

Cost and Reimbursement Comparison Schedule (CRCS)

Central California Provider Training Session

Tuesday, February 21, 2006

Fresno County Office of Education
1111 Van Ness Avenue, Room #270
Fresno, CA 93721
10:00 AM – 1:30 PM

Participant Handout Packet

Cost and Reimbursement Comparison Schedule (CRCS)

Contents

- ◇ LEA Identification, Certification, and Summary of Medi-Cal Service Costs
- ◇ Worksheet A: IDEA Services
- ◇ Worksheet B: Non-IDEA Services
- ◇ Worksheet A-1/B-1: Other Costs
- ◇ Worksheet A-2/B-2: Contractor Costs and Hours Paid
- ◇ Worksheet A-3/B-3: Percent of Time Providing Medi-Cal IDEA and Non-IDEA Services

Objective

- ◇ The goal of the CRCS is to calculate the difference between the costs incurred by LEAs for the provision of health services and the interim reimbursement received for these services during the fiscal year.

Information

- ◇ Each worksheet in the CRCS compiles information that is used to compare the costs incurred by an LEA to provide health-related services to the interim Medi-Cal reimbursements for services.
- ◇ High-level “tips” for completing each worksheet are included in this packet. For detailed information regarding how to complete the CRCS, please refer to the accompanying CRCS Instructions. Questions regarding the CRCS may also be addressed to:
dhsailea@dhs.ca.gov

Cost and Reimbursement Comparison Schedule (CRCS)

LEA Identification, Certification, and Summary of Medi-Cal Service Costs

Objectives

- ◇ Identify the LEA or Central Billing Consortium.
- ◇ Certify the accuracy of costs, hours and indirect cost rate.
- ◇ Summarize total Medi-Cal service costs incurred by your LEA for IDEA and Non-IDEA services.

Information

- ◇ Clearly identify the contact information for your LEA. A specific contact name, phone number and email are important. If the CRCS is being completed by a Central Billing Consortium, the name provided should reflect the name associated with the provider number.
- ◇ The certification page is a binding legal document. Please make sure to read the instructions carefully prior to completing the CRCS and signing the certification statement.

Tips

- ◇ Providing your email address in the LEA Identification section will allow you to receive updated information regarding the LEA Program on a timely basis. You can also register your email address to receive update notifications on the LEA website.
- ◇ In the *Summary of Medi-Cal Service Costs for LEA Services* section, notice that the cells are shaded in grey. Throughout the CRCS, cells and columns are shaded. These cells will make automatic calculations based on the information you provide in cells that are not shaded. Please note that shaded cells are “locked” and cannot be accessed.
- ◇ Make sure the worksheets are carefully reviewed by the person signing the certification statement.

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS)
Certification
Fiscal Year 2006-2007**

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1. LEA Identification:

LEA Name _____
Provider Number _____
Contact: Name _____
Title _____
Phone _____
E-Mail Address _____

2. Certification of State Matching Funds for LEA Services:

I certify under penalty of perjury that the total personnel costs, annual hours worked by employees and contractors, and indirect cost rate provided on this Medi-Cal Cost and Reimbursement Comparison Schedule are true and correct, based on actual expenditures of the local education agency incurred for the period claimed, and that the funds/contributions have been expended, as necessary for federal matching funds pursuant to the requirement of 42 CFR 433.51. These claimed expenditures have not previously been nor will not subsequently be used for federal match in this or any other program. I also certify that all expenditures reported within the Cost and Reimbursement Comparison Schedules are in compliance with the Office of Management and Budget (OMB) Circular A-87. To the extent that reporting is not governed by OMB Circular A-87, I certify that Generally Accepted Accounting Principles have been applied. I have notice that this information is to be used for filing of a claim with the Federal government for Federal funds and that knowing misrepresentation constitutes violation of the Federal False Claims Act.

Summary of Total Personnel Costs for LEA Services:

Total Personnel Costs for Medi-Cal IDEA Services
(Sum of Column D of Worksheet A)

Total Personnel Costs for Medi-Cal Non-IDEA Services
(Sum of Column D of Worksheet B)

Name

Title

Signature

Date

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A: IDEA Services

Objective

- ◇ Collect salary expense information by practitioner type.
- ◇ Collect benefit expense information by practitioner type.
- ◇ Collect the California Department of Education Indirect Cost Rate.
- ◇ Compare the federal share of your LEA's actual costs expended to interim Medi-Cal reimbursement for LEA IDEA services.

Information

- ◇ Information provided in other worksheets of the CRCS will roll-up to the shaded columns and cells in Worksheet A.
- ◇ Expenses that are fully funded by federal revenues should not be included in the expenses reported on the CRCS.
- ◇ Expenses that are partially funded by federal revenues should only include the non-federal portion of expenses on the CRCS.
- ◇ Details on reporting expenses for partially federally funded positions is found in the CRCS Instructions.

Tips

- ◇ Review the practitioners that are included in each practitioner type on the CRCS. For example, the "Psychologist" line will include licensed psychologists, licensed educational psychologists and credentialed school psychologists.

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
 Medi-Cal Cost and Reimbursement Comparison Schedule ⁽¹⁾
 Worksheet A: IDEA Services ⁽²⁾
 Fiscal Year 2006-2007**

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<i>(Object Code)</i> ⁽³⁾ Practitioner Type	Salaries <i>(1000-2999)</i> A	Benefits <i>(3000-3999)</i> B	Other Costs ⁽⁴⁾ C	Total Personnel Costs D = A+B+C	Percent of Time Providing Medi-Cal IDEA Services ⁽⁵⁾ E	Direct Cost of Providing Medi- Cal IDEA Services F = D*E
1. Psychologists			-	-	-	-
2. Social Workers			-	-	-	-
3. Counselors			-	-	-	-
4. School Nurses			-	-	-	-
5. Licensed Vocational Nurses			-	-	-	-
6. Trained Health Care Aides			-	-	-	-
7. Speech-Language Pathologists			-	-	-	-
8. Audiologists			-	-	-	-
9. Physical Therapists			-	-	-	-
10. Occupational Therapists			-	-	-	-
11. Physicians/Psychiatrists			-	-	-	-
a. Total Medi-Cal IDEA Direct Service Costs (sum of lines 1-12, column F)						-
b. Indirect Cost Rate						
c. Indirect Costs (a times b)						-
d. Total Medi-Cal IDEA Service Costs (a plus c)						-
e. Federal Medical Assistance Percentage (FMAP)						
f. Medi-Cal Maximum Reimbursable - IDEA Services (d times e)						-
g. Interim Medi-Cal Reimbursement - IDEA Services ⁽⁶⁾						
h. Overpayment/(Underpayment) - IDEA Services (g-f)						-

- Notes:**
- ⁽¹⁾ In Columns A-B, include personnel costs necessary for the provision of health services. Exclude costs (or the portion of costs) that are funded by federal revenues.
 - ⁽²⁾ Services provided to students under the Individuals with Disabilities Education Act (IDEA).
 - ⁽³⁾ Object codes on this schedule are described in the California School Accounting Manual, Part II Standardized Account Code Structure (SACS) issued by the California Department of Education.
 - ⁽⁴⁾ Other costs necessary for the provision of health services. (From Column G of Worksheet A-1/B-1).
 - ⁽⁵⁾ Number of units paid by Medi-Cal for each LEA IDEA service multiplied by the time worked by practitioners to provide one unit of service (numerator) divided by the total annual hours each practitioner type were required to work (denominator). The number of units paid will be determined from Medi-Cal paid claims data. (From Column G of Worksheet A-3/B-3).
 - ⁽⁶⁾ From Column F of Medi-Cal Paid Claims Report for IDEA Services.

LEA Name
 Provider Number

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet B: Non-IDEA Services

Objective

- ◇ Collect salary expense information for Optometrists and Audiometrists.
- ◇ Collect benefit expense information for Optometrists and Audiometrists.
- ◇ Compare the federal share of your LEA's actual costs expended to interim Medi-Cal reimbursement for LEA Non-IDEA services.

Information

- ◇ Salary and benefit expense information for practitioners also listed in Worksheet A will fill in automatically.
- ◇ The California Department of Education Indirect Cost Rate will fill in automatically based on the input on Worksheet A.
- ◇ Expenses that are fully funded by federal revenues should not be included in the expenses reported on the CRCS.
- ◇ Expenses that are partially funded by federal revenues should only include the non-federal portion of expenses on the CRCS.
- ◇ Details on reporting expenses for partially federally funded positions is found in the CRCS Instructions.

Tips

- ◇ Most cells on Worksheet B are shaded. There is no need to enter information into these cells, as they will be filled in or calculated automatically.

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
 Medi-Cal Cost and Reimbursement Comparison Schedule ⁽¹⁾
 Worksheet B: Non-IDEA Services
 Fiscal Year 2006-2007**

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<i>(Object Code)⁽²⁾</i>	Salaries <i>(1000-2999)</i>	Benefits <i>(3000-3999)</i>	Other Costs ⁽³⁾	Total Personnel Costs	Percent of Time Providing Medi-Cal Non-IDEA Services ⁽⁴⁾	Direct Cost of Providing Medi- Cal Non-IDEA Services
<u>Practitioner Type</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D = A+B+C</u>	<u>E</u>	<u>F = D*E</u>
1. Psychologists	-	-	-	-	-	-
2. Social Workers	-	-	-	-	-	-
3. Counselors	-	-	-	-	-	-
4. School Nurses	-	-	-	-	-	-
5. Licensed Vocational Nurses	-	-	-	-	-	-
6. Trained Health Care Aides	-	-	-	-	-	-
7. Speech-Language Pathologists	-	-	-	-	-	-
8. Audiologists	-	-	-	-	-	-
9. Physical Therapists	-	-	-	-	-	-
10. Occupational Therapists	-	-	-	-	-	-
11. Physicians/Psychiatrists	-	-	-	-	-	-
12. Optometrists	-	-	-	-	-	-
13. Audiometrists	-	-	-	-	-	-

a. Total Medi-Cal Non-IDEA Direct Service Costs (sum of lines 1-14, column F)	-
b. Indirect Cost Rate	-
c. Indirect Costs (a times b)	-
d. Total Medi-Cal Non-IDEA Service Costs (a plus c)	-
e. Federal Medical Assistance Percentage (FMAP)	-
f. Medi-Cal Maximum Reimbursable - Non-IDEA Services (d times e)	-
g. Interim Medi-Cal Reimbursement - Non-IDEA Services ⁽⁵⁾	-
h. Overpayment/(Underpayment) - Non-IDEA Services (g-f)	-

Notes:

- ⁽¹⁾ In Columns A-B, include personnel costs necessary for the provision of health services. Exclude costs (or the portion of costs) that are funded by federal revenues.
- ⁽²⁾ Object codes on this schedule are described in the California School Accounting Manual, Part II Standardized Account Code Structure (SACS) issued by the California Department of Education.
- ⁽³⁾ Other costs necessary for the provision of health services. (From Column G of Worksheet A-1/B-1).
- ⁽⁴⁾ Number of units paid by Medi-Cal for each LEA non-IDEA service multiplied by the time worked by practitioners to provide one unit of service (numerator) divided by the total annual hours each practitioner type were required to work (denominator). The number of units paid will be determined from Medi-Cal paid claim data. (From Column I of Worksheet A-3/B-3).
- ⁽⁵⁾ From Column F of Medi-Cal Paid Claims Report for Non-IDEA Services.

LEA Name
 Provider Number

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-1/B-1: Other Costs

Objective

- ◇ Collect allowable costs other than salary and benefit expenditures for LEA practitioners that are necessary for the provision of health services.

Information

- ◇ Exclude all expenditures for instructional materials or supplies in Column A.
- ◇ Report only those expenditures necessary for the provision of health services.
- ◇ If your SACS coding does not break down costs by practitioner type, allocation based on salaries and wages may be used *except* for “Contractor Costs”, Column E. Details on cost allocation can be found in the CRCS Instructions.
- ◇ The costs included in Worksheet A-1/B-1 were identified based on the cost survey and site visits. Some cost categories may not be included based on discussions with CMS and/or materiality.
- ◇ Follow the same instructions for recording federally funded expenditures as explained in the instructions, and for previous worksheets in this packet.

Tips

- ◇ Allocation of allowable other costs to specific practitioner types may be used in the first year of reporting as detailed in the CRCS Instructions. However, in subsequent years, SACS coding must detail expenses by practitioner type. Sub-coding in SACS is one way to define this level of detail.

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
Medi-Cal Cost and Reimbursement Comparison Schedule ⁽¹⁾
Worksheet A-1/B-1: Other Costs ⁽²⁾
Fiscal Year 2006-2007**

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<i>(Object Code)</i> ⁽³⁾ Practitioner Type	Materials, Supplies and Reference Materials ⁽⁴⁾ <i>(4200-4300)</i>	Noncapitalized Equipment <i>(4400)</i>	Travel and Conferences <i>(5200)</i>	Dues and Membership <i>(5300)</i>	Contractor Costs ⁽⁵⁾ <i>(5800)</i>	Communications <i>(5900)</i>	Total Other Costs ⁽⁶⁾
	A	B	C	D	E	F	G= Sum of A-F
1. Psychologists							
2. Social Workers							
3. Counselors							
4. School Nurses							
5. Licensed Vocational Nurses							
6. Trained Health Care Aides							
7. Speech-Language Pathologists							
8. Audiologists							
9. Physical Therapists							
10. Occupational Therapists							
11. Physicians/Psychiatrists							
12. Optometrists							
13. Audiometrists							

Notes:

- ⁽¹⁾ In Columns A-F, include other costs necessary for the provision of health services. Exclude costs (or the portion of costs) that are funded by federal revenues.
- ⁽²⁾ When SACS coding does not directly assign expenses to a specific practitioner type, LEAs may allocate expenses for Other Costs, excluding Contractor Costs (Column E) which must be directly assigned, based on the proportion of salaries and wages of each practitioner type. Refer to the CRCS instructions for additional information on the allocation methodology.
- ⁽³⁾ Object codes on this schedule are described in the California School Accounting Manual, Part II Standardized Account Code Structure (SACS) issued by the California Department of Education.
- ⁽⁴⁾ Exclude expenditures for materials or supplies used for classroom instruction.
- ⁽⁵⁾ Report expenditures related to contractors performing health services. Do not include other expenditures for Object Code 5800 (i.e. printing, tuition, advertising, legal, etc.).
- ⁽⁶⁾ To Column C of Worksheet A (IDEA Services) and Worksheet B (Non-IDEA Services).

LEA Name
Provider Number

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-2/B-2: Contractor Costs and Hours Paid

Objective

- ◇ Collect contractor hours paid by practitioner type.

Information

- ◇ If a direct source for contractor hours is not available, this worksheet may be used to estimate contractor hours. To estimate hours, divide the contractor costs by the average contract rate per hour.
- ◇ Only contractor hours for the provision of health services should be included in this worksheet. Do not include other contractor costs that may be coded to Object Code 5800, such as advertising, legal or printing costs.
- ◇ If external health service contracts do not specify this information by practitioner type, it is the responsibility of the LEA to obtain that detail from their contractors.
- ◇ Contractor costs may include lodging, per diem, mileage and travel time. However, LEAs should not include contractor travel time in the “Total Hours Paid” column (Column B).

Tips

- ◇ Contracts themselves do not document the provision of health services. LEAs will need to maintain documentation of the provision of health services by practitioner type, such as service or attendance logs.

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
 Medi-Cal Cost and Reimbursement Comparison Schedule
 Worksheet A-2/B-2: Contractor Costs and Hours Paid
 Fiscal Year 2006-2007**

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Contracts Paid on a Daily or Hourly Basis

	Contractor Costs (5800) ⁽¹⁾	Total Hours Paid ⁽²⁾	Average Contract Rate Per Hour
	A	B	C
Health Services Practitioners:			
1. Psychologists	-		
2. Social Workers	-		
3. Counselors	-		
4. School Nurses	-		
5. Licensed Vocational Nurses	-		
6. Trained Health Care Aides	-		
7. Speech-Language Pathologists	-		
8. Audiologists	-		
9. Physical Therapists	-		
10. Occupational Therapists	-		
11. Physicians/Psychiatrists	-		
12. Optometrists	-		
13. Audiometrists	-		

Notes:

⁽¹⁾ From Column E of Worksheet A-1/B-1

⁽²⁾ To Column D of Worksheet A-3/B-3

LEA Name
 Provider Number

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-3/B-3: Percent of Time Providing Medi-Cal IDEA and Non-IDEA Services

Objective

- ◇ Determine the percent of practitioner time to provide Medi-Cal IDEA and Non-IDEA services.

Information

- ◇ This percentage is calculated by dividing the hours reimbursed by Medi-Cal by the total annual hours worked by all practitioners (LEA employees and contractors).
- ◇ Column A records the number of annual FTEs by practitioner type. If there is an issue determining FTEs due to fluctuation over the year, LEAs may take snapshots to calculate an average. Snapshots should be taken at the beginning and endpoints of the school year. Detail of calculating FTEs based on snapshots is found in the CRCS Instructions.
- ◇ Column B records the annual productive hours per FTE; that is, the annual hours for one FTE of this practitioner type. If this is not reported on an annual basis, it may be calculated as the product of hours required to work per day (for one FTE) and the number of days required to work per year (for one FTE).
- ◇ Column C records the total hours required to work for all practitioners in a category. This can be obtained directly from an LEA's payroll system, or calculated by multiplying Column A by Column B.
- ◇ Do not enter any information into the shaded cells in this worksheet. Shaded cells will be populated or calculated automatically based on the information provided in other worksheets.

**LEA Medi-Cal Billing Option Program
Medi-Cal Cost and Reimbursement Comparison Schedule
Worksheet A-3/B-3: Percent of Time Providing Medi-Cal IDEA and Non-IDEA Services
Fiscal Year 2006-2007**

Practitioner Type	Number of Full-Time Equivalent Employees ⁽¹⁾	Annual Hours Required to Work per FTE ⁽²⁾	Total Hours Required to Work (Employees)	Total Hours Worked by Contractors ⁽³⁾	Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for Medi-Cal IDEA Services ⁽⁴⁾	Percent of Time Providing Medi-Cal IDEA Services ⁽⁵⁾	Total Hours Reimbursed for Medi-Cal Non-IDEA Services ⁽⁶⁾	Percent of Time Providing Medi-Cal Non-IDEA Services ⁽⁷⁾
	A	B	C	D	E = C+D	F	G = F/E	H	I = H/E ⁽⁸⁾
1. Psychologists									
2. Social Workers									
3. Counselors									
4. School Nurses									
5. Licensed Vocational Nurses									
6. Speech-Language Pathologists									
7. Audiologists									
8. Physical Therapists									
9. Occupational Therapists									
10. Trained Health Care Aides									
11. Physicians/Psychiatrists									
12. Optometrists									
13. Audiometrists									

Notes:

- (1) If the number of FTEs cannot be calculated from the LEA's payroll system, an average may be used, based on the FTEs employed at the beginning and end of the school year.
- (2) Number of hours required to work per day multiplied by number of days required to work per year.
- (3) From Column B of Worksheet A-2/B-2.
- (4) From Column E of Medi-Cal Paid Claims Report for IDEA Services.
- (5) To Column E of Worksheet A (IDEA Services).
- (6) From Column E of Medi-Cal Paid Claims Report for Non-IDEA Services.
- (7) To Column E of Worksheet B (Non-IDEA Services).
- (8) For Audiologists (Line 7) and Audiometrists (Line 13), Percent of Time Providing Medi-Cal Non-IDEA Services (Column I) will be calculated as Total Hours Reimbursed (Column H) divided by the sum of Total Hours Worked (Column E) for both practitioners. [Audiometrists: I13=H13/(E13+E7)]

LEA Name
Provider Number