

## 64 Expenditure Report Date

The amounts reported on Form CMS-64 and its attachments must be actual expenditures for which all supporting documentation, in readily reviewable form, has been compiled and is available immediately at the time the claim is filed. Form CMS-64 is a statement of expenditures for which states are entitled to Federal reimbursement under Title XIX and which reconciles the monetary advance made on the basis of Form CMS-37 filed previously for the same quarter. Consequently, the amount claimed on the Form CMS-64 is a summary of expenditures derived from source documents such as invoices, cost reports and eligibility records. All summary statements or descriptions of each claim must identify the claim and source documentation. Claims developed through the use of sampling, projections, or other estimating techniques are considered estimates and are not allowable under any circumstances. Where states are unable to develop and document a claim for expenditures on a current basis, they must withhold it until the actual amount, supported by final documentation, has been determined. The state must report that amount on a future Form CMS-64 as a prior period adjustment.

Title XXI, enacted by the Balanced Budget Act of 1997 (BBA) and technical amendments made by Public Law 105-100, created the State Children's Health Insurance Program (SCHIP) which provides Federal matching funds to states to enable them to extend coverage to uninsured, low-income children in an effective, efficient manner. The states can elect to fund this title through a Medicaid expansion plan. The Form CMS-64 has been amended to report these expenditures on the Forms CMS-64.21, CMS-64.21p, CMS-64.21U and CMS-64.21Up.

The automated Medicaid Budget and Expenditure System/State Children's Health Insurance Program Budget and Expenditure System (MBES/CBES) has been implemented nationwide. The system allows states to electronically submit their Form CMS-64 directly to the CMS Data Center and the Medicaid data base. When using the MBES/CBES, states do not have to submit a hardcopy of the signed certification statement to the Centers for Medicare & Medicaid Services. We have modified the MBES/CBES to allow States to complete the signature/certification form through the MBES/CBES and simply transmit this form to us.

Summarized statistical data from the CMS-2082 and CMS-64 are available from the Medicaid Data Sources Page in the Download section below.

Summary state-by-state total expenditures by program for the Medicaid Program, Medicaid Administration and SCHIP programs are now available in PDF format in the Downloads section below.

Summary state-specific data from the CMS-64 and the CMS-21 are available for download directly from this web site. The download Financial Management Reports (FMR) file buttons will give you access to "zipped" files (FMRyy.zip). Each zip file contains spreadsheet files containing the financial data for the Federal Fiscal Year specified. The unzipped file can be identified as follows: on the left-side of the spreadsheet at the top is the regular Title XIX Medicaid expenditures; about half way down the left-side of the spreadsheet is a C- in front of the service category this denotes Medicaid SCHIP expansion population; on the right side of the spreadsheet at the top is Title XIX Medicaid Administration expenditures; one half way down the right-side of the spreadsheet is regular Title XXI SCHIP expenditures.

The ".csv" extension is for files with comma separated values. To download financial management report from 1997-2005 see the link(s) in the Downloads section below.

The following instructions will provide assistance with respect to accessing the expenditure data files. The expenditure data you download is raw data in a text file-this allows it to be read by software such as Microsoft EXCEL or ACCESS. If you should have questions with regard to the expenditure data posted on this website please contact either Jonas Eberly at (410) 786-6232 or Chris Kessler at (410) 786-7168.