

**LEA Medi-Cal Billing Option Program
Cost and Reimbursement Comparison Schedule (CRCS)
Fiscal Year 2008/09 Forms Update Summary**

The Cost and Reimbursement Comparison Schedule (CRCS) forms have been updated for Fiscal Year (FY) 2008/09 to account for two different Federal Medicaid Assistance Percentages (FMAP) that were applied during the 2008/09 fiscal year in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. Claims with dates of service 7/1/08 – 9/30/08 were reimbursed at 50 percent FMAP; claims with dates of service 10/1/08 – 6/30/09 were reimbursed at 61.59 percent FMAP. The CRCS form now has 10 worksheet tabs (compared to the prior of 8). The CRCS form also includes a new column to report expenditures for object code 5100 for contractor costs due to the California School Accounting Manual changes that were implemented during that period.

Details regarding the changes to the CRCS forms are described below:

Reporting Units and Reimbursement for 50% FMAP and 61.59% FMAP

For the FY 2008/09 CRCS, LEAs will be required to separately report the units and reimbursement information for claims paid between 7/1/08 – 9/30/08 and units and reimbursement information for claims paid between 10/1/08 – 6/30/09. The CRCS form has two additional worksheets to accommodate the two FMAP periods. The following chart summarizes which Excel worksheets LEAs must complete if they received units and reimbursement for LEA services for specific dates of service.

Report Units and Reimbursement for:	CRCS Excel Worksheet Tab
LEA Services Documented in an IEP/IFSP for Dates of Service 7/1/08 – 9/30/08	“A-4 Units and Reimb (Jul - Sep)”
LEA Services Documented in an IEP/IFSP for Dates of Service 10/1/08 – 6/30/09	“A-4 Units and Reimb (Oct - Jun)”
LEA Services Not Documented in an IEP/IFSP for Dates of Service 7/1/08 – 9/30/08	“B-4 Units and Reimb (Jul - Sep)”
LEA Services Not Documented in an IEP/IFSP for Dates of Service 10/1/08 – 6/30/09	“B-4 Units and Reimb (Oct - Jun)”

FYI - Impact of Reporting Units and Reimbursement for 50% FMAP and 61.59% FMAP

Worksheets A and B

- Columns E and F will auto-calculate and determine the percent of time and cost of providing LEA services specifically for dates of service 7/1/08 – 9/30/08
- Columns G and H were added and will auto-calculate and determine the percent of time and cost of providing LEA services specifically for dates of service 10/1/08 – 6/30/09
- Lines a through j (two columns) will separately auto-calculate to account for the 50 percent and 61.59 percent FMAP to determine the Medi-Cal maximum reimbursable amount and overpayment/ (underpayment)
- See following “FYI - Impact of Reporting Object Code 5100 Contractor Costs” for details regarding lines b and c
- Line k was added to auto-calculate the net overpayment/underpayment for the entire fiscal year; this amount will automatically transfer to the Certification page

Worksheet A-3/B-3

- Columns F and G will auto-calculate the total hours reimbursed and percent of time providing LEA services documented in an IEP or IFSP specifically for dates of service 7/1/08 – 9/30/08
- Columns H and I will auto-calculate the total hours reimbursed and percent of time providing LEA services documented in an IEP or IFSP specifically for dates of service 10/1/08 – 6/30/09
- Columns J and K were added and will auto-calculate the total hours reimbursed and percent of time providing LEA services not documented in an IEP or IFSP specifically for dates of service 7/1/08 – 9/30/08
- Columns L and M were added and will auto-calculate the total hours reimbursed and percent of time providing LEA services not documented in an IEP or IFSP specifically for dates of service 10/1/08 – 6/30/09

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Reporting Contractor Costs

LEAs should report expenditures for object code 5800 and 5100 for contractor costs related to contractors performing health services by practitioner type on Worksheet A-1/B-1, Columns E and F. LEAs may report up to \$25,000 per individual subagreement for the duration of the subagreement to object code 5800. Any amount over \$25,000 per individual subagreement must be reported under object code 5100⁽¹⁾.

Object code 5100 costs are excluded from the California Department of Education's (CDE) calculation of the LEA's indirect cost rate and from eligible expenditures on which indirect costs are charged. Object code 5800 is included in the calculation of CDE's LEA indirect cost rates and eligible expenditures on which indirect costs are charged.

FYI - Impact of Reporting Object Code 5100 Contractor Costs

Worksheets A and B

- Line b auto-calculates the Medi-Cal contractor cost (object code 5100) of providing LEA services for which the LEA's indirect cost rate cannot be applied
- Line c auto-calculates the service costs (excluding object code 5100 costs) that are eligible program expenditures that can be included to determine the indirect costs by applying the LEA's indirect cost rate

Worksheet A-2/B-2

- Column A auto-calculates the total contractor sum of Worksheet A-1/B-1, Columns E and F

Indicating 100 Percent Federally Funded Practitioners

LEAs are now required to select "Yes" or "No" from each drop down box to indicate whether or not each practitioner type is 100 percent federally funded on Worksheets A, B and A-3/B-3. If the practitioner type is 100 percent federally funded, do not report the associated salary, benefit and/or other costs on Worksheets A, B and/or A-1/B-1. If the practitioner type is 100 percent federally funded and the practitioner's time is 100 percent dedicated to the federal program from which they are funded, do not report the federal portion of the Full-Time Equivalent (FTE) Employee in Column A of Worksheet A-3/B-3.

LEA Identification

LEAs are now required to report the LEA contact's fax number and mailing address on the CRCS Certification page.

Note: (1) Per California School Accounting Manual, 2008 Edition, pages 330-20 through 330-21 and 330-23 through 330-25.