

SBAC PERSONNEL & COST DATA REPORTING

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Updated October 7, 2024

Table of Contents

Overview.....	2
Employees Eligible for SBAC Reporting	2
Employees No Longer Eligible for SBAC Reporting.....	4
Creating the Employee Roster Report.....	4
Employee Roster Reporting Criteria	6
Creating the Quarterly Employee Cost Report.....	7
Manual Updates to the Employee Cost Spreadsheet.....	9
Employee Cost Reporting Criteria	10

Overview

Welcome to the Medicaid School-Based Administrative Claiming (SBAC) Program. The Kentucky Department of Education has entered into a contract with Public Consulting Group (PCG) to assist school districts in claiming reimbursement for Medicaid eligible administrative functions performed by school personnel.

If you have explored this user guide and have problems generating either of the required reports, please send an email to eerp@education.ky.gov and a member of the KDE EERP team will be able to assist you.

If you have SBAC program-related questions, contact PCG at kysbac@pcgclaimingsystem.zendesk.com or (866) 349-6866.

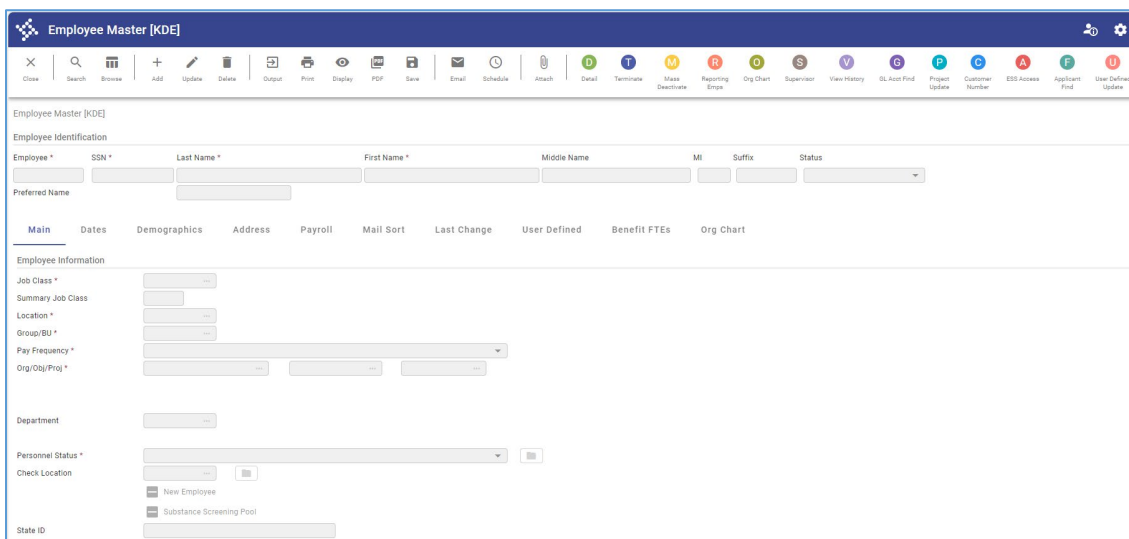
Employees Eligible for SBAC Reporting

The first step in creating the administrative claiming reports is to identify the employees and contractors eligible to participate in the program. Please refer to the *Kentucky School Based Services Time Study* for guidelines on choosing time study participants. This guidebook is also available as a download at [KY SBAC Time Study Guide 9-15-20.pdf](#). Once your district has determined the appropriate employees to include in the reports, you can assign an attribute to these employees in EERP for inclusion in the SBAC report.

Navigate to Employee Master:

Human Resources/Payroll > Payroll > Employee Maintenance > Employee Master

The following screen will appear:



Select employees to assign for SBAC reporting:

1. Find the employee.
2. Click on the Address tab and make sure the e-mail address has been added to the record. If not, update the record and add the e-mail address. The employee roster pulls information from the Employee Master record.

The screenshot shows the 'ADDRESS' tab selected in a software interface. The 'Address Information' section contains several input fields: Line 1, Line 2, City, State, Zip, Country, County, City Code, Email (highlighted in yellow), Alt Email, Prior Name, FOIA exempt, Supervisor, and Spouse. The 'Email' field is currently empty, and there are icons for adding or editing email addresses.

3. From the Ribbon, select **Detail**.
4. Double click **USER DEFINED FIELDS**.

The following screen appears:

The screenshot shows the 'Employee User Defined Fields [KDE]' screen. It features a ribbon with various actions: Back, Search, Browse, Add, Update, Delete, Output, Print, Display, PDF, Save, Excel, Word, Email, Schedule, and Global. Below the ribbon, there are input fields for Employee *, SSN, Last Name, First Name, MI, and Status. At the bottom, there are fields for Field ID Code *, Date, Code, and Value.

5. Select **Add**. The employee number will appear.
6. Tab to **Field ID Code**.
7. Select **SBAC-MEDICAID REIMBURSEMENT ELIGIBL** from the drop-down menu.
8. Enter the date the employee is eligible for reporting in the Date field.
9. Select **STRT** from the **Code** drop-down menu to designate this as a starting eligibility date for this employee. This code is used to ensure employees appear in the appropriate Personnel Roster and Employee Cost reports.
10. **Accept** to complete the process.

Note: The **Employee Roster** reports employees eligible for the next reporting period. The **Employee Cost** report lists employees and their reportable pay/benefits for the prior reporting period. The Date and Code fields assigned above ensure employees that are starting or terminating their eligibility appear on the correct report. Always terminate eligibility at the end of the quarter.

Repeat these steps until all eligible employees are assigned and their employee master record contains an e-mail address.

Employees No Longer Eligible for SBAC Reporting

Periodically, employees will no longer be eligible for SBAC reporting. These circumstances occur when an employee no longer meets the SBAC eligibility requirements or they are no longer employed by the district. At the time an employee becomes ineligible, they should no longer appear on the Personnel Roster (next reporting period) but must appear on a final Employee Cost report (prior reporting period). To ensure employee wages and benefits appear on the Employee Cost report, the District needs to update the Employee User Defined Fields and set the appropriate status. Please follow the instructions below to properly establish this status.

1. Find the Employee Master record.
2. Select **Detail** then choose **User Defined Fields**.
3. Update the record by changing the **Date** to reflect the last day the employee is eligible.
4. Select the Code **END** from the drop-down menu to designate the date as an ineligibility date.

Example:

Field ID Code *	SBAC - MEDICAID REIMBURSEMENT ELIGIBL
Date	03/31/2023
Code	END - SBAC END DATE
Value	

Note: The **Employee Roster** reports employees eligible for the next reporting period. The **Employee Cost** report lists employees and their reportable pay/benefits for the prior reporting period. The Date and Code fields assigned above ensure employees that are starting or terminating their eligibility appear on the correct report.

Creating the Employee Roster Report

After all employees are assigned for SBAC reporting, the district may produce the Employee Roster report. This report lists information regarding all employees eligible for random moment time study participation.

Navigate to KY Medicaid Reimbursement SBAC Report:

Human Resources/Payroll >Payroll >State Specific >South >Kentucky >KY Medicaid Reimbursement SBAC Report

The following screen is displayed:

1. Select **Define** and enter the Report Quarter/Report Year.
2. Ensure the report includes all Locations and Orgs.
3. Click **Accept**.
4. Select the **Excel** icon to produce the report.

The following screen will appear:

Select	Field
<input checked="" type="checkbox"/>	District Code
<input checked="" type="checkbox"/>	District Desc.
<input checked="" type="checkbox"/>	School Code
<input checked="" type="checkbox"/>	School Name
<input checked="" type="checkbox"/>	Summary Job
<input checked="" type="checkbox"/>	Job Desc.
<input checked="" type="checkbox"/>	Employee ID
<input checked="" type="checkbox"/>	First Name
<input checked="" type="checkbox"/>	MI
<input checked="" type="checkbox"/>	Last Name
<input checked="" type="checkbox"/>	Email

5. Accept to generate the Excel spreadsheet.

Note: Only employees with a User Defined Field of **SBAC**, a code of **STRT** and a date on or before the last day of the reporting period are included in the report. Any employees with a code **STRT** and a date beyond the reporting quarter are excluded. Additionally, any employee with a User Defined Field of **SBAC**, a code of **END** and a date on or after the first day of the reporting period are included on the report. Any employees with a code **END** and date before the start of the reporting period are excluded. Please see the table in the section entitled **Employee Roster Reporting Criteria**.

Microsoft Excel will open and all active employees that are assigned for SBAC reporting (per instructions above) appear in the report. If any employees are missing or ineligible employees appear, check that the employee is/is not designated with the SBAC code and the employee is active ("Active Status" on Employee Master record is "A"). **Subcontractors that are not paid through the payroll system should be added manually to this excel spreadsheet.**

E-mail addresses are required to utilize the *electronic* Random Moment Sample (RMS) form. These pull from the Employee Master record when entered on the record. Save the Excel spreadsheet using the ‘Save As...’ command from Excel’s ‘File’ menu to save the file as a renamed file, using the following naming scheme:

[Your district name] Roster Q1-23.xls

In the above naming scheme, ‘Q1’ identifies the calendar quarter to which the file pertains (Q1=Jan-Mar, Q2=Apr-June, Q3=July-Sept, Q4=Oct-Dec). The last two digits identify the calendar year (example: 24=2024). The SBAC program utilizes a calendar year quarter, not a fiscal year quarter.

Employee Roster Reporting Criteria

Employees are included on the Employee Roster that meet the following criteria:

Only employees with a User Defined Field of **SBAC**, a code of **STRT** and a date on or before the last day of the reporting period are included in the report. Any employees with a code **STRT** and a date beyond the reporting quarter are excluded. Additionally, any employee with a User Defined Field of **SBAC**, a code of **END** and a date on or after the first day of the reporting period are included on the report. Any employees with a code **END** and date before the start of the reporting period are excluded.

Note: The EMPID column in the Excel spreadsheet is a combination of the district number and EERP employee number. Do not adjust this field.

Example:

<u>EMP #</u>	<u>User Fld</u>	<u>Code</u>	<u>Date</u>
1	SBAC	STRT	04/01/2024
17	SBAC	STRT	07/15/2024
27	SBAC	STRT	10/15/2024
30	SBAC	END	03/31/2024
44	SBAC	END	06/30/2024
57	SBAC	END	12/31/2024

If the Employee Roster is produced on Nov 30 for Q1 2024 (1/1/2024 – 3/31/2024) then employees 30, 44 and 57 are included and employees 1, 17 and 27 are excluded.

If the Employee Roster is produced on Feb 28 for Q2 2024 (4/1/2024 – 6/30/2024) then employees 1, 44 and 57 are included and employees 17, 30 and 27 are excluded.

If the Employee Roster is produced on June 30 for Q3 2024 (7/1/2024 – 9/30/2024) then employees 1, 17 and 57 are included and employees 30, 44 and 27 are excluded.

If the Employee Roster is produced on Aug 30 for Q4 2024 (10/1/2024 – 12/31/2024) then employees 1, 17, 27, and 57 are included and employees 30 and 44 are excluded.

Creating the Quarterly Employee Cost Report

The Employee Cost Report is produced after the close of each quarter for which your district participated in the SBAC program. Verify that all payrolls to be posted to the reporting quarter have been posted to the General Ledger.

Navigate to the KY Medicaid Reimbursement SBAC Report:

Human Resources/Payroll >Payroll >State Specific >South >Kentucky >KY Medicaid Reimbursement SBAC Report

The following screen is displayed:

1. Select **Employee Cost**.
2. Select **Define** and enter the Report Quarter, Report Year, Administration Fee Amount, Life Insurance Amount and KTRS Percentage.

*Settings above are correct as of October 2023, but subject to change. However, the **Employer Cost Deduction Code** field is a deduction code setup by each individual district.

- **Employer Cost Deduction Code** – This is the deduction code used in your district to identify the employer cost of health insurance. The amount for the report is calculated by using the amount from the quarterly employee accumulator (using the deduction code number that’s entered into the *Employer Cost Deduction Code*) then multiplied by the *Percent of Quarter Gross* that is calculated when the report is generated.
- **Administration Fee Amount** – This is the monthly cost for the administration fee paid on-behalf of each employee by KDE. The total for the report is calculated by using the amount entered into this field and multiplied by three (3) to get a quarterly total then multiplied by the *Percent of Quarter Gross* that is calculated when the report is generated.
- **Life Insurance Amount** – This is the monthly cost for the Basic Life insurance paid on-behalf of each employee by KDE. The total for the report is calculated by using the amount entered into this field and multiplied by three (3) to get a quarterly total then multiplied by the *Percent of Quarter Gross* that is calculated when the report is generated.
- **KTRS Percentage** – This is the percentage for KTRS that is paid by the state on-behalf of the school district for non-federal employees. The total for this field is calculated by taking the salary amount for each employee and multiplied by the percentage that is entered into the *KTRS Percentage* field. (Below rates current for nonfederal employees as of 3/11/2024)
 - TRS Tiers 1 & 2: $16.105 - 3 = 13.105$
 - TRS Tier 3: $17.105 - 3 = 14.105$
 - TRS Tier 4: $13.75 - 3 = 10.75$

Notes:

- The SBAC program utilizes a calendar year quarter not a fiscal year quarter.
- The **KTRS Percentage** field on the Define screen represents the ON-BEHALF percentage not the percentage that is paid by the school district. It is the cost paid by the state ON-BEHALF of the school district for non-federal employees. You will see this number in the KTRS On-Behalf column of the excel spreadsheet. The board paid percentage is included in the Benefits column of the excel spreadsheet.

3. Click on the **Excel** icon to produce the report in Microsoft Excel format.

The following screen will appear:

Select	Field
<input checked="" type="checkbox"/>	District Code
<input checked="" type="checkbox"/>	District Desc.
<input checked="" type="checkbox"/>	School Code
<input checked="" type="checkbox"/>	School Name
<input checked="" type="checkbox"/>	Summary Job
<input checked="" type="checkbox"/>	Job Desc.
<input checked="" type="checkbox"/>	Employee ID
<input checked="" type="checkbox"/>	First Name
<input checked="" type="checkbox"/>	MI
<input checked="" type="checkbox"/>	Last Name
<input checked="" type="checkbox"/>	Fund
<input checked="" type="checkbox"/>	Sub Function
<input checked="" type="checkbox"/>	Salary
<input checked="" type="checkbox"/>	Benefits
<input checked="" type="checkbox"/>	Percent Gross
<input checked="" type="checkbox"/>	Insurance On-Behalf
<input checked="" type="checkbox"/>	Admin On-Behalf
<input checked="" type="checkbox"/>	Life Ins On-Behalf
<input checked="" type="checkbox"/>	KTRS On-Behalf
<input checked="" type="checkbox"/>	Total Benefits

SBAC PERSONNEL & COST DATA REPORTING

Updated: October 7, 2024

4. Press Enter or click **Accept**.

Microsoft Excel will open and all employees assigned for SBAC reporting and have reportable wages appear in the report. If any employees are missing or ineligible employees appear, check that the employee is/is not designated with the SBAC code and they have reportable wages. Subcontractors that are not paid through the payroll system should be added manually to this excel spreadsheet.

Save the Excel spreadsheet using the 'Save As...' command from Excel's 'File' menu to save the file as a renamed file, using the following naming scheme:

[Your district name] SalariesQ1-23.xls

In the above naming scheme, 'Q1' identifies the calendar quarter to which the file pertains (Q1=Jan-Mar, Q2=Apr-June, Q3=July-Sept, Q4=Oct-Dec). The last two digits identify the calendar year (example: 23=2024). The SBAC program utilizes a calendar year quarter, not a fiscal year quarter.

Sample Spreadsheet File: (Only salary and benefit information is shown.)

M	N	O	P	Q	R	S	T
Salary	Benefits	Percent Gross	Insurance On-Behalf	Admin On-Behalf	Life Ins On-Behalf	KTRS On-Behalf	Total Benefits
428.62	104.27	4.53	0.00	1.00	0.14	0.00	105.41
9,601.08	406.18	99.06	1,245.34	21.81	2.97	1,258.22	2,934.52
90.90	3.84	0.94	11.82	0.21	0.03	11.91	27.81
2,790.92	677.07	94.38	1,204.18	20.78	2.83	0.00	1,904.86
166.13	40.31	5.62	71.70	1.24	0.17	0.00	113.42
9,787.84	414.24	100.00	1,435.32	22.02	3.00	1,282.70	3,157.28
600.00	25.48	7.10	90.59	1.56	0.21	78.63	196.47

Manual Updates to the Employee Cost Spreadsheet

There are certain costs not generated into the Employee Cost report. These costs must be manually entered into the spreadsheet.

- **HRA amounts prior to January 1, 2017** – The on-behalf cost for employees who waive health insurance coverage and receive \$175 Health Reimbursement Account were not tracked as an employer cost prior to January 1, 2017. If you are generating a report prior to the quarter ending on or prior to December 31, 2016, you will need to review each employee on the spreadsheet with a zero (0) amount in the Insurance On-Behalf column. Update any employee who received a Waiver-HRA or Waiver-HRA Dental/Vision Only. Calculation is \$175 multiplied by the number of months the employee had the HRA amount and was identified as SBAC eligible multiplied by the amount in the Percent Gross column.

NOTE: No manual intervention is required after the quarterly report generated for quarter ending December 31, 2016. HRA amounts are tracked beginning January 1, 2017, using the KY Employee Benefits program and posting those amounts to Employee Deductions when the KY Employee Benefits program is used properly.

- **KTRS** – The calculation for the KTRS employer cost by the state on-behalf of the school district is not calculated on hybrid employees. (Classified employees with a degree who are paying into KTRS instead of CERS.) Review each employee on the spreadsheet with a zero (0) in the KTRS On-Behalf column. Update any employee who paid into KTRS but is set up as a classified employee (Summary Class Codes in the 7000 range). Calculation is Salary amount multiplied

by the on-behalf KTRS Percentage (percentage paid on-behalf of the school district by the state for non-federal employees).

- Below rates current for nonfederal employees as of 3/11/2024
 - TRS Tiers 1 & 2: $16.105 - 3 = 13.105$
 - TRS Tier 3: $17.105 - 3 = 14.105$
 - TRS Tier 4: $13.75 - 3 = 10.75$

Note: Only employees with a User Defined Field of **SBAC**, a code of **STRT** and a date on or before the last day of the reporting period are included in the report. Any employees with a code **STRT** and a date beyond the reporting quarter are excluded. Additionally, any employee with a User Defined Field of **SBAC**, a code of **END** and a date on or after the first day of the reporting period are included on the report. Any employees with a code **END** and date before the start of the reporting period are excluded. Please see the table at the end of this document for examples.

The Salary and Benefits columns in the Employee Cost Report will only include salary and benefits eligible for reporting. If you have any questions regarding the amounts that appear in the report, please refer to the SBAC Employee Cost Reporting Criteria below. EERP Detail Check History Report may also be beneficial for reconciliation purposes.

Employee Cost Reporting Criteria

Salary and Benefits paid from the following accounts/funds are reported in the SBAC Employee Cost Report:

- General and Special Revenue Funds (Fund Code 1 & 2).
- Instructional type functions (Function Codes 1100 to 2999 & 3300 to 3399).
- Object code range 0110 to 0699.
- Funds paid from non-Federally Funded Grants (Grant #'s 0 to 2099 & 7000 to 9999 for Special Revenue Fund).

Only employees with a User Defined Field of **SBAC**, a code of **STRT** and a date on or before the last day of the reporting period are included in the report. Any employees with a code **STRT** and a date beyond the reporting quarter are excluded. Additionally, any employee with a User Defined Field of **SBAC**, a code of **END** and a date on or after the first day of the reporting period are included on the report. Any employees with a code **END** and date before the start of the reporting period are excluded.

Example:

<u>EMP #</u>	<u>User Fld</u>	<u>Code</u>	<u>Date</u>
1	SBAC	STRT	04/01/2024
17	SBAC	STRT	07/15/2024
27	SBAC	STRT	10/15/2024
30	SBAC	END	03/31/2024

44	SBAC	END	06/30/2024
57	SBAC	END	12/31/2024

If the Employee Cost is produced on April 30 for Q1 2024 (1/1/2024– 3/30/2024) then employees 30, 44 and 57 are included and employees 1, 17 and 27 are excluded.

If the Employee Cost is produced on July 30 for Q2 2024 (4/1/2024 – 6/30/2024) then employees 1, 44 and 57 are included and employees 17, 27 and 30 are excluded.

If the Employee Cost is produced on October 30 for Q3 2024 (7/1/2024 – 9/30/2024) then employees 1, 57 and 17 are included and employees 30, 27 and 44 are excluded.

If the Employee Cost is produced on January 30 for Q4 2024 (10/1/2024 – 12/30/2024) then employees 1, 17, 27 and 57 are included and employees 30 and 44 are excluded.