

**Local Educational Agency
Medi-Cal Billing Option Program
(LEA BOP)**

**Cost and Reimbursement
Comparison Schedule (CRCS)**

**LEA Medi-Cal Billing Option Program
State Fiscal Year 2023-2024
*(due by March 1, 2025)***

CRCS Instructions and Information

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INTRODUCTION

REIMBURSABLE SERVICES IN THE LEA MEDI-CAL BILLING OPTION PROGRAM (LEA BOP)

The LEA BOP provides LEAs with partial reimbursement by the Federal Government for certain health-related services provided by qualified health service practitioners to Medi-Cal enrolled students under the age of 22¹. Covered Medicaid services are those that are medically necessary and authorized in an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or Individualized Health and Support Plan (IHSP). LEA BOP covered services include:

- Audiological Services
- Nursing Services
- Nutritional Services
- Occupational Therapy Services
- Optometry Services
- Orientation and Mobility Services
- Physical Therapy Services
- Physician Services
- Psychology and Counseling Services
- Respiratory Therapy Services
- School Health Aide Services
- Speech-Language Pathology Services
- Targeted Case Management (TCM) Services
- Vision Assessments

Additional detail on all LEA BOP covered services is available in the LEA BOP Provider Manual, located at: <http://www.dhcs.ca.gov/provgovpart/Pages/LEAProviderManual.aspx>.

CERTIFICATION OF FUNDS FOR LEA SERVICES

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

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 an LEA. **DO NOT enter data in the gray shaded areas or modify the**

¹ If a student is covered under an IEP when they turn 22, they may retain eligibility for the duration of the school year.

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 personnel). The CRCS is designed to capture detailed cost information by practitioner type to compare the federal share of the LEA's actual costs expended versus the interim Medi-Cal reimbursement for LEA BOP services that the LEA has already received. 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 NPI, one CRCS should be completed that represents all school districts operating under that NPI.

GENERAL INSTRUCTIONS

COST REPORT AND DUE DATE SCHEDULE

Annually, the CRCS form, the electronic certification page, and related instructions will be [posted on the LEA BOP website](#). For state fiscal year (FY) 2023-24, the CRCS will be accepted for processing between February 1, 2025, and March 1, 2025. **The FY 2023-24 CRCS is due by March 1, 2025.** LEAs must complete the form and submit the following electronic files to LEA.CRCS.Submission@dhcs.ca.gov:

1. Excel version of the completed CRCS form (all worksheets).
2. A one-page PDF of the electronically signed Certification Page.

In addition to these documents, the following two additional supporting documents are required in the CRCS submission package:

- Grouping Schedule or Bridging Document used to prepare the FY 2023-24 CRCS, containing all services/practitioner costs.
- Production Log, including all LEA BOP practitioners and the services (i.e., units and encounters) that were provided/performed during FY 2023-24.

The CRCS electronic file names (#1 and #2 above) AND the e-mail subject line must follow the naming convention below:

State Fiscal Year.NPINumber.LEAName.SubmissionDate.CRCS with submission date presented as the month, day, and two-digit year.

Example: FY2324.9726458910.CaliforniaSD.02.03.25.CRCS.XLS (or .PDF)

LEAs are required to maintain the CRCS with all worksheets and the electronically signed Certification Page and make it available upon request by DHCS Audits and Investigations' staff.

COST REPORTING PERIOD

The CRCS will reconcile LEA costs and Medi-Cal interim reimbursement by FY (July 1 – June 30). LEAs may download their Annual Reimbursement Report for the CRCS reporting period from the LEA BOP website. This report represents all LEA BOP payments through the fiscal intermediary as of a specific point in time. This report summarizes your LEA's interim reimbursement for claims with dates of service in the CRCS reporting period. LEA BOP providers may find the figures useful in completing Worksheet A (line 'aj'). LEAs should verify the reasonableness of this report with their own internal accounting system and document any potential discrepancies to provide an accounting documentation trail for review and/or audit.

DEPARTMENT WEBSITES

You may retrieve information from the LEA BOP website at:

<http://www.dhcs.ca.gov/provgovpart/pages/lea.aspx>

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

Additional resources can be found on the Audits and Investigations (A&I), Financial Audits Branch website at: <http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx>

PENALTY FOR FAILURE TO FILE AN ACCEPTABLE COST REPORT

Continued enrollment in the LEA BOP is contingent upon timely submission of the CRCS. Active LEA BOP providers (those with a current Provider Participation Agreement on file with DHCS) must annually file a CRCS. If the FY 2023-24 CRCS is not received by the March 1, 2025 due date, LEA payments may be withheld until the CRCS has been received and accepted for processing.

EXTENSIONS FOR COST REPORTS GRANTED ONLY FOR GOOD CAUSE

Extensions of cost report due dates are limited to those requested for good cause. Good cause refers to those extreme circumstances that are beyond the control of the provider and for which adequate advance planning and organization would not have been of any assistance. Written requests for an extension must clearly explain the necessity for the extension and specify the extended due date being requested.

The following are examples of what does not meet the good cause criteria for an extension:

- Not being aware of the due date.
- Finding the due date inconvenient.
- The preparer being engaged in other work so the cost report cannot be completed.
- The preparer or signer not being available to sign the cost report.

Requests for an extension to the FY 2023-24 CRCS due date must be submitted via e-mail to: LEA.CRCS.Submission@dhcs.ca.gov before March 1, 2025.

RETURN OF UNACCEPTABLE COST REPORTS

Cost reports that are not in compliance with reporting standards will be returned as rejected. LEAs must correct the errors or omissions and ensure proper completion and resubmission. Failure to timely resubmit a cost report completed in accordance with all applicable rules and instructions may result in payments being withheld until the CRCS has been received and accepted for processing.

AMENDED COST REPORTS

When an LEA identifies that a change is needed on a CRCS that has already been submitted and accepted, the LEA must request in writing to amend the CRCS. The request should include the reason for the amendment. Written requests must be sent to:

LEAAuditQuestions@dhcs.ca.gov.

STANDARDIZED REPORTING GUIDELINES

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) Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, LEAs must follow Generally Accepted Accounting Principles (GAAP).

ACCOUNTING METHOD

All expenditures reported within the Medi-Cal CRCS must be in compliance with the OMB Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, the LEA certifies that GAAP have been applied.

Object codes from the 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 SACS issued by the CDE, located at:

<http://www.cde.ca.gov/fq/ac/sa/>.

ALLOWABLE AND UNALLOWABLE COSTS

Only adequately documented, reasonable, and necessary allowable program costs incurred or accrued during the cost-reporting period are to be included in the cost report. These costs must be reported in accordance with this program's published reimbursement methodology.

COST REPORT CERTIFICATION

Providers must certify the accuracy of the cost report submitted to DHCS. Making false statements, or the filing of a false or fraudulent claim is punishable under Welfare and Institutions (W&I) Code sections 14107, 14107.11 and 14123.2, and other applicable provisions of law. Before signing the certification pages, carefully read the certification statements to ensure that the signer has complied with the cost-reporting requirements.

DIRECT COSTING

Direct costing must be used unless otherwise stated in these instructions. Direct costing means that costs incurred for the benefit, or directly attributable to, a specific service must be charged directly to that particular service. Costs related to each direct Medi-Cal service must be direct costed. For example, employee payroll taxes and benefits/insurance costs must be direct costed to the individual employee and cannot be allocated. If a cost may be allocated, it will specifically be stated in these instructions.

COST ALLOCATION AREAS

Costs are allocated using statistics that have been approved by the Centers for Medicare and Medicaid Services (CMS) to facilitate the identification of cost associated with Medicaid. There are three key allocation methods used in this cost report.

- **Random Moment Time Survey (RMTS) Percentage:** The first allocation method is based on the CMS-approved time survey methodology, used to determine the percentage of time that health service personnel spend on direct medical services, general and administrative time, and all other activities to account for 100 percent of

time and assure that there is no duplicate claiming. The time survey methodology will utilize the Direct Service Practitioners cost pool (Participant Pool 1), which includes staff that are qualified to provide LEA BOP covered services. The Direct Medical Services Percentage will be used to allocate total service costs, net of federal funds, on Worksheet A. For the FY 2023-24 CRCS, the Direct Medical Service Percentage is posted on the FY 2023-24 CRCS webpage. The Direct Medical Service Percentage for the FY 2023-24 CRCS is based on the results of the FY 2023-24 LEA BOP RMTS period.

- **Medi-Cal Eligibility Ratio:** The second allocation method is the ratio of Medicaid covered students to all students enrolled in the LEA. The Medi-Cal Eligibility Ratio is applied on Worksheet A.
- **Medi-Cal One Way Trip Ratio:** The third allocation method is the ratio of total one-way specialized medical transportation trips provided on a day when Medi-Cal allowable services pursuant to an IEP/IFSP were provided, divided by the total number of one-way specialized transportation trips. The Medi-Cal One Way Trip Ratio is applied on Worksheet E.

RECORDKEEPING

DHCS A&I will conduct a field or desk review on the CRCS to audit submitted information and complete the final settlement. To facilitate this process, each LEA must maintain and make accessible the reports and supporting documents. These documents must be verifiable by A&I staff, if necessary. LEA BOP providers may appeal the determinations made by DHCS pursuant to W&I Code, Section 14171.

Providers must maintain records that are accurate and sufficiently detailed to substantiate the legal, financial, and statistical information reported on the cost report. These records must demonstrate the necessity, reasonableness, and relationship of the costs (e.g., personnel, supplies, and services) to the provision of services. Each provider or its designated agent(s) must allow access to all records necessary to verify information submitted on the cost report.

DHCS requires that the provider maintain cost report work papers for a minimum of three years from the date of the FY 2023-24 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).

DEFINITIONS

ALLOCATION - Method of distributing costs on a prorated basis. For more information, see COST ALLOCATION AREAS in the General Instructions section.

ALLOWABLE COSTS - Identified as expenses that are reasonable and necessary to provide care to Medi-Cal beneficiaries and are consistent with federal and state laws and regulations. For more information, see ALLOWABLE AND UNALLOWABLE COSTS in the General Instructions section.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS) - An annual collection of LEA data administered by the CDE in October. More information on CBEDS, including the date of the data collection day (referred to as the “CBEDS Information Day”), can be found at <http://www.cde.ca.gov/ds/dc/cb/>.

CERTIFIED PUBLIC EXPENDITURE (CPE) - Non-federal public funds spent by a public entity (a government/public agency, including public schools) for providing LEA BOP, School-Based Medi-Cal Administrative Activities (SMAA) or Targeted Case Management (TCM) services. Certified public expenditures include only those expenditures made by a governmental agency for services that qualify for federal reimbursement.

CONTRACTED STAFF - Personnel for whom the provider is not responsible for the payment of payroll taxes, such as taxes pertaining to Federal Insurance Contributions Act (FICA), Federal Unemployment Tax Act (FUTA) and State Disability Insurance.

COST POOL - Time Survey Participants (TSPs) are assigned to one of the two participant cost pools (direct services providers OR administrative providers) based on where their job classification or its equivalent appears on the list of approved positions in Section 6 of the SMAA Manual, located at: <http://www.dhcs.ca.gov/provgovpart/Pages/SMAAManual.aspx>.

DEPRECIATION EXPENSE - The periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset.

DIRECT COST - Allowable expenses incurred by the provider specifically designed to provide services for this program. Direct costs include direct care salary-related costs (i.e., salaries and employee benefits) and direct care other costs (e.g., supplies/materials, staff travel expenditures, staff dues and membership costs, etc.). For more information, see DIRECT COSTING in the General Instructions section. The direct cost must exclude Medi-Cal costs that support administrative and/or educational activities.

DIRECT MEDICAL SERVICES - Include the provision of direct medical services to students, such as counseling services, psychological services, physician services, audiology, physical therapy, occupational therapy, speech-language pathology services, nursing services, respiratory services, vision services, specialized transportation services, and targeted case management services. Each direct medical service has its own LEA Services section of the [LEA Provider Manual](#).

EMPLOYEE BENEFITS - Include employer-paid health, life, or disability insurance premiums, or employer-paid child day care for children of employees paid as employee benefits on behalf of your staff. Self-insurance paid claims should be properly direct costed and reported as employee benefits. Workers' compensation costs should also be reported as employee benefits.

Workers' compensation costs refer to expenses associated with employee on-the-job injuries. Costs must be reported with amounts accrued for premiums, modifiers, and surcharges. Costs must be reported net of any refunds and discounts received or settlements paid during the same cost-reporting period. The premiums are accrued, while the refunds, discounts, or settlements are reported on a cash basis. Litigation expenses related to workers' compensation lawsuits are not allowable costs. Costs related to self-insurance are allowable on a claims-paid basis and are to be reported on a cash basis. Self-insurance is a means whereby a provider undertakes the risk to protect itself against anticipated liabilities by providing funds in an amount equivalent to liquidate those liabilities. Self-insurance can also be described as being uninsured. Contributions to self-insurance funds that do not represent payments based on current liabilities are unallowable costs.

INDIRECT COST - An indirect cost rate is the percentage of an organization's indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs. Indirect costs for school-based services are derived by applying the provider-specific cognizant agency unrestricted indirect cost rate. This rate is made available to each provider by CDE. The provider-specific cognizant agency unrestricted indirect cost rate is reported on the cost report, and each district must verify the accuracy of its provider-specific rate. CDE publishes the unrestricted indirect cost rates at: <http://www.cde.ca.gov/fg/ac/ic/>.

INDIVIDUALIZED EDUCATION PLAN (IEP) or INDIVIDUALIZED FAMILY SERVICE PLAN (IFSP) - A legal agreement composed by educational and medical professionals, with input from the child's parent/guardian, for students identified as disabled in accordance with Individuals with Disabilities Education Act (IDEA) requirements. This agreement guides, coordinates, and documents instruction that is specially designed to meet the student's unique needs, as well as the appropriate related services.

INDIVIDUALIZED HEALTH AND SUPPORT PLAN (IHSP) - A care plan used by the LEA as a medical management tool for providing medically necessary direct healthcare services to a student in a school setting. The plan must be developed by a registered credentialed school nurse or qualified medical practitioner acting within their scope of practice in collaboration with the parent or guardian and, if appropriate, the student. Other common names for an IHSP include, but are not limited to, Individualized School Healthcare Plan; plan of care; treatment plan; and nursing plan. The IHSP can stand on its own or can be incorporated into an IEP, IFSP or a Section 504 Plan.

LOCAL EDUCATIONAL AGENCY (LEA) - The governing body of any school district or community college district, the County Office of Education, a state special school, a California State University campus, or a University of California campus.

LEA COLLABORATIVE - A collaborative interagency human services group (local collaborative) at the county level or sub-county level that makes decisions about the reinvestment of funds made available through the LEA BOP. Generally, representation will include the schools, major public agencies serving children and families including health, mental health, social services and juvenile justice, the courts, civic and business leadership, the advocacy community, parents or guardians, and current safety net and traditional health care providers.

LEA MEDI-CAL BILLING OPTION PROGRAM (LEA BOP) - A program for participating LEA providers to bill Medi-Cal for specific health care and medical services provided to students and their families in the school setting. Services provided through this program include assessments, treatments, transportation and TCM. See the LEA BOP Provider Manual for more information:
<http://www.dhcs.ca.gov/provgovpart/Pages/LEAProviderManual.aspx>.

LOCAL EDUCATIONAL CONSORTIA (LEC) - A local agency that is one of the service regions of the California County Superintendent Educational Services Association (CCSESA).

LOCAL GOVERNMENTAL AGENCY (LGA) - A local public health office, county agency or chartered city.

LEA WITHHOLD - DHCS fee levied against LEA claims reimbursements for claims processing and program-related costs. The withholds are subtracted from the total reimbursement amount on the Medi-Cal Remittance Advice Details (RAD) with RAD codes 795 (administrative fee) and 798 (program support fee).

MEDI-CAL ELIGIBLE - An individual who is eligible and enrolled in the Medi-Cal Program.

NET EXPENSES - Gross expenses minus any purchase discounts or purchase returns and allowances.

PURCHASE DISCOUNTS - Discounts such as reductions in purchase prices resulting from prompt payment or quantity purchases, including trade, quantity, and cash discounts. Trade discounts result from the type of purchaser the contracted provider is (i.e., consumer, retailer, or wholesaler). Quantity discounts result from quantity purchasing. Cash discounts are reductions in purchase prices resulting from prompt payment. Reported costs must be reduced by these discounts prior to reporting the costs on the cost report.

PURCHASE RETURNS AND ALLOWANCES - Reductions in expenses resulting from returned merchandise or merchandise that is damaged, lost, or incorrectly billed. Reported expenses must be reduced by these returns and allowances prior to reporting the costs on the cost report.

RANDOM MOMENT TIME SURVEY (RMST) - A federally approved, web-based, and accepted statistical sampling method that will be used to capture the amount of time spent

providing direct services to students by qualified health service practitioners that participate in the LEA BOP. This survey samples the participant's activities during the full work-day and when school is in session.

SCHOOL-BASED MEDI-CAL ADMINISTRATIVE ACTIVITIES (SMAA) – The SMAA program reimburses school districts for the federal share of the certain costs for administering the Medi-Cal Program. For additional information, see the SMAA Manual at: <http://www.dhcs.ca.gov/provgovpart/Pages/SMAAManual.aspx>

SPECIALIZED MEDICAL TRANSPORTATION EMPLOYEES - Reflects transportation employees whose primary transportation duties are to service and/or drive a Specially Adapted Vehicle.

SPECIALLY ADAPTED VEHICLE - A vehicle that has been physically modified (e.g., addition of a wheelchair lift, addition of seatbelts or harnesses, addition of child protective seating, or addition of air conditioning to accommodate students whose IEP includes the documented need for the special adaptation).

TIME SURVEY PARTICIPANT (TSP) - An LEA staff member who participates in the random moment time survey is referred to as a TSP.

WORKERS' COMPENSATION COSTS - For cost-reporting purposes, the actual costs paid by the provider during the reporting period related to employee on-the-job injuries (such as commercial insurance premiums or the Medi-Cal bills paid on behalf of an injured employee) are allowable.

CERTIFICATION

Objectives of this worksheet:

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

Section 1: LEA Identification

Report the LEA BOP Provider's full name, NPI, and County/District/School (CDS) Code. Identify the contact name of 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. As part of the LEA identification information, the LEA must report:

10-DIGIT 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 [NPPES NPI Registry \(hhs.gov\)](https://nppes.hhs.gov) and "search NPI registry" to locate your LEA's NPI number.

County-District-School (CDS) Code:

Include your LEA's CDS Code issued by the CDE. 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 to search for your LEA's CDS Code at: <https://www.ed-data.org/>.

RMTS Administrative Region:

Enter the administrative region that the LEA contracted with in FY 2023-24 for participation in the RMTS. For example, if the LEA contracted with the Orange County LEC for RMTS participation, enter "LEC Region 8/9" or "Orange County LEC" in this area. If the LEA contracted out for **all** health services practitioners in FY 2023-24, they are considered a Model 2 Contract-Only Provider. Model 2 providers are not required to participate in RMTS. If the LEA contracted out for all health services practitioners in FY 2023-24, enter "Model 2 Provider" in this area, since the LEA will not contract with an RMTS administrative region.

Section 2 – Added Practitioner Costs Without Supporting Interim Claims in FY 23-24

Input "Yes" or "No" to indicate whether your LEA is submitting costs on this CRCS for practitioners that have no submitted interim claims for FY 2023-24.

Section 3 - Certification of State Matching Funds for LEA Services

The individual duly authorized to sign on behalf of the LEA must read, sign and date this

Certification statement under penalty of perjury. **For the FY 2023-24 CRCS, the LEA must complete and digitally sign the Certification Page, as follows:**

Name/Title:

Each provider must complete the requested information regarding the preparer or supervisor of the person completing the cost report. The preparer of the cost report is the person who prepared the cost report, whether the preparer is an employee of the school district or is contracted to complete the cost report.

Signature/Date:

The Certification Page must be signed electronically for FY 2023-24. A copy of the electronic Certification Page may be found on the LEA BOP website (in the FY 2023-24 CRCS Forms area): https://www.dhcs.ca.gov/provgovpart/Pages/CRCS_Forms.aspx.

LEAs will complete the CRCS Excel template, then transfer the contact information and "Total Overpayment/(Underpayment) for LEA BOP Services" amount to the electronic Certification Page. By electronically signing the Certification the LEA declares that the Certification and the claim form documents attached thereto are true and correct. The LEA then saves the signed electronic Certification as a PDF and submits the PDF along with a copy of the FY 2023-24 Excel file to LEA.CRCS.Submission@dhcs.ca.gov by March 1, 2025. The Certification Page is a binding legal document. Read the instructions carefully prior to completing the CRCS and signing the certification statement.

Section 4 - LEA Billing Consortium

Input "Yes" or "No" to indicate whether 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 CDS Code of each participating member of the billing consortium.

ALLOCATION STATISTICS

Objectives of this worksheet:

- Collect statistical information that will be used to allocate costs collected in other CRCS worksheets.

Section 1 - General Provider Information

References LEA BOP Provider Name and NPI information from the Certification worksheet. No LEA input is required.

Section 2 – Allocation Statistics

Unrestricted Indirect Cost Rate (Percentage):

Report the approved indirect cost rate from CDE, in decimal notation (e.g., 3.28).

LEA-specific indirect cost rates may be found at the CDE website:

<http://www.cde.ca.gov/fg/ac/ic/>.

Note that LEA consortiums must weigh the individual district indirect cost rates by direct salary and benefit costs reported on the CRCS to calculate a weighted average rate.

Percent of Claims by Various Federal Medicaid Assistance Percentages (FMAPs)

To draw down additional federal match, DHCS will allocate an LEA's total Medi-Cal allowable costs to various FMAP funding streams, based on an LEA-specific measure of their interim reimbursement by aid code category grouping. If LEAs served students with Medi-Cal eligibility aid codes that qualify for an enhanced FMAP, the LEA's cost settlement will include a greater amount of their total allowable costs.

To account for the various FMAPs that were effective during FY 2023-2024, LEAs are required to enter their LEA-specific data in new data entry cells. The information for data entry will be provided to LEAs by DHCS and posted on the [LEA BOP website](#), when available. The data provided by DHCS includes a percentage breakdown of each LEA's total interim reimbursement by aid code groupings that are assigned to each FMAP category. For example, DHCS calculates an LEA's Title XIX reimbursement for aid codes reimbursed at 52.5% between July 1, 2023 and September 30, 2023 (the effective time period for that FMAP) and divides this total by the LEA's total interim reimbursement for the FY. The data represents how much of the LEA's total reimbursement is attributable to aid codes in each FMAP grouping and the total of all data entered will sum to 100%.

Direct Medical Service Percentage from Time Survey Results:

The Direct Medical Service Percentage is based on the CMS-approved time survey methodology, used to determine the percentage of time that medical service personnel spend on direct medical services, general and administrative time, and all other activities to account for 100 percent of time and assure that there is no duplicate claiming. The time survey methodology will utilize the Direct Service Practitioners cost pool, which includes staff that provides LEA BOP covered services. The Direct Medical Services Percentage will be used to allocate total service costs, net of federal funds, on Worksheet A.

The Direct Medical Service Percentage will be provided to DHCS by the LECs/LGAs, based on the regional RMTS results. DHCS will post the regional Direct Medical Service Percentages that should be input on the CRCS on the LEA BOP website. Enter the RMTS Direct Medical Service Percentage in decimal notation (e.g., 41.25). The FY **2023-24** RMTS results will be applied to costs on the FY 2023-24 CRCS.

Note: If your LEA contracted out for **all** health services practitioners in FY 2023-24, enter 100 in the Direct Medical Service Percentage input area. LEAs that contract out all health service practitioners are not subject to the RMTS allocation factor. Health service practitioners that are 100 percent funded by federal resources or grants, or funded by the Indirect Cost Rate, are also not subject to the RMTS allocation factor.

Section 3 - Medi-Cal Eligibility Ratio (MER):

The direct service MER will be calculated annually and used to apportion cost to the Medi-Cal Program. A MER will be established for each participating LEA on an annual basis, using a methodology specified by DHCS.

For FY 2023-24, the components detailed below are input on the Allocation Statistics Worksheet:

Numerator: Number of Medi-Cal Enrolled Students that are Eligible for Federal Financial Participation (FFP)

Report the unduplicated count of Medi-Cal eligible and enrolled students that qualified to receive federal funding (e.g., FFP eligible) in October 2023. The number of Medi-Cal FFP eligible and enrolled students will be determined based on the MOVEit output file, used to check whether students were enrolled in Medi-Cal **and** were FFP qualified. Eligibility determination should have been made in October 2023. If your LEA did not retain any MOVEit output file results from October 2023, please contact LEA@dhcs.ca.gov for information on how to proceed with determining the numerator.

Denominator: Total Number of Students Enrolled in the LEA

Report the unduplicated count of all students enrolled in the LEA as of October 4, 2023, the CBEDS Census Date. If your LEA did not determine student enrollment on this snapshot date, please contact LEA@dhcs.ca.gov for information on how to proceed with determining the denominator.

Note: For LEA BOP billing consortiums that submit one CRCS under the lead LEA's NPI, a weighted average MER must be calculated that reflects all billing consortium members. To calculate the weighted average MER, divide the total count of Medi-Cal enrolled students that are FFP Qualified (numerator) by the total enrollment for all consortium members (the denominator).

Section 4 - Medi-Cal One-Way Trip Ratio:

Specialized medical transportation services are allowable to or from a Medicaid covered service, which may be provided at a school or other location, as specified in the IEP/IFSP. Specialized medical transportation may be reimbursable under the LEA BOP

when all of the following conditions are met:

- (a) Specialized medical transportation is specifically listed in the IEP/IFSP as a required service.
- (b) A Medicaid covered service that is authorized/documentated in the IEP/IFSP (other than transportation) is provided on the day that specialized medical transportation is billed.
- (c) Specialized medical transportation is provided in a specially adapted vehicle.

A Medi-Cal One-Way Trip Ratio will be established for each participating LEA that bills for specialized medical transportation services. When applied, this ratio will discount the transportation costs by the percentage of one-way trips applicable to Medi-Cal students. This ratio ensures that only Medi-Cal allowable specialized transportation costs are included in the cost reconciliation. The Medi-Cal One Way Trip Ratio will be calculated based on the ratio of Medi-Cal Eligible IEP/IFSP One Way Trips divided by the total number of IEP/IFSP One Way Trips.

Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Transportation Services Documented in the IEP/IFSP:

Report the total number of specialized medical transportation one-way trips during the cost-reporting period. Medi-Cal reimburses on the basis of one-way trips on days when LEA BOP covered Medi-Cal services that are authorized and documented in the IEP/IFSP are provided to the Medi-Cal eligible student. The numerator can be obtained from the California's Medicaid Management Information System (CA-MMIS) claims data. If an LEA needs assistance determining its one way trip count using the CA-MMIS paid claims information, please reach out to LEA@dhcs.ca.gov. Note that for trips billed through the Medi-Cal claims processing system, the total units of service represent the total number of one-way trips that were billed for Medi-Cal students.

Total Number of One-Way Trips for All Special Education Students with Specialized Medical Transportation Services Documented in the IEP/IFSP:

Report the total number of specialized medical transportation one-way trips during the cost reporting period for all students (i.e., Medi-Cal and non-Medi-Cal enrolled) whose IEP/IFSP requires specialized transportation services. This trip count should include all trips for students riding specialized vehicles (regardless of whether a medical service was provided on the same day) to ensure proper cost allocation.

WORKSHEET A - SUMMARY COSTS OF PROVIDING LEA SERVICES

Objectives of this worksheet:

- Summarizes the amount due to the LEA BOP provider (underpayment) or due to the State (overpayment), based on information input on all supporting CRCS worksheets.
- Captures interim reimbursement received by the LEA BOP provider during the cost reporting period for LEA BOP services.
- Captures any other health coverage reimbursement that the LEA BOP provider received during the cost reporting period for LEA BOP services.

NET PERSONNEL COSTS

This column references data from Worksheet B.1, State Fiscal Year Funding Summary (Excel column G). No LEA input is required.

TOTAL WITHHOLD AMOUNT COLLECTED IN FY 23-24

Assembly Bill (AB) 483, chaptered into Welfare and Institutions Code Section 14115.8(k)(1) in October 2023, allows DHCS to collect an annual amount up to five (5) percent of total Medicaid payments allocable to LEAs. For FY 23-24, DHCS will use the CRCS to collect five (5) percent of total Medicaid payments to ensure that a consistent amount is collected from all participating LEAs. Since AB 483 went into effect on January 1, 2024, the total authorized withhold amount calculated in Worksheet A, row 'ag' will be based on half of the annual Medi-Cal maximum reimbursable cost (Worksheet A, row 'af'). The five percent total authorized withhold amount (Worksheet A, row 'ag') will be compared to the total withhold amount collected in FY 23-24 (Worksheet A, row 'ah') and the total withhold to be collected/(refunded) to the LEA will be calculated (Worksheet A, row 'ai').

To conduct the withhold reconciliation using the CRCS, DHCS will post a report, referred to as the Program Administration Withhold Report, on the LEA BOP website under the CRCS webpage for the relevant fiscal year. This report represents the total amount withheld from the LEA in the fiscal year. LEAs will use the report generated by DHCS to determine the amount withheld for FY 23-24 and input this amount into Worksheet A, row 'ah'.

INTERIM MEDI-CAL REIMBURSEMENT THROUGH THE FISCAL INTERMEDIARY (FI)

Report total Medi-Cal interim reimbursement your LEA received for LEA BOP services provided to Medi-Cal enrolled students in FY 2023-24. Annually, DHCS will post a report on the LEA BOP website, referred to as the Annual Reimbursement Report. This report represents all LEA BOP payments through the fiscal intermediary as of a specific point in time. LEAs should verify the reasonableness between its internal accounting system and the Annual Reimbursement Report. Potential discrepancies between the

Annual Reimbursement Report 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. Enter the interim reimbursement information as a positive amount on Worksheet A, line 'aj'

Because this report is generated by DHCS prior to the one-year LEA BOP claiming limit, it may not represent your LEA's total interim payments for the cost reporting period. In addition, Erroneous Payment Corrections (EPCs) may implement after the Annual Reimbursement Report has been published on the DHCS website. Both of these factors contribute to the fact that interim payments to the LEA for the FY may not be final and may differ from what is posted on the published Annual Reimbursement Report. However, an updated paid claims summary report will be generated after the one-year LEA BOP claiming limit has closed. This will take place during the review of the CRCS by DHCS Audits and Investigations. Any additional reimbursement received by the LEA for the FY (or recouped from the LEA by DHCS) will be factored into final cost settlement by DHCS Audits and Investigations.

OTHER HEALTH COVERAGE

Report any Medi-Cal reimbursement your LEA received for services provided to students who are Medi-Cal eligible and have third-party commercial insurance, also known as Other Health Coverage (OHC). For example, if your LEA received payment from OHC for services billed to the student's third-party carrier, that amount should be entered here. Enter the information as a positive amount on Worksheet A, line 'ak'.

WORKSHEET B – QUARTERLY SALARY & BENEFITS DATA REPORT

Objectives of this worksheet:

- To add salary and benefit costs on a quarterly basis for qualified practitioners that met LEA BOP requirements and for which the LEA has maintained documentation to support the provision of LEA BOP covered services.
- To capture federal revenues received by the LEA, related to any practitioner costs.

In order for a practitioner's costs to be included on Worksheet B, the practitioner must perform LEA BOP eligible services and the service must meet documentation requirements for LEA BOP claims. In addition, the practitioner's costs can only be included on Worksheet B when the practitioner is listed on the LEA's certified Participant Pool 1 Time Survey Participant (TSP) list for each respective quarter. For example, practitioners included on Worksheet B for Quarter 2 must be on the LEA's Quarter 2 TSP list for RMTS and meet licensure requirements for the LEA BOP so that they are qualified to provide covered services to Medi-Cal beneficiaries within their scope of practice.

The LEA is required to maintain employee information, payroll and benefits, and federal funding information for each individual employee delivering covered services during the reporting period. Report the requested information by practitioner type for each quarter. Exclude any personnel that are funded 100% by federal dollars for the entire state fiscal year. Exclude any personnel that are not employees of the LEA (contracted service practitioners are reported on CRCS Worksheet D).

Report **total** costs on Worksheet B. If federal resources are received for a practitioner type, report those resources on Worksheet B in the column labeled "Expenditures from Federal Resources or Grants". Expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are **not** considered to be restricted funds and may be included on the CRCS.

NUMBER OF TIME SURVEY PARTICIPANTS (TSPs)

By practitioner type, enter the number of direct service practitioner TSPs for each quarter. TSP counts must be based on the certified TSP Lists that are used to populate the Random Moment Time Survey (RMTS) software platform each quarter. **Costs may not be entered on Worksheet B for practitioners that were not on the certified TSP List during the respective quarter.** Certified TSP Lists are developed for Quarter 2 (October through December), Quarter 3 (January through March) and Quarter 4 (April through June). Quarter 1 does not have a time survey administered and no TSP List is maintained in the software platform. It is not necessary to enter number of TSPs for Quarter 1.

TOTAL SALARIES

Enter salary expenditures for object codes 1000-2999 by employee. Object codes are defined in the California School Accounting Manual (CSAM), Procedure 330, available at: <http://www.cde.ca.gov/fg/ac/sa/>. Expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and may be included on the CRCS.

TOTAL BENEFITS

Enter benefit expenditures for object codes 3000-3999 by employee. Object codes are defined in the CSAM, Procedure 330, available at <http://www.cde.ca.gov/fg/ac/sa/>. Expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and may be included on the CRCS.

GROSS COMPENSATION EXPENDITURES

This column automatically sums the Total Salaries and Total Benefits for each practitioner type. No data input required.

EXPENDITURES FROM FEDERAL RESOURCES OR GRANTS

Enter the amount of expenditures from federal resources or grants that your LEA received for the practitioners' salaries and benefits reported on Worksheet B. Enter the resources as a positive figure. For CRCS reporting purposes, expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and should not be reported in this column.

RESOURCE CODE ACCOUNT NUMBER(S) - FEDERAL RESOURCES OR GRANTS

Enter the resource code account number(s) where the federal resources or grants are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

NET COMPENSATION EXPENDITURES

This column automatically removes the Expenditures from Federal Resources from the Gross Compensation Expenditures for each practitioner type. No data input required.

WORKSHEET B.1 – STATE FISCAL YEAR FUNDING SUMMARY FOR EMPLOYED PRACTITIONERS

This worksheet summarizes salary, benefit, and other costs from Worksheet B and calculates the Total Net Personnel Costs for employed practitioners. Totals from Worksheet B.1 flow into Worksheet A. No data input is required on Worksheet B.1.

TOTAL GROSS SALARIES

This column references the state fiscal year salary totals from Worksheet B, Salary and Benefits Data Report.

TOTAL GROSS BENEFITS

This column references the state fiscal year benefits totals from Worksheet B, Salary and Benefits Data Report.

TOTAL GROSS OTHER COSTS

This column references data from Worksheet C, Other Costs (column F).

EXPENDITURES FROM FEDERAL RESOURCES OR GRANTS

This column references data from Worksheet B, Expenditures from Federal Resources or Grants, and Worksheet C, Expenditures from Federal Resources or Grants.

TOTAL NET PERSONNEL COSTS

This column subtracts the federal resources from the gross expenditures reported in Columns A, B and C. No data input required.

WORKSHEET C - OTHER COSTS

Objective of this worksheet:

- To collect allowable costs, other than salary and benefit expenditures, which are necessary for the provision of health care services by all qualified practitioners. Other Costs are limited to the CMS-approved costs identified on Worksheet C.

For district-employed practitioners with other costs reported on Worksheet C, LEA BOP providers 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 BOP Provider Manual (Section *loc ed rend*).

COLUMN A (Materials and Supplies and Other Reference Material Expenditures)

Enter expenditures by practitioner type (lines 1-23) for all qualified district employed practitioners for object code 4200 for books and other reference materials related to the direct provision of health services, and for object code 4300 for consumable materials and supplies related to the direct provision of health services, including materials used to conduct assessments (e.g., psychological test materials). Exclude expenditures in object codes 4200 or 4300 for materials or supplies used for classroom instruction. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN B (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 1-23) for all qualified practitioners. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN C (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 1-23) for all qualified practitioners. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN D (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 1-23) for all qualified practitioners. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN E (Communications Expenditures)

Enter expenditures for object code 5900 for communications related to the direct provision of health services by practitioner type (lines 1-23) for all qualified practitioners. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN F (Total Other Costs-Gross)

This column automatically sums the other costs reported in columns A – E for each practitioner type. No data input required.

COLUMN G (Expenditures from Federal Resources or Grants)

Enter the amount of expenditures from federal resources or grants that your LEA received for the practitioners' other costs reported on Worksheet C. Enter the resources as a positive figure. For CRCS reporting purposes, expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and should not be reported in this column.

COLUMN H (Resource Code Account Numbers)

Enter the resource code account number(s) where the federal resources or grants are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

Note: If your LEA does not directly assign costs to each practitioner type, you may allocate "Other Costs" in Worksheet C based on practitioner salaries and wages or an equivalent functional allocation basis (e.g., Full Time Equivalents). To allocate "Other Costs" in Worksheet C, 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 Licensed Vocational Nurses (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.

WORKSHEET C.1 – DIRECT MEDICAL EQUIPMENT DEPRECIATION

Objective of this worksheet:

- Identify direct specialized medical equipment purchased that exceeds the LEA BOP provider's capitalization threshold (generally \$5,000). Equipment depreciation costs are allowable for equipment purchased for more than \$5,000.
- Identify assets, including type, age, useful life, and depreciation associated with the asset for the cost reporting period.

Depreciation is the periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset. Allowable depreciation expense for direct medical service equipment includes only pure straight-line depreciation. No accelerated or additional first-year depreciation is allowable. Any single item purchased during the cost reporting period costing less than \$5,000 must be expensed and reported accordingly.

Required detail must be maintained for each depreciable asset (e.g., each piece of direct medical equipment) and each depreciable asset must be assigned a correct estimated useful life. Administrative equipment should not be included on this cost report.

ASSET ID

Report the asset identification number (if applicable) used in the LEA's accounting system.

ASSET TYPE

Report the type of asset being depreciated. Do not combine items under a generic description such as "various" or "equipment". Do not combine items by year purchased (e.g., "audiometers"). Be specific in providing the description of each depreciable item.

MONTH/YEAR PLACED IN SERVICE

Report the date that the asset was placed into service (not the date the item was purchased). Enter the data in MM/YYYY format. Do not use "various".

YEARS OF USEFUL LIFE

Enter the estimated useful life of the asset. Minimum useful lives must be consistent with the most recent publication of the "Estimated Useful Lives of Depreciable Hospital Assets", published by the American Hospital Association (AHA), or in accordance with Generally Accepted Accounting Principles, GASB Statement No. 34: depreciating capital assets.

DEPRECIABLE COST

Enter the amount of the asset's cost that will be depreciated. The depreciable cost is the cost minus the expected salvage value. For example, if equipment has a cost of \$10,000 but is expected to have a salvage value of \$3,000 then the depreciable cost is \$7,000.

FEDERAL RESOURCES OR GRANTS

Enter the amount of federal resources or grants that your LEA received to offset the asset's purchase price.

RESOURCE CODE ACCOUNT NUMBERS

Enter the resource code account number(s) where the federal resources or grants are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

ANNUAL STRAIGHT-LINE DEPRECIATION

The straight-line depreciation method charges costs evenly throughout the useful life of a fixed asset. The per annum depreciation will be calculated by taking the depreciable value of the asset less any federal funds used to purchase the asset, divided by the asset's useful life. No data input required.

WAS THE ASSET RETIRED DURING THE COST REPORT PERIOD?

Using the drop-down menu, select 'yes' or 'no' to indicate whether the asset was sold or retired during the cost report period.

MONTH/YEAR PLACED OUT OF SERVICE

If the asset was retired during the cost report period, report the month and year the asset was retired or sold. If the asset was not retired during the cost report period, leave this column blank.

PRIOR PERIOD ACCUMULATED DEPRECIATION

Report the prior period(s) accumulated depreciation. This represents the amount that the equipment has depreciated since the date placed into service. This is calculated by dividing the *Depreciable Cost* minus the *Federal Resource Amount* by the *Useful Life of Asset* divided by 365, which gives you the average depreciation of the equipment per day for the useful life of the asset. That number can then be multiplied by the number of days the piece of equipment has been in service, which is the *Date Placed in Service* subtracted from the *Last Day of the prior state fiscal year*.

DEPRECIATION FOR REPORTING PERIOD

Report the depreciation for the asset for the cost report period. This figure represents the amount that the equipment has depreciated during the current state fiscal year. This can be calculated by dividing the *Depreciable Cost* minus the federally funded resources by the useful life of the asset. The allowable amount of depreciation will be less if the asset became fully depreciated during the reporting period, or the asset was placed into or taken out of service during the cost report period. Fully depreciated means that the total accumulated depreciation for the asset is equivalent to the depreciation basis.

For cost-reporting purposes, the provider is to claim a full month of depreciation for the month the asset was placed into service, no matter what day of the month it occurred. For example, if you purchased a depreciable item in January, you would claim six months of depreciation on your cost report for that item (January through June).

WORKSHEET D – CONTRACTOR COSTS AND TOTAL HOURS PAID

Objectives of this worksheet:

- To collect allowable costs and hours paid for contracted health service practitioners by practitioner type.
- To identify federal resources received by the LEA for contracted health service costs.

Contracted staff costs include compensation paid for services contracted by the LEA for an individual who delivered any LEA BOP covered school-based health care service to Medi-Cal and/or non-Medi-Cal students. Contractors who do not perform Medi-Cal covered services should not be included on this cost report. Administrative contractors (e.g., legal, machine repair, etc.) should not be included on this cost report.

COLUMN A (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 1-23) for all qualified contracted practitioners billing LEA reimbursable services in the LEA BOP. Object code 5800 costs must be limited to qualified contractors performing LEA BOP covered health services. Exclude any contracted personnel that are funded 100% by federal dollars for the entire state fiscal year. LEAs must be able to validate required practitioner licenses and/or credentials. Note that when a total subagreement is for more than \$25,000, the remainder of the individual subagreement exceeding \$25,000 is charged to object code 5100. Contractor costs will be excluded from the Indirect Cost allocation.

Do not include contractor expenditures for legal, advertising, machine repair, or other non-health related contracts (or non-health related portions of 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 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and may be included on the CRCS.

COLUMN B (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 1-23). Object code 5100 costs must be limited to qualified contractors performing LEA BOP covered health services. Exclude any contracted personnel that are funded 100% by federal dollars for the entire state fiscal year. LEAs must be able to validate required practitioner licenses and/or credentials. Object codes are defined in the CSAM, Procedure 330. Expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and may be included on the CRCS. Contractor costs will be excluded from the Indirect Cost allocation.

COLUMN C (Contract Service Costs Paid with Federal Resources or Grants)

Enter any federal resources or grants your LEA received for any qualified contracted practitioners billing LEA reimbursable services in the LEA BOP for the state fiscal year. The LEA BOP reimbursement is not considered to be federal funding on the CRCS. Expenditures classified as Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted federal funds and may be included on the CRCS.

COLUMN D (Total Contract Service Costs Net of Federal Funding or Grants)

This column auto-calculates and subtracts the funds entered in Column C from the contractor costs entered in Columns A and B. No data input required.

COLUMN E (Total Hours Paid)

Enter total hours paid to contractors by practitioner type (lines 1-23) for the direct provision of health services. LEAs should report the number of total hours paid that supports the contractor costs reported in Columns A and B. 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 "Contractor Costs" by the "Average Contract Rate Per Hour" for the practitioner type. Schedules used to estimate "Total Hours Paid" must be maintained for review and/or audit by State and/or federal authorities.

COLUMN F (Average Contract Rate Per Hour)

Report the average hourly contract rates that support the contractor costs reported in Columns A and B. 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 "Contractor Costs" by "Total Hours Paid" for the practitioner type. Schedules used to estimate "Average Contract Rate Per Hour" must be maintained for review and/or audit by State and/or federal authorities.

WORKSHEET E.1 – SPECIALIZED MEDICAL TRANSPORTATION PERSONNEL COSTS

Objectives of this worksheet:

- To collect allowable salary and benefit costs for specialized medical transportation providers employed by the school district. Personnel costs are limited to the following staff that provide or support specialized medical transportation services:
 - Bus Drivers
 - Mechanics
 - Substitute Drivers
- To identify federal resources received by the LEA for transportation employee personnel costs.

The LEA BOP covers medically necessary specialized medical transportation services when the need for specialized medical transportation is specifically listed in a student's IEP/IFSP. Transportation may be claimed as a covered LEA BOP service when all of the following conditions are met:

- (a) Specialized transportation is specifically listed in the IEP/IFSP as a required service.
- (b) A LEA BOP covered IEP/IFSP medical service (other than transportation) is provided on the day that specialized medical transportation is billed.
- (c) Specialized medical transportation is provided in a specially adapted vehicle (not on a regular school bus).

LEAs may report personnel costs associated with LEA specialized medical transportation services provided during the cost reporting period on Worksheet E.1. If costs related to only specialized medical transportation personnel can be discretely captured within the LEA's accounting structure, the LEA will report only specialized medical transportation costs on this cost report. However, in instances where LEA transportation costs are not direct costed to specialized transportation services, it is permissible for LEAs to allocate the costs of specialized medical transportation services on the CRCS. For example, the LEA may allocate employee salaries and benefits to specialized transportation services when that employee's duties include driving and/or servicing **both** specially adapted vehicles and regular transportation vehicles.

The required allocation methodology will be the LEA's ratio of specially adapted vehicles to the total number of vehicles. The following example of a mechanic that works on both specialized and general transportation vehicles illustrates the required cost allocation methodology:

Total Mechanic Salary/Benefit Cost: \$40,000

Number of Specially Adapted Vehicles: 5

Number of Total Vehicles: 25

Specially Adapted Vehicle Ratio: 20% (5 vehicles divided by 25 vehicles)

Total Cost Allocated to Specialized Transportation Services = \$8,000 (\$40,000 x 20%)

The total cost allocated to specialized medical transportation services (\$8,000, in this example) would be entered into the input cell on Worksheet E.1. Any costs allocated to specialized medical transportation services and reported on CRCS Worksheet E.1 will require documentation to support the allocated amount that is reported on the CRCS.

JOB CATEGORY

Input the appropriate job category. Only bus drivers, mechanics, or substitute drivers that provide or support specialized medical transportation services may be reported on Worksheet E.1.

TOTAL SALARIES

Enter salary expenditures for object codes 1000-2999 by employee. Object codes are defined in the CSAM, Procedure 330, available at <http://www.cde.ca.gov/fg/ac/sa/>. Expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and may be included on the CRCS.

TOTAL BENEFITS

Enter benefit expenditures for object codes 3000-3999 by employee. Object codes are defined in the CSAM, Procedure 330, available at <http://www.cde.ca.gov/fg/ac/sa/>. Expenditures classified under Resource Code 9010 (related to LEA BOP reimbursement) are not considered to be restricted funds and may be included on the CRCS.

EXPENDITURES FROM FEDERAL RESOURCES OR GRANTS

Enter the amount of federal resources or grants that your LEA received for each employee's salaries and benefits. For CRCS reporting purposes, Resource Code 9010 (related to LEA BOP reimbursement) revenues are not considered to be restricted funds and should not be reported in this column.

GROSS COMPENSATION EXPENDITURES

This column automatically sums the Total Salaries and Total Benefits for each job category. No data input required.

NET COMPENSATION EXPENDITURES

This column subtracts the federal resources from the Gross Compensation Expenditures column. No data input required.

WORKSHEET E.2 - OTHER SPECIALIZED MEDICAL TRANSPORTATION COSTS

Objectives of this worksheet:

- Collect allowable other specialized medical transportation costs (limited to the following):
 - Lease/Rental costs
 - Insurance costs
 - Maintenance and Repair costs
 - Fuel and Oil costs
 - Contracted Services – costs for Specialized Medical Transportation Services and Specialized Medical Transportation Equipment
- To identify federal resources received for non-personnel transportation costs.

LEAs may report other costs associated with LEA BOP specialized medical transportation services provided during the cost reporting period on Worksheet E.2. If specialized medical transportation costs can be discretely captured within the LEA's accounting structure, the LEA will report only specialized medical transportation costs on this cost report. However, in instances where LEA transportation costs are not direct costed to specialized transportation services, it is permissible for LEAs to allocate the costs of specialized medical transportation services on the CRCS. For example, the LEA may allocate insurance costs to specialized transportation services when the insurance policy covers **both** specially adapted vehicles and regular transportation vehicles.

The required allocation methodology will be the LEA's ratio of specially adapted vehicles to the total number of vehicles. See the example under Worksheet E.1 for additional detail on how to allocate costs to specialized transportation. Any costs allocated to specialized medical transportation services and reported on CRCS Worksheet E.2 will require documentation to support the allocated amount that is reported on the annual CRCS.

If your LEA contracts with a vendor to provide all IEP/IFSP specialized medical transportation services, report expenditures under "Contract – Transportation Services" and "Contract – Transportation Equipment" on Worksheet E.2.

GROSS COSTS

Enter total specialized medical transportation costs for each cost category listed on Worksheet E.2.

EXPENDITURES FROM FEDERAL RESOURCES OR GRANTS

Enter the amount of federal resources or grants that your LEA received for each cost category. For CRCS reporting purposes, Resource Code 9010 (related to LEA BOP reimbursement) revenues are not considered to be restricted funds and should not be reported in this column.

TOTAL OTHER SPECIALIZED MEDICAL TRANSPORTATION COSTS NET OF FEDERAL RESOURCES OR GRANTS

This column automatically calculates the gross costs less any revenue from federal resources or grants. No data input required.

Allowable Cost Categories for Other Specialized Medical Transportation Costs

Only costs related to the following categories may be included on Worksheet E.2:

LEASES/RENTALS

Report the costs and any federal resources received for the cost reporting period for leases/rentals of specialized medical transportation equipment.

INSURANCE

Report the cost for insurance premiums and any federal resources received for the cost reporting period. Costs should be reported with amounts accrued for premiums, modifiers, and surcharges and net of any refunds and discounts received or settlements paid during the same cost-reporting period.

MAINTENANCE AND REPAIRS

Report maintenance and repair costs and any federal resources received during the cost reporting period. Maintenance and repairs costs include non-depreciable tune-ups, oil changes, cleaning, licenses, inspections, and replacement of parts due to normal wear and tear (such as tires, brakes, shocks, and exhaust components). Maintenance and repair costs also include maintenance supplies purchased during the cost reporting period. Major vehicle repairs (such as engine and transmission overhaul and replacement) costing \$5,000 or more must be depreciated and reported as "Transportation Equipment - Depreciation" on Worksheet E.3.

FUEL AND OIL

Report gasoline, diesel, other fuel and oil costs incurred during the cost reporting period. Report any federal resources received during the cost reporting period to offset fuel and oil costs.

CONTRACT – TRANSPORTATION SERVICES (5800)

Report costs for object code 5800 for contractor costs up to \$25,000 for each individual subagreement related to contractors performing specialized transportation services. The remainder of the individual subagreement exceeding \$25,000 is charged to object code 5100. Object codes are defined in the CSAM, Procedure 330. Costs reported in this section should be limited to contracts associated with specialized transportation services. Contractor costs will be excluded from the Indirect Cost allocation on Worksheet E.

CONTRACT – TRANSPORTATION EQUIPMENT (5800)

Report costs for object code 5800 for contractor costs up to \$25,000 for each individual subagreement related to contracted specialized medical transportation equipment. The remainder of the individual subagreement exceeding \$25,000 is charged to object code 5100. Object codes are defined in the CSAM, Procedure 330. Costs reported in this section should be limited to contracts associated with specialized transportation services. Contractor costs will be excluded from the Indirect Cost allocation on Worksheet E.

CONTRACT – TRANSPORTATION SERVICES (5100)

Report costs for object code 5100 for the remainder of contractor costs for individual subagreements that exceed \$25,000 related to contracted transportation services. Costs reported in this section should be limited to contracts associated with specialized transportation services. Contractor costs will be excluded from the Indirect Cost allocation on Worksheet E.

CONTRACT – TRANSPORTATION EQUIPMENT (5100)

Report costs for object code 5100 for the remainder of contractor costs for individual subagreements that exceed \$25,000 related to contracted transportation services equipment. Costs reported in this section should be limited to contracts associated with specialized transportation services. Contractor costs will be excluded from the Indirect Cost allocation on Worksheet E.

WORKSHEET E.3 – SPECIALIZED MEDICAL TRANSPORTATION EQUIPMENT - DEPRECIATION

Objectives of this worksheet:

- Identify equipment purchased for more than \$5,000.
- Identify the major transportation assets, including type, age, useful life, and depreciation associated with the asset for the cost reporting period.

Depreciation is the periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset. Allowable depreciation expense for specialized transportation equipment includes only pure straight-line depreciation. No accelerated or additional first-year depreciation is allowable. Any single item purchased during the cost-reporting period costing less than \$5,000 must be expensed and reported accordingly.

Required detail must be maintained for each depreciable asset (e.g., specialized transportation vehicle or equipment) and each depreciable asset must be assigned a correct estimated useful life. Administrative equipment should not be included on this cost report. Do not report costs for equipment applicable to **only** general education students. Costs reported on CRCS Worksheet E.3 are not eligible for allocation using the methodology outlined in the instructions for Worksheets E.1 and E.2; depreciation reported on Worksheet E.3 must be solely related to specialized medical transportation equipment.

ASSET ID

Report the asset identification number (if applicable) used in the LEA's accounting system.

ASSET TYPE

Report the type of asset being depreciated. Do not combine items under a generic description such as "various" or "equipment". Do not combine items by year purchased (e.g., "2018 buses"). Be specific in providing the description of each depreciable item.

MONTH/YEAR PLACED IN SERVICE

Report the date that the asset was placed into service (not the date the item was purchased). Enter the data in MM/YYYY format. Do not use "various".

YEARS OF USEFUL LIFE

Enter the estimated useful life of the asset. Minimum useful lives must be consistent with the most recent publication of the "Estimated Useful Lives of Depreciable Hospital Assets", published by the American Hospital Association (AHA), or in accordance with Generally Accepted Accounting Principles, GASB Statement No. 34: depreciating capital assets.

DEPRECIABLE COST

Enter the amount of the asset's cost that will be depreciated. The depreciable cost is the

cost minus the expected salvage value. For example, if equipment has a cost of \$30,000 but is expected to have a salvage value of \$3,000 then the depreciable cost is \$27,000.

EXPENDITURES FROM FEDERAL RESOURCES OR GRANTS

Report any federal resources or grants used to offset the asset's purchase price.

ANNUAL STRAIGHT-LINE DEPRECIATION

The straight-line depreciation method charges cost evenly throughout the useful life of a fixed asset. The per annum depreciation may be calculated by taking the depreciable value of the asset less any federal resources used to purchase the asset, divided by the asset's useful life.

WAS THE ASSET RETIRED DURING THE COST REPORT PERIOD?

Using the drop-down menu, select 'yes' or 'no' to indicate whether the asset was sold or retired during the cost report period.

MONTH/YEAR PLACED OUT OF SERVICE

If the asset was retired during the cost report period, report the month and year the asset was retired or sold. If the asset was not retired during the cost report period, leave this column blank. Enter the data in MM/YYYY format. Do not use "various".

PRIOR PERIOD ACCUMULATED DEPRECIATION

Report the prior period accumulated depreciation. This represents the amount that the equipment has depreciated since the date placed into service. This is calculated by dividing the *Depreciable Cost* minus the *Federal Resources Amount* by the *Useful Life of Asset* divided by 365, which gives you the average depreciation of the equipment per day for the useful life of the asset. That number can then be multiplied by the number of days the piece of equipment has been in service, which is the *Date Placed in Service* subtracted from the *Last Day of the prior state fiscal year*.

DEPRECIATION FOR COST REPORTING PERIOD

Report the depreciation for the asset for the cost report period. This figure represents the amount that the equipment has depreciated during the current state fiscal year. This can be calculated by dividing the Depreciable Cost minus the federally funded resources by the useful life of the asset. The allowable amount of depreciation will be less if the asset became fully depreciated during the reporting period, or the asset was placed into or taken out of service during the cost report period. Fully depreciated means that the total accumulated depreciation for the asset is equivalent to the depreciation basis.

For cost-reporting purposes, the provider is to claim a full month of depreciation for the month the asset was placed into service, no matter what day of the month it occurred. For example, if you purchased a depreciable item in January, you would claim six months of depreciation on your cost report for that item (January through June).

WORKSHEET E – SPECIALIZED MEDICAL TRANSPORTATION SUMMARY

This worksheet summarizes specialized medical transportation costs from Worksheets E.1, E.2, and E.3 and calculates the Medi-Cal Allowable Transportation Costs. No data input is required on Worksheet E.

WORKSHEETS F.1, F.2, F.3 and F.4 – TSP LISTS

Objective of worksheets:

- For worksheets F.2, F.3 and F.4: Collection of quarterly Time Survey Participant (TSP) information for RMTS Participant Pool 1 - Direct Service Practitioners. These employed, eligible health service practitioners must have participated in the RMTS during the respective quarter in order for the practitioners' costs to be included on the CRCS for that quarter.
- For worksheet F.1: Collection of employee information for qualified health service practitioners who were eligible to bill for LEA BOP services between July 1, 2023 and September 30, 2023.

TSP Lists for Quarters 2, 3 and 4 (October 1, 2023 through June 30, 2024)

For employed, qualified health service practitioners, TSPs must have been included on the LEA's quarterly certified RMTS TSP List in order for the practitioners' costs to be allowable on the CRCS for the respective quarter. TSP lists are generated and certified by LEAs, and approved by DHCS, for RMTS Quarters 2 (October 1 to December 31), 3 (January 1 to March 31) and 4 (April 1 to June 30). LEAs will transfer the requested information from the quarterly TSP List to Worksheet F.2, F.3 and F.4.

Employed Staff List for Quarter 1 (July 1, 2023 through September 30, 2023)

In addition, LEAs must compile a Participant Pool 1 list for Quarter 1 (July 1 to September 30) of each FY. Since there is no RMTS during Quarter 1, the Participant Pool 1 list is not utilized to generate a random sample. The Quarter 1 list must be developed retrospectively after the quarter has ended. For each FY, LEAs must develop a Quarter 1 Participant Pool 1 list based on their employed, qualified health service practitioners that were eligible to bill for LEA BOP services between July 1 and September 30 of each year.

In compiling the Quarter 1 list for Participant Pool 1, LEAs should use the following approach, using the certified Quarter 2 TSP list for Participant Pool 1 as a starting point:

- Identify and remove any practitioners from the Quarter 2 certified Participant Pool list that did not provide LEA BOP services in Quarter 1. Reasons for removing employees may include, but are not limited to, the following: (1) the employee was not yet hired in Quarter 1, (2) the employee was not providing covered direct medical services as a routine part of their job duties in Quarter 1, or (3) the employee was on leave during Quarter 1.
- Identify and add any employed practitioners to the Quarter 2 certified TSP list who were eligible to provide and bill for LEA BOP covered services in Quarter 1. A LEA may include employees such as Extended School Year (ESY) employees who are hired for a short duration during the summer. ESY employees must meet the LEA BOP requirements to provide and bill for covered direct medical services, as detailed in the LEA BOP Provider Manual. In addition, the LEA may add employees who were providing covered LEA BOP services during Quarter 1 but terminated their employment with the LEA by Quarter 2.

LEAs must maintain backup documentation supporting the development of the Quarter 1 Participant Pool 1 TSP list and must be able to produce the Quarter 1 list during audit or review. Costs for Quarter 1 on the CRCS for each fiscal year must be limited to those employees on the Quarter 1 list, using the methodology described above.

On Worksheet F.1, F.2, F.3 and F.4, include the following information:

PARTICIPANT LAST NAME

Report the last name of each employed staff member on the approved Participant Pool 1 TSP List. This information should only be reported for practitioners that were included on the TSP List for each quarter.

PARTICIPANT FIRST NAME

Report the first name of each employed staff member on the approved Participant Pool 1 TSP List. This information should only be reported for practitioners that were included on the TSP List for each quarter.

JOB CATEGORY/TITLE

Report the Participant Pool 1 TSP's job category or job title under which they are reported in the LEA's system. This job category/title should be equivalent to one of the LEA BOP's approved job classifications (below). In the event that the LEA's job category/title is not consistent with the LEA BOP approved job classification, the LEA must have an approved TSP Equivalency Request form on file with DHCS.

LEA BOP APPROVED JOB CLASSIFICATION

Report the Participant Pool 1 TSP's approved job classification under the LEA BOP. As noted above under "Job Category/Title", the job classification may differ from the LEA's job category or job title. In these cases, the LEA must have an approved TSP Equivalency Request form on file with DHCS. A list of the LEA BOP approved job classifications follows:

LEA BOP Approved Participant Pool 1 Direct Service Practitioners:

1. Associate Marriage and Family Therapist
2. Audiologist with a Valid Credential/License
3. Certified Nurse Practitioner/Public Health Nurse
4. Credentialed School Counselor
5. Credentialed School Psychologist
6. Credentialed School Social Worker
7. Licensed Audiologist
8. Licensed Clinical Social Worker
9. Licensed Educational Psychologist
10. Licensed Marriage and Family Therapist
11. Licensed Occupational Therapist
12. Licensed Optometrist
13. Licensed Physician
14. Licensed Physical Therapist
15. Licensed Physician Assistant

16. Licensed Psychologist
17. Licensed Registered Nurse, including Registered Credentialed School Nurse
18. Licensed Respiratory Care Practitioner
19. Licensed/Credentialed Speech-Language Pathologist
20. Licensed Vocational Nurse
21. Occupational Therapy Assistant
22. Orientation and Mobility Specialist
23. Physical Therapist Assistant
24. Program Specialist
25. Registered Associate Clinical Social Worker
26. Registered Dietician
27. Registered School Audiometrist
28. Speech-Language Pathology Assistant
29. Trained Health Care Aide

NOTES/COMMENTS

Report any notes or comments related to specific TSPs, as necessary. For example, if an LEA did not report costs for a TSP on Worksheet B (Quarterly Salary and Benefits Data Report), notes can be added regarding the reason for the omission. This column is optional but may assist the LEA with internal tracking and reconciliation of the TSP List and CRCS reporting.