

Medicaid Demonstration Data Sheets

Medicaid Unit Costing: Cost Assignment (Part 1)

			1	2	3	4	5	6	7	8
			FTE #	Corporate Overhead	Integration and Non-Integration Encounter-Based Services with RVU Weights	Integration Encounter-Based Services without RVU Weights	Other Services without RVU Weights	ASO, BHO or MSO Admin Costs	Unallowable Costs	TOTAL COSTS
1	Total Direct Program Staff-FTE		20							
2	Total Administrative Staff-FTE		5							
3	Direct Service Cost: Personnel			\$ 180,000	\$ 920,000	\$ 260,000	\$ 120,000	\$ 150,000	\$ -	\$ 1,550,000
4	Other Direct Service Costs			\$ 20,000	\$ 250,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ -	\$ 450,000
5	TOTAL DIRECT SERVICE COSTS			\$ 200,000	\$ 1,170,000	\$ 300,000	\$ 140,000	\$ 190,000	\$ -	\$ 2,000,000
Indirect Cost Allocation for Column 3 (namely, allocation of Corporate Overhead) based on Ratio of (Direct Service Costs of Column) to (Total Direct Service Costs less Corporate Overhead)										
Total Direct Service Costs LESS Corporate Overhead = Denominator:					\$ 2,000,000	\$ (200,000)	\$ 1,800,000	(denominator in indirect cost allocation)		
Example: (Total Direct Service Costs of Column 3/(Total All Direct Service Costs less Corporate Overhead)) x Corporate Overhead:										
	\$1,170,000	divided by	\$ 1,800,000	equals	65%					
	65%	times	\$ 200,000	equals	\$ 130,000					
	Indirect Cost Allocation for Column 3				equals	\$ 130,000				
	Total Cost of Column 3:			\$ 1,170,000	plus	\$ 130,000	equals	\$ 1,300,000		

Medicaid Unit Costing: Utilization (Encounter Based Services with Non-Facility and Facility RVU Weights) (Part 2)

Non-Facility Procedure	RVU Weight	Total Units
Procedure 1	3	1,802
Procedure 2	4	1,624
Procedure 3	5	2,800

Facility Procedure	RVU Weight	Total Units
Procedure 1	2.7	1,000
Procedure 2	4.5	2,244
Procedure 3	4.75	2,800

Medicaid Unit Costing: Rate Determination (Part 4)

Encounter-Based Services *with RVU Weights*: see Part 3B and Part 3C

Integration Encounter-Based Services *without RVU Weights* (units of service) 4,444

Other Services (broken down by service) *without RVU Weights* (units of service) 5,185