

MaineCare Process for School Administrative Units (SAUs)

PROCEDURES FOR ACCOUNT OF MAINECARE SERVICES

MaineCare Payments to Special Purpose Private Schools (SPPS)

Federal Portion Paid to Special Purpose Private School

- Debit Fund 2460 based on type of service outlined in chart at the end of the document
 - The type of service provided and amount will be found in quarterly report provided in Infinite Campus
- Credit Fund 2460, Revenue 4585

Seed Portion Removed from School Administrative Unit Subsidy Payment

- Debit Fund 1000 based on type of service outlined in chart at the end of the document
 - The type of service provided and amount will be found in quarterly report provided in Infinite Campus
- Credit Fund 1000, Revenue 3111

Essential Programs & Service (EPS) Special Education Allocation:

- Expenditures equal to the MaineCare Seed paid amount to SPPS that has been reported utilizing the appropriate Accounting Handbook codes will be included as related services expenditures for the maintenance of effort calculation in the determination of the SAU's EPS Special Education Allocation.

MaineCare Payments to School Administrative Units (SAUs)

Method 1: Recommended Method

- Debit Fund 1000 based on type of service outlined in chart at the end of document
- Credit Fund 1000, Revenue 4585
 - To account for the Seed Portion of the payment perform the following steps:
 - Debit Fund 1000, Revenue 4585 in the amount shown on the ED 279, Section 5, Line B9
 - Credit Fund 1000, Revenue 3111 in the amount shown on the ED 279, Section 5, Line B9

Method 2:

- Debit Fund 2460 based on type of service outlined in chart at the end of the document
- Credit Fund 2460, Revenue 4585
 - To account for the Seed Portion of the payment perform the following steps:
 - Debit Fund 2460, Object Code 9120 in the amount shown on the ED 279, Section 5, Line B9
 - Credit Fund 1000, Revenue 5203 in the amount shown on the ED 279, Section 5, Line B9

Payment of Eligible MaineCare Services:

- Dept. of Health & Human Services (DHHS) pays Special Purpose Private School (SPPS) or SAUs 100% of eligible costs (includes Federal portion and SAU Seed portion)
- DOE transfers MaineCare Seed amount to DHHS on behalf of SAUs – as intergovernmental transfer.

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- DHHS provides MaineCare payment details to Dept. of Education (DOE) for inter-governmental transfer. DOE reconciles this information with the intergovernmental transfer amount.
- DOE will provide the payment detail to each SAU for review.
- DOE adjusts each SAUs State subsidy to recapture amount transferred to DHHS. See ED79 Line 59E “Private” – for payments to Special Purpose Private Schools and “Public” – for payments to school administrative units.

Essential Programs & Service (EPS) Special Education Allocation:

- No change in reporting of special education expenditures – all special education expenditures should be reported under the appropriate Accounting Handbook and Model Chart of Accounts. Note: It is important not to net revenues against expenditures as this may result in an error in your unit’s EPS Special Education allocation.
- No change in reporting for amount used for Federal Revenues. This shall remain an amount equal to the actual special education expenditures reported as federal expenditures in special revenue accounts.
- Change in how amount is determined for MaineCare revenue for EPS special education maintenance of effort calculation:
 - For those SAUs that deposit MaineCare payment into General Fund, the amount brought into General Fund (Fund Code 1000 and Revenue Code 4585) LESS the amount of subsidy reduction (ED279 Line 59E) for the same fiscal year – resulting in only the Federal portion being applied. This amount can be verified against the federal portion identified in the payment detail from DHHS.
 - For those SAU that deposit MaineCare into Special Revenue (Fund Code 2460 and Revenue Code 4585) and then transfer the SAU Seed portion to their General Fund (Fund Code 2460 and Object Code 9120). The federal portion shall be determined by taking the amount deposited into Special Revenue less the transfer to the General Fund. This amount can be verified against the federal portion identified in the payment detail from DHHS.

Model of Charts for Seed Payment Expenditures

Type of Service	Fund	Program	Function	Object
Behavioral Health Day Treatment	1000	2500	2330	3440
Psychological	1000	2800	2140	3440
Speech/Hearing	1000	2800	2150	3440
Occupational Therapy	1000	2800	2160	3440
Audiology	1000	2800	2170	3440
Physical Therapy	1000	2800	2180	3440
Social Work	1000	2800	2110	3440
Counseling	1000	2800	2120	3440

Note: We strongly recommend that MaineCare payments be deposited into a SAU’s General Fund account.

Accounting Handbook and Model Chart of Accounts:

<http://www.maine.gov/education/data/handbook/handbookmenu.htm>