New Mexico MAC Program
Financial Reporting Guide

For assistance, please contact the Fairbanks Client Information Center at 877-340-1453.
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Financial Reporting Introduction

This guide will serve as a resource for financial personnel who assist in administering the Medicaid Administrative Claiming Program (MAC) at participating districts. This guide provides an overview of the MAC Program and outlines methods that will make financial reporting easy and accurate. This guide will serve to provide:

- An overview of the MAC program
- An overview of the MAC quarterly processes
- An overview of allowable costs to be reported in the quarterly MAC financial reporting process
- Step-by-step instructions to report financials using Fairbanks’ web-based financial reporting system

Any questions regarding the concepts contained within this guide should be directed to the Fairbanks Client Information Center at 877-340-1453.
Medicaid Administrative Claiming Overview

What is the Medicaid Administrative Claiming Program?

The MAC Program assists districts in obtaining Federal reimbursement for the performance of specific administrative activities surrounding the health services they deliver. These activities include those performed to locate, identify and refer populations that are “at risk” for poor educational or health outcomes due to a medical condition. Health-related conditions may include those related to physical and mental health, behavioral conditions and learning disabilities.

How was the Medicaid Administrative Claiming Program Created?

The MAC Program evolved from a series of legislative initiatives. By law, the Medicaid agency in each state is required to perform certain administrative functions to properly and efficiently administer the state’s Medicaid program. Federal law permits the Medicaid agency to delegate certain administrative functions to other districts, including Local Education and Mental Health Agencies. Accordingly, these administrative responsibilities are delegated from the Federal government through the state, and in turn, to local districts.

Since school personnel interact on a daily basis with children and adolescents, schools are especially well suited to assure that “at-risk” children are linked to appropriate health resources.

Examples of allowable activities include the following:

- Providing public and community awareness regarding health services and issues
- Informing families about Medicaid and how to access services for their children
- Identifying a child that may need medical/mental health care or assistance
- Referring, coordinating and managing health services
- Monitoring the standards and quality of health services and programs at the school
- Networking and collaborating with other health providers and agencies
- Communicating with families regarding a child’s health issues or needs
- Discussing a child’s medical/mental health need with another provider
Components of the Medicaid Administrative Claiming

Fairbanks LLC calculates Medicaid administrative claims on behalf of participating districts on a quarterly basis. While the actual claim calculation is somewhat more complex, the following diagram highlights the fundamental components of the MAC process:

The resulting claim for reimbursement represents the Federal share of Medicaid administrative expenditures, which is called Federal Financial Participation (FFP). In order to receive FFP, state funds must also be used to pay for these allowable services. The state funding that the district has already received and expended represents the state share required to match the FFP reimbursement claimed.
Overview of the Financial Data Collection Process

The financial data submitted by districts each quarter is a key component in the claim calculation process. Since this is a reimbursement program based on actual costs, the financial data reported has a direct impact on the final claim amount. Eligibility for cost reimbursement for Federal programs must be in conformance with the cost principles established under OMNI-Circular.

The following are the types of costs and reductions collected during the MAC quarterly financial reporting process:

\[
\text{Total Costs} = \left( \text{Direct Costs} + \text{Allocated Costs} + \text{Indirect Costs} \right) - \text{Federal Funds}
\]

**Direct Costs** represent the actual costs that the district incurred for the program participants listed on the corresponding quarter’s Participant List. Costs captured here are directly attributed to the program participants and include salaries, benefits and contracted provider costs.

**Allocated Costs** are those allowable costs that are collected at a district-wide level and are then allocated to the individuals included on the Participant List.

**Indirect Costs** typically include overhead and other administration activities. These costs are *not reported* in direct or allocated costs. Instead, they are captured and claimed through the application of an unrestricted Indirect Cost Rate provided by the Public Education Department (PED) during the claim calculation process.

**Federal Funds** are backed out and refer to those receipts that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Any Federal revenues that support the direct or indirect costs related to the participants cannot be included and must be offset. This is because Federal revenues cannot be used as matching funds to obtain FFP reimbursement.

OMB Circular A-87, under OMNI-Circular, may be referenced on-line at the following link: [http://www.whitehouse.gov/omb/circulars_a087_2004](http://www.whitehouse.gov/omb/circulars_a087_2004)
Eligible Participants for Financial Reporting

For Whom Can I Report Costs?

In order to file a claim for the district each quarter, allowable expenditures made on behalf of participants in the MAC Program must be submitted to Fairbanks LLC. To determine those individuals that may have costs reported, the online financial reporting tool will automatically populate the names of individuals that were included on that quarter’s Participant List. Step-by-step instructions for accessing the website are included later in this guide.

Program Participants

Each quarter, a designated RMTS Program Contact within the district is responsible for identifying persons eligible to participate in the MAC program.

Eligible participants may be either employees of the district or contracted from an outside agency. Each participant may only be reported on the Participant List once. In the event that a contracted employee working at multiple schools within the district is included on the Participant List, they must only be reported once; their associated costs should be summed during the financial reporting.

During the financial reporting process, you will report 100% of actual direct quarterly expenditures for all participants identified on the financial reporting. The time study percentages applied during claim calculation reduce the expenditures to the amount that is attributable to administrative activities.

There are two exceptions that allow financial data to be reported for persons not listed on the quarterly Participant Listing. These two exceptions are:

- Substitutes
- Direct Replacements

1) Substitutes

It is important to understand that the Participant Listing is position specific, not person specific. When an originally identified program participant is away on leave, it is appropriate to claim any costs incurred to provide a substitute for that individual. In other words, costs may be claimed for both the person on leave and the person replacing that individual. All costs should be reported in the category associated with the person on the Participant Listing.
2) Direct Replacements

As with substitutes, it is again important to note that the Participant Listing is position specific, not person specific. A direct replacement is defined as a person hired to fill a position vacated by an identified Participant on the Participant Listing. It is appropriate to report costs associated with both the originally identified participant for the time he or she provides services as well as costs associated with the direct replacement for the quarter.

*Example:*

Joe Smith, an identified participant in the Psychologist category, works for the district during the first month of the quarter. At the end of the month, Joe Smith quits and Jane Doe is hired to replace him. When reporting quarterly financials, enter the costs associated with Joe Smith within the Psychologist category for the first month of the quarter and the costs associated with Jane Doe for the portion of the quarter that she worked in that position.

It is important to notify the Program Contact who develops the district’s Participant Listing as soon as possible so these staff changes can be properly reflected during future quarters. If necessary, please contact the Fairbanks LLC Client Information Center at (877) 340-1453 for the name of the Program Contact.
What Costs Can I Report?

The following costs are reported during the quarterly MAC financial reporting process:

- Salaries
- Benefits
- Contracted Provider Costs
- Audit Cost A-133
- Bonding Costs
- Communication Costs
- Legal Costs
- Maintenance, Operations, and Repair Costs
- Materials and Supplies Costs
- Membership, Subscriptions and Professional Activity Costs
- Professional Service Costs
- Rental Costs (Building and Equipment)
- Taxes
- Travel Costs/Training Costs

Specific instructions related to each cost category are included on the following pages. Please note that any expenditure captured in the Indirect Cost Rate may not be reported on the Fairbanks financial reporting website. Since these costs are accounted for in the claim calculation where the Indirect Cost Rate is applied, reporting them in the system would result in duplicate claiming for the same expense. In order to file a quarterly claim, your school district will report two types of costs in the Fairbanks financial reporting system:

**Direct Costs** represent the actual costs that the district incurred for the program participants listed on the corresponding quarter’s Participant List. Costs captured here are directly attributed to the program participants and include salaries, benefits and contracted provider costs.

**Allocated Costs** are those allowable costs that are collected at a district-wide level and are then allocated to the individuals included on the Participant List.

The following provides a detailed explanation of costs that are reported into each of these categories. There are additional steps in this guide to demonstrate how to report these costs in the Fairbanks system.
Direct Costs

Participant Salaries

1. Identify salary information for each salaried employee listed on the Participant Listing.
2. Include 100 percent of the salary amount, including regular wages and overtime as appropriate.
   - The amount reported should be the actual amount paid out during the quarter or posted for the quarter if using a modified accrual method.
   - Districts that pay a nine-month salary over a twelve-month period should report salaries in the quarter in which they are paid out rather than the quarter earned.
3. Remember that the Participant Listing is position-specific, not name-specific. Expenditures associated with direct replacements and substitutes hired to fill vacant positions or to cover leaves are eligible and should be reported (see discussion of Direct Replacements on page 8 of this guide).
4. Salary expenses for contracted personnel should be reported under Contracted Costs.

Participant Benefits

1. Identify benefits related to each individual listed on the Participant Listing.
2. Report benefit expense incurred by the district and paid on behalf of the eligible employed participants.
   Examples include:
   - Health insurance
   - Employer 403(b) contributions
   - Employer contributions to a pension and/or retirement fund
   - Life insurance
   - Employer contributions to FICA, Social Security and Medicare
   - Workers compensation
   - Unemployment compensation
   - Liability insurance
   - Malpractice insurance
   - Other miscellaneous benefits not listed above
3. Report contributions made by another district “on behalf” of the employees in the participating district.
4. Sum the calculated amounts for all benefit types to a single total and enter the combined total benefits for each Participant.
Contracted Participant Expenditures

Identify all quarterly costs associated with non-employee participants who are contracted from outside the district.

1. Enter all staff expenditures related to contracted participants.

Excluded/Federal Funds

Expenditures supported by Federal funds may not be used to claim Federal reimbursement. Therefore, Federal revenues related to the participants are offset to avoid duplicate claiming.

1. Identify any Federal funding received which supports participating staff listed in the system, including any Federal monies that flow through the state and are then distributed to the district.

2. For positions that are partially federally funded, report the full salary and benefit expenditure amounts in columns A and B for participating staff listed in the system. Then report all applicable Federal revenues in column E. For consistency of reporting and to provide a clear audit trail, do not offset Federal revenues from expenses prior to entering them in the system.

Please refer to the screenshot found on page 20.
Allocated Costs

Several categories of costs will be reported in total amounts at the district-wide level. These costs are later allocated by the Fairbanks system and incorporated into each district’s claim. When reporting allocated costs, it is important to remember not to include expenditures already incorporated in the district’s indirect cost rate and federal funds should not be included.

For each of the following cost categories, the district should report total district-wide costs based on Fund 11000 (Fund 27101 for REC’s if applicable), MSBS Funds (25153 and 28144) and the recommended function and object codes listed within each description. Please note that the suggested function and object codes included in this document are meant to provide general guidance of allowable expenditures; however, districts are in the best position to make any final determinations regarding which function and object codes meet the allowable expenditure categories. Each district is responsible for ensuring that costs reported under each category are appropriate and meet the category requirements.

The function and object codes listed below are provided as guidance and each district should ensure that only those costs that are allowable as defined by the expenditure types listed below are included. In addition, do not include costs that are part of the district’s indirect cost rate calculation or are paid with federal funds.

Audit Costs (A-133)

Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a school district or charter school.

Include Function: 3100 and Object: 53411

Bonding Costs

Fees paid for personnel services in conducting school elections such as school boards and bond elections. Include the cost of printing of ballots and election instructions, advertising, posting of notices, postage, rental payment of voting machines, technical services, informational brochures or flyers (excluding those which advocate a position on the referendum or one which instructs the voters to subject or reject the question), and other related expenses of an election.

Include Function: 2300 and Object: 53412
Communication Costs

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voicemail; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices.

Include Function: 2600, 2700, 3100 and Object: 54416

Legal Costs

Legal personnel under contract (legal expenses for administration of federal programs).

Include Function: 3100 and Object: 53413

Maintenance, Operations, and Repair Costs

Expenditures for repairs and maintenance services not provided directly by school district or charter school personnel. Expenditures for utility services supplied by public or private organizations. Insurance coverage which includes the following types: general liability, civil rights/personal injury, malpractice, property liability, auto liability and surety bonds. Includes services such as janitorial, security, linen and industrial, and grounds keeping.

Include Function: 1000, 2600, 2700, 3100 and Object: 54311, 54312, 54411, 54412, 54413, 54414, 54415, 55200

Materials & Supplies Cost

Expenditures for all supplies for the operation of a school district or charter school, including freight and cartage.

Include Function*: 1000-3000 excluding 2500 and Object: 56113*, 56114, 56115, 56116, 56117, 56118*

*For object codes 56113 and 56118, do not include function 2300
Membership, Subscriptions and Professional Activity Costs

Includes charges such as court costs, filing fees, notary bonds, professional association dues, commissions, district memberships, non-employee stipends, allowance other related charges and registration fees (expenses). Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations.

Include Function: 1000-3000 excluding 2300, 2500 and Object: 53711, 53330

Professional Service Costs

Professional services such as architectural, engineering, medical, financial advisory, bank services, data processing, management consultants, insurance/casualty consultants, actuarial, negotiators and fees paid in connection with the sale and issuance of bonds (i.e., Financial Advisory Fees).

Include Function: 2100, 2200, 2400, 3100, 4000 and Object: 53414

Rental Costs (Building and Equipment)

Costs for renting or leasing land, buildings, equipment and vehicles.

Include Function: 1000-4000 excluding 2300, 2500 and Object: 54610, 54620, 54630, 54640

Tax Costs

Liabilities, penalties, or fines for late or underpayment of taxes and other government assessments.

Include Function: 2900 and Object: 58211

Travel Costs/Training Costs

Expenditures for: transportation, meals, hotels and other expenditures associated with staff travel for the school district other than for professional development.

Include Function*: 1000-3000 excluding 2500 and Object: 55811, 55812, 55813*, 55815*, 55816*, 55817, 55818*, 55819.

*For object codes 55813, 55815, 55816, and 55818 do not include function 2300
Salaries, Benefits & Contracted Costs (District-wide)

In order to allocate costs appropriately, the district is required to report Salaries, Benefits and Contracted Costs for all district-wide staff, not just those individuals listed on the Participant List. These figures must include all district staff, whether full time or part time.

As a reminder, please note that the suggested function and object codes included in this document are meant to provide general guidance of allowable expenditures; however, districts are in the best position to make any final determinations regarding which function and object codes meet the allowable expenditure reporting categories. Each district is responsible for ensuring that costs reported under each category are appropriate and meet the category requirements.
Steps to Online Financial Reporting with Fairbanks LLC

Accessing the Fairbanks LLC Website

In order to submit the quarterly MAC financials for your district, you will need to go to the Fairbanks LLC website:  www.fairbanksllc.com

Once you have arrived at the website, select “Client Login” found in the top right corner:
You will then be directed to the login screen. Enter the username and password that Fairbanks provided via email. Once you enter your unique user name and password, click the “Login” button.

If you do not recall your password, you can select the “Reset Password” button on the login screen above and a new password will be emailed to you. If you have issues logging onto the Fairbanks system, or would prefer to receive a new password by speaking to a representative, you can contact the Fairbanks Client Information Center at 877-340-1453.

Once you have successfully logged onto the Fairbanks system, the first page that will appear is the Fairbanks home page, also known as the “Dashboard.” From the Dashboard, you will need to click on the “Financial Submission” tab or the “View Financials” link to access the financial data entry screens.
Once you have selected either the “Financial Submission” tab or the “View Financials” link a new screen will populate. This page will provide the Web Financial Steps required to complete the financial reporting process for the quarter. Also on this page are tools and reference materials to help guide you through the process. Once you’re ready to begin, select “1. Enter Financial Details.”
Select Quarter to View

When entering financial information, please be sure to have the current quarter selected. This drop-down will also allow you to view previous quarters’ information.

Download List of Participants

This link allows you to download the list of participants for whom you will report financial expenditures. Participant names will also appear when you enter participant detailed financial information.

Reference Materials

If you have any questions regarding the financial process or reporting requirements, please select the Reference Materials link or scroll to the very bottom of the page for assistance. You may also call the Fairbanks Client Information Center at 877-340-1453.
Once you have selected “1. Enter Financial Details,” a new screen will populate where you will be required to report your direct costs (refer to pages 10 and 11 of this guide for additional details). There is an additional field to exclude federal funds. This page also provides additional tools and reference materials to provide guidance on how to enter in this data.

**Export to Excel**

You may download the spreadsheet to Excel by clicking the link at the top of the page. This file will NOT have the formulas built into the cells. It also does NOT have an automatic link to the website. Once the information is keyed into Excel, it will need to be entered onto the website. Once the data is entered, you may also export the file to Excel with the numbers pre-populated. This can then be saved as an audit record for your files.

**Filter List**

Depending on how you prefer to report the data, you have the opportunity to filter the list by category. You may also select to view more than 20 individuals per page by selecting from the viewing options at the top of the page.

**Save and Return to Main Menu**

Once you have finished entering the Participant Detail, click the link “Save and Return to Main Menu” to continue the financial process. Please be aware, if you have Java Script enabled, the system will automatically save your data as it is entered.

**Sorting**

You can sort data by clicking on the links such as “MAC Category”, “Name”, “ID” or “Cost Center Description”.

MAC Financial Guide
Once you have completed “Step 1. Enter Financial Details” by entering in your district’s direct costs (Participant Salaries, Benefits, and Contracted Costs) and have hit “Save and Return to Main Menu,” you will be directed back to the screen with the Web Financial Steps. This screen will now display a check mark in place of the red stop sign to indicate that you have completed this step.

**Tips for step 1. Enter Financial Details:**

**Save button**

If, in step “1. Enter Financial Details,” you only opted to click on the “Save” button and then selected the “Return to Main Menu” button, you will not receive a check mark. The “Save” button should be used before proceeding to the next data entry page or to save data that may need additional review before indicating it as final.
Gross Expenditures and Next Expenditures

As you enter data in step “1. Enter Financial Data,” Fairbanks has fields to calculate the total costs entered, including the federal back-out if included.

From the Web Financial Steps page, click on step “2. Enter Allocated Costs” to continue the financial reporting process. Once you click on step “2. Enter Allocated Costs” a new screen will populate providing details on the expenditure types that can be reported (refer to pages 12 - 15 of this guide for additional details). Note: For each of the following cost categories, the district should report total district-wide costs. Once all data has been entered, click on “Save and Return to Main Menu.”
### 2. Enter Allocated Costs

**District Wide Expenditures**

Include applicable costs from the Operational Fund (11000) and MRI Funds (51155 and 25116) to report the costs below. Regional Education Cooperatives may report the costs below from the Special Revenue Fund (21101) if applicable. Do not include federal funds or any costs from function 2200.

<table>
<thead>
<tr>
<th>Expenditure Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Cost</td>
<td>A-112</td>
</tr>
<tr>
<td>Include Function: 3110</td>
<td></td>
</tr>
<tr>
<td>Include Object: 53411</td>
<td></td>
</tr>
<tr>
<td>Donating Costs</td>
<td>2300</td>
</tr>
<tr>
<td>Include Object: 53412</td>
<td></td>
</tr>
<tr>
<td>Communication Costs</td>
<td>2600, 2700, 3100</td>
</tr>
<tr>
<td>Include Object: 54410</td>
<td></td>
</tr>
<tr>
<td>Legal Costs</td>
<td>3100</td>
</tr>
<tr>
<td>Include Object: 53413</td>
<td></td>
</tr>
<tr>
<td>Maintenance, Operations, and Repair Costs</td>
<td>1000, 3600, 2700, 3100</td>
</tr>
<tr>
<td>Include Object: 54211, 54212, 54412, 54413, 54414, 54415, 55200</td>
<td></td>
</tr>
<tr>
<td>Materials and Supplies Costs</td>
<td>1000-2000 (excluding 2500)</td>
</tr>
<tr>
<td>Include Object: 54111, 54112, 54113, 54114, 54115, 54116, 54117, 54118</td>
<td></td>
</tr>
<tr>
<td>Professional Service Costs</td>
<td>2100, 2200, 2400, 3100, 4000</td>
</tr>
<tr>
<td>Include Object: 53314</td>
<td></td>
</tr>
<tr>
<td>Rental Costs (Building and Equipment)</td>
<td>1000-4000 (excluding 2300, 2500)</td>
</tr>
<tr>
<td>Include Object: 54610, 54620, 54630, 54640</td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>2900</td>
</tr>
<tr>
<td>Include Object: 58211</td>
<td></td>
</tr>
<tr>
<td>Travel Costs/Training Costs</td>
<td>1000-2000 (excluding 2500)</td>
</tr>
<tr>
<td>Include Object: 55810, 55812, 55813, 55814, 55815, 55816, 55817, 55818, 55819</td>
<td></td>
</tr>
<tr>
<td>Salaries, Benefits and Contracted Costs</td>
<td></td>
</tr>
<tr>
<td>Include data from object codes 51000 (Salaries), 51000 (Benefits), and 55000 (Contracted Costs).</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Do not enter federal dollars in the figures you are reporting for this section. Please note that MRI Funds 23113 and 23114 should be included in this section if applicable.

Please enter your Salaries, Benefits, and Contracted Costs for ALL districts-wide staff, not just those individuals listed on the Participant List. These figures must include ALL district staff, whether full time or part-time.
**Tip for step 2. Enter Allocated Costs:** If your district does not have any amounts for any of the categories under “Expenditure Types,” you will still be required to enter “0” to move forward in the financial reporting process.

After selecting “Save and Return to Main Menu” for the Allocated Costs step, you may be brought to another page: “Enter Allocated Costs – Detailed Explanations”. The system conducts data quality checks and requires district review and validation regarding data variances of current quarter data when compared to the previous quarter’s data. Based on the variance from the previous quarter, you will be required to provide explanations for the varying costs in this step. In the far right column, enter an explanation for each variance.

If you realize, after reviewing the edit check, that an update needs to be made, you can click on “Edit” in the “Calculation” section of the page to make the necessary changes.

Once you have entered explanations for all identified variances, select “Save”. You will then return to the “Web Financial Steps” page which will display a green check mark for step “2. Enter Allocated Costs” and “2i. Detailed Explanations”.
The next step, 3. “Review Financial Summary”, is a review at a summary level of the detailed information that was entered. If, after reviewing, everything is accurate to the best of your knowledge you should select “Confirm and Return to Main Menu” at the bottom of the page. If, after reviewing, you noticed changes are required to either of the previous steps, click on “Return to Main Menu”, located near the bottom of the page.
After selecting “Confirm and Return to Main Menu” from the Financial Summary Review step, you may be directed to a “Review Financial Summary – Detailed Explanations” page. The system conducts data quality checks through this page and requires district review and validation regarding 4 sets of criteria:

1. You have participants listed for this category but no gross expenditures entered
2. An expense variation that is greater/lesser than a threshold based on previous quarter’s data
3. A new expense item for a category that was not included in the previous quarter’s results
4. An expense that was included in the previous quarter not included in the current quarter results

In certain instances the variance or lack of data is valid and the district should provide a clear and concise explanation in the “Explanation” section of this step. In the situation where, after reviewing the edit check, you realize an update needs to be made, you can click on “Edit” in the “Calculation” section of the page to make the necessary changes.
Once all edit checks have an explanation or all changes have been made to resolve the edit, select the “Save” button in order to return back to the “Web Financial Steps” page.
The “Web Financial Steps” page should now display a check mark for the “Review Financial Summary” and “Detailed Explanations.”

Click on “Certify” to review and certify the MAC claim amount for your district based on the total expenditures you reported. Once you click on the “Certify Claim and Return to Main Menu” button at the bottom of the page, you will no longer be able to make changes to your data. Please ensure that the data entered is accurate.
After selecting “Certify Claim and Return to Main Menu,” you will be directed back to the “Web Financial Steps” page. Text will appear below the “Certify” step which will provide details on the date, time, and staff member that certified the claim. You will also see that all steps, with the exception of Step 5, are view-only and can no longer be updated. The remaining steps to the process include printing the Cover Letter and Certification Form and then sending them to HSD.
The “Print Cover Letter and Certification” link launches a two page document:
- Cover Letter
- Certification Form

The cover letter must be printed on district letterhead and signed.
The certification form must be signed.
Send both the cover letter (on letterhead) and the signed certification to HSD.

The final step in the Financial Submission process, step “7. Uploading Supporting Documentation in Audit Center”, can be accessed at any time during the financial reporting process. District-provided support documentation should be saved after the financial report is certified in preparation for future program reviews.
Upon selecting “Step 7” in the Financial Submission process, Contacts will be redirected to the Audit Center. The Audit Center has two folder categories: District Audit Documentation and Fairbanks Audit Documentation. A drop-down at the top of the page gives users the ability to switch the quarter they are viewing.

Districts/RECs are responsible for providing the following items to comply with the Administrative Claiming portion of a prospective HSD Site Review:

1. Copy of Certified Participant List submitted to Fairbanks.
2. Copy of payroll costs for staff listed on administrative claim. Include explanation for inclusion and exclusion of any costs. (Step 1. Financial Details)
3. Accounting records showing payment of purchased services for contracted employees listed on administrative claim. (Step 1. Financial Details)
4. Report showing Uniform Chart of Accounts (e.g. 11000, 22000) used to develop quarterly administrative claim. (Step 2. Allocated Costs)
5. Allocated costs from the Chart of Accounts match the amounts reported on the district's quarterly expenditure report; including Salaries, Benefits and Contracted Costs
6. Detailed Explanations of Allocated Cost variances, if required.
7. Copy of Financial Summary & Detailed Explanations, if required. (Step 3. Review Financial Summary)
8. Cover Letter of administrative claim is printed on district letterhead.
9. Cover letter & Invoice are signed.

School districts should NOT include employee social security numbers, specific student data or protected health information.

“Folders” are provided to file each of these requirements in the Audit Center for each claiming quarter the district has participated in with Fairbanks. Districts are responsible for uploading their Audit Documentation in these folders each quarter, where they will be kept and can be accessed in the event of an audit.

To upload the appropriate audit files, select the folder in which you would like to upload a document by clicking the link for it in the side bar beneath the “District Audit Documentation” section; you will then be directed to the appropriate folder. Next, select the “Upload File” button.

Selective the “Upload File” button will direct you to another page. Click the “Browse” button to locate the file to be loaded to the Fairbanks system. Please note that multiple files may be loaded into one folder. You may also choose to add a description of the file. Once you have completed loading files, click the “Upload” button to finish entering the files into the system.
Files can be deleted by clicking on the red “x” next to the file you wish to delete. If you want to edit the description for the file, select the red “Edit” link next to the description.
The Fairbanks Audit Documentation will be available for districts’ reference. These files will be provided by Fairbanks and can be viewed by District Contacts at any time. Access to certain files in the Audit Center varies by Contact type:

- RMTS Contact – Access varies based on folder
- Financial Contact – View and Edit access for all folders under the District Audit Documentation section
- Superintendent – View Only rights for all folders

Uploading district audit documentation should be completed by the Financial Contact before the Financial due date communicated to your district.

When uploading filed to the audit center, each file has a size limit of 10 Mega Bytes.