

Cost Report Supplies and Expenses

These costs must be consistent with OMB Circular A-87 and should only include costs that are 100% attributable to direct medical services. Exclude any costs that are part of the unrestricted indirect cost rate set by DESE. Exclude any portion of the costs that are funded by federal grants or are a required state or local match on federal grants.

Materials and supplies are allowable if used exclusively for the delivery of health care services. Consult Appendix A for a list of materials and supplies that may qualify. Only materials and supplies used in Medicaid covered services for which the School-Based Medicaid Provider is including personnel costs can be included.

NOTE: Any item with a cost in excess of \$5,000 and a useful life of at least one year will be treated as a capital expense, and should not be included in the cost report.

- **Account description:** The description of medical supplies, materials, purchased services, other costs, and direct medical equipment whose costs are included in the cost report
- **Trial Balance Amount:** The annual total amount of medical supplies, materials, purchased services, other costs, and direct medical equipment

Appendix A: Materials and Supplies List

Physical Therapy, Occupational Therapy, Speech/Language Pathology, Audiology and Psychology Services

- Vision testing machine, such as Titmus
- Audiometer (calibrated annually), tympanometer
- Software for clinical evaluation and instructional software; assistive technology software
- Current standardized tests and protocols
- Materials for nonstandard, informal assessment
- Clinical and instructional materials and supplies
- Positioning equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
- Self-help devices (e.g., spoons, zipper pulls, reachers)
- Mobility equipment (e.g., walkers, wheelchairs, scooters)
- Supplies for adapting materials and equipment (e.g., strapping, Velcro, foam, splinting supplies)
- Technology devices (e.g., switches, computers, word processors)
- Tools (e.g., wrenches, air pumps, electric knives, and electric skillets)
- Adaptive classroom tools (e.g., pencil grips, slant boards, self-opening scissors)
- Evaluation tools (e.g., goniometers, dynamometers, cameras)
- Sound-treated test booth
- Clinical audiometer with sound field capabilities
- Portable acoustic immittance meter
- Portable audiometer
- Electroacoustic hearing aid analyzer
- Otoscope
- Sound-level meter
- Visual reinforcement audiometry equipment and other instruments necessary for assessing young or difficult-to-test children
- Ear mold impression materials
- Test materials for screening speech and language, evaluating speech reading and evaluating auditory skills
- Test materials for central auditory processing assessment
- Loaner or demonstration hearing aids
- FM amplification systems or other assistive listening devices
- Visual aids for in-service training
- Battery testers, hearing aid stethoscopes, and ear mold cleaning materials
- Auditory, speech reading, speech-language, and communication instructional materials

Nursing Services

- Blankets, sheets, pillows, and disposable or plastic pillow cases/covers
- First-aid station
- Sharps container for disposal of hazardous medical waste
- Otoscope/ophthalmoscope with battery
- Physician's scale that has a height rod and is balanced
- Portable crisis kit
- Portable first-aid kit
- Reflex hammer
- Sphygmomanometer (calibrated annually) and appropriate cuff sizes
- Stethoscope
- Scoliometer
- Blood Glucose Meter
- Peak Flow Meters
- Nebulizers
- Backboard
- Scales
- BMI Calculator
- IPEAC
- Glucose Gel
- Eye Wash Bottle
- Disposable Suction Unit
- Electronic Suction Unit
- Tape measure
- Vision testing machine, such as Titmus
- Wall-mounted height measuring tool
- Wheelchair
- Bandages, including adhesive (e.g., Band-Aids) and elastic, of various types and materials
- Basins (emesis, wash)
- Cold packs
- Cotton-tip applicators (swabs)
- Cotton balls
- CPR masks
- Dental floss
- Disinfectant
- Disposable gowns
- Eye irrigating bottle
- Eye pads
- Eye wash solution
- Fingernail clippers
- Latex gloves
- Magnifying glass

- Masks
- Record forms (e.g., emergency cards, logs, medical sheets, accident reports, state forms)
- Ring cutter
- Safety pins
- Salt
- Sanitary pads, individually wrapped (may be used for compression)
- Scissors (blunt end)
- Slings
- Soap (must be in a dispenser)
- Splints (assorted)
- Surgi-pads
- Tape (different widths and hypo-allergenic)
- Tissues
- Thermometer (disposable) or other mechanism for measuring temperature
- Tongue depressors
- Triangular bandage
- Tweezers
- Vinyl gloves (for latex allergies)
- Washcloths (disposable)
- Clinical and instructional materials and supplies
- Disposable gloves (latex-free)
- Medicine cabinet (with lock)
- Refrigerator for medicine
- Folding screen or draperies to provide privacy in the clinic
- Glasses Repair Kit

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