Cost and Reimbursement Comparison Schedule (CRCS)

LEA Medi-Cal Billing Option Program

Fiscal Year 2012 – 2013 CRCS Packet

CRCS Form Sample, Instructions and Information

Cost and Reimbursement Comparison Schedule (CRCS)

General Purpose

Under the LEA Medi-Cal Billing Option Program, LEAs must annually certify that the public funds expended for LEA services provided are eligible for federal financial participation pursuant to the requirements of the Code of Federal Regulations, Title 42, Section 433.51. The Department of Health Care Services (DHCS) must reconcile the interim Medi-Cal reimbursements to LEAs with the costs to provide the Medi-Cal services. The Cost and Reimbursement Comparison Schedule (CRCS) is used to compare each LEA's total actual costs for LEA services to interim Medi-Cal reimbursement for a prior fiscal year. Continued enrollment in the LEA Program is contingent upon submission of the CRCS.

General Instructions

LEAs must provide data, as applicable, 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 a LEA. DO NOT enter data in the gray shaded areas or modify the CRCS forms. Doing so will void your CRCS form submission.

The CRCS should be completed by or under the supervision of knowledgeable program personnel who are responsible for financial and accounting information (e.g., Fiscal Services). The CRCS is designed to capture detailed cost information by practitioner type in order to compare the federal share of a LEA's actual costs expended and interim Medi-Cal reimbursement for LEA services. Information in the CRCS should be reported based on your internal accounting systems' financial reports. If your LEA's system cannot provide the information required in the CRCS, payroll and other relevant documentation may be used to complete the worksheets. All supportive documentation will be subject to review or audit by state and/or federal authorities.

One CRCS should be completed for each LEA provider number/National Provider Identifier (NPI). When multiple school districts form a central billing consortium and bill with one LEA provider number/NPI, one CRCS should be completed that represents all of the school districts operating under that provider number/NPI.

Submission Requirements

LEAs must submit the following electronic files no later than November 30, 2014, to LEA.CRCS.Submission@dhcs.ca.gov:

1. Excel version of the completed CRCS form (all worksheets)

AND

2. PDF version of the original signed completed CRCS form (all worksheets)

The CRCS electronic files AND email subject line must follow the naming convention below:

Fiscal Year.NPI Number.Business LEA Name.Submission Date.CRCS
Example: FY1213.9726458910.CaliforniaSchoolDistrict.11.21.2014.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 Audits and Investigations staff.

Quarterly Reports – Units, Encounters and Interim Reimbursement by Date of Service

By Fall 2014, LEAs may download their Quarterly Reports for FY 2012/13 on the LEA Program website. These reports include detail on your LEA's units, encounters and interim reimbursement by date of service for each quarter, as well as a fiscal year-to-date total. LEAs may find the fiscal year-to-date figures useful in completing Worksheets A-4 and B-4. LEAs should verify the reasonableness of these reports with their own internal accounting system, and document any potential discrepancies to provide an accounting documentation trail for review and/or audit.

Questions Regarding CRCS

Questions regarding the completion of the CRCS worksheets and/or required documentation to be maintained with the CRCS should be e-mailed to: LEA.CRCS.Questions@dhcs.ca.gov.

Standardized Account Code Structure (SACS)

Object codes from the Standardized Account Code Structure (SACS) are referenced in the worksheets to identify allowable costs. Function codes from SACS may be used to identify costs by practitioner type, if applicable. Since the use of function codes varies among LEAs, they have not been specifically identified in the worksheets. Function and object codes are described in the California School Accounting Manual, Part II Standardized Account Code Structure issued by the California Department of Education (CDE). All costs reported in the CRCS must be in accordance with Office of Management and Budget (OMB) Circular A-87 and (to the extent not governed by OMB Circular A-87) Generally Accepted Accounting Principles.

Cost and Reimbursement Comparison Schedule (CRCS)

Required Documentation

DHCS Audits & Investigations (A&I) will conduct a field and/or desk review on the CRCS to audit submitted information and complete the final settlement. To facilitate this process, the reports and supporting documents must be maintained by each LEA. These documents must be capable of verification by DHCS Audits and Investigations staff, if necessary. LEA providers may appeal the determinations made by DHCS pursuant to Welfare and Institutions Code, Section 14171.

Worksheet A.1/B.1:

SACS-based financial reports and/or payroll reports supporting each salary and benefit amount entered in Columns A and B. SACS-based financial reports or other reports supporting the federal revenues and revenue account numbers entered in Columns D and E. SACS-based financial reports, if used, should identify the function and object codes for the expenditures included in Worksheet A.1/B.1. Payroll reports, if used, should identify the job titles associated with the expenditures included in Worksheet A.1/B.1. Workpapers and other schedules should also be maintained to further support each amount, as applicable.

Worksheet A-1/B-1:

SACS-based financial reports or expenditure reports supporting each amount entered in Columns A (materials and supplies), B (noncapitalized equipment), C (travel and conference), D (dues and memberships), E (contractor costs), F (contractor costs), and G (communications). SACS-based financial reports should identify the function and object codes of the expenditures included in this worksheet. Workpapers and other schedules may also be maintained to further support each amount, as applicable. If any costs in this worksheet were estimated using an allocation methodology, worksheets must be maintained that provide supportive detail of the cost allocation.

Worksheet A-2/B-2:

Contractor invoices, contract language, or other documentation supporting each amount entered in Column B (total hours paid) and Column C (average contract rate per hour). Workpapers and other schedules should also be maintained to further support each amount, as applicable.

Worksheet A-3/B-3:

Payroll report(s) supporting each amount entered in at least two of the following columns (the third column will be calculated based on data entered in the other two columns): Column A (number of FTE employees), Column B (annual hours required to work per FTE), and Column C (total hours required to work by employees). If the information in Columns A, B, or C is not directly available from your payroll system, workpapers and other schedules used to calculate the amounts in at least two of these columns must be maintained. Payroll reports and related documentation must identify the job titles of the practitioners.

Worksheets A-4 and B-4:

Quarterly Reports, paid claims data, or other documentation supporting each amount entered in Columns B (total units or encounters) and F (interim Medi-Cal reimbursement for services).

Please see additional samples of source documentation noted in the May & June 2011 CRCS Documentation Training document at http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx.

NOTE: Reports, schedules, workpapers, and documentation used to prepare the CRCS must be maintained by your LEA for a minimum of three years from the date of CRCS submission. In the case that audit findings have not been resolved within this time period, documentation must be maintained until such issues are fully resolved (42 CFR Section 433.32). If a CRCS is not received by or prior to November 30th, LEA payments may be withheld until the CRCS has been received and accepted for processing.

Cost and Reimbursement Comparison Schedule (CRCS)

Contents

- ◊ LEA Identification, Certification, and Summary of Medi-Cal Overpayments/(Underpayments)
- ◊ Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP
- ◊ Worksheet B: Costs of Providing LEA Services Not Documented in an IEP or IFSP
- ◊ Worksheet A.1/B.1: Salary, Benefit and Other Expenditures
- ◊ Worksheet A-1/B-1: Other Costs
- ◊ Worksheet A-2/B-2: Contractor Costs and Total Hours Paid
- ◊ Worksheet A-3/B-3: Percent of Time Providing LEA Services
- ◊ Worksheet A-4: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP/IFSP Dates of Service 7/1/12 –6/30/13
- ◊ Worksheet B-4: Units, Encounters and Reimbursement of Providing LEA Services Not Documented in an IEP/IFSP Dates of Service 7/1/12 –6/30/13

Objective

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

Information

- ◊ Each worksheet in the CRCS compiles information that is used to compare the costs incurred by a LEA to provide health-related services to the interim Medi-Cal reimbursements for services.
- ◊ High-level "tips" for completing each worksheet are included in this packet. For detailed information regarding how to complete the CRCS, refer to the instructions on each worksheet.
- ◊ Specific questions regarding the CRCS may be e-mailed to: **LEA.CRCS.Questions@dhcs.ca.gov**
- ◊ For guidance from A&I on CRCS documentation visit: **http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx**
- ◊ For guidance on using Standardized Account Code Structure (SACS) visit: **http://www.cde.ca.gov/fg/ac/ac**

Changes Compared to the FY 2011-12 Form

- ◊ No revisions were made to the FY 2012–13 CRCS, other than updating dates to reflect the new fiscal year period.

Cost and Reimbursement Comparison Schedule (CRCS)

LEA Certification

Objectives

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

Information

1. **LEA Identification:**
Clearly identify the contact information for your LEA. A specific contact name, phone and fax number, and e-mail and mailing address is vital to timely communication regarding your CRCS. If the CRCS is being completed by a central billing consortium, the name provided should reflect the name associated with the national provider identifier.

2. **National Provider Identifier (NPI):**
Include your LEA's unique 10-digit national provider identification number (e.g., "1234567890" and not "NPI 1234567890"). Do not include any extra numeric or non-numeric characters or spaces. Visit the NPI registry at https://nppes.cms.hhs.gov/NPPESRegistry/NPIRegistrySearch.do to search for your LEA's NPI number.

3. **Provider Number/CDS Code:**
Include your LEA's identification number that was used to bill claims prior to the NPI. The provider number begins with an "SS" prefix and is followed by the first seven numeric digits of the CDS (County/District/School) code issued by the California Department of Education (e.g., "SS1234567" and not "SS-1234567"). The first two digits identify the county and the next five digits identify the school district. Do not include any extra numeric or non-numeric characters or spaces. Visit the California Ed-Data website at www.ed-data.k12.ca.us/App_Resx/EdDataClassic/fsTwoPanel.aspx to search for your LEA's CDS code.

4. **Name/Title:**
Include the name and the title of the primary person completing or supervising the completion of the CRCS.

5. **Signature/Date:**
Sign and date the completed CRCS form in **blue** ink. The certification page is a binding legal document. Read the instructions carefully prior to completing the CRCS and signing the certification statement. The original signed hard copy is required to be maintained by the LEA for state auditing or other purposes.

6. **LEA Billing Consortium:**
Select "Yes" or "No" from the drop down box to indicate whether or not your LEA is a part of a central billing consortium. If your LEA is part of a central billing consortium, identify each LEA participating in your central billing consortium by LEA name and 14-digit CDS (County/District/School) code.

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Tips

- ◊ Providing your e-mail address in the LEA Identification section will allow you to receive updated information regarding the LEA Program on a timely basis. You can also register your e-mail address to receive update notifications on the LEA website: http://apps.dhcs.ca.gov/listsubscribe/default.aspx?list=DHCSLEA.
- ◊ The person signing the certification statement may be different than the contact identified in Section 1 and should review the completed CRCS worksheets prior to signing the certification statement.
- ◊ Cells shaded in gray contain formulas and will auto-calculate or auto-populate based on the information entered into other cells that are not shaded. Grayed cells are "locked" and protected; do not enter data in gray cells or modify the CRCS form in any way. Doing so will void your CRCS submission and it will be rejected.

Cost and Reimbursement Comparison Schedule (CRCS)

State of California — Health and Human Services Agency

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

Local Educational Agency (LEA) Medi-Cal Billing Option Program
Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS)
Fiscal Year 2012/13 (July 1, 2012 - June 30, 2013)

1. **LEA Identification:**

LEA Provider Name	California School District	National Provider Identifier	9726458910	2
Contact: Name	Lea Sample	Provider Number	SS1964345	3
Phone	(323) 285-4254	Title	Chief Financial Officer	
Fax	(323) 285-5555	E-mail Address	Lea.Sample@calsd.edu	
Address 1	555 Main Street	City	Los Angeles	
Address 2	P.O Box 123	State CA	Zip 90033	

1

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 j of Worksheet A)	$ 2,025.30
Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line j of Worksheet B)	$ 42.81
Net Overpayment/(Underpayment) For All LEA Services	$ 2,068.10

Lea Sample	4	Chief Financial Officer	4
Name		Title	
Lea Sample	5	*11/21/2014*	5
Signature		Date	

3. **LEA Billing Consortium:**

Is your LEA part of a billing consortium? (Yes or No) Yes 6

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	Palms Elementary School		19-64437-1234567	
LEA #2	Charter School A	6	19-64912-7651111	6
LEA #3				
LEA #4				
LEA #5				

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LEA #6		
LEA #7	6	6
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.

Cost and Reimbursement Comparison Schedule (CRCS)

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

Objectives

- ◊ Identify federally funded practitioner types.
- ◊ Collect the California Department of Education Indirect Cost Rate.
- ◊ Compare the federal share of your LEA's actual costs expended to interim Medi-Cal reimbursement for LEA IDEA services.

Information

1. **Practitioner Type:**
LEAs will be required to report expense information for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section *loc ed rend*).

The following practitioner types contain more than one type of qualified rendering practitioner:

- *Psychologists*: licensed psychologists, licensed educational psychologists, credentialed school psychologists
- *Social Workers*: licensed clinical social workers, credentialed school social workers
- *Counselors*: licensed marriage and family therapists, credentialed school counselors
- *Nurses*: registered credentialed school nurses, certified public health nurses, licensed RNs, certified nurse practitioners
- *Speech-Language Pathologists:* licensed speech-language pathologists, speech-language pathologists
- *Audiologists:* licensed audiologists, audiologists

2. **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 any qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program for the fiscal year. LEA Medi-Cal Billing Option Program reimbursement is not considered to be federal funding on the CRCS. Expenditures classified as Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

3. **Net Total Personnel Costs:**
Represents total personnel costs reported in Worksheets A.1/B.1 (Columns A and B) and A-1/B-1 (Columns A-G) after removing the federal revenues received to fund LEA expenditures (reported in Worksheet A.1/B.1, Column D).

4. **Service Costs Excluded from Indirect Cost Rate Application:**
Represents the Medi-Cal contractor costs (object code 5100) of providing LEA services documented in an IEP or IFSP. Object code 5100 costs are excluded from the calculation of a LEA's indirect cost rate and from eligible program expenditures in which indirect costs are charged per California School Accounting Manual (CSAM), 2013 Edition, pages 330-20 through 330-22. The CSAM may be found at the CDE website: http://www.cde.ca.gov/fg/ac/sa/.

5. **Indirect Cost Rate:**
Report the approved indirect cost rate from the CDE. A LEA consortium must weigh the individual district indirect cost rates by direct salary and benefit costs reported on the CRCS (see the FAQs posted on the LEA Program website for an example) to calculate a weighted average rate. Indirect cost rates may be found at the CDE website: http://www.cde.ca.gov/fg/ac/ic.

Cost and Reimbursement Comparison Schedule (CRCS)

Tips

- ◊ Information provided in other worksheets of the CRCS will auto-calculate or auto-populate the shaded columns and cells in Worksheet A.
- ◊ LEAs will only report the following on Worksheet A: 1) whether the practitioner type received any federal revenues and 2) the indirect cost rate.
- ◊ LEAs will report salary and benefit expenditures on Worksheet A.1/B.1 – Salary, Benefit and Other Expenditures.

Cost and Reimbursement Comparison Schedule (CRCS)

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

	1 Practitioner Type	2 Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	3 Net Total Personnel Costs A	Dates of Service 7/1/12 - 6/30/13: 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
1.	Psychologists	No	239,354	8.84%	21,164
2.	Social Workers		-	0	-
3.	Counselors		-	0	-
4.	School Nurses	No	76,580	12.07%	9,241
5.	Licensed Vocational Nurses		-	0	-
6.	Trained Health Care Aides	Yes	184,101	28.24%	51,996
7.	Speech-Language Pathologists	No	345,248	24.67%	85,157
8.	Audiologists		-	0	-
9.	Physical Therapists		-	0	-
10.	Occupational Therapists		-	0	-
11.	Physicians/Psychiatrists		-	0	-

a.	Service Costs (Sum, F1 - F11)		$ 167,557
b.	Service Costs Excluded from Indirect Cost Rate Application	4	$ 752
c.	Service Costs Included in Indirect Cost Rate Application (a - b)		$ 166,806
d.	Indirect Cost Rate	5	6.22%
e.	Indirect Costs (c * d)		$ 10,375
f.	Total Service Costs (a + e)		$ 177,933
g.	Federal Medical Assistance Percentage (FMAP)		50.00%
h.	Medi-Cal Maximum Reimbursable (f * g)		$ 88,966
i.	Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP		$ 90,992
j.	Overpayment/(Underpayment) (i - h)		$ 2,025

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	California School District
National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)

Cost and Reimbursement Comparison Schedule (CRCS)

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

Objectives

- ◊ Identify federally funded practitioner types.
- ◊ Compare the federal share of your LEA's actual costs expended to interim Medi-Cal reimbursement for LEA Non-IDEA services.

Information

1. **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 any qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program for the fiscal year. LEA Medi-Cal Billing Option Program reimbursement is not considered to be federal funding on the CRCS. Expenditures classified as Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

2. **Net Total Personnel Costs:**
   Represents total personnel costs reported in Worksheets A.1/B.1 (Columns A and B) and A-1/B-1 (Columns A-G) after removing the federal revenues received to fund LEA expenditures (reported in Worksheet A.1/B.1, Column D).

3. **Service Costs Excluded from Indirect Cost Rate Application:**
   Represents the Medi-Cal contractor costs (object code 5100) of providing LEA services not documented in an IEP or IFSP. Object code 5100 costs are excluded from the calculation of a LEA's indirect cost rate and from eligible program expenditures in which indirect costs are charged per California School Accounting Manual (CSAM), 2013 Edition, pages 330-20 through 330-22. The CSAM may be found at the CDE website: http://www.cde.ca.gov/fg/ac/sa/.

Tips

- ◊ Information provided in other worksheets of the CRCS will auto-calculate or auto-populate the shaded columns and cells in Worksheet B.
- ◊ LEAs will only report the following on Worksheet B: whether Optometrists and Audiometrists received any federal revenues.
- ◊ LEAs will report salary and benefit expenditures for Optometrists and Audiometrists on Worksheet A.1/B.1 – Salary, Benefit and Other Expenditures.

Cost and Reimbursement Comparison Schedule (CRCS)

State of California — Health and Human Services Agency

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

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

	Practitioner Type	1 Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	2 Net Total Personnel Costs A	Dates of Service 7/1/12 - 6/30/13: 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
1.	Psychologists	No	239,354	0	-
2.	Social Workers	-	-	0	-
3.	Counselors	-	-	0	-
4.	School Nurses	No	76,580	0	-
5.	Licensed Vocational Nurses	-	-	0	-
6.	Trained Health Care Aides	Yes	184,101	0	-
7.	Speech-Language Pathologists	No	345,248	0	-
8.	Audiologists	-	-	0	-
9.	Physical Therapists	-	-	0	-
10.	Occupational Therapists	-	-	0	-
11.	Physicians/Psychiatrists	-	-	0	-
12.	Optometrists	No	15,614	2.54%	397
13.	Audiometrists		-	0	-

a. Service Costs (Sum, F1 - F13)		$ 397
b. Service Costs Excluded from Indirect Cost Rate Application	3	$ -
c. Service Costs Included in Indirect Cost Rate Application (a - b)		$ 397
d. Indirect Cost Rate		6.22%
e. Indirect Costs (c * d)		$ 25
f. Total Service Costs (a + e)		$ 422
g. Federal Medical Assistance Percentage (FMAP)		50.00%
h. Medi-Cal Maximum Reimbursable (f * g)		$ 211
i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP		$ 254
j. Overpayment/(Underpayment) (i - h)		$ 43

Instructions for Completing Worksheet B: Costs of Providing LEA Services Not 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.

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	California School District
National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)

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

Objectives

- ◊ Collect salary and benefit expenditure information by practitioner type for all qualified practitioners employed by your LEA who are billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section *loc ed rend*).
- ◊ Collect federal revenues received by the LEA by practitioner type.
- ◊ Identify revenue account number(s) for federal revenues received by the LEA by practitioner type.
- ◊ Determine the net total personnel costs by removing any federal revenues by practitioner type.

Information

1. **Practitioner Type:**
LEAs will be required to report salary and benefit expense information for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section *loc ed rend*).

The following practitioner types contain more than one type of qualified rendering practitioner:

- *Psychologists*: licensed psychologists, licensed educational psychologists, credentialed school psychologists
- *Social Workers*: licensed clinical social workers, credentialed school social workers
- *Counselors*: licensed marriage and family therapists, credentialed school counselors
- *Nurses*: registered credentialed school nurses, certified public health nurses, licensed RNs, certified nurse practitioners
- *Speech-Language Pathologists:* licensed speech-language pathologists, speech-language pathologists
- *Audiologists:* licensed audiologists, audiologists

2. **Salary and Benefit Expenditures:**
Report salary and benefit expenditures for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program regardless of the funding source. Expenses that are partially or 100 percent funded by federal revenues should be included in Columns A and B.

Information for contracted practitioners is reported separately on Worksheets A-1/B-1 and A-2/B-2.

3. **Federal Revenues:**
If you selected "Yes" from the drop down box on Worksheet A and/or B to indicate that the practitioner type was partially or 100 percent federally funded for the fiscal year, your LEA must report information in Column D to indicate the revenues received to fund the salary, benefit, and other expenditures reported in Columns A - C. LEA Medi-Cal Billing Option Program reimbursement is not considered to be federal funding on the CRCS. Expenditures classified as Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

4. **Revenue Account Number:**
Report the revenue account number(s) where the federal revenues reported in Column D were booked in your SACS system. If more than one account was used to book these revenues, separate the account numbers with a comma.

Cost and Reimbursement Comparison Schedule (CRCS)

5. Net Total Personnel Costs:
Represents total personnel costs reported in Columns A and B and Worksheet A-1/B-1 (Columns A-G) after removing the federal revenues received to fund LEA expenditures reported in Column D.

Tips

- ◊ Federal revenues reported in Column D should be input as a positive (rather than a negative) number.
- ◊ Information provided in other worksheets of the CRCS will auto-calculate or auto-populate the shaded columns and cells in Worksheet A.1/B.1.

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

	1	2	2		3	4	5
	(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	179,650	26,974	32,730			239,354
2.	Social Workers			-			-
3.	Counselors			-			-
4.	School Nurses	63,845	9,973	2,762			76,580
5.	Licensed Vocational Nurses			-			-
6.	Trained Health Care Aides	141,241	64,725	635	22,500	3310	184,101
7.	Speech-Language Pathologists	264,785	78,425	2,038			345,248
8.	Audiologists			-			-
9.	Physical Therapists			-			-
10.	Occupational Therapists			-			-
11.	Physicians/Psychiatrists			-			-
12.	Optometrists	11,540	3,564	510			15,614
13.	Audiometrists			-			-

Instructions for Completing Worksheet A.1: Net 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	California School District
National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-1/B-1: Other Costs

Objective

◊ Collect allowable costs other than salary and benefit expenditures that are necessary for the provision of health services for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section *loc ed rend).*

Information

1. **Other Expenditures:**
Report other costs as indicated in Columns A-D and G for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. Report only those expenditures necessary for the provision of health services; exclude all instructional costs. Expenses that are partially or 100 percent funded by federal revenues should be included in Columns A-D and G. Do not include any other associated costs not specified on the CRCS form. Object codes identified on the CRCS are approved by CMS. Expenditures classified as Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

If your SACS coding does not break down costs by practitioner type, allocation based on salaries and wages or an equivalent functional allocation basis (i.e., Full Time Equivalents) may be used except for "Contractor Costs", Column E and F. Details on cost allocation may be found directly on Worksheet A-1/B-1 or in the FAQs posted on the LEA Program website at http://www.dhcs.ca.gov/provgovpart/Pages/LEAFAQs.aspx.

2. **Contractor Costs:**
LEAs must report contractor costs allocated to object codes 5800 and 5100 separately in Columns E and F, respectively. Expenditures classified as Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

Column E: Contractor Costs, Object Code 5800: Enter non-federally funded expenditures for object code 5800 for contractor costs up to $25,000 for each individual subagreement each year for the duration of the subgreement related to contractors performing health services by practitioner type. Any amount over $25,000 per individual subagreement must be reported under object code 5100.

Column F: Contractor Costs, Object Code 5100: Enter non-federally funded expenditures for object code 5100 for the remainder of contractor costs for individual subagreements that exceed $25,000 each year for the duration of the subagreement related to contractors performing health services by practitioner type.

Contractor costs may include lodging, per diem, mileage and travel time. However, LEAs should not include contractor travel time in the "Total Hours Paid" (Worksheet A-2/B-2, Column B).

Tips

◊ Allocation of allowable other costs to specific practitioner types may be used in reporting as detailed in the CRCS instructions. However, it is recommended that LEAs amend their SACS coding to detail expenses by practitioner type. Sub-coding in SACS is one way to define this level of detail.

Worksheet A-1/B-1: Other Costs

		1	1	1	1	2	2	1	
	(Object Code)	Materials, Supplies and Reference Materials Expenditures *(4200-4300)*	Non-capitalized Equipment Expenditures *(4400)*	Travel and Conference Expenditures *(5200)*	Dues and Membership Expenditures *(5300)*	Contractor Costs *(5800)*	Contractor Costs *(5100)*	Communications Expenditures *(5900)*	Total Other Costs
	Practitioner Type	A	B	C	D	E	F	G	H = Sum of A-G
1.	Psychologists	4,500		850		18,640	8,500	240	32,730
2.	Social Workers								-
3.	Counselors								-
4.	School Nurses	1,200		1,400				162	2,762
5.	Licensed Vocational Nurses								-
6.	Trained Health Care Aides	225						410	635
7.	Speech-Language Pathologists	984		604	450				2,038
8.	Audiologists								-
9.	Physical Therapists								-
10.	Occupational Therapists								-
11.	Physicians/Psychiatrists								-
12.	Optometrists	125		-				385	510
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 [1] (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.*

Column D [1] (Dues and Membership Expenditures): Enter expenditures for object code 5300 for dues and membership related to the direct provision of health services by practitioner type (lines 1-13) for all 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 E (Contractor Costs 5800): Enter expenditures for object code 5800 for contractor costs up to $25,000 for each individual subagreement for the duration of the subagreement related to contractors performing health services by practitioner type (lines 1-13) for all qualified contracted 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. The remainder of the individual subagreement exceeding $25,000 is charged to object code 5100. Do not include contractor expenditures for legal, advertising, machine, repair or other non-health related contracts. If your LEA does not contract with a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *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 F (Contractor Costs 5100): Enter expenditures for object code 5100 for the remainder of contractor costs for individual subagreements that exceed $25,000 for the duration of the subagreement related to contractors performing health services by practitioner type (lines 1-13) for all qualified contracted 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. Object code 5800 allows up to $25,000 of each individual subagreement with the remainder charged to object code 5100. Do not include contractor expenditures for legal, advertising, machine, repair or other non-health related contracts. If your LEA does not contract with a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. *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 G [1] (Communications Expenditures): Enter expenditures for object code 5900 for communications 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.*

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

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

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Cost and Reimbursement Comparison Schedule (CRCS)

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

Objective

◊ Collect contractor hours paid by practitioner type.

Information

1. **Contractor Costs:**
   If your LEA contracts with health services professionals, your LEA should have completed Columns E and/or F on Worksheet A-1/B-1. These contractor costs will auto-populate in Column A.

2. **Total Hours Paid:**
   Report total hours paid for contracted practitioner types with reported units or encounters and reimbursement on Worksheets A-4 and B-4. LEAs should report the number of total hours paid that supports the contractor costs reported on Worksheet A-1/B-1, Columns E and/or F. Only contractor costs and hours for the direct provision of health services should be included in this worksheet. If a direct source for contractor hours is not available, estimate contractor hours by dividing contractor costs (Column A) by the average contract rate per hour (Column C).

   Contractor costs may include lodging, per diem, mileage and travel time in Worksheet A-1/B-1. However, LEAs should not include contractor travel time in the "Total Hours Paid" (Worksheet A-2/B-2, Column B).

3. **Average Contract Rate Per Hour:**
   Report average contract rate per hour for contracted practitioner types with reported units or encounters and reimbursement on Worksheets A-4 and B-4. LEAs should report the average hourly contract rate that supports the contractor costs reported on Worksheet A-1/B-1, Columns E and/or F. Only contractor costs and hours for the direct provision of health services should be included in this worksheet. If a direct source for average rate per hour is not available, estimate average contract rate per hour by dividing contractor costs (Column A) by total hours paid (Column B).

Tips

◊ For practitioners with reported "Contractor Costs" in Column E and/or F (Worksheet A-1/B-1), your LEA must report "Total Hours Paid" in Column B and "Average Contract Rate Per Hour" in Column C.

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

◊ If external health service contracts do not specify contractor hours paid and/or average contract rate per hour by practitioner type, it is the responsibility of the LEA to obtain that detail from their contractors, and retain that documentation for possible audits.

Cost and Reimbursement Comparison Schedule (CRCS)

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

	(Object Code) Practitioner Type	1 Contractor Costs (5100 and 5800) A	2 Total Hours Paid B	3 Average Contract Rate Per Hour C
1.	Psychologists	27,140	255	106
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.

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National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)

Cost and Reimbursement Comparison Schedule (CRCS)

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

Objectives

- ◊ Identify federally funded practitioner types.
- ◊ Determine the percent of practitioner time to provide Medi-Cal IDEA and Non-IDEA services. This percentage is calculated by dividing the hours reimbursed by Medi-Cal by the total annual hours worked by all practitioners (LEA employees and contractors).

Information

1. **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 any qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program for the fiscal year. LEA Medi-Cal Billing Option Program reimbursement is not considered to be federal funding on the CRCS. Expenditures classified as Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

2. **Number of FTE Employees:**
Report the number of annual FTEs for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program for the fiscal year. If the LEA received federal funding from a program other than the LEA Medi-Cal Billing Option Program and the FTE's time is dedicated (in full or in part) to the federal program from which they are funded, then the CRCS should not include the federal portion of the dedicated FTE. If the FTE's time is not dedicated to the federal program from which they are funded then the CRCS should include the federal portion of the FTE. LEA Medi-Cal Billing Option Program reimbursement is not considered to be federal funding on the CRCS.

   If FTEs fluctuate throughout the year, LEAs may take snapshots to calculate an average. Snapshots should be taken at the beginning and endpoints of the school year. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section *loc ed rend).*

3. **Annual Hours Required to Work Per FTE:**
Report the annual hours per FTE; that is, the annual hours for one FTE of this practitioner type. If this is not reported on an annual basis, it may be calculated as the product of hours required to work per day (for one FTE) and the number of days required to work per year (for one FTE). If your LEA employs more than one practitioner within a specific practitioner type, and the annual hours differ by employee, your LEA may average the annual hours in Column B.

4. **Total Hours Required to Work (Employees):**
Report the total hours required to work for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program for the fiscal year. This can be obtained directly from a LEA's payroll system, or calculated by multiplying the number of FTE employees (Column A) by the annual hours required to work per FTE (Column B). A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section *loc ed rend)*.

Tips

- ◊ Information provided in other worksheets of the CRCS will auto-calculate or auto-populate the shaded columns and cells in Worksheet A-3/B-3.
- ◊ For practitioners with reported FTE information in Column A, your LEA must report information in Columns B and C.

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

	Practitioner Type	1 Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	2 Number of Full-Time Equivalent (FTE) Employees A	3 Annual Hours Required to Work per FTE B	4 Total Hours Required to Work (Employees) C	Total Hours Worked by Contractors D	Total Hours Worked by Employees and Contractors E = C+D	Dates of Service 7/1/12 - 6/30/13: Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP F	Dates of Service 7/1/12 - 6/30/13: Percent of Time Providing LEA Services Documented in an IEP or IFSP G = F/E	Dates of Service 7/1/12 - 6/30/13: Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP H	Dates of Service 7/1/12 - 6/30/13: Percent of Time Providing LEA Services Not Documented in an IEP or IFSP I = H/E
1.	Psychologists	No	2.25	1,365	3,071	255	3,326	294	8.84%	-	0
2.	Social Workers					-	-	-	0	-	0
3.	Counselors					-	-	-	0	-	0
4.	School Nurses	No	1.25	1,295	1,618	-	1,618	195	12.07%	-	0
5.	Licensed Vocational Nurses					-	-	-	0	-	0
6.	Trained Health Care Aides	No	5.00	1,440	7,200	-	7,200	2,034	28.24%	-	0
7.	Speech-Language Pathologists	No	3.00	1,295	3,885	-	3,885	958	24.67%	-	0
8.	Audiologists					-	-	-	0	-	0
9.	Physical Therapists					-	-	-	0	-	0
10.	Occupational Therapists					-	-	-	0	-	0
11.	Physicians/Psychiatrists					-	-	-	0	-	0
12.	Optometrists	No	0.20	1,295	259	-	259			7	2.54%
13.	Audiometrists					-	-			-	0

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

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.

Column A (Number of Full-Time Equivalent (FTE) Employees): Enter the number of total FTEs by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. If your LEA receives federal funding from a program other than the LEA Medi-Cal Billing Option Program, and their time is dedicated (in full or in part) to that federal program, exclude these dedicated FTEs (or portion of FTEs) from Column A. If the practitioner's time is not fully or partially dedicated to the federal program from which they are funded, include the FTEs in Column A. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section loc ed rend). LEAs must be able to validate required practitioner licenses and/or credentials. If the LEA's employee payroll system does not allow the calculation of total FTEs over the fiscal year period, an average may be reported, based on the total number of FTEs at the beginning and end points of the school year. Schedules used to calculate average total FTEs must be maintained for review or audit by State and/or federal authorities. If your LEA does not employ a practitioner type, leave that cell blank.

Column B (Annual Hours Required to Work Per FTE): Enter annual hours 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). Annual hours are based on the number of hours one FTE is required to work per day multiplied by the number of days the FTE is required to work per year. Annual hours exclude sick leave, vacation time and holiday time. If your LEA employs multiple practitioners within a practitioner type and the annual hours differ by employee, the LEA may average the annual hours in Column B. If your LEA does not employ a practitioner type, leave that cell blank.

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

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

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

LEA Provider Name	California School District
National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-4: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP/IFSP
Dates of Service: 7/1/12 – 6/30/13

Objective

- ◊ Collect appropriate Medi-Cal units and encounters reimbursed and interim Medi-Cal reimbursement amounts by practitioner type for LEA IDEA services.

Information

1. **Total Units or Encounters:**
   Report total **units** by procedure code and modifier combination in Column B for all LEA services **except for initial treatment services**. For initial treatment services (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), report total **encounters** by procedure code and modifier combination in Column B. LEAs may utilize their internal accounting systems or the DHCS-provided Quarterly Reports to accurately report the appropriate units or encounters. Potential discrepancies between the Quarterly Reports and your internal system numbers should be documented, to support the numbers you input onto the CRCS forms, and to provide an accounting documentation trail for review and audit.

2. **Interim Reimbursement:**
   Report Medi-Cal reimbursement by procedure code and modifier combination in Column F. LEAs should verify the reasonableness between your internal accounting system and the Quarterly Reports and accurately input reimbursement. Potential discrepancies between the Quarterly Reports and your internal system numbers should be documented, to support the numbers you input onto the CRCS forms, and to provide an accounting documentation trail for review and audit.

Tips

- ◊ Shaded columns and cells will auto-calculate based on the information provided on Worksheet A-4.
- ◊ Your LEA must report the appropriate total units or encounters in Column B and Medi-Cal reimbursement in Column F for each procedure code and modifier combination that you received Medi-Cal reimbursement. Note that your LEA will report encounters for initial treatment services in Column B (initial treatment services are reported on 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).
- ◊ The “Time Spent Per Unit” (Column A) and the “Number of Students” (Column D) included in Worksheet A-4 were identified based on a prior LEA rate study.

Cost and Reimbursement Comparison Schedule (CRCS)

State of California — Health and Human Services Agency

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

Worksheet A-4: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 7/1/12 - 6/30/13

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit *A*	Total Units or Encounters (1) *B*	Total Minutes *C = A * B*	Number of Students *D*	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP *E = C/D/60*	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP (2) *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
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	TS	120		-	1	-	
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	360	27	9,720	1	162	6,486
1e	IEP Psychological Assessment: Annual	96101	TM	52	120		-	1	-	
1f	IEP Psychological Assessment: Amended	96101	TM	TS	120		-	1	-	
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	55	125	6,875	1	115	4,608
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22	15	70	1,050	1	18	701
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	55		-	1	-	
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	15		-	1	-	
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	73		-	6	-	
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22	15		-	6	-	
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		-	6	-	
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	15		-	6	-	
	Psychologists - Totals								294	11,794
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ	15		-	1	-	
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52	15		-	1	-	
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ	15		-	1	-	
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ	15		-	1	-	
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52	15		-	1	-	
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ	15		-	1	-	
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ	55		-	1	-	
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22	15		-	1	-	
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	55		-	1	-	
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	15		-	1	-	
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	73		-	6	-	
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22	15		-	6	-	
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	73		-	6	-	
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	15		-	6	-	
	Social Workers - Totals								-	-
3a	IFSP Psychosocial Status Assessment: Initial	96150	TL	-	15		-	1	-	
3b	IFSP Psychosocial Status Assessment: Annual	96150	TL	52	15		-	1	-	
3c	IFSP Psychosocial Status Assessment: Amended	96151	TL	-	15		-	1	-	
3d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	-	15		-	1	-	
3e	IEP Psychosocial Status Assessment: Annual	96150	TM	52	15		-	1	-	
3f	IEP Psychosocial Status Assessment: Amended	96151	TM	-	15		-	1	-	
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-	55		-	1	-	
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22	15		-	1	-	
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	55		-	1	-	
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	15		-	1	-	
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-	73		-	6	-	
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22	15		-	6	-	
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	73		-	6	-	
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	15		-	6	-	
	Counselors - Totals								-	-

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Cost and Reimbursement Comparison Schedule (CRCS)

State of California — Health and Human Services Agency

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

Worksheet A-4: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 7/1/12 - 6/30/13

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit A	1 Total Units or Encounters B	Total Minutes C = A * B	Number of Students D	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP E = C/D/60	2 Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP 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
4a	IFSP Health Assessment: Initial	T1001	TL	-	105		-	1	-	
4b	IFSP Health Assessment: Annual	T1001	TL	52	60		-	1	-	
4c	IFSP Health Assessment: Amended	T1001	TL	TS	60		-	1	-	
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	105	61	6,405	1	107	4,113
4e	IEP Health Assessment: Annual	T1001	TM	52	60		-	1	-	
4f	IEP Health Assessment: Amended	T1001	TM	TS	60	29	1,740	1	29	1,117
4g	IFSP Nursing Services	T1002	TL	-	15		-	1	-	
4h	IEP Nursing Services	T1002	TM	-	15	238	3,570	1	60	2,292
	School Nurses - Totals								195	7,523
5a	IFSP LVN Services	T1003	TL	-	15		-	1	-	
5b	IEP LVN Services	T1003	TM	-	15		-	1	-	
	Licensed Vocational Nurses - Totals								-	-
6a	IFSP Trained Health Care Aide Services	T1004	TL	-	15	1,389	20,835	1	347	5,695
6b	IEP Trained Health Care Aide Services	T1004	TM	-	15	6,745	101,175	1	1,686	27,655
	Trained Health Care Aides - Totals								2,034	33,349
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN	165		-	1	-	
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	90		-	1	-	
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS	90		-	1	-	
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	165	82	13,530	1	226	9,020
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	90	46	4,140	1	69	2,760
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	90		-	1	-	
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN	50		-	1	-	
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	15		-	1	-	
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	50	425	21,250	1	354	14,165
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	15	302	4,530	1	76	3,020
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	55		-	3	-	
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	15		-	3	-	
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	55	627	34,485	3	192	7,662
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	15	510	7,650	3	43	1,698
	Speech-Language Pathologists - Totals								958	38,325
8a	IFSP Audiological Assessment: Initial	92506	TL	-	120		-	1	-	
8b	IFSP Audiological Assessment: Annual	92506	TL	52	90		-	1	-	
8c	IFSP Audiological Assessment: Amended	92506	TL	TS	90		-	1	-	
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	120		-	1	-	-
8e	IEP Audiological Assessment: Annual	92506	TM	52	90		-	1	-	
8f	IEP Audiological Assessment: Amended	92506	TM	TS	90		-	1	-	-
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-	55		-	1	-	
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22	15		-	1	-	
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	55		-	1	-	-
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22	15		-	1	-	-
8k	IFSP Hearing Check	V5011	TL	-	35		-	1	-	
8l	IEP Hearing Check	V5011	TM	-	35		-	1	-	
	Audiologists - Totals								-	-
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-	172.8		-	1	-	
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	120		-	1	-	
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-	120		-	1	-	
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	172.8		-	1	-	
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	120		-	1	-	
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-	120		-	1	-	
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP	48		-	1	-	
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22	15		-	1	-	
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	48		-	1	-	
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	15		-	1	-	
	Physical Therapists - Totals								-	-

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Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet A-4: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 7/1/12 - 6/30/13

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit *A*	1 Total Units or Encounters *B*	Total Minutes *C = A * B*	Number of Students *D*	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP *E = C/D/60*	2 Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP *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
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-	172.8		-	1	-	
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52	120		-	1	-	
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-	120		-	1	-	
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	172.8		-	1	-	
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	120		-	1	-	
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	-	120		-	1	-	
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO	57		-	1	-	
10h	IFSP Occupational Therapy Individual Treatment - Addition	97110	TL	GO, 22	15		-	1	-	
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	57		-	1	-	
10j	IEP Occupational Therapy Individual Treatment - Additiona	97110	TM	GO, 22	15		-	1	-	
	Occupational Therapists - Totals								-	-
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG	15		-	1	-	
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52	15		-	1	-	
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG	15		-	1	-	
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG	15		-	1	-	
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52	15		-	1	-	
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG	15		-	1	-	
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG	55		-	1	-	
11h	IFSP Psychology Counseling, Individual Treatment - Additi	96152	TL	AG, 22	15		-	1	-	
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG	55		-	1	-	
11j	IEP Psychology Counseling, Individual Treatment - Additio	96152	TM	AG, 22	15		-	1	-	
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG	73		-	6	-	
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22	15		-	6	-	
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG	73		-	6	-	
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22	15		-	6	-	
	Physicians/Psychiatrists - Totals								-	-
	Total Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP (7/1/12 - 6/30/13)									90,992

Instructions for Completing Worksheet A-4: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 7/1/12 - 6/30/13:

Column B (Total Units or Encounters): Enter the total units by LEA service type (procedure code/modifier combination) that your LEA was reimbursed with dates of service from 7/1/12 - 6/30/13 for all services, except for initial treatment services. Enter the total encounters by LEA service type for initial treatment services (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).

Column F (Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP): Enter the total reimbursement by LEA service type (procedure code/modifier combination) that your LEA was reimbursed with dates of service from 7/1/12 - 6/30/13.

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	California School District
National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet B-4: Units, Encounters and Reimbursement of Providing LEA Services Not Documented in an IEP/IFSP
Dates of Service: 7/1/12 – 6/30/13

Objectives

- ◊ Collect appropriate Medi-Cal units and encounters reimbursed and interim Medi-Cal reimbursement amounts by practitioner type for LEA Non-IDEA services.

Information

1. **Total Units or Encounters:**
   Report total **units** by procedure code and modifier combination in Column B for all LEA services **except for initial treatment services**. For initial treatment services (rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g), report total **encounters** by procedure code and modifier combination in Column B. LEAs may utilize their internal accounting systems or the DHCS-provided Quarterly Reports to accurately report the appropriate units or encounters. Potential discrepancies between the Quarterly Reports and your internal system numbers should be documented, to support the numbers you input onto the CRCS forms, and to provide an accounting documentation trail for review and audit.

2. **Interim Reimbursement:**
   Report Medi-Cal reimbursement by procedure code and modifier combination in Column F. LEAs should verify the reasonableness between your internal accounting system and the Quarterly Reports and accurately input reimbursement. Potential discrepancies between the Quarterly Reports and your internal system numbers should be documented, to support the numbers you input onto the CRCS forms, and to provide an accounting documentation trail for review and audit.

Tips

- ◊ Shaded columns and cells will auto-calculate based on the information provided on Worksheet A-4.
- ◊ Your LEA must report the appropriate total units or encounters in Column B and Medi-Cal reimbursement in Column F for each procedure code and modifier combination that you received Medi-cal reimbursement. Note that your LEA will report encounters for initial treatment services in Column B (initial treatment services are reported on rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g).
- ◊ The "Time Spent Per Unit" (Column A) and the "Number of Students" (Column D) included in Worksheet B-4 were identified based on a prior LEA rate study.

Cost and Reimbursement Comparison Schedule (CRCS)

State of California — Health and Human Services Agency

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

Worksheet B-4: Units, Encounters and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 7/1/12 - 6/30/13

Row	Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit	1 Total Units or Encounters	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	2 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, 12a, 12g; Enter units for all other rows					Enter reimbursement figures in Column F for all lines where you entered unit or encounter information
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH	15		-	1	-	
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH	15		-	1	-	
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH	55		-	1	-	
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AH, 22	15		-	1	-	
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH	73		-	6	-	
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22	15		-	6	-	
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH	15		-	1	-	
	Psychologists - Totals							-	-
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ	15		-	1	-	
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ	15		-	1	-	
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ	55		-	1	-	
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AJ, 22	15		-	1	-	
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ	73		-	6	-	
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22	15		-	6	-	
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ	15		-	1	-	
	Social Workers - Totals							-	-
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-	15		-	1	-	
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-	15		-	1	-	
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-	55		-	1	-	
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	22	15		-	1	-	
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-	73		-	6	-	
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22	15		-	6	-	
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-	15		-	1	-	
	Counselors - Totals							-	-
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD	15		-	1	-	
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD	15		-	1	-	
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD	15		-	1	-	
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD	15		-	1	-	
4e	Non-IEP/IFSP Vision Assessment	99173	TD	5		-	1	-	
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD	15		-	1	-	
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-	15		-	1	-	
	School Nurses - Totals							-	-
5a	Non-IEP/IFSP LVN Services	T1003	-	15		-	1	-	
	Licensed Vocational Nurses - Totals							-	-
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-	15		-	1	-	
	Trained Health Care Aides - Totals							-	-
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN	50		-	1	-	
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22	15		-	1	-	
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN	55		-	3	-	
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	15		-	3	-	
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN	15		-	1	-	
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN	15		-	1	-	
7g	Non-IEP/IFSP Developmental Assessment	96110	GN	15		-	1	-	
	Speech-Language Pathologists - Totals							-	-

Cost and Reimbursement Comparison Schedule (CRCS)

Worksheet B-4: Units, Encounters and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 7/1/12 - 6/30/13

Row	Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit *A*	1 Total Units or Encounters *B*	Total Minutes *C = A * B*	Number of Students *D*	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP *E = C/D/60*	2 Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP *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
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507	-	55		-	1	-	
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22	15		-	1	-	
	Audiologists - Totals							-	-
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-	15		-	1	-	-
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-	15		-	1	-	
	Audiologists/Audiometrists - Totals							-	-
10a	Non-IEP/IFSP Developmental Assessment	96110	GP	15		-	1	-	
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	48		-	1	-	
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	15		-	1	-	
	Physical Therapists - Totals							-	-
11a	Non-IEP/IFSP Developmental Assessment	96110	GO	15		-	1	-	
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	57		-	1	-	
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additio	97110	GO, 22	15		-	1	-	
	Occupational Therapists - Totals							-	-
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG	15		-	1	-	
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG	15		-	1	-	
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	15		-	1	-	
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG	15		-	1	-	
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG	55		-	1	-	
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addit	96152	AG, 22	15		-	1	-	
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG	73		-	6	-	
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Addition	96153	AG, 22	15		-	6	-	
12i	Non-IEP/IFSP Vision Assessment	99173	AG	5		-	1	-	
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG	15		-	1	-	
	Physicians/Psychiatrists - Totals							-	-
13a	Non-IEP/IFSP Vision Assessment	99173	-	5	79	395	1	7	254
	Optometrists - Totals							7	254
	Total Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP (7/1/12 - 6/30/13)								254

Instructions for Completing Worksheet B-4: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 7/1/12 - 6/30/13

Column B (Total Units or Encounters): Enter the total units by LEA service type (procedure code/modifier combination) that your LEA was reimbursed with dates of service from 7/1/12 - 6/30/13 for all services, except for initial treatment services. Enter the total encounters by LEA service type for initial treatment services (rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g).

Column F (Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP): Enter the total reimbursement for services by LEA service type (procedure code/modifier combination) that your LEA was reimbursed with dates of service from 7/1/12 - 6/30/13.

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	California School District
National Provider Identifier	9726458910
Fiscal Year	2012/13 (July 1, 2012 - June 30, 2013)