

**LEA Medi-Cal Billing Option Program  
Cost and Reimbursement Comparison Schedule (CRCS)  
Fiscal Year 2009/10 Form Updates**

The Cost and Reimbursement Comparison Schedule (CRCS) forms have been updated for Fiscal Year (FY) 2009/10 to address one single Federal Medicaid Assistance Percentage (FMAP) that was applied during the 2009/10 fiscal year in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. The CRCS form now has 9 worksheet tabs (compared to the 10 worksheets included in the FY 2008/09 CRCS). DHCS has added one additional worksheet (Worksheet A.1/B.1 – Salary, Benefit and Other Expenditures) to identify federal revenues received by LEAs. The 2009/10 CRCS form also includes additional reporting instructions regarding Medi-Cal units or encounters, practitioner expenses and federal funding.

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

**Federally Funded Practitioners**

In FY 2008/09, LEAs were required to select “Yes” or “No” from each drop down box to indicate whether or not each practitioner type was 100 percent federally funded on Worksheets A, B and A-3/B-3. If the practitioner type was 100 percent federally funded, your LEA was instructed not to report the associated salary, benefit and/or other costs on Worksheets A, B and/or A-1/B-1. In the 2009/10 CRCS you should select “Yes” or “No” to indicate whether your LEA received any federal funding for the practitioner type on Worksheets A, B and A-3/B-3. DHCS has clarified that funds classified under Resource Code 5640 (Medi-Cal Billing Option) are not considered restricted federal funds for CRCS reporting purposes. Accordingly, your LEA should select “No” from the drop down box if the funding for the practitioner type is from reimbursements received through the LEA Medi-Cal Billing Option. DHCS does not consider LEA Medi-Cal Billing Option funds to be restricted federal funds or federal grant funds, and accordingly, they are not subject to restrictions of use.

**Reporting on Worksheets A and B**

LEAs are required to report the following: 1) select “Yes” or “No” to indicate if your LEA received any federal funding in the column titled “Does Your LEA Receive Federal Funding for this Practitioner Type?” and 2) the California Department of Education indirect cost rate in line d on Worksheet A. No other information is to be reported on Worksheets A and B. LEAs will report salary and benefit expenditures in the new Worksheet A.1/B.1 – Salary, Benefit and Other Expenditures, as described below.

**Reporting Employed Practitioner Expenses on Worksheet A.1/B.1**

DHCS has developed Worksheet A.1/B.1 for LEAs to report salaries (Column A), benefits (Column B), Federal Revenues (Column D) and Revenue Account Number (Column E) by practitioner types.

Effective on the FY 2009/10 CRCS, LEAs are now required to report expenses for all qualified practitioners employed by your LEA, regardless of whether or not they provided LEA services to Medi-Cal beneficiaries. In contrast to previous CRCS reporting years (when LEAs were required to report expenses for all qualified practitioners with reported units and reimbursement on Worksheets A-4 or B-4), for 2009/10, your LEA must report all employed practitioner expenses for your entire qualified rendering practitioner population. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section located here).

For example, if your LEA employs a counselor with a valid pupil personnel services credential with a specialization in school counseling, but that practitioner does not provide any LEA Medi-Cal Billing Option Program services, you must still report their practitioner expenses and hours on the CRCS. Even though the practitioner’s information is included on the CRCS, they will not have any time associated with Medi-Cal billings, lowering the estimated ‘percent of time’ calculation on Worksheet A-3/B-3 which impacts the final estimated Medi-Cal cost to provide services. Note that your LEA should only report expenditures for practitioners that are qualified to provide LEA services. If the counselor did not have a valid credential, they would not be qualified to bill for LEA services and their expenses and hours should be excluded from the CRCS.

In previous CRCS reporting years, LEAs were instructed to only report the non-federal portion of salary and benefit expenditures on the CRCS. However, beginning in FY 2009/10, LEAs will report all expenditures by practitioner type regardless of funding source in Columns A and B. If a practitioner type is partially federally funded or 100 percent federally funded, LEAs will report the federal portion of revenues received in Column D (Federal Revenues) for each practitioner type. In Column E (Revenue Account Number), LEAs will report the associated revenue

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account number(s) where revenues are booked in the SACS system for the federal funds reported in Column D. Net Total Personnel Costs (Column F), will be calculated by subtracting the federal revenues received from the total personnel costs reported for each practitioner type.

**Reporting Employed Practitioner Expenses on Worksheet A-1/B-1**

Effective on the FY 2009/10 CRCS, LEAs are now required to report expenses for all qualified practitioners employed by your LEA, regardless of whether they are partially or 100 percent federally funded, in Columns A-G (in contrast to previous CRCS reporting years when LEAs were required to report only the non-federally funded expenditures).

**Reporting Number of FTE Employees on Worksheet A-3/B-3**

Effective on the FY 2009/10 CRCS, LEAs are now required to report the number of FTEs for all qualified practitioners employed by your LEA, regardless of whether or not they provided LEA services to Medi-Cal beneficiaries. This includes practitioner types that are partially or 100 percent federally funded, regardless of whether the time is dedicated to the federal program from which they are funded. In contrast to previous CRCS reporting years (when LEAs were instructed to remove the federal portion of the FTE employee in Column A of Worksheet A-3/B-3 when the practitioner’s time was dedicated to another federal program), for 2009/10, your LEA must report all employed practitioner FTEs for your entire qualified rendering practitioner population. LEAs should report the number of total FTEs (Worksheet A-3/B-3, Column A) that supports the gross salaries reported on Worksheet A.1/B.1, Column A.

**Reporting Units and Encounter Information on Worksheets A-4 and B-4**

DHCS identified that the original Interim Reimbursement and Units of Service (IRUS) Reports for Fiscal Years 2006/07, 2007/08 and 2008/09 provided to LEAs contained erroneous “Units of Service” for initial treatment services. DHCS internally corrected the claim counts (encounters) for initial treatment services on Worksheets A-4 and/or B-4 for these three reporting periods, which will result in an audit adjustment by Audits and Investigations during their reconciliation of the 2006/07, 2007/08 and 2008/09 CRCS forms. Beginning with the FY 2009/10 CRCS, LEAs will be required to separately report the units and encounter information on Column B of Worksheets A-4/B-4 utilizing your internal accounting system, with assistance from the IRUS Report. The following chart summarizes which rows on Worksheets A-4/B-4 will be populated with units of service versus encounter information:

<b>Information to be Reported:</b>	<b>CRCS Worksheet A-4</b>	<b>CRCS Worksheet B-4</b>
<b>Units of Service Information</b>	Report units of service in Column B for the following rows: <ul style="list-style-type: none"> <li>• Psychologists – 1a through 1f, 1h, 1j, 1l, 1n</li> <li>• Social Workers – 2a through 2f, 2h, 2j, 2l, 2n</li> <li>• Counselors – 3a through 3f, 3h, 3j, 3l, 3n</li> <li>• School Nurses – All rows (4a through 4h)</li> <li>• Licensed Vocational Nurses – All rows (5a through 5b)</li> <li>• Trained Health Care Aides – All rows (6a through 6b)</li> <li>• Speech-Language Pathologists – 7a through 7f, 7h, 7j, 7l, 7n</li> <li>• Audiologists – 8a through 8f, 8h, 8j, 8k, 8l</li> <li>• Physical Therapists – 9a through 9f, 9h, 9j</li> <li>• Occupational Therapists – 10a through 10f, 10h, 10j</li> <li>• Physicians/Psychiatrists – 11a through 11f, 11h, 11j, 11l, 11n</li> </ul>	Report units of service in Column B for the following rows: <ul style="list-style-type: none"> <li>• Psychologists – 1a, 1b, 1d, 1f, 1g</li> <li>• Social Workers – 2a, 2b, 2d, 2f, 2g</li> <li>• Counselors – 3a, 3b, 3d, 3f, 3g</li> <li>• School Nurses – All rows (4a through 4g)</li> <li>• Licensed Vocational Nurses – All rows (5a)</li> <li>• Trained Health Care Aides – All rows (6a)</li> <li>• Speech-Language Pathologists – 7b, 7d through 7g</li> <li>• Audiologists – 8b</li> <li>• Audiologists/Audiometrists – All rows (9a through 9b)</li> <li>• Physical Therapists – 10a, 10c</li> <li>• Occupational Therapists – 11a, 11c</li> <li>• Physicians/Psychiatrists – 12a through 12d, 12f, 12h, 1i, 12j</li> <li>• Optometrists – All rows (13a)</li> </ul>

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<b>Information to be Reported:</b>	<b>CRCS Worksheet A-4</b>	<b>CRCS Worksheet B-4</b>
<b>Encounter Information (for initial treatment services only)</b>	Report encounters in Column B for the following rows: <ul style="list-style-type: none"> <li>• Psychologists – 1g, 1i, 1k, 1m</li> <li>• Social Workers – 2g, 2i, 2k, 2m</li> <li>• Counselors – 3g, 3i, 3k, 3m</li> <li>• Speech-Language Pathologists – 7g, 7i, 7k, 7m</li> <li>• Audiologists – 8g, 8i</li> <li>• Physical Therapists – 9g, 9i</li> <li>• Occupational Therapists – 10g, 10i</li> <li>• Physicians/Psychiatrists – 11g, 11i, 11k, 11m</li> </ul>	Report encounters in Column B for the following rows: <ul style="list-style-type: none"> <li>• Psychologists – 1c, 1e</li> <li>• Social Workers – 2c, 2e</li> <li>• Counselors – 3c, 3e</li> <li>• Speech-Language Pathologists – 7a, 7c</li> <li>• Audiologists – 8a</li> <li>• Physical Therapists – 10b</li> <li>• Occupational Therapists – 11b</li> <li>• Physicians/Psychiatrists – 12e, 12g</li> </ul>