

DSC Match Verification Worksheet - Instructions and Explanation of Calculations November, 2007

Instructions

All LEAs participating in the Arizona School Based Claiming Programs are required to certify that they have expended the appropriate amount of State/Local funds to meet the Title XIX State match requirements. LEAs currently meet this regulation by signing both the DSC and MAC Certification of Match forms and returning those to MAXIMUS. In response to questions concerning how LEAs should calculate whether they meet the match requirement for the DSC Program, MAXIMUS and AHCCCS created a universal form for all school districts to use.

This DSC Match Verification Worksheet is required in order to verify that the LEA meets all state match requirements.

This workbook contains three worksheets:

1. Welcome Instructions
2. Questions - Only the yellow cells on this sheet are to be completed
3. Match Verification - Do not complete - this will calculate based on the answers provided on the "Questions" worksheet.

The Questions sheet contains a list of several questions. The LEA needs to complete only the yellow cells on the worksheet tab labeled "Questions." Complete ALL yellow cells on questions 1-13 then follow the directions listed after question 13. Enter zero if appropriate. Do not leave blank cells. If blank cells occur, MAXIMUS will contact the LEA to ask whether this was intentional and the data is complete.

All dollar amounts must be shown on a cash basis. The LEA must keep documentation for each answer entered and be able to explain any calculations made to arrive at the answers provided.

The answers marked in blue have been pre-calculated by MAXIMUS for your convenience. These are as follows:

- LEA Name
- Period for which the match is to be calculated
- The DSC matching requirement for the LEA for the period in question
- The number of Special Education Students with Paid DSC claims during the period. This number is an unduplicated count of students whose covered services were reimbursed during the period.
- The amount the LEA was required to match for the Medicaid Administrative Claiming (MAC) Program for the period in question. If the LEA did not participate in the MAC program, this amount will be zero.

The answers provided on the Questions worksheet will be automatically transferred into the correct cell on the Match Verification sheet where the match will be calculated.

The LEA will not be able to input answers directly onto the Match Verification Sheet.

(The calculations may not be changed and all calculations will be explained below). If you have any questions on the basis of these calculations, feel free to contact your MAXIMUS Account Manager.

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Return the completed file to MAXIMUS at AZDirect@maximus.com with the subject line containing the LEA Name - DSC Match - 2005-2006.

Keep all documentation (reports and calculations) used to complete the form. This information will be requested at the time of the LEA's Compliance Audit.

Explanation of Calculations on the Match Verification Sheet

The Worksheet is divided into the following four parts.

Enrollment Data

Part 1 – Staff Costs (Salaries, Benefits, and Purchased Services)

Part 2 – Overhead Costs

Part 3 – DSC Matching Funds Calculation

Enrollment Data

Questions 4-7 request information relating to student population. These answers are transferred into the Enrollment Data Section of the Match Verification sheet in order to calculate the following percentages:

- Percentage of students enrolled in Special Education
(Sp. Ed. population ÷ Total student population)
- Percentage of Medicaid eligible Sp. Ed. Students = Sp. Ed. Students with paid DSC claims during the period (Question 7) ÷ Total Sp. Ed. students with Medical needs (Question 5).

This calculation is used in Part 3. The percentage is multiplied by the Total Special Ed. Costs in order to reduce the Sp. Ed. Costs to only the Sp. Ed. Costs that pertain to Sp. Ed. Students with paid medical services.

Question 8 – MAC Certification for the related period

- Funds cannot be used to match both DSC and MAC. Therefore the dollars used to meet the MAC match requirement will be subtracted from the total amount available for match in Part 3.

Part 1 Staff Costs (Salaries, Benefits, and Purchased Services)

Total Salaries from Question 9 are transferred into Part 1 under Total Salaries.

Question 10 requests total % of time spent with Sp. Ed. for the following employees:

Social Workers (function 2110)
Guidance Counselors (function 2120)
Nurses (function 2130)
Psychologists (function 2140)
Sp. Ed. Bus Drivers (function 2720) for the period?
Sp. Ed. Bus Aides (function 2730) for the period?

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These positions typically do not spend 100% of their time with Sp. Ed. students. Therefore, it is necessary for us to multiply the total salaries expended by the percentage of time spent with Sp. Ed. students in order to arrive at the salary directly related to Sp. Ed. If the position commonly spends time with regular and special education students, the LEA may want to use the percentage of Special Education students to total student population.

The following positions are computed at 100% Sp. Ed. time:

Speech (100%)
O/T, P/T (100%)
SPED Health Aides (100%)
SPED Bus Drivers (allocated to Sp. Ed.)
SPED Bus Aides (allocated to Sp. Ed.)

Question 11 requests expenditures related to Purchased Services (Contractors) for the above positions. Because contracted positions could include any position above, we ask that you break the contractor information down by position. We then multiply each position by the appropriate amount of time spent with Sp. Ed. students (as answered in Question 10) to arrive at the total amount to be included as Sp. Ed. contracted time.

Question 12 requests all federal funds paid for the positions above. The purpose of this worksheet is to match State and Local funds to the required amount. No federal funds can ever be included in the matching process. We require these to be removed at this point (rather than at the end in a lump sum) in order to ensure the following benefit rate calculation is applied to only non-federal money.

Question 13 requests the percentage of benefits to salaries that the LEA pays for the employees in question. This amount can include the **employer paid portion** of the following:

FICA (Medicaid and Social Security)	Health Insurance Benefit
Worker's Comp. Insurance	Dental Insurance
Teacher Retirement	Life Insurance
Teacher Retirement Long Term Disability (LTD)	Vision Insurance
Employer Paid State and Federal Taxes (Matching)	Disability Insurance

As with the other data, the LEA must keep clear documentation of how the employer paid benefit percentage was calculated. No benefits are allowed for Contracted positions.

The Match Verification sheet adds the Non-Federal, Sp. Ed. portion of each employee group's salaries to the Sp. Ed. portion of non-federal, employer paid benefits to arrive at the total amount expended by the LEA for the period in question.

The LEA must complete Questions 1-13

Once questions 1-13 have been answered, you may refer to the pink instruction box in directly below question 13 on the Questions worksheet.

This pink instruction box will include one of the following messages:

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IF YOU HAVE COMPLETED QUESTION 1-13, YOUR LEA MEETS THE MATCH REQUIREMENTS AND YOU MAY STOP NOW! QUESTIONS 14-16 MAY BE BENEFICIAL FOR YOUR LEA TO EXAMINE THE EFFECT OF OVERHEAD ON YOUR MATCH

YOUR LEA HAS NOT YET MET THE MATCH REQUIREMENT.
PLEASE COMPLETE QUESTIONS 14-16. YOU MUST ANSWER ALL QUESTIONS IN THE FOLLOWING SECTION BEFORE STOPPING.

If you follow the directions in the pink instruction box without completing ALL of questions 1-13, this may not be the appropriate message to follow.

Part 2 – Overhead Costs

Question 14 -16 relate to overhead cost incurred by the LEA for the period in question. These results are reflected in Part 2 of the Match Verification worksheet.

A large number of LEAs will reach the match without providing this information. If the pink instruction box below Question 13 indicates the LEA has not yet met the match requirement, then this section is mandatory.

If the pink instruction box indicates that your LEA meets the match requirements, then questions 14-16 are optional. Under this situation, the LEA may complete Questions 14-16 to see the effect of overhead on their match.

Question 14 requests all Salaries, Benefits, and Purchased Services (Object 6100, 6200, and 6300) for all functions classified under Support Services (2000).

At the bottom of Part 1 of the Match Verification worksheet, MAXIMUS calculates what percentage of the total paid out of Support Services (Labeled Sp. Ed. Support Staff to All Support Staff) is the Non-federal portion of the Sp. Ed. Staff and Contractor Costs..

This percentage is used in Part 2 in order to allocate Total District Overhead to Sp. Ed.

Question 15 requests the total expenditures paid (cash basis) for the period for the categories listed. On the Match Verification worksheet, these amounts are listed under Part 2 as Actual Expenditures.

Question 16 requests all federal expenditures paid for the period for the categories listed. On the Match Verification worksheet, these amounts are listed under Part 2 as Less Federal Funds and are subtracted from Actual Expenditures to arrive at Total Non-Federal Funds.

Total Non-Federal Funds are then multiplied by the Sp. Ed. Support Staff to All Support Staff in order to calculate what percentage of overhead relates to Sp. Ed.

Part 3 – DSC Matching Funds Calculation

Description Shown on Verification worksheet	Further Explanation
Total Special Ed. Staff Costs for Students with Medical Needs (Salaries, Benefits, & Purchased Services)	Dollar amount Calculated in Part 1
Total Special Ed. Overhead Costs for Students with Medical Needs	Dollar amount Calculated in Part 2
Total Sp. Ed. Costs for Students with Medical Needs	Part 1 + Part 2
% of Medicaid Eligible Special Ed Students with Medical Needs	% of Medicaid Eligible Students was calculated using Number of students with paid DSC claims / Total Sp. Ed. Students with medical needs.
Total Costs for Medicaid Sp. Ed. Students with Medical Needs	Total Sp. Ed. Costs for Students with Medical Needs multiplied by % of Medicaid Eligible Special Ed Students
Less MAC Match	State and Local funds the LEA certified were available for the MAC program per the MAC certification of match for the period in question. Regulation does not allow the same funds to match both programs.
Funds Available for DSC Local Match	Total Costs for Medicaid Sp. Ed. Students with Medical Needs minus funds used for the MAC Match.

You will see a comparison at the bottom of Part 3 showing the Funds Available for DSC Local Match compared to the amount required. The Excess / (Shortage) of Matching Funds will appear. LEA has met the match requirements when the Excess / (Shortage) is greater than or equal to zero.

MAXIMUS hopes this tool will provide LEAs with consistent guidelines in order to be confident that they are verifying that they meet their DSC Match Requirements accurately. If you have any questions or concerns about the calculations shown on this worksheet, please contact your MAXIMUS Account Manager at 480-736-0195 or the DSC Program Manager at 480-736-7241.