

Special Report

Legislative Joint Auditing Committee

June 6, 2014

Review of Arkansas Medicaid Program School Services and Reimbursements

Arkansas Department of Education
Arkansas Department of Human Services

INTRODUCTION

This report is issued in response to a request by the Legislative Joint Auditing Committee's Medicaid Subcommittee for information about Medicaid services and reimbursement practices available to Arkansas public school districts.¹

OBJECTIVES

The objectives of this report were to:

- Provide background information related to Medicaid services available in participating school districts.
- Ascertain compliance with applicable Arkansas Code, federal regulations, Arkansas Department of Education (ADE) rules, and Arkansas Department of Human Services (DHS) guidelines and manuals.
- Determine Medicaid reimbursement options available to school districts.
- Analyze reimbursement requests that districts made directly or through a third-party vendor.
- Assess the oversight and monitoring performed by DHS and ADE of Medicaid services and the reimbursement processes relating to the districts.

SCOPE AND METHODOLOGY

This review was conducted for the fiscal year ended June 30, 2013. DLA staff reviewed relevant interagency agreements, contracts, Arkansas Code, federal regulations, ADE rules, DHS guidelines and manuals, and Medicaid reimbursement requests and supporting documentation. To analyze Medicaid reimbursement requests, DLA staff selected student files from six school districts of diverse sizes and from a variety of geographic locations within the State. Applicable personnel were also interviewed.

¹The term "school districts" or "districts" encompasses the State's public schools, charter schools, and education service cooperatives.

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Report ID: SPSR00113

Report Date: May 15, 2014



The information contained in this report has not been audited. The data gathered for each district were from a specific point in time and, therefore, only reflect information as of and on that date, which varied by district.

The methodology used in preparing this report was developed uniquely to address the stated objectives; therefore, this report is more limited in scope than an audit or attestation engagement performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

BACKGROUND

Created by Title XIX of the federal Social Security Act, Medicaid is a joint federal-state program that provides medical assistance to eligible individuals based on financial need and other factors. DHS regulates and administers the Medicaid Program in Arkansas.

The Medicaid in the Schools Program (MITS) was created by ADE in 2006 and is currently administered by the Southeast Arkansas Education Service Cooperative (SEARK) in Monticello, with satellite offices in Little Rock and Paris. Originally, MITS was funded through a federal Individuals with Disabilities Education Act (IDEA) grant.

In addition, SEARK, on behalf of MITS, received 5%, or over \$1.5 million, of all Arkansas Medicaid Administrative Claiming (ARMAC)² funds for operating the program for the two fiscal years ended June 30, 2012; as of the end of fiscal year 2012, SEARK no longer receives ARMAC funds because ADE determined these funds were not needed to operate MITS. SEARK also began in April 2011 to receive funding by serving as a third-party Medicaid billing company for school districts.

²Established in 2005, the ARMAC federal program enables school districts to be reimbursed for funds expended for completion of certain administrative activities related to Medicaid-covered services provided by the districts.

ARMAC reimbursements to each of the districts for the three fiscal years ended June 30, 2013, are provided in **Appendix A on pages A-1 through A-7**.

The amount of Medicaid funding received by each district through MITS reimbursement for the three fiscal years ended June 30, 2013, is provided in **Appendix B on pages B-1 through B-26**.

RULES AND REGULATIONS

To gain an understanding of MITS, DLA staff reviewed applicable Arkansas Code, federal regulations, ADE rules, and DHS guidelines.

Arkansas Code and Arkansas Department of Education (ADE) Rules

Ark. Code Ann. § 6-18-1501 states that beginning with the 2006-2007 school year, all children in prekindergarten, kindergarten, and grades one, two, four, six, and eight and all transfer students shall receive an eye and vision screening. ADE shall ensure the provision of all general revenues necessary to access federal funds for eye and vision screenings for all qualified federal health care program recipients. The school district shall be responsible for all remaining costs associated with eye and vision screenings.

According to ADE's *Rules Governing Standards for Accreditation of Arkansas Public Schools and School Districts*, dated July 2009, Rules 16.03.1 through 16.03.5 provide that each school district shall have a health services program under the direction of a licensed nurse. This program shall include screening, referral, and follow-up procedures for all students, and each school shall provide facilities, equipment, and materials to operate this program.

As specified in Ark. Code Ann. § 6-18-1005, health services shall include, but are not limited to, the following:

- Students with special health care needs, including the chronically ill,

medically fragile, and technology-dependent, and students with other health impairments shall have Individualized Healthcare Plans (IHPs).

- Invasive medical procedures required by students and provided at the school shall be performed by trained, licensed personnel; the regular classroom teacher shall not perform these tasks.
- Custodial health care services required by students under IHPs shall be provided by trained school employees other than the regular classroom teachers.

Federal Regulations

Interagency Agreements

According to federal regulations, any school district that receives ARMAC funds must have an interagency agreement that describes and defines the relationships among DHS, ADE, and the school district. These interagency agreements must include:

- Mutual objectives of the agreement.
- Responsibilities of all the parties to the agreement.
- Activities or services each party to the agreement offers and under what circumstances.
- Cooperative and collaborative relationships at the state and local levels.
- Specific administrative claiming time study activity codes approved by the Centers for Medicare and Medicaid Services (CMS), by reference or inclusion.
- Specific methodology approved by CMS for computation of the claim, by reference or inclusion.

- Methods for reimbursement, exchange of reports and documentation, and liaison between the parties, including designation of state and local liaison staff.

“Free Care” Principle

School districts are required to adhere to the federal “free care” principle to seek reimbursement for services. According to federal regulations (*Medicaid School-Based Administrative Claiming Guide*, published by CMS),

The “free care” principle precludes Medicaid from paying for the costs of Medicaid-coverable services and activities which are generally available to all students without charge, and for which no other sources for reimbursement are pursued. Thus, Medicaid cannot reimburse for routine school-based vision and hearing screenings or other primary and preventive services provided free of charge to all students. In order for Medicaid payment to be available for these services, the provider must:

- 1) establish a fee for each service that is available;
- 2) collect third party insurance information from all those served (Medicaid and non-Medicaid); and
- 3) bill other responsible third party insurers.

Federal legislation provides for exceptions to the above-stated policy with regard to services provided under IDEA, the Women, Infants and Children (WIC) program and services provided by Title V grantees.

. . . Also, Medicaid coverable medical services that are provided to Medicaid children under a “section 504 plan” in

order to make education accessible to these children with disabilities, are not reimbursed by Medicaid. It is the responsibility of the education agency to provide these services, and other third-party payors are not generally billed for these services. Costs of related administrative activities for these services are also not allowable under Medicaid.

. . . the free care provision serves to limit the ability of schools to bill Medicaid for covered services provided to Medicaid-eligible children because schools that provide needed health services often provide them to all students free of charge. While there are exceptions to the free care principle for Title V and Medicaid services provided to children with disabilities pursuant to an IEP [Individualized Education Program] under IDEA, many schools provide a range of services that would not fall under these exceptions, including services provided by school nurses and school psychologists.

. . . Therefore, except for special circumstances, the state Medicaid agency is the payor of last resort for the costs of services and activities that are also payable under other programs or by third parties. Furthermore, Medicaid does not pay for the health services or administration costs related to those services that are provided free of charge to all students.

The “free care” principle and exceptions to it are explained in greater detail in **Appendix C on pages C-1 through C-3**.

MEDICAID SERVICES AVAILABLE IN SCHOOL DISTRICTS

Federal law, namely IDEA and the Medicare Catastrophic Coverage Act of 1988,

established a system of Medicaid-related reimbursement for schools that offer medical services to students. These services must be part of a student’s Individualized Education Program (IEP) or Individualized Healthcare Plan (IHP) for school districts to obtain reimbursement from Medicaid for providing services. Qualifying services must also meet all required provider guidelines established in the Arkansas Medicaid Provider Manuals.

Initially, participating Arkansas school districts were eligible to receive Medicaid reimbursement for the following services:

- Occupational therapy.
- Physical therapy.
- Speech language pathology.

Over time, the following additional services became eligible for Medicaid reimbursement:

- Personal care.
- Private duty nursing.
- School-based mental health.
- Targeted case management.
- Various screenings, including vision and hearing.

The amount of Medicaid funding received by each district through MITS reimbursement for the three fiscal years ending June 30, 2013, is provided in **Appendix B on pages B-1 through B-26**.

To provide additional financial support to participating school districts, the ARMAC federal program reimburses districts for the following administrative functions:

- a. Informing students and their families about Medicaid.
- b. Helping families apply for Medicaid benefits.

- c. Coordinating and monitoring Medicaid services.
- d. Referring students to medical or mental health providers.

ARMAC reimbursements to each of the State's school districts for three fiscal years ended June 30, 2013 are provided in **Appendix A on pages A-1 through A-7.**

MEDICAID REIMBURSEMENT

Options to School Districts

School districts have three options for requesting Medicaid reimbursement for the services and administrative activities listed above.

Option 1: School districts may contract with a third party to request reimbursement. Currently, two vendors operate in the State: Computer Automation Systems, Inc., which specializes in educational software products, and Innovation Solutions for Educational Partnerships (ISEP), a nonprofit organization that partners with SEARK. ISEP processes electronic Medicaid reimbursement requests, and SEARK, on behalf of MITS, processes paper Medicaid reimbursement requests. Both companies charged an 8% administration fee for all Medicaid services reimbursed. Effective October 16, 2013, ISEP reduced its administration fee to 4%.

Option 2: School districts may directly request reimbursement themselves. Provider Electronic Solutions software is available at no cost to school districts for completion of reimbursement requests, along with free technical support provided by the same third-party vendor (Hewlett-Packard) that manages the Arkansas Medicaid Management Information System (MMIS) for DHS.

Option 3: A combination of Option 1 and Option 2.

Analysis of Medicaid Reimbursement to School Districts Using Third-Party Vendors and Direct Billing

DLA staff reviewed a sample of Medicaid reimbursement claims and supporting documentation from six school districts: three using third-party vendors (Option 1) and three using direct request procedures (Option 2).³ Services reviewed included speech, occupational, and physical therapy; vision and hearing screenings; and mental health services.

DLA review revealed multiple deficiencies at the six districts selected for testing. Results of testing at the six districts is provided in greater detail in **Appendix D on page D-1.** DLA staff noted several instances in which the districts did not:

- Maintain adequate documentation to support reimbursement requests.
- Request reimbursement for all Medicaid-eligible services provided.
- Request reimbursement from private-party or third-party insurance, which appears to conflict with the federal "free care" principle.
- Maintain therapists' active qualification information. In numerous instances, therapist qualifications on file with the district had been expired for several years.
- Maintain adequate documentation that all personnel providing Medicaid services had undergone the required criminal background and child maltreatment checks.
- Deliver services as prescribed by physicians, although the services were deemed medically-necessary.

³This report focuses on the statewide monitoring procedures of DHS and ADE over the reimbursement process; therefore, the specific school districts tested are not identified.

Based on discussions with ADE and DHS personnel, analysis of district files, and interagency agreements regarding ARMAC, DHS did not monitor the six districts to ensure compliance with requirements for sampling methodology and recordkeeping for Medicaid-reimbursable activities.

Onsite visits also indicated that ADE did not provide adequate oversight of the MITS program operated at SEARK or guidance to districts regarding Medicaid reimbursements.

Furthermore, for the three districts using third-party billing through ISEP (Option 1), none obtained consent forms from non-Medicaid parents for release of hearing and vision screening information to MITS for determination of Medicaid eligibility and reimbursement, which may constitute a violation of the Family Educational Rights and Privacy Act (FERPA).

At each of the six school districts DLA staff reviewed, district officials stated that services were provided to all students; however, none of the districts complied with the “free care” principle because they did not seek reimbursement from private insurance for covered students. Therefore, DLA questions if most of these services, including mandated services such as hearing and vision screenings and services provided by school nurses, were eligible for Medicaid reimbursement.

Noncompliance with the “free care” principle could have financial consequences for the State. In the past, the U.S. Department of Health and Human Services Office of Inspector General (OIG) and CMS have examined Medicaid school-based services and found states in noncompliance with the “free care” principle. In these cases, CMS requested repayment from states for claims paid. Should Arkansas fall under the same examination, a significant financial impact could result, based on outcomes faced by other states and amount of claims paid in Arkansas.

OTHER ISSUES

During this review, DLA staff noted that ISEP was incorporated as a 501(c)(3) nonprofit organization in February 2008. According to the ISEP website, the organization is funded with fees for contractual services, grants, and fundraisers. Excess funds beyond operating costs are allocated for student needs, such as school supplies, backpack food drives, clothing, etc., as well as grants-in-aid to districts.

As discussed on page 5, ISEP charged an 8% administrative fee for all Medicaid services reimbursed to districts. Based on an agreement dated April 13, 2011, ISEP split half of the administrative fee with SEARK. ISEP is responsible for billing and collecting the administrative fee from districts and then remitting half to SEARK. ISEP collected administrative fees of \$381,061 and \$391,392 for fiscal years ended June 30, 2013 and 2012, respectively. Of these amounts, SEARK received \$190,530 and \$195,696 for the aforementioned fiscal years.

Subsequently, on October 6, 2013, an agreement between ISEP and SEARK provided that the administrative fee be reduced to 4%, with ISEP retaining the entire fee.

According to discussions with ISEP and SEARK personnel, Tony Boaz, a SEARK employee who served as MITS Director until January 2013, was associated with ISEP since its inception in 2008 until he resigned from employment with SEARK in January 2013. He was listed as the contact for ISEP on a nonprofit organization website and was ISEP’s IP address administrative and technical contact.

This relationship between a SEARK employee and ISEP may conflict with ethical guidelines found in Ark. Code Ann. § 6-24-107.

RECOMMENDATIONS

Based on the results of review, DLA recommendations are divided between the two state oversight agencies for Medicaid services at school districts.

Arkansas Department of Education (ADE)

DLA recommends that ADE:

- Assist school districts in developing or strengthening internal controls over the Medicaid reimbursement process.
- Develop policies and procedures to ensure delivery of Medicaid services to Arkansas students as prescribed.
- Propose to school districts that student handbooks be modified to require parental consent to release information regarding hearing and vision screenings for Medicaid reimbursement purposes to ensure that FERPA standards are not violated.
- Collaborate with school districts to develop policies to comply with the “free care” principle.
- Develop policies and procedures for reviewing and monitoring MITS activities.
- Ensure that employees involved with MITS comply with ethics laws.

Arkansas Department of Human Services (DHS)

DLA recommends that DHS:

- Ensure participating school districts are in compliance with provisions of the ARMAC program.
- Review school districts’ ARMAC program claims for reimbursement on a systematic and routine basis.

- Review school district records for compliance with the “free care” principle.

SUMMARY

DLA review of Medicaid services and reimbursement practices at six Arkansas school districts revealed that these districts did not comply with the “free care” principle, placing the State at risk for repayment of Medicaid reimbursements previously paid to districts and other service providers.

In addition, the six districts reviewed did not maintain adequate documentation to support reimbursement requests, therapists’ qualifications, and background checks for personnel delivering Medicaid services; request reimbursement for all Medicaid-eligible services; and deliver services as prescribed.

DHS did not adequately monitor these districts for compliance with Medicaid reimbursement requirements, and the districts using MITS failed to obtain consent from non-Medicaid parents for release of screening results to MITS, in apparent violation of FERPA.

ADE also did not provide adequate oversight of the MITS program or guidance to districts participating in Medicaid.

MANAGEMENT RESPONSES

Management response from ADE is provided in **Appendix E on pages E-1 through E-4**, and management response from DHS is provided in **Appendix F on page F-1**.



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APPENDICES

Appendix A – Arkansas Medicaid Administrative Claiming (ARMAC) – Reimbursements by Payee – For the Three Fiscal Years Ending June 30, 2013

Appendix B – Arkansas Medicaid Reimbursements by Payee – For the Three Fiscal Years Ending June 30, 2013

Appendix C – “Free Care” Principle – Excerpt from *Medicaid School-Based Administrative Claiming Guide* – Centers for Medicare and Medicaid Services (CMS) – May 2003

Appendix D – Medicaid Reimbursement to School Districts Using Third-Party Vendors and Direct Billing – Results of Testing – Student Records at Six Arkansas School Districts – For the Fiscal Year Ended June 30, 2013

Appendix E – Management Response – Arkansas Department of Education

Appendix F – Management Response – Arkansas Department of Human Services

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APPENDIX A

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee School Districts	Fiscal Year		
	2011	2012	2013
Alma	\$ 41,631	\$ 42,047	\$ 33,589
Alpena	15,912	14,525	11,445
Arkadelphia	50,247	44,729	31,524
Armored	7,496	13,983	10,163
Ashdown	19,175	27,080	18,702
Atkins	8,008	6,618	5,855
Augusta	12,967	15,327	12,859
Bald Knob	30,904	42,019	15,729
Barton-Lexa	3,505	8,746	14,381
Batesville	133,116	139,136	99,220
Bauxite	5,958	7,289	9,868
Bay	16,692	12,428	10,829
Bearden	17,788	14,952	14,010
Beebe	67,529	61,309	42,205
Benton	83,197	89,914	71,395
Bentonville	319,115	360,449	291,151
Bergman	26,855	26,484	20,350
Berryville	34,435	42,953	42,234
Bismarck	22,571	25,277	18,960
Blevins	11,670	14,770	8,823
Blytheville	179,022	161,621	118,523
Booneville	65,516	56,500	38,027
Bradford	25,964	24,021	16,093
Bradley	14,225	13,133	8,188
Brinkley	1,827	16,988	13,970
Brookland	42,930	43,364	33,030
Bryant	128,549	124,882	125,629
Buffalo Island Central	21,203	22,921	17,888
Cabot	280,045	257,121	192,012
Caddo Hills	30,687	28,822	19,206
Calico Rock	14,761	15,302	10,182
Camden-Fairview	95,007	117,025	73,127
Carlisle	15,867	14,431	10,293
Cave City	36,326	35,994	27,011
Cedar Ridge	13,684	20,068	13,402
Cedarville	21,033	28,702	20,146
Centerpoint	10,440	14,536	20,886
Charleston	23,660	22,710	15,799
Clarendon	2,937	4,109	3,198
Clarksville	55,367	70,153	53,899
Cleveland County	21,674	18,544	12,640
Clinton	67,598	67,979	47,609
Concord	10,062	15,565	13,790
Conway	251,319	303,092	192,608
Corning	17,090	16,245	11,522

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee School Districts	Fiscal Year		
	2011	2012	2013
Cossatot River	\$ 20,154	\$ 26,301	\$ 18,394
Cotter	30,366	29,719	21,064
County Line	16,622	16,242	11,219
Cross County	23,908	27,191	22,412
Crossett	72,018	66,389	44,228
Cutter-Morning Star	7,200	7,577	1,972
Danville	5,017	11,324	12,442
Dardanelle	28,128	41,376	36,661
De Queen	39,662	38,268	18,964
Decatur	12,066	11,913	7,493
Deer/Mount Judea	23,151	21,022	14,856
Dermott	34,291	23,661	21,454
Des Arc	0	3,018	8,809
Dewitt	2,707	31,221	28,101
Dierks	15,389	15,559	11,403
Dollarway	64,392	55,680	32,769
Dover	39,053	35,530	18,914
Drew Central	27,385	24,856	16,147
Dumas	29,687	19,064	22,981
Earle	7,764	34,706	19,638
East End	11,458	20,201	17,496
East Poinsett County	22,172	37,420	28,140
El Dorado	145,634	139,833	114,107
Elkins	8,091	19,516	16,053
Emerson-Taylor	27,426	27,951	18,270
England	18,320	20,906	13,581
Eureka Springs	43,093	41,270	28,349
Farmington	13,866	33,741	32,868
Fayetteville	189,551	275,802	236,405
Flippin	38,966	32,293	17,601
Fordyce	59,440	51,012	32,101
Foreman	16,263	14,146	8,515
Forrest City	60,238	53,211	35,928
Fort Smith	408,306	481,798	349,664
Fouke	25,523	21,572	13,569
Fountain Lake	27,209	32,640	25,958
Genoa Central	35,218	34,326	22,878
Gentry	26,279	28,158	19,883
Glen Rose	30,245	32,980	18,278
Gosnell	25,771	21,105	12,643
Gravette	22,608	22,799	20,842
Green Forest	18,552	36,098	24,977
Greenbrier	59,759	58,165	42,789
Greene County Tech	108,847	120,540	93,714
Greenland	6,000	14,983	13,398

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee School Districts	Fiscal Year		
	2011	2012	2013
Greenwood	\$ 89,075	\$ 83,841	\$ 61,354
Gurdon	38,331	40,370	23,416
Guy-Perkins	10,628	10,225	16,408
Hackett	16,088	18,347	13,421
Hamburg	45,961	41,703	30,377
Hampton	18,245	15,366	12,324
Harmony Grove (Ouachita County)	11,309	18,685	14,332
Harmony Grove (Saline County)	9,543	9,053	7,880
Harrisburg	57,227	57,057	37,874
Harrison	83,457	77,382	56,330
Hartford	15,666	16,431	9,925
Hazen	2,964	13,376	18,510
Heber Springs	42,999	39,507	26,269
Hector	3,314	8,082	6,394
Helena-West Helena	41,985	35,692	24,343
Hermitage	13,586	13,599	9,501
Highland	38,351	43,198	32,103
Hillcrest	11,441	8,519	8,282
Hope	19,215	22,672	44,086
Horatio	27,669	28,089	20,521
Hot Springs	108,828	137,945	103,956
Hoxie	29,708	25,716	17,813
Hughes	18,352	15,078	9,584
Huntsville	40,738	37,747	26,975
Izard County Consolidated	30,785	23,239	15,993
Jackson County	8,493	12,935	8,206
Jasper	36,076	50,813	43,786
Jessieville	9,885	12,435	8,959
Jonesboro	138,387	151,879	114,180
Junction City	5,088	12,590	14,835
Kirby	10,302	10,438	7,805
Lafayette County	19,012	18,796	13,584
Lake Hamilton	65,481	70,525	51,445
Lakeside (Chicot County)	24,037	46,189	15,871
Lakeside (Garland County)	118,991	86,828	83,433
Lamar	40,123	39,011	30,600
Lavaca	24,690	27,685	18,333
Lawrence County	14,672	17,713	15,166
Lead Hill	12,940	15,424	11,632
Lee County	19,031	31,392	29,314
Lincoln Consolidated	28,039	43,619	28,955
Little Rock	443,068	504,930	518,366
Lonoke	36,032	32,546	23,233
Magazine	15,811	21,820	19,532
Magnet Cove	10,361	13,794	17,755

**Arkansas Medicaid Administrative Claiming (ARMAc)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee School Districts	Fiscal Year		
	2011	2012	2013
Magnolia	\$ 58,750	\$ 62,641	\$ 46,666
Malvern	25,911	48,138	53,149
Mammoth Spring	15,918	13,152	9,919
Manila	32,386	24,586	16,618
Mansfield	30,938	30,630	21,659
Marion	76,622	102,244	86,309
Marked Tree	9,770	19,812	17,220
Marmaduke	12,540	13,211	8,754
Marvell	4,058	9,131	7,119
Mayflower	25,052	21,244	15,444
Maynard	6,128	6,364	6,071
McCrory	11,903	20,695	14,058
McGehee	21,928	15,536	17,397
Melbourne	23,277	15,536	30,557
Mena	26,232	17,941	21,512
Midland	14,436	13,361	8,007
Mineral Springs	14,106	8,413	8,747
Monticello	79,277	81,238	57,045
Mount Ida	12,842	19,364	10,473
Mount Vernon/Enola	9,396	11,279	8,341
Mountain Home	129,013	124,457	90,269
Mountain Pine	9,142	20,809	14,987
Mountain View	54,221	50,992	32,194
Mountainburg	9,719	11,240	9,558
Mulberry/Pleasant View Bi-County	11,930	7,527	8,447
Nashville	37,450	37,485	45,030
Nemo Vista	13,172	17,286	14,652
Nettleton	97,443	87,467	62,339
Nevada	0	16,400	13,759
Newport	77,097	79,213	60,937
Norfolk	22,945	21,888	14,838
Norphlet	6,407	5,875	4,177
North Little Rock	325,970	305,301	175,088
Omaha	11,063	13,518	9,182
Osceola	32,016	39,198	25,244
Ouachita	9,730	8,728	6,564
Ouachita River	15,370	26,697	20,711
Ozark	49,577	47,705	33,209
Ozark Mountain	31,367	28,316	19,939
Palestine-Wheatley	0	4,586	18,793
Pangburn	24,980	40,443	22,544
Paragould	60,761	90,119	66,261
Paris	18,884	41,659	32,880
Parkers Chapel	5,596	5,099	3,947
Pea Ridge	12,769	27,631	17,243

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee School Districts	Fiscal Year		
	2011	2012	2013
Perryville	\$ 7,873	\$ 12,385	\$ 12,426
Piggott	8,396	5,121	2,297
Pine Bluff	82,255	45,868	64,599
Pocahontas	49,302	62,459	48,911
Pottsville	7,987	29,455	36,652
Poyen	13,132	12,890	8,290
Prairie Grove	10,200	36,006	35,417
Prescott	10,923	16,040	12,879
Pulaski County Special	476,250	448,245	377,319
Quitman	14,027	15,423	14,149
Rector	3,583	2,534	1,165
Riverside	25,756	23,279	15,367
Riverview	52,852	49,856	37,883
Rogers	220,787	277,798	196,155
Rose Bud	22,442	22,400	16,793
Russellville	193,383	173,540	142,212
Salem	9,242	12,111	9,824
Scranton	8,206	16,230	11,573
Searcy	19,749	25,455	19,131
Searcy County	22,667	21,563	14,297
Sheridan	34,743	24,667	30,794
Shirley	25,523	19,719	22,596
Siloam Springs	44,329	45,327	32,500
Sloan-Hendrix	6,896	12,427	10,005
Smackover	7,027	7,561	4,794
South Conway County	59,027	64,191	48,429
South Mississippi County	17,121	29,299	20,540
South Pike County	32,909	29,076	23,509
South Side (Van Buren County)	31,923	28,712	20,136
Southside (Independence County)	36,099	29,147	22,070
Spring Hill	6,667	10,784	6,897
Springdale	351,642	433,032	324,045
Star City	46,314	29,027	31,752
Stephens	10,282	7,802	6,203
Strong-Huttig	2,419	3,199	3,435
Stuttgart	63,857	56,991	32,731
Texarkana	175,728	126,962	163,382
Trumann	65,872	49,587	24,855
Two Rivers	42,077	37,436	21,279
Valley Springs	40,539	33,540	23,810
Valley View	50,868	50,695	32,808
Van Buren	67,539	68,047	55,036
Vilonia	63,166	76,283	59,076
Viola	13,564	14,174	9,809
Waldron	50,904	40,734	22,478

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee School Districts	Fiscal Year		
	2011	2012	2013
Warren	\$ 44,299	\$ 38,303	\$ 29,090
Watson Chapel	45,549	44,020	31,418
West Fork	7,814	9,131	7,133
West Memphis	151,984	131,014	101,599
West Side (Cleburne County)	8,124	13,168	12,885
Western Yell County	5,563	4,479	4,207
Westside (Johnson County)	14,935	17,718	14,939
Westside Consolidated (Craighead County)	37,416	24,794	30,946
White County Central	26,168	26,698	18,777
White Hall	110,373	104,411	74,436
Wonderview	12,563	12,430	18,643
Woodlawn	13,751	9,862	11,722
Wynne	40,802	51,535	37,850
Yellville-Summit	33,432	37,154	18,224
Charter Schools			
Academics Plus	19,626	21,632	16,756
Arkansas Virtual Academy	0	18,730	15,755
Benton County School of Arts	8,194	9,888	8,554
Covenant Keepers College Preparatory	14,765	14,527	22,382
Dreamland Academy	18,788	26,073	0
eStem Elementary	5,364	26,199	20,203
Jacksonville Lighthouse	1,050	7,796	10,239
KIPP Delta College Preparatory	22,299	24,111	16,940
Little Rock Urban College Preparatory	716	0	0
Little Rock Preparatory Academy	0	0	9,647
Little Scholars of Arkansas (LISA) Academy North	857	7,291	4,106
Little Scholars of Arkansas (LISA) Academy West	8,509	8,044	7,571
Osceola Communication Arts and Business	1,775	0	0
Pine Bluff Lighthouse	0	3,245	7,427
School for Integrated Academics & Technologies	0	0	3,273

**Arkansas Medicaid Administrative Claiming (ARMAC)
Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

Payee	Fiscal Year		
	2011	2012	2013
Education Cooperatives			
Arch Ford Education Service Cooperative	38,725	39,693	29,693
Arkansas River Education Service Cooperative	14,239	15,982	12,385
Arkansas School for the Blind	0	28,800	69,928
Arkansas School for the Deaf	0	68,724	82,579
Crowley's Ridge Education Service Cooperative	23,703	24,239	16,212
Dawson Education Service Cooperative	33,860	24,143	25,011
DeQueen/Mena Education Service Cooperative	21,254	24,530	18,916
Great Rivers Education Service Cooperative	46,281	45,823	33,563
Northcentral Arkansas Education Service Cooperative	15,400	24,727	19,663
Northeast Arkansas Education Service Cooperative	19,053	18,680	15,149
Northwest Arkansas Education Service Cooperative	9,322	11,141	7,632
Ozarks Unlimited Resources Education Service Cooperative	21,101	25,126	16,201
South Central Education Service Cooperative	29,231	28,629	19,540
Southeast Arkansas Education Service Cooperative	644,817	691,572	226,254
Southwest Arkansas Education Service Cooperative	31,769	28,241	20,045
Western Arkansas Education Service Cooperative	18,796	21,264	13,323
Wilbur D. Mills Education Service Cooperative	26,013	25,443	18,781
Totals	\$ 12,063,779	\$ 12,993,493	\$ 9,884,647

Source: Arkansas Administrative Statewide Information System (AASIS) (unaudited by the Division of Legislative Audit)

APPENDIX B

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Academics Plus Charter School	C7 - Speech and Language Therapy School-based Only	\$ 750	\$ 3,742	\$ 11,367
Academics Plus Charter School	15 - EPSDT Screening	605	1,058	
Academics Plus Charter School	C6 - Occupational Therapy School-based Only	897	305	
Alma School District No. 30	15 - EPSDT Screening	13,688	10,708	11,963
Alma School District No. 30	C7 - Speech and Language Therapy School-based Only	55,474	56,254	42,941
Alpena School District	C5 - Physical Therapy School-based Only	1,414	2,981	2,851
Alpena School District	C7 - Speech and Language Therapy School-based Only	2,899	1,810	3,301
Alpena School District	15 - EPSDT Screening		4,730	3,955
Alpena School District	C6 - Occupational Therapy School-based Only	2,829	6,397	3,958
Alpena School District	C9 - Personal Care - School-based		17,644	19,073
Alpena School District	04 - Audiologist General		44	
AR River Education Service Coop.	04 - Audiologist General			435
AR River Education Service Coop.	15 - EPSDT Screening	4,544	4,075	2,500
AR River Education Service Coop.	15 - EPSDT Screening		144	72
AR River Education Service Coop.	C6 - Occupational Therapy School-based Only	2,220	19,514	2,894
AR River Education Service Coop.	C7 - Speech and Language Therapy School-based Only	33,528	26,837	24,985
AR River Education Service Coop.	C5 - Physical Therapy School-based Only	87	5,855	
AR School for the Blind	C5 - Physical Therapy School-based Only	50,482	41,374	35,513
AR School for the Blind	C7 - Speech and Language Therapy School-based Only	47,084	49,134	43,642
AR School for the Blind	C6 - Occupational Therapy School-based Only	73,781	79,491	51,897
AR School for the Deaf	15 - EPSDT Screening	1,042	845	732
AR School for the Deaf	C7 - Speech and Language Therapy School-based Only	51,929	15,372	4,354
AR School for the Deaf	C6 - Occupational Therapy School-based Only	58,281	49,395	15,928
AR School for the Deaf	C5 - Physical Therapy School-based Only	39,245	33,032	26,874
AR School for the Deaf	T6 - School-Based Mental Health Services			3,751
AR Virtual Academy	C7 - Speech and Language Therapy School-based Only			609
Arch Ford Education Service Coop.	C5 - Physical Therapy School-based Only	6,062	6,768	9,167
Arch Ford Education Service Coop.	C6 - Occupational Therapy School-based Only	6,149	13,125	10,688
Arch Ford Education Service Coop.	C7 - Speech and Language Therapy School-based Only	80,616	93,398	122,404
Arch Ford Education Service Coop.	C5 - Physical Therapy School-based Only	14,492	17,216	25,590

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Arkadelphia School District	C7 - Speech and Language Therapy School-based Only	\$ 26,943	\$ 22,814	\$ 29,962
Arkadelphia School District	C6 - Occupational Therapy School-based Only	21,546	22,701	32,816
Arkadelphia School District	15 - EPSDT Screening	869	7,161	6,953
Ashdown School District	15 - EPSDT Screening	4,708	4,860	6,729
Ashdown School District	C5 - Physical Therapy School-based Only	2,870	5,291	8,731
Ashdown School District	C6 - Occupational Therapy School-based Only	5,407	14,360	13,749
Ashdown School District	C7 - Speech and Language Therapy School-based Only	30,400	40,133	44,081
Ashdown School District	C9 - Personal Care - School-based	6,771	31,039	49,270
Ashdown School District	04 - Audiologist General		158	
Atkins School District	C5 - Physical Therapy School-based Only	43,605	40,649	5,986
Atkins School District	C7 - Speech and Language Therapy School-based Only	111,976	135,393	156,560
Atkins School District	15 - EPSDT Screening		3,084	
Augusta School District	C7 - Speech and Language Therapy School-based Only		63,665	64,341
Bald Knob School District	C7 - Speech and Language Therapy School-based Only	27,152	20,674	40,026
Barton-Lexa School District	15 - EPSDT Screening		5,702	5,099
Batesville School District	15 - EPSDT Screening	12,807	12,127	13,314
Batesville School District	C6 - Occupational Therapy School-based Only	43,142	35,142	24,321
Batesville School District	C5 - Physical Therapy School-based Only	42,883	39,469	38,937
Batesville School District	C7 - Speech and Language Therapy School-based Only	32,841	37,770	72,856
Batesville School District	04 - Audiologist General	137		
Bauxite School District	C7 - Speech and Language Therapy School-based Only		12,763	7,842
Bauxite School District	15 - EPSDT Screening	5,453	5,103	4,489
Bearden School District	04 - Audiologist General			1,409
Bearden School District	15 - EPSDT Screening	2,961	2,592	1,835
Bearden School District	C5 - Physical Therapy School-based Only	12	2,321	7,737
Bearden School District	C6 - Occupational Therapy School-based Only	14,036	8,863	18,053
Bearden School District	C7 - Speech and Language Therapy School-based Only	16,791	16,973	30,826
Beebe School District	C9 - Personal Care - School-based	7,978	1,131	1,010
Beebe School District	15 - EPSDT Screening	16,919	16,874	17,662
Beebe School District	C5 - Physical Therapy School-based Only	10,621	21,743	20,953
Beebe School District	C7 - Speech and Language Therapy School-based Only	13,551	18,748	29,843
Beebe School District	C6 - Occupational Therapy School-based Only	23,904	52,890	61,727
Benton County School of the Arts	C7 - Speech and Language Therapy School-based Only	1,088	1,377	344
Benton County School of the Arts	C6 - Occupational Therapy School-based Only			696
Benton County School of the Arts	C5 - Physical Therapy School-based Only	760		
Benton School District No. 8	C6 - Occupational Therapy School-based Only	11,690	1,602	1,610
Benton School District No. 8	C9 - Personal Care - School-based	3,335		5,648
Benton School District No. 8	C5 - Physical Therapy School-based Only	21,824	1,905	12,282
Benton School District No. 8	C7 - Speech and Language Therapy School-based Only	33,028	1,722	16,501
Benton School District No. 8	15 - EPSDT Screening	17,615	17,207	17,064
Bentonville School District	C5 - Physical Therapy School-based Only	54,348	46,465	47,312

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Bentonville School District	C7 - Speech and Language Therapy School-based Only	\$ 25,236	\$ 30,636	\$ 86,150
Bentonville School District	C6 - Occupational Therapy School-based Only	94,195	88,483	88,751
Bentonville School District	15 - EPSDT Screening	24,035	23,141	26,448
Bentonville School District	C9 - Personal Care - School-based			3,809
Bergman School District	15 - EPSDT Screening	2,871	5,270	4,286
Bergman School District	C6 - Occupational Therapy School-based Only	3,482	14,178	9,186
Bergman School District	C7 - Speech and Language Therapy School-based Only		2,027	10,858
Bergman School District	C5 - Physical Therapy School-based Only		13,519	16,263
Berryville School District	15 - EPSDT Screening	9,323	10,857	10,062
Berryville School District	C5 - Physical Therapy School-based Only	6,158	11,778	11,833
Berryville School District	C6 - Occupational Therapy School-based Only	12,020	15,853	19,220
Berryville School District	C7 - Speech and Language Therapy School-based Only	23,145	29,091	45,811
Berryville School District	C9 - Personal Care - School-based		8,015	9,746
Bismarck School District	15 - EPSDT Screening	4,218	4,157	4,496
Bismarck School District	C9 - Personal Care - School-based	6,747	11,418	13,327
Bismarck School District	C7 - Speech and Language Therapy School-based Only	22,523	22,479	15,186
Bismarck School District	C5 - Physical Therapy School-based Only	14,874	20,282	18,100
Bismarck School District	C6 - Occupational Therapy School-based Only	26,528	30,352	32,496
Blevins School District	15 - EPSDT Screening		3,108	2,686
Blevins School District	C7 - Speech and Language Therapy School-based Only	1,243	839	5,794
Blevins School District	C6 - Occupational Therapy School-based Only	1,808	5,943	9,439
Blevins School District	C5 - Physical Therapy School-based Only	1,654	2,371	10,668
Blytheville School District	15 - EPSDT Screening	24,635	22,724	18,427
Blytheville School District	C7 - Speech and Language Therapy School-based Only	30,333	10,322	1,335
Blytheville School District	C9 - Personal Care - School-based	427	5,221	6,883
Booneville School District	T6 - School-Based Mental Health Services		4,830	3,569
Booneville School District	15 - EPSDT Screening	5,455	6,894	6,585
Booneville School District	C9 - Personal Care - School-based		14,612	9,428
Bradford School District	C7 - Speech and Language Therapy School-based Only	25,507	26,489	23,588
Bradley County School District	C5 - Physical Therapy School-based Only	3,652	4,032	2,954
Bradley County School District	C7 - Speech and Language Therapy School-based Only	4,521	4,808	4,629
Bradley County School District	C6 - Occupational Therapy School-based Only	3,414	5,371	6,247
Brinkley School District	C7 - Speech and Language Therapy School-based Only	16,564	17,795	19,088
Brookland School District	15 - EPSDT Screening	6,493	6,287	7,195
Brookland School District	C7 - Speech and Language Therapy School-based Only	9,683	12,401	16,068
Bryant School District	C9 - Personal Care - School-based	1,299	5,870	10,333
Bryant School District	T6 - School-Based Mental Health Services	27,808	44,539	19,969
Bryant School District	15 - EPSDT Screening		20,953	23,339
Bryant School District	C7 - Speech and Language Therapy School-based Only	51,938	75,358	78,355
Bryant School District	C5 - Physical Therapy School-based Only	44,938	115,762	106,649

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Bryant School District	C6 - Occupational Therapy School-based Only	\$ 79,685	\$ 175,129	\$ 166,588
Buffalo Island Central School District	C7 - Speech and Language Therapy School-based Only	7,063	5,580	8,646
Cabot School District	15 - EPSDT Screening	29,422	29,072	30,005
Cabot School District	C5 - Physical Therapy School-based Only	75,686	81,651	87,234
Cabot School District	C7 - Speech and Language Therapy School-based Only	68,587	96,442	114,622
Cabot School District	C6 - Occupational Therapy School-based Only	105,812	120,856	127,012
Cabot School District No. 4	C9 - Personal Care - School-based		27,524	70,320
Caddo Hills School District	C6 - Occupational Therapy School-based Only	1,523	2,698	2,959
Caddo Hills School District	15 - EPSDT Screening	6,494	6,370	5,599
Caddo Hills School District	C5 - Physical Therapy School-based Only	2,611	4,134	6,746
Caddo Hills School District	C7 - Speech and Language Therapy School-based Only	6,180	12,791	10,010
Calico Rock School District	15 - EPSDT Screening		3,303	3,785
Camden Fairview School District	C5 - Physical Therapy School-based Only	11,059	17,782	13,885
Camden Fairview School District	C7 - Speech and Language Therapy School-based Only	36,500	32,257	30,070
Camden Fairview School District	C6 - Occupational Therapy School-based Only	48,117	42,424	58,948
Camden Fairview School District	04 - Audiologist General		492	178
Camden Fairview School District	15 - EPSDT Screening	12,296	8,485	16,374
Carlisle School District	15 - EPSDT Screening	3,405	3,806	3,501
Carlisle School District	C7 - Speech and Language Therapy School-based Only	6,706	18,143	14,180
Carlisle School District	C6 - Occupational Therapy School-based Only	8,073	14,840	14,405
Carlisle School District	C5 - Physical Therapy School-based Only		609	
Cave City School District	15 - EPSDT Screening	8,554	7,456	8,384
Cave City School District	C7 - Speech and Language Therapy School-based Only	119	1,377	
Cedar Ridge School District	15 - EPSDT Screening	4,612	4,519	3,529
Cedar Ridge School District	C7 - Speech and Language Therapy School-based Only	19,690	7,455	8,906
Cedar Ridge School District	C6 - Occupational Therapy School-based Only	19,168	19,840	23,323
Cedarville School District	C7 - Speech and Language Therapy School-based Only	451	4,702	2,970
Centerpoint School District	15 - EPSDT Screening	5,989	5,627	4,999
Centerpoint School District	C6 - Occupational Therapy School-based Only	4,234	16,056	16,961
Centerpoint School District	C7 - Speech and Language Therapy School-based Only	6,395	9,207	20,415
Centerpoint School District	C5 - Physical Therapy School-based Only	1,946	8,246	
Central School District	15 - EPSDT Screening	3,066		26
Central School District	C5 - Physical Therapy School-based Only		2,099	3,420
Central School District	C7 - Speech and Language Therapy School-based Only	1,451	6,930	10,795
Central School District	C6 - Occupational Therapy School-based Only		7,630	15,349

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Charleston School District	15 - EPSDT Screening	\$ 3,065	\$ 3,278	\$ 3,933
Charleston School District	C7 - Speech and Language Therapy School-based Only		14,188	4,352
Clarksville School District	15 - EPSDT Screening	15,855	12,724	13,442
Clarksville School District	C7 - Speech and Language Therapy School-based Only	23,107	74,308	45,995
Cleveland County School District	C7 - Speech and Language Therapy School-based Only	5,273		1,431
Cleveland County School District	15 - EPSDT Screening	4,658	4,372	4,822
Cleveland County School District	C5 - Physical Therapy School-based Only	6,794	5,826	6,789
Cleveland County School District	C6 - Occupational Therapy School-based Only	12,016	15,634	9,984
Cleveland County School District	C9 - Personal Care - School-based			15,505
Clinton School District	15 - EPSDT Screening	7,354	6,280	6,487
Clinton School District	C5 - Physical Therapy School-based Only	9,076	14,563	15,101
Clinton School District	C6 - Occupational Therapy School-based Only		16,668	18,365
Clinton School District	C7 - Speech and Language Therapy School-based Only	21,177	26,494	30,808
Concord School District	C5 - Physical Therapy School-based Only	1,129	447	1,096
Concord School District	15 - EPSDT Screening	3,026	988	1,993
Concord School District	C9 - Personal Care - School-based	1,408	2,899	5,531
Concord School District	C7 - Speech and Language Therapy School-based Only		10,308	18,875
Concord School District	C6 - Occupational Therapy School-based Only	24,267	31,583	34,183
Conway School District	C5 - Physical Therapy School-based Only	33,518	41,818	27,914
Conway School District	C6 - Occupational Therapy School-based Only	39,221	43,122	32,696
Conway School District	15 - EPSDT Screening	37,232	35,028	34,809
Conway School District	C7 - Speech and Language Therapy School-based Only	154,445	211,080	182,339
Conway School District	C9 - Personal Care - School-based		58,706	65,395
Corning School District	C7 - Speech and Language Therapy School-based Only	5,251	2,188	131
Corning School District	15 - EPSDT Screening		7,914	6,198
Cossatot River School District	C5 - Physical Therapy School-based Only		3,080	10,453
Cossatot River School District	C6 - Occupational Therapy School-based Only	1,393	9,663	10,535
Cossatot River School District	C7 - Speech and Language Therapy School-based Only	14,141	16,898	17,839
Cossatot River School District	15 - EPSDT Screening		7,439	
Cotter School District	15 - EPSDT Screening	3,640	3,887	3,833
Cotter School District	C9 - Personal Care - School-based		2,137	
Cotter School District	C7 - Speech and Language Therapy School-based Only	6,180	12,140	11,162
Cotter School District	C5 - Physical Therapy School-based Only	814	14,116	16,027
Cotter School District	C6 - Occupational Therapy School-based Only	3,620	18,114	16,357
County Line School District	15 - EPSDT Screening	2,269	2,596	2,473
County Line School District	C7 - Speech and Language Therapy School-based Only	1,663	5,433	3,722
County Line School District	C9 - Personal Care - School-based	4,655	1,911	
Cross County School District	15 - EPSDT Screening	2,307	2,618	2,781
Cross County School District	C9 - Personal Care - School-based	3,608	23,594	15,742
Cross County School District	C7 - Speech and Language Therapy School-based Only	34,690	27,958	30,616

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Crossett School District	C5 - Physical Therapy School-based Only	\$ 4,265	\$ 11,824	\$ 11,256
Crossett School District	C7 - Speech and Language Therapy School-based Only	19,603	34,374	16,299
Crossett School District	C6 - Occupational Therapy School-based Only	45,153	63,621	64,045
Crossett School District	C9 - Personal Care - School-based	2,623	8,753	6,758
Crossett School District	15 - EPSDT Screening	10,197	8,783	7,769
Cutter Morning Star School District	15 - EPSDT Screening	3,210	3,366	3,232
Cutter Morning Star School District	C5 - Physical Therapy School-based Only	9,813	13,275	5,849
Cutter Morning Star School District	C6 - Occupational Therapy School-based Only	18,030	24,632	17,614
Cutter Morning Star School District	C7 - Speech and Language Therapy School-based Only	23,476	84,698	97,852
Danville School District	C5 - Physical Therapy School-based Only	12,941	41,407	39,801
Danville School District	C6 - Occupational Therapy School-based Only	18,238	45,634	48,768
Danville School District	C7 - Speech and Language Therapy School-based Only	35,551	81,409	85,945
Dardanelle School District	C7 - Speech and Language Therapy School-based Only	4,384	4,649	499
Dardanelle School District	15 - EPSDT Screening	10,015	11,015	7,950
Dawson Education Service Coop.	15 - EPSDT Screening		72	2,512
Dawson Education Service Coop.	C7 - Speech and Language Therapy School-based Only	29,800	21,500	30,692
Decatur School District	15 - EPSDT Screening	3,272	3,043	
Deer/Mt. Judea School District	15 - EPSDT Screening	1,620		2,616
Deer/Mt. Judea School District	C7 - Speech and Language Therapy School-based Only	2,118	2,088	3,471
DeQueen School District	C5 - Physical Therapy School-based Only		1,005	8,008
DeQueen School District	C7 - Speech and Language Therapy School-based Only	5,584	8,936	32,845
DeQueen School District	C6 - Occupational Therapy School-based Only	2,916	1,921	
DeQueen School District	15 - EPSDT Screening	14,057	13,250	12,294
DeQueen/Mena Education Service Coop.	C5 - Physical Therapy School-based Only	740	2,567	24
DeQueen/Mena Education Service Coop.	C6 - Occupational Therapy School-based Only	1,784	3,569	1,545
DeQueen/Mena Education Service Coop.	C7 - Speech and Language Therapy School-based Only	46,338	60,316	52,468
Dermott School District	15 - EPSDT Screening		3,021	2,516
Dermott School District	C7 - Speech and Language Therapy School-based Only	10,760	9,954	18,784
Dermott School District	C5 - Physical Therapy School-based Only	3,612		
Des Arc School District	C9 - Personal Care - School-based			2,133
Des Arc School District	15 - EPSDT Screening		2,558	2,415
Des Arc School District	C7 - Speech and Language Therapy School-based Only	8,310	14,199	9,747
DeWitt School District	C7 - Speech and Language Therapy School-based Only			400
DeWitt School District	15 - EPSDT Screening	7,113	6,557	6,819

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
DeWitt School District	C6 - Occupational Therapy School-based Only		\$ 218	
Dollarway School District	C7 - Speech and Language Therapy School-based Only	\$ 10,051	7,299	\$ 6,901
Dollarway School District	C6 - Occupational Therapy School-based Only	2,872		8,399
Dollarway School District	15 - EPSDT Screening	10,286	12,429	10,652
Dover School District	04 - Audiologist General		3,510	4,598
Dover School District	15 - EPSDT Screening	4,806	3,623	8,361
Drew Central School District	C5 - Physical Therapy School-based Only	10,837	7,463	5,539
Drew Central School District	C9 - Personal Care - School-based	1,839	7,119	5,841
Drew Central School District	15 - EPSDT Screening	6,031	5,538	6,354
Drew Central School District	C7 - Speech and Language Therapy School-based Only	6,738	3,964	9,007
Drew Central School District	C6 - Occupational Therapy School-based Only	28,405	21,268	14,252
Dumas School District	C7 - Speech and Language Therapy School-based Only	7,809	6,114	6,399
Dumas School District	15 - EPSDT Screening	10,786	11,112	9,715
Dumas School District	C5 - Physical Therapy School-based Only	7,099	9,923	13,464
Dumas School District	C6 - Occupational Therapy School-based Only	14,613	9,864	13,729
eStem High Charter Schools	C6 - Occupational Therapy School-based Only		1,130	410
eStem High Charter Schools	C5 - Physical Therapy School-based Only			1,414
eStem High Charter Schools	C7 - Speech and Language Therapy School-based Only		1,436	1,757
eStem Charter Schools	15 - EPSDT Screening	943	837	1,008
Earle School District	C7 - Speech and Language Therapy School-based Only	35,556	20,237	
East End School District	C5 - Physical Therapy School-based Only	4,919	11,018	19,381
East End School District	C6 - Occupational Therapy School-based Only	12,217	9,359	19,570
East End School District	C9 - Personal Care - School-based			176
East End School District	15 - EPSDT Screening		2,783	2,506
East Poinsett County School District	15 - EPSDT Screening	52	6,358	5,365
El Dorado School District	C5 - Physical Therapy School-based Only	13,788	26,873	20,528
El Dorado School District	C6 - Occupational Therapy School-based Only	20,184	25,354	26,010
El Dorado School District	C7 - Speech and Language Therapy School-based Only	28,761	41,804	38,116
El Dorado School District	15 - EPSDT Screening	22,414	23,855	22,698
Elkins School District	C5 - Physical Therapy School-based Only	4,421	4,685	4,013
Elkins School District	C6 - Occupational Therapy School-based Only	5,262	7,524	6,245
Elkins School District	C7 - Speech and Language Therapy School-based Only	6,364	10,809	7,951
Emerson-Taylor School District	C6 - Occupational Therapy School-based Only		1,757	2,332
Emerson-Taylor School District	C7 - Speech and Language Therapy School-based Only		2,813	5,269
Emerson-Taylor School District	04 - Audiologist General	13,084	4,042	
Emerson-Taylor School District	15 - EPSDT Screening	2,012	2,150	
Emerson-Taylor School District	C5 - Physical Therapy School-based Only	139		
England School District	15 - EPSDT Screening	4,929	4,940	4,106
England School District	C5 - Physical Therapy School-based Only		10,862	4,842
England School District	C7 - Speech and Language Therapy School-based Only	2,721	319	14,250

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		2011	2012	2013
England School District	C6 - Occupational Therapy School-based Only		\$ 28,114	\$ 17,932
Eureka Springs School District	15 - EPSDT Screening		3,156	
Farmington School District	15 - EPSDT Screening	\$ 5,857	6,803	6,585
Farmington School District	C5 - Physical Therapy School-based Only	25,710	24,054	6,591
Farmington School District	C6 - Occupational Therapy School-based Only	11,766	13,944	13,091
Farmington School District	C7 - Speech and Language Therapy School-based Only	14,196	14,471	18,295
Fayetteville School District	C6 - Occupational Therapy School-based Only	7,836	11,617	7,620
Fayetteville School District	C5 - Physical Therapy School-based Only	25,819	24,078	10,374
Fayetteville School District	C7 - Speech and Language Therapy School-based Only	63,784	84,965	75,362
Fayetteville School District	15 - EPSDT Screening	1,280	30,687	27,943
Flippin School District No. 26	C7 - Speech and Language Therapy School-based Only	5,936		671
Flippin School District No. 26	C6 - Occupational Therapy School-based Only	24,940	25,430	22,412
Flippin School District No. 26	C5 - Physical Therapy School-based Only	32,392	32,604	25,431
Fordyce School District	C5 - Physical Therapy School-based Only	13,493		11,242
Fordyce School District	C6 - Occupational Therapy School-based Only	12,313		11,745
Fordyce School District	C7 - Speech and Language Therapy School-based Only	27,131		
Fordyce School District	15 - EPSDT Screening	4,830		
Foreman School District	C5 - Physical Therapy School-based Only			891
Foreman School District	C6 - Occupational Therapy School-based Only	815	2,913	1,658
Foreman School District	C7 - Speech and Language Therapy School-based Only		1,224	5,530
Foreman School District	15 - EPSDT Screening	2,849	2,461	
Forrest City School District	15 - EPSDT Screening	143	20,539	22,821
Forrest City School District	C5 - Physical Therapy School-based Only	12,148	10,968	14,989
Forrest City School District	C7 - Speech and Language Therapy School-based Only	33,867	11,303	22,706
Forrest City School District	C6 - Occupational Therapy School-based Only	4,210	25,795	42,552
Fort Smith School District	T6 - School-Based Mental Health Services	1,316	3,733	3,335
Fort Smith School District	C5 - Physical Therapy School-based Only	7,284	6,589	3,979
Fort Smith School District	C6 - Occupational Therapy School-based Only	39,206	55,079	42,854
Fort Smith School District	C7 - Speech and Language Therapy School-based Only	118,120	127,545	122,257
Fort Smith Special School District	04 - Audiologist General			3,503
Fort Smith Special School District	15 - EPSDT Screening	78,382	82,728	81,029
Fouke School District	C5 - Physical Therapy School-based Only	418	2,818	3,067
Fouke School District	15 - EPSDT Screening	4,892	4,684	4,206
Fouke School District	C6 - Occupational Therapy School-based Only		5,432	5,388
Fouke School District	C7 - Speech and Language Therapy School-based Only	3,206	8,533	9,511
Fountain Lake School District	15 - EPSDT Screening	4,788	5,389	5,103
Fountain Lake School District	C5 - Physical Therapy School-based Only	18,814	17,054	19,726
Fountain Lake School District	C6 - Occupational Therapy School-based Only	39,904	35,804	34,078
Fountain Lake School District	C7 - Speech and Language Therapy School-based Only	36,729	42,355	35,736
Fountain Lake School District	C9 - Personal Care - School-based		3,490	8,066

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		2011	2012	2013
Gentry School District	C7 - Speech and Language Therapy School-based Only	\$ 23,845	\$ 5,623	\$ 2,314
Gentry School District	C5 - Physical Therapy School-based Only	11,119	8,629	5,032
Gentry School District	15 - EPSDT Screening	6,523	6,316	6,429
Gentry School District	C6 - Occupational Therapy School-based Only	20,848	22,328	10,221
Glen Rose School District	15 - EPSDT Screening	2,647	3,746	3,858
Glen Rose School District	C9 - Personal Care - School-based	15,605	17,560	14,970
Glen Rose School District	C5 - Physical Therapy School-based Only	12,512	12,848	15,018
Glen Rose School District	C7 - Speech and Language Therapy School-based Only	17,527	15,668	22,265
Glen Rose School District	C6 - Occupational Therapy School-based Only	42,744	18,630	44,549
Gosnell School District	04 - Audiologist General			166
Gosnell School District	15 - EPSDT Screening	1,783	2,624	1,762
Gosnell School District	C7 - Speech and Language Therapy School-based Only	13,081	11,507	11,683
Gosnell School District No.6	C9 - Personal Care - School-based			3,180
Gravette School District	C9 - Personal Care - School-based			6,280
Gravette School District	15 - EPSDT Screening	6,798	7,655	6,376
Gravette School District	C7 - Speech and Language Therapy School-based Only	5,192	39,570	22,901
Gravette School District	C6 - Occupational Therapy School-based Only	1,784	35,874	42,803
Gravette School District	C5 - Physical Therapy School-based Only		42,402	45,266
Great Rivers Education Service Coop.	C7 - Speech and Language Therapy School-based Only	32,147	32,980	13,746
Green Forest School District	15 - EPSDT Screening	7,017	7,515	6,416
Green Forest School District	C7 - Speech and Language Therapy School-based Only		6,148	6,809
Green Forest School District	C6 - Occupational Therapy School-based Only	6,963	11,230	13,105
Green Forest School District	C5 - Physical Therapy School-based Only		7,334	18,190
Green Forest School District	C9 - Personal Care - School-based		14,736	24,893
Greenbrier School District	15 - EPSDT Screening	9,483	5,095	9,211
Greenbrier School District	C5 - Physical Therapy School-based Only		23,568	26,426
Greenbrier School District	C7 - Speech and Language Therapy School-based Only	44,195	52,305	56,948
Greenbrier School District	C6 - Occupational Therapy School-based Only	30,751	52,200	64,397
Greene County Technical	C5 - Physical Therapy School-based Only	77,671	64,317	76,063
Greene County Technical	C7 - Speech and Language Therapy School-based Only	96,446	78,972	81,565
Greene County Technical	C6 - Occupational Therapy School-based Only	80,286	89,020	129,707
Greene County Technical	T6 - School-Based Mental Health Services	39	88	
Greene County Technical	15 - EPSDT Screening	14,304	15,471	18,890
Greenland School District	15 - EPSDT Screening	2,622	3,514	2,949
Greenland School District	C5 - Physical Therapy School-based Only	7,717	12,366	4,124
Greenland School District	C7 - Speech and Language Therapy School-based Only	7,666	12,182	8,846
Greenland School District	C6 - Occupational Therapy School-based Only	4,766	12,238	10,301
Greenwood School District	15 - EPSDT Screening	7,160	8,898	10,253
Greenwood School District	C5 - Physical Therapy School-based Only	12,296	20,458	23,251
Greenwood School District	C9 - Personal Care - School-based	24,462	15,819	27,481
Greenwood School District	C6 - Occupational Therapy School-based Only	32,527	40,784	49,242
Greenwood School District	C7 - Speech and Language Therapy School-based Only	21,755	58,414	111,264
Greers Ferry Westside School District	15 - EPSDT Screening	2,594	2,409	
Gurdon School District	T6 - School-Based Mental Health Services		506	2,794
Gurdon School District	C5 - Physical Therapy School-based Only	7,485	9,157	4,405

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Gurdon School District	C6 - Occupational Therapy School-based Only	\$ 9,972	\$ 15,747	\$ 18,193
Gurdon School District	C7 - Speech and Language Therapy School-based Only	17,693	32,550	65,653
Gurdon School District	15 - EPSDT Screening	6,073	5,970	5,762
Guy-Perkins School District	C7 - Speech and Language Therapy School-based Only	10,065	4,805	2,806
Guy-Perkins School District	C5 - Physical Therapy School-based Only	763	2,801	3,027
Guy-Perkins School District	C6 - Occupational Therapy School-based Only	23,288	17,805	27,815
Guy-Perkins School District	C9 - Personal Care - School-based		4,580	
Hamburg School District	C9 - Personal Care - School-based			1,844
Hamburg School District	C5 - Physical Therapy School-based Only	3,576	7,630	3,758
Hamburg School District	15 - EPSDT Screening	8,897	8,556	6,550
Hamburg School District	C7 - Speech and Language Therapy School-based Only	3,971	16,064	23,704
Hamburg School District	C6 - Occupational Therapy School-based Only	131	439	
Hamburg School District	04 - Audiologist General	7,571		
Hampton School District	15 - EPSDT Screening	3,301	3,389	2,777
Hampton School District	C5 - Physical Therapy School-based Only	4,924	5,986	5,916
Hampton School District	C6 - Occupational Therapy School-based Only	11,643	12,888	17,582
Hampton School District	C7 - Speech and Language Therapy School-based Only	9,269	19,834	28,361
Harmony Grove School District (Saline County)	15 - EPSDT Screening	2,403	2,917	3,845
Harmony Grove School District (Saline County)	C6 - Occupational Therapy School-based Only	2,575	9,161	8,491
Harmony Grove School District (Saline County)	C5 - Physical Therapy School-based Only		6,699	4,127
Harmony Grove School District (Saline County)	C7 - Speech and Language Therapy School-based Only	6,701	19,550	10,322
Harmony Grove School District (Saline County)	T6 - School-Based Mental Health Services			10,942
Harmony Grove School District (Ouachita County)	15 - EPSDT Screening	3,789	4,183	4,846
Harmony Grove School District (Ouachita County)	C5 - Physical Therapy School-based Only	487	470	3,236
Harmony Grove School District (Ouachita County)	C7 - Speech and Language Therapy School-based Only	4,573	7,028	10,866
Harmony Grove School District (Ouachita County)	C6 - Occupational Therapy School-based Only	11,624	13,213	18,278
Harrisburg School District	C7 - Speech and Language Therapy School-based Only	25,357	17,735	52,024
Harrisburg School District	15 - EPSDT Screening	8,344	7,295	7,181
Harrison School District	T6 - School-Based Mental Health Services	7,774	10,665	3,225
Harrison School District	15 - EPSDT Screening	12,404	12,002	17,955
Harrison School District	C5 - Physical Therapy School-based Only	21,574	29,714	36,074
Harrison School District	C9 - Personal Care - School-based	21,476	45,610	42,997
Harrison School District	C7 - Speech and Language Therapy School-based Only	50,137	45,436	69,567
Harrison School District	C6 - Occupational Therapy School-based Only	58,831	71,738	84,427
Hartford School District	15 - EPSDT Screening	1,863	1,767	1,604

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Hartford School District	C9 - Personal Care - School-based	\$ 8,397	\$ 10,337	\$ 11,133
Hazen School District	C7 - Speech and Language Therapy School-based Only	5,088	4,200	2,526
Heber Springs School District	C7 - Speech and Language Therapy School-based Only			198
Heber Springs School District	15 - EPSDT Screening		102	6,260
Heber Springs School District	C5 - Physical Therapy School-based Only	31,185	31,992	28,372
Heber Springs School District	C6 - Occupational Therapy School-based Only	68,061	67,257	89,762
Hector School District	15 - EPSDT Screening	2,130	2,869	2,010
Helena-West Helena School District	15 - EPSDT Screening		18,617	13,070
Helena-West Helena School District	C7 - Speech and Language Therapy School-based Only	4,930	4,488	3,610
Hermitage School District	C5 - Physical Therapy School-based Only	887	1,288	1,561
Hermitage School District	15 - EPSDT Screening	2,572	2,140	2,959
Hermitage School District	C7 - Speech and Language Therapy School-based Only	1,132	5,663	3,679
Hermitage School District	C6 - Occupational Therapy School-based Only	10,898	9,161	12,307
Hermitage School District	04 - Audiologist General	566		
Highland School District	C5 - Physical Therapy School-based Only			5,946
Highland School District	C7 - Speech and Language Therapy School-based Only	7,981	14,932	15,000
Highland School District	15 - EPSDT Screening	11,237		10,219
Highland School District	C9 - Personal Care - School-based		13,752	20,049
Hillcrest School District	15 - EPSDT Screening	2,993	2,098	2,509
Hillcrest School District	C7 - Speech and Language Therapy School-based Only	18,713	16,622	4,507
Hillcrest School District	C6 - Occupational Therapy School-based Only	11,493	13,321	25,407
Hope School District	15 - EPSDT Screening		21,071	19,842
Hope School District	04 - Audiologist General	174	12	
Hope School District 1A	C5 - Physical Therapy School-based Only	1,453	3,348	3,097
Hope School District 1A	C6 - Occupational Therapy School-based Only	2,035	1,971	3,776
Hope School District 1A	C7 - Speech and Language Therapy School-based Only	5,019		5,489
Horatio School District	15 - EPSDT Screening		4,262	5,119
Horatio High School	C5 - Physical Therapy School-based Only			1,892
Horatio High School	C7 - Speech and Language Therapy School-based Only	14,018	6,110	17,841
Horatio High School	C6 - Occupational Therapy School-based Only	7,456	9,412	18,461
Hot Springs School District	04 - Audiologist General			9,303
Hot Springs School District	15 - EPSDT Screening	16,918	1,052	25,585
Hot Springs School District	C5 - Physical Therapy School-based Only	31,877	50,319	68,185
Hot Springs School District	C6 - Occupational Therapy School-based Only	54,401	76,432	98,258
Hot Springs School District	C7 - Speech and Language Therapy School-based Only	73,417	82,810	123,978
Hoxie School District	15 - EPSDT Screening	3,028	3,040	1,891
Hughes School District	C7 - Speech and Language Therapy School-based Only	13,884	29,064	22,174
Huntsville School District	C7 - Speech and Language Therapy School-based Only			9,496
Huntsville School District	15 - EPSDT Screening	7,978	8,520	10,278
Izard County Consolidated School District	15 - EPSDT Screening		3,554	2,315

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		2011	2012	2013
Izard County Consolidated School District	C5 - Physical Therapy School-based Only	\$ 13,249	\$ 8,674	\$ 11,546
Izard County Consolidated School District	C7 - Speech and Language Therapy School-based Only	12,315	5,093	22,818
Izard County Consolidated School District	C6 - Occupational Therapy School-based Only	49		
Jackson County School District	15 - EPSDT Screening		5,987	
Jasper School District	15 - EPSDT Screening	5,702	3,768	6,069
Jasper School District	C9 - Personal Care - School-based			5,516
Jasper School District	C6 - Occupational Therapy School-based Only	3,230	10,615	12,083
Jasper School District	C7 - Speech and Language Therapy School-based Only	2,742	12,270	12,522
Jasper School District	C5 - Physical Therapy School-based Only	6,484	8,016	14,150
Jessieville School District	C5 - Physical Therapy School-based Only	11,660	18,168	23,888
Jessieville School District	C7 - Speech and Language Therapy School-based Only	20,612	28,137	37,213
Jessieville School District	C6 - Occupational Therapy School-based Only	14,898	27,969	37,425
Jessieville School District	15 - EPSDT Screening	3,977	4,314	
Jonesboro School District	C7 - Speech and Language Therapy School-based Only	33,966	36,405	41,106
Jonesboro School District	15 - EPSDT Screening	30,237	21,703	29,889
Jonesboro School District	04 - Audiologist General	4,697		
Junction City School District	C6 - Occupational Therapy School-based Only	11,153	13,846	9,900
Junction City School District	C7 - Speech and Language Therapy School-based Only	10,997	13,843	13,335
Junction City School District	15 - EPSDT Screening		1,684	2,243
KIPP Delta, Inc.	15 - EPSDT Screening	4,606	7,100	6,834
Kirby School District	C5 - Physical Therapy School-based Only	544	3,917	1,796
Kirby School District	15 - EPSDT Screening	2,204	3,714	1,962
Kirby School District	C6 - Occupational Therapy School-based Only		3,790	
Lafayette County School District	C6 - Occupational Therapy School-based Only	11,206	10,875	4,002
Lafayette County School District	15 - EPSDT Screening	10,528	5,807	4,419
Lafayette County School District	C5 - Physical Therapy School-based Only	7,019	7,857	8,763
Lafayette County School District	C9 - Personal Care - School-based	5,707	15,944	17,233
Lafayette County School District	C7 - Speech and Language Therapy School-based Only	14,543	11,865	23,585
Lake Hamilton School District	C5 - Physical Therapy School-based Only		25,124	12,524
Lake Hamilton School District	15 - EPSDT Screening	20,729	21,309	19,574
Lake Hamilton School District	C7 - Speech and Language Therapy School-based Only	5,997	63,009	63,004
Lake Hamilton School District	C6 - Occupational Therapy School-based Only	7,499	43,104	66,662
Lakeside School District (Chicot County)	15 - EPSDT Screening	10,763	10,896	6,035
Lakeside School District (Chicot County)	C7 - Speech and Language Therapy School-based Only	71	2,732	3,790
Lakeside School District (Chicot County)	C6 - Occupational Therapy School-based Only	19,043	16,944	13,708

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		2011	2012	2013
Lakeside School District (Chicot County)	C5 - Physical Therapy School-based Only		\$ 435	
Lakeside School District (Garland County)	C7 - Speech and Language Therapy School-based Only	\$ 52,124	56,493	\$ 58,052
Lakeside School District (Garland County)	C5 - Physical Therapy School-based Only	52,362	48,457	62,843
Lakeside School District (Garland County)	C6 - Occupational Therapy School-based Only	39,693	57,967	84,201
Lamar School District	15 - EPSDT Screening	5,943	8,077	8,974
Lavaca School District	15 - EPSDT Screening	4,974	3,528	3,702
Lavaca School District No. 3	C9 - Personal Care - School-based			3,377
Lawrence County School District	C7 - Speech and Language Therapy School-based Only	16,278	11,239	3,568
Lawrence County School District	15 - EPSDT Screening	8,304	5,404	6,575
Lead Hill School District	15 - EPSDT Screening	2,970	2,371	2,094
Lead Hill School District	C7 - Speech and Language Therapy School-based Only	748	11,547	4,554
Lead Hill School District	C5 - Physical Therapy School-based Only		3,190	4,559
Lee County School District	C6 - Occupational Therapy School-based Only			11,677
Lee County School District	C5 - Physical Therapy School-based Only		33,255	36,163
Lee County School District	C7 - Speech and Language Therapy School-based Only	21,518		
Lee County School District	15 - EPSDT Screening		14,867	
Lee County School District	C9 - Personal Care - School-based			12,792
Lighthouse Academies of Arkansas	15 - EPSDT Screening	2,156	2,264	2,245
Lincoln Consolidated School District	C6 - Occupational Therapy School-based Only	8,995	8,164	8,051
Lincoln Consolidated School District	C5 - Physical Therapy School-based Only	23,212	14,848	9,321
Lincoln Consolidated School District	C7 - Speech and Language Therapy School-based Only	8,533	12,443	10,907
Lincoln School District	15 - EPSDT Screening	6,477	5,228	6,246
LISA Academy - North Little Rock	C6 - Occupational Therapy School-based Only		3,242	1,567
LISA Academy - North Little Rock	C7 - Speech and Language Therapy School-based Only		5,818	
Little Rock School Board	C5 - Physical Therapy School-based Only	23,169	22,447	12,115
Little Rock School Board	C7 - Speech and Language Therapy School-based Only	168,239	187,287	134,907
Little Rock School Board	15 - EPSDT Screening	117,502	152,912	135,407
Little Rock School Board	C6 - Occupational Therapy School-based Only	205,975	156,925	167,972
Little Rock School District	C9 - Personal Care - School-based	440		
Lonoke School District	15 - EPSDT Screening	7,492	7,538	6,775

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		2011	2012	2013
Lonoke School District	C6 - Occupational Therapy School-based Only	\$ 40,550	\$ 39,637	\$ 27,995
Lonoke School District	C5 - Physical Therapy School-based Only	38,856	33,955	29,655
Lonoke School District	C7 - Speech and Language Therapy School-based Only	35,850	52,535	38,984
Magazine School District	15 - EPSDT Screening	2,726	3,349	3,232
Magnet Cove School District	15 - EPSDT Screening	2,154	2,152	2,024
Magnet Cove School District	C6 - Occupational Therapy School-based Only	3,393	7,056	10,544
Magnet Cove School District	C5 - Physical Therapy School-based Only	10,924	11,751	15,211
Magnet Cove School District	C7 - Speech and Language Therapy School-based Only	4,436	6,371	23,845
Magnolia School District	C5 - Physical Therapy School-based Only	4,499	15,659	10,929
Magnolia School District	C7 - Speech and Language Therapy School-based Only	3,736	22,735	17,147
Magnolia School District	C6 - Occupational Therapy School-based Only	4,807	23,851	32,363
Magnolia School District	15 - EPSDT Screening	15,499	17,645	
Malvern School District	15 - EPSDT Screening	7,470	7,998	6,457
Malvern School District	C9 - Personal Care - School-based	6,982	11,543	43,941
Malvern School District	C5 - Physical Therapy School-based Only	37,268	48,451	67,478
Malvern School District	C7 - Speech and Language Therapy School-based Only	65,931	104,952	113,773
Malvern School District	C6 - Occupational Therapy School-based Only	73,978	79,228	143,869
Mammoth Spring School District	C5 - Physical Therapy School-based Only	4,541	5,951	
Mammoth Spring School District	C7 - Speech and Language Therapy School-based Only	2,078		
Manila School District	C7 - Speech and Language Therapy School-based Only	11,065	10,373	5,752
Manila School District	15 - EPSDT Screening	6,326	5,330	4,860
Mansfield School District	15 - EPSDT Screening	5,089	3,660	4,109
Mansfield School District	C7 - Speech and Language Therapy School-based Only		7,805	8,177
Marion School District	C6 - Occupational Therapy School-based Only	23,523	13,600	13,309
Marion School District	C5 - Physical Therapy School-based Only	35,076	32,320	19,778
Marion School District	C7 - Speech and Language Therapy School-based Only	14,467	5,183	27,457
Marmaduke School District	C7 - Speech and Language Therapy School-based Only			1,770
Marmaduke School District	C5 - Physical Therapy School-based Only	6,403		
Marmaduke School District	C6 - Occupational Therapy School-based Only	5,557		
Marmaduke School District	C9 - Personal Care - School-based	6,084	2,874	3,335
Marmaduke School District	15 - EPSDT Screening	4,204	3,002	6,340
Marmaduke School District	04 - Audiologist General	487		
Mayflower School District	C5 - Physical Therapy School-based Only	17,386	21,207	17,551
Mayflower School District	C6 - Occupational Therapy School-based Only	23,819	29,505	35,361
Mayflower School District	C7 - Speech and Language Therapy School-based Only		81,636	74,230
Maynard School District	C7 - Speech and Language Therapy School-based Only		14,570	12,459
McCrary School District	C7 - Speech and Language Therapy School-based Only	22,623	38,406	
McGehee School District	C5 - Physical Therapy School-based Only	5,365	7,666	6,348
McGehee School District	C7 - Speech and Language Therapy School-based Only	3,805	5,473	7,020
McGehee School District	15 - EPSDT Screening	6,567	7,524	7,715

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
McGehee School District	C6 - Occupational Therapy School-based Only	\$ 8,526	\$ 11,652	\$ 14,152
Melbourne School District	C5 - Physical Therapy School-based Only	87	6,065	5,701
Melbourne School District	C6 - Occupational Therapy School-based Only	392	7,302	8,726
Melbourne School District	C7 - Speech and Language Therapy School-based Only	2,564	17,073	17,277
Melbourne School District	15 - EPSDT Screening	4,660	3,457	
Mena School District	C6 - Occupational Therapy School-based Only	32,107	29,216	8,664
Mena School District	C7 - Speech and Language Therapy School-based Only	12,024	15,893	14,231
Mena School District	C5 - Physical Therapy School-based Only	20,308	26,736	20,110
Mena School District	15 - EPSDT Screening	9,349	9,897	10,108
Mineral Springs School District	15 - EPSDT Screening	3,471	5,164	
Monticello School District	15 - EPSDT Screening	9,270	9,323	8,884
Monticello School District	C9 - Personal Care - School-based	13,140	17,166	18,004
Monticello School District	C5 - Physical Therapy School-based Only	17,189	23,684	30,844
Monticello School District	C6 - Occupational Therapy School-based Only	17,559	32,677	32,099
Monticello School District	C7 - Speech and Language Therapy School-based Only	5,732	32,685	43,908
Mount Ida School District	C5 - Physical Therapy School-based Only	452	2,994	1,227
Mount Ida School District	C7 - Speech and Language Therapy School-based Only		4,032	3,056
Mount Ida School District	C6 - Occupational Therapy School-based Only	435	1,262	
Mountain Home School District	15 - EPSDT Screening	16,132	16,538	17,612
Mountain Home School District	C7 - Speech and Language Therapy School-based Only	31,793	51,534	46,260
Mountain Home School District	C5 - Physical Therapy School-based Only	60,581	85,040	88,385
Mountain Home School District	C6 - Occupational Therapy School-based Only	57,224	126,936	106,661
Mountain Pine School District	C5 - Physical Therapy School-based Only		12,144	14,128
Mountain Pine School District	C6 - Occupational Therapy School-based Only	283	1,066	16,098
Mountain Pine School District	C7 - Speech and Language Therapy School-based Only	12	50,122	89,029
Mountain View School District	15 - EPSDT Screening	8,709	10,597	9,458
Mountain View School District	C7 - Speech and Language Therapy School-based Only	17,342	37,372	30,551
Mountainburg School District	C7 - Speech and Language Therapy School-based Only	13,467	8,995	6,307
Mountainburg School District	04 - Audiologist General		12	
Mountainburg School District	15 - EPSDT Screening	255		
Mt. Vernon-Enola School District	C7 - Speech and Language Therapy School-based Only	3,680		3,590
Mulberry-Pleasant View Bi-County	15 - EPSDT Screening	2,602	2,803	
Murfreesboro School District	C5 - Physical Therapy School-based Only		14,764	
Murfreesboro School District	C6 - Occupational Therapy School-based Only		10,568	
Murfreesboro School District	C7 - Speech and Language Therapy School-based Only		4,201	

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Murfreesboro School District	15 - EPSDT Screening		\$ 3,829	
Northwest AR Education Service Coop.	15 - EPSDT Screening	\$ 974	914	\$ 1,046
Northwest AR Education Service Coop.	C6 - Occupational Therapy School-based Only	6,520	9,997	12,284
Northwest AR Education Service Coop.	C7 - Speech and Language Therapy School-based Only	20,979	24,439	22,154
Northwest AR Education Service Coop.	15 - EPSDT Screening			12
Northwest AR Education Service Coop.	C5 - Physical Therapy School-based Only			1,764
Northwest AR Education Service Coop.	C6 - Occupational Therapy School-based Only		6,801	6,069
Northwest AR Education Service Coop.	C7 - Speech and Language Therapy School-based Only	56,910	78,095	53,714
Nashville School District	15 - EPSDT Screening	10,801	10,564	8,808
Nashville School District	C6 - Occupational Therapy School-based Only	2,611	15,410	15,420
Nashville School District	C5 - Physical Therapy School-based Only	2,589	16,249	19,660
Nashville School District	C7 - Speech and Language Therapy School-based Only	1,861	17,906	25,908
Nemo Vista School District	C5 - Physical Therapy School-based Only	99	6,459	2,996
Nemo Vista School District	C6 - Occupational Therapy School-based Only		15,592	16,888
Nemo Vista School District	C7 - Speech and Language Therapy School-based Only		27,348	38,959
Nemo Vista School District	15 - EPSDT Screening		2,710	2,269
Nemo Vista School District	C9 - Personal Care - School-based		1,404	
Nettleton School District	15 - EPSDT Screening	20,386	23,776	19,350
Nettleton School District	C7 - Speech and Language Therapy School-based Only	63,664	57,264	54,958
Nevada School District	15 - EPSDT Screening	2,662	2,188	2,004
Nevada School District	C5 - Physical Therapy School-based Only		461	4,759
Nevada School District	C6 - Occupational Therapy School-based Only		1,296	5,150
Newport School District	15 - EPSDT Screening	11,907	14,733	13,514
Newport School District	C7 - Speech and Language Therapy School-based Only	55,705	80,372	91,687
Norfolk School District	15 - EPSDT Screening		2,570	4,616
Norfolk School District	C7 - Speech and Language Therapy School-based Only			5,350
Norfolk School District	C5 - Physical Therapy School-based Only	6,354	2,963	9,830
Norfolk School District	C6 - Occupational Therapy School-based Only		7,183	10,805
Norphlet School District	C7 - Speech and Language Therapy School-based Only	20,832	16,897	17,201
Norphlet School District	C6 - Occupational Therapy School-based Only	12,917	12,421	17,892
Norphlet School District	C5 - Physical Therapy School-based Only	44		
Norphlet School District	15 - EPSDT Screening	2,324	1,813	2,200
Northcentral AR Education Service Coop.	C5 - Physical Therapy School-based Only	7,299	4,030	3,199
Northcentral AR Education Service Coop.	C6 - Occupational Therapy School-based Only	5,036	4,188	4,250
Northcentral AR Education Service Coop.	C7 - Speech and Language Therapy School-based Only	29,311	32,609	33,010

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Northcentral AR Education Service Coop.	15 - EPSDT Screening	\$ 12		
North Little Rock School District	C9 - Personal Care - School-based		\$ 6,838	\$ 14,690
North Little Rock School District	15 - EPSDT Screening	50,849	48,270	45,843
North Little Rock School District	C5 - Physical Therapy School-based Only	86,987	79,648	81,485
North Little Rock School District	C6 - Occupational Therapy School-based Only	117,428	97,586	104,891
North Little Rock School District	C7 - Speech and Language Therapy School-based Only	178,706	177,285	159,839
Omaha School District	C7 - Speech and Language Therapy School-based Only		1,206	1,213
Omaha School District	C6 - Occupational Therapy School-based Only		1,891	3,366
Omaha School District	15 - EPSDT Screening		2,546	4,124
Omaha School District	C5 - Physical Therapy School-based Only		2,872	6,035
Osceola School District	15 - EPSDT Screening	8,417	8,383	6,646
Ouachita River School District	15 - EPSDT Screening	4,501	4,226	4,114
Ouachita River School District	C7 - Speech and Language Therapy School-based Only	7,727	10,430	6,094
Ouachita School District	C7 - Speech and Language Therapy School-based Only	6,075	7,007	2,611
Ouachita School District	C6 - Occupational Therapy School-based Only	14,559	13,566	10,463
Ouachita School District	C5 - Physical Therapy School-based Only	2,362	1,719	
Ozark Mountain School District	C6 - Occupational Therapy School-based Only	3,699	36,841	1,567
Ozark Mountain School District	C9 - Personal Care - School-based		8,510	5,610
Ozark Mountain School District	C7 - Speech and Language Therapy School-based Only	1,876	5,681	7,858
Ozark Mountain School District	C5 - Physical Therapy School-based Only	1,044	12,666	17,492
Ozark Mountain School District	15 - EPSDT Screening	3,694	3,502	
Ozark School District	C7 - Speech and Language Therapy School-based Only		12,741	21,883
Ozarks Unlimited Resources Education Service Coop.	C6 - Occupational Therapy School-based Only		99	1,784
Ozarks Unlimited Resources Education Service Coop.	C5 - Physical Therapy School-based Only		148	2,054
Ozarks Unlimited Resources Education Service Coop.	15 - EPSDT Screening	3,510	2,500	3,979

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Ozarks Unlimited Resources Education Service Coop.	C7 - Speech and Language Therapy School-based Only	\$ 22,034	\$ 28,216	\$ 27,785
Palestine Wheatley School District	15 - EPSDT Screening		3,891	
Pangburn School District	15 - EPSDT Screening	3,626	3,770	3,053
Pangburn School District	C7 - Speech and Language Therapy School-based Only	7,641	5,758	
Paragould School District	C9 - Personal Care - School-based		7,877	2,250
Paragould School District	15 - EPSDT Screening	21,873	20,391	19,876
Paragould School District	C5 - Physical Therapy School-based Only	14,948	32,767	46,243
Paragould School District	C7 - Speech and Language Therapy School-based Only	39,371	43,138	46,720
Paragould School District	C6 - Occupational Therapy School-based Only	58,721	90,730	88,683
Paris School District	15 - EPSDT Screening	7,202	6,009	7,133
Paris School District	C7 - Speech and Language Therapy School-based Only	11,620	3,395	11,765
Parkers Chapel School District	C5 - Physical Therapy School-based Only	9,015	9,569	8,793
Parkers Chapel School District	C6 - Occupational Therapy School-based Only	10,583	8,300	16,910
Parkers Chapel School District	C7 - Speech and Language Therapy School-based Only	17,749	14,562	24,821
Parkers Chapel School District	15 - EPSDT Screening	2,190	2,251	
Pea Ridge School District	C7 - Speech and Language Therapy School-based Only	3,503	4,645	6,328
Pea Ridge School District	15 - EPSDT Screening	5,897	5,508	7,952
Pea Ridge School District	C5 - Physical Therapy School-based Only			19,869
Pea Ridge School District	C6 - Occupational Therapy School-based Only	1,219	18,476	31,906
Perryville School District	15 - EPSDT Screening			4,764
Piggott School District No. 52	C7 - Speech and Language Therapy School-based Only	17,023	14,922	20,166
Pine Bluff School District	C5 - Physical Therapy School-based Only	7,818	9,574	11,794
Pine Bluff School District	C6 - Occupational Therapy School-based Only	9,244	19,976	15,210
Pine Bluff School District	C7 - Speech and Language Therapy School-based Only	16,871	25,929	25,041
Pine Bluff School District	15 - EPSDT Screening	34,948	36,499	26,687
Pocahontas School District	C7 - Speech and Language Therapy School-based Only	17,636	31,836	40,000
Pocahontas School District	15 - EPSDT Screening	9,055	6,434	
Pottsville School District	C5 - Physical Therapy School-based Only	20,326	32,032	
Pottsville School District	C7 - Speech and Language Therapy School-based Only	5,394	15,487	
Pottsville School District	15 - EPSDT Screening		1,428	
Poyen School District No. 1	15 - EPSDT Screening			1,863
Poyen School District No. 1	C9 - Personal Care - School-based			3,113
Poyen School District	C5 - Physical Therapy School-based Only			5,747
Poyen School District	C7 - Speech and Language Therapy School-based Only	206	8,599	11,401
Poyen School District	C6 - Occupational Therapy School-based Only			23,859
Prairie Grove School District	15 - EPSDT Screening	5,638	5,820	6,179
Prairie Grove School District	C6 - Occupational Therapy School-based Only	6,539	5,650	14,170
Prairie Grove School District	C5 - Physical Therapy School-based Only	24,547	19,499	14,387
Prairie Grove School District	C7 - Speech and Language Therapy School-based Only	11,009	15,656	17,295
Prescott School District	15 - EPSDT Screening	5,680	5,063	

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Prescott School District	C7 - Speech and Language Therapy School-based Only	\$ 36	\$ 2,177	\$ 8,543
Prescott School District	C6 - Occupational Therapy School-based Only	4,922	9,608	14,278
Prescott School District	C5 - Physical Therapy School-based Only	7,261	14,350	15,415
Pulaski County Special School District	15 - EPSDT Screening	81,610	74,825	79,092
Pulaski County Special School District	C5 - Physical Therapy School-based Only	56,556	58,122	71,483
Pulaski County Special School District	C6 - Occupational Therapy School-based Only	125,360	94,752	136,528
Pulaski County Special School District	C7 - Speech and Language Therapy School-based Only	183,549	162,221	178,048
Pulaski County Tri-District Early Childhood Program	C5 - Physical Therapy School-based Only	4,173	1,199	
Pulaski County Tri-District Early Childhood Program	C6 - Occupational Therapy School-based Only	4,765	3,759	
Pulaski County Tri-District Early Childhood Program	C7 - Speech and Language Therapy School-based Only	75,882	50,508	
Quitman School District	C5 - Physical Therapy School-based Only			696
Quitman School District	15 - EPSDT Screening		2,835	3,166
Quitman School District	C7 - Speech and Language Therapy School-based Only	4,040	5,469	7,716
Quitman School District	C6 - Occupational Therapy School-based Only	19,486	32,807	46,038
Riverside School District	15 - EPSDT Screening	3,624	2,443	2,425
Riverside School District	C7 - Speech and Language Therapy School-based Only	5,494	12,036	21,368
Riverside School District	C9 - Personal Care - School-based			1,291
Riverview School District	15 - EPSDT Screening	9,577	14,766	13,194
Riverview School District	C7 - Speech and Language Therapy School-based Only	13,341	21,044	16,747
Rogers School District	15 - EPSDT Screening	55,357	54,923	54,963
Rogers School District No. 30	C6 - Occupational Therapy School-based Only	3,839	31,662	24,077
Rogers School District No. 30	C7 - Speech and Language Therapy School-based Only	12,557	33,875	49,926
Rogers School District No. 30	C5 - Physical Therapy School-based Only	54,076	55,484	53,310
Rose Bud School District	15 - EPSDT Screening	2,726	26	3,233
Rose Bud School District	C9 - Personal Care - School-based			1,747
Rose Bud School District	C7 - Speech and Language Therapy School-based Only	22,886	21,698	19,487
Russellville School District	15 - EPSDT Screening	15,507	16,676	21,626
Russellville School District	C7 - Speech and Language Therapy School-based Only	54,415	34,884	42,313
Russellville School District	C5 - Physical Therapy School-based Only	146,928	130,680	140,944
Russellville School District	C6 - Occupational Therapy School-based Only	195,306	146,661	155,301
South Central Education Service Coop.	C5 - Physical Therapy School-based Only	4,977	10,404	6,856
South Central Education Service Coop.	C6 - Occupational Therapy School-based Only	12,683	30,625	21,603
South Central Education Service Coop.	C7 - Speech and Language Therapy School-based Only	64,178	60,653	50,153
Salem School District	C6 - Occupational Therapy School-based Only			932
Salem School District	C7 - Speech and Language Therapy School-based Only		915	5,157

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Salem School District	C5 - Physical Therapy School-based Only	\$ 7,277	\$ 6,716	\$ 11,623
Scranton School District	C7 - Speech and Language Therapy School-based Only			6,426
Searcy County School District	C5 - Physical Therapy School-based Only	14,666	11,713	184
Searcy County School District	15 - EPSDT Screening	6,567	5,918	4,403
Searcy County School District	C7 - Speech and Language Therapy School-based Only	13,512	12,370	17,461
Searcy County School District	C6 - Occupational Therapy School-based Only	34,610	43,626	46,244
Searcy School District	15 - EPSDT Screening		14,134	19,836
Searcy School District	C7 - Speech and Language Therapy School-based Only	50,412	62,852	52,174
Sheridan School District	C7 - Speech and Language Therapy School-based Only	17,791	12,275	7,646
Sheridan School District	C5 - Physical Therapy School-based Only	15,190	4,146	16,601
Sheridan School District	C6 - Occupational Therapy School-based Only	10,675	3,349	
Sheridan School District	04 - Audiologist General		524	
Sheridan School District	15 - EPSDT Screening	12,253	12,413	
Shirley School District	15 - EPSDT Screening	2,600	2,650	2,226
Shirley School District	C7 - Speech and Language Therapy School-based Only	8,981	3,293	6,871
Shirley School District	C6 - Occupational Therapy School-based Only	4,483	16,581	14,579
Siloam Springs School District	C5 - Physical Therapy School-based Only	5,785	28,057	34,411
Siloam Springs School District	C6 - Occupational Therapy School-based Only	7,655	39,921	56,188
Siloam Springs School District	C7 - Speech and Language Therapy School-based Only	36,485	51,572	59,042
Siloam Springs School District	15 - EPSDT Screening	16,854	17,506	18,807
Sloan-Hendrix School District	15 - EPSDT Screening	26	3,212	4,122
Smackover School District	C7 - Speech and Language Therapy School-based Only	23,312	10,987	12,527
Smackover School District	C6 - Occupational Therapy School-based Only	21,935	14,514	18,090
Smackover School District	C5 - Physical Therapy School-based Only	4,232	935	
South Conway County School District	C5 - Physical Therapy School-based Only	26,190	40,911	22,954
South Conway County School District	C7 - Speech and Language Therapy School-based Only	122,289	106,491	118,185
South Conway County School District	C6 - Occupational Therapy School-based Only	103,902	111,086	118,940
South Conway County School District	C9 - Personal Care - School-based	17,342	21,771	10,588
South Conway County School District	15 - EPSDT Screening	17,037	16,330	15,011
South Mississippi County Schools	15 - EPSDT Screening		8,621	6,856

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
South Pike County School District	15 - EPSDT Screening	\$ 4,359	\$ 2,321	\$ 2,715
South Pike County School District	04 - Audiologist General			33,723
Southeast AR Education Service Coop.	15 - EPSDT Screening			1,262
Southeast AR Education Service Coop.	C5 - Physical Therapy School-based Only	3,729	12,196	2,362
Southeast AR Education Service Coop.	C6 - Occupational Therapy School-based Only	10,582	11,212	4,278
Southeast AR Education Service Coop.	C7 - Speech and Language Therapy School-based Only	61,161	75,379	71,605
South Side School District (Van Buren County)	C7 - Speech and Language Therapy School-based Only	8,037	4,612	3,592
South Side School District (Van Buren County)	C5 - Physical Therapy School-based Only	10,252	11,775	8,898
South Side School District (Van Buren County)	C6 - Occupational Therapy School-based Only	10,662	17,016	14,557
South Side School District (Van Buren County)	15 - EPSDT Screening	1,813	2,013	2,240
Southside School District (Independence County)	15 - EPSDT Screening	7,326	6,917	7,159
Southside School District (Independence County)	C5 - Physical Therapy School-based Only	17,204	18,522	15,800
Southside School District (Independence County)	C7 - Speech and Language Therapy School-based Only	31,211	27,345	20,948
Southside School District (Independence County)	C6 - Occupational Therapy School-based Only	21,202	21,793	39,765
Southside School District (Independence County)	C9 - Personal Care - School-based	28,482	5,659	
Southwest AR Education Coop.	C5 - Physical Therapy School-based Only	3,323	3,015	261
Southwest AR Education Coop.	C6 - Occupational Therapy School-based Only	1,262	3,003	435
Southwest AR Education Coop.	C7 - Speech and Language Therapy School-based Only	23,359	27,771	20,972
Spring Hill School District	15 - EPSDT Screening	1,343	1,580	1,825
Spring Hill School District	C7 - Speech and Language Therapy School-based Only		895	2,009
Springdale School District	C6 - Occupational Therapy School-based Only	21,539	2,109	791
Springdale School District	C5 - Physical Therapy School-based Only	8,436	6,074	4,201
Springdale School District	C7 - Speech and Language Therapy School-based Only	35,681	41,015	33,555
Springdale School District	C9 - Personal Care - School-based	35,238	48,621	50,179
Springdale School District	15 - EPSDT Screening	103,525	111,575	106,493

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School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Star City School District	C5 - Physical Therapy School-based Only	\$ 16,355	\$ 19,137	\$ 9,243
Star City School District	C6 - Occupational Therapy School-based Only	32,125	35,946	33,089
Star City School District	C7 - Speech and Language Therapy School-based Only	38,780	30,454	45,197
Star City School District	15 - EPSDT Screening	8,805	9,188	
Stephens School District	15 - EPSDT Screening	3,403	2,197	
Stephens School District	C7 - Speech and Language Therapy School-based Only	9,365	649	693
Stephens School District	C5 - Physical Therapy School-based Only			1,755
Stephens School District	C6 - Occupational Therapy School-based Only	4,762	8,596	1,897
Strong-Huttig School District	15 - EPSDT Screening		2,337	
Strong School District No. 83	C5 - Physical Therapy School-based Only		139	557
Strong School District No. 83	C7 - Speech and Language Therapy School-based Only	14,941	8,482	23,878
Strong School District No. 83	C6 - Occupational Therapy School-based Only	20,574	23,638	27,233
Stuttgart School District	C7 - Speech and Language Therapy School-based Only	1,028	3,877	3,867
Stuttgart School District	15 - EPSDT Screening	10,868	9,815	
Supt. of Armorel School District	C7 - Speech and Language Therapy School-based Only			6,104
Supt. of Armorel School District	15 - EPSDT Screening		104	
Supt. of Bergman School District	C9 - Personal Care - School-based		4,064	
Supt. of Calico Rock School District	C7 - Speech and Language Therapy School-based Only	4,415	2,026	3,292
Supt. of Calico Rock School District	C6 - Occupational Therapy School-based Only	870	2,390	4,119
Supt. of Cedarville High School	15 - EPSDT Screening			4,672
Supt. of Clinton School District	C9 - Personal Care - School-based		3,541	2,933
Supt. of Danville High	C9 - Personal Care - School-based			172
Supt. of Danville High	15 - EPSDT Screening		3,506	
Supt. of Decatur High	C5 - Physical Therapy School-based Only	4,874	1,982	3,015
Supt. of Decatur High	C6 - Occupational Therapy School-based Only	7,917	9,723	5,297
Supt. of Decatur High	C7 - Speech and Language Therapy School-based Only	2,724	5,038	5,472
Supt. of Dierks High School	C7 - Speech and Language Therapy School-based Only			5,471
Supt. of Eureka Springs School District	C6 - Occupational Therapy School-based Only	10,149	8,449	10,399
Supt. of Eureka Springs School District	C5 - Physical Therapy School-based Only	22,572	15,668	13,321
Supt. of Eureka Springs School District	C7 - Speech and Language Therapy School-based Only	9,842	17,351	16,457

Appendix B (continued)

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Supt. of Gurdon High School	C9 - Personal Care - School-based		\$ 10,617	\$ 11,809
Supt. of Guy-Perkins School District	15 - EPSDT Screening		1,371	
Supt. of Hoxie School District	C7 - Speech and Language Therapy School-based Only	\$ 2,057	26,159	
Supt. of Marion School District	15 - EPSDT Screening	27,451	24,983	23,262
Supt. of Marion School District	04 - Audiologist General	87		
Supt. of Marked Tree School District	15 - EPSDT Screening		4,503	3,650
Supt. of Mayflower School District	15 - EPSDT Screening		5,578	4,881
Supt. of Maynard High School	15 - EPSDT Screening	502	2,959	3,266
Supt. of Mineral Springs School District	C6 - Occupational Therapy School-based Only	2,054	1,782	2,166
Supt. of Mineral Springs School District	C7 - Speech and Language Therapy School-based Only		582	2,764
Supt. of Mineral Springs School District	C5 - Physical Therapy School-based Only		2,437	6,924
Supt. of Mt. Ida School District	15 - EPSDT Screening	2,072		
Supt. of Osceola School District	C7 - Speech and Language Therapy School-based Only	4,474	38,526	
Supt. of Paris School District	C9 - Personal Care - School-based			4,865
Supt. of Piggott School District	15 - EPSDT Screening		4,282	5,873
Supt. of West Side Schools	C9 - Personal Care - School-based		14,590	
Texarkana AR School District	15 - EPSDT Screening	27,486	29,077	26,675
Texarkana AR School District	C9 - Personal Care - School-based	8,179	18,847	20,375
Texarkana AR School District	C5 - Physical Therapy School-based Only	10,849	15,291	12,036
Texarkana AR School District	C7 - Speech and Language Therapy School-based Only	2,307	14,335	20,769
Texarkana AR School District	C6 - Occupational Therapy School-based Only	21,882	30,393	27,051
Trumann School District	15 - EPSDT Screening	605	7,481	3,576
Two Rivers School District	15 - EPSDT Screening	6,527	6,086	6,605
Two Rivers School District	C6 - Occupational Therapy School-based Only	29,206	26,289	25,533
Two Rivers School District	C5 - Physical Therapy School-based Only	24,837	21,278	25,749
Two Rivers School District	C7 - Speech and Language Therapy School-based Only	52,712	88,079	70,844
Valley Springs School District	15 - EPSDT Screening	5,035	4,493	6,132
Valley Springs School District	04 - Audiologist General		326	
Valley Springs School District	C9 - Personal Care - School-based			2,372
Valley Springs School District	C5 - Physical Therapy School-based Only	5,005	5,562	10,039

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Valley Springs School District	C7 - Speech and Language Therapy School-based Only	\$ 22,714	\$ 24,654	\$ 14,712
Valley Springs School District	C6 - Occupational Therapy School-based Only	11,094	17,929	23,490
Valley View School District	15 - EPSDT Screening	2,897	5,260	5,286
Van Buren School District	15 - EPSDT Screening	21,755	22,996	22,854
Van Buren School District	C6 - Occupational Therapy School-based Only	2,473	11,080	12,445
Van Buren School District	C7 - Speech and Language Therapy School-based Only	8,496	24,243	39,950
Van Buren School District	C5 - Physical Therapy School-based Only		1,403	
Vilonia School District	C5 - Physical Therapy School-based Only	55,365	67,232	44,699
Vilonia School District	C6 - Occupational Therapy School-based Only	120,564	145,560	120,884
Vilonia School District	C7 - Speech and Language Therapy School-based Only	171,598	184,021	165,842
Vilonia School District	04 - Audiologist General			44
Vilonia School District	15 - EPSDT Screening	9,028	9,211	8,918
Viola School District	C7 - Speech and Language Therapy School-based Only	281	1,219	5,097
Viola School District	C5 - Physical Therapy School-based Only	12,134	11,340	8,512
Viola School District	C6 - Occupational Therapy School-based Only	11,357	7,964	
Viola School District	15 - EPSDT Screening		588	1,564
Waldron School District	15 - EPSDT Screening	9,462	9,588	9,218
Waldron School District	T6 - School-Based Mental Health Services	4,017	2,037	3,543
Waldron School District	C5 - Physical Therapy School-based Only	1,926	8,060	11,990
Waldron School District	C7 - Speech and Language Therapy School-based Only	40,757	36,132	16,763
Waldron School District	C6 - Occupational Therapy School-based Only	29,398	29,929	31,476
Warren School District	15 - EPSDT Screening	9,612	9,042	9,283
Warren School District	C5 - Physical Therapy School-based Only	8,752	6,589	9,532
Warren School District	C6 - Occupational Therapy School-based Only	13,422	7,800	17,701
Warren School District	C7 - Speech and Language Therapy School-based Only	16,371	13,061	23,520
Watson Chapel School District	C7 - Speech and Language Therapy School-based Only		17,750	31,962
Watson Chapel School District	15 - EPSDT Screening	17,080	17,535	15,314
Watson Chapel School District	04 - Audiologist General		4,443	
West Fork School District	15 - EPSDT Screening	4,909	4,831	4,465
West Fork School District	C5 - Physical Therapy School-based Only	17,487	10,304	7,190
West Fork School District	C6 - Occupational Therapy School-based Only	11,225	10,566	7,224
West Fork School District	C7 - Speech and Language Therapy School-based Only	8,997	15,036	13,162
West Memphis School District	15 - EPSDT Screening	38,783	37,460	27,201
West Memphis School District	C6 - Occupational Therapy School-based Only	16,807	41,968	40,358
West Memphis School District	C7 - Speech and Language Therapy School-based Only	55,101	54,983	57,517

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
West Memphis School District	C5 - Physical Therapy School-based Only	\$ 47,414	\$ 58,439	\$ 62,679
Western AR Education Service Coop.	C7 - Speech and Language Therapy School-based Only			15,129
Western Yell County School District	C6 - Occupational Therapy School-based Only	9,541	11,919	9,708
Western Yell County School District	C5 - Physical Therapy School-based Only	6,391	10,878	12,639
Western Yell County School District	C7 - Speech and Language Therapy School-based Only	13,747	33,360	48,066
Westside Consolidated Schools	15 - EPSDT Screening	2,074	847	3,449
Westside School District (Johnson County)	C7 - Speech and Language Therapy School-based Only	3,949	8,487	12,194
Westside School District (Craighead County)	C6 - Occupational Therapy School-based Only	4,437	25,554	20,808
Westside School District (Craighead County)	C7 - Speech and Language Therapy School-based Only	20,411	12,993	12,664
Westside School District (Craighead County)	C7 - Speech and Language Therapy School-based Only	9,891	13,255	21,538
White County Central School District	C7 - Speech and Language Therapy School-based Only	8,041	5,202	7,782
White County Central School District	15 - EPSDT Screening	3,361	2,495	2,899
White Hall School District	15 - EPSDT Screening	9,545	12,174	8,274
White Hall School District	C7 - Speech and Language Therapy School-based Only	30,264	49,905	39,092
White Hall School District	C6 - Occupational Therapy School-based Only	19,138	41,833	56,625
Wilbur D. Mills Education Service Coop.	C5 - Physical Therapy School-based Only	259	9,755	2,421
Wilbur D. Mills Education Service Coop.	C6 - Occupational Therapy School-based Only	9,764	46,862	53,659
Wilbur D. Mills Education Service Coop.	C7 - Speech and Language Therapy School-based Only	128,294	194,994	174,340
Woodlawn School District	C5 - Physical Therapy School-based Only	1,322	1,009	278
Woodlawn School District	C6 - Occupational Therapy School-based Only	4,396	1,549	3,954
Woodlawn School District	C7 - Speech and Language Therapy School-based Only	7,165	6,130	20,723
Woodlawn School District	15 - EPSDT Screening	1,600	1,612	
Wynne School District	15 - EPSDT Screening			15,060
Wynne School District	C7 - Speech and Language Therapy School-based Only	13,296	8,194	61,513
Yellville Summit School District	C9 - Personal Care - School-based		591	8,552

**Arkansas Medicaid Reimbursements by Payee
For the Three Fiscal Years Ending June 30, 2013**

School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
Yellville Summit School District	C7 - Speech and Language Therapy School-based Only		\$ 4,299	\$ 2,606
Yellville Summit School District	15 - EPSDT Screening	\$ 4,814	3,941	4,617
Yellville Summit School District	C6 - Occupational Therapy School-based Only	22,033	19,071	7,742
Yellville Summit School District	C5 - Physical Therapy School-based Only	12,142	14,487	12,221
Total Medicaid Reimbursements to School-Based Providers		\$12,840,206	\$16,122,296	\$16,894,689
Non School-Based Provider	State Category of Service	Paid Amount for Fiscal Year		
		2011	2012	2013
CUMG Speech Therapy	53 - Personal Care - Regular	\$ 5,035,286	\$ 5,519,579	\$ 5,981,719
Southwest AR Development Council	53 - Personal Care - Regular	2,229,000	2,029,385	1,857,004
White River Area Agency on Aging	B5 - Speech and Language Therapy General	12,409	12,832	27,771
Total Medicaid Reimbursements to Non School-Based Providers		\$ 7,276,695	\$ 7,561,796	\$ 7,866,494
Total Medicaid Reimbursements to School-Based and Non School-Based Providers		\$20,116,901	\$23,684,092	\$24,761,183

Source: Arkansas Department of Human Services (unaudited by the Division of Legislative Audit)

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APPENDIX C

“Free Care” Principle

Excerpt from *Medicaid School-Based Administrative Claiming Guide*

Centers for Medicare and Medicaid Services (CMS)

May 2003

“Free Care” Principle
 Excerpt from *Medicaid School-Based Administrative Claiming Guide*
 Centers for Medicare and Medicaid Services (CMS)
 May 2003

12. Free Care

The “free care” principle precludes Medicaid from paying for the costs of Medicaid-coverable services and activities which are generally available to all students without charge, and for which no other sources for reimbursement are pursued. Thus, Medicaid cannot reimburse for routine school-based vision and hearing screenings or other primary and preventive services provided free of charge to all students. In order for Medicaid payment to be available for these services, the provider must:

- 1) establish a fee for each service that is available;
- 2) collect third party insurance information from all those served (Medicaid and non-Medicaid); and
- 3) bill other responsible third party insurers.

Federal legislation provides for exceptions to the above-stated policy with regard to services provided under IDEA, the Women, Infants and Children’s (WIC) program and services provided by title V grantees. Thus, Medicaid will pay before the education agency, the WIC program, or title V for Medicaid coverable services provided by those programs to Medicaid eligible children. This is true whether or not the IDEA, WIC or title V provider also charges non-Medicaid beneficiaries of these services. With respect to the title V exception, Medicaid will only reimburse for Medicaid-covered services provided to Medicaid beneficiaries to the extent that title V funds are used or available to the title V provider to provide the services. To the extent that the provider receives other, non-title V funds to provide the services, the title V exception from free care and third party liability does not apply.

The exceptions to the free care and payor of last resort principles are specified in Medicaid statute:

Section 1902(a)(11)(B) of the Act (42 U.S.C. 1396a(a)(11)(B)), which provides for Medicaid to pay for Medicaid coverable services provided by a Title V grantee in the state.

Section 1903(c) of the Act (42 U.S.C. 1396b(c)), which allows Medicaid to pay for coverable Medicaid services for children that are included in an IEP or Individualized Family Service Plan (IFSP) under the IDEA.

Medicaid will **not** pay for “EPSDT-type” primary and preventive care services not specified in a child’s IEP, if the same service is provided free of charge to non-Medicaid children in the school. For example, the services of a school nurse who attends to a Medicaid child’s sore throat, sprained ankle, or other acute medical problem **cannot** be reimbursed by Medicaid if similar services provided by the nurse to non-Medicaid children are not billed. Also, Medicaid coverable medical services that are provided to Medicaid children under a “section 504 plan” in order to make education accessible to these children with disabilities, are not reimbursed by Medicaid. It is the responsibility of the education agency to provide these services, and other third-party payors are not generally billed for these services. Costs of related administrative activities for these services are also not allowable under Medicaid.

“Free Care” Principle
 Excerpt from *Medicaid School-Based Administrative Claiming Guide*
 Centers for Medicare and Medicaid Services (CMS)
 May 2003

Medical services specified in a child’s IEP, and administrative activities provided in support of those services are treated differently from the other EPSDT-type primary and preventive services or “section 504 plan” services discussed above. Medicaid, as required by 1903(c) of the Act, will pay for IEP-specified medical services and related administrative costs provided to Medicaid children, even though non-Medicaid children are generally not billed for them.

This Guide does not change existing third party liability (TPL) requirements for IEP services. Medicaid is primary payor to the education agency for services included in an IEP, but is secondary to any other payor. Medicaid TPL provisions for pursuing all other sources of liability are still required by statute (section 1902(a)(25)(E) of the Act, 42 U.S.C. 1396a(a)(25)(E)) and recovery is sought if there is a liable third party (See also Section VI., J.).

Example: A screening is provided free of charge to all students. Medicaid would not pay for the screen since it falls under the free care provision. However, the screening may lead to the discovery of a needed service included in a Medicaid enrolled child’s IEP. In such a case, Medicaid could pay for the medically necessary service discovered through the screen (assuming the service is not considered free care). Medicaid distinguishes between the screening and the medically necessary service discovered through the screen because the school does not bill any third parties for the provision of the free screening while it does bill for the medical service. The free care provision applies to the particular service in question, and, for this reason, the screening and the service are treated differently for purposes of FFP. Medicaid by law is responsible for paying for the medically necessary services in IEPs, as well as the related administrative activities (i.e., the referral).

We understand that the free care provision serves to limit the ability of schools to bill Medicaid for covered services provided to Medicaid-eligible children because schools that provide needed health services often provide them to all students free of charge. While there are exceptions to the free care principle for Title V and Medicaid services provided to children with disabilities pursuant to an IEP under IDEA, many schools provide a range of services that would not fall under these exceptions, including services provided by school nurses and school psychologists.

The free care principle is relevant to the construction of time study activity codes. To the extent that a medical service is not reimbursable under the Medicaid program due to the free care policy, associated administrative costs also may not be claimed. For example, state laws may require that immunizations be provided to all school children, regardless of the child’s income status or whether the child is Medicaid eligible. In such a case the administrative activities related to assisting the child to obtain such immunizations in the school would not be reimbursable as a Medicaid administrative cost. Therefore, such an activity would be reported under Code 9.a., not 9.b., based on the model activity code system in Section IV., C.

“Free Care” Principle
Excerpt from *Medicaid School-Based Administrative Claiming Guide*
Centers for Medicare and Medicaid Services (CMS)
May 2003

J. Third Party Liability (TPL)/Medicaid as payor of last resort/Free Care

Third party liability requirements preclude Medicaid from paying for Medicaid coverable services provided to Medicaid beneficiaries if another third party (e.g., other third party health insurer or other federal or state program) is legally liable and responsible for providing and paying for the services. For example, Medicaid cannot pay for school-based services provided pursuant to section 504 of the Rehabilitation Act of 1973 because education agencies or programs have a legal liability under that law to provide and pay for section 504 services for eligible children. Likewise, Medicaid cannot pay for school-based primary and preventive services if the school is required by state or local law to provide and pay for such services.

The Medicaid program is generally the “payor of last resort.” This principle is based in Medicaid statute under two provisions; third party liability (TPL) provisions and those relating to the consideration of individual’s income and resources in determining Medicaid eligibility.

The TPL provisions require the state Medicaid agency to take all reasonable measures to ascertain the legal liability of all potential third parties for paying for care and services covered under the state’s Medicaid plan. Furthermore, the state is required to seek such payment by the third parties before making payment under Medicaid and also to seek such payment as a recovery after making payment under the Medicaid program. Additionally, the Medicaid statute is explicit in requiring the state Medicaid agency to consider income and resources in determining an individual’s eligibility.

An exception or qualification to this principle, contained at section 1903(c) of the Act, relates to medical services contained in a child’s IEP. If such services are contained in a child’s IEP, the child is eligible for Medicaid, and the services are covered by the Medicaid program, then Medicaid may pay for such services. It must be clarified that this statutory exception to the payor of last resort principle does not make CMS the payor of first resort for these services (and related administrative costs). Instead, under this statutory exception, Medicaid would pay before the education agency in the case of IEP-related services and activities. Another qualification is contained at section 1902(a)(11) of the Act, under which Medicaid can pay before title V for the allowable care and services that may be reimbursed under title V of the Act (Maternal and Child Health Services block grant).

Therefore, except for special circumstances, the state Medicaid agency is the payor of last resort for the costs of services and activities that are also payable under other programs or by third parties. Furthermore, Medicaid does not pay for the health services or administration costs related to those services that are provided free of charge to all students (See also Section IV., B., Principle 12. on free care).

Source: Medicaid School-Based Administrative Claiming Guide, Centers for Medicare and Medicaid Services (CMS), May 2003

APPENDIX D

**Medicaid Reimbursement to School Districts
Using Third-Party Vendors and Direct Billing
Results of Testing
Student Records at Six Arkansas School Districts
For the Fiscal Year Ended June 30, 2013**

**Medicaid Reimbursement to School Districts Using Third-Party Vendors and Direct Billing
Results of Testing
Student Records at Six Arkansas School Districts (Note 1)
For the Fiscal Year Ended June 30, 2013**

Contents of Student Records	No. of cases with exceptions noted	Total cases reviewed	Error Rate
Adequate documentation to support reimbursements requested	67	126	53%
Reimbursement requests for all services provided	60	126	48%
Sufficient evidence to verify services were provided by a currently-licensed therapist	67	126	53%
Required criminal background check documentation for each service provider	67	126	53%
Consistent service delivery patterns or services provided by District that matched IEP in student records	67	126	53%
Proper monitoring by DHS of services provided	126	126	100%
Proper request for reimbursement from private pay or third-party insurance (Note 2)	126	126	100%

Note 1: A student record was not counted in error unless at least 25% of claims filed for school year 2012-2013 contained errors for the items noted. Therefore, the exact error rate could be higher than indicated.

Note 2: Student records lacked sufficient evidence to determine if these 126 students had private pay/third-party insurance since school officials indicated they do not request this information.

IEP - Individualized Education Program

DHS - Department of Human Services

Source: Student records at six Arkansas school districts

APPENDIX E

**Management Response
Arkansas Department of Education**

Management Response Arkansas Department of Education

The Arkansas Department of Education (ADE) has carefully reviewed the Special Report and offers the following information in response to each of the recommendations from the Arkansas Division of Legislative Audit.

1. Assist school districts in developing or strengthening internal controls over the Medicaid reimbursement process.

Medicaid in the Schools (MITS) will continue to assist school districts with the Medicaid reimbursement process and provide guidance on the development of district procedures. MITS personnel provide on-site training for any Arkansas public school district upon request and maintain communication with the districts through email, its website, and a MITS blog. Districts are notified of updates and new developments through these means of communications as well.

To be eligible to bill Medicaid, districts must enter into a contract with the Arkansas Department of Human Services (DHS), Division of Medical Services (DMS), to participate in the Arkansas Medical Assistance Program (Medicaid) administered by DMS under Title XIX of the Social Security Act (Act). The contract requires the district, as a Provider, to “keep records in accordance with generally accepted standards for the type of business and the healthcare services provided, related to services provided to individuals receiving assistance under the State Plan and billing for such services.” Further, the district is required to “make available and, upon request, furnish all records described above to [DMS], the Medicaid Fraud Control Unit of the Arkansas Office of the Attorney General, the U.S. Secretary of the Department of Health and Human Services or a designated agent or representative of any entity entitled to records.” The district must agree to abide by all rules, regulations and procedures contained in the Arkansas Medicaid Provider Manual and to conform to all Medicaid requirements in federal or state laws, regulations or manuals.

Pursuant to Ark. Code Ann. § 20-77-2505, the Office of the Medicaid Inspector General, is responsible for:

- Preventing, detecting, and investigating fraud and abuse within the medical assistance program;
- Auditing medical assistance program functions; and
- Establishing medical assistance program fraud and abuse prevention.

ADE and MITS will work together to identify additional ways of assisting districts in strengthening internal controls, including possible review of student files and additional on-site training. ADE and MITS will ensure districts are aware of all documentation requirements for requesting reimbursement from Medicaid. ADE and MITS will also seek guidance from DMS and other Medicaid officials for recommendations on developing additional control measures. ADE will work in partnership with DMS and Medicaid officials to ensure that an efficient system of review is in place.

2. Develop policies and procedures to ensure delivery of Medicaid services to Arkansas students as prescribed.

Pursuant to the Individuals with Disabilities Education Act (IDEA), 20 USC §1400, its implementing regulations at 34 CFR Part 300, Ark. Code Ann. § 6-41-201 et seq.,

**Management Response
Arkansas Department of Education**

and the ADE Special Education and Related Services Procedural Requirements and Program Standards, public school districts are required to provide a free appropriate public education (FAPE) to students with disabilities. The education and services that constitute FAPE for each child are required to be documented and provided in accordance with an individualized education program (IEP). IDEA requires a specified group of individuals, the IEP team, to review a student's records, evaluations, and information provided by the parent(s) to determine what special education and related services a student needs to make progress in his or her education. The IEP team shall include: the parent(s) of the child; not less than one regular education teacher of the child (if the child is, or may be, participating in the regular education environment); not less than one special education teacher of the child, or where appropriate, not less than one special education provider of the child; a representative of the public agency who is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities, knowledgeable about the general education curriculum, and knowledgeable about the availability of resources of the public agency; an individual who can interpret the instructional implications of evaluation results; at the discretion of the parent or the agency, other individuals who have knowledge or special expertise regarding the child, including related services personnel as appropriate; and whenever appropriate, the child with a disability. Any information, including recommendations or prescriptions from a medical doctor, must be considered by the IEP team when determining what services are necessary for the student to receive FAPE. The services required to enable the student to benefit from special education may differ from what a doctor has prescribed; however, this does not prohibit a parent from seeking additional services outside of the school district.

Written parental consent is required prior to the initial provision of special education and related services and may be revoked at any time. Further, if a parent disagrees with the decision of the IEP team, or if the district fails to provide the education and services listed in the IEP, the parent may request a state complaint investigation or a due process hearing to determine if the district has violated IDEA. Other means of alternative dispute resolution are also available to the parties. In addition, the ADE Special Education Unit conducts cyclical monitoring of all school districts to ensure compliance with IDEA requirements.

ADE and MITS will communicate with DMS to ensure that all applicable requirements are being adhered to. Procedural adjustments will be made if determined necessary to comply with DMS requirements.

- 3. Propose to school districts that student handbooks be modified to require parental consent to release information regarding hearing and vision screenings for Medicaid reimbursement purposes to ensure that FERPA standards are not violated.**

School districts are required to comply with FERPA's privacy requirements with respect to its education records, including the requirement to obtain parental consent before disclosing student information to third parties for the purpose of billing Medicaid.

On September 20, 2013, Commissioner's Memo LS-14-025 was disseminated to all Arkansas school districts reminding them that "FERPA generally prohibits public

Management Response
Arkansas Department of Education

education agencies from disclosing personally identifiable information in a student's education record without a prior written consent signed and dated by a parent/guardian. Personally identifiable information includes the information required for verifying Medicaid eligibility and billing Medicaid or private insurance for vision and hearing screenings or other Early, Periodic, Screening, Diagnosis, and Treatment (EPSDT) services. The written consent must: (1) Specify the records that may be disclosed; (2) State the purpose of the disclosure; and (3) Identify the party or class of parties to whom the disclosure may be made." It was recommended that all school districts promptly ensure compliance with FERPA by obtaining parental consent prior to the release of any student information for the purpose of billing Medicaid. Example consent forms are available on the MITS website and many school districts have already included this language in their student handbooks.

ADE and MITS will continue to assist districts in complying with all applicable state and federal confidentiality requirements and will continue to provide information and training to all Arkansas school districts. ADE will seek further guidance from the U.S. Department of Education Family Policy Compliance Office and implement any additional monitoring procedures determined necessary.

4. Collaborate with school districts to develop policies to comply with the "free care" principle.

Title XIX of the Act requires states participating in Medicaid to "seek third party reimbursement for the cost of EPSDT services provided to Medicaid eligibles," but specifically permits a state to pay a provider for EPSDT services before seeking reimbursement from potentially liable third parties. *See Sec. 1902(a)(25)(E) of the Act.* It does not require providers to seek reimbursement for services provided to ineligible students, either from a third party or directly from the student, which is the premise of the "free care principle." The "free care principle" is not included in any federal statute or regulation nor can it be reasonably inferred from any statute or regulation. The principle was formulated by Centers for Medicare and Medicaid Services (CMS) and stated in a "Technical Assistance Guide." The Department of Health and Human Services ("HHS") Departmental Appeals Board ("DAB"), however, held that the Guide is not binding and declared that the "free care principle" is void because CMS lacked the authority to impose it. *See In the Matter of: Oklahoma Health Care Authority, DAB 1924, aff'd on reh'g (2005).*

DMS contracts with Health Management Systems to identify potential third party liability for all Medicaid claims paid to school districts; thus meeting the state's legal obligation under the Act. ADE and MITS will work with DMS to ensure that districts are complying with all applicable legal requirements and developing an efficient system of review. Additional training and information will be provided to school districts as part of the continuing effort to ensure compliance.

The ADE and DHS/DMS entered into an Interagency Agreement effective July 1, 2007. The purpose of the Agreement is "to allow the ADE to gain Federal Financial Participation funding for Medicaid reimbursement for School-Based services, contingent upon the ADE providing the State Match portion of the payments. School-Based services include but are not limited to, (. . .) Vision/Hearing Screens. DMS agrees to reimburse each participating school district and education service cooperative for School-Based services based on the State Medicaid Plan." The

**Management Response
Arkansas Department of Education**

Agreement further provides that DMS will report to ADE each month, the following information for all Medicaid eligibles ages 3-20: name, social security number, date of birth, Medicaid number, eligibility category, effective date of eligibility, date of last EPSDT vision screen, date of last EPSDT hearing screen, and PCP name.

ADE will communicate with DMS to ensure that all Agreement provisions are being met and determine if additional procedures are needed.

5. Develop policies and procedures for reviewing and monitoring MITS activities.

Annually, the ADE and the Southeast Arkansas Education Servicer Cooperative (SEARK) enter into a Memorandum of Understanding governing administration of the MITS program. The MOU specifies that all MITS employees are employees of SEARK and under the supervision of the SEARK Director, Karen Eoff. The MOU requires the MITS Director to submit weekly itineraries, monthly logs, and other data regarding MITS activities to the ADE Associate Director for review. Further, any financial reports developed by MITS for ARMAC or state match are submitted to the ADE Associate Director for review prior to the release of any funds from ADE. The MITS Director is required to prepare quarterly reports for presentation to the Advisory Council for the Education of Individuals with Disabilities including financial information relevant to ARMAC, Medicaid billing, and the performance of school districts as required by Ark. Code Ann. § 6-10-119. The Council is composed of a minimum of 17 members, the majority of which are parents of individuals with disabilities. Other members include representatives from Rehabilitation Services, Higher Education, and administrators of programs for children with disabilities. The MOU also requires ADE and SEARK to meet annually to collaboratively evaluate the effectiveness of the MITS program and discuss continuation of the program including determining whether any revisions to the MOU are necessary.

Additional monitoring procedures may be implemented upon further review of the MITS program and discussion with SEARK.

6. Ensure that employees involved with MITS comply with ethics laws.

ADE will ensure that MITS personnel are aware of the obligation to abide by all state and federal laws and regulations including those governing the ethical standards of public school employees. The MOU between ADE and SEARK specifically prohibits MITS personnel from engaging in activities outside the scope of the responsibilities outlined in the MOU for administration of the MITS program. Specific reference to Ark. Code Ann. § 6-24-107 governing the ethical guidelines and prohibitions for public school employees will be added. As SEARK employees, MITS personnel are required to receive ethics training and are informed of all legal and ethical responsibilities. Should any unethical or illegal activity be discovered through ADE's continuous monitoring and review of MITS activities, the matter will be properly and quickly addressed and reported to the appropriate authorities. SEARK will immediately notify ADE of any unethical or illegal activity discovered and ADE will report the matter to the appropriate authorities.

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APPENDIX F

**Management Response
Arkansas Department of Human Services**

Management Response
Arkansas Department of Human Services



Division of Medical Services

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The Department of Human Services appreciates the recommendations provided by Legislative Audit and views reports such as the one currently presented as a means to improve the internal control structure of the Department.

Regarding the “free care” principle, the Department is aware of recent Health and Human Services appeals board rulings which further delineated the ability of CMS to hold states accountable for the “free care” principle as described in the report. The “free care” principle for school-based services does not appear in any federal law or regulation. Rather, CMS originated the principle in a “Technical Assistance Guide” and acknowledges that the Guide is not binding. *See In the Matter of: Oklahoma Health Care Authority, DAB 1924, aff’d on reh’g (2005).* In that case, the Department of Health and Human Services (“HHS”) Departmental Appeals Board (“DAB”) held that “the Guide’s free care principle is a new condition on the receipt of Medicaid [federal funds] which is not contemplated by the State Medicaid Manual and is not an interpretation of any language in the [Medicaid] act or regulations.” *Id.* In short, acting through the DAB, HHS declared that the “free care principle” is void because CMS lacked the authority to impose it. *Id.*

With regard to the remaining recommendations, DHS will work with ADE and participating school districts to improve the control structure surrounding the ARMAC in order to assure compliance with the provisions of the program.

A handwritten signature in black ink that reads "R. Mark Story".

R. Mark Story, CPA MBA
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