

**MassHealth
and
The Center for Health Care Financing**

Municipal Medicaid Program

Claiming Manual

for

**School-Based
Administrative Activities**

July 1, 2005

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Section I: Introduction

In accordance with laws and regulations governing the Medicaid program, school systems mandated by the Individuals with Disabilities Education Act (IDEA) to provide health-related services to their special education student populations are permitted to file claims for partial federal reimbursement of both their health service and administrative support expenditures incurred in providing those services. Qualifying administrative support expenditures fall into two categories: (1) support activities associated with the delivery of health-related services; and, (2) support activities that benefit a state's Medicaid program administration generally. The Centers for Medicare and Medicaid Services (CMS), the federal agency responsible for Medicaid program administration, issued, in May 2003, an *Administrative Claiming Guide*; the *Guide* describes the parameters and methodology for claiming such administrative expenditures.

This Massachusetts Administrative Claiming Manual summarizes those parameters and describes the methodology that school districts in the Commonwealth must follow in order to properly complete claims for reimbursement for their qualifying administrative activity expenditures. For those readers already familiar with administrative activity claiming, note that the federal *Guide* introduced several important limitations to the scope of administrative activities that qualify for federal Medicaid reimbursement; those limitations are explained and highlighted in a companion Time Study Manual for School-Based Administrative Activities.

As a broad overview, there are two functions that must be performed by a school district (normally referred to as a Local Education Authority, or LEA) that desires to participate in administrative activity claiming. First, designated school personnel must complete a time study. In the Commonwealth, such a time study, which tracks how a school employee (or, in some cases, a school district contractor) spends their work day, needs to be completed during each of three quarters during the school year for a period of five consecutive days during each quarter. Guidance on how to perform the time study is provided in the Time Study Manual. Second, the district must collect certain types of expenditure information, more fully described later in this Manual.

Once the time study has been completed and the expenditure information collected, a district or LEA then (1) tabulates and summarizes the time study data to identify claimable activities performed by their staff and the amount of time spent on those activities; (2) applies certain formulae to the expenditure information; and (3) calculates the Medicaid Eligibility Factor for their district and applies it to the results of the time study and expenditure information.

This process will result in the calculation of a district's *gross* expenditures; the federal Medicaid agency will award partial reimbursement, labeled federal financial participation or FFP, based on a district's gross expenditures. Prior to filing a district's quarterly gross expenditure calculation for federal reimbursement, an authorized district official certifies the claim calculation amount by signing and filing an Administrative Activity Claim Quarterly Claim Certification. (Refer to page 16.)

The balance of this Manual describes the sources of data to be used in claim preparation, adjustments that must be made to that data and a description of the steps to be followed in the final claim calculation process. As well, sample claim calculations are also provided.

If you have any questions about the administrative claiming program, you are encouraged to contact the office listed below:

University of Massachusetts Medical School
Commonwealth Medicine
Center for Health Care Financing
Municipal Medicaid Program
100 Century Drive
Worcester, MA 01606
508-856-8631
508-856-7643 (Fax)

Section II: Terms and Definitions

1. **DOE** - Department of Education.
2. **FFP** – Federal financial participation rate per staff position as defined in 42 CFR 432.45 and 432.50 (ranging from 50%-90%).
3. **Fringe Benefits** - The cost of staff benefits (including health, life, dental and disability insurance, unemployment compensation, Medicare and pension contributions, and Workers' compensation/Injury payments, other) funded from state/local revenue.
4. **General Administrative Overhead Factor** - The total percentage of time spent on administrative activity codes A through F (activity codes C, D, E and F should be multiplied by the Medicaid Eligibility Factor) divided by the total percentage of time spent (activity codes A through I, excluding H) for each job position grouping. If no allowable administrative activities are performed, no time associated with the administrative overhead factor can be claimed.
5. **Gross Claim** - The summation of claimable salaries, fringe benefits, materials/supplies, indirect costs, specialized transportation, out of district school tuition payments, and capital costs.
6. **Indirect Cost Rate** - The unrestricted indirect cost rate for each Local Education Authority is determined by the federal government for federally funded programs. The indirect cost rate for your community is available at the Department of Education.
7. **LEA** - Local Education Authority.
8. **Material and supply costs** - The actual cost of materials and supplies funded by state/local revenue which are used to assist in the performance of allowable Medicaid administrative activities.
9. **Medicaid Eligibility Factor** - The quarterly ratio of Medicaid eligible students in the school district to the total number of students registered in the school district served in the participating Local Education Authority.
10. **Net claim** - The product of the gross claim amount multiplied by the appropriate FFP rate.
11. **Salary**- The portion of the actual salary or contractual agreement funded by state/local revenue during the quarter for which a claim is being submitted.
12. **School-Based Health Services** – Those health-related services: (1) that are medically necessary and for which federal payment otherwise is available under the programs of medical care and assistance established under M.G.L. c. 118E and any policies, procedures and criteria established by the Executive Office of Health and Human Services; (2) that are

provided pursuant to an Individual Education Plan as defined and by governed by M.G.L. c. 71B and applicable regulations; (3) that are provided by any city or town, charter school, or regional school district that is responsible, or assumes responsibility, either directly or indirectly through an agency or other political subdivision, for paying the state share of such services; and (4) that are provided to students enrolled in public schools, charter schools, or regional schools.

Section III: How to Complete a Claim

1. Sources of Data

A. Identify Personnel Eligible for Time Study

B. Time Study Data:

1.) Time Study Participation

- 100% Participation - The time study is completed by all potential personnel in each job position grouping; or,

- Sampling - The time study is completed by a sample selected for each job position grouping which is both random and at the 95% confidence level, with plus or minus 5% precision.

2.) Gathering - Gather all completed time study data (paper or electronic) from direct service and direct support personnel and separate them into groups by job position.

3.) Summarizing - For each job position grouping calculate the percentage of time spent on each administrative activity (A-I) in relationship to the total worked time (Refer to page 34).

C. Detailed Expenditures

1.) Prepare a report (Refer to pages 30-32) that identifies actual expenditures incurred during the quarter for **Direct Personnel** in job groupings 01-08 (refer to page 37). The claimable expense categories are as follows:

- Salaries or contractual agreements

- Fringe Benefits

- a.) The cost of actual quarterly benefits for all Direct Personnel included in cost pool; or,

- b.) The cost of actual quarterly salaries for all Direct Personnel included in the cost pool multiplied by the Fringe Benefit Percentage. The Fringe Benefit Percentage is the cost of annual budgeted district-wide staff benefits (including health, life, dental and disability insurance, unemployment compensation, Medicare and pension contributions, and Workers' compensation/Injury payments, other) funded from state/local revenue divided by annual budgeted district-wide salaries (Refer to page 28).

- Materials and Supplies

2.) Prepare a report (Refer to page 32) that identifies actual expenditures incurred during the quarter for **Direct Support Personnel** in job grouping 09 (refer to page 38). The claimable expense categories are as follows:

- Salaries or contractual agreements

- Fringe Benefits

- a.) The cost of actual quarterly benefits for all Direct Support Personnel included in cost pool; or,
- b.) The cost of actual quarterly salaries for all Direct Support Personnel included in the cost pool multiplied by the Fringe Benefit Percentage. The Fringe Benefit Percentage is the cost of annual budgeted district wide staff benefits (including health, life, dental and disability insurance, unemployment compensation, Medicare and pension contributions, and Workers' compensation/Injury payments, other) funded from state/local revenue divided by annual budgeted district-wide salaries (Refer to page 28).

- Materials and Supplies

3.) For Out of District Schools, the health-related portion of the quarterly tuition is captured by taking the quarterly day school tuition payments plus the quarterly residential school tuition payments reduced by a 13.64% state-wide room and board discount factor multiplied by the state-wide health-related percentage per job position grouping (Refer to page 33). Allocate the allowable health-related portion of tuition to the appropriate job position grouping that is subject to the time study results (Refer to pages 30-32).

4.) Restricted federal funding should be deducted from the actual expenses, such that *only state/local funding sources are included in the expenditure data.*

D. Medicaid Eligibility Factor

1.) Gather quarterly school district enrollment information.

2.) Obtain Medicaid recipient eligibility information from the Office of Medicaid for the same quarter.

3.) Complete a data match of #1 and #2 above to identify the students in the district who are Medicaid recipients. Using the result of the data match, calculate the quarterly ratio of Medicaid eligible students in the school district to the total number of students registered in the school district served in the participating Local Education Authority. The resulting percentage is the Medicaid Eligibility Factor.

NOTE: The quarterly calculation of this factor is a crucial element of ensuring that the administrative claim includes only those costs that are appropriately allocable to the Medicaid program. LEAs should be certain to calculate the Medicaid Eligibility Factor by directly matching their list of the student population with a list of Medicaid recipients. This match can be satisfied by using one of the following methods:

- 1.) A direct match of student population to the quarterly eligibility list that is distributed by MassHealth (system and/or hand match).

- 2.) A direct match of student population to the eligibility information available on WebRevs. The toll-free number to contact for questions related to WebRevs is 800-462-7738
- 3.) Verification through the MassHealth toll-free number, 800-554-0042 or 800-833-7582.

If a student is attending a charter or regional school, only the charter or regional school is eligible to include that student in their Medicaid Eligibility calculation and the public school district should not include any such student in their count.

Direct any questions about how to appropriately calculate this element of the claim to the University of Massachusetts Medical School at the number listed in the introduction to this Guide.

E. General Administrative Overhead Factor

There is a separate General Administrative Overhead Factor for each Job Position Group. The following calculation must therefore be completed separately for each Job Position Group. If no allowable administrative activities are performed, no time associated with the administrative overhead factor can be claimed.

The formula for calculating each Job Position Group's Overhead Factor is as follows:

$$\frac{[\% \text{ of A} + \% \text{ of B} + (\% \text{ of C} * \text{Medicaid Eligibility Factor}) + (\% \text{ of D} * \text{Medicaid Eligibility Factor}) + (\% \text{ of E} * \text{Medicaid Eligibility Factor}) + (\% \text{ of F} * \text{Medicaid Eligibility Factor})]}{\% \text{ of A} + \% \text{ of B} + \% \text{ of C} + \% \text{ of D} + \% \text{ of E} + \% \text{ of F} + \% \text{ of G} + \% \text{ of I}}$$

F. Capital Costs

1.) Identify the acquisition costs of the school district's buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks). Multiply this amount by two percent (2%), which is the established annual use allowance calculation percentage for these items of capital cost. Include in this amount any of the buildings' components (e.g., plumbing system, heating and air conditioning, etc.) ("fixed assets/equipment"). Do not include as fixed assets/equipment any equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes. Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or expensive alterations or repairs, to the building or the equipment. (See OMB Circular A-87, Attachment B ("A-87(B)") at 11(f).)

2.) Identify the acquisition costs of the school district's equipment that is not included in the amount described in the previous paragraph ("major movable equipment"). Multiply this amount by six and two-thirds percent (6.67%), which is the established

annual use allowance calculation percentage for this item of capital cost. (See A-87(B) at 11(f).)

3.) Valuation of building and equipment costs shall be based on the acquisition cost of those assets. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. (See A-87(B) at 11(b).)

NOTE: The asset valuation must exclude:

- The cost of land;
 - Any portion of the cost of buildings and equipment borne or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and
 - Any portion of the cost of buildings and equipment contributed in satisfaction of a federal matching requirement.
- (See A-87(B) at 11(c).)

4.) Assets included in these calculations must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Municipalities must manage equipment in accordance with state laws and procedures. (See A-87(B) at 11(h).)

5.) Identify the school district's current interest expenses associated with land, equipment, and school building acquisition, construction, fabrication, reconstruction, and remodeling.

NOTE: Allowable interest costs incurred must meet the following conditions:

- The financing is provided (from other than tax or user fee sources) by a bona fide third party external to the municipality or school district;
- The assets are used in support of the Medicaid Program;
- Earnings on debt service reserve funds or interest earned on borrowed funds pending payments of the construction or acquisition costs are used to offset the current period's cost or the capitalized interest, as appropriate. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.
- For debt arrangements over \$1 million, unless the municipality or school district makes an initial equity contribution to the asset purchase of 25% or more, the municipality or school district shall reduce claims for interest cost by an amount equal to imputed interest earning on excess cash flow, which is to be calculated as follows. Annually, non-Federal entities shall prepare a cumulative (from the inception of the project) report of monthly cash flows that includes inflows and outflows, regardless of the funding source. Inflows consist of depreciation expense, amortization of capitalized construction interest, and annual interest

cost. For cash flow calculations, the annual inflow figures shall be divided by the number of months in the year (i.e., usually 12) that the building is in service for monthly amounts. Outflows consist of initial equity contributions, debt principal payments (less the pro rata share attributable to the unallowable costs of land) and interest payments. Where cumulative inflows exceed cumulative outflows, interest shall be calculated on the excess inflows for that period and be treated as a reduction to allowable interest cost. The rate of interest to be used to compute earnings on excess cash flows shall be the three-month Treasury bill closing rate as of the last business day of that month.

- Interest attributable to fully depreciated assets is unallowable.
(See A-87(B) at 23(b).)

6.) Add the total calculated amounts for building and fixed assets, major movable equipment and interest expense. This amount is the school district's gross claim amount for capital.

7.) Calculate the capital percentage rate by taking the ratio of capital costs to district-wide salaries plus fringe benefits (Refer to page 29).

8.) Apply the capital percentage rate to the Medicaid administrative direct costs on the quarterly claim calculation summary (Refer to page 17).

G. Specialized Transportation

Gather actual quarterly specialized transportation costs for Special Education students. Multiply the quarterly specialized transportation costs by the ratio of special education students who have transportation services required in the Individualized Education Plan (IEP) for a medical reason to the total special education student population receiving specialized transportation. Multiply the result by the Medicaid Eligibility Factor for the special education population and then multiply by 24.8% (state-wide average of time spent in Medicaid-covered services.) The result will be the gross claim amount for specialized transportation (Refer to page 27).

To calculate the Medicaid Eligibility Factor for the special education population, complete the following steps:

1.) Gather quarterly school district special education enrollment information.

2.) Obtain Medicaid recipient eligibility information from the Office of Medicaid for the same quarter.

3.) Complete a data match of #1 and #2 above to identify the special education students in the district who are Medicaid recipients. Using the result of the data match, calculate the quarterly ratio of Medicaid eligible special education students to the total number of students registered in special education. The resulting percentage is the Medicaid Eligibility Factor for special education students.

Refer to Page 8 for methods that can be used to satisfy the match.

Specialized transportation is defined as transportation in a vehicle used to furnish such transportation service that is specially equipped or staffed to accommodate individuals with specialized medical needs.

H. Indirect Costs

Identify your school district's most recent unrestricted indirect cost rate for federal grants by contacting the Department of Education or visiting their website, www.doe.mass.edu.

2. Calculating the Claim

1. Calculate the percentage of time spent on all activities for each job position grouping (Refer to pages 34-36).
2. Quarterly actual expenditures by job position grouping should be allocated to each activity code (A-I) based upon the results of the quarterly time study (Refer to pages 18-26).

NOTE: Expenditure information should include both salaried and contract personnel.

3. The Medicaid Eligibility Factor for the district should be applied to actual expenditures for Provider Networking/Program Planning/Interagency Coordination (activity code C), Individual Care Planning, Coordination & Referral (activity code D), Translation/Transportation related activities in support of Medicaid covered services (activity code E) and Family Planning (activity code F) (Refer to pages 18-26).
4. Actual expenses allocated to General Administrative Activities & Overhead (activity code H) should be multiplied by the general administrative overhead factor. If no allowable administrative activities are performed, no time associated with the administrative overhead factor should be included (Refer to page 9).
5. To determine the Direct Personnel Costs, calculate the sum of Total Gross Claim amounts for activities A, B, C, D, E and H for job position groupings 01-08 and the sum of total gross claim amount for activity code F for job position groupings 01-08 (Refer to page 18-25).
6. To determine the Direct Support Personnel Costs, calculate the sum of Total Gross Claim amounts for activities A, B, C, D, E and H for job position grouping 09 and the sum of total gross claim amount for activity code F for job position grouping 09 (Refer to page 26).

NOTE: No FFP rate is applicable to expenditures in activities G and I.

7. The claim amount for specialized transportation should be added to the direct personnel and direct support personnel costs. This becomes Gross Claim Subtotal 1 (Refer to pages 17 and 27).

NOTE: Specialized transportation expenditures are only reimbursed at 50% FFP.

8. Multiply the Gross Claim Subtotal 1 by the Capital Percentage Rate to calculate the capital costs to be included in the claim (Refer to pages 17 and 29).
9. Add the result of the calculation above to the Gross Claim Subtotal 1 to calculate Gross Claim Subtotal 2.

NOTE: Capital expenditures are only reimbursed at 50% FFP.

10. Multiply Total Gross Claim Subtotal 2 by the Indirect Cost Rate to calculate the claim amount for indirect costs.
11. Add claim amount for indirect costs to Total Gross Claim Subtotal 2 which results in Total Gross Claim.
12. The total gross claim amount for activity codes A, B, C, D, E, F and H should be multiplied by the applicable FFP rate to produce the Total Net Claim. The FFP rate for all administrative expense categories is 50%, except for Family Planning Referral and Coordination (activity code F), which is 90%.

Section IV: Claim Submission Requirements

1. The accuracy of the quarterly claim must be certified by an authorized district official from the participating LEA and documented on a Quarterly Claim Certification form (Refer to page 16).
2. When submitting your school district's quarterly claim, include the following items:
 - ✓ Quarterly Claim Certification
 - ✓ Quarterly Claim Calculation Summary
 - ✓ Quarterly Claim Calculation
 - ✓ Quarterly Specialized Transportation Calculation
 - ✓ Capital Calculation
 - ✓ Fringe Benefit Calculation
 - ✓ Detailed Expenditure Report
 - ✓ State-wide Summary Worksheet for Out of District Schools
 - ✓ Time Study Summarization
3. Quarterly claims should be submitted to UMMS no later than 15 days after the end of the quarter. (Exception regarding deadline for submission of retroactive claims that are at the two-year deadline: All claims that are being submitted under the last allowable quarter are due 15 days **prior** to the close of that quarter. For example, if you plan to submit a claim for the September 2003 quarter, it is due by September 15, 2005)
4. In accordance with Sections II.d and II.c of the Municipal Medicaid provider agreement, all relevant records must be maintained for a minimum of six years.
5. Quarterly claims should be submitted to:

University of Massachusetts Medical School
Commonwealth Medicine
The Center for Health Care Financing
Municipal Medicaid Program
100 Century Drive
Worcester, MA 01606

Sample: Administrative Activity Claim
Quarterly Claim Certification

I certify, that to the best of my knowledge, the Administrative Activity Claim (AAC) for the quarter (i.e. January-March 2004) represents actual incurred expenses under the (enter your school district name) provider agreement with the Office of Medicaid. The claim amount is solely related to our Administrative Activity Agreement with the Office of Medicaid and does not duplicate any Federal claims for reimbursement.

Administrative Activity Gross Claim Expenses \$ _____

Administrative Activity Net Claim Expenses \$ _____

Signature/Title

Date

****The Quarterly Claim Certification Statement must be submitted to the Office of Medicaid on your school district letterhead.***

Sample: Quarterly Claim Calculation Summary

| Gross Claim Amounts | Costs for which the FFP = 50% | Costs for which the FFP = 90% | Total |
|--|-------------------------------|-------------------------------|-----------------|
| Direct Personnel Costs | \$10,593.85 (A) | \$406.00 (B) | \$10,999.85 (C) |
| Direct Support Personnel Costs | \$1,340.27 (D) | \$0.00 (E) | \$1,340.27 (F) |
| Specialized Transportation | \$510.28 (G) | N/A | \$510.28 (G) |
| Gross Claim Subtotal 1 | \$12,444.40 (H) | \$406.00 (I) | \$12,850.40 (J) |
| Capital Percentage Rate 4.80% (K) Capital Costs | \$616.82 (L) | N/A | \$616.82 (L) |
| Gross Claim Subtotal 2 | \$13,061.21 (M) | \$406.00 (I) | \$13,467.21 (N) |
| Indirect Cost Rate 9.07% (O) Indirect Costs | \$1,221.37 (P) | N/A | \$1,221.37 (P) |
| Total Gross Claim | \$14,282.58 (Q) | \$406.00 (I) | \$14,688.59 (R) |
| FFP | 50.00% (S) | 90.00% (T) | |
| Total Net Claim | \$7,141.29 (U) | \$365.40 (V) | \$7,506.69 (W) |

A = The sum of Total Gross Claim Amount of activities A, B, C, D, E & H for job position groups 01 - 08 from the Quarterly Claim Calculation worksheet

B = The sum of Total Gross Claim Amounts of activity F for job position groups 01 - 08 from the Quarterly Claim Calculation worksheet

C = A + B

D = The sum of Total Gross Claim Amount of activities A, B, C, D, E & H for job position group 09 from the Quarterly Claim Calculation worksheet

E = The sum of Total Gross Claim Amount of activity F for job position group 09 from the Quarterly Claim Calculation worksheet

F = D + E

G = The Total Gross Claim Amount for specialized transportation from the Quarterly Specialized Transportation Calculation worksheet

H = A + D + G

I = B + E

J = C + F + G

K = Capital percentage rate, from the Capital Calculation worksheet

L = K x J

M = H + L

N = J + L

O = Indirect Cost Rate

P = N x O

Q = M + P

R = N + P

S = FFP Rate

T = FFP Rate

U = Q x S

V = I x T

W = U + V

Sample: Quarterly Claim Calculation

| | Speech\Language Therapist, Assistant or Aide Job Position Group 01 | Percent of Time Spent on Activity (A) | Total (B) | Medicaid Eligibility Factor (C) | General Administrative Overhead Factor (D) | Total Gross Claim Amount (E) |
|----------|--|--|----------------------|--|---|---|
| A | Medicaid Outreach & Training | 0.00% | \$35,737.30 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$35,737.30 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$35,737.30 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 13.34% | \$35,737.30 | 21.63% | N/A | \$1,031.21 |
| E | Transportation & Translation Related To Medicaid Services | 2.84% | \$35,737.30 | 21.63% | N/A | \$219.77 |
| F | Family Planning Referral | 4.50% | \$35,737.30 | 21.63% | N/A | \$348.07 |
| G | Direct Service | 51.88% | \$35,737.30 | N/A | N/A | \$18,539.35 |
| H | General Administrative Activities & Overhead | 23.46% | \$35,737.30 | N/A | 5.85% | \$490.10 |
| I | Non-Health Related Activities | 3.98% | \$35,737.30 | N/A | N/A | \$1,421.48 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula.

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | Occupational Therapist, Assistant or Aide <i>Job Position Group 02</i> | Percent of Time Spent on Activity | Total | Medicaid Eligibility Factor | General Administrative Overhead Factor | Total Gross Claim Amount |
|----------|--|--|--------------|--|---|---|
| | | (A) | (B) | (C) | (D) | (E) |
| A | Medicaid Outreach & Training | 3.22% | \$25,115.92 | N/A | N/A | \$809.62 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$25,115.92 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$25,115.92 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 21.66% | \$25,115.92 | 21.63% | N/A | \$1,176.52 |
| E | Transportation & Translation Related To Medicaid Services | 0.00% | \$25,115.92 | 21.63% | N/A | \$0.00 |
| F | Family Planning Referral | 0.00% | \$25,115.92 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 58.02% | \$25,115.92 | N/A | N/A | \$14,573.25 |
| H | General Administrative Activities & Overhead | 11.03% | \$25,115.92 | N/A | 8.89% | \$246.18 |
| I | Non-Health Related Activities | 6.07% | \$25,115.92 | N/A | N/A | \$1,524.00 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = A x B x C x D

Sample: Quarterly Claim Calculation

| | Physical Therapist, Assistant or Aide <i>Job Position Group 03</i> | Percent of Time Spent on Activity | Total | Medicaid Eligibility Factor | General Administrative Overhead Factor | Total Gross Claim Amount |
|----------|--|--|--------------|--|---|---|
| | | (A) | (B) | (C) | (D) | (E) |
| A | Medicaid Outreach & Training | 0.00% | \$14,218.87 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$14,218.87 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$14,218.87 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 0.00% | \$14,218.87 | 21.63% | N/A | \$0.00 |
| E | Transportation & Translation Related To Medicaid Services | 5.79% | \$14,218.87 | 21.63% | N/A | \$178.21 |
| F | Family Planning Referral | 0.00% | \$14,218.87 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 63.15% | \$14,218.87 | N/A | N/A | \$8,979.81 |
| H | General Administrative Activities & Overhead | 31.05% | \$14,218.87 | N/A | 1.82% | \$80.26 |
| I | Non-Health Related Activities | 0.00% | \$14,218.87 | N/A | N/A | \$0.00 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | School Psychologist/Psychologist Intern | Percent of Time Spent on Activity | Total | Medicaid Eligibility Factor | General Administrative Overhead Factor | Total Gross Claim Amount |
|----------|--|--|--------------|------------------------------------|---|---------------------------------|
| | <i>Job Position Group 04</i> | (A) | (B) | (C) | (D) | (E) |
| A | Medicaid Outreach & Training | 0.00% | \$19,502.69 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$19,502.69 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$19,502.69 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 0.79% | \$19,502.69 | 21.63% | N/A | \$33.30 |
| E | Transportation & Translation Related To Medicaid Services | 34.61% | \$19,502.69 | 21.63% | N/A | \$1,459.80 |
| F | Family Planning Referral | 0.00% | \$19,502.69 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 34.08% | \$19,502.69 | N/A | N/A | \$6,646.31 |
| H | General Administrative Activities & Overhead | 30.53% | \$19,502.69 | N/A | 11.02% | \$656.06 |
| I | Non-Health Related Activities | 0.00% | \$19,502.69 | N/A | N/A | \$0.00 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | Registered Nurse/Licensed Practical Nurse, Assistant or Aide | Percent of Time Spent on Activity | Total | Medicaid Eligibility Factor | General Administrative Overhead Factor | Total Gross Claim Amount |
|----------|---|--|--------------|--|---|---|
| | <i>Job Position Group 05</i> | (A) | (B) | (C) | (D) | (E) |
| A | Medicaid Outreach & Training | 0.00% | \$27,078.95 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$27,078.95 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$27,078.95 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 0.00% | \$27,078.95 | 21.63% | N/A | \$0.00 |
| E | Transportation & Translation Related To Medicaid Services | 1.02% | \$27,078.95 | 21.63% | N/A | \$59.53 |
| F | Family Planning Referral | 0.99% | \$27,078.95 | 21.63% | N/A | \$57.94 |
| G | Direct Service | 78.00% | \$27,078.95 | N/A | N/A | \$21,121.58 |
| H | General Administrative Activities & Overhead | 12.93% | \$27,078.95 | N/A | 0.50% | \$17.45 |
| I | Non-Health Related Activities | 7.06% | \$27,078.95 | N/A | N/A | \$1,911.72 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | Audiologist/Hearing Impaired Specialist, Vision Specialist | Percent of Time Spent on Activity | Total | Medicaid Eligibility Factor | General Administrative Overhead Factor | Total Gross Claim Amount |
|----------|---|--|--------------|--|---|---|
| | <i>Job Position Group 06</i> | (A) | (B) | (C) | (D) | (E) |
| A | Medicaid Outreach & Training | 35.00% | \$7,210.00 | N/A | N/A | \$2,523.50 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$7,210.00 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.94% | \$7,210.00 | 21.63% | N/A | \$14.62 |
| D | Care Planning, Monitoring, Coordination And Referral | 0.00% | \$7,210.00 | 21.63% | N/A | \$0.00 |
| E | Transportation & Translation Related To Medicaid Services | 0.00% | \$7,210.00 | 21.63% | N/A | \$0.00 |
| F | Family Planning Referral | 0.00% | \$7,210.00 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 50.00% | \$7,210.00 | N/A | N/A | \$3,605.00 |
| H | General Administrative Activities & Overhead | 8.13% | \$7,210.00 | N/A | 38.32% | \$224.46 |
| I | Non-Health Related Activities | 5.94% | \$7,210.00 | N/A | N/A | \$428.09 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | Psychiatrist/Physician <i>Job Position Group 07</i> | Percent of Time Spent on Activity (A) | Total (B) | Medicaid Eligibility Factor (C) | General Administrative Overhead Factor (D) | Total Gross Claim Amount (E) |
|----------|--|--|----------------------------|--|---|---|
| A | Medicaid Outreach & Training | 0.00% | \$6,789.37 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$6,789.37 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$6,789.37 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 0.00% | \$6,789.37 | 21.63% | N/A | \$0.00 |
| E | Transportation & Translation Related To Medicaid Services | 0.00% | \$6,789.37 | 21.63% | N/A | \$0.00 |
| F | Family Planning Referral | 0.00% | \$6,789.37 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 0.00% | \$6,789.37 | N/A | N/A | \$0.00 |
| H | General Administrative Activities & Overhead | 0.00% | \$6,789.37 | N/A | 0.00% | \$0.00 |
| I | Non-Health Related Activities | 100.00% | \$6,789.37 | N/A | N/A | \$6,789.37 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | Case Manager, School Adjustment Counselor, School Social Worker, Guidance Counselor | Percent of Time Spent on Activity | Total | Medicaid Eligibility Factor | General Administrative Overhead Factor | Total Gross Claim Amount |
|----------|--|--|--------------|------------------------------------|---|---------------------------------|
| | <i>Job Position Group 08</i> | (A) | (B) | (C) | (D) | (E) |
| A | Medicaid Outreach & Training | 0.00% | \$85,173.86 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$85,173.86 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$85,173.86 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination And Referral | 5.56% | \$85,173.86 | 21.63% | N/A | \$1,024.00 |
| E | Transportation & Translation Related To Medicaid Services | 0.00% | \$85,173.86 | 21.63% | N/A | \$0.00 |
| F | Family Planning Referral | 0.00% | \$85,173.86 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 22.53% | \$85,173.86 | N/A | N/A | \$19,190.76 |
| H | General Administrative Activities & Overhead | 25.43% | \$85,173.86 | N/A | 1.61% | \$349.26 |
| I | Non-Health Related Activities | 46.48% | \$85,173.86 | N/A | N/A | \$39,586.58 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Claim Calculation

| | Direct Support Personnel <i>Job Position Group 09</i> | Percent of Time Spent on Activity (A) | Total (B) | Medicaid Eligibility Factor (C) | General Administrative Overhead Factor (D) | Total Gross Claim Amount (E) |
|----------|--|--|----------------------------|--|---|---|
| A | Medicaid Outreach & Training | 0.00% | \$29,110.82 | N/A | N/A | \$0.00 |
| B | Facilitate Medicaid Eligibility Process | 0.00% | \$29,110.82 | N/A | N/A | \$0.00 |
| C | Provider Networking, Program Planning | 0.00% | \$29,110.82 | 21.63% | N/A | \$0.00 |
| D | Care Planning, Monitoring, Coordination and Referral | 10.01% | \$29,110.82 | 21.63% | N/A | \$630.16 |
| E | Transportation & Translation Related To Medicaid Services | 0.00% | \$29,110.82 | 21.63% | N/A | \$0.00 |
| F | Family Planning Referral | 0.00% | \$29,110.82 | 21.63% | N/A | \$0.00 |
| G | Direct Service | 0.00% | \$29,110.82 | N/A | N/A | \$0.00 |
| H | General Administrative Activities & Overhead | 52.98% | \$29,110.82 | N/A | 4.60% | \$710.11 |
| I | Non-Health Related Activities | 37.01% | \$29,110.82 | N/A | N/A | \$10,773.72 |
| | Total | 100.00% | | | | |

Column A = Total percentage of time spent on each activity code by job position from the Time Study Summarization worksheet

Column B = Total cost pool by job position from the Detailed Expenditure Report

Column C = The number of Medicaid eligible students in the district divided by the total number of students registered in the district (Refer to page 8)

Column D = General administrative overhead factor. Refer to page 9 for formula

Column E = $A \times B \times C \times D$

Sample: Quarterly Specialized Transportation Calculation

| Quarterly Specialized Transportation Expenditures For Special Education Students (A) | | Number Of Special Education Students With Medically Necessary Transportation in Their IEP / Number Of Special Education Students Who Receive Specialized Transportation (B) | | Medicaid Eligibility Factor Of Special Education Population (C) | | State Wide Average Of Time Spent Receiving Medicaid Covered Services (D) | | Gross Claim Amount For Specialized Transportation (E) |
|---|---|--|---|--|---|---|---|--|
| \$36,808.00 | X | 13.00% | X | 43.00% | X | 24.80% | = | \$510.28 |

Column A = Quarterly specialized transportation expenditures

Column B = Ratio of special education students with medically necessary specialized transportation in their IEP to special education students who receive specialized transportation

Column C = The percentage of the total number of Special Education students registered in the district who are Medicaid eligible

Column D = State wide average of time spent receiving Medicaid covered services (Refer to page 11).

Column E = A x B x C x D

Sample: Fringe Benefit Calculation

| Benefit Description | Annual Budgeted District Wide Fringe Benefit Expenditures (A) | Annual Budgeted District Wide Salaries (B) | Fringe Benefit Percentage (C) |
|---|--|--|----------------------------------|
| Unemployment Compensation | \$13,658.00 | \$13,985,476.00 | 0.0977% |
| Health, Dental, Life, and Disability Insurance | \$1,281,652.00 | \$13,985,476.00 | 9.16% |
| Medicare Contributions | \$156,987.00 | \$13,985,476.00 | 1.12% |
| Workers Compensation/ Injury Payments | \$62,851.00 | \$13,985,476.00 | 0.45% |
| Pension Contributions | \$124,611.00 | \$13,985,476.00 | 0.89% |
| Other | \$0.00 | \$13,985,476.00 | 0.00% |
| Total | \$1,639,759.00 (D) | \$13,985,476.00 | |

Column A = Annual budgeted district -wide fringe benefit expenditures for each fringe benefit category

Column B = Annual budgeted district-wide salaries

Column C = A / B

D = Sum of all expenditures in column A

Sample: Capital Calculation

| | | Annual Use Allowance | | Total |
|--|------------|-------------------------|---|------------------------|
| Building and Fixed Asset Acquisition Costs | X | | = | |
| \$27,800,852.00 | (A) | 2.00% | | \$556,017.04 |
| Major Moveable Acquisition Costs | X | | = | |
| \$91,282.00 | (C) | 6.67% | | \$6,088.51 |
| Net Interest Expense | | | = | |
| \$185,785.00 | (E) | NA | | \$185,785.00 |
| Total Capital | | | | \$747,890.55 |
| Total Annual District Wide Salary + Fringe Benefits | | | | \$15,625,235.00 |
| Capital Percentage Rate | | | | 4.80% |

A = Acquisition cost of buildings and fixed assets

B = $A \times 2.00\%$

C = Acquisition cost for major movable equipment

D = $C \times 6.67\%$

E = The total of all annual budgeted interest school district paid minus the total of all annual budgeted interest school district earned

F = $B + D + E$

G = The sum of the total annual budgeted district wide salaries and total annual budgeted district wide fringe benefits, from the fringe benefit calculation

H = F/G

Sample: Detailed Expenditure Report

| Staff Name | Job Category | Job Position Group Number | Quarterly Salary (A) | Unemployment (B) | Health, Life, etc. (B) | Medicare (B) | WC/Injury Payments (B) | Pension (B) | Other (B) | Total |
|------------------------|--------------|---------------------------|-------------------------|---------------------|---------------------------|-----------------|---------------------------|----------------|--------------|------------------------|
| | Speech | 01 | \$2,604.00 | \$2.54 | \$238.63 | \$29.23 | \$11.70 | \$23.20 | \$0.00 | \$2,909.31 (C) |
| | Speech | 01 | \$12,636.00 | \$12.34 | \$1,157.98 | \$141.84 | \$56.79 | \$112.59 | \$0.00 | \$14,117.54 (C) |
| | Speech | 01 | \$15,223.00 | \$14.87 | \$1,395.06 | \$170.88 | \$68.41 | \$135.64 | \$0.00 | \$17,007.86 (C) |
| Materials-Speech | | | | | | | | | | \$19.00 (D) |
| Ch 766-Speech | | | | | | | | | | \$1,683.59 (E) |
| Total Cost Pool | | | \$30,463.00 | | | | | | | \$35,737.30 (F) |
| | Occup. | 02 | \$6,130.00 | \$5.99 | \$561.76 | \$68.81 | \$27.55 | \$54.62 | \$0.00 | \$6,848.73 |
| | Occup. | 02 | \$8,456.00 | \$8.26 | \$774.92 | \$94.92 | \$38.00 | \$75.34 | \$0.00 | \$9,447.44 |
| | Occup. | 02 | \$6,782.00 | \$6.62 | \$621.51 | \$76.13 | \$30.48 | \$60.43 | \$0.00 | \$7,577.17 |
| Materials-OT | | | | | | | | | | \$3.00 |
| Ch 766-OT | | | | | | | | | | \$1,239.58 |
| Total Cost Pool | | | \$21,368.00 | | | | | | | \$25,115.92 |
| | Physical | 03 | \$3,450.00 | \$3.37 | \$316.16 | \$38.73 | \$15.50 | \$30.74 | \$0.00 | \$3,854.50 |
| | Physical | 03 | \$4,258.00 | \$4.16 | \$390.21 | \$47.80 | \$19.14 | \$37.94 | \$0.00 | \$4,757.24 |
| | Physical | 03 | \$4,469.00 | \$4.36 | \$409.55 | \$50.16 | \$20.08 | \$39.82 | \$0.00 | \$4,992.98 |
| Materials-PT | | | | | | | | | | \$1.00 |
| Ch 766-PT | | | | | | | | | | \$613.15 |
| Total Cost Pool | | | \$12,177.00 | | | | | | | \$14,218.87 |

Column A = Actual quarterly salaries of all health personnel, including outside contractors in the job position group

Column B = Actual quarterly fringe benefits for all health personnel or allocated fringe benefits calculated using fringe benefit percentage from the fringe benefit calculation

C = A + B

D = Actual quarterly materials and supplies expenditures attributed to each job position group

E = Actual quarterly tuition expenditure attributed to each job position group from the state-wide summary worksheet for out of district schools

F = C + D + E for each job position group

Sample: Detailed Expenditure Report

| Staff Name | Job Category | Job Position Group Number | Quarterly Salary | Unemployment | Health, Life, etc. | Medicare | WC/Injury Payments | Pension | Other | Total |
|------------------------|--------------|---------------------------|--------------------|--------------|--------------------|----------|--------------------|---------|--------|------------------------|
| | | | (A) | (B) | (B) | (B) | (B) | (B) | (B) | |
| | Psychologist | 04 | \$9,094.00 | \$8.88 | \$833.39 | \$102.08 | \$40.87 | \$81.03 | \$0.00 | \$10,160.25 (C) |
| | Psychologist | 04 | \$7,185.00 | \$7.02 | \$658.45 | \$80.65 | \$32.29 | \$64.02 | \$0.00 | \$8,027.42 (C) |
| Materials-Psychologist | | | | | | | | | | \$6.00 (D) |
| Ch 766-Psychol | | | | | | | | | | \$1,309.02 (E) |
| Total Cost Pool | | | \$16,279.00 | | | | | | | \$19,502.69 (F) |
| | RN | 05 | \$10,875.00 | \$10.62 | \$996.60 | \$122.07 | \$48.87 | \$96.90 | \$0.00 | \$12,150.06 |
| | RN | 05 | \$11,172.00 | \$10.91 | \$1,023.82 | \$125.41 | \$50.21 | \$99.54 | \$0.00 | \$12,481.89 |
| Materials-RN | | | | | | | | | | \$9.00 |
| Ch 766-RN | | | | | | | | | | \$2438.00 |
| Total Cost Pool | | | \$22,047.00 | | | | | | | \$27,078.95 |
| | Hearing | 06 | \$7,208.00 | | | | | | \$0.00 | \$7,208.00 |
| Materials-Hearing | | | | | | | | | | \$2.00 |
| Ch 766-Hearing | | | | | | | | | | \$0.00 |
| Total Cost Pool | | | \$7,208.00 | | | | | | | \$7,210.00 |

Column A = Actual quarterly salaries of all health personnel, including outside contractors in the job position group

Column B = Actual quarterly fringe benefits for all health personnel or allocated fringe benefits calculated using fringe benefit percentage from the fringe benefit calculation

C = A + B

D = Actual quarterly materials and supplies expenditures attributed to each job position group

E = Actual quarterly tuition expenditure attributed to each job position group from the state-wide summary worksheet for out of district schools

F = C + D + E for each job position group

Sample: Detailed Expenditure Report

| Staff Name | Job Category | Job Position Group Number | Quarterly Salary | Unemployment | Health, Life, etc. | Medicare | WC/Injury Payments | Pension | Other | Total |
|------------------------|--------------|---------------------------|--------------------|--------------|--------------------|----------|--------------------|----------|--------|-----------------------|
| | | | (A) | (B) | (B) | (B) | (B) | (B) | (B) | |
| | Physician | 07 | \$6,622.00 | | | | | | \$0.00 | \$6,622.00 (C) |
| Materials-Physician | | | | | | | | | | \$0.00 (D) |
| Ch 766-Physician | | | | | | | | | | \$167.37 (E) |
| Total Cost Pool | | | \$6,622.00 | | | | | | | \$6,789.37 (F) |
| | Counsel | 08 | \$14,761.00 | \$14.42 | \$1,352.72 | \$165.69 | \$66.34 | \$131.52 | \$0.00 | \$16,491.69 |
| | Counsel | 08 | \$12,885.00 | \$12.58 | \$1,180.80 | \$144.63 | \$57.91 | \$114.81 | \$0.00 | \$14,395.73 |
| | Counsel | 08 | \$12,383.00 | \$12.09 | \$1,134.80 | \$139.00 | \$55.65 | \$110.33 | \$0.00 | \$13,834.87 |
| | Counsel | 08 | \$14,685.00 | \$14.34 | \$1,345.76 | \$164.84 | \$65.99 | \$130.84 | \$0.00 | \$16,406.78 |
| | Counsel | 08 | \$16,784.00 | \$16.39 | \$1,538.11 | \$188.40 | \$75.43 | \$149.55 | \$0.00 | \$18,751.88 |
| Materials-Counsel | | | | | | | | | | \$9.00 |
| Ch 766-Counsel | | | | | | | | | | \$5,283.91 |
| Total Cost Pool | | | \$71,498.00 | | | | | | | \$85,173.86 |
| | Support | 09 | \$4,975.00 | \$4.86 | \$455.92 | \$55.84 | \$22.36 | \$44.33 | \$0.00 | \$5,558.31 |
| | Support | 09 | \$5,568.00 | \$5.44 | \$510.26 | \$62.50 | \$25.02 | \$49.61 | \$0.00 | \$6,220.83 |
| | Support | 09 | \$4,866.00 | \$4.75 | \$445.93 | \$54.62 | \$21.87 | \$43.36 | \$0.00 | \$5,436.53 |
| | | | | | | | | | | \$0.00 |
| Materials-Support | | | | | | | | | | \$4.00 |
| Ch 766-Support | | | | | | | | | | \$11,891.16 |
| Total Cost Pool | | | \$15,409.00 | | | | | | | \$29,110.82 |

Column A = Actual quarterly salaries of all health personnel, including outside contractors in the job position group

Column B = Actual quarterly fringe benefits for all health personnel or allocated fringe benefits calculated using fringe benefit percentage from the fringe benefit calculation

C = A + B

D = Actual quarterly materials and supplies expenditures attributed to each job position group

E = Actual quarterly tuition expenditure attributed to each job position group from the state-wide summary worksheet for out of district schools

F = C + D + E for each job position group

Sample: State-Wide Summary Worksheet for Out of District Schools

| Job Position Group Number | Day Schools | | | Residential Schools | | | | Total Health Related Portion of Quarterly Day & Residential Tuition |
|------------------------------------|---|--|---|--|---------------------------------------|---|--|--|
| | Total Quarterly Tuition Expenditures for Day Schools | Percentage of Health Related Services for Day Schools | Health Related Portion of Quarterly Day School Tuition | Total Quarterly Tuition Expenditures for Residential Schools | 13.64% Room & Board Discount | Percentage of Health Related Services for Residential Schools | Health Related Portion of Quarterly Residential School Tuition | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 01 | \$52,178.00 | 2.97% | \$1,548.15 | \$25,638.00 | 86.36% | 0.61% | \$135.45 | \$1,683.59 |
| 02 | \$52,178.00 | 2.18% | \$1,139.92 | \$25,638.00 | 86.36% | 0.45% | \$99.66 | \$1,239.58 |
| 03 | \$52,178.00 | 1.12% | \$583.95 | \$25,638.00 | 86.36% | 0.13% | 29.20 | \$613.15 |
| 04 | \$52,178.00 | 2.04% | \$1,064.79 | \$25,638.00 | 86.36% | 1.10% | \$244.23 | \$1,309.02 |
| 05 | \$52,178.00 | 3.16% | \$1,648.22 | \$25,638.00 | 86.36% | 3.57% | \$789.78 | \$2,438.00 |
| 06 | \$52,178.00 | 0.00% | \$0.00 | \$25,638.00 | 86.36% | 0.00% | \$0.00 | \$0.00 |
| 07 | \$52,178.00 | 0.18% | \$93.93 | \$25,638.00 | 86.36% | 0.33% | \$73.44 | \$167.37 |
| 08 | \$52,178.00 | 7.64% | \$3,985.22 | \$25,638.00 | 86.36% | 5.87% | \$1,298.69 | \$5,283.91 |
| 09 | \$52,178.00 | 17.68% | \$9,227.02 | \$25,638.00 | 86.36% | 12.03% | \$2,664.14 | \$11,891.16 |
| | | | \$19,291.20 | | | | \$5,334.57 | \$24,625.77 |

Column A = Total quarterly tuition expenditures for day schools

Column B = Percentage of health-related services for day schools (Refer to page 8)

Column C = A x B

Column D = Total quarterly tuition expenditures for residential schools

Column E = 13.64% room & board discount

Column F = Percentage of health-related services for residential schools (Refer to page 8)

Column G = D x E x F

Column H = C + G

Sample: Time Study Summarization

| Job Position Group | Number of Participants | Activity Codes | Total Time Spent per Activity Code | Total Time Worked During Time Study | Percentage of Time Spent Per Activity Code |
|--------------------|------------------------|----------------|------------------------------------|-------------------------------------|--|
| | | | (A) | (B) | (C) |
| 01 | 3 | A | 0 | 14,280 | 0.00% |
| 01 | | B | 0 | 14,280 | 0.00% |
| 01 | | C | 0 | 14,280 | 0.00% |
| 01 | | D | 1,905 | 14,280 | 13.34% |
| 01 | | E | 406 | 14,280 | 2.84% |
| 01 | | F | 643 | 14,280 | 4.50% |
| 01 | | G | 7,408 | 14,280 | 51.88% |
| 01 | | H | 3,350 | 14,280 | 23.46% |
| 01 | | I | 568 | 14,280 | 3.98% |
| Total | | | 14,280 | | 100.00% |
| 02 | 3 | A | 323 | 10,020 | 3.22% |
| 02 | | B | 0 | 10,020 | 0.00% |
| 02 | | C | 0 | 10,020 | 0.00% |
| 02 | | D | 2,170 | 10,020 | 21.66% |
| 02 | | E | 0 | 10,020 | 0.00% |
| 02 | | F | 0 | 10,020 | 0.00% |
| 02 | | G | 5,814 | 10,020 | 58.02% |
| 02 | | H | 1,105 | 10,020 | 11.03% |
| 02 | | I | 608 | 10,020 | 6.07% |
| Total | | | 10,020 | | 100.00% |
| 03 | 3 | A | 0 | 8,560 | 0.00% |
| 03 | | B | 0 | 8,560 | 0.00% |
| 03 | | C | 0 | 8,560 | 0.00% |
| 03 | | D | 0 | 8,560 | 0.00% |
| 03 | | E | 496 | 8,560 | 5.79% |
| 03 | | F | 0 | 8,560 | 0.00% |
| 03 | | G | 5,406 | 8,560 | 63.15% |
| 03 | | H | 2,658 | 8,560 | 31.05% |
| 03 | | I | 0 | 8,560 | 0.00% |
| Total | | | 8,560 | | 100.00% |

Column A = Total time spent per activity code

Column B = Total time worked during the time study week

Column C = A / B

Sample: Time Study Summarization

| Job Position Group | Number of Participants | Activity Codes | Total Time Spent per Activity Code | Total Time Worked During Time Study | Percentage of Time Spent Per Activity Code |
|--------------------|------------------------|----------------|------------------------------------|-------------------------------------|--|
| | | | (A) | (B) | (C) |
| 04 | 2 | A | 0 | 760 | 0.00% |
| 04 | | B | 0 | 760 | 0.00% |
| 04 | | C | 0 | 760 | 0.00% |
| 04 | | D | 6 | 760 | 0.79% |
| 04 | | E | 263 | 760 | 34.61% |
| 04 | | F | 0 | 760 | 0.00% |
| 04 | | G | 259 | 760 | 34.08% |
| 04 | | H | 232 | 760 | 30.53% |
| 04 | | I | 0 | 760 | 0.00% |
| Total | | | 760 | | 100.00% |
| 05 | 2 | A | 0 | 18,400 | 0.00% |
| 05 | | B | 0 | 18,400 | 0.00% |
| 05 | | C | 0 | 18,400 | 0.00% |
| 05 | | D | 0 | 18,400 | 0.00% |
| 05 | | E | 187 | 18,400 | 1.02% |
| 05 | | F | 182 | 18,400 | 0.99% |
| 05 | | G | 14,352 | 18,400 | 78.00% |
| 05 | | H | 2,380 | 18,400 | 12.93% |
| 05 | | I | 1,299 | 18,400 | 7.06% |
| Total | | | 18,400 | | 100.00% |
| 06 | 1 | A | 112 | 320 | 35.00% |
| 06 | | B | 0 | 320 | 0.00% |
| 06 | | C | 3 | 320 | 0.94% |
| 06 | | D | 0 | 320 | 0.00% |
| 06 | | E | 0 | 320 | 0.00% |
| 06 | | F | 0 | 320 | 0.00% |
| 06 | | G | 160 | 320 | 50.00% |
| 06 | | H | 26 | 320 | 8.13% |
| 06 | | I | 19 | 320 | 5.94% |
| Total | | | 320 | | 100.00% |

Column A = Total time spent per activity code

Column B = Total time worked during the time study week

Column C = A / B

Sample: Time Study Summarization

| Job Position Group | Number of Participants | Activity Codes | Total Time Spent per Activity Code | Total Time Worked During Time Study | Percentage of Time Spent Per Activity Code |
|--------------------|------------------------|----------------|------------------------------------|-------------------------------------|--|
| | | | (A) | (B) | (C) |
| 07 | 1 | A | 0 | 50 | 0.00% |
| 07 | | B | 0 | 50 | 0.00% |
| 07 | | C | 0 | 50 | 0.00% |
| 07 | | D | 0 | 50 | 0.00% |
| 07 | | E | 0 | 50 | 0.00% |
| 07 | | F | 0 | 50 | 0.00% |
| 07 | | G | 0 | 50 | 0.00% |
| 07 | | H | 0 | 50 | 0.00% |
| 07 | | I | 50 | 50 | 100.00% |
| Total | | | 50 | | 100.00% |
| 08 | 5 | A | 0 | 20,780 | 0.00% |
| 08 | | B | 0 | 20,780 | 0.00% |
| 08 | | C | 0 | 20,780 | 0.00% |
| 08 | | D | 1,155 | 20,780 | 5.56% |
| 08 | | E | 0 | 20,780 | 0.00% |
| 08 | | F | 0 | 20,780 | 0.00% |
| 08 | | G | 4,682 | 20,780 | 22.53% |
| 08 | | H | 5,285 | 20,780 | 25.43% |
| 08 | | I | 9,658 | 20,780 | 46.48% |
| Total | | | 20,780 | | 100.00% |
| 09 | 3 | A | 0 | 12,840 | 0.00% |
| 09 | | B | 0 | 12,840 | 0.00% |
| 09 | | C | 0 | 12,840 | 0.00% |
| 09 | | D | 1,285 | 12,840 | 10.01% |
| 09 | | E | 0 | 12,840 | 0.00% |
| 09 | | F | 0 | 12,840 | 0.00% |
| 09 | | G | 0 | 12,840 | 0.00% |
| 09 | | H | 6,803 | 12,840 | 52.98% |
| 09 | | I | 4,752 | 12,840 | 37.01% |
| Total | | | 12,840 | | 100.00% |

Column A = Total time spent per activity code

Column B = Total time worked during the time study week

Column C = A / B

Section V: Tables

Table I
Direct Personnel

| <u>Job Position</u> | <u>Position Number</u> |
|--|-------------------------------|
| Speech/Language Therapist, Assistant or Aide | 01 |
| Occupational Therapist, Assistant or Aide | 02 |
| Physical Therapist, Assistant or Aide | 03 |
| School Psychologist/Psychologist Intern | 04 |
| School RN/LPN, Assistant or Aide | 05 |
| Audiologist/Hearing Impaired Specialist/Vision Specialist | 06 |
| Psychiatrist/Physician | 07 |
| Case Manager, School Adjustment Counselor, School Social Worker or Guidance Counselor | 08 |
| <i>Note: School personnel eligible to participate in this program are based on the actual functions that they perform, not on their job titles.</i> | |

Section V: Tables (cont.)

Table II
Direct Support Personnel

| <u>Job Position</u> | <u>Position Number</u> |
|---|-------------------------------|
| Special Education: Director, Administrators/Assistants Education Team Leaders/Chairperson Clerical and Technical Support Personnel | 09 |
| Pupil Support Services: Director, Administrators/Assistants Health Coordinators Clerical and Technical Support Personnel | 09 |
| Nursing: Director, Administrators/Assistants Clerical and Technical Support Personnel | 09 |
| <p style="text-align: center;"><i>Note: School personnel eligible to participate in this program are based on the actual functions that they perform, not on their job titles.</i></p> | |