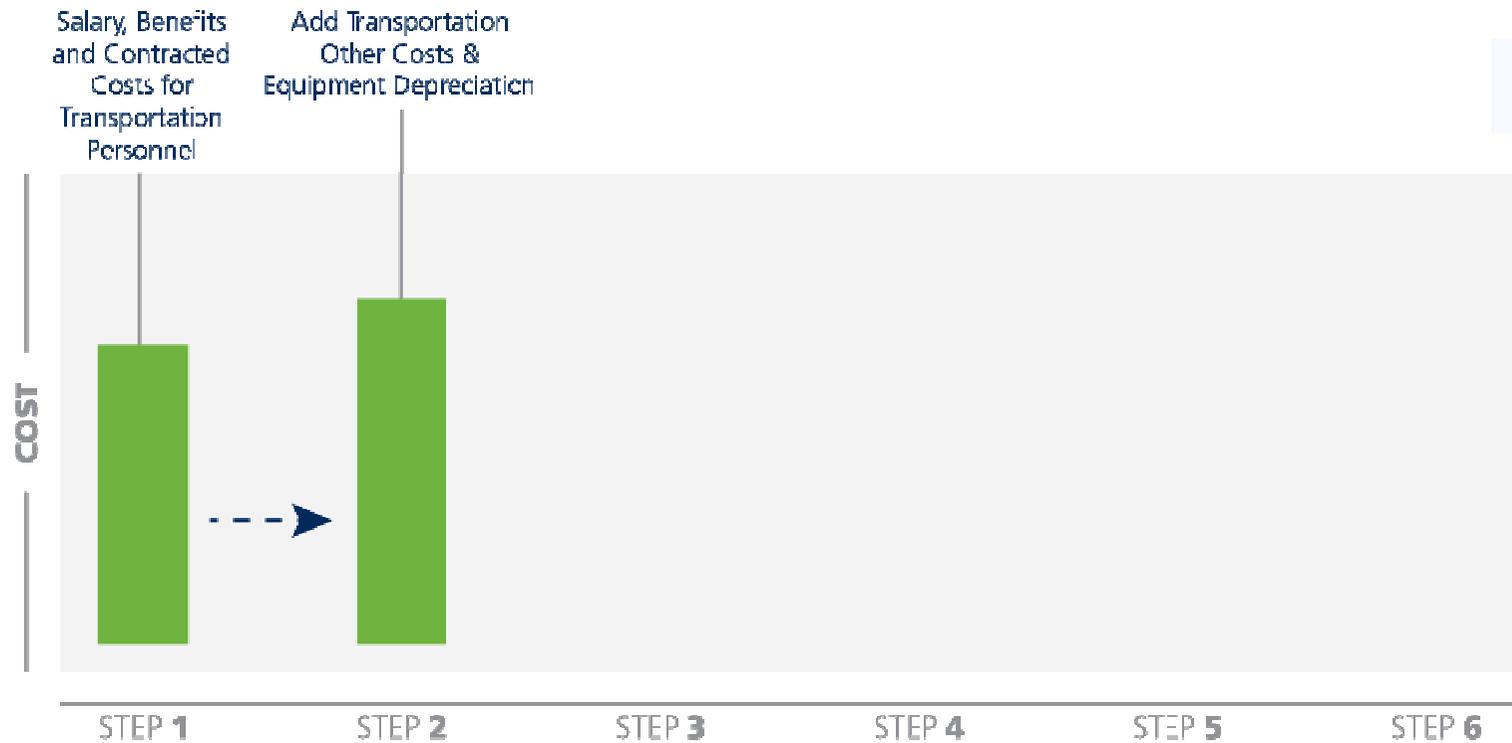
Annual Cost Reporting: Transportation

How do we calculate the transportation CPE?



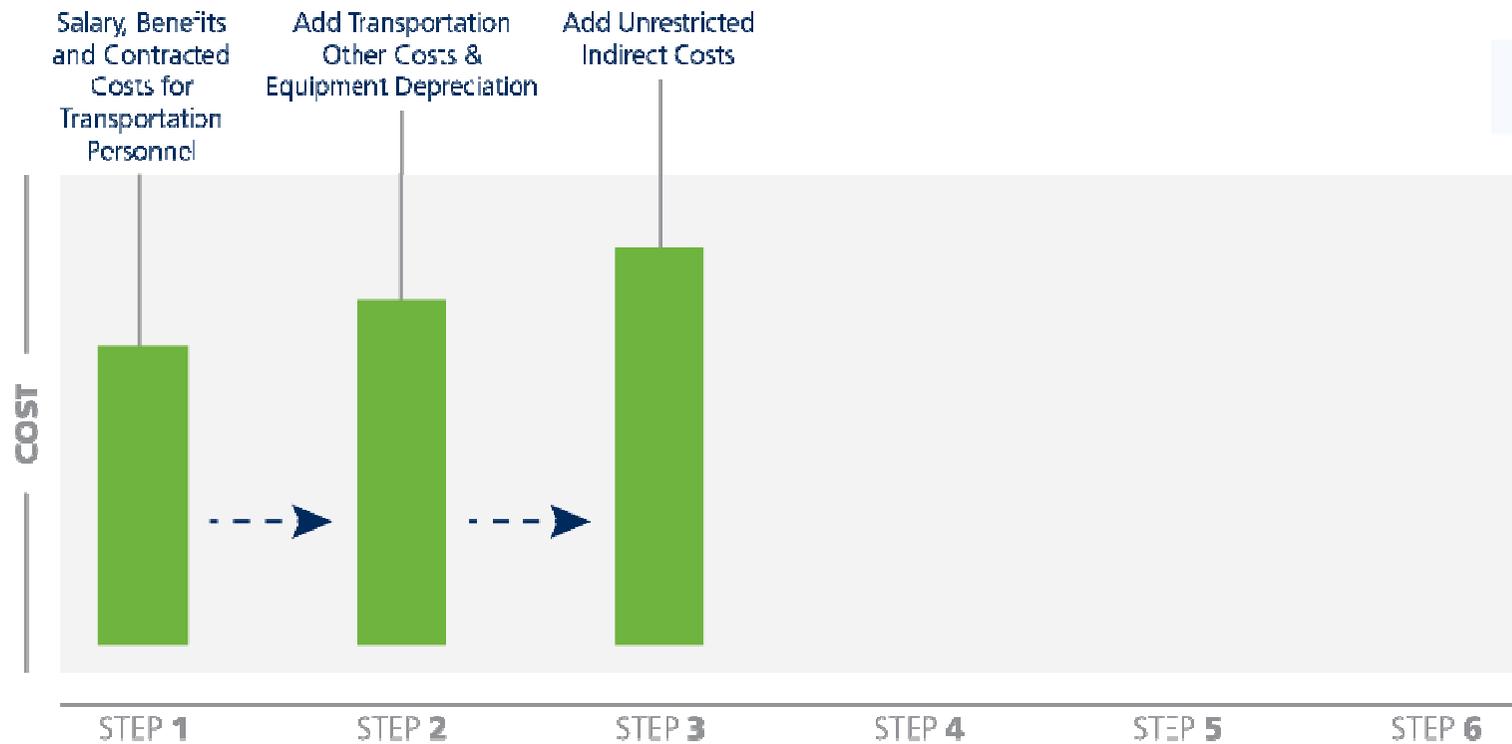
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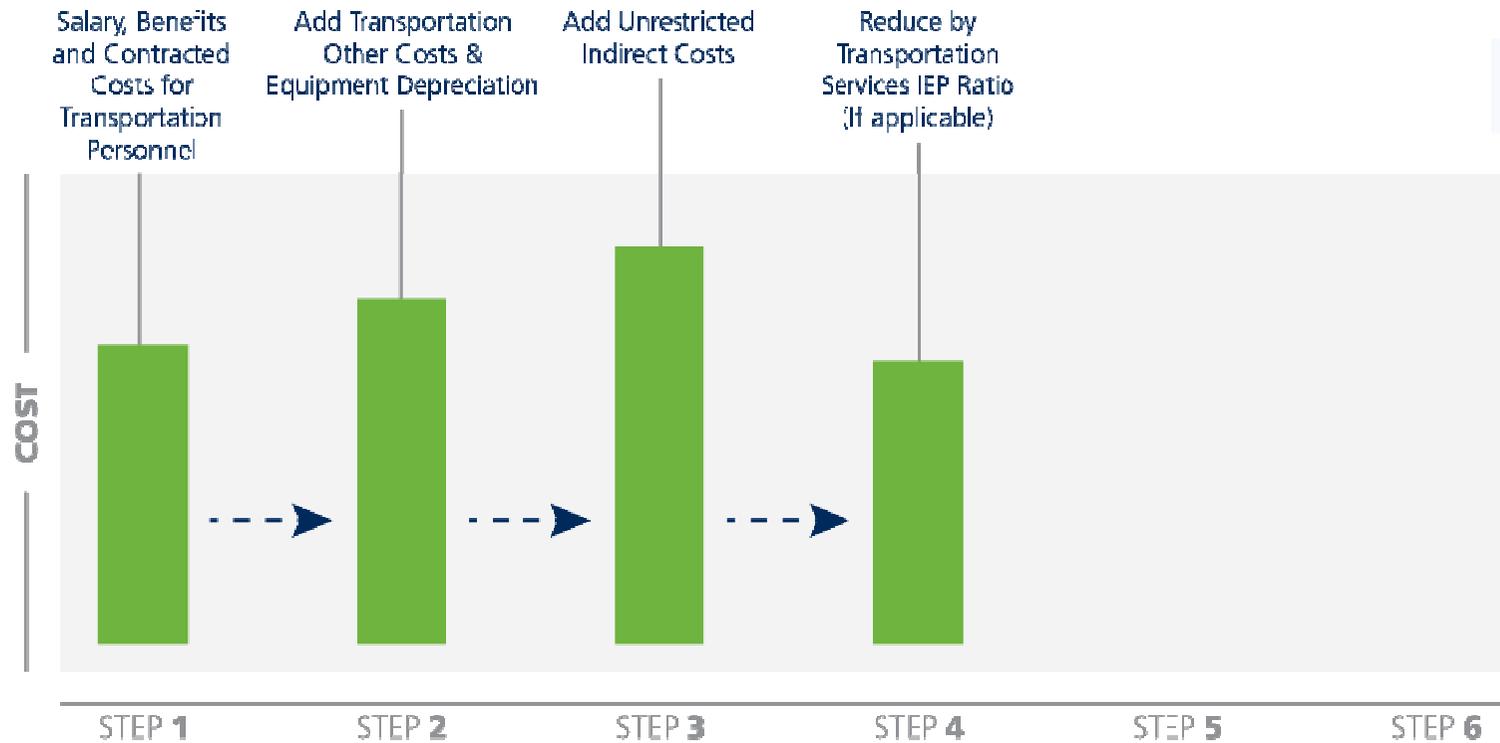
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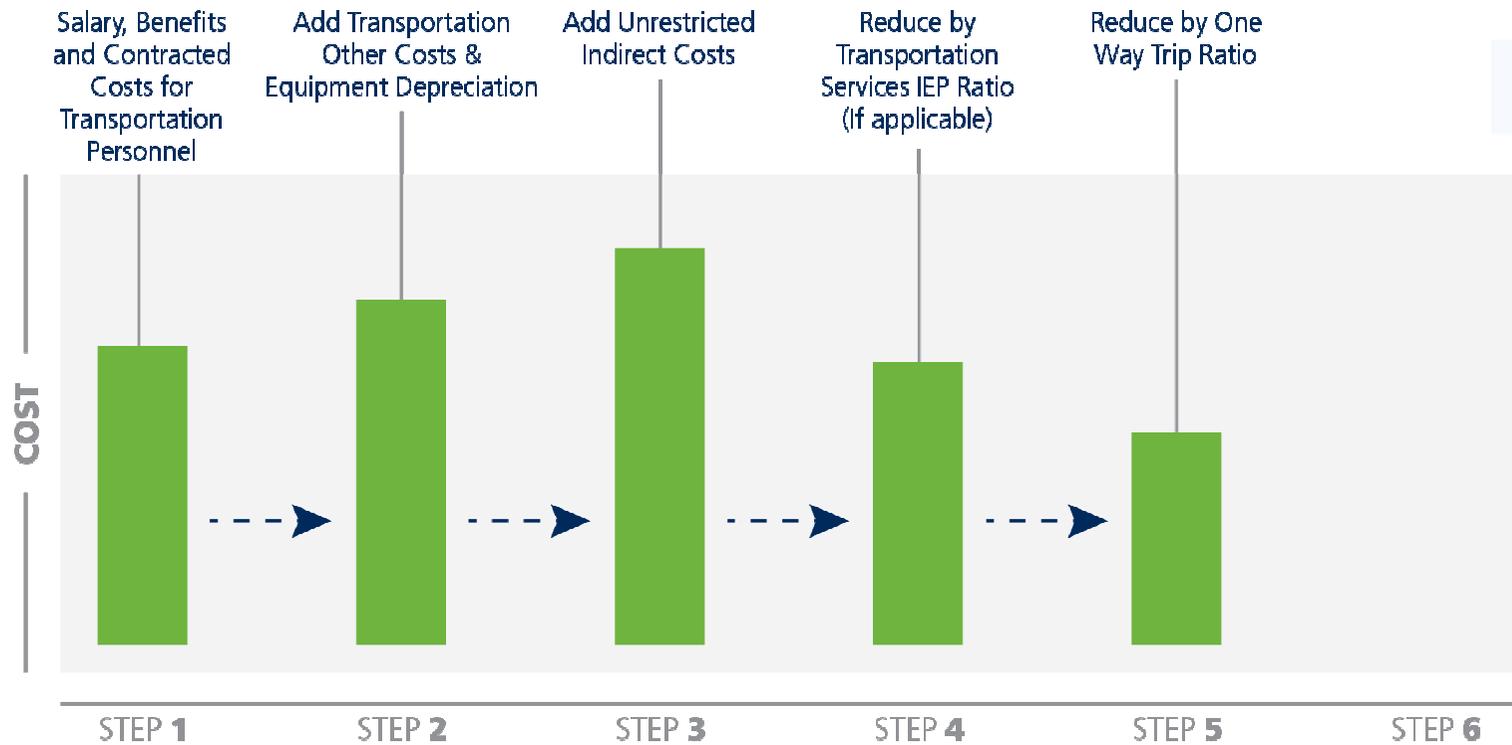
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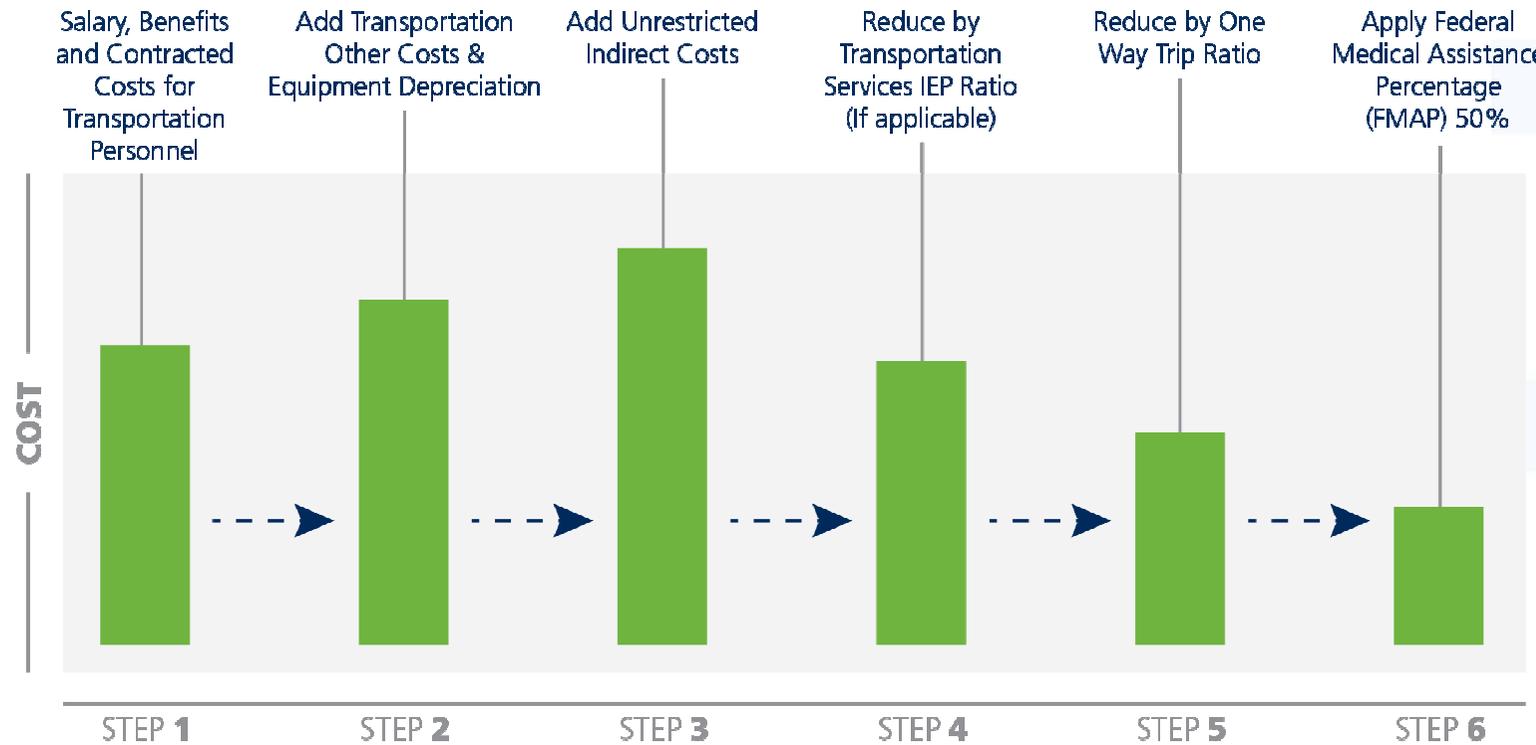
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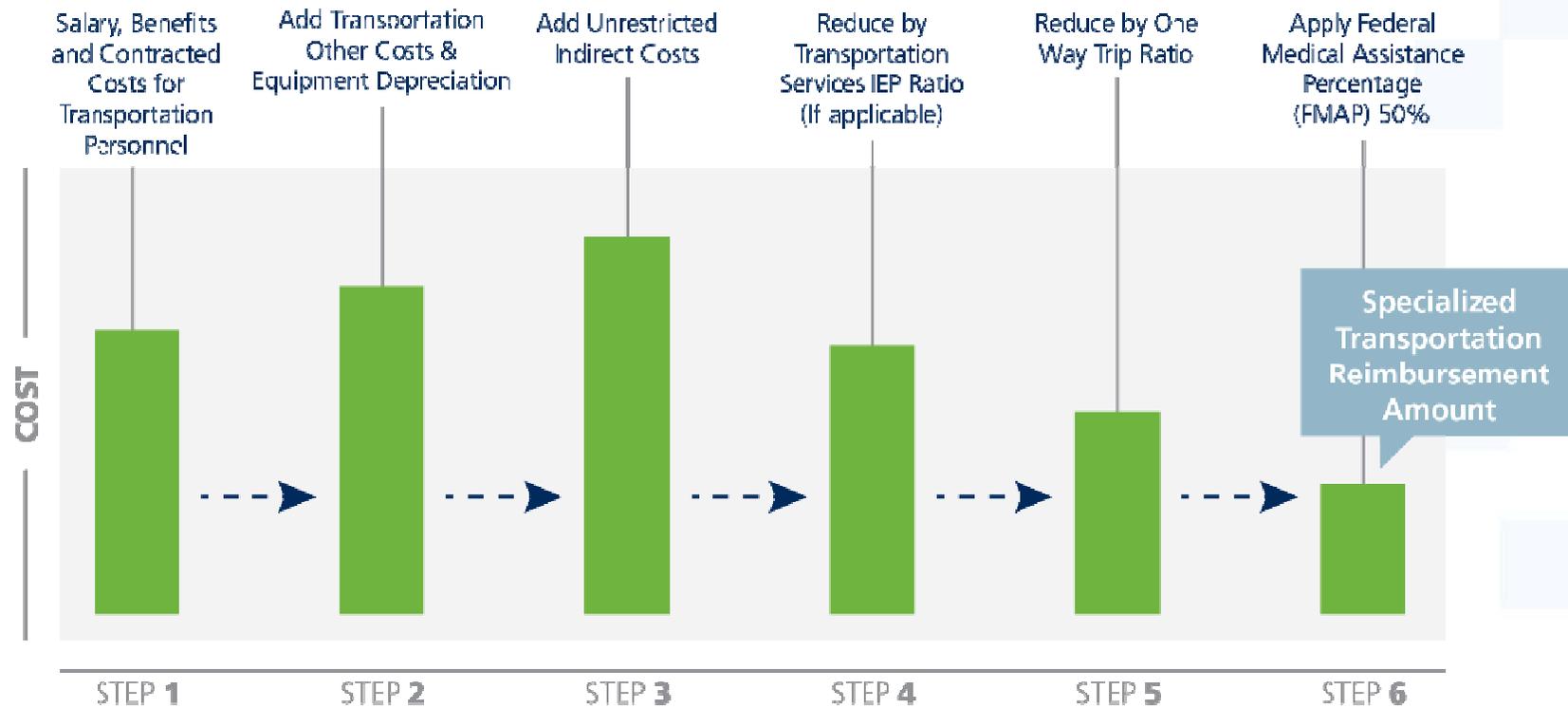
Annual Cost Reporting: Transportation

How do we calculate the transportation CPE?



Annual Cost Reporting: Transportation

How do we calculate the transportation CPE?



Exercise

Transportation





Annual Cost Reporting: Cost Settlement

- The calculated CPE amount is compared to the total Monthly Interim Payments received throughout the year to complete the cost reconciliation and settlement process
 - Monthly Interim Payments are calculated prior to the onset of the school year and are based on estimated Medicaid allowable costs
- 8% is withheld from the calculation to account for the state's administration cost
- Participating districts are still required to submit claims for DS and TCM services (and transportation services, if applicable) provided to Medicaid students
 - Participating districts must follow proper claiming instructions as outlined in the Colorado Medical Assistance Provider Billing Manual



Annual Cost Reporting: Cost Settlement

- The Cost Settlement compares the CPE as calculated on the Annual Cost Report to the Monthly Interim Payments received throughout the school year





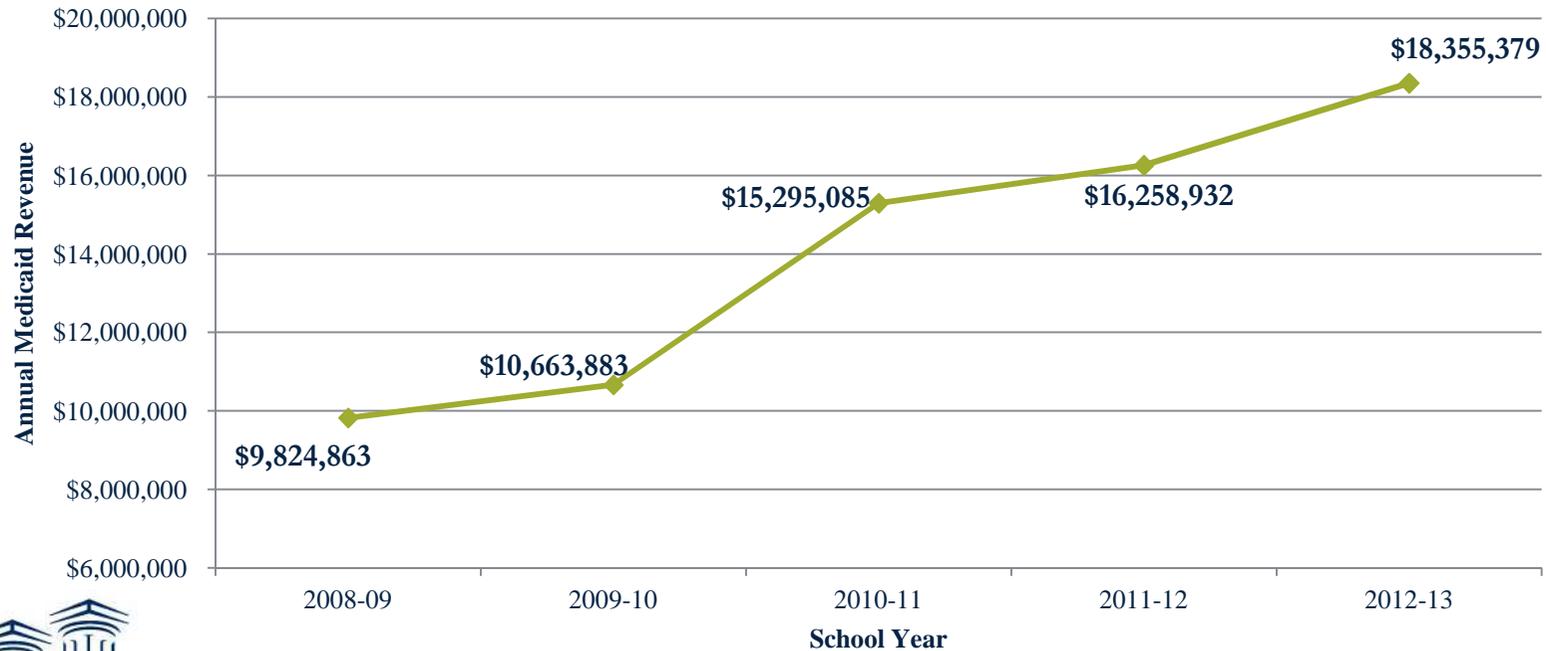
Annual Cost Reporting: Cost Settlement

- If your district's CPE for the school year exceeds the Monthly Interim Payments received, your district will receive an additional **payment** to make up for the difference
- If the Monthly Interim Payments received exceeds your district's CPE for the school year, your district will be required to **recoup** the funds to make up for the difference
- The cost settlement is designed to reimburse districts based on their actual cost of providing eligible DS, TCM and specialized transportation services to Medicaid-eligible IEP or IFSP students



Annual Cost Reporting: Cost Settlement

Annual Medicaid DS, TCM, and Specialized Transportation Revenue (Federal Share less State Withhold)





Medicaid Cost Reporting and Claiming System (MCRCS)

- The Medicaid Cost Reporting and Claiming System (MCRCS) is the website used to complete this information and see your cost settlement results
- The website's link is: <https://costreporting.pcgus.com/CO>
- District's have the ability to add, remove, or edit contact information and are encouraged to include all individuals at the district-level involved in the process



In Depth Financial Reviews

- Districts will be selected to undergo an In Depth Financial Review which will closely review the information reported on the FY2013-14 Annual Cost Report
- In Depth Financial Reviews will be conducted immediately following the submission due date, beginning 10/1/2014 and ending 12/20/2014
- Districts are highly encourage to prepare and organize their documentation supporting the FY2013-14 Annual Cost Report *while* completing the report in preparation for the In Depth Financial Review
- It is expected that district's documentation **is thoroughly organized, comprehensive, clearly labeled and identifiable**
 - Documentation that does not meet this requirement will be subject to the removal of costs from the Annual Cost Report



In Depth Financial Reviews

- Items to prepare for the In Depth Financial Review:
 - ✓ Payroll information for direct service staff included on the RMTS staff pool list
 - ✓ Payroll documentation must show that the district reported costs according to an accrual account method based on date-of-service
 - ✓ Payroll documentation must also show that the district only included costs for time periods the individual was active on the RMTS staff pool list
 - ✓ Provider licensure for all direct service staff included on the RMTS staff pool list
 - ✓ Provide licensure effective for entire time period individual was active on the staff pool list for the FY
 - ✓ Documentation supporting direct service other costs (materials, supplies and equipment)
 - ✓ Prove that the item is used for an eligible direct service for medical purposes
 - ✓ Show *what items were included in the lump sum* reported in the system
 - ✓ Examples of acceptable documentation include: purchase orders, receipts, itemized documentation



In Depth Financial Reviews

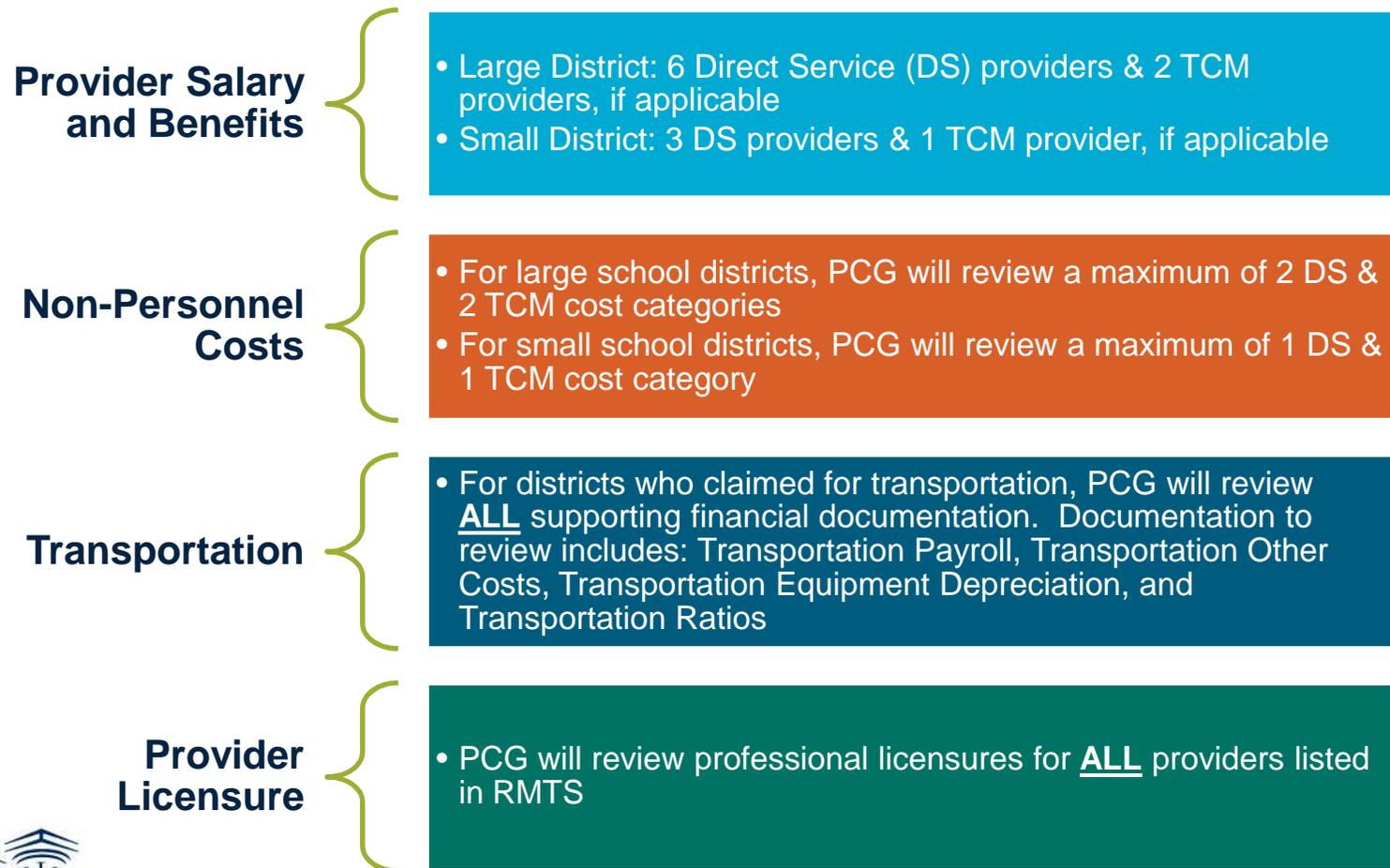
- Items to prepare for the In Depth Financial Review (continued):
 - ✓ Payroll documentation for all transportation personnel reported, reported according to an accrual accounting method
 - ✓ Documentation supporting all transportation other costs reported
 - ✓ Documentation supporting all transportation equipment depreciation reported
 - ✓ Including proof of the purchase price/cost of the asset, the Month/Year placed into service, and the Years of Useful Life
 - ✓ Years of Useful Life must be an industry standard and align with district documentation
 - ✓ Bus Logs supporting the numerator count of the Specialized Transportation One-Way Trip Ratio pulled from MMIS data
 - ✓ Documentation supporting the denominator count of the Specialized Transportation One-Way Trip Ratio calculated by the district
 - ✓ If using the actual count, the district must show this by providing the supporting bus logs
 - ✓ If using the estimated maximum possible count, the district must provide the student list used to calculate the number, as well as proof of the total number of school days in the year



In Depth Financial Reviews

- Items to prepare for the In Depth Financial Review (continued):
 - ✓ Documentation supporting the Transportation Services IEP Ratio (if applicable) including:
 - ✓ List of students included in the numerator and denominator
 - ✓ Indication of whether the district pulled the count according to December 1 or as a running tally throughout the school year
- Districts may **not** report a percentage or use any district approved allocation method to identify the portion of total district transportation costs associated with district specialized transportation costs
- If the district reported costs under the Only Specialized Transportation category, the district must show that **all** transportation costs (payroll, maintenance, insurance, fuel, etc.) tied solely to specially adapted vehicles

In-Depth Financial Desk Reviews





Program Reviews

- The purpose of this review is to ensure compliance with SHS Program rules and regulations when billing Medicaid through MMIS
- Program Reviews are conducted on-site once during the Fall and Spring of a school year
- Districts should expect to receive a program review every 2-3 years
- Documentation reviewed:
 - ✓ Student IEPs
 - ✓ Attendance Records
 - ✓ Service Logs
 - ✓ Transportation Logs
 - ✓ Health Care Plans
- Additional information provided during an entrance conference call





Corrective Action Plan (CAP) Reviews

- The purpose of this review is to ensure that a district successfully implements a CAP issued as a result of a Program Review finding
- CAP reviews are conducted remotely once during the Fall and Spring of a school year
- Districts that received a CAP from the Department during a program review will be selected for a CAP review after 1-2 years of CAP implementation
- Documentation reviewed:
 - ✓ Student IEPs
 - ✓ Attendance Records
 - ✓ Service Logs
 - ✓ Transportation Logs
 - ✓ Health Care Plans
- Additional information provided during an entrance conference call

Exercise

CPE & Cost Settlement Calculation



Resources

- Department of Health Care Policy and Financing Website
 - <http://www.colorado.gov/hcpf>
 - Colorado Web-Based Financial Reporting System Guide
 - Program Manual
 - Newsletters
 - Training Materials



Questions



Contact Information

- **If you have any questions, please feel free to contact us!**
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