

Third-Party Funding

Background

Minnesota Statutes, section 125A.21, Subd. 2, requires school districts to seek reimbursement from insurers and similar third-parties for the cost of services provided by a district whenever the services are otherwise covered by the child's health coverage. This statute is based on federal regulations and the Individuals with Disabilities Education Act (IDEA). Districts have the ability to enroll as providers with both public programs like Medical Assistance (MA) and private plans like Blue Cross.

The following may enroll as providers with both public and private plans:

- Independent school districts
- Special school districts
- Charter schools
- Intermediate districts
- Special education cooperatives
- Vocational and special education cooperatives
- Education districts
- State Academies for the Deaf and Blind
- School for the Arts
- Service cooperatives
- Tribal Schools

Individualized Education Program (IEP) health-related services are billable when all of the following are in place:

- a student is eligible for special education;
- a student is eligible under a public/private health plan when the covered service is provided;
- the service is described on the IEP/Individualized Family Service Plan (IFSP)/Individual Interagency Intervention Plan (IIIP) and is necessary for the student to benefit from special education; the parent/legal representative has been notified/informed and consents/ releases have been obtained; and,
- the service meets the criteria of the health plan including medical necessity, staff credentials, medical orders, authorization and documentation.

NOTE: Criteria for billing Minnesota Health Care Programs is found on page E.1 in the November, 2008, edition of the *DHS-4439 IEP Services Technical Assistance Guide*. [View DHS-4439 Guide.](#)

Examples of the kinds of services that can be paid by third-party funding sources are:

- Audiology services
- Assistive technology devices (e.g., durable medical equipment)
- Evaluation and assessment
- Interpreter services (during the time another covered service other than personal care is provided)
- Mental health services
- Nursing
- Occupational therapy
- Personal care (assistance with activities of daily living instrumental activities of daily living, health related functions that are delegated or assigned, and observation/intervention for behavior that has potential for self-injury, injury to others, or destruction of property)
- Physical therapy
- Special transportation (related to physical or mental functional impairment on the day another covered service is provided)
- Speech therapy

Reporting Revenue From a Third-party

Minnesota Statutes, section 125A.74, Subd. 5, protects other special education funding from being reduced by third-party revenue. Revenue obtained from a third-party source does not reduce any other revenue a district receives for a child. The revenue received from third-party sources must be tracked through the Uniform Financial Accounting and Reporting Standards (UFARS) system according to Minnesota Statutes Section 125A.76.

UFARS Finance Code 372: Report expenditures in the use of third-party revenue with this code.

UFARS Source Code 071: Report all revenue received from Minnesota Health Care Programs (MA and MinnesotaCare) in UFARS with Source Dimension Code 071.

UFARS Source Code 072: Report all revenue received from private health plans (Blue Cross, Medica and so on) in UFARS with Source Dimension Code 072.

An example of how to **receipt** MA revenue for a student who is eligible for special education under physical disability:

01	General Fund
xxx	Organization Site Code (could be 000 or 005)
404	Program Code: physical disability (could be 000)
000	Finance Code
071	Source Code: Minnesota Health Care Programs (MHCP)
000	Course Code

Minnesota Statutes, section 125A.76, Subd. 2 (8), requires revenue received from third-party payments to be treated as special education revenue only for the purpose of calculating the amount of the annual cross-subsidy report. The revenue will be included as special education revenue in annual cross-subsidy reports and excluded when calculating excess cost aid to districts.

For auditing purposes, third-party revenue is considered on going and can be carried over. It is essentially treated as current-year revenue. This is because at the time of an audit, the amount of the year-end revenue is unknown because:

- Claims may be denied or adjusted;
- Settle-up may not have been finalized; and,
- Interim rates are subject to revisions.

School districts must bill third parties and receive revenue for the costs of transporting a student with a disability when transportation is covered by the student's insurance [Minn. Stat. 125A.21 (2002)]. The federal share of the costs of transporting a student with a disability who is also enrolled in MA or MinnesotaCare is reimbursed by the Department of Human Services (DHS) when these expenses are eligible and reported for MA reimbursement [Minn. Stat. 125A.74 and 125A.744 (2002)].

NOTE: Information about billing MHCP for special transportation is found on page E.37 in the November, 2008 edition of the (*DHS-4439 IEP Services Technical Assistance Guide*). [View DHS-4439 Guide.](#)

Maintenance of Effort

Methods of Ensuring Services at 34 C.F.R. 300.154 (g) allows that expenditures from "federal funds (e.g. Medicaid)"... used for special instruction or related"... "will not be considered "state or local" funds for purposes of the maintenance of effort provision in 300.163 and 300.203."

Based on this regulation, Maintenance of Effort calculations do not include:

- Funding Source Code i Third-party Expenditures Extended School Year
- Funding Source Code j Third-Party Expenditures Regular School Year

Equipment Purchased for Third-party Reimbursement

Assistive technology devices (equipment) may be purchased through third-party reimbursement. **Pieces of equipment purchased through third-party revenue reimbursement, in whole or in part, are the property of the child for whom they are purchased.** There is no specific law or rule in Minnesota about ownership of equipment purchased with local or state education funds. Districts are not violating any law or rule by assigning ownership of equipment to the student.

Equipment Costing \$500 or more, use UFARS Object Code 381 and Electronic Data Reporting System (EDRS) Service Code P. Equipment purchased in whole or in part is reported in UFARS with Object Code 381. Reporting under Object Code 381 occurs when there is an expenditure for a piece of equipment with a cost of \$500 or more. Equipment purchased through third-party revenue reimbursement is reported in EDRS with Service Code P.

An example of how to code equipment costing \$500 or **more** for a student who is eligible for special education and is physically disabled is listed below:

01	Fund Code: general fund
xxx	Organization Site Code
404	Program Code: physical disability
372 or 740	Finance Code: special education
381	Object Code: equipment provided, third-party revenue
000	Course Code: for district use

Equipment Costing Less than \$500 use UFARS Object Code 433 and EDRS Service Code H. Supplies/equipment purchased with any combination of funding but with a cost per unit of under \$500 is reported in UFARS and EDRS as expenditures for supplies. Whether the cost is \$500 or over or under \$500, the equipment still belongs to the child and is not an asset of the district if the district receives public or private health plan funding for the equipment.

An example of how to code equipment costing \$500 or less for a student who is eligible for special education and is physically disabled is listed below:

01	Fund Code: general fund
xxx	Organization Site Code
404	Program Code: physical disability
372 or 740	Finance Code: special education
433	Object Code: individualized instructional supplies and materials
000	Course Code: for district use

Purchased Services and Contracted Services

Multiple District Funding Minnesota school districts use a variety of delivery models to provide necessary related services for children eligible for special education. In some situations, more than one district may be providing services to a child. When this happens, remember:

1. **The district that provides a service and pays the salary or contract costs bills a third-party for that service.** (The exception is outlined in Attachment A at the end of this section.) More than one district may bill a third-party for health related services. For example, an independent district provides special transportation for a child to an intermediate district where the child receives occupational therapy (OT), physical therapy (PT), speech, and personal care services. If all the billing criteria are met, the independent district provides and bills for special transportation services. If all the billing criteria are met, the intermediate provides and bills for OT, PT, speech and personal care services. Each district receives and reports the revenue. Neither district may bill for services provided by another district unless one of the districts has agreed to act on behalf of the other district as a billing agent. However, the billing agent must bill under a separately approved provider number using both the provider (National Provider Identifier/NPI) number of the billing agent and the provider number (NPI) of the district for whom it is billing.

If one district is acting as a billing agent for another district, it is recommended the two districts have a written agreement as to responsibilities including potential charges for the provision of billing services. The charge for billing agent services, according to federal regulation and Minnesota Rule 9505.0455, may not be based on the amount of money received; for example, a percent of the reimbursement. See page F.1. of the November, 2008 edition of the IEP Services Technical Assistance Guide at: [View DHS-4439 Guide.](#)

2. If a health-related service is paid by a third-party that portion of the cost is not included in a tuition bill.
3. Many districts use billing agents to support their billing efforts. It is important to remember that the district, not the billing agent, is responsible for the services they bill. Whether the district is billing Minnesota Health Care Programs (MHCP) or another third-party, the providing/billing district must assure the service is identified in the

IEP/IFSP/IIIP, is provided/supervised by qualified staff, is appropriately documented; the parent/legal representative has been notified/informed and release/consent obtained and so on. Remember, costs related to billing efforts, whether contracted or done by staff, are not eligible for state aid or federal aid. **Do not enter billing costs on EDRS.**

4. A cooperative, intermediate, or educational district cannot simply refund third-party revenue to its member districts. The cooperative, intermediate or educational district must document the receipt and expenditure of third-party revenue per procedures described above. Simply to "refund" third-party revenue to a member district does not provide the required documentation.

Minnesota Health Care Programs (MHCP) Rate Setting

Cost-based rates are determined by DHS based on a formula approved in the Medicaid State Plan for the following services:

- Physical therapy and assessments
- Occupational therapy and assessments
- Speech/language and hearing therapy and assessments
- Mental health services and assessments
- Nursing services and assessments
- Personal care services

Districts are required to report to MHCP the following information once a year:

- The sum of documented face-to-face hours of service for MA/MinnesotaCare children for whom the district has billed MHCP; and
- The sum of documented encounters for MA/MinnesotaCare children for whom the district has billed MHCP.

Annually, DHS requests districts report the sum of direct service hours and encounters on the "IEP Services Annual Data Report Form," DHS form #4122A. The forms must be returned to DHS no later than July 5th of the year following the end of the school year. For example, time and encounter data for services provided during the 2006-2007 school year and billed to MHCP must be reported to DHS on or before July 5, 2008. Districts are advised to wait to submit this annual report until all claims to MHCP, for the settle-up school year, have been submitted and paid to the district's satisfaction. If the district is still attempting to reconcile claims that were denied or paid incorrectly, the district should not file the annual sum and encounter report until those claims are completed, but no later than the July 5th reporting date.

All other information for MHCP rate-setting is obtained by DHS from MDE. MDE provides DHS with district specific data for the following:

- **Contract Expenses:** The sum of contract expenses in EDRS by certain Personnel Type Codes as reported annually by a district.
- **Salaries:** The sum of school district employee salaries in EDRS by certain Personnel Type Codes as reported annually by a district.
- **Average Fringe:** A calculation made by MDE based on the district average percent of fringe (comparing salary to fringe) benefits to district special education employees from data reported annually by a district in UFARS.
- **FTEs:** The sum of FTEs in EDRS for certain Personnel Type Codes as reported annually by a district. (Note: some FTEs, like paraprofessionals, are reported in hours)
- **Contract Days:** The number of contract days reported annually by a district to MDE.

- **Contract Hours:** The number of contract hours in a contract day as reported annually by a district to MDE.
- **Unrestricted Indirect Costs:** The indirect costs plus the operation and maintenance costs divided by the base costs as reported by a district to MDE and verified and calculated by MDE.

Who can we contact?

If you have questions about reporting time and encounter data, settle-up rates, interim rates or revising rates, contact Jesusa Williams at DHS, phone 651-431-2538, and e-mail is: jesusa.williams@state.mn.us,

If you have questions about data from and reporting in EDRS, about data from and reporting in UFARS and the benefits ratio amount, about the unrestricted indirect cost, rates, or about the rate-setting process and how to identify and prevent problems with interim rates and settle-up, contact mde.spedfunding@state.mn.us.

The MHCP approved rate formula is:

$$\frac{\text{Total annual salaries + benefits}}{\text{Annual contract hours}} \times \frac{\text{Total annual MA direct service hours}}{\text{Total annual MA encounters}} \times \frac{\text{Total annual un-restricted indirect \%}}{\text{un-restricted indirect \%}} = \text{Rate}$$

The following is an example of how MHCP sets a rate based on data reported for physical therapy:

Total district salaries and contracted services: \$147,000 (\$125,000 salary and \$22,000 contract)

Total FTE: 4.5

District contract days: 173

District contract hours: 6.5

District total benefits: \$25,000 (District benefits ratio calculated by MDE 20% based on UFARS reporting)

District total MA hours: 2,615

District total MA encounters: 4,382

District's MDE calculated unrestricted indirect rate: 11.25%

$$\frac{\$125,000 + \$22,000 + \$25,000}{4.5 \times 173 \times 6.5} = \frac{\$172,000.00}{5,060.25} = \frac{\text{Average cost of } \$33.99 \text{ per hour}}$$

$$\frac{2,615 \text{ MA hours}}{4,382 \text{ MA encounter}} = .5967594 \text{ average hours per encounter}$$

$$\$33.99 \times .5967594 \text{ hours} = \$20.28 \times 11.25\% = \$2.28 + \$20.28 = \$22.56 \text{ per encounter}$$

An **encounter** is all services in one category provided to a student in one day regardless of the frequency or duration of the services on that day. If a district has a rate of \$22.56 for physical therapy, the district will receive the same rate each time a physical therapist and/or a physical therapist assistant provides service on a given day for the same student. Hours are the total time spent providing a covered service during a day.

Interim rates are based on previous cost and service data and are used by MHCP to pay for current encounters of covered services. After July 5th of the reporting year, the actual cost is

calculated by MHCP based on the formula shown above. All payments made for service encounters provided two years prior with interim rates are reprocessed using the revised or settle-up rate. The settle-up rate becomes the districts new interim rate for the current school year. For example, the report filed on July 5, 2008, is used to reprocess claims for services provided during the 06-07 school year. Payments for the reprocessed claims are based on the actual reported data which becomes the settle-up rate. The settle-up rate, based on the actual data from the July 5, 2008, report, becomes the interim rate for the 2008-09 school year.

It is extremely important for districts to always know if the current interim rate reflects the costs of the current school year. Therefore, MDE recommends districts periodically check the several main factors in the rate formula which are:

- Average cost per hour
- Average time per encounter
- Decrease in benefit levels
- Decrease in salary for a specific category of service
- Decrease/Increase in contract hours and/or days
- Health needs of students (particularly nursing and personal care)
- Billing a particular service if previously the district only billed for evaluations in that category of service

If there are no significant factors changed in the areas above, the interim rate can be continued. However, if there are significant changes to one or more of these items, the district may provide DHS with the current data and request a revised interim rate. This will help reduce the risk of a large overpayment at the time of settle-up

For a complete description of the interim payment and settle up process, refer to the DHS IEP Services Technical Assistance Guide beginning on page G.3 of the November, 2008 edition. [View DHS IEP Guide.](#)

Districts do not have to hold payments based on interim rates until settle-up occurs to find out if there is an overpayment or underpayment. It is permissible for districts to spend their third-party revenue from MHCP at any time for the purposes identified in the statute ([Minn. Stat. 125A.21](#)). Or, districts may carryover third-party funds. Currently, there are no criteria for how long these funds may be carried over.

Although MHCP reimburses districts for assistive technology devices, special transportation, and interpreter services, reimbursement rates are not determined with the same formula.

- Assistive technology devices are reimbursed based on the actual reasonable purchase price, rental cost or repair charge.
- Special transportation is reimbursed on a statewide rate, which is \$2.21 per mile for FY 01 and later. Mileage is based on the actual miles (not route miles) between the pick up-site of the student and the service location site. This is usually the distance between the place where the student resides and the school the student attends.
- Interpreter rates are the same rates paid to all other enrolled MHCP providers. Currently, that rate is \$12.50 for a fifteen-minute unit of service.

Districts have always needed to accurately report data. Accurate reporting in EDRS and UFARS is also essential to assure realistic and equitable rates from DHS. Some things to remember include:

- Be careful to allocate contracted services to the appropriate Personnel Type Codes. For example, if the district has a contract with Green Acres Rehab for an Occupational Therapist-Registered (OTR), Physical Therapist (PT), and Speech Language Pathologist (SLP), the district needs to allocate the cost of each service to the correct Personnel Type Code. If the district lumps the total cost under Consultant (Personnel Type Code 16) and the district has no salaried employees who are therapists, the district's MHCP rate will be \$0 because there will be no contract costs allocated. In the same manner, if the district lumps the entire cost of the contract and codes it as PT, the district will receive a rate from MHCP for PT, which would be inaccurate, and a rate of \$0 for OT and speech (assuming there are no district employees who are OTRs or ESLPs (Educational Speech Language Pathologist)).
- If districts share staff, the reporting must reflect the portion of the salary that is paid by each district. This will not cause a distorted rate because each district also reports the FTEs or, in the case of certain staff or contracted services, the hours worked in special education.
- If your district has concerns or questions about reporting data in EDRS or concerns or questions about reporting data in UFARS, contact mde.spedfunding@state.mn.us.

Examples of Coding to UFARS and EDRS

NOTE: Remember, while districts are eligible for full state aid of those costs also billed to a third-party, each expenditure may only be entered in EDRS once. This means if third-party revenue is used as a funding source for an expense (Funding Source code j), the expense may not also be claimed for special education regular program aid.

For example:

If a district purchases a piece of equipment covered by a third-party and puts the expenditure on EDRS under Funding Source Code A, Special Education Regular Program Aid. The district bills and is paid by a third-party for the equipment. The district cannot put the expense on EDRS again under Funding Source Code j, Third-party Revenue.

When a district purchases a piece of equipment for a student and the equipment is covered by a third-party, if the district does not enter the cost on EDRS, and the district submits a claim and is paid by a third-party, because the expenditure was not entered on EDRS, the district can enter the cost on EDRS using Funding Source Code j.

Using Funding Source Code A means state aid is used for the local match and using Funding Source Code j means third-party revenue was used for the local match.

EDRS Personnel Type Codes used by DHS for purposes of calculating interim and settle-up rates are included in the table below. The Special Education Medical Assistance Report on Salaries, Contracted Services, and FTE posted to the Web includes:

- Total salaries and FTEs reflect those expenditures reported under EDRS Service Codes A and U.
- Total contracted services and FTEs reflect those expenditures reported under EDRS Service Codes B and p.

Physical Therapy

Physical Therapist	EDRS Personnel Type Code 04
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Occupational Therapy

Occupational Therapist	EDRS Personnel Type Code 05
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Speech Language/Hearing Therapy

Speech Language Pathologist and Audiologist	EDRS Personnel Type Code 07
Audiologist	EDRS Personnel Type Code 14

Nursing

School Nurse	EDRS Personnel Type Code 06
Licensed Nursing Services	EDRS Personnel Type Code 44

Mental Health

School Social Workers	EDRS Personnel Type Code 11
School Psychologist	EDRS Personnel Type Code 13
Qualified Mental Health Professional	EDRS Personnel Type Code 49
Mental Health Behavioral Aide	EDRS Personnel Type Code 50
Mental Health Practitioner	EDRS Personnel Type Code 52

Personal Care

Paraprofessional/Personal Care Assistant	EDRS Personnel Type Code 08
1 to 1 Paraprofessional	EDRS Personnel Type Code 53

Interpreter

Foreign Language Interpreter	EDRS Personnel Type Code 26
Interpreter for the Deaf	EDRS Personnel Type Code 28

Demonstrating Local Match for Medical Assistance and MinnesotaCare

Medical Assistance and MinnesotaCare are funded based on a federal formula, which is revised each year on October 1. For most enrolled providers, payments are the provider's usual and customary charge or the MHCP maximum rate, whichever is less. The payment is a combination of federal and state dollars. The federal government's (Federal Financial Participation or FFP) contribution for Minnesota is usually between 50 and 53 percent. The remaining percentage must be made up of local matching dollars. For most MA providers and covered services, the local match comes from the DHS budget. If FFP is set at 50%, and the payment to a "regular" provider is \$100, then \$50 is paid to the provider with federal funds and the other \$50 is paid with funds from the DHS Medical Assistance budget.

Districts are reimbursed by MHCP at a specially determined rate that is based on cost data collected by MDE and DHS, as reported by districts to these departments. If the district rate for a particular service is \$60, and the current FFP is 50% the district is paid \$30 in federal revenue less up to a 5 percent fee for DHS administrative costs. The district is responsible for the non-federal share of the payment they receive from MHCP. The non-federal share/local match is composed of state aid and local levy. The district fulfills its responsibility for the non-federal share of MA and MinnesotaCare payment with its sum of local and state funded expenditures for health related services.

MDE must report and certify that the local match was made. For this reason, it is important that districts be careful to not use federal education dollars to pay for costs of services that are billed to MHCP. MDE cannot include federal funds to prove the local match. If districts use federal funds to pay for services billed to MHCP, the district may be at risk to return some or all of the funds paid by MHCP that are not matched with local funds. **MDE strongly recommends districts not use federal funds for staff and equipment that have the potential to be billed to MHCP**

Districts are permitted to bill MA and MinnesotaCare for qualified staff, assistive technology and special transportation even if federal dollars have been claimed on EDRS for these items. However, we must be able to certify that each district did not obtain more federal MA and MinnesotaCare funding than they spent using local and state funds for qualified staff, assistive technology, or special transportation. We must be able to show that each district has spent local matching funds equal to or greater than the MA and MinnesotaCare dollars received. MDE prepares a report, based on EDRS and UFARS data, which compares MHCP funds received for each covered service, to local and state district expenditures for that same service. If a district receives more federal MA and MinnesotaCare revenue than costs reported on EDRS and UFARS for a particular service, the district must repay the difference to MHCP.

From the federal share, according to [Minnesota Statute, section 125A.744, Subd. 3](#), DHS may deduct up to a 5 percent administrative fee for each service before determining the amount that the district will receive. Currently, the fee is 4 percent.

For example:

Total cost of services = \$100.00

Federal portion is 50% x \$100 = \$50.00

4% fee is 50 x .04 = 2.00

District receives the federal share less the 4% fee which = \$48.00

This fee is used by DHS to administer the program costs related to schools billing for IEP health related services. DHS retains only the actual costs for administering the program and rebates on a pro rata basis the excess fees collected to districts that billed during the rebate year. DHS notifies districts prior to distributing rebates. Rebates are not included on Remittance Advices. For additional information, please refer to the DHS IEP Services Technical Assistance Guide beginning on page G.2 of the November, 2008 edition. [View DHS IEP Guide.](#)

Third-party revenue received from private health plans does not require any justification for providing local match.

District Use of Third-Party Revenue

[Minnesota Statutes, section 125A.21, Subd. 3](#) gives broad general guidelines for district use of third-party revenue. (Revenue received from medical assistance/insurance companies.)

Districts may:

- Retain a sufficient amount of third-party revenue to pay for the cost of obtaining the revenue;
- Secure or provide training and technical assistance to obtain third-party revenue or increase the amount of their third-party revenue; and
- Reallocate third-party revenue for the “benefit of students with special needs in the district.”

NOTE: If third-party revenue is used for the cost of items in 1 or 2 above, those costs may **never** be reported in EDRS. If third-party revenue is used for the cost of item 3 above, those costs **may** be eligible to report in EDRS if the costs meet the criteria for Funding Source Code A.

Some of the things for which districts have earmarked third-party revenue include:

- Additional support staff to perform clerical due process functions thus freeing up teacher time for special education;
- Additional professional staff to reduce class/caseloads in special education;
- Equipment such as fax machines or computers for special education;
- Assistance to professional staff with training costs related to special education;
- Assistance to professional staff with license fees/membership dues for special education;
- Maintaining current special education staff salaries; and,
- Purchasing items requested by students or families to enhance student's ability to benefit from special education.

NOTE: While third-party revenue may be used for the items mentioned on the previous page, some, not all of the items above are eligible to be entered on EDRS for state aid.

Examples of Coding to UFARS and EDRS

NOTE: Each expenditure may only be entered in EDRS once
Original expenditure for MA eligible item

Expenditure for Equipment	
UFARS	EDRS
Fund: 01	Funding Source Code: A / i / j
Org: xxx	Service Code: P
Prog: 401 - 420	Disability: 401 - 420
Fin: 740 or 372	
Obj: 381	
Course: xxx	

Original expenditure for MA eligible salary

Expenditure for Salary	
UFARS	EDRS
Fund: 01	Funding Source Code: A / i / j
Org: xxx	Service Code: A or U
Prog: 401 – 420	Disability: 401 – 420
Fin: 740 or 372	Personnel Type Code: xx
Obj: 140 or 141 or 143	
Course: xxx	

Income from third parties

Receipt of Third-party Revenue	
UFARS	EDRS
Fund: 01	None
Org: xxx	
Prog: xxx	
Fin: 000	
Source: 071 or 072	
Course: xxx	

Spending third-party revenue for elementary secretary who submits third-party claims

Back Charging Salaries	
UFARS	EDRS
Fund: 01	Not eligible for Regular Program Aid or federal funds
Org: xxx	
Prog: 401 - 420	
Fin: 372	
Obj: 195 (Charge Back)	
Course: 000	

Spending third-party revenue for physical therapist salary, which is eligible for Regular Program Aid.

Back Charging Salaries	
UFARS	EDRS
Fund: 01	Funding Source Code: i or j
Org: xxx	Service Code: A or B or U
Prog: 401 – 420	Personnel Type Code: 04
Fin: 372	Disability: 401 – 420
Obj: 195 (Charge Back)	
Course: 000	
**Federal expenditures can be billed to MHCP. However, when the revenues are received do not apply them to the expenditure. They should be spent elsewhere so as not to use federal dollars twice for the same item, which may give the appearance of “double dipping.”	