

Cost and Reimbursement Comparison Schedule (CRCS)

Provider Training Session

Thursday, March 16, 2006
10:00 AM

Participant Handout Packet

Updated as of April 2009

Cost and Reimbursement Comparison Schedule (CRCS)

Contents

- ◇ LEA Identification, Certification, and Summary of Medi-Cal Overpayments/(Underpayments)
- ◇ Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP
- ◇ Worksheet B: Costs of Providing LEA Services Not Documented in an IEP or IFSP
- ◇ Worksheet A-1/B-1: Other Costs
- ◇ Worksheet A-2/B-2: Contractor Costs and Total Hours Paid
- ◇ Worksheet A-3/B-3: Percent of Time Providing LEA Services
- ◇ Worksheet A-4: Units and Reimbursement of Providing LEA Services Documented in an IEP/IFSP
- ◇ Worksheet B-4: Units and Reimbursement of Providing LEA Services Not Documented in an IEP/IFSP

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 instructions on each worksheet. Questions regarding the CRCS may also be addressed to: dhsailea@dhcs.ca.gov

Cost and Reimbursement Comparison Schedule (CRCS)

LEA Certification

Objectives

- ◇ Identify the LEA or Central Billing Consortium.
- ◇ Summarize total Medi-Cal underpayments/(overpayments) incurred by your LEA for IDEA and Non-IDEA services.
- ◇ Certify the accuracy of total overpayments/(underpayments), including all supporting information used in this calculation (e.g., practitioner costs and hours, indirect cost rate, interim reimbursement, etc.)

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 Overpayments/(Underpayments)* 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 - Due by November 30**

Fiscal Year _____

1. LEA Identification:

LEA Provider Name	_____	National Provider Identifier	_____
Contact: Name	_____	Provider Number	_____
Phone	_____	Title	_____
		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 total 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 (58 FR 6095, January 26, 1993). These claimed expenditures have neither previously been nor will subsequently be used for federal match in this or any other program. I also certify that all expenditures reported within the Medi-Cal Cost and Reimbursement Comparison Schedule are in compliance with the Office of Management and Budget (OMB) Circular A-87, according to 2 CFR Part 225, Appendix A (70 FR 51910, August 31, 2005). 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, as specified under Title 31, U.S.C., Section 3729 et seq.

Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP (Line h of Worksheet A)	\$ _____
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Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line h of Worksheet B)	\$ _____
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Net Overpayment/(Underpayment) For All LEA Services	\$ _____
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_____ Name	_____ Title
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_____ Signature	_____ Date
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Instructions for Completing Certification:

Fiscal Year: Choose the fiscal year from the drop-down box for which you are reporting (e.g., 2006-07 for the report due November 30, 2007). This will carry forward to all other worksheets.

Section 1 - LEA Identification: Report the LEA Provider's full name and Medi-Cal National Provider Identifier. Identify the primary LEA employee who can be contacted to answer questions about information submitted in the Medi-Cal CRCS, as well as their title, phone number and E-mail address.

Section 2 - Certification of State Matching Funds for LEA Services: The LEA employee that completed or supervised the completion of the Medi-Cal CRCS should read, sign and date this certification statement under penalty of perjury. The contact in Section 1 may be different than the signatory responsible for certification in Section 2.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS.

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP

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.

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.

Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP

(Object Code) Practitioner Type	Salary Expenditures (1000-2999) A	Benefit Expenditures (3000-3999) B	Other Costs C	Total Personnel Costs D = A+B+C	Percent of Time Providing LEA Services Documented in an IEP or IFSP E	Cost of Providing LEA Services Documented in an IEP or IFSP F = D*E
1. Psychologists			-	-	0	-
2. Social Workers			-	-	0	-
3. Counselors			-	-	0	-
4. School Nurses			-	-	0	-
5. Licensed Vocational Nurses			-	-	0	-
6. Trained Health Care Aides			-	-	0	-
7. Speech-Language Pathologists			-	-	0	-
8. Audiologists			-	-	0	-
9. Physical Therapists			-	-	0	-
10. Occupational Therapists			-	-	0	-
11. Physicians/Psychiatrists			-	-	0	-
a. Service Costs (Sum, F1 - F11)						\$ -
b. Indirect Cost Rate						
c. Indirect Costs (a * b)						\$ -
d. Total Service Costs (a + c)						\$ -
e. Federal Medical Assistance Percentage (FMAP)						
f. Medi-Cal Maximum Reimbursable (d * e)						\$ -
g. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP						\$ -
h. Overpayment/(Underpayment) (g - f)						\$ -

Instructions for Completing Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP:

Column A (Salary Expenditures): Enter non-federally funded salary expenditures for object codes 1000-2999 by practitioner type (lines 1-11) for all employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the California School Accounting Manual (CSAM), Procedure 330, available at www.cde.ca.gov/fg/ac/sa/. Do not report any salary expenditures, or portion of expenditures, that are funded by Federal revenues.

Column B (Benefit Expenditures): Enter non-federally funded benefit expenditures for object codes 3000-3999 by practitioner type (lines 1-11) for all employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Do not report any benefit expenditures, or portion of expenditures, that are funded by Federal revenues.

Line b (Indirect Cost Rate): Enter your LEA's California Department of Education approved indirect cost rate in decimal notation (e.g., 3.68). Use the indirect cost rate that was effective during the fiscal year you are reporting.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS. CELLS SHADED IN BLACK WILL BE COMPLETED BY AUDITS AND INVESTIGATIONS AFTER THE LEA SUBMITS THE MEDI-CAL CRCS TO THE DEPARTMENT OF HEALTH CARE SERVICES.

LEA Provider Name	
National Provider Identifier	0
Fiscal Year	

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet B: Costs of Providing LEA Services Not Documented in an IEP or IFSP

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.

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.

Worksheet B: Costs of Providing LEA Services Not Documented in an IEP or IFSP

(Object Code)	Salary Expenditures (1000-2999)	Benefit Expenditures (3000-3999)	Other Costs	Total Personnel Costs	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP
Practitioner Type	A	B	C	D = A+B+C	E	F = D*E
1. Psychologists	-	-	-	-	0	-
2. Social Workers	-	-	-	-	0	-
3. Counselors	-	-	-	-	0	-
4. School Nurses	-	-	-	-	0	-
5. Licensed Vocational Nurses	-	-	-	-	0	-
6. Trained Health Care Aides	-	-	-	-	0	-
7. Speech-Language Pathologists	-	-	-	-	0	-
8. Audiologists	-	-	-	-	0	-
9. Physical Therapists	-	-	-	-	0	-
10. Occupational Therapists	-	-	-	-	0	-
11. Physicians/Psychiatrists	-	-	-	-	0	-
12. Optometrists	-	-	-	-	0	-
13. Audiometrists	-	-	-	-	0	-

a. Service Costs (Sum, F1 - F13)	\$ -
b. Indirect Cost Rate	0.00%
c. Indirect Costs (a * b)	\$ -
d. Total Service Costs (a + c)	\$ -
e. Federal Medical Assistance Percentage (FMAP)	
f. Medi-Cal Maximum Reimbursable (d * e)	\$ -
g. Interim Medi-Cal Reimbursement for LEA Services Not Documented in an IEP or IFSP	\$ -
h. Overpayment/(Underpayment) (g - f)	\$ -

Instructions for Completing Worksheet B: Costs of Providing LEA Services Not Documented in an IEP or IFSP:

Column A (Salary Expenditures): Enter non-federally funded salary expenditures for object codes 1000-2999 by practitioner type (lines 12 and 13) for *all* employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *Do not report any salary expenditures, or portion of expenditures, that are funded by Federal revenues.*

Column B (Benefit Expenditures): Enter non-federally funded benefit expenditures for object codes 3000-3999 by practitioner type (lines 12 and 13) for *all* employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *Do not report any benefit expenditures, or portion of expenditures, that are funded by Federal revenues.*

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS. CELLS SHADED IN BLACK WILL BE COMPLETED BY AUDITS AND INVESTIGATIONS AFTER THE LEA SUBMITS THE MEDI-CAL CRCS TO THE DEPARTMENT OF HEALTH CARE SERVICES.

LEA Provider Name	-
National Provider Identifier	0
Fiscal Year	-

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 training DVD and on the CRCS Frequently Asked Questions on the LEA Program website.
- ◇ The costs included in Worksheet A-1/B-1 were identified based on the cost survey and site visits.
- ◇ Follow the same instructions for recording federally funded expenditures as explained in 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.

Worksheet A-1/B-1: Other Costs

(Object Code)	Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Contractor Costs (5800)	Communications Expenditures (5900)	Total Other Costs
		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							

Instructions for Completing Worksheet A-1/B-1: Other Costs:

Column A⁽¹⁾ (Materials, Supplies and References Materials Expenditures): Enter non-federally funded expenditures by practitioner type (lines 1-13) for all employed practitioners for object code 4200 for books and other reference materials related to the direct provision of health services, and for object code 4300 for consumable materials and supplies related to the direct provision of health services, including materials used to conduct assessments (e.g., psychological test materials). Exclude expenditures in object codes 4200 or 4300 for materials or supplies used for classroom instruction. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Do not report any expenditures, or portion of expenditures, that are funded by Federal revenues.

Column B⁽¹⁾ (Non-capitalized Equipment Expenditures): Enter non-federally funded expenditures for object code 4400 for non-capitalized equipment related to the direct provision of health services by practitioner type (lines 1-13) for all employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Do not report any expenditures, or portion of expenditures, that are funded by Federal revenues.

Column C⁽¹⁾ (Travel and Conferences Expenditures): Enter non-federally funded expenditures for object code 5200 for travel and conferences related to the direct provision of health services by practitioner type (lines 1-13) for all employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Do not report any expenditures, or portion of expenditures, that are funded by Federal revenues.

Column D ⁽¹⁾ **(Dues and Membership Expenditures):** Enter non-federally funded expenditures for object code 5300 for dues and membership related to the direct provision of health services by practitioner type (lines 1-13) for all employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *Do not report any expenditures, or portion of expenditures, that are funded by Federal revenues.*

Column E (Contractor Costs): Enter non-federally funded expenditures for object code 5800 for contractor costs related to contractors performing health services by practitioner type (lines 1-13) for all contracted practitioners. Do not include contractor expenditures for legal, advertising, machine, repair or other non-health related contracts. If your LEA does not contract with a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *Do not report any expenditures, or portion of expenditures, that are funded by Federal revenues.*

Column F ⁽¹⁾ **(Communications Expenditures):** Enter non-federally funded expenditures for object code 5900 for communications related to the direct provision of health services by practitioner type (lines 1-13) for all employed practitioners. If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *Do not report any expenditures, or portion of expenditures, that are funded by Federal revenues.*

DO NOT ENTER ANY DATA INTO COLUMN G (TOTAL OTHER COSTS). COLUMN G WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON THIS WORKSHEET.

Note 1: If your LEA does not directly assign costs to each practitioner type, you may allocate "Other Costs" in Worksheet A-1/B-1, *excluding* Contractor Costs (Column E), based on practitioner salaries and wages. To allocate "Other Costs" in Worksheet A-1/B-1, use the proportion of salaries and wages of each practitioner type to total costs for the practitioner type within a function code, as defined in the CSAM, Procedure 325. For example, if your LEA includes school nurses and LVNs in function code 3140, the proportion of school nurse salaries and wages divided by total salaries and wages in function code 3140 may be used to estimate the materials and supplies (Column A) used by school nurses. A similar calculation would be completed to determine the materials and supplies used by LVNs. LEAs who use an allocation methodology to calculate "Other Costs" by practitioner type shall maintain adequate documentation of their methodology for review or audit by State and/or federal authorities. Allocation of costs is *not* allowed for Contractor Costs (Column E).

LEA Provider Name	-
National Provider Identifier	0
Fiscal Year	-

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-2/B-2: Contractor Costs and Total 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.

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

<i>(Object Code)</i>	Contractor Costs (5800)	Total Hours Paid	Average Contract Rate Per Hour
<u>Practitioner Type</u>	<u>A</u>	<u>B</u>	<u>C</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	-		

Instructions for Completing Worksheet A-2/B-2: Contractor Costs and Total Hours Paid:

Column B (Total Hours Paid): Enter total hours paid to contractors by practitioner type (lines 1-13) for the direct provision of health services. If your LEA does not contract with a practitioner type, leave that cell blank. If "Total Hours Paid" is not available in your accounting system, it may be estimated by dividing Column A (Contractor Costs) by Column C (Average Contract Rate Per Hour). Schedules used to estimate "Total Hours Paid" must be maintained for review and/or audit by State and/or federal authorities.

Column C (Average Contract Rate Per Hour): Enter average hourly contract rates for contractors by practitioner type (lines 1-13) for the direct provision of health services. If your LEA does not contract with a practitioner type, leave that cell blank. If "Average Contract Rate Per Hour" is not available in your accounting system, it may be estimated by dividing Column A (Contractor Costs) by Column B (Total Hours Paid). Schedules used to estimate "Average Contract Rate Per Hour" must be maintained for review and/or audit by State and/or federal authorities.

DO NOT ENTER ANY DATA INTO COLUMN A (CONTRACTOR COSTS). CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS.

LEA Provider Name	-
National Provider Identifier	0
Fiscal Year	-

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-3/B-3: Percent of Time Providing LEA 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 training DVD.
- ◇ 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.

Worksheet A-3/B-3: Percent of Time Providing LEA Services

Practitioner Type	A	B	C	D	E = C+D	F	G = F/E	H	I = H/E
	Number of Full-Time Equivalent (FTE) Employees	Annual Hours Required to Work per FTE	Total Hours Required to Work (Employees)	Total Hours Worked by Contractors	Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP
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									

Instructions for Completing Worksheet A-3/B-3: Percent of Time Providing LEA Services:

Column A (Number of Full-Time Equivalent (FTE) Employees): Enter the number of total FTEs by practitioner type (lines 1-13) for all employed practitioners. Report any FTEs, or portion of FTEs, that are funded by federal revenues when the practitioner's time is not dedicated to that federal program. Do not report any FTEs, or portion of FTEs, that are funded by federal revenues when the practitioner's time is dedicated to that federal program. If the LEA's employee payroll system does not allow the calculation of total FTEs over the fiscal year period, an average may be reported, based on the total number of FTEs at the beginning and end points of the school year. Schedules used to calculate average total FTEs must be maintained for review or audit by State and/or federal authorities. If your LEA does not employ a practitioner type, leave that cell blank.

Column B (Annual Hours Required to Work Per FTE): Enter productive hours by practitioner type (lines 1-13) for all employed practitioners, based on the number of hours one FTE is required to work per day multiplied by the number of days the FTE is required to work per year. If your LEA does not employ a practitioner type, leave that cell blank.

Column C (Total Hours Required to Work (Employees)): Enter the total hours required to work by practitioner type (lines 1-13) for all employed practitioners. If the LEA's employee payroll system does not report total hours required to work, it may be calculated by multiplying Column A (Number of FTE Employees) by Column B (Annual Hours Required to Work Per FTE). Schedules used to calculate total hours required to work must be maintained for review or audit by State and/or federal authorities. If your LEA does not employ a practitioner type, leave that cell blank.

Column D (Total Hours Worked by Contractors): Represents the "Total Hours Paid" to contractors by practitioner type entered in Column B, Worksheet A-2/B-2.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS.

LEA Provider Name	
National Provider Identifier	0
Fiscal Year	

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-4: Units and Reimbursement of Providing LEA Services Documented in an IEP/IFSP

Objective

- ◇ Determine total Medi-Cal hours reimbursed and interim Medi-Cal reimbursement by practitioner type for LEA IDEA services.

Information

- ◇ DHCS intends to summarize and provide LEAs with a report detailing the interim reimbursements paid and units of service provided.
- ◇ The “Time Spent Per Unit” (Column A) and the “Number of Students” (Column D) included in Worksheet A-4 were identified based on a prior LEA rate study.
- ◇ LEAs enter total units reimbursed in Column B from the report documentation to be provided to each LEA.
- ◇ Column C calculates total minutes of service provided by multiplying the “Time Spent Per Unit” (Column A) by “Total Units” (Column B) for that LEA service.
- ◇ Column E calculates the total Medi-Cal hours reimbursed for LEA IDEA services.
- ◇ LEAs enter the interim Medi-Cal reimbursement for LEA IDEA services in Column F from the report documentation to be provided to each LEA.
- ◇ Do not enter any information into the shaded cells in this worksheet. Shaded cells will be calculated automatically based on the information provided on Worksheet A-4.

Tips

- ◇ LEAs should accurately transfer units and reimbursement information for each procedure code and modifier combination from the report documentation to be provided to each LEA.

Worksheet A-4: Units and Reimbursement of Providing LEA Services Documented in an IEP/IFSP

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit	Total Units	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP
					A	B	C = A * B	D	E = C/D/60	F
1a	IFSP Psychological Assessment: Initial	96100	TL	-	360		-	1	-	-
1b	IFSP Psychological Assessment: Annual	96100	TL	52	120		-	1	-	-
1c	IFSP Psychological Assessment: Amended	96100	TL	TS	120		-	1	-	-
1d	IEP Psychological Assessment: Initial/Triennial	96100	TM	-	360		-	1	-	-
1e	IEP Psychological Assessment: Annual	96100	TM	52	120		-	1	-	-
1f	IEP Psychological Assessment: Amended	96100	TM	TS	120		-	1	-	-
1g	IFSP Psychological Assessment: Initial	96101	TL	-	360		-	1	-	-
1h	IFSP Psychological Assessment: Annual	96101	TL	52	120		-	1	-	-
1i	IFSP Psychological Assessment: Amended	96101	TL	TS	120		-	1	-	-
1j	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	360		-	1	-	-
1k	IEP Psychological Assessment: Annual	96101	TM	52	120		-	1	-	-
1l	IEP Psychological Assessment: Amended	96101	TM	TS	120		-	1	-	-
1m	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	55		-	1	-	-
1n	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22	15		-	1	-	-
1o	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	55		-	1	-	-
1p	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	15		-	1	-	-
1q	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	73		-	6	-	-
1r	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22	15		-	6	-	-
1s	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		-	6	-	-
1t	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	15		-	6	-	-
Psychologists - Totals										
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ	15		-	1	-	-
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52	15		-	1	-	-
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ	15		-	1	-	-
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ	15		-	1	-	-
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52	15		-	1	-	-
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ	15		-	1	-	-
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ	55		-	1	-	-
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22	15		-	1	-	-
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	55		-	1	-	-
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	15		-	1	-	-
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	73		-	6	-	-
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22	15		-	6	-	-
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	73		-	6	-	-
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	15		-	6	-	-
Social Workers - Totals										
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-	15		-	1	-	-
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52	15		-	1	-	-
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-	15		-	1	-	-
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-	15		-	1	-	-
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52	15		-	1	-	-
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-	15		-	1	-	-
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-	55		-	1	-	-
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22	15		-	1	-	-
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	55		-	1	-	-
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	15		-	1	-	-
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-	73		-	6	-	-
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22	15		-	6	-	-
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	73		-	6	-	-
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	15		-	6	-	-
Counselors - Totals										

Worksheet A-4: Units and Reimbursement of Providing LEA Services Documented in an IEP/IFSP

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit	Total Units	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP
					A	B	C = A * B	D	E = C/D/60	F
4a	IFSP Health Assessment: Initial	T1001	TL	-	105		-	1	-	-
4b	IFSP Health Assessment: Annual	T1001	TL	52	60		-	1	-	-
4c	IFSP Health Assessment: Amended	T1001	TL	TS	60		-	1	-	-
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	105		-	1	-	-
4e	IEP Health Assessment: Annual	T1001	TM	52	60		-	1	-	-
4f	IEP Health Assessment: Amended	T1001	TM	TS	60		-	1	-	-
4g	IFSP Nursing Services	T1002	TL	-	15		-	1	-	-
4h	IEP Nursing Services	T1002	TM	-	15		-	1	-	-
	School Nurses - Totals									
5a	IFSP LVN Services	T1003	TL	-	15		-	1	-	-
5b	IEP LVN Services	T1003	TM	-	15		-	1	-	-
	Licensed Vocational Nurses - Totals									
6a	IFSP Trained Health Care Aide Services	T1004	TL	-	15		-	1	-	-
6b	IEP Trained Health Care Aide Services	T1004	TM	-	15		-	1	-	-
	Trained Health Care Aides - Totals									
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN	165		-	1	-	-
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	90		-	1	-	-
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS	90		-	1	-	-
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	165		-	1	-	-
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	90		-	1	-	-
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	90		-	1	-	-
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN	50		-	1	-	-
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	15		-	1	-	-
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	50		-	1	-	-
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	15		-	1	-	-
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	55		-	3	-	-
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	15		-	3	-	-
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	55		-	3	-	-
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	15		-	3	-	-
	Speech-Language Pathologists - Totals									
8a	IFSP Audiological Assessment: Initial	92506	TL	-	120		-	1	-	-
8b	IFSP Audiological Assessment: Annual	92506	TL	52	90		-	1	-	-
8c	IFSP Audiological Assessment: Amended	92506	TL	TS	90		-	1	-	-
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	120		-	1	-	-
8e	IEP Audiological Assessment: Annual	92506	TM	52	90		-	1	-	-
8f	IEP Audiological Assessment: Amended	92506	TM	TS	90		-	1	-	-
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-	55		-	1	-	-
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22	15		-	1	-	-
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	55		-	1	-	-
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22	15		-	1	-	-
8k	IFSP Hearing Check	V5011	TL	-	35		-	1	-	-
8l	IEP Hearing Check	V5011	TM	-	35		-	1	-	-
	Audiologists - Totals									
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-	172.8		-	1	-	-
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	120		-	1	-	-
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-	120		-	1	-	-
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	172.8		-	1	-	-
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	120		-	1	-	-
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-	120		-	1	-	-
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP	48		-	1	-	-
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22	15		-	1	-	-
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	48		-	1	-	-
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	15		-	1	-	-
	Physical Therapists - Totals									

Worksheet A-4: Units and Reimbursement of Providing LEA Services Documented in an IEP/IFSP

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit	Total Units	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP
					A	B	C = A * B	D	E = C/D/60	F
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-	172.8			1		
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52	120			1		
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-	120			1		
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	172.8			1		
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	120			1		
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	-	120			1		
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO	57			1		
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22	15			1		
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	57			1		
10j	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	15			1		
Occupational Therapists - Totals										
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG	15			1		
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52	15			1		
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG	15			1		
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG	15			1		
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52	15			1		
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG	15			1		
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG	55			1		
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22	15			1		
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG	55			1		
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22	15			1		
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG	73			6		
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22	15			6		
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG	73			6		
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22	15			6		
Physicians/Psychiatrists - Totals										
Total Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP										

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS. CELLS SHADED IN BLACK WILL BE COMPLETED BY AUDITS AND INVESTIGATIONS AFTER THE LEA SUBMITS THE MEDI-CAL CRCS TO THE DEPARTMENT OF HEALTH CARE SERVICES.

LEA Provider Name	
National Provider Identifier	0
Fiscal Year	

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet B-4: Units and Reimbursement of Providing LEA Services Not Documented in an IEP/IFSP

Objective

- ◇ Determine total Medi-Cal hours reimbursed and interim Medi-Cal reimbursement by practitioner type for LEA Non-IDEA services.

Information

- ◇ DHCS intends to summarize and provide LEAs with a report detailing the interim reimbursements paid and units of service provided.
- ◇ The “Time Spent Per Unit” (Column A) and the “Number of Students” (Column D) included in Worksheet B-4 were identified based on a prior LEA rate study.
- ◇ LEAs enter total units reimbursed in Column B from the report documentation to be provided to each LEA.
- ◇ Column C calculates total minutes of service provided by multiplying the “Time Spent Per Unit” (Column A) by “Total Units” (Column B) for that LEA service.
- ◇ Column E calculates the total Medi-Cal hours reimbursed for LEA Non-IDEA services.
- ◇ LEAs enter the interim Medi-Cal reimbursement for LEA Non-IDEA services in Column F from the report documentation to be provided to each LEA.
- ◇ Do not enter any information into the shaded cells in this worksheet. Shaded cells will be calculated automatically based on the information provided on Worksheet B-4.

Tips

- ◇ LEAs should accurately transfer units and reimbursement information for each procedure code and modifier combination from the report documentation to be provided to each LEA.

Worksheet B-4: Units and Reimbursement of Providing LEA Services Not Documented in an IEP/IFSP

Row	Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit	Total Units	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP
				A	B	C = A * B	D	E = C/D/60	F
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH	15		-	1	-	
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH	15		-	1	-	
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH	55		-	1	-	
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AH, 22	15		-	1	-	
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH	73		-	6	-	
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22	15		-	6	-	
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH	15		-	1	-	
	Psychologists - Totals								
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ	15		-	1	-	
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ	15		-	1	-	
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ	55		-	1	-	
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AJ, 22	15		-	1	-	
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ	73		-	6	-	
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22	15		-	6	-	
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ	15		-	1	-	
	Social Workers - Totals								
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-	15		-	1	-	
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-	15		-	1	-	
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-	55		-	1	-	
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	22	15		-	1	-	
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-	73		-	6	-	
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22	15		-	6	-	
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-	15		-	1	-	
	Counselors - Totals								
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD	15		-	1	-	
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD	15		-	1	-	
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD	15		-	1	-	
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD	15		-	1	-	
4e	Non-IEP/IFSP Vision Assessment	99173	TD	5		-	1	-	
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD	15		-	1	-	
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-	15		-	1	-	
	School Nurses - Totals								
5a	Non-IEP/IFSP LVN Services	T1003	-	15		-	1	-	
	Licensed Vocational Nurses - Totals								
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-	15		-	1	-	
	Trained Health Care Aides - Totals								
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN	50		-	1	-	
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22	15		-	1	-	
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN	55		-	3	-	
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	15		-	3	-	
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN	15		-	1	-	
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN	15		-	1	-	
7g	Non-IEP/IFSP Developmental Assessment	96110	GN	15		-	1	-	
	Speech-Language Pathologists - Totals								

