

Medicaid Demonstration EXERCISE Data Sheets

Medicaid Unit Costing: Cost Assignment (Part 1) Spreadsheet

		1	2	3	4	5	6	7	8
				Integration and Non-Integration	Integration Encounter- Based Services without RVU Weights	Other Services RVU Weights	BHO and MSO Admin Costs	Un- allowable Costs	TOTAL COSTS
		FTE #	Corporate Overhead	Encounter- Based Services with RVU Weights	Based Services without RVU Weights				
1	Total Direct Program Staff-FTE	24							
2	Total Administrative Staff-FTE	6							
3	Direct Service Cost: Personnel		\$ 200,000	\$ 1,250,000	\$ 350,000	\$ 240,000	\$ 50,000	\$ -	\$ 2,090,000
4	Other Direct Service Costs		\$ 50,000	\$ 250,000	\$ 50,000	\$ 10,000	\$ 20,000	\$ 30,000	\$ 410,000
5	TOTAL DIRECT SERVICE COSTS		\$ 250,000	\$ 1,500,000	\$ 400,000	\$ 250,000	\$ 70,000	\$ 30,000	\$ 2,500,000
* Indirect Cost Allocation formula:									
Indirect Cost Allocation for Column n (namely, allocation of Corporate Overhead) based on Ratio of									
(Direct Service Costs of Column) to (Total Direct Service Costs less Corporate Overhead) times Corporate Overhead:									
* Example for Column 3 (Integration and Non-Integration Encounter-Based Services with RVU Weights)									
Total Direct Service Costs LESS Corporate Overhead:				\$ 2,500,000	\$ (250,000)	\$ 2,250,000	(to be used in indirect cost allocation)		
(Total Direct Service Costs of Column 3/(Total All Direct Service Costs less Corporate Overhead)) x Corporate Overhead:									
	\$ 1,500,000	divided by	\$ 2,250,000	equals	67%				
	67%	times	\$ 250,000	equals	\$ 166,667				
	Indirect Cost Allocation for Column 3			equals	\$ 166,667				
	Total Cost of Column 3:		\$ 1,500,000	plus	\$ 166,667	equals	\$1 ,666,667		

Medicaid Demonstration EXERCISE Data Sheets

Medicaid Unit Costing: Utilization (Encounter Based

Services with Non-Facility and Facility RVU Weights) (Part 2) (Exercise)

Non-Facility Procedure	RVU Weight	Total Units
Procedure 1	3	1,904
Procedure 2	4	1,719
Procedure 3	5	2,640

Facility Procedure	RVU Weight	Total Units
Procedure 1	2.7	1,000
Procedure 2	4.5	1,986
Procedure 3	4.75	3,700

Medicaid Unit Costing: Rate Determination (Part 4) (Exercise)

Integration Encounter-Based Services with RVU Weights: 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): 5,555