# LEA Medi-Cal Billing Option Program
## Cost and Reimbursement Comparison Schedule (CRCS) Supplemental Training
## FY 2010-11

NAVIGANT CONSULTING

DHCS
California Department of HealthCareServices

# Purpose of Supplemental Training

*This training presentation was designed by the Department of Healthcare Services (DHCS) to assist LEA providers or staff that are new to the LEA Medi-Cal Billing Option Program on the completion of the CRCS. This training includes detail on the CRCS form and the flow of calculations between forms for FY 2010/11.*

*Additional CRCS training resources should be reviewed on the LEA Program Website at:*

*http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx*

*http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule(CRCS)forFiscalYear2010-11.aspx*

# Overview of CRCS

# Why is the CRCS Mandatory?

- Federally required by Centers for Medicare & Medicaid Services (CMS)
  - The LEA Medi-Cal Billing Option Program is a Certified Public Expenditure program that requires DHCS to reconcile and compare LEA Medi-Cal costs with LEA Medi-Cal interim reimbursement for each provider every fiscal year
- Specified in the LEA Provider Participation Agreement
- Final cost settlement
  - Results in a "difference" owed to/from LEAs
  - LEAs cannot be paid more than the cost of providing LEA services

# LEA Responsibility in the CRCS Process

- The CRCS must be completed by or under the supervision of knowledgeable program personnel who are responsible for financial and accounting information (e.g., Fiscal Services)

- LEAs must input information/data in cells that are not shaded in gray in the Excel worksheets
  - Cells that are shaded in gray contain formulas and will auto-calculate based on data entered by an LEA
  - DO NOT enter data in the gray shaded areas or modify the CRCS forms; doing so will void your CRCS form submission

# LEA Responsibility in the CRCS Process

LEAs Responsibilities:

- Input information in the unshaded cells:
  - Costs associated with the direct provision of health services[1]
  - Hours worked by qualified practitioners who are billing in the LEA Program (employees and contractors)
  - Costs and hours worked for FTEs funded by other federally-funded programs
  - Medi-Cal interim reimbursement received and time spent (units or encounters) for providing services
- Signing the Certification Statement under penalty of perjury once the forms are complete
- Compiling and maintaining appropriate documentation that supports your CRCS

Note: (1) Costs included on the CRCS should reflect those that the LEA incurred related only to the direct provision of health services, and should exclude administrative costs, such as photocopying, legal fees, materials and supplies used for classroom instruction, etc.

# Definitions

- Interim Reimbursement
  - The amount of claim reimbursement the LEA receives from DHCS for a given fiscal year for providing direct LEA Medi-Cal Billing Option Services
  - Based on statewide LEA reimbursement rates

- Indirect Costs
  - Agency-wide general management costs (e.g., accounting, budgeting, payroll preparation, personnel services, etc.)
  - Captured on the CRCS using the individual LEA's Indirect Cost Rate, determined by the California Department of Education (CDE)

# Definitions (con't)

- Federal Medical Assistance Percentage (FMAP)
  - The annual calculation of the federal government's share of a state's expenditures for certain Medicaid services
    - For FY 2010/11, California had three FMAPs for the following date of service ranges:
      - July – December: 61.59%
      - January – March: 58.77%
      - April – June: 56.88%

- National Provider Identifier (NPI) Number
  - A unique, 10-digit sequentially assigned national identification number that is mandated by HIPAA to be used by health care providers, health plans and health care clearinghouses in all administrative and financial HIPAA transactions

# Definitions (con't)

- Interim Reimbursement and Units of Service (IRUS) Report
  - A DHCS-generated report that summarizes LEA Medi-Cal Billing Option Program paid claims data by FMAP period for each unique procedure code and modifier combination
    - Excludes Transportation, Mileage and Targeted Case Management Services, which are not subject to cost settlement and are excluded from the CRCS report
    - Download from DHCS website at: http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule(CRCS).aspx
  - LEAs should compare the IRUS Report against internal accounting system data when reporting information on Worksheets A-4 and B-4 of the CRCS report
    - If differences exist due to LEA provider error, the LEA should input the correct information included on CRCS Worksheets A-4/B-4 and maintain documentation to support any differences

# Qualified Practitioners

- Practitioner
  - Qualified healthcare professional that may provide specific LEA services (LEA Provider Manual Section: ***loc ed rend)***

| Psychologists | Nurses | Licensed Physician/Psychiatrists |
|---|---|---|
| • Licensed Psychologist<br>• Licensed Educational Psychologist<br>• Credentialed School Psychologist | • Registered Credentialed School Nurse<br>• Certified Public Health Nurse<br>• Licensed Registered Nurse<br>• Certified Nurse Practitioner | Licensed Physical Therapists |
| **Social Workers** | **Speech-Language Pathologists** | Registered Occupational Therapist |
| • Licensed Clinical Social Worker<br>• Credentialed School Social Worker | • Licensed Speech-Language Pathologist<br>• Credentialed Speech-Language Pathologist | Licensed Vocational Nurses |
| **Counselors** | **Audiologists** | Trained Health Care Aides |
| • Licensed Marriage and Family Therapist<br>• Credentialed School Counselor | • Licensed Audiologist<br>• Credentialed Audiologist | Registered Audiometrists |
| | | Licensed Optometrists |

- Contractor
  - Qualified healthcare practitioner that may provide specific LEA services on behalf of an LEA, but is not directly employed by the LEA

# LEA CRCS Resources

- LEA Program Website – CRCS
  http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule(CRCS).aspx
- A&I LEA CRCS Website
  http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx
- LEA CRCS Questions
  E-mail: LEA.CRCS.Questions@dhcs.ca.gov
- LEA CRCS Submissions
  E-mail: LEA.CRCS.Submissions@dhcs.ca.gov
- Guidance on using Standardized Account Code Structure (SACS)
  Available at http://www.cde.ca.gov/fg/ac/ac/
- LEA Indirect Cost Rates
  Available at http://www.cde.ca.gov/fg/ac/ic/

# Standardized Account Code Structure (SACS) Guidelines

# Standardized Account Code Structure (SACS)

- The Standardized Account Code Structure (SACS) contains seven numerically coded, required fields that must be built into the accounting structure of all LEAs:

1. Fund/Account Group
2. Resource
3. Project Year
4. Goal
5. Function (Activity)
6. Object
7. School

***Goal: CRCS costs/hours should be coded and collected at the Function Code and Object Code level of detail***

*Note: Your LEA may also use payroll information, MAA Reports, invoices or other documentation to support expenditures and hours in the CRCS, as long as appropriate documentation is maintained*

# SACS – Fund/Account Group and Resource

1. Fund/Account Group
   - Identifies the source of funds that support the (educational) program or project
     - Example: 01 is the General Fund/County School Service Fund
     - Other Fund codes may be applicable
2. Resource
   - Tracks activities funded with revenues that have reporting or special requirements, or activities funded with revenues that have spending restrictions
     - 6000-8999 identify "State Restricted Projects"
     - Example: Special Education 6500
     - Other Resource code ranges may be applicable

# SACS – Project Year and Goal

3. Project Year
   - Distinguishes the activities of those projects that span more than one fiscal year
     - Usually "9" signifying that the project occurs in only one fiscal year
     - LEA fiscal year and state fiscal year are the same for expense reporting purposes
4. Goal
   - Identifies the setting, objective or group of students that receive the services
     - 5000-5999 is "Special Education"
     - Example: "Special Education – Unspecified" 5001

# SACS – Function (Activity)

5. Function (Activity)
   - Describes the activity or service performed, and represents an operational area in an LEA
     - Function codes 3000-3999 "Pupil Services" should include most relevant (EPSDT-like) service
     - Examples:
       - 3110 – Guidance and Counseling Services
       - 3120 – Psychological Services
       - 3140 – Health Services
       - 3150 – Speech Pathology and Audiology Services
   - Practitioner type sub-accounts can be created to track expenditures
     - Example, Function Code 3140 Health Services could include the following sub-accounts:
       - 3141 School Nurse
       - 3142 Trained Health Care Aide
     - Two requirements for sub-accounts:
       - Sub-codes must "roll up" to the appropriate code, and
       - LEAs cannot use codes that are already pre-defined

# SACS – Object

6. Object
   - Classify expenditures according to the types of items purchased or services obtained
   - CRCS expenses are limited to the following object codes:
     - 1000-2999 Salaries
     - 3000 Benefits
     - 4200 Books and Other Reference Materials
     - 4300 Materials and Supplies
     - 4400 Non-capitalized Equipment
     - 5200 Travel and Conferences
     - 5300 Dues and Membership
     - 5800 Contractor Costs(1)
     - 5100 Contractor Costs(1)
     - 5900 Communications

Note: (1) Contractor costs are reported in two object codes, depending on the amount of the individual subagreement. This distinction is further defined in the slides of this presentation that address Worksheet A-1/B-1.

# SACS – School

7. School
   - Designates a specific, physical school structure or group of structures that form a campus
     - The three digit school field is required to be built into SACS accounting systems. However, its use is not required (at this time) for state reporting purposes.

# Example SACS Report – SLP Salaries

*<u>Function Code:</u> 3150 (Speech Pathology and Audiology Services)*

*<u>Object Code:</u> 1203 (Salaries)*

| | | | |
|---|---|---|---|
| 1203 | SPEECH SALARY | | |
| 01-6500-0-1203-00-5001-3150-245-512-2021-00 | | GENRL | |
| | | 12,494.00 | 12,491.26 |
| 01-6500-0-1203-17-5001-3150-245-512-2021-00 | | TRADSAL | |
| | | 184,863.00 | 184,862.19 |
| TOTAL: 1203 | | 197,357.00 | 197,353.45 |

# Example SACS Report – SLP Benefits

*Function Code:*
*3150 (Speech Pathology and Audiology Services)*

*Object Code:*
*3000 Series (Benefits)*

| | | | |
|---|---|---|---|
| 3101 | STRS CERTIFICATED | | |
| | 01-6500-0-3101-00-5001-3150-245-512-2021-00 | GENRL | |
| | | 1,031.00 | 1,030.54 |
| | 01-6500-0-3101-17-5001-3150-245-512-2021-00 | TRADSAL | |
| | | 15,497.00 | 15,496.29 |
| 3311 | MEDICARE - CERTIFICATED | | |
| | 01-6500-0-3311-00-5001-3150-245-512-2021-00 | GENRL | |
| | | 176.00 | 175.39 |
| | 01-6500-0-3311-17-5001-3150-245-512-2021-00 | TRADSAL | |
| | | 2,511.00 | 2,510.78 |
| 3401 | HEALTH & WELFARE CERTIFICATED | | |
| | 01-6500-0-3401-00-5001-3150-245-512-2021-00 | GENRL | |
| | | 522.00 | 521.60 |
| | 01-6500-0-3401-17-5001-3150-245-512-2021-00 | TRADSAL | |
| | | 9,093.00 | 9,089.43 |
| | TOTAL: 3401 | 9,615.00 | 9,611.03 |
| 3411 | CUT HEALTH - CERT | | |
| | 01-6500-0-3411-00-5001-3150-245-512-2021-00 | GENRL | |
| | | 1,056.00 | 1,055.56 |
| | 01-6500-0-3411-17-5001-3150-245-512-2021-00 | TRADSAL | |
| | | 18,126.00 | 18,125.13 |
| 3501 | UNEMPLOYMENT - CERTIFICATED | | |
| | 01-6500-0-3501-00-5001-3150-245-512-2021-00 | GENRL | |
| | | 41.00 | 37.54 |
| | 01-6500-0-3501-17-5001-3150-245-512-2021-00 | TRADSAL | |
| | | 563.00 | 562.34 |
| 3601 | WORKERS COMP - CERTIFICATED | | |
| | 01-6500-0-3601-00-5001-3150-245-512-2021-00 | GENRL | |
| | | 484.00 | 483.09 |
| | 01-6500-0-3601-17-5001-3150-245-512-2021-00 | TRADSAL | |
| | | 7,383.00 | 7,382.46 |

# Overview of CRCS Forms and Flow of Calculations for Fiscal Year 2010/11

# CRCS Worksheets

1. Certification
2. Worksheet A Costs of Providing IEP/IFSP Services
3. Worksheet B Costs of Providing Non-IEP/IFSP Services
4. Worksheet A.1/B.1 Salary, Benefit and Other Expenditures
5. Worksheet A-1 & B-1 Other Costs
6. Worksheet A-2 & B-2 Contractor Costs
7. Worksheet A-3 & B-3 Percent of Time
8. Worksheet A-4 Units and Reimb (Jul-Dec)
9. Worksheet A-4 Units and Reimb (Jan-Mar)
10. Worksheet A-4 Units and Reimb (Apr-Jun)
11. Worksheet B-4 Units and Reimb (Jul-Dec)
12. Worksheet B-4 Units and Reimb (Jan-Mar)
13. Worksheet B-4 Units and Reimb (Apr-Jun)

*Worksheets A-4/B-4 have multiple date of service ranges to account for the three different FMAP periods in FY 2010/11*

# Purpose of Certification

- To identify the LEA (or billing consortium) and contact information
- To summarize the total Medi-Cal overpayment/ underpayment for Individualized Education Plan (IEP)/Individualized Family Service Plan (IFSP) services and non-IEP/IFSP services
- To summarize the net Medi-Cal overpayment/ underpayment for all LEA services
- To sign and certify, under penalty of perjury, to the accuracy of information reported on the CRCS

# Certification Worksheet



**Local Educational Agency (LEA) Medi-Cal Billing Option Program**
**Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS)**
**Fiscal Year 2010/11 (July 1, 2010 - June 30, 2011)**

1. **LEA Identification:**

LEA Provider Name _____ National Provider Identifier _____

Contact: Name _____ Provider Number/CDS Code _____

Phone _____ Title _____

Fax _____ E-mail Address _____

Address 1 _____ City _____

Address 2 _____ State CA Zip _____

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. By signing this certification, 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 k of Worksheet A) | $ - |
| Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line k of Worksheet B) | $ - |
| Net Overpayment/(Underpayment) For All LEA Services | $ - |

Name _____ Title _____

Signature _____ Date _____

3. **LEA Billing Consortium:**

Is your LEA part of a billing consortium? (Yes or No) _____

Please indicate the LEAs that are part of the billing consortium below. Include the LEA name and corresponding County/District/School Code (CDS Code).

| | LEA Name | CDS Code |
|---|---|---|
| LEA #1 | | |
| LEA #2 | | |
| LEA #3 | | |
| LEA #4 | | |
| LEA #5 | | |



| | | |
|---|---|---|
| LEA #6 | | |
| LEA #7 | | |
| LEA #8 | | |
| LEA #9 | | |
| LEA #10 | | |
| LEA #11 | | |
| LEA #12 | | |
| LEA #13 | | |
| LEA #14 | | |
| LEA #15 | | |

*Instructions for Completing Certification:*

**Section 1 - LEA Identification:** Report the LEA Provider's full name, Medi-Cal National Provider Identifier and Provider Number/CDS Code. 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, fax number, E-mail address and mailing 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.

**Section 3 - LEA Billing Consortium:** Select "Yes" or "No" from the drop down box to indicate whether or not your LEA is part of an LEA billing consortium. LEAs that are part of a consortium are those that bill and receive reimbursement for services provided by other LEA providers, and eventually redistribute the reimbursement funds to the consortium members. Report the LEA name and CDE County/District/School Code (CDS Code) of each participating member of the billing consortium.

**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.**

# Certification – LEA Identification Comments

**Local Educational Agency (LEA) Medi-Cal Billing Option Program**
**Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS)**
**Fiscal Year 2010/11 (July 1, 2010 - June 30, 2011)**

**LEA Identification:**

| | | | |
|---|---|---|---|
| LEA Provider Name | Sample School District | National Provider Identifier | 123456789 |
| Contact: Name | Joanna Doe | Provider Number/CDS Code | SS1234567 |
| Phone | 915-556-7849 | Title | Financial Officer |
| Fax | 915-586-7241 | E-mail Address | Joanna_Doe@sampleSD.com |
| Address 1 | 1501 Lawrence Avenue | City | Bakersfield |
| Address 2 | PO Box 35 | State CA Zip | 93241 |

- Report your full LEA Provider Name
  - Use the CDE California School Directory to validate: http://www.cde.ca.gov/re/sd/
- Report your LEA Street Address, City and Zip Code

- Report the LEA's unique 10-digit National Provider Identification (NPI) number used to bill claims

- Report the LEA Contact Name, Title, Phone and Fax numbers of the person who can be contacted for CRCS questions, if necessary

- Report the LEA CDS (County/District/School) Code that is assigned by CDE
  - Begins with an "SS" prefix and followed by seven numeric digits (no hyphens or spaces)
  - Use the California Ed Data website to search: http://www.ed-data.k12.ca.us/Pages/Home.aspx

- Report the e-mail address of contact person
  - Note: This is important, since follow-up information is provided via the contact e-mail address

# Certification – LEA Billing Consortium Comments

**LEA Billing Consortium:**

Is your LEA part of a billing consortium? (Yes or No) Yes

Please indicate the LEAs that are part of the billing consortium below. Include the LEA name and corresponding County/District/School Code (CDS Code).

| | LEA Name | CDS Code |
|---|---|---|
| LEA #1 | LEA Name 1 | 1234567890123 |
| LEA #2 | LEA Name 2 | 1234567890321 |
| LEA #3 | LEA Name 3 | 1234567890543 |
| LEA #4 | LEA Name 4 | 1234567890123 |
| LEA #5 | LEA Name 5 | 1234567890123 |
| LEA #6 | LEA Name 6 | 1234567890123 |
| LEA #7 | LEA Name 7 | 1234567890321 |
| LEA #8 | LEA Name 8 | 1234567890543 |
| LEA #9 | LEA Name 9 | 1234567890123 |
| LEA #10 | LEA Name 10 | 1234567890123 |
| LEA #11 | LEA Name 11 | 1234567890123 |
| LEA #12 | LEA Name 12 | 1234567890321 |
| LEA #13 | LEA Name 13 | 1234567890543 |
| LEA #14 | LEA Name 14 | 1234567890123 |
| LEA #15 | LEA Name 15 | 1234567890123 |

- If your LEA is part of a billing consortium, report "Yes" using the drop down box
  - LEAs that are part of a consortium bill and receive reimbursement for services provided by other LEA providers, and eventually redistribute the reimbursement funds to the consortium members

- If your LEA is part of a billing consortium, list all of the participating LEAs in your billing consortium and their corresponding 14-digit CDS Code

# Purpose of Worksheets A and B

- To aggregate the direct costs associated with the provision of health services by practitioner type
  - Uses data from other worksheets to estimate the percentage of time and costs attributable to providing LEA Medi-Cal services
- To add indirect costs based on an LEA-specific pre-assigned rate (developed by CDE, available at http://www.cde.ca.gov/fg/ac/ic/)

# Worksheet A

State of California — Health and Human Services Agency

California Department of Health Care Services
LEA Medi-Cal Billing Option Program

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

| | | | | Dates of Service 7/1/10 - 12/31/10 | | Dates of Service 1/1/11 - 3/31/11 | | Dates of Service 4/1/11 - 6/30/11 | |
|---|---|---|---|---|---|---|---|---|---|
| | Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Percent of Time Providing LEA Services Documented in an IEP or IFSP B | Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B | Percent of Time Providing LEA Services Documented in an IEP or IFSP D | Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D | Percent of Time Providing LEA Services Documented in an IEP or IFSP F | Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F |
| 1. | Psychologists | | - | 0 | - | 0 | - | 0 | - |
| 2. | Social Workers | | - | 0 | - | 0 | - | 0 | - |
| 3. | Counselors | | - | 0 | - | 0 | - | 0 | - |
| 4. | School Nurses | | - | 0 | - | 0 | - | 0 | - |
| 5. | Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| 6. | Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| 7. | Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| 8. | Audiologists | | - | 0 | - | 0 | - | 0 | - |
| 9. | Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| 10. | Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| 11. | Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |
| | a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | | | | $ - | | $ - | | $ - |
| | b. Service Costs Excluded from Indirect Cost Rate Application | | | | $ - | | $ - | | $ - |
| | c. Service Costs Included in Indirect Cost Rate Application (a - b) | | | | | | $ - | | $ - |
| | d. Indirect Cost Rate | | | | | | 0.00% | | 0.00% |
| | e. Indirect Costs (c * d) | | | | $ - | | $ - | | $ - |
| | f. Total Service Costs (a + e) | | | | $ - | | $ - | | $ - |
| | g. Federal Medical Assistance Percentage (FMAP) | | | | 61.59% | | 58.77% | | 56.85% |
| | h. Medi-Cal Maximum Reimbursable (f * g) | | | | $ - | | $ - | | $ - |
| | i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP | | | | $ - | | $ - | | $ - |
| | j. Overpayment (Underpayment) (i - h) | | | | $ - | | $ - | | $ - |
| | k. Net Overpayment (Underpayment) (Sum of j Totals) | | | | | $ - | | | |

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

Does Your LEA Receive Federal Funding for this Practitioner Type?: Select "Yes" or "No" from the drop down box to indicate whether or not your LEA received any federal funding for each practitioner type for the fiscal year (includes all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program). For CRCS reporting purposes, expenditures classified under Resource Code 5640 (Medi-Cal Billing Option Program) are not considered to be restricted federal funds and may be included on the CRCS.

Line d (Indirect Cost Rate): Enter your LEA's California Department of Education approved indirect cost rate (available at: http://www.cde.ca.gov/fg/ac/ic/) 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.

| | |
|---|---|
| LEA Provider Name | - |
| National Provider Identifier | 0 |
| Fiscal Year | 2010/11 (July 1, 2010 - June 30, 2011) |

# Worksheet A Comments

**Worksheet A**

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Documented in an IEP or IFSP B | Dates of Service 7/1/10 - 12/31/10: Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP D | Dates of Service 1/1/11 - 3/31/11: Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP F | Dates of Service 4/1/11 - 6/30/11: Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | Yes | - | 0 | - | 0 | - | 0 | - |
| Social Workers | | - | 0 | - | 0 | - | 0 | - |
| Counselors | | - | 0 | - | 0 | - | 0 | - |
| School Nurses | | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| Audiologists | | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |

| | Dates of Service 7/1/10 - 12/31/10 | Dates of Service 1/1/11 - 3/31/11 | Dates of Service 4/1/11 - 6/30/11 |
|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ - | $ - | $ - |
| b. Service Costs Excluded from Indirect Cost Rate Application | $ - | $ - | $ - |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | $ - | $ - | $ - |
| d. Indirect Cost Rate | 12.00% | 12.00% | 12.00% |
| e. Indirect Costs (c * d) | $ - | $ - | $ - |
| f. Total Service Costs (a + e) | $ - | $ - | $ - |
| g. Federal Medical Assistance Percentage (FMAP) | 61.59% | 58.77% | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | $ - | $ - | $ - |
| i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP | $ - | $ - | $ - |
| j. Overpayment/(Underpayment) (i - h) | $ - | $ - | $ - |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | $ - | |

- If your LEA received revenues from other federal funds for practitioner types, report "Yes" using the drop down box
  - Resource Code 5640 (Medi-Cal Billing Option) funds are <u>not</u> considered federal funds for CRCS reporting purposes

- Report the LEA CDE-approved Indirect Cost Rate for the CRCS reporting year:
  - http://www.cde.ca.gov/fg/ac/ic/
  - It will automatically auto-populate in Columns E and G on Worksheet A

- FY 10/11 uses 3 FMAPs under the following date of service ranges:
  - (7/1/10-12/31/10)- 61.59%
  - (1/1/11 - 3/31/11)- 58.77%
  - (4/1/11 - 6/30/11)- 56.88%

# Worksheet A and Worksheet B Comments

## Worksheet A

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Documented in an IEP or IFSP B | Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP D | Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP F | Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | Yes | - | 0 | - | 0 | - | 0 | - |
| Social Workers | | - | 0 | - | 0 | - | 0 | - |
| Counselors | | - | 0 | - | 0 | - | 0 | - |
| School Nurses | | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| Audiologists | | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |

| | | | | | |
|---|---|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ - | | $ - | | $ - |
| b. Service Costs Excluded from Indirect Cost Rate Application | $ - | | $ - | | $ - |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | $ - | | $ - | | $ - |
| d. Indirect Cost Rate | 12.00% | | 12.00% | | 12.00% |
| e. Indirect Costs (c * d) | $ - | | $ - | | $ - |
| f. Total Service Costs (a + e) | $ - | | $ - | | $ - |
| g. Federal Medical Assistance Percentage (FMAP) | 61.59% | | 58.77% | | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | $ - | | $ - | | $ - |
| i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP | $ - | | $ - | | $ - |
| j. Overpayment/(Underpayment) (i - h) | $ - | | $ - | | $ - |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | $ - | | | |

## Worksheet B

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP B | Cost of Providing LEA Services Not Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP D | Cost of Providing LEA Services Not Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP F | Cost of Providing LEA Services Not Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | - | - | 0 | - | 0 | - | 0 | - |
| Social Workers | - | - | 0 | - | 0 | - | 0 | - |
| Counselors | - | - | 0 | - | 0 | - | 0 | - |
| School Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | - | - | 0 | - | 0 | - | 0 | - |
| Audiologists | - | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - |
| Optometrists | - | - | 0 | - | 0 | - | 0 | - |
| Audiometrists | - | - | 0 | - | 0 | - | 0 | - |

| | | | | | |
|---|---|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ - | | $ - | | $ - |
| b. Service Costs Excluded from Indirect Cost Rate Application | $ - | | $ - | | $ - |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | $ - | | $ - | | $ - |
| d. Indirect Cost Rate | 12.00% | | 12.00% | | 12.00% |
| e. Indirect Costs (c * d) | $ - | | $ - | | $ - |
| f. Total Service Costs (a + e) | $ - | | $ - | | $ - |
| g. Federal Medical Assistance Percentage (FMAP) | 61.59% | | 58.77% | | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | $ - | | $ - | | $ - |
| i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP | $ - | | $ - | | $ - |
| j. Overpayment/(Underpayment) (i - h) | $ - | | $ - | | $ - |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | $ - | | | |

- The "Yes" or "No" response selected for practitioners on Worksheet A will auto-populate for the corresponding practitioners on Worksheet B

- Worksheet B has two additional practitioners not identified on Worksheet A: audiometrists and optometrists
  - Audiometrists and optometrists can only be billed for non-IEP/IFSP services
- If your LEA received revenues from other federal funds for audiometrists or optometrists, report "Yes" using the drop down box
  - Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

- The Indirect Cost Rate will auto-populate from Worksheet A to Worksheet B

# Purpose of Worksheet A.1/B.1

- To collect salary and benefit costs by <u>practitioner type</u> for practitioners that are billing for LEA Medi-Cal Billing Option Services
  - Uses data from Worksheet A-1/B-1 to calculate the net total personnel costs of providing LEA Medi-Cal Services
- To identify any federal revenues (and corresponding SACS revenue account numbers) received for practitioners' salaries, benefits and/or other costs

# Worksheet A.1/B.1



**Worksheet A.1/B.1: Salary, Benefit and Other Expenditures**

| | *(Object Code)* Practitioner Type | Salary Expenditures *(1000-2999)* A | Benefit Expenditures *(3000-3999)* B | Total Other Costs C | Federal Revenues D | Revenue Account Number(s) E | Net Total Personnel Costs *F = A+B+C-D* |
|---|---|---|---|---|---|---|---|
| 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: Salary, Benefit and Other Expenditures:***

**Column A (Salary Expenditures):** Enter salary expenditures for object codes 1000-2999 by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section loc ed rend). 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/. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

**Column B (Benefit Expenditures):** Enter benefit expenditures for object codes 3000-3999 by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section loc ed rend). 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/. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

**Column D (Federal Revenues):** Enter the amount of federal funds that your LEA received for the practitioners' salaries, benefits and/or other costs reported in Columns A and B and Worksheet A-1/B-1. Enter the federal revenues as a positive figure in Column D. For CRCS reporting purposes, Resource Code 5640 (Medi-Cal Billing Option Program) revenues are not considered to be restricted federal funds and should not be reported in Column D.

**Column E (Revenue Account Number):** Enter the revenue account number(s) where the revenues reported in Column D are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

**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 | 2010/11 (July 1, 2010 - June 30, 2011) |

# Reporting "All Qualified" Practitioner Expenditures

- **Report expenses for all qualified district-employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program**

**Does the practitioner have a valid license/ credential for LEA billing?**

- *No* → Do *not* include
- *Yes* → **Does the practitioner provide LEA reimbursable services?**
  - *No* → Do *not* include
  - *Yes* → **Does the practitioner have the necessary supervision requirements to provide and bill for LEA services?**
    - *No* → Do *not* include
    - *Yes* → **Does the practitioner bill for LEA reimbursable services?**
      - *No* → Do *not* include
      - *Yes* → Include the practitioner

# Worksheet A.1/B.1 Comments

| Worksheet A.1/B.1 *(Object Code)* Practitioner Type | Salary Expenditures *(1000-2999)* A | Benefit Expenditures *(3000-3999)* B | Total Other Costs C | Federal Revenues D | Revenue Account Number(s) E | Net Total Personnel Costs *F = A+B+C-D* |
|---|---|---|---|---|---|---|
| Psychologists | 62,991 | 14,122 | - | 36,800 | 5035 | 40,313 |
| Social Workers | | | - | | | - |
| Counselors | | | - | | | - |
| School Nurses | | | - | | | - |
| Licensed Vocational Nurses | | | - | | | - |
| Trained Health Care Aides | | | - | | | - |
| Speech-Language Pathologists | | | - | | | - |
| Audiologists | | | - | | | - |
| Physical Therapists | | | - | | | - |
| Occupational Therapists | | | - | | | - |
| Physicians/Psychiatrists | | | - | | | - |
| Optometrists | | | - | | | - |
| Audiometrists | | | - | | | - |

- Report salary and benefit expenditures by practitioner type for <u>all qualified district employed practitioners</u> billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program
  - <u>Contracted</u> practitioner costs are reported on Worksheet A-1/B-1

- Total other costs will auto-calculate if the LEA has reported expenditures on Worksheet A-1/B-1 for the practitioner type

- Report the amount of federal funds that your LEA received for practitioner expenditures
  - Report the federal revenues as a positive figure in Column D
  - Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

- Report the Revenue Account Number(s) where the federal revenues reported are booked in your SACS system

# SACS Report – Sample Documentation

Documentation Supporting School Nurse Salaries and Benefits:

*Function Code:*
*3140 (Health Services)*

*Object Codes:*
*1201 (Salaries)*
*3000 Series (Benefits)*

| FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2 | SUB-OBJT | EXPENDED/RECEIVED | |
|---|---|---|---|
| | APPROVED BUDGET | CURRENT | YEAR TO DATE |
| 1201 NURSE SALARY | | | |
| 01-6510-0-1201-00-5710-3140-231-512-0000-00 | GENRL | | |
| | 24,993.00 | 24,991.68 | 24,991.68 |
| TOTAL: 1201 | 24,993.00 | 24,991.68 | 24,991.68 |
| TOTAL: 1xxx | 24,993.00 | 24,991.68 | 24,991.68 |
| 3101 STRS CERTIFICATED | | | |
| 01-6510-0-3101-00-5710-3140-231-512-0000-00 | GENRL | | |
| | 2,062.00 | 2,061.72 | 2,061.72 |
| TOTAL: 3101 | 2,062.00 | 2,061.72 | 2,061.72 |
| 3501 UNEMPLOYMENT - CERTIFICATED | | | |
| 01-6510-0-3501-00-5710-3140-231-512-0000-00 | GENRL | | |
| | 75.00 | 75.00 | 75.00 |
| TOTAL: 3501 | 75.00 | 75.00 | 75.00 |
| 3601 WORKERS COMP - CERTIFICATED | | | |
| 01-6510-0-3601-00-5710-3140-231-512-0000-00 | GENRL | | |
| | 962.00 | 961.39 | 961.39 |
| TOTAL: 3601 | 962.00 | 961.39 | 961.39 |
| TOTAL: 3xxx | 3,099.00 | 3,098.11 | 3,098.11 |
| TOTAL: 1xxx - 5xxx | 28,092.00 | 28,089.79 | 28,089.79 |

FUND : 01 GENERAL FUND BUD RESP: 231
RESOURCE: 7804 ALTA - INFANT VENDOR DIST 1 : 0000

| | | | |
|---|---|---|---|
| 1201 NURSE SALARY | | | |
| 01-7804-0-1201-00-7150-3140-231-512-0000-00 | GENRL | | |
| | 24,278.00 | 24,277.68 | 24,277.68 |
| TOTAL: 1201 | 24,278.00 | 24,277.68 | 24,277.68 |
| TOTAL: 1xxx | 24,278.00 | 24,277.68 | 24,277.68 |
| 2201 OCCUPATIONAL THERAPIST SALARY | | | |
| 01-7804-0-2201-17-7150-3141-231-512-0000-00 | TRADSAL | | |
| | 3,784.00 | 3,783.72 | 3,783.72 |

# Payroll Report – Sample Documentation

Payroll/Personnel Listing

| POSITION | FTE % | GR | RG | ST | ANNUAL SALARY | ACTUAL SALARY | SHIFT DIFF | LOC | DAYS | HOURS | % EXP | Fund | SubFund | Resource | Goal | Function | Object | SchCode | CostCenter |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | ACCOUNT DISTRIBUTION | | | | | | | |
| THERAPIST-SPCH,AC | 100.00% | 30 | 05 | 04 | 46139 | 46139 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 06 | 47153 | 47153 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 05 | 09 | 54164 | 54164 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,BVH | 100.00% | 30 | 06 | 18 | 67595 | 67595 | | 205 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 06 | 04 | 48335 | 48335 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 06 | 26 | 70805 | 70805 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 07 | 26 | 73001 | 73001 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 07 | 26 | 73001 | 73001 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH-HM | 80.00% | 30 | 05 | 22 | 67004 | 53603 | | 125 | 184 | | 1,067.2 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 80.00% | 30 | 05 | 11 | 57374 | 45899 | | 391 | 184 | | 1,067.2 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| TEACHER-AC, SPECIA | 100.00% | 30 | 07 | 05 | 52136 | 52136 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 05 | 22 | 67004 | 67004 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 06 | 47153 | 47153 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH-EH, | 50.00% | 30 | 07 | 26 | 73001 | 36501 | | 230 | 184 | | 667.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 11 | 55178 | 55178 | | 160 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 07 | 26 | 73001 | 73001 | | 130 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 04 | 43943 | 43943 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |

Documentation Supporting Speech Language Pathologist Salaries:

*<u>Function Code</u>: 1190 (Special Education)*

*<u>Object Code</u>: 1101 (Salaries)*

*Note: This LEA included its Speech Language Pathologists in Function Code 1190, which is an educational code. The LEA would need to include documentation in its audit/review materials to support that these expenditures were associated with the direct provision of health services.*

# MAA Report – Sample Documentation

Documentation in form of MAA Report – Supporting Practitioner Total Salary Expense

*Note: Personnel Code identifies practitioner type*

| | | | | |
|---|---|---|---|---|
| 0810 | Teacher/Resource Teacher | 22.40 | 1,185,724 | 52,934 |
| 0811 | Dept Head / Classroom Teacher | 88.50 | 5,087,155 | 57,482 |
| 0812 | Athletic Director | 6.00 | 308,249 | 51,375 |
| 0814 | Resource Teacher | 32.15 | 1,691,877 | 52,624 |
| 0815 | Resource Teacher/Counselor | 1.00 | 63,428 | 63,428 |
| 0818 | Technical Resource Tch | 25.50 | 1,289,047 | 50,551 |
| 0821 | Middle School ELD Program Coor | 1.00 | 40,530 | 40,530 |
| 0823 | Evaluator | 3.00 | 180,151 | 60,050 |
| 0831 | Librarian | 23.60 | 1,266,761 | 53,676 |
| 0922 | Counselor/Specific Targeted Gr | 3.00 | 170,494 | 56,831 |
| 0923 | Counselor | 67.40 | 3,469,635 | 51,478 |
| 0925 | Social Worker | 8.00 | 493,031 | 61,629 |
| 0927 | Student Placement Worker | 1.00 | 63,404 | 63,404 |
| 0932 | Nurse | 24.30 | 1,356,143 | 55,808 |
| 0934 | Psychologist | 31.70 | 2,011,758 | 63,462 |
| 0978W | Leave with pay - Certificated | 4.00 | 234,267 | 58,567 |
| 0978X | Admin Leave with pay - CER | 1.00 | 63,404 | 63,404 |
| 1002 | IS Operator Journey | 4.50 | 187,239 | 41,609 |
| 1003 | IS Operator Senior | 2.00 | 96,991 | 48,495 |
| 1011 | IS Technician Assistant | 3.00 | 110,187 | 36,729 |
| 1012 | IS Technician Journey | 9.00 | 425,714 | 47,302 |
| 1021 | IS Administrator I | 11.00 | 536,418 | 48,765 |
| 1022 | IS Administrator II | 7.00 | 376,297 | 53,757 |
| 1023 | IS Administrator III | 3.00 | 212,132 | 70,711 |
| 1024 | IS Administrator Supervisor | 2.00 | 154,868 | 77,434 |
| 1033 | IS Trainer Senior | 2.00 | 137,743 | 68,871 |
| 1042 | IS Engineer Journey | 2.00 | 143,445 | 71,722 |
| 1044 | IS Engineer Principal | 1.00 | 94,866 | 94,866 |
| 1051 | IS Business Analyst Assistant | 1.00 | 54,788 | 54,788 |
| 1052 | IS Business Analyst | 4.00 | 240,906 | 60,227 |
| 1062 | IS Programmer Analyst | 4.00 | 211,287 | 52,822 |
| 1063 | IS Programmer Analyst Senior | 8.00 | 525,270 | 65,659 |
| 1064 | IS Programmer Analyst Prin | 1.00 | 77,768 | 77,768 |
| 1071 | IS Project Manager | 1.00 | 110,449 | 110,449 |
| 1202L | Personnel Clerk | 1.00 | 41,657 | 41,657 |
| 1204 | Senior Personnel Clerk | 1.00 | 45,357 | 45,357 |
| 1204L | Senior Personnel Clerk | 4.00 | 190,703 | 47,676 |
| 1218 | Payroll Supervisor | 1.00 | 64,219 | 64,219 |
| 1218L | Payroll Supervisor | 1.00 | 73,063 | 73,063 |
| 1220 | Payroll Clerk | 1.00 | 47,337 | 47,337 |
| 1220L | Payroll Clerk | 10.00 | 480,059 | 48,006 |
| 1222 | Senior Payroll/Personel Clerk | 1.00 | 51,864 | 51,864 |
| 1222L | Senior Payroll/Personnel Clerk | 3.00 | 157,597 | 52,532 |
| 1224F | Prin Payroll/Pers Clk | 1.00 | 61,523 | 61,523 |
| 1242 | Personnel Analyst | 0.94 | 50,035 | 53,229 |
| 1242L | Personnel Analyst | 2.00 | 119,052 | 59,526 |
| 1244 | Senior Personnel Analyst | 2.00 | 134,784 | 67,392 |
| 1367G | Special Assistant VIII | 1.00 | 54,958 | 54,958 |
| 1369G | Special Assistant X | 1.00 | 70,143 | 70,143 |
| 1370G | Special Assistant XI | 1.00 | 93,312 | 93,312 |
| 1370L | Special Assistant XI | 1.00 | 76,178 | 76,178 |
| 1371 | Special Assistant Xii | 1.00 | 75,395 | 75,395 |

# Purpose of Worksheet A-1/B-1

- To collect the other allowable costs associated with providing direct health services by practitioner type
  - Enter expenditures related to the direct provision of health services
  - Object codes specified on the CRCS are the only costs allowed to be reported

# Worksheet A-1/B-1



**Worksheet A-1/B-1: Other Costs**

| | *(Object Code)* Practitioner Type | Materials, Supplies and Reference Materials Expenditures *(4200-4300)* A | Non-capitalized Equipment Expenditures *(4400)* B | Travel and Conference Expenditures *(5200)* C | Dues and Membership Expenditures *(5300)* D | Contractor Costs *(5800)* E | Contractor Costs *(5100)* F | Communications Expenditures *(5900)* G | Total Other Costs H = Sum of A-G |
|---|---|---|---|---|---|---|---|---|---|
| 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 expenditures by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program 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. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section loc ed rend). If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

**Column B** [2] **(Non-capitalized Equipment Expenditures):** Enter 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 qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section loc ed rend). If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option Program) are not considered to be restricted federal funds and may be included on the CRCS.

**Column C** [1] **(Travel and Conferences Expenditures):** Enter 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 qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section loc ed rend). If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option Program) are not considered to be restricted federal funds and may be included on the CRCS.

# Worksheet A-1/B-1 Comments

| Worksheet A-1/B-1 (Object Code) Practitioner Type | Materials, Supplies and Reference Materials Expenditures (4200-4300) A | Non-capitalized Equipment Expenditures (4400) B | Travel and Conference Expenditures (5200) C | Dues and Membership Expenditures (5300) D | Contractor Costs (5800) E | Contractor Costs (5100) F | Communications Expenditures (5900) G | Total Other Costs H = Sum of A-G |
|---|---|---|---|---|---|---|---|---|
| Psychologists | 3,088 | | 1,445 | | 27,225 | 7,000 | | 38,758 |
| Social Workers | | | | | | | | - |
| Counselors | | | | | | | | - |
| School Nurses | | | | | | | | - |
| Licensed Vocational Nurses | | | | | | | | - |
| Trained Health Care Aides | | | | | | | | - |
| Speech-Language Pathologists | | | | | | | | - |
| Audiologists | | | | | | | | - |
| Physical Therapists | | | | | | | | - |
| Occupational Therapists | | | | | | | | - |
| Physicians/Psychiatrists | | | | | | | | - |
| Optometrists | | | | | | | | - |
| Audiometrists | | | | | | | | - |

- Report other costs by practitioner type for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program
- Include all expenditures (federally funded and non-federally funded)
- Other costs (except for Contractor Costs, Columns E and F) may be allocated based on the cost allocation methodology described in the CRCS instruction Note 1

- Report contracted practitioner costs related to contractors performing health services
  - Column E: Report contractor costs ***up to $25,000*** for each individual subagreement each year for the duration of the subagreement
  - Column F: Report the remainder of contractor costs for individual subagreements that ***exceed $25,000*** for each year for the duration of the subagreement

# SACS Report – Documentation Example

[redacted] [redacted] #J1098 [redacted]

PAGE 54

Fund: 01 GENERAL FUND  Resource: 0000 NO REPORTING REQUIRMENTS  Function: 3140 HEALTH SERVICES

| ACCOUNT CLASSIFICATION<br>Fu Res Y Goal Func Obj Sch Mgmt | WORKING BUDGET | EXPENDED/RECEIVED CURRENT | EXPENDED/RECEIVED YEAR TO DATE | % | PENDED/ ENCUMBERED | UNENCUMBERED BALANCE | % |
|---|---|---|---|---|---|---|---|
| 3941 RETIREE ANNUITY-CERT | | | | | | | |
| 01-0000-0-0000-3140-3941-701-1000 | 19,502.00 | 19,502.00 | 19,502.00 | 100.0 | 0.00 | 0.00 | .0 |
| TOTAL: 3941 | 19,502.00 | 19,502.00 | 19,502.00 | 100.0 | 0.00 | 0.00 | .0 |
| TOTAL: 3000 | 77,136.00 | 77,125.36 | 77,125.36 | 99.9 | 0.00 | 10.64 | .0 |
| 4319 EQUIP TAGGABLE INSTRUCTIONAL | | | | | | | |
| 01-0000-0-0000-3140-4319-701-5000 | 1,500.00 | 0.00 | 0.00 | .0 | 0.00 | 1,500.00 | 100.0 |
| TOTAL: 4319 | 1,500.00 | 0.00 | 0.00 | .0 | 0.00 | 1,500.00 | 100.0 |
| 4350 OFFICE SUPPLIES | | | | | | | |
| 01-0000-0-0000-3140-4350-707-50MC | 2,533.00 | 0.00 | 0.00 | .0 | 0.00 | 2,533.00 | 100.0 |
| 01-0000-0-0000-3140-4350-710-1000 | 54.00 | 53.74 | 53.74 | 99.5 | 0.00 | 0.26 | .4 |
| TOTAL: 4350 | 2,587.00 | 53.74 | 53.74 | 2.0 | 0.00 | 2,533.26 | 97.9 |
| 4390 OTHER SUPPLIES | | | | | | | |
| 01-0000-0-0000-3140-4390-020-5000 | 174.00 | 173.93 | 173.93 | 99.9 | 0.00 | 0.07 | .0 |
| 01-0000-0-0000-3140-4390-030-5000 | 229.00 | 228.83 | 228.83 | 99.9 | 0.00 | 0.17 | .0 |
| 01-0000-0-0000-3140-4390-050-5000 | 324.00 | 324.37 | 324.37 | 100.0 | 0.00 | 0.37- | .0 |
| 01-0000-0-0000-3140-4390-060-5000 | 142.00 | 142.13 | 142.13 | 100.0 | 0.00 | 0.13- | .0 |
| 01-0000-0-0000-3140-4390-070-5000 | 422.00 | 197.67 | 197.67 | 46.8 | 0.00 | 224.33 | 53.1 |
| 01-0000-0-0000-3140-4390-340-5000 | 397.00 | 396.48 | 396.48 | 99.8 | 0.00 | 0.52 | .1 |
| 01-0000-0-0000-3140-4390-380-5000 | 445.00 | 444.12 | 444.12 | 99.8 | 0.00 | 0.88 | .1 |
| 01-0000-0-0000-3140-4390-701-5000 | 1,082.00 | 98.06 | 98.06 | 9.0 | 0.00 | 983.94 | 90.9 |
| 01-0000-0-1119-3140-4390-701-6000 | 25.00 | 24.24 | 24.24 | 96.9 | 0.00 | 0.76 | 3.0 |
| TOTAL: 4390 | 3,240.00 | 2,029.83 | 2,029.83 | 62.6 | 0.00 | 1,210.17 | 37.3 |
| TOTAL: 4000 | 7,327.00 | 2,083.57 | 2,083.57 | 28.4 | 0.00 | 5,243.43 | 71.5 |
| 5201 CONFERENCE EXPENSE | | | | | | | |
| 01-0000-0-0000-3140-5201-701-5000 | 65.00 | 64.84 | 64.84 | 99.7 | 0.00 | 0.16 | .2 |
| TOTAL: 5201 | 65.00 | 64.84 | 64.84 | 99.7 | 0.00 | 0.16 | .2 |
| 5630 REPAIRS | | | | | | | |
| 01-0000-0-0000-3140-5630-701-5000 | 662.00 | 661.69 | 661.69 | 99.9 | 0.00 | 0.31 | .0 |
| TOTAL: 5630 | 662.00 | 661.69 | 661.69 | 99.9 | 0.00 | 0.31 | .0 |
| 5813 CONTRACT PROFESSIONAL SERV | | | | | | | |
| 01-0000-0-0000-3140-5813-701-5000 | 5,000.00 | 4,944.50 | 4,944.50 | 98.8 | 0.00 | 55.50 | 1.1 |
| TOTAL: 5813 | 5,000.00 | 4,944.50 | 4,944.50 | 98.8 | 0.00 | 55.50 | 1.1 |
| 5920 PAGERS | | | | | | | |
| 01-0000-0-0000-3140-5920-701-5000 | 120.00 | 89.82 | 89.82 | 74.8 | 0.00 | 30.18 | 25.1 |
| TOTAL: 5920 | 120.00 | 89.82 | 89.82 | 74.8 | 0.00 | 30.18 | 25.1 |

Documentation Supporting School Nurse Supplies:

*<u>Function Code:</u> 3140 (Health Services)*

*<u>Object Codes:</u> 4300 Series (Materials and Supplies)*

*Note: 4319 indicates an "instructional" cost. In addition, supplies in Object Code 4350 and 4390 would need to be investigated to ensure they are related to the direct provision of health services.*

# SACS Report – Documentation Example

[redacted] [redacted] #J1098 [redacted]

PAGE 54

Fund: 01 GENERAL FUND  Resource: 0000 NO REPORTING REQUIRMENTS  Function: 3140 HEALTH SERVICES

| ACCOUNT CLASSIFICATION<br>Fu Res Y Goal Func Obj Sch Mgmt | WORKING BUDGET | EXPENDED/RECEIVED CURRENT | EXPENDED/RECEIVED YEAR TO DATE | % | PENDED/ ENCUMBERED | UNENCUMBERED BALANCE | % |
|---|---|---|---|---|---|---|---|
| 3941 RETIREE ANNUITY-CERT | | | | | | | |
| 01-0000-0-0000-3140-3941-701-1000 | 19,502.00 | 19,502.00 | 19,502.00 | 100.0 | 0.00 | 0.00 | .0 |
| TOTAL: 3941 | 19,502.00 | 19,502.00 | 19,502.00 | 100.0 | 0.00 | 0.00 | .0 |
| TOTAL: 3000 | 77,136.00 | 77,125.36 | 77,125.36 | 99.9 | 0.00 | 10.64 | .0 |
| 4319 EQUIP TAGGABLE INSTRUCTIONAL | | | | | | | |
| 01-0000-0-0000-3140-4319-701-5000 | 1,500.00 | 0.00 | 0.00 | .0 | 0.00 | 1,500.00 | 100.0 |
| TOTAL: 4319 | 1,500.00 | 0.00 | 0.00 | .0 | 0.00 | 1,500.00 | 100.0 |
| 4350 OFFICE SUPPLIES | | | | | | | |
| 01-0000-0-0000-3140-4350-707-50MC | 2,533.00 | 0.00 | 0.00 | .0 | 0.00 | 2,533.00 | 100.0 |
| 01-0000-0-0000-3140-4350-710-1000 | 54.00 | 53.74 | 53.74 | 99.5 | 0.00 | 0.26 | .4 |
| TOTAL: 4350 | 2,587.00 | 53.74 | 53.74 | 2.0 | 0.00 | 2,533.26 | 97.9 |
| 4390 OTHER SUPPLIES | | | | | | | |
| 01-0000-0-0000-3140-4390-020-5000 | 174.00 | 173.93 | 173.93 | 99.9 | 0.00 | 0.07 | .0 |
| 01-0000-0-0000-3140-4390-030-5000 | 229.00 | 228.83 | 228.83 | 99.9 | 0.00 | 0.17 | .0 |
| 01-0000-0-0000-3140-4390-050-5000 | 324.00 | 324.37 | 324.37 | 100.0 | 0.00 | 0.37- | .0 |
| 01-0000-0-0000-3140-4390-060-5000 | 142.00 | 142.13 | 142.13 | 100.0 | 0.00 | 0.13- | .0 |
| 01-0000-0-0000-3140-4390-070-5000 | 422.00 | 197.67 | 197.67 | 46.8 | 0.00 | 224.33 | 53.1 |
| 01-0000-0-0000-3140-4390-340-5000 | 397.00 | 396.48 | 396.48 | 99.8 | 0.00 | 0.52 | .1 |
| 01-0000-0-0000-3140-4390-380-5000 | 445.00 | 444.12 | 444.12 | 99.8 | 0.00 | 0.88 | .1 |
| 01-0000-0-0000-3140-4390-701-5000 | 1,082.00 | 98.06 | 98.06 | 9.0 | 0.00 | 983.94 | 90.9 |
| 01-0000-0-1119-3140-4390-701-6000 | 25.00 | 24.24 | 24.24 | 96.9 | 0.00 | 0.76 | 3.0 |
| TOTAL: 4390 | 3,240.00 | 2,029.83 | 2,029.83 | 62.6 | 0.00 | 1,210.17 | 37.3 |
| TOTAL: 4000 | 7,327.00 | 2,083.57 | 2,083.57 | 28.4 | 0.00 | 5,243.43 | 71.5 |
| 5201 CONFERENCE EXPENSE | | | | | | | |
| 01-0000-0-0000-3140-5201-701-5000 | 65.00 | 64.84 | 64.84 | 99.7 | 0.00 | 0.16 | .2 |
| TOTAL: 5201 | 65.00 | 64.84 | 64.84 | 99.7 | 0.00 | 0.16 | .2 |
| 5630 REPAIRS | | | | | | | |
| 01-0000-0-0000-3140-5630-701-5000 | 662.00 | 661.69 | 661.69 | 99.9 | 0.00 | 0.31 | .0 |
| TOTAL: 5630 | 662.00 | 661.69 | 661.69 | 99.9 | 0.00 | 0.31 | .0 |
| 5813 CONTRACT PROFESSIONAL SERV | | | | | | | |
| 01-0000-0-0000-3140-5813-701-5000 | 5,000.00 | 4,944.50 | 4,944.50 | 98.8 | 0.00 | 55.50 | 1.1 |
| TOTAL: 5813 | 5,000.00 | 4,944.50 | 4,944.50 | 98.8 | 0.00 | 55.50 | 1.1 |
| 5920 PAGERS | | | | | | | |
| 01-0000-0-0000-3140-5920-701-5000 | 120.00 | 89.82 | 89.82 | 74.8 | 0.00 | 30.18 | 25.1 |
| TOTAL: 5920 | 120.00 | 89.82 | 89.82 | 74.8 | 0.00 | 30.18 | 25.1 |

Documentation Supporting Cost of School Nurse Pagers:

*Function Code: 3140 (Health Services)*

*Object Codes: 5900 Series (Communications)*

# SACS Report – Example Documentation

Documentation Supporting Psychologists' Equipment:

*<u>Function Code:</u> 3120 (Psychological Services )*

*<u>Object Codes:</u> 4400 (Non-Capitalized Equipment)*

| FD-RESC-Y-OBJT-SO-GOAL-FUNC-DRS-SCH-DOI -02 | SUB-OBJT APPROVED BUDGET | EXPENDED/RECEIVED CURRENT | YEAR TO DATE |
|---|---|---|---|
| TOTAL: 3311 | 2,584.00 | 2,583.74 | 2,583.74 |
| 3401 HEALTH & WELFARE CERTIFICATED | | | |
| 01-6500-0-3401-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 7,930.16 | 7,930.16 | 7,930.16 |
| TOTAL: 3401 | 7,930.16 | 7,930.16 | 7,930.16 |
| 3411 CVT HEALTH - CERT | | | |
| 01-6500-0-3411-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 14,593.84 | 14,590.32 | 14,590.32 |
| TOTAL: 3411 | 14,593.84 | 14,590.32 | 14,590.32 |
| 3501 UNEMPLOYMENT - CERTIFICATED | | | |
| 01-6500-0-3501-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 581.00 | 579.81 | 579.81 |
| TOTAL: 3501 | 581.00 | 579.81 | 579.81 |
| 3601 WORKERS COMP - CERTIFICATED | | | |
| 01-6500-0-3601-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 7,349.00 | 7,348.55 | 7,348.55 |
| TOTAL: 3601 | 7,349.00 | 7,348.55 | 7,348.55 |
| TOTAL: 3xxx | 49,001.00 | 48,989.51 | 48,989.51 |
| 4300 SUPPLIES | | | |
| 01-6500-0-4300-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 4,494.00 | 4,489.72 | 4,489.72 |
| TOTAL: 4300 | 4,494.00 | 4,489.72 | 4,489.72 |
| 4400 EQUIPMENT, NOT CAPITALIZED | | | |
| 01-6500-0-4400-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 2,271.00 | 2,270.85 | 2,270.85 |
| TOTAL: 4400 | 2,271.00 | 2,270.85 | 2,270.85 |
| TOTAL: 4xxx | 6,765.00 | 6,760.57 | 6,760.57 |
| 5200 TRAVEL & CONFERENCE | | | |
| 01-6500-0-5200-00-5001-3120-220-512-2024-00 | GENRL | | |
| | 527.00 | 526.98 | 526.98 |

# SACS Report – Example Documentation

[redacted] [redacted] #J1098 [redacted]

BUDGET SUMMARY REPORT

[redacted]

PAGE 54

Fund: 01 GENERAL FUND Resource: 0000 NO REPORTING REQUIRMENTS Function: 3140 HEALTH SERVICES

| ACCOUNT CLASSIFICATION Fu Res Y Goal Func Obj Sch Mgmt | WORKING BUDGET | EXPENDED/RECEIVED CURRENT | YEAR TO DATE | % | PENDED/ ENCUMBERED | UNENCUMBERED BALANCE | % |
|---|---|---|---|---|---|---|---|
| 3941 RETIREE ANNUITY-CERT | | | | | | | |
| 01-0000-0-0000-3140-3941-701-1000 | 19,502.00 | 19,502.00 | 19,502.00 | 100.0 | 0.00 | 0.00 | .0 |
| TOTAL: 3941 | 19,502.00 | 19,502.00 | 19,502.00 | 100.0 | 0.00 | 0.00 | .0 |
| TOTAL: 3000 | 77,136.00 | 77,125.36 | 77,125.36 | 99.9 | 0.00 | 10.64 | .0 |
| 4319 EQUIP TAGGABLE INSTRUCTIONAL | | | | | | | |
| 01-0000-0-0000-3140-4319-701-5000 | 1,500.00 | 0.00 | 0.00 | .0 | 0.00 | 1,500.00 | 100.0 |
| TOTAL: 4319 | 1,500.00 | 0.00 | 0.00 | .0 | 0.00 | 1,500.00 | 100.0 |
| 4350 OFFICE SUPPLIES | | | | | | | |
| 01-0000-0-0000-3140-4350-707-50MC | 2,533.00 | 0.00 | 0.00 | .0 | 0.00 | 2,533.00 | 100.0 |
| 01-0000-0-0000-3140-4350-710-1000 | 54.00 | 53.74 | 53.74 | 99.5 | 0.00 | 0.26 | .4 |
| TOTAL: 4350 | 2,587.00 | 53.74 | 53.74 | 2.0 | 0.00 | 2,533.26 | 97.9 |
| 4390 OTHER SUPPLIES | | | | | | | |
| 01-0000-0-0000-3140-4390-020-5000 | 174.00 | 173.93 | 173.93 | 99.9 | 0.00 | 0.07 | .0 |
| 01-0000-0-0000-3140-4390-030-5000 | 229.00 | 228.83 | 228.83 | 99.9 | 0.00 | 0.17 | .0 |
| 01-0000-0-0000-3140-4390-050-5000 | 324.00 | 324.37 | 324.37 | 100.0 | 0.00 | 0.37- | .0 |
| 01-0000-0-0000-3140-4390-060-5000 | 142.00 | 142.13 | 142.13 | 100.0 | 0.00 | 0.13- | .0 |
| 01-0000-0-0000-3140-4390-070-5000 | 422.00 | 197.67 | 197.67 | 46.8 | 0.00 | 224.33 | 53.1 |
| 01-0000-0-0000-3140-4390-340-5000 | 397.00 | 396.48 | 396.48 | 99.8 | 0.00 | 0.52 | .1 |
| 01-0000-0-0000-3140-4390-380-5000 | 445.00 | 444.12 | 444.12 | 99.8 | 0.00 | 0.88 | .1 |
| 01-0000-0-0000-3140-4390-701-5000 | 1,082.00 | 98.06 | 98.06 | 9.0 | 0.00 | 983.94 | 90.9 |
| 01-0000-0-1119-3140-4390-701-6000 | 25.00 | 24.24 | 24.24 | 96.9 | 0.00 | 0.76 | 3.0 |
| TOTAL: 4390 | 3,240.00 | 2,029.83 | 2,029.83 | 62.6 | 0.00 | 1,210.17 | 37.3 |
| TOTAL: 4000 | 7,327.00 | 2,083.57 | 2,083.57 | 28.4 | 0.00 | 5,243.43 | 71.5 |
| 5201 CONFERENCE EXPENSE | | | | | | | |
| 01-0000-0-0000-3140-5201-701-5000 | 65.00 | 64.84 | 64.84 | 99.7 | 0.00 | 0.16 | .2 |
| TOTAL: 5201 | 65.00 | 64.84 | 64.84 | 99.7 | 0.00 | 0.16 | .2 |
| 5630 REPAIRS | | | | | | | |
| 01-0000-0-0000-3140-5630-701-5000 | 662.00 | 661.69 | 661.69 | 99.9 | 0.00 | 0.31 | .0 |
| TOTAL: 5630 | 662.00 | 661.69 | 661.69 | 99.9 | 0.00 | 0.31 | .0 |
| 5813 CONTRACT PROFESSIONAL SERV | | | | | | | |
| 01-0000-0-0000-3140-5813-701-5000 | 5,000.00 | 4,944.50 | 4,944.50 | 98.8 | 0.00 | 55.50 | 1.1 |
| TOTAL: 5813 | 5,000.00 | 4,944.50 | 4,944.50 | 98.8 | 0.00 | 55.50 | 1.1 |
| 5920 PAGERS | | | | | | | |
| 01-0000-0-0000-3140-5920-701-5000 | 120.00 | 89.82 | 89.82 | 74.8 | 0.00 | 30.18 | 25.1 |
| TOTAL: 5920 | 120.00 | 89.82 | 89.82 | 74.8 | 0.00 | 30.18 | 25.1 |

Documentation Supporting Cost of School Nurse Contractor:

*Function Code:* *3140 (Health Services)*
*Object Codes:* *5800 Series (Contractor Costs)*

# Contractors – Example Documentation (non-SACS)

Documentation in form of Invoice/Log - Supporting Speech Therapy Contractor

## Speech Therapy Invoice

[redacted]

**Invoice**

| DATE | INVOICE # |
|---|---|
| [redacted] | 323 |

BILL TO

[redacted]

N05-00001

5/17/05

| P.O. NO. | TERMS | PROJECT |
|---|---|---|
| | | |

| QUANTITY | DESCRIPTION | RATE | AMOUNT |
|---|---|---|---|
| 1.5 | SPEECH THERAPY FOR [redacted] | 75.00 | 112.50 |
| 1.5 | SPEECH THERAPY FOR [redacted] | 75.00 | 112.50 |
| 1 | SPEECH THERAPY FOR [redacted] | 75.00 | 75.00 |
| 1.5 | SPEECH THERAPY FOR [redacted] | 75.00 | 112.50 |

appreciate your prompt payment.

**Total** $412.50

## Speech Therapy Service Log

[redacted] [redacted]

Speech Pathologist

| [redacted] | date 7-Apr | date 14-Apr | date 21-Apr | date 28-Apr | date | date | Total hours |
|---|---|---|---|---|---|---|---|
| Primary | | | | | | | |
| Intermediate | | | | | | | |
| SJ [redacted] | | .5 | .5 | .5 | | | 1.5 |
| SC [redacted] | | .5 | .5 | .5 | | | 1.5 |
| SS [redacted] | | .5 | .5 | .5 | | | 1.5 |
| SS [redacted] | | A | .5 | .5 | | | 1.0 |
| SJ [redacted] | | .5 | .5 | .5 | | | 1.5 |
| | | .5 | .5 | .5 | | | 1.5 |
| Junior High | | | | | | | |
| SJ [redacted] | | .5 | .5 | A | | | 1.0 |
| Senior | | | | | | | |
| FC [redacted] | | .5 | .5 | .5 | | | 1.5 |
| Testing | | | | | | | |
| Reports: | | | | | | | |
| [redacted] | | | .5 | 1.0 | | | 1.5 |
| In-Service | | | | | | | |
| Conference | | | | | | | |
| | | | | | | | 12.5 hrs |
| [redacted] | | | | | | | |
| | | | | | | [redacted] | |

A = absent
NA = not available
C = community outing
ThA= therapist absent

# Worksheet A-1/B-1 and A.1/B.1 Comments

**Worksheet A-1/B-1**

| *(Object Code)* Practitioner Type | Materials, Supplies and Reference Materials Expenditures *(4200-4300)* A | Non-capitalized Equipment Expenditures *(4400)* B | Travel and Conference Expenditures *(5200)* C | Dues and Membership Expenditures *(5300)* D | Contractor Costs *(5800)* E | Contractor Costs *(5100)* F | Communications Expenditures *(5900)* G | Total Other Costs H = Sum of A-G |
|---|---|---|---|---|---|---|---|---|
| Psychologists | 3,088 | | 1,445 | | 27,225 | 7,000 | | 38,758 |
| Social Workers | | | | | | | | - |
| Counselors | | | | | | | | - |
| School Nurses | | | | | | | | - |
| Licensed Vocational Nurses | | | | | | | | - |
| Trained Health Care Aides | | | | | | | | - |
| Speech-Language Pathologists | | | | | | | | - |
| Audiologists | | | | | | | | - |
| Physical Therapists | | | | | | | | - |
| Occupational Therapists | | | | | | | | - |
| Physicians/Psychiatrists | | | | | | | | - |
| Optometrists | | | | | | | | - |
| Audiometrists | | | | | | | | - |

- Worksheet A-1/B-1, Column H flows to Worksheet A.1/B.1, Column C if the LEA has reported expenditures for the practitioner type

**Worksheet A.1/B.1**

| *(Object Code)* Practitioner Type | Salary Expenditures *(1000-2999)* A | Benefit Expenditures *(3000-3999)* B | Total Other Costs C | Federal Revenues D | Revenue Account Number(s) E | Net Total Personnel Costs *F = A+B+C-D* |
|---|---|---|---|---|---|---|
| Psychologists | 62,991 | 14,122 | 38,758 | 36,800 | 5035 | 79,071 |
| Social Workers | | | - | | | - |
| Counselors | | | - | | | - |
| School Nurses | | | - | | | - |
| Licensed Vocational Nurses | | | - | | | - |
| Trained Health Care Aides | | | - | | | - |
| Speech-Language Pathologists | | | - | | | - |
| Audiologists | | | - | | | - |
| Physical Therapists | | | - | | | - |
| Occupational Therapists | | | - | | | - |
| Physicians/Psychiatrists | | | - | | | - |
| Optometrists | | | - | | | - |
| Audiometrists | | | - | | | - |

- Net Total Personnel Costs will auto-calculate if the LEA has reported expenditures on Worksheets A.1/B.1 or A-1/B-1 for the practitioner type

# Purpose of Worksheet A-2/B-2

- To collect contractor costs and hours paid associated with providing direct LEA Medi-Cal Billing Option Program Services by practitioner type

# Worksheet A-2/B-2



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

| | (Object Code) Practitioner Type | Contractor Costs (5100 and 5800) A | Total Hours Paid B | Average Contract Rate Per Hour C |
|---|---|---|---|---|
| 1. | Psychologists | - | 208 | |
| 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. LEAs should report the number of total hours paid that supports the contractor costs reported on Worksheet A-1/B-1, Columns E and F. 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. LEAs should report the average hourly contract rates that supports the contractor costs reported on Worksheet A-1/B-1, Columns E and F. 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 | 2010/11 (July 1, 2010 - June 30, 2011) |

# Worksheet A-1/B-1 and A-2/A-2 Comments

**Worksheet A-1/B-1**

| *(Object Code)* Practitioner Type | Materials, Supplies and Reference Materials Expenditures *(4200-4300)* A | Non-capitalized Equipment Expenditures *(4400)* B | Travel and Conference Expenditures *(5200)* C | Dues and Membership Expenditures *(5300)* D | Contractor Costs *(5800)* E | Contractor Costs *(5100)* F | Communications Expenditures *(5900)* G | Total Other Costs H = Sum of A-G |
|---|---|---|---|---|---|---|---|---|
| Psychologists | 3,088 | | 1,445 | | 27,225 | 7,000 | | 38,758 |
| Social Workers | | | | | | | | - |
| Counselors | | | | | | | | - |
| School Nurses | | | | | | | | - |
| Licensed Vocational Nurses | | | | | | | | - |
| Trained Health Care Aides | | | | | | | | - |
| Speech-Language Pathologists | | | | | | | | - |
| Audiologists | | | | | | | | - |
| Physical Therapists | | | | | | | | - |
| Occupational Therapists | | | | | | | | - |
| Physicians/Psychiatrists | | | | | | | | - |
| Optometrists | | | | | | | | - |
| Audiometrists | | | | | | | | - |

- The sum of Worksheet A-1/B-1, Columns E and F flows to Worksheet A-2/B-2 Column A if the LEA has reported contractor expenditures for the practitioner type

**Worksheet A-2/B-2**

| *(Object Code)* Practitioner Type | Contractor Costs *(5100 and 5800)* A | Total Hours Paid B | Average Contract Rate Per Hour C |
|---|---|---|---|
| Psychologists | 34,225 | | |
| Social Workers | - | | |
| Counselors | - | | |
| School Nurses | - | | |
| Licensed Vocational Nurses | - | | |
| Trained Health Care Aides | - | | |
| Speech-Language Pathologists | - | | |
| Audiologists | - | | |
| Physical Therapists | - | | |
| Occupational Therapists | - | | |
| Physicians/Psychiatrists | - | | |
| Optometrists | - | | |
| Audiometrists | - | | |

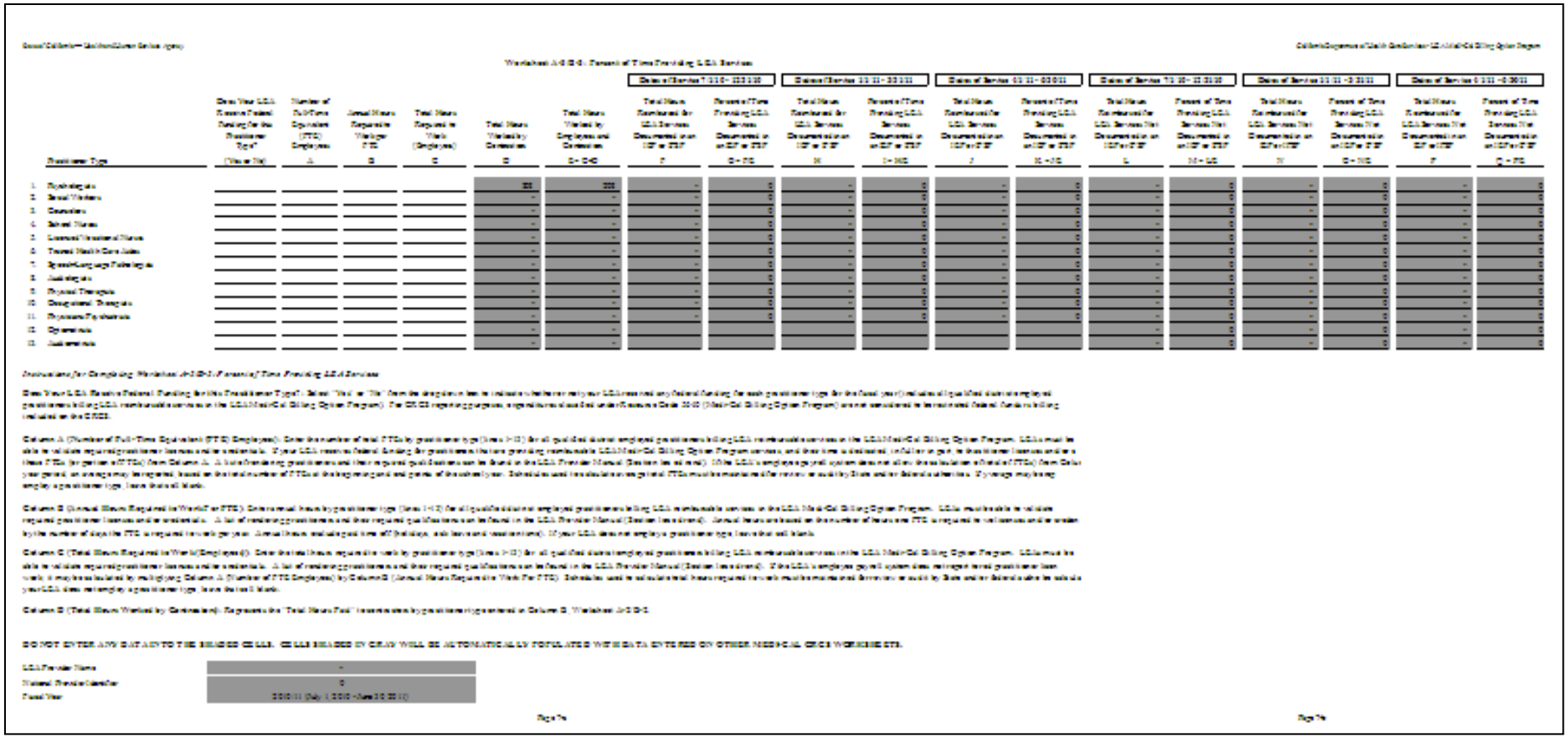
- Report total hours paid for contractor services that are related to the direct provision of health services. If not available in the accounting system, Column B may be estimated by dividing Column A (Contractor Costs) by Column C (Average Contract Rate Per Hour).

- Report average hourly contract rates for contractors that are related to the direct provision of health services. If not available in the accounting system, Column C may be estimated by dividing Column A (Contractor Costs) by Column B (Total Hours Paid).

# Purpose of Worksheet A-3/B-3

- To collect employee hours associated with providing LEA Medi-Cal Billing Option Program Services by practitioner type
  - Uses data from other worksheets to estimate the total hours reimbursed and percent of time attributable to providing LEA Medi-Cal Billing Option Program Services
  - Separately auto-calculates Total Hours Reimbursed and Percent of Time Providing LEA Services for each date of service range

# Worksheet A-3/B-3



| Provider Type | Does Your LEA Receive Federal Funding for this Provider Type? (Yes or No) | Number of Full-Time Equivalent (FTE) Employees | Annual Hours Required to Work FTE | Total Hours Required to Work (Employees) | Total Hours Worked by Employees and Contractors | Total Hours Worked by Contractors | Date of Service 7/1/0 - 12/31/0 | | Date of Service 1/1/1 - 3/31/1 | | Date of Service 4/1/1 - 6/30/1 | | Date of Service 7/1/1 - 12/31/1 | | Date of Service 1/1/1 - 3/31/1 | | Date of Service 4/1/1 - 6/30/1 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total Hours Reimbursed for LEA Services Documented on 1SF or 2SF | Percent of Time Providing LEA Services Documented on 1SF or 2SF | Total Hours Reimbursed for LEA Services Documented on 1SF or 2SF | Percent of Time Providing LEA Services Documented on 1SF or 2SF | Total Hours Reimbursed for LEA Services Documented on 1SF or 2SF | Percent of Time Providing LEA Services Documented on 1SF or 2SF | Total Hours Reimbursed for LEA Services Documented on 1SF or 2SF | Percent of Time Providing LEA Services Documented on 1SF or 2SF | Total Hours Reimbursed for LEA Services Documented on 1SF or 2SF | Percent of Time Providing LEA Services Documented on 1SF or 2SF | Total Hours Reimbursed for LEA Services Documented on 1SF or 2SF | Percent of Time Providing LEA Services Documented on 1SF or 2SF |
| | (Yes or No) | A | B | C | D | D + D-HC | F | G = F/C | H | I = H/C | J | K = J/C | L | M = L/C | N | O = N/C | P | Q = P/C |
| 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*

Does Your LEA Receive Federal Funding for this Provider Type? - Select "Yes" or "No" from the drop-down box to indicate whether or not your LEA received any federal funding for each provider type for the fiscal year(s) indicated if qualified district employed provider(s) billing LEA reimbursable services on the LEA Medi-Cal Billing Option Program. Per CMS regarding program expenditures based under Medicaid Code 3040 (Medi-Cal Billing Option Program) are not considered to be received federal funds in billing indicated on the CMS.

Column A (Number of Full-Time Equivalent (FTE) Employees): Enter the number of total FTEs by provider type (lines 1-13) for all qualified district employed providers billing LEA reimbursable services on the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required provider licenses and/or credentials. If your LEA receives federal funding for providers who are providing reimbursable LEA Medi-Cal Billing Option Program services, and their time is divided, in full or in part, to these other licensed and/or non-FTEs (for portion of FTEs) (from Column A). A list of existing providers and their required qualifications can be found in the LEA Provider Manual (Section Introduction). If the LEA's employee payroll system does not allow the calculation of total of FTEs (from Column A) for a provider type, it may be required, based on the total number of FTEs at the beginning and end points of the school year. Schedules used to calculate any general FTEs must be maintained for review or audit by State and/or federal authorities. If your LEA does not employ a provider type, leave the cell blank.

Column B (Annual Hours Required to Work/1 or FTE): Enter annual hours by provider type (lines 1-13) for all qualified district employed providers billing LEA reimbursable services on the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required provider licenses and/or credentials. A list of existing providers and their required qualifications can be found in the LEA Provider Manual (Section Introduction). Annual hours are based on the number of hours an FTE is required to work annually in order to the number of days the FTE is required to work per year. Annual hours exclude paid time off (holidays, sick leave and vacations). If your LEA does not employ a provider type, leave the cell blank.

Column C (Total Hours Required to Work/(Employees)): Enter the total hours required to work by provider type (lines 1-13) for all qualified district employed providers billing LEA reimbursable services on the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required provider licenses and/or credentials. A list of existing providers and their required qualifications can be found in the LEA Provider Manual (Section Introduction). If the LEA's employee payroll system does not report total provider hours worked, 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 to validate your LEA does not employ a provider type, leave the cell blank.

Column D (Total Hours Worked by Contractors): Represents the "Total Hours Paid" to contractors by provider type entered in Column B, Worksheet A-3/B-3.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED IN OTHER MEDICAL CMS WORKSHEETS.

| | |
|---|---|
| LEA Provider Name | - |
| National Provider Identifier | 0 |
| Fiscal Year | 2010-11 (July 1, 2010 - June 30, 2011) |

# Worksheet A-2/B-2 and A-3/B-3 Comments

**Worksheet A-2/B-2**

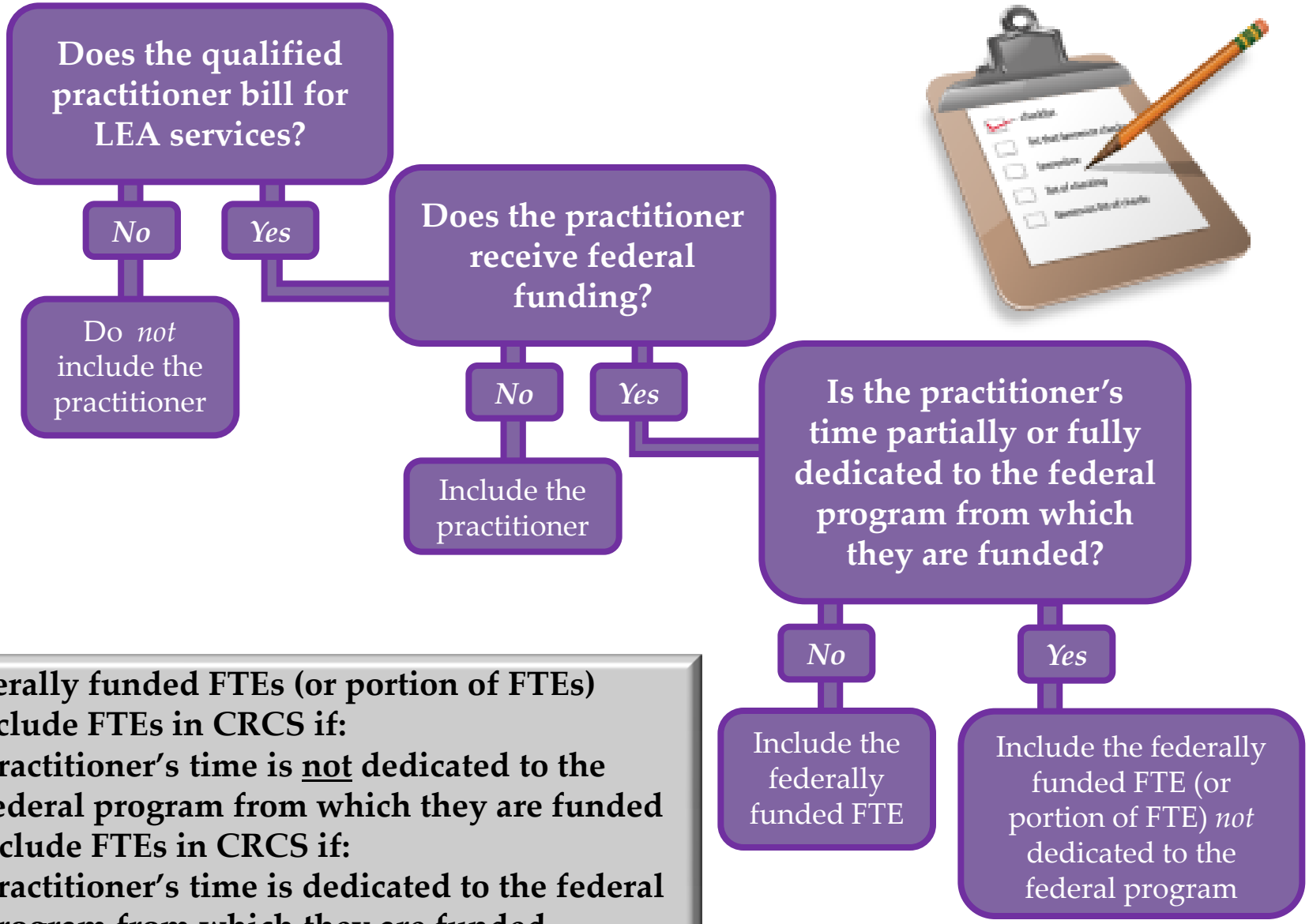
| Practitioner Type (*Object Code*) | Contractor Costs (*5100 and 5800*) A | Total Hours Paid B | Average Contract Rate Per Hour C |
|---|---|---|---|
| Psychologists | 34,225 | 208 | 165 |
| Social Workers | - | | |
| Counselors | - | | |
| School Nurses | - | | |
| Licensed Vocational Nurses | - | | |
| Trained Health Care Aides | - | | |
| Speech-Language Pathologists | - | | |
| Audiologists | - | | |
| Physical Therapists | - | | |
| Occupational Therapists | - | | |
| Physicians/Psychiatrists | - | | |
| Optometrists | - | | |
| Audiometrists | - | | |

**Worksheet A-3/B-3**

| Practitioner Type | Federal Funding for this Practitioner Type? (Yes or No) | Number of Full-Time Equivalent (FTE) Employees A | Annual Hours Required to Work per FTE B | Total Hours Required to Work (Employees) C | Total Hours Worked by Contractors D | Total Hours Worked by Employees and Contractors E = C+D |
|---|---|---|---|---|---|---|
| Psychologists | | | | | 208 | 208 |
| Social Workers | | | | | - | - |
| Counselors | | | | | - | - |
| School Nurses | | | | | - | - |
| Licensed Vocational Nurses | | | | | - | - |
| Trained Health Care Aides | | | | | - | - |
| Speech-Language Pathologists | | | | | - | - |
| Audiologists | | | | | - | - |
| Physical Therapists | | | | | - | - |
| Occupational Therapists | | | | | - | - |
| Physicians/Psychiatrists | | | | | - | - |
| Optometrists | | | | | - | - |
| Audiometrists | | | | | - | - |

- Worksheet A-2/B-2, Column B flows to Worksheet A-3/B-3, Column D if the LEA has reported contractor expenditures for the practitioner type

# Reporting Federally Funded FTEs and Hours




- **Federally funded FTEs (or portion of FTEs)**
  - **Include FTEs in CRCS if:**
    - **Practitioner's time is <u>not</u> dedicated to the federal program from which they are funded**
  - **Exclude FTEs in CRCS if:**
    - **Practitioner's time is dedicated to the federal program from which they are funded**

# Worksheet A-3/B-3 – District-Employed FTEs Comments

**Worksheet A-3/B-3**

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner (Yes or No) | Number of Full-Time Equivalent (FTE) Employees A | Annual Hours Required to Work per FTE B | Total Hours Required to Work (Employees) C | Total Hours Worked by Contractors D | Total Hours Worked by Employees and Contractors E = C+D |
|---|---|---|---|---|---|---|
| Psychologists | Yes | 1.10 | 1,365 | 1,502 | 208 | 1,710 |
| Social Workers | | | | | - | - |
| Counselors | | | | | - | - |
| School Nurses | | | | | - | - |
| Licensed Vocational Nurses | | | | | - | - |
| Trained Health Care Aides | | | | | - | - |
| Speech-Language Pathologists | | | | | - | - |
| Audiologists | | | | | - | - |
| Physical Therapists | | | | | - | - |
| Occupational Therapists | | | | | - | - |
| Physicians/Psychiatrists | | | | | - | - |
| Optometrists | | | | | - | - |
| Audiometrists | | | | | - | - |

- If your LEA received revenues from other federal funds for practitioner types, report "Yes" using the drop down box
  - Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

- Report the number of FTEs by practitioner type <u>for all qualified district-employed practitioners</u> billing LEA services in the LEA Medi-Cal Billing Option Program. Rules for including FTEs (or portion of FTEs) funded by federal revenues:
  - Include in CRCS if the practitioner's time is <u>not</u> dedicated to the federal program from which they are funded
  - Exclude from CRCS if the practitioner's time is dedicated to the federal program from which they are funded

- Report the annual hours required to work per FTE by practitioner type for <u>all qualified district-employed practitioners</u> billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program
  - Based on the number of hours one FTE is required to work multiplied by the number of days the FTE is required to work
  - Excludes paid time off (holidays, sick leave and vacation time)

# Payroll Report – FTEs

Documentation Supporting Speech Therapist FTEs

Payroll/Personnel Listing

| POSITION | FTE % | GR | RG | ST | ANNUAL SALARY | ACTUAL SALARY | SHIFT DIFF | LOC | DAYS | HOURS | % EXP | Fund | SubFund | Resource | Goal | Function | Object | SchCode | CostCenter |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | ACCOUNT DISTRIBUTION | | | | | | | |
| THERAPIST-SPCH,AC | 100.00% | 30 | 05 | 04 | 46139 | 46139 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 06 | 47153 | 47153 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 05 | 09 | 54164 | 54164 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,BVH | 100.00% | 30 | 06 | 18 | 67595 | 67595 | | 205 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 06 | 04 | 48335 | 48335 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 06 | 26 | 70805 | 70805 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 07 | 26 | 73001 | 73001 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 07 | 26 | 73001 | 73001 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH-HM | 80.00% | 30 | 05 | 22 | 67004 | 53603 | | 125 | 184 | | 1,067.2 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 80.00% | 30 | 05 | 11 | 57374 | 45899 | | 391 | 184 | | 1,067.2 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| TEACHER-AC, SPECIA | 100.00% | 30 | 07 | 05 | 52136 | 52136 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 05 | 22 | 67004 | 67004 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 06 | 47153 | 47153 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH-EH, | 50.00% | 30 | 07 | 26 | 73001 | 36501 | | 230 | 184 | | 667.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 11 | 55178 | 55178 | | 160 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 07 | 26 | 73001 | 73001 | | 130 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |
| THERAPIST-SPCH,AC | 100.00% | 30 | 04 | 04 | 43943 | 43943 | | 391 | 184 | | 1,334.0 | 01 | 00 | 6500 | 000 | 5750 | 1190 | 000 | 1101 | 000 | 000 | 392 |

# Collective Bargaining Agreement – Annual Hours Required to Work

## Documentation Supporting Required Hours for Psychologist

***[redacted] SCHOOL DISTRICT***

***PSYCHOLOGIST SALARY SCHEDULE***

***2000-2001***

*Retroactive to July 1, 2000*

| STEP | |
|---|---|
| 1 | 46083 |
| 2 | 48003 |
| 3 | 50004 |
| 4 | 52004 |
| 5 | 54821 |
| 6 | 56372 |
| 7 | 58497 |
| 8 | 60837 |
| 9 | 63270 |

The Psychologist works eight (8) hours per day and one hundred ninety (190) work days per year.

Salary includes compensation for Master's Degree - $900.00
Stipend for MFT License (added to salary) - $500.00
Extra Duty Hourly Rate - $ 31.75

Outside credit experience: 1 step for every 3 years experience

Adopted _____

# Worksheet A-3/B-3 – Total Hours Comments

**Worksheet A-3/B-3**

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner (Yes or No) | Number of Full-Time Equivalent (FTE) Employees A | Annual Hours Required to Work per FTE B | Total Hours Required to Work (Employees) C | Total Hours Worked by Contractors D | Total Hours Worked by Employees and Contractors E = C+D |
|---|---|---|---|---|---|---|
| Psychologists | Yes | 1.10 | 1,365 | 1,502 | 208 | 1,710 |
| Social Workers | | | | | - | - |
| Counselors | | | | | - | - |
| School Nurses | | | | | - | - |
| Licensed Vocational Nurses | | | | | - | - |
| Trained Health Care Aides | | | | | - | - |
| Speech-Language Pathologists | | | | | - | - |
| Audiologists | | | | | - | - |
| Physical Therapists | | | | | - | - |
| Occupational Therapists | | | | | - | - |
| Physicians/Psychiatrists | | | | | - | - |
| Optometrists | | | | | - | - |
| Audiometrists | | | | | - | - |

- Report the Total Hours Required to Work by practitioner type for <u>all qualified district employed practitioners</u> billing LEA reimbursable services
  - Estimation can be calculated by multiplying Number of FTE Employees (Column A) by Annual Hours Required to Work per FTE (Column B)

- Total Hours Worked by Contractors will auto-populate if the LEA has reported contractor Total Hours Paid on Worksheet A-2/B-2, Column B for the practitioner type

- Total Hours Worked by Employees and Contractors will auto-calculate if the LEA has reported hours required for the practitioner type

# Purpose of Worksheets A-4 and B-4

- To report total units or encounters, and interim reimbursement for LEA Medi-Cal Billing Option Program Services by specific procedure code and modifier combinations, split by FMAP date of service range
  - Auto-calculations use DHCS' prior LEA Rate Study median information to estimate total Medi-Cal hours reimbursed for services provided by the LEA

# Worksheets A-4 and B-4 Comments

| Row | Service Description | Procedure Code | IFSP (TL) or IEP (TM) Modifier | Other Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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/60 | F |
| | | | | | Enter e | counters in | Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 9g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other | rows | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| 1a | IFSP Psychological Assessment: Initial | 96101 | TL | - | 360 | | - | 1 | - | |
| 1b | IFSP Psychological Assessment: Annual | 96101 | TL | 52 | 120 | | - | 1 | - | |
| 1c | IFSP Psychological Assessment: Amended | 96101 | TL | T8 | 120 | | - | 1 | - | |
| 1d | IEP Psychological Assessment: Initial/Triennial | 96101 | TM | - | 360 | 14 | 5,040 | 1 | 84 | 2,814 |
| 1e | IEP Psychological Assessment: Annual | 96101 | TM | 52 | 120 | | - | 1 | - | |
| 1f | IEP Psychological Assessment: Amended | 96101 | TM | T8 | 120 | | - | 1 | - | |
| 1g | IFSP Psychology Counseling, Individual Treatment - Initi | 96152 | TL | AH | 55 | 30 | 1,650 | 1 | 28 | 953 |
| 1h | IFSP Psychology Counseling, Individual Treatment - Addi | 96152 | TL | AH, 22 | 15 | 12 | 180 | 1 | 3 | 103 |
| 1i | IEP Psychology Counseling, Individual Treatment - Initia | 96152 | TM | AH | 55 | | - | 1 | - | |
| 1j | IEP Psychology Counseling, Individual Treatment - Addit | 96152 | TM | AH, 22 | 15 | | - | 1 | - | |
| 1k | IFSP Psychology Counseling, Group Treatment - Initial | 96153 | TL | AH | 73 | | - | 6 | - | |
| 1l | IFSP Psychology Counseling, Group Treatment - Additior | 96153 | TL | AH, 22 | 15 | | - | 6 | - | |
| 1m | IEP Psychology Counseling, Group Treatment - Initial | 96153 | TM | AH | 73 | | - | 6 | - | |
| 1n | IEP Psychology Counseling, Group Treatment - Addition: | 96153 | TM | AH, 22 | 15 | | - | 6 | - | |
| | **Psychologists - Totals** | | | | | | | | 115 | 3,870 |

- Based on information developed from the prior DHCS LEA Program Rate Study

- Report appropriate total units of service <u>or</u> encounters, and interim Medi-Cal reimbursement for services. Please carefully read the notes on Worksheets A-4/B-4 to appropriately distinguish when to report units of services OR encounters in Column B.
- LEAs may utilize the IRUS Report to verify the accuracy/reasonableness of data collected through your internal accounting system

# Worksheet A-4 (Jul-Dec) and A-3/B-3 Comments

## Worksheet A-4 (Jul-Dec)

| Service Description | Procedure Code | IFSP (TL) or IEP (TM) Modifier | Other Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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/60/D | F |
| | | | | Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 9g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other rows | | | | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| IFSP Psychological Assessment: Initial | 96101 | TL | - | 360 | | - | 1 | - | |
| IFSP Psychological Assessment: Annual | 96101 | TL | 52 | 120 | | - | 1 | - | |
| IFSP Psychological Assessment: Amended | 96101 | TL | T8 | 120 | | - | 1 | - | |
| IEP Psychological Assessment: Initial/Triennial | 96101 | TM | - | 360 | 14 | 5,040 | 1 | 84 | 2,814 |
| IEP Psychological Assessment: Annual | 96101 | TM | 52 | 120 | | - | 1 | - | |
| IEP Psychological Assessment: Amended | 96101 | TM | T8 | 120 | | - | 1 | - | |
| IFSP Psychology Counseling, Individual Treatment - In | 96152 | TL | AH | 55 | 30 | 1,650 | 1 | 28 | 953 |
| IFSP Psychology Counseling, Individual Treatment - A | 96152 | TL | AH, 22 | 15 | 12 | 180 | 1 | 3 | 103 |
| IEP Psychology Counseling, Individual Treatment - Ini | 96152 | TM | AH | 55 | | - | 1 | - | |
| IEP Psychology Counseling, Individual Treatment - Ad | 96152 | TM | AH, 22 | 15 | | - | 1 | - | |
| IFSP Psychology Counseling, Group Treatment - Initia | 96153 | TL | AH | 73 | | - | 6 | - | |
| IFSP Psychology Counseling, Group Treatment - Addit | 96153 | TL | AH, 22 | 15 | | - | 6 | - | |
| IEP Psychology Counseling, Group Treatment - Initial | 96153 | TM | AH | 73 | | - | 6 | - | |
| IEP Psychology Counseling, Group Treatment - Additi | 96153 | TM | AH, 22 | 15 | | - | 6 | - | |
| Psychologists - Totals | | | | | | | | 115 | 3,870 |

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column F (for the appropriate dates of service) if the LEA has reported information for the practitioner type

## Worksheet A-3/B-3

| Practitioner Type | Total Hours Worked by Employees and Contractors | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|---|
| | E = C+D | F | G = F/E | H | I = H/E | J | K = J/E |
| Psychologists | 208 | 115 | 55.05% | - | 0 | - | 0 |
| Social Workers | - | - | 0 | - | 0 | - | 0 |
| Counselors | - | - | 0 | - | 0 | - | 0 |
| School Nurses | - | - | 0 | - | 0 | - | 0 |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 |
| Speech-Language Pathologists | - | - | 0 | - | 0 | - | 0 |
| Audiologists | - | - | 0 | - | 0 | - | 0 |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 |
| Optometrists | - | | | | | | |
| Audiometrists | - | | | | | | |

- Percent of Time Providing LEA Services Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

# Worksheet A-4 (Jan-Mar) and A-3/B-3 Comments

## Worksheet A-4 (Jan-Mar)

| Service Description | Procedure Code | IFSP (TL) or IEP (TM) Modifier | Other Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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 |
| | | | | Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 9g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other rows | | | | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| IFSP Psychological Assessment: Initial | 96101 | TL | - | 360 | | - | 1 | - | |
| IFSP Psychological Assessment: Annual | 96101 | TL | 52 | 120 | | - | 1 | - | |
| IFSP Psychological Assessment: Amended | 96101 | TL | T8 | 120 | | - | 1 | - | |
| IEP Psychological Assessment: Initial/Triennial | 96101 | TM | - | 360 | 7 | 2,430 | 1 | 41 | 1,407 |
| IEP Psychological Assessment: Annual | 96101 | TM | 52 | 120 | | - | 1 | - | |
| IEP Psychological Assessment: Amended | 96101 | TM | T8 | 120 | | - | 1 | - | |
| IFSP Psychology Counseling, Individual Treatment - In | 96152 | TL | AH | 55 | 15 | 811 | 1 | 14 | 477 |
| IFSP Psychology Counseling, Individual Treatment - A | 96152 | TL | AH, 22 | 15 | 6 | 86 | 1 | 1 | 52 |
| IEP Psychology Counseling, Individual Treatment - Ini | 96152 | TM | AH | 55 | | - | 1 | - | |
| IEP Psychology Counseling, Individual Treatment - Ad | 96152 | TM | AH, 22 | 15 | | - | 1 | - | |
| IFSP Psychology Counseling, Group Treatment - Initia | 96153 | TL | AH | 73 | | - | 6 | - | |
| IFSP Psychology Counseling, Group Treatment - Addit | 96153 | TL | AH, 22 | 15 | | - | 6 | - | |
| IEP Psychology Counseling, Group Treatment - Initial | 96153 | TM | AH | 73 | | - | 6 | - | |
| IEP Psychology Counseling, Group Treatment - Additi | 96153 | TM | AH, 22 | 15 | | - | 6 | - | |
| Psychologists - Totals | | | | | | | | 55 | 1,935 |

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column H (for the appropriate dates of service) if the LEA has reported information for the practitioner type

## Worksheet A-3/B-3

| Practitioner Type | Total Hours Worked by Employees and Contractors | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Documented in an IEP or | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Documented in an IEP or | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or |
|---|---|---|---|---|---|---|---|
| | E = C+D | F | G = F/E | H | I = H/E | J | K = J/E |
| Psychologists | 208 | 115 | 55.05% | 55 | 26.66% | - | 0 |
| Social Workers | - | - | 0 | - | 0 | - | 0 |
| Counselors | - | - | 0 | - | 0 | - | 0 |
| School Nurses | - | - | 0 | - | 0 | - | 0 |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 |
| Speech-Language Pathologists | - | - | 0 | - | 0 | - | 0 |
| Audiologists | - | - | 0 | - | 0 | - | 0 |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 |
| Optometrists | - | | | | | | |
| Audiometrists | - | | | | | | |

- Percent of Time Providing LEA Services Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

# Worksheet A-4 (Apr-Jun) and A-3/B-3 Comments

## Worksheet A-4 (Apr-Jun)

| Service Description | Procedure Code | IFSP (TL) or IEP (TM) Modifier | Other Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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 |
| | | | | Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 9g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other rows | | | | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| IFSP Psychological Assessment: Initial | 96101 | TL | - | 360 | | - | 1 | - | |
| IFSP Psychological Assessment: Annual | 96101 | TL | 52 | 120 | | - | 1 | - | |
| IFSP Psychological Assessment: Amended | 96101 | TL | T8 | 120 | | - | 1 | - | |
| IEP Psychological Assessment: Initial/Triennial | 96101 | TM | - | 360 | 10 | 3,600 | 1 | 60 | 1,623 |
| IEP Psychological Assessment: Annual | 96101 | TM | 52 | 120 | | - | 1 | - | |
| IEP Psychological Assessment: Amended | 96101 | TM | T8 | 120 | | - | 1 | - | |
| IFSP Psychology Counseling, Individual Treatment - In | 96152 | TL | AH | 55 | 12 | 660 | 1 | 11 | 423 |
| IFSP Psychology Counseling, Individual Treatment - A | 96152 | TL | AH, 22 | 15 | 20 | 300 | 1 | 5 | 127 |
| IEP Psychology Counseling, Individual Treatment - Ini | 96152 | TM | AH | 55 | | - | 1 | - | |
| IEP Psychology Counseling, Individual Treatment - Ad | 96152 | TM | AH, 22 | 15 | | - | 1 | - | |
| IFSP Psychology Counseling, Group Treatment - Initia | 96153 | TL | AH | 73 | | - | 6 | - | |
| IFSP Psychology Counseling, Group Treatment - Addit | 96153 | TL | AH, 22 | 15 | | - | 6 | - | |
| IEP Psychology Counseling, Group Treatment - Initial | 96153 | TM | AH | 73 | | - | 6 | - | |
| IEP Psychology Counseling, Group Treatment - Additi | 96153 | TM | AH, 22 | 15 | | - | 6 | - | |
| Psychologists - Totals | | | | | | | | 76 | 2,173 |

## Worksheet A-3/B-3

| Practitioner Type | Total Hours Worked by Employees and Contractors | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Percent of Time Providing LEA Services Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Percent of Time Providing LEA Services Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Percent of Time Providing LEA Services Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|---|
| | E = C+D | F | G = F/E | H | I = H/E | J | K = J/E |
| Psychologists | 1,710 | 115 | 6.70% | 55 | 3.24% | 76 | 4.44% |
| Social Workers | - | - | 0 | - | 0 | - | 0 |
| Counselors | - | - | 0 | - | 0 | - | 0 |
| School Nurses | - | - | 0 | - | 0 | - | 0 |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 |
| Speech-Language Pathologists | - | - | 0 | - | 0 | - | 0 |
| Audiologists | - | - | 0 | - | 0 | - | 0 |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 |
| Optometrists | - | | | | | | |
| Audiometrists | - | | | | | | |

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column J (for the appropriate dates of service) if the LEA has reported information for the practitioner type

- Percent of Time Providing LEA Services Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

# Worksheet A-3/B-3 and Worksheet A Comments

**Worksheet A-3/B-3**

| | Dates of Service 7/1/10 - 12/31/10 | | Dates of Service 1/1/11 - 3/31/11 | | Dates of Service 4/1/11 - 6/30/11 | |
|---|---|---|---|---|---|---|
| Total Hours Worked by Employees and Contractors<br>E = C+D | Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP<br>F | Percent of Time Providing LEA Services Documented in an IEP or IFSP<br>G = F/E | Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP<br>H | Percent of Time Providing LEA Services Documented in an IEP or IFSP<br>I = H/E | Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP<br>J | Percent of Time Providing LEA Services Documented in an IEP or IFSP<br>K = J/E |
| 1,710 | 115 | 6.70% | 55 | 3.24% | 76 | 4.44% |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | | | | | | |

- Worksheet A-3/B-3, Columns G, I and K flow to Worksheet A, Columns B, D and F for the appropriate date of service range and practitioner type

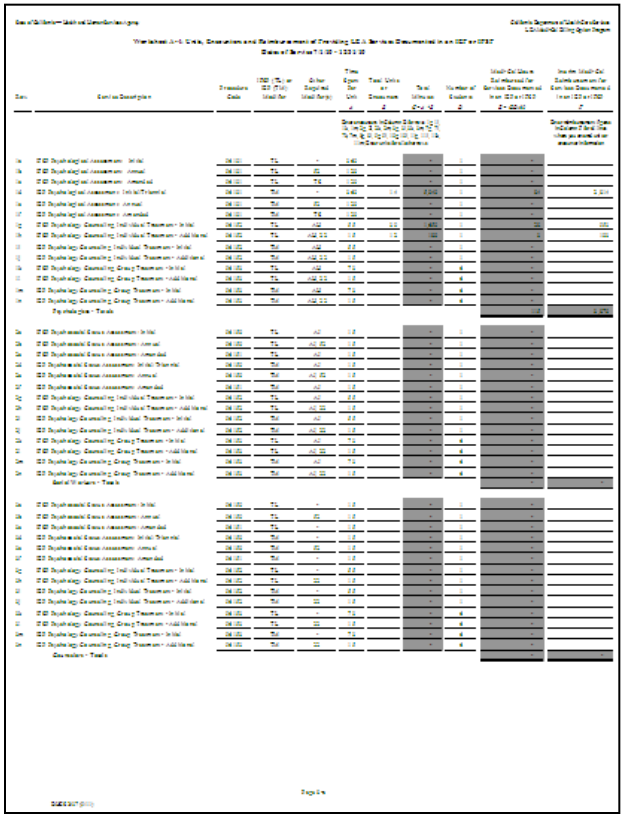
- Cost of Providing LEA Services Documented in an IEP or IFSP auto-calculates for the appropriate date of service range and practitioner type

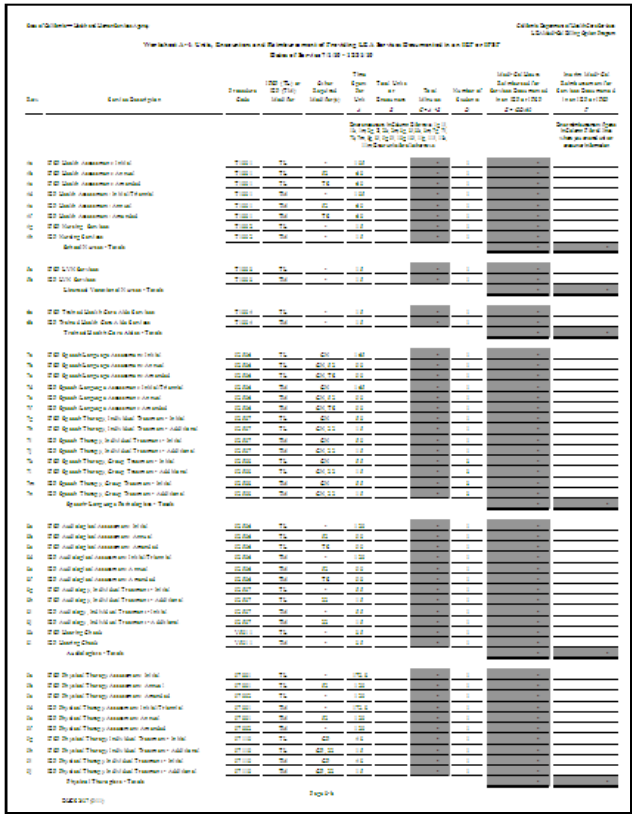
**Worksheet A**

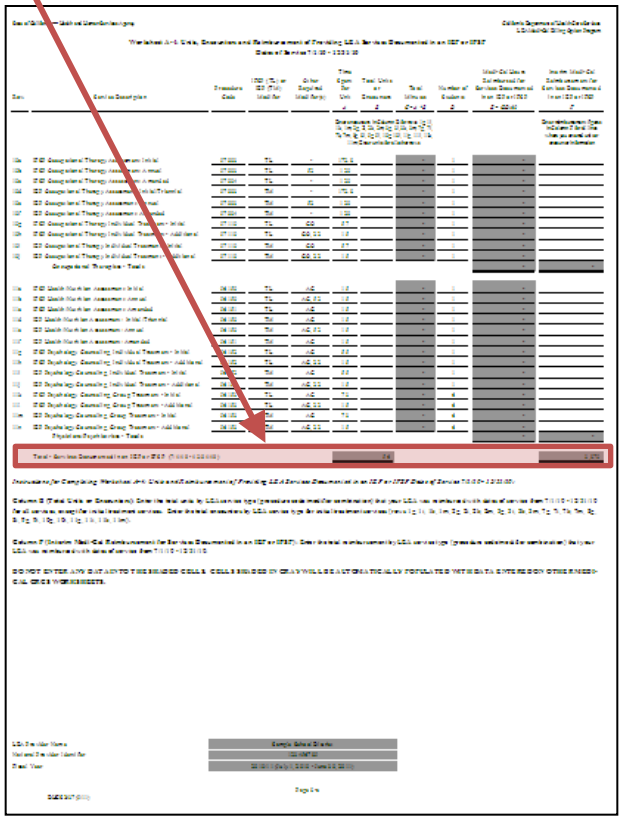
| | | | Dates of Service 7/1/10 - 12/31/10 | | Dates of Service 1/1/11 - 3/31/11 | | Dates of Service 4/1/11 - 6/30/11 | |
|---|---|---|---|---|---|---|---|---|
| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs<br>A | Percent of Time Providing LEA Services Documented in an IEP or IFSP<br>B | Cost of Providing LEA Services Documented in an IEP or IFSP<br>C = A*B | Percent of Time Providing LEA Services Documented in an IEP or IFSP<br>D | Cost of Providing LEA Services Documented in an IEP or IFSP<br>E = A*D | Percent of Time Providing LEA Services Documented in an IEP or IFSP<br>F | Cost of Providing LEA Services Documented in an IEP or IFSP<br>G = A*F |
| Psychologists | No | 115,871 | 6.70% | 7,759 | 3.24% | 3,758 | 4.44% | 5,150 |
| Social Workers | | - | 0 | - | 0 | - | 0 | - |
| Counselors | | - | 0 | - | 0 | - | 0 | - |
| School Nurses | | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| Audiologists | | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |

# Worksheet A-4 Comments

- For each FMAP date of service range, Totals will auto-calculate:
  - Total units or encounters
  - Total interim Medi-Cal reimbursement







# Worksheet A-4 and Worksheet A Comments

| Service Description | Procedure Code | IFSP (TL) or IEP (TM) Modifier | Other Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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 |
| **Worksheet A-4 (Jul-Dec)** | | | | | Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, | | | | Enter reimbursement figures in Column F for |
| Total - Services Documented in an IEP or IFSP (7/1/10 - 12/31/10) | | | | | 56 | | | | 1 3,870 |
| **Worksheet A-4 (Jan-Mar)** | | | | | | | | | |
| Total - Services Documented in an IEP or IFSP (1/1/11 - 3/31/11) | | | | | 27 | | | | 2 1,935 |
| **Worksheet A-4 (Apr-Jun)** | | | | | | | | | |
| Total - Services Documented in an IEP or IFSP (4/1/11 - 6/30/11) | | | | | 42 | | | | 3 2,173 |

- The final Total Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP will flow from Worksheet A-4 to Worksheet A for the appropriate date of service range

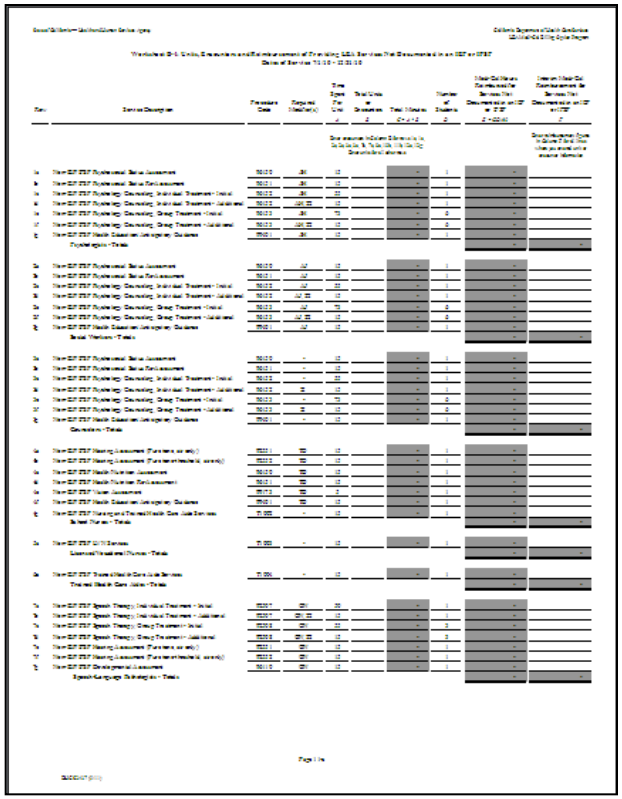
**Worksheet A**

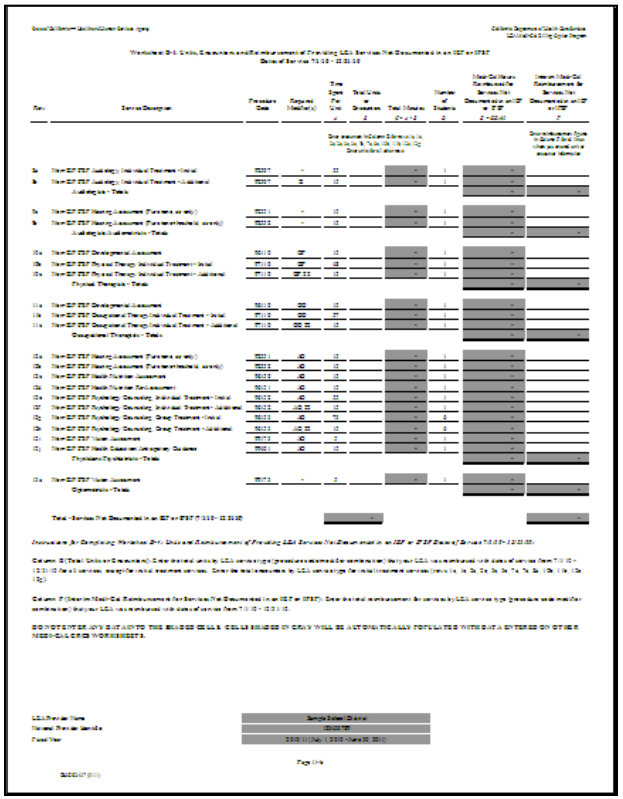
| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Documented in an IEP or IFSP B | Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP D | Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP F | Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | Yes | 79,071 | 6.70% | 5,295 | 3.24% | 2,564 | 4.44% | 3,514 |
| Social Workers | | - | 0 | - | 0 | - | 0 | - |
| Counselors | | - | 0 | - | 0 | - | 0 | - |
| School Nurses | | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| Audiologists | | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | | $ 5,295 | | | $ 2,564 | | | $ 3,514 |
| b. Service Costs Excluded from Indirect Cost Rate Application | | $ 469 | | | $ 227 | | | $ 311 |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | | $ 4,826 | | | $ 2,337 | | | $ 3,203 |
| d. Indirect Cost Rate | | 8.76% | | | 8.76% | | | 8.76% |
| e. Indirect Costs (c * d) | | $ 423 | | | $ 205 | | | $ 281 |
| f. Total Service Costs (a + e) | | $ 5,717 | | | $ 2,769 | | | $ 3,795 |
| g. Federal Medical Assistance Percentage (FMAP) | | 61.59% | | | 58.77% | | | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | | $ 3,521 | | | $ 1,627 | | | $ 2,159 |
| i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP | | $ 3,870 | 1 | | $ 1,935 | 2 | | $ 2,173 3 |
| j. Overpayment/(Underpayment) (i - h) | | $ 349 | | | $ 308 | | | $ 14 |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | | | $ 671 | | | | |

# Worksheet B-4 – Non-IEP/IFSP Services Comments

- Report all appropriate units <u>or</u> encounters, and reimbursement for LEA services not documented in an IEP or IFSP on Worksheet B-4
- Three B-4 Worksheets account for the three FMAP periods:
  - Worksheet B-4 (Jul-Dec)
  - Worksheet B-4 (Jan-Mar)
  - Worksheet B-4 (Apr-Jun)





# Worksheet B-4 (Jul-Dec) and A-3/B-3 Comments

**Worksheet B-4 (Jul-Dec)**

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column L (for the appropriate dates of service) if the LEA has reported information for the practitioner type

| Row | Service Description | Procedure Code | Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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 |
| | | | | Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g; Enter units for all other rows | | | | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| 13a | Non-IEP/IFSP Vision Assessment | 99173 | - | 5 | 6 | 28 | 1 | 0 | 14 |
| | Optometrists - Totals | | | | | | | 0 | 14 |

**Worksheet A-3/B-3**

- Percent of Time Providing LEA Services Not Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

| Practitioner Type | Total Hours Worked by Employees and Contractors | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|---|
| | E = C+D | L | M = L/E | N | O = N/E | P | Q = P/E |
| Psychologists | | | | - | 0 | - | 0 |
| Social Workers | | | | - | 0 | - | 0 |
| Counselors | | | | - | 0 | - | 0 |
| School Nurses | | | | - | 0 | - | 0 |
| Licensed Vocational Nurses | | | | - | 0 | - | 0 |
| Trained Health Care Aides | | | | - | 0 | - | 0 |
| Speech-Language Pathologists | | | | - | 0 | - | 0 |
| Audiologists | - | - | 0 | - | 0 | - | 0 |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 |
| Optometrists | - | - | 0 | - | 0 | - | 0 |
| Audiometrists | 259 | 0 | 0.18% | - | 0 | - | 0 |
| | - | - | 0 | - | 0 | - | 0 |

# Worksheet B-4 (Jan-Mar) and A-3/B-3 Comments

**Worksheet B-4 (Jan-Mar)**

| Row | Service Description | Procedure Code | Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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 |
| | | | | Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g; Enter units for all other rows | | | | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| 13a | Non-IEP/IFSP Vision Assessment | 99173 | - | 5 | 3 | 14 | 1 | 0 | 7 |
| | Optometrists - Totals | | | | | | | 0 | 7 |

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column N (for the appropriate dates of service) if the LEA has reported information for the practitioner type

**Worksheet A-3/B-3**

| Practitioner Type | Total Hours Worked by Employees and Contractors | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|---|---|---|
| | E = C+D | J | K = J/E | L | M = L/E | N | O = N/E | P | Q = P/E |
| Psychologists | | | | - | 0 | - | 0 | - | 0 |
| Social Workers | | | | - | 0 | - | 0 | - | 0 |
| Counselors | | | | - | 0 | - | 0 | - | 0 |
| School Nurses | | | | - | 0 | - | 0 | - | 0 |
| Licensed Vocational Nurses | | | | - | 0 | - | 0 | - | 0 |
| Trained Health Care Aides | | | | - | 0 | - | 0 | - | 0 |
| Speech-Language Pathologists | | | | - | 0 | - | 0 | - | 0 |
| Audiologists | | | | - | 0 | - | 0 | - | 0 |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - | 0 |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - | 0 |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - | 0 |
| Optometrists | 259 | | | 0 | 0.18% | 0 | 0.09% | - | 0 |
| Audiometrists | - | | | - | 0 | - | 0 | - | 0 |

- Percent of Time Providing LEA Services Not Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

# Worksheet B-4 (Apr-Jun) and A-3/B-3 Comments

**Worksheet B-4 (Apr-Jun)**

| Row | Service Description | Procedure Code | Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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 |
| | | | | Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g; Enter units for all other rows | | | | | Enter reimbursement figures in Column F for all lines where you entered unit or encounter information |
| | | | | 5 | 5 | 25 | 1 | 0 | 7 |
| | Optometrists - Totals | | | | | | | 0 | 7 |

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column P (for the appropriate dates of service) if the LEA has reported information for the practitioner type

**Worksheet A-3/B-3**

| Practitioner Type | Total Hours Worked by Employees and Contractors | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|---|---|---|
| | E = C+D | J | K = J/E | L | M = L/E | N | O = N/E | P | Q = P/E |
| Psychologists | | | | - | 0 | - | 0 | - | 0 |
| Social Workers | | | | - | 0 | - | 0 | - | 0 |
| Counselors | | | | - | 0 | - | 0 | - | 0 |
| School Nurses | | | | - | 0 | - | 0 | - | 0 |
| Licensed Vocational Nurses | | | | - | 0 | - | 0 | - | 0 |
| Trained Health Care Aides | | | | - | 0 | - | 0 | - | 0 |
| Speech-Language Pathologists | | | | - | 0 | - | 0 | - | 0 |
| Audiologists | | | | - | 0 | - | 0 | - | 0 |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - | 0 |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - | 0 |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - | 0 |
| Optometrists | 259 | | | 0 | 0.18% | 0 | 0.09% | 0 | 0.16% |
| Audiometrists | - | | | - | 0 | - | 0 | - | 0 |

- Percent of Time Providing LEA Services Not Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

# Worksheet A-3/B-3 and Worksheet B Comments

**Worksheet A-3/B-3**

| Total Hours Worked by Employees and Contractors | Dates of Service 7/1/10 - 12/31/10: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|
| E = C+D | L | M = L/E | N | O = N/E | P | Q = P/E |
| 1,710 | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| - | - | 0 | - | 0 | - | 0 |
| 259 | 0 | 0.18% | 0 | 0.09% | 0 | 0.16% |
| - | - | 0 | - | 0 | - | 0 |

- Worksheet A-3/B-3, Columns M, O and Q flow to Worksheet B, Columns B, D and F for the appropriate date of service range and practitioner type

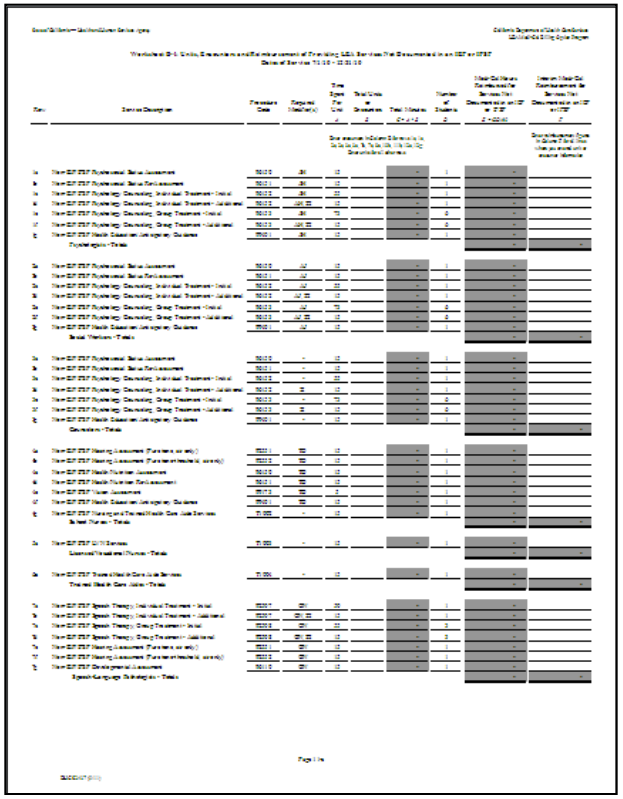
- Cost of Providing LEA Services Not Documented in an IEP or IFSP auto-calculates for the appropriate date of service range and practitioner type

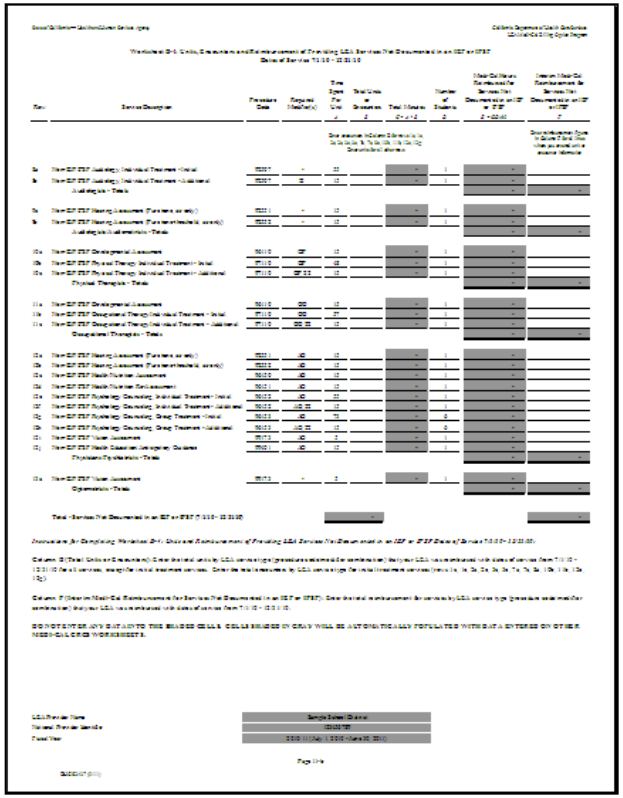
**Worksheet B**

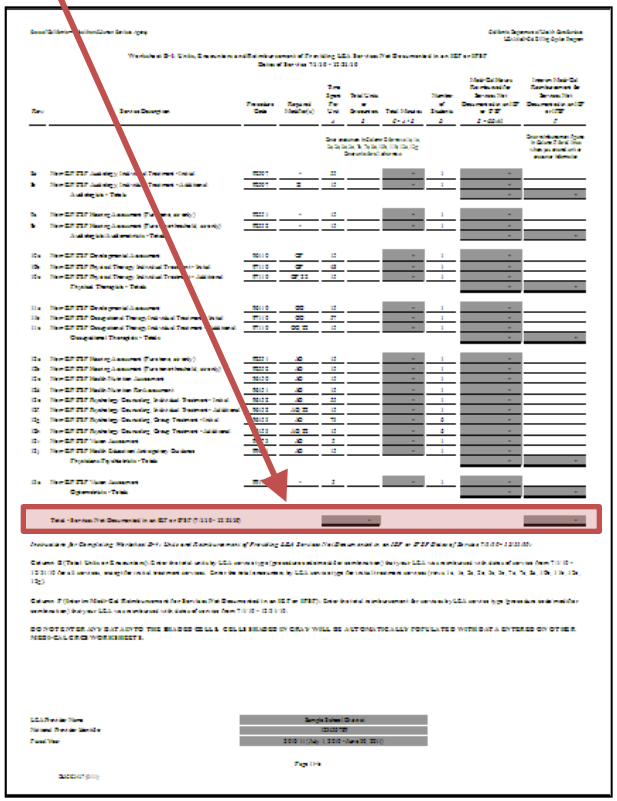
| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? | Net Total Personnel Costs | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 7/1/10 - 12/31/10: Cost of Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 1/1/11 - 3/31/11: Cost of Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP | Dates of Service 4/1/11 - 6/30/11: Cost of Providing LEA Services Not Documented in an IEP or IFSP |
|---|---|---|---|---|---|---|---|---|
| | (Yes or No) | A | B | C = A*B | D | E = A*D | F | G = A*F |
| Psychologists | No | 115,871 | 0 | - | 0 | - | 0 | - |
| Social Workers | - | - | 0 | - | 0 | - | 0 | - |
| Counselors | - | - | 0 | - | 0 | - | 0 | - |
| School Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | - | - | 0 | - | 0 | - | 0 | - |
| Audiologists | - | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - |
| Optometrists | No | - | 0.18% | - | 0.09% | - | 0.16% | - |
| Audiometrists | | - | 0 | - | 0 | - | 0 | - |

# Worksheet B-4 Comments

- For each FMAP date of service range, Totals will auto-calculate:
  - Total units or encounters
  - Total interim Medi-Cal reimbursement







# Worksheet B-4 and Worksheet B Comments

| Service Description | Procedure Code | Required Modifier(s) | Time Spent Per Unit | Total Units or Encounters | 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/60/60 | F |
| **Worksheet B-4 (Jul-Dec)** | | | Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b | | | | | Enter reimbursement figures in Column F for all lines where you |
| Total - Services Not Documented in an IEP or IFSP (7/1/10 - 12/31/10) | | | | 6 | | | 1 | 14 |
| **Worksheet B-4 (Jan-Mar)** | | | | | | | | |
| Total - Services Not Documented in an IEP or IFSP (1/1/11 - 3/31/11) | | | | 3 | | | 2 | 7 |
| **Worksheet B-4 (Apr-Jun)** | | | | | | | | |
| Total - Services Not Documented in an IEP or IFSP (4/1/11 - 6/30/11) | | | | 5 | | | 3 | 7 |

- The final Total Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP will flow from Worksheet B-4 to Worksheet B for the appropriate date of service range

## Worksheet B

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP B | Cost of Providing LEA Services Not Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP D | Cost of Providing LEA Services Not Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP F | Cost of Providing LEA Services Not Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | Yes | 79,071 | 0 | - | 0 | - | 0 | - |
| Social Workers | - | - | 0 | - | 0 | - | 0 | - |
| Counselors | - | - | 0 | - | 0 | - | 0 | - |
| School Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | - | - | 0 | - | 0 | - | 0 | - |
| Audiologists | - | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - |
| Optometrists | No | - | 0.18% | - | 0.09% | - | 0.16% | - |
| Audiometrists | No | - | 0 | - | 0 | - | 0 | - |

| | | | |
|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ - | $ - | $ - |
| b. Service Costs Excluded from Indirect Cost Rate Application | $ - | $ - | $ - |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | $ - | $ - | $ - |
| d. Indirect Cost Rate | 8.76% | 8.76% | 8.76% |
| e. Indirect Costs (c * d) | $ - | $ - | $ - |
| f. Total Service Costs (a + e) | $ - | $ - | $ - |
| g. Federal Medical Assistance Percentage (FMAP) | 61.59% | 58.77% | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | $ - | $ - | $ - |
| i. Interim Medi-Cal Reimbursement for LEA Services not Documented | $ 14 (1) | $ 7 (2) | $ 7 (3) |
| j. Overpayment/(Underpayment) (i - h) | $ 14 | $ 7 | $ 7 |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | $ 27 | | |

# Worksheet A – IEP/IFSP Services Comments

| Worksheet A | | | Dates of Service 7/1/10 - 12/31/10 | | Dates of Service 1/1/11 - 3/31/11 | | Dates of Service 4/1/11 - 6/30/11 | |
|---|---|---|---|---|---|---|---|---|
| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Percent of Time Providing LEA Services Documented in an IEP or IFSP B | Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B | Percent of Time Providing LEA Services Documented in an IEP or IFSP D | Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D | Percent of Time Providing LEA Services Documented in an IEP or IFSP F | Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F |
| Psychologists | Yes | 79,071 | 6.70% | 5,295 | 3.24% | 2,564 | 4.44% | 3,514 |
| Social Workers | | - | 0 | - | 0 | - | 0 | - |
| Counselors | | - | 0 | - | 0 | - | 0 | - |
| School Nurses | | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| Audiologists | | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| a. | Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ 5,295 | | | $ 2,564 | | | $ 3,514 |
| b. | Service Costs Excluded from Indirect Cost Rate Application | $ 469 | | | $ 227 | | | $ 311 |
| c. | Service Costs Included in Indirect Cost Rate Application (a - b) | $ 4,826 | | | $ 2,337 | | | $ 3,203 |
| d. | Indirect Cost Rate | 8.76% | | | 8.76% | | | 8.76% |
| e. | Indirect Costs (c * d) | $ 423 | | | $ 205 | | | $ 281 |
| f. | Total Service Costs (a + e) | $ 5,717 | | | $ 2,769 | | | $ 3,795 |
| g. | Federal Medical Assistance Percentage (FMAP) | 61.59% | | | 58.77% | | | 56.88% |
| h. | Medi-Cal Maximum Reimbursable (f * g) | $ 3,521 | | | $ 1,627 | | | $ 2,159 |
| i. | Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP | $ 3,870 | | | $ 1,935 | | | $ 2,173 |
| j. | Overpayment/(Underpayment) (i - h) | $ 349 | | | $ 308 | | | $ 14 |
| k. | Net Overpayment/(Underpayment) (Sum of j Totals) | | | $ 671 | | | | |

- Calculations in line items a through g result in a Medi-Cal Maximum Reimbursable Cost in line h.
- Line h is compared to the interim reimbursement received by the LEA during the FMAP date of service range, and an overpayment/(underpayment) is calculated in line j.
- Line k aggregates the overpayment/(underpayment) figures from line j, to result in a net figure for the LEA for the entire fiscal year, related to IEP/IFSP services

# Worksheet B – Non-IEP/IFSP Services Comments

| Worksheet B | LEA Receive Federal Funding for this Practitioner | Net Total Personnel Costs | Dates of Service 7/1/10 - 12/31/10 | | Dates of Service 1/1/11 - 3/31/11 | | Dates of Service 4/1/11 - 6/30/11 | |
|---|---|---|---|---|---|---|---|---|
| | | | 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 | 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 | 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 | (Yes or No) | A | B | C = A*B | D | E = A*D | F | G = A*F |
| Psychologists | Yes | 79,071 | 0 | - | 0 | - | 0 | - |
| Social Workers | - | - | 0 | - | 0 | - | 0 | - |
| Counselors | - | - | 0 | - | 0 | - | 0 | - |
| School Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologist | - | - | 0 | - | 0 | - | 0 | - |
| Audiologists | - | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - |
| Optometrists | No | - | 0.18% | - | 0.09% | - | 0.16% | - |
| Audiometrists | No | - | 0 | - | 0 | - | 0 | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ - | | $ - | | $ - | |
| b. Service Costs Excluded from Indirect Cost Rate Application | $ - | | $ - | | $ - | |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | $ - | | $ - | | $ - | |
| d. Indirect Cost Rate | 8.76% | | 8.76% | | 8.76% | |
| e. Indirect Costs (c * d) | $ - | | $ - | | $ - | |
| f. Total Service Costs (a + e) | $ - | | $ - | | $ - | |
| g. Federal Medical Assistance Percentage (FMAP) | 61.59% | | 58.77% | | 56.88% | |
| h. Medi-Cal Maximum Reimbursable (f * g) | $ - | | $ - | | $ - | |
| i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP | $ 14 | | $ 7 | | $ 7 | |
| j. Overpayment/(Underpayment) (i - h) | $ 14 | | $ 7 | | $ 7 | |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | $ 27 | | | | |

- Calculations in line items a through g result in a Medi-Cal Maximum Reimbursable Cost in line h.
- Line h is compared to the interim reimbursement received by the LEA during the FMAP date of service range, and an overpayment/(underpayment) is calculated in line j.
- Line k aggregates the overpayment/(underpayment) figures from line j, and results in a net figure for the LEA for the entire fiscal year, related to Non-IEP/IFSP Services

# Certification and Worksheet A Comments

## Worksheet A

| Practitioner Type | Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Documented in an IEP or IFSP B | Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP D | Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Documented in an IEP or IFSP F | Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | Yes | 79,071 | 6.70% | 5,295 | 3.24% | 2,564 | 4.44% | 3,514 |
| Social Workers | | - | 0 | - | 0 | - | 0 | - |
| Counselors | | - | 0 | - | 0 | - | 0 | - |
| School Nurses | | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologists | | - | 0 | - | 0 | - | 0 | - |
| Audiologists | | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | | - | 0 | - | 0 | - | 0 | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | $ 5,295 | | $ 2,564 | | $ 3,514 |
| b. Service Costs Excluded from Indirect Cost Rate Application | $ 469 | | $ 227 | | $ 311 |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | $ 4,826 | | $ 2,337 | | $ 3,203 |
| d. Indirect Cost Rate | 8.76% | | 8.76% | | 8.76% |
| e. Indirect Costs (c * d) | $ 423 | | $ 205 | | $ 281 |
| f. Total Service Costs (a + e) | $ 5,717 | | $ 2,769 | | $ 3,795 |
| g. Federal Medical Assistance Percentage (FMAP) | 61.59% | | 58.77% | | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | $ 3,521 | | $ 1,627 | | $ 2,159 |
| i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP | $ 3,870 | | $ 1,935 | | $ 2,173 |
| j. Overpayment/(Underpayment) (i - h) | $ 349 | | $ 308 | | $ 14 |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | $ 671 | | | |

## Certification

Summary of Overpayments/(Underpayments):

| | |
|---|---|
| Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP (Line k of Worksheet A) | $ 671.03 |
| Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line k of Worksheet B) | $ 27.00 |
| Net Overpayment/(Underpayment) For All LEA Services | $ 698.03 |

- Net Overpayment/(Underpayment) on Worksheet A, Line k will flow to the Certification

# Certification and Worksheet B Comments

**Worksheet B**

| Practitioner Type | LEA Receive Federal Funding for this Practitioner (Yes or No) | Net Total Personnel Costs A | Dates of Service 7/1/10 - 12/31/10: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP B | Dates of Service 7/1/10 - 12/31/10: Cost of Providing LEA Services Not Documented in an IEP or IFSP C = A*B | Dates of Service 1/1/11 - 3/31/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP D | Dates of Service 1/1/11 - 3/31/11: Cost of Providing LEA Services Not Documented in an IEP or IFSP E = A*D | Dates of Service 4/1/11 - 6/30/11: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP F | Dates of Service 4/1/11 - 6/30/11: Cost of Providing LEA Services Not Documented in an IEP or IFSP G = A*F |
|---|---|---|---|---|---|---|---|---|
| Psychologists | Yes | 79,071 | 0 | - | 0 | - | 0 | - |
| Social Workers | - | - | 0 | - | 0 | - | 0 | - |
| Counselors | - | - | 0 | - | 0 | - | 0 | - |
| School Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Licensed Vocational Nurses | - | - | 0 | - | 0 | - | 0 | - |
| Trained Health Care Aides | - | - | 0 | - | 0 | - | 0 | - |
| Speech-Language Pathologist | - | - | 0 | - | 0 | - | 0 | - |
| Audiologists | - | - | 0 | - | 0 | - | 0 | - |
| Physical Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Occupational Therapists | - | - | 0 | - | 0 | - | 0 | - |
| Physicians/Psychiatrists | - | - | 0 | - | 0 | - | 0 | - |
| Optometrists | No | - | 0.18% | - | 0.09% | - | 0.16% | - |
| Audiometrists | No | - | 0 | - | 0 | - | 0 | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11) | | $ - | | | | $ - | | $ - |
| b. Service Costs Excluded from Indirect Cost Rate Application | | $ - | | | | $ - | | $ - |
| c. Service Costs Included in Indirect Cost Rate Application (a - b) | | $ - | | | | $ - | | $ - |
| d. Indirect Cost Rate | | 8.76% | | | | 8.76% | | 8.76% |
| e. Indirect Costs (c * d) | | $ - | | | | $ - | | $ - |
| f. Total Service Costs (a + e) | | $ - | | | | $ - | | $ - |
| g. Federal Medical Assistance Percentage (FMAP) | | 61.59% | | | | 58.77% | | 56.88% |
| h. Medi-Cal Maximum Reimbursable (f * g) | | $ - | | | | $ - | | $ - |
| i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP | | $ 14 | | | | $ 7 | | $ 7 |
| j. Overpayment/(Underpayment) (i - h) | | $ 14 | | | | $ 7 | | $ 7 |
| k. Net Overpayment/(Underpayment) (Sum of j Totals) | | | | $ 27 | | | | |

**Certification**

| | |
|---|---|
| Summary of Overpayments/(Underpayments): Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP (Line k of Worksheet A) | $ 671.03 |
| Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line k of Worksheet B) | $ 27.00 |
| Net Overpayment/(Underpayment) For All LEA Services | $ 698.03 |

- Net Overpayment/(Underpayment) on Worksheet B, Line k will flow to the Certification

# Certification Comments

| | |
|---|---|
| Summary of Overpayments/(Underpayments): | |
| Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP (Line k of Worksheet A) | $ 671.03 |
| Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line k of Worksheet B) | $ 27.00 |
| Net Overpayment/(Underpayment) For All LEA Services | $ 698.03 |

| | |
|---|---|
| Joanna Doe | Financial Officer |
| Name | Title |

| | |
|---|---|
| *Joanna Doe* | 9/15/2012 |
| Signature | Date |

- Net Overpayment/(Underpayment) For All LEA Services auto-calculates

- Include the LEA Contact Name and Title of the signatory

- The LEA employee that completed or supervised the completion of the CRCS should sign and date the certification statement under penalty of perjury *(Note: the signatory can be different from the contact person identified in LEA Identification Section of the Certification)*

# CRCS Submission Process and Deadlines

# CRCS Submission Process

- LEAs must submit the following electronic files no later than November 30, 2012, to LEA.CRCS.Submission@dhcs.ca.gov:
  - Excel version of the completed CRCS form (all worksheets)
  - Scanned version of the original signed CRCS form (i.e., PDF, JPEG, etc.)
- CRCS electronic files must follow this naming convention:
  - Fiscal Year
  - NPI Number
  - Business LEA Name
  - Submission Date
  - CRCS Fiscal Year
    - Example: FY1011.1234567890.SampleSchoolDistrict.10.15.2012.CRCS.XLS (or .PDF)
- LEAs are required to maintain the original hard copy CRCS with all worksheets and the Certification page signed in blue ink on site for DHCS A&I audit purposes, if necessary