

# **FY 2023-2024 Cost and Reimbursement Comparison Schedule (CRCS) Training**

Department of Health Care Services

December 13, 2024

10:00 – 11:30 AM

# Introductions

## » California Department of Health Care Services (DHCS)

- Administers the Local Educational Agency Medi-Cal Billing Option Program (LEA BOP) and School-Based Medi-Cal Administrative Activities Program (SMAA Program)
- ★ LEA BOP New Unit Names
  - Provider Relations (formerly the Operations Unit)
  - Policy and Fiscal (formerly LEA BOP Policy Unit)

## » Guidehouse

- Contractor to DHCS, provides assistance to DHCS as a subject-matter expert

# Training Goals

1. Understand the **impact of interim payments** on cost settlement.
2. Review **cost settlement requirements** and expectations for CRCS submission.
3. Explain template **differences** between FY 2022-23 and 2023-24.
4. Provide a detailed **review of the FY 2023-24 cost report template** with sample data.

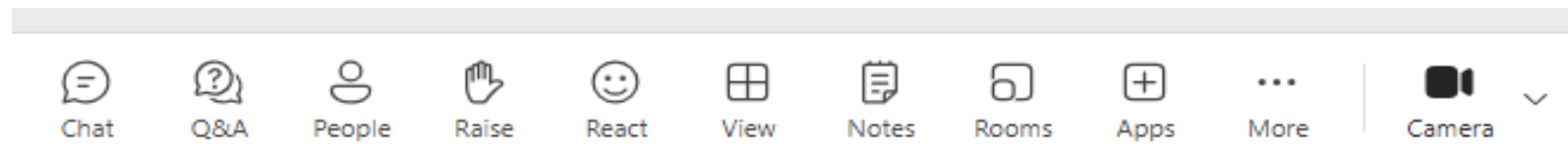
# Training Agenda

Section	Topic
1	Cost Settlement Overview
2	Technical Assistance and Audit Findings
3	FY 2023-24 CRCS Overview
4 – 7	FY 2023-24 CRCS Sample Report
8	Next Steps

# Housekeeping Items

- » Training scheduled from 10:00 am to 11:30 am.
- » Questions answered via the Q&A.
- » Questions not addressed will be answered in January/February 2025 CRCS Check-In Sessions.
- » Submit questions via the Q&A function (not chat).

The Q&A is accessed by clicking on the Q&A button at the top of your meeting screen.



# Overview of CRCS Resources

**Primary resource is the LEA BOP CRCS Page:**

[https://www.dhcs.ca.gov/provgovpart/Pages/CRCS\\_Forms.aspx](https://www.dhcs.ca.gov/provgovpart/Pages/CRCS_Forms.aspx)

The screenshot displays the DHCS website interface. The top navigation bar includes the CA.GOV logo, social media icons, and links for Home, About DHCS, and Translate. Below this is a secondary navigation bar with icons and labels for Services, Individuals, Providers & Partners, Laws & Regulations, Data & Statistics, Forms & Publications, and a Search icon. The main content area is titled "Cost and Reimbursement" and features a link to the "LEA Home Page". A section titled "CRCS Resources" lists several links: "CRCS Flow Chart", "California School Accounting Manual (CSAM)", "LEA Indirect Cost Rate Data", and "Standardized Accounting Code Structure (SACS) G". An inset window shows the "CRCS Forms" page, which provides information about CRCS forms for State Fiscal Years (SFY) 2009-10 through 2019-20, noting that the link for SFY 2013-14 is unavailable. It lists links for CRCS forms for fiscal years 2022-23, 2021-22, 2020-21, 2019-20, 2018-19, 2017-18, and 2016-17.

**CRCS Resources**

- [CRCS Flow Chart](#)
- [California School Accounting Manual \(CSAM\)](#)
- [LEA Indirect Cost Rate Data](#)
- [Standardized Accounting Code Structure \(SACS\) G](#)

**CRCS Forms**

Below are CRCS forms for State Fiscal Years (SFY) 2009-10 through 2019-20. Note that the link to the CRCS and Certification of Zero Reimbursements for SFY 2013-14 is currently unavailable. Please contact the LEA BOP directly at [lea@dhcs.ca.gov](mailto:lea@dhcs.ca.gov) to request those documents.

- [CRCS for Fiscal Year 2022-23](#)
- [CRCS for Fiscal Year 2021-22](#)
- [CRCS for Fiscal Year 2020-21](#)
- [CRCS for Fiscal Year 2019-20](#)
- [CRCS for Fiscal Year 2018-19](#)
- [CRCS for Fiscal Year 2017-18](#)
- [CRCS for Fiscal Year 2016-17](#)

# CRCS Resources

- » Standardized Account Code Structure (SACS): <http://www.cde.ca.gov/fg/ac/ac/>
- » California School Accounting Manual (CSAM): <http://www.cde.ca.gov/fg/ac/sa/>
- » LEA Indirect Cost Rates: <http://www.cde.ca.gov/fg/ac/ic/>

For **CRCS questions**, email: [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov)

To **submit your CRCS or request an extension** to the due date, email:  
[LEA.CRCS.Submission@dhcs.ca.gov](mailto:LEA.CRCS.Submission@dhcs.ca.gov)

# CRCS Supporting Reports for FY 23-24

1. **Annual Reimbursement Report** – details total interim payments by NPI. Data will be input on Worksheet A, line 'aj'.
2. **Federal Medicaid Assistance Percentage (FMAP) Grouping Reimbursement Percentages Report** – provides the percentage of an LEA's interim claims by each FMAP assists LEAs in completing the Allocation Statistics worksheet.
3. **Specialized Medical Transportation Report** – assists LEAs in identifying their billable one-way trips.
4. **Direct Medical Services Percentage (DMSP) Report** – provides regional RMTS results for FY 23-24. Data will be input on the Allocation Statistics worksheet.
5. **NEW! Program Administration Withhold Report** – provides amount withheld from interim claims in SFY 23-24 to support the administration of LEA BOP.



# **Section 1: Cost Settlement Overview**

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# LEA BOP Funding

## » **CPE = Certified Public Expenditure**

- LEAs expend funds.
- LEAs report allowable costs.
- Federal government matches local funds expended.

## » **Interim Reimbursements**

- “Cash flow” to LEAs as services are billed to Medi-Cal.
- Rates are based on the median statewide cost by practitioner type.

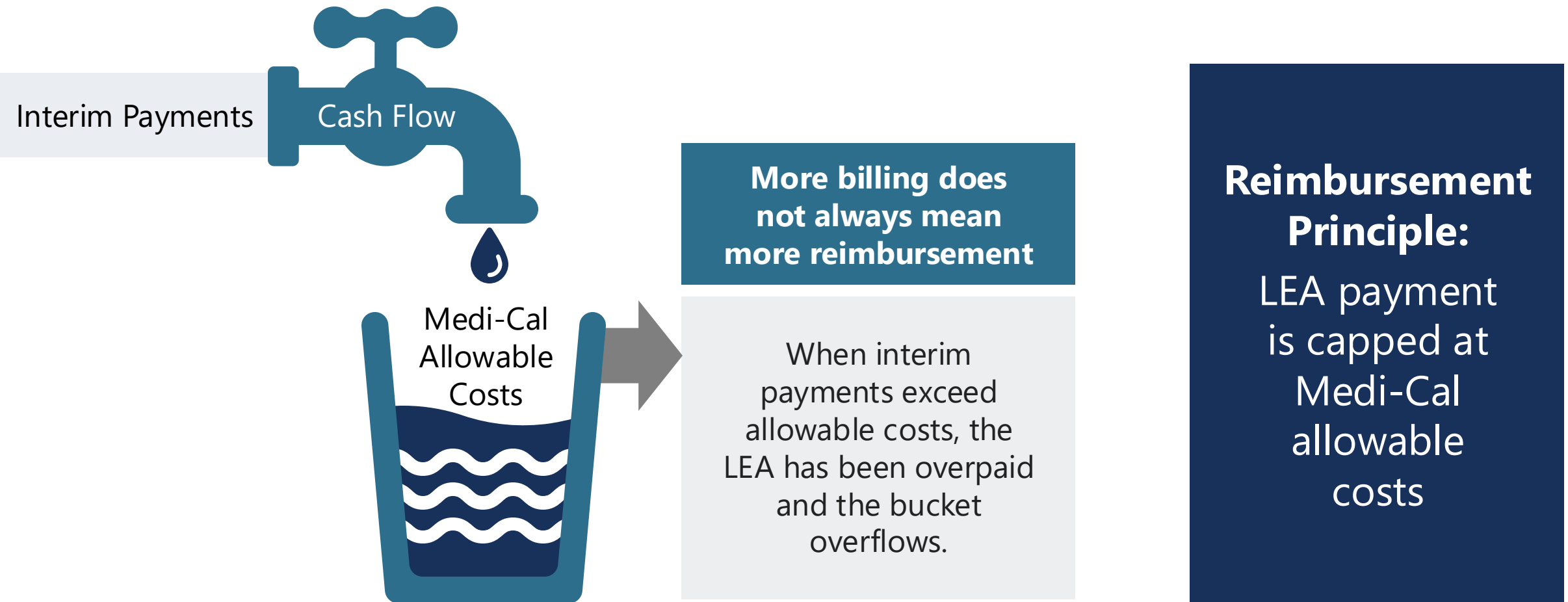
## » **CRCS - Cost and Reimbursement Comparison Schedule**

- Cost Settlement.
- Final Audited Cost Settlement Amount.

# Purpose of the CRCS

- » DHCS must reconcile the interim Medi-Cal payment with each LEA's allowable cost on an annual basis
- » Mandatory requirement for LEA BOP participation
  - LEAs certify that the public funds expended for LEA services provided are eligible for federal financial participation (42 CFR 433.51).
- » CRCS compares cost and reimbursement
  - **Overpayment:** LEA owes DHCS due to overclaiming (payment made via future withheld interim claims).
  - **Underpayment:** DHCS owes LEA (payment made via checkwrite process).

# Relationship Between Interim Reimbursement and Cost



# CRCS – Due Dates

CRCS Due Date	FY	Submission Window*	Final Settlement Deadline
3/01/2024	2022-23	2/01/24 – 3/01/24	9/01/2025
<b>3/01/2025</b>	<b>2023-24</b>	<b>2/01/25 – 3/01/25</b>	<b>9/01/2026</b>

\* **Submission Window** represents the defined period that the CRCS will be accepted for processing when submitted to [LEA.CRCS.Submission@dhcs.ca.gov](mailto:LEA.CRCS.Submission@dhcs.ca.gov).

# **Section 2: CRCS Audits**

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# CRCS Submission

- » A&I's Cost Report and Tracking Section (CRTS) completes the CRCS intake process.
  - CRCS is either accepted or rejected upon submission:
    - If accepted, LEAs will receive confirmation from A&I.
    - If rejected, report will be sent back to the LEA to correct and re-submit.
  - Rejected reports should be re-submitted in a timely manner.
  - Extension requests should be sent **prior to the due date**.
    - Include the reason for the extension request and a reasonable proposed extension timeline.
    - Submissions for CRCS extension requests: [LEA.CRCS.Submissions@dhcs.ca.gov](mailto:LEA.CRCS.Submissions@dhcs.ca.gov)

# Top CRCS Rejection Reasons (FY 2022-23)

» In FY 2022-23, reports for approximately 60 LEAs were rejected:

CRCS Rejection Reasons	Number of LEAs Impacted*
Unanswered Certification Question 4 – Billing Consortium	18
Certification Page Issues (missing or incorrect information, etc.)	15
Incomplete Cost Report Package (missing Excel or Certification)	15
Incomplete Excel Worksheet (incomplete or missing data)	13
Discrepancy in Reported Total Over/Underpayment Amount – Different amounts on PDF Certification Page and Excel file	8
File Naming Convention Issues	5

*\*18 LEAs had more than one rejection reason.*



# CRCS Audits

- » Audits & Investigations (A&I) Special Programs Section completes the audit and final settlement process.
  - Audits are evaluated by A&I to determine the type of audit:
    - **Minimal** – Review of reported versus final Medi-Cal payments and analysis of specific data elements in a desk audit format.
    - **Limited** – Expanded to include review of specific areas identified by A&I. LEA submits supporting documentation for expanded review in a desk audit format.
    - **Field** – On-site comprehensive review of costs, supporting documents, statistics, and other specific areas identified by A&I.

# Common Types of Audit Adjustments

- » Correcting Allocation Statistics (not reported or incorrectly reported).
- » Updating Interim Reimbursement.
- » Removing unallowable salaries and benefits.
- » Removing other unallowable costs.

# Allocation Statistic Adjustments

## 1. Claims by Federal Medicaid Assistance Percentage (FMAP) Category

- Percentage of claims by FMAP Grouping report is a **draft** when posted on the LEA BOP website.
- Percentages may change if interim claims are submitted after the report is generated.

## 2. Indirect Cost Rate (ICR)

- May be updated by A&I to align with the CDE-approved rate for the appropriate cost reporting year.
- ICR can be found on the California Department of Education (CDE) website: Indirect Cost Rates (ICR) - Accounting (CA Dept of Education).

## 3. Medi-Cal Eligibility Ratio (MER)

- Calculation may change to align with supporting documentation.
- MER should NEVER be a negative number, zero, or more than 100%.
- **MER can no longer be based on SMAA Data.**

# Interim Reimbursement Data Adjustments

- » Increase in total Interim Reimbursement amounts results in less settlement than the LEA may have anticipated.
- » Example:
  - LEA **reported** an underpayment of \$25,000 for FY 23-24.
  - LEA received an additional \$10,000 in interim payments for FY 23-24 services after the CRCS was submitted.
  - Updated underpayment amount (subject to auditing) is now \$15,000 for FY 23-24.

# LEA Audit Reports & Exit Interviews

- » After an LEA's audit is complete, the LEA will receive an **Audit Report** with the final settlement amount due to/from DHCS.
  - Minimal Review: The Audit Report will include a cover page, a letter to the LEA BOP provider, and a Schedule 1 – Summary of Findings.
  - Limited or Field Review: The Audit Report includes a cover page, a letter to the LEA BOP provider, and a detailed audit report consisting of the schedules and a summary of audit adjustments.
- » All LEAs are offered an **Exit Interview** with A&I.
  - The Exit Interview is an opportunity for the LEA to learn about A&I's audit findings, present relevant, accurate, and verifiable information concerning the audit findings, and answering any outstanding questions.
  - Please note that the Exit Interview with A&I differs from the Targeted Technical Assistance provided by the LEA BOP Provider Relations Team.

# Allowable Cost Adjustments (Salaries/Benefits)

- » Adjustments related to Employee Costs.
- » Examples Include:
  - LEA includes costs for practitioners not on the quarterly Pool 1 TSP list.
  - LEA cannot support LEA BOP covered services with documentation.
  - LEA did not include federal funds on CRCS.

# Other Cost or Contractor Cost Adjustments

- » Adjustments related to contractor or other costs.
- » Examples Include:
  - LEA includes costs for contractors that did not provide covered LEA BOP services.
  - LEA includes contractor costs for non-health-related contractors.
  - LEA includes conference costs for practitioners that did not provide LEA BOP covered services.
  - LEA includes the cost of materials / supplies associated with a practitioner who is unable to provide supporting documentation for LEA BOP covered services.

# Targeted Technical Assistance

- » Assembly Bill 483 includes a provision that DHCS will provide LEAs with technical assistance when their final audited settlement deviates 25 percent or more from the LEA's as-submitted (expected) settlement amount. For example:
  - An LEA's as-submitted CRCS shows an expected amount due to the LEA of \$100,000.
  - The LEA will be offered technical assistance when the final audited settlement is either: \$75,000 or less **OR** \$125,000 or more than what was reported.
- » Technical assistance can help LEAs understand audit adjustments in more detail to inform future CRCS reporting.
- » All technical assistance opportunities are voluntary.



# Outreach Status for LEAs with Audit Adjustments >25% (FY 2020-21)

Type of Adjustment	Total Count of LEAs	Accepted Technical Assistance	Rejected Technical Assistance	Outreach in Progress	Disenrolled
LEAs with Positive / Upward Adjustments	12	4	6	2	0
LEAs with Negative / Downward Adjustments	31	14	13	3	1
<b>Total LEA Count</b>	<b>43</b>	<b>18</b>	<b>19</b>	<b>5</b>	<b>1</b>

- » DHCS provides targeted technical assistance to all LEAs with an audit adjustment of 25% or more to discuss LEA-specific audit adjustments, offering explanation, suggestions and additional resources.

# >25%: Top Audit Adjustment Reasons for Positive Adjustments (FY 20-21)

Top Positive Adjustment Reasons for Adjustments >25%	Number of LEAs Impacted*
Adjustments to Increase LEA Reported MER Calculation	7
Adjustments to Increase LEA Reported DMSP or Indirect Cost Rate	4
Adjustments to Significantly Correct FMAP	3
Adjustments to Increase Practitioner Cost Data	2

*\*LEA audit adjustments may occur for more than one reason.*

- » Even when adjustments are to the benefit of the LEA, DHCS offers technical assistance.

# >25%: Top Audit Adjustment Reasons for Negative Adjustments (FY 20-21)

Top Negative Adjustment Reasons for Adjustments >25%	Number of LEAs Impacted*
Adjustments to Reduce Allowable Practitioner Costs	21
Adjustments to Increase Interim Reimbursement Amount Already Paid to LEA	12
Adjustments to Allocation Statistic Percentages	9
Adjustments to Allowable Other Costs / Contractor Costs	6

*\*LEA audit adjustments may occur for more than one reason.*

# Tips/Reminders for Completing Your CRCS

- » Check your LEA's allocation statistics:
  - **Indirect Cost Rate** – Are you using the correct year (FY 23-24)?
  - **DMSP** – Are you pulling the correct regional percentage?
  - **Percentage of Claims by FMAP Grouping** – Did you use the report on the LEA BOP website? Do the percentages sum to 100%?
  - **MER** – Are the counts based on LEA BOP data match (not SMAA)? Do you have the supporting files?
- » Ensure only allowable costs are included on CRCS:
  - Only include quarterly costs for practitioners listed on the TSP list.
  - Only include costs that you can support with documentation.
  - Only include contractor costs for covered services and when you have documentation.
- » **Remember!** Additional interim claiming for FY 2023-24 services will result in a higher interim reimbursement amount, which will impact the final settlement calculation on your audited CRCS.

# **Section 3: FY 2023-24 CRCS Overview**



# Differences: FY 2022-23 vs. 2023-24

1. MER is calculated using data as of **October 2023** (based on LEA BOP data match – do not use SMAA MER Data).
2. Direct Medical Service Percentage (DMSP) is derived from **FY 23-24 RMTS**.
3. **FMAP changes** due to the termination of the Public Health Emergency.
4. **Worksheet G was removed** in FY 23-24 (temporary worksheet was added last year for rate rebasing purposes only).
5. LEA BOP Program Administration **withhold balance will be reconciled** using the CRCS.

# Withhold Calculation - AB 483

- » AB 483, effective January 1, 2024, authorizes DHCS to **collect up to 5% of total Medicaid payments** allocable to LEAs to fund program operations.
- » For FY 2023-24, **DHCS will collect 5%** of total Medicaid payments.
  - The 5% withhold will apply to half a year, due to the Legislation effective date.
- » The calculation will occur on **Worksheet A**.
  - Calculated withhold for the fiscal year will be compared against what the LEA has contributed during FY 23-24.
  - Additional amount due (if any) will be calculated on Worksheet A.
  - Total withheld funds will be used to cover additional staff costs to meet the requirements of AB 483.

# Overview of FY 2023-24 CRCS

## The CRCS contains a total of 16 Worksheets (W/S) in Excel Template:

- » Certification
- » Allocation Statistics
- » Worksheets that summarize costs (W/S A, B.1, E)
- » Cost Collection
  - W/S B – salaries/benefits
  - W/S C and C.1 – other costs/equipment depreciation
  - W/S D – contractor costs
  - W/S E – transportation costs (E.1, E.2, E.3)
- » Time Survey Participant (TSP) Lists (W/S F.1, F.2, F.3, F.4)




# FY 2023-24 Submission Requirements

- » Submission requirements **have not changed** from last year.
- » A complete submission package for FY 2023-24 includes:
  1. Completed Excel file.
  2. PDF of the signed Certification Form (total underpayment/overpayment must reconcile to the Certification Worksheet on the Excel file).
  3. Grouping Schedules or Bridging Documents used to prepare the CRCS.
  4. Production Log identifying LEA BOP units/encounters billed during the cost reporting year.

**Submit complete submission package in one email to:  
[LEA.CRCS.Submission@dhcs.ca.gov](mailto:LEA.CRCS.Submission@dhcs.ca.gov) by March 1, 2025.**

# **Section 4: FY 2023-24 CRCS Sample Report**

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***Certification Form and  
Allocation Statistics Worksheet***

# Sample CRCS Walk-Through (FY 2023-24)

## Sample LEA Assumptions:

- » 4 employed practitioner types:
  - Psychologist, Speech Language Pathologist (SLP), SLP Assistant, Occupational Therapist.
- » 4 contracted health service practitioner types:
  - Social Worker, Physical Therapist, Physical Therapy Assistant, Occupational Therapy Assistant
- » LEA bills for specialized medical transportation services.
  - Contract out for limited services and equipment, and for some transportation staff.
  - No depreciation of transportation equipment.

# **Certification and Allocation Statistics Worksheets**

# Certification Form

State of California — Health and Human Services Agency  
California Department of Health Care Services

**Local Educational Agency Medi-Cal Billing Option Program (LEA BOP)**  
**Cost and Reimbursement Comparison Schedule (CRCS)**  
**SFY 2023-24**

**1. LEA Identification:**

LEA BOP Provider Name	<u>LEA ABC - TEST</u>	National Provider Identifier	<u>1234567891</u>
Contact: Name	<u>Adam Accountant</u>	Provider No. / CDS Code	<u>19-21345</u>
Phone	<u>213-555-1212</u>	Title	<u>Accountant</u>
Fax	<u></u>	E-mail Address	<u>adam@LEAABC.gov</u>
Address 1	<u>123 Main Street</u>	City	<u>Los Angeles</u>
Address 2	<u></u>	State	<u>CA</u>
		Zip	<u>99201</u>
RMTS Administrative Region:	<u>LACOE</u>		

**2. New Practitioner Costs**

Does this CRCS contain costs for practitioners that your LEA did not receive any interim reimbursement for?  
(Yes or No) No

## LEA Inputs:

- ✓ LEA identification information
- ✓ RMTS region
- ✓ Identify whether you are reporting costs for practitioners without interim claims (yes or no)

# Certification Form (continued)

## Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA BOP Services  
(From Worksheet A)\*

\$ (85,002)

Sarah Superintendent

Superintendent

Name

Title

**SEE LEA BOP WEBSITE FOR ELECTRONIC CERTIFICATION FORM**

Signature

Date

## LEA BOP Billing Consortium:

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

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

**LEA Name**

**CDS Code**

LEA #1

LEA #2

## LEA Inputs:

- ✓ Name and Title of Person that is certifying the form.
- ✓ LEA Billing Consortium (report yes or no).

# Allocation Statistics

1. General Provider Information		B % of Claims (from LEA website)
LEA ABC - TEST		
1234567891		
2. Allocation Statistics		
Unrestricted Indirect Cost Rate	A 10.00%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2023 to September 30, 2023 - Title XIX	52.50%	25.00%
Federal Medicaid Assistance Percentage (FMAP) for October 1, 2023 to December 31, 2023 - Title XIX	51.50%	25.00%
Federal Medicaid Assistance Percentage (FMAP) for January 1, 2024 to June 30, 2024 - Title XIX	50.00%	25.00%
FMAP for July 1, 2023 to June 30, 2024 - Title XIX Enhanced	90.00%	10.00%
FMAP for July 1, 2023 to September 30, 2023 - Title XXI Enhanced	66.75%	5.00%
FMAP for October 1, 2023 to December 31, 2023 - Title XXI Enhanced	66.05%	5.00%
FMAP for January 1, 2024 to June 30, 2024 - Title XXI Enhanced	65.00%	5.00%
FMAP for July 1, 2023 to June 30, 2024 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	0.00%
Direct Medical Service Percentage from SFY 23-24 Time Study Results (obtained from LEA BOP website)	C 55.00%	

## LEA Inputs:

- A. Indirect Cost Rate
- B. % of Claims
- C. Direct Medical Service Percentage (posted to LEA BOP website)

# Indirect Cost Rate (A)

- » LEAs must report the California Department of Education (CDE) approved Indirect Cost Rate that is **applicable for FY 2023-24**.
- » CDE Indirect Cost Rate web page includes a link to the approved rates: <https://www.cde.ca.gov/fg/ac/ic/index.asp>.
- » Locate the LEA's rate in the CDE Excel file and input the data into the Allocation Statistics Worksheet of the FY 2023-24 CRCS.

Approved Rates. For use with state and federal programs, as allowable in:								
County Code	LEA Code	Type	LEA Name	2020–21 (based on 2018–19 expenditure data)	2021–22 (based on 2019–20 expenditure data)	2022–23 (based on 2020–21 expenditure data)	2023–24 (based on 2021–22 expenditure data)	2024–25 (based on 2022–23 expenditure data)
01	61119	D	Alameda City Unified	7.01%	7.67%	7.61%	6.83%	8.02%
01	61127	D	Albany City Unified	5.60%	5.32%	6.39%	7.89%	7.15%
01	61143	D	Berkeley Unified	4.76%	5.42%	6.44%	6.14%	7.76%
01	61150	D	Castro Valley Unified	6.25%	5.88%	5.35%	6.05%	6.37%



# Percent of Claims by FMAP Grouping (B)

1. General Provider Information		(B)
	LEA ABC - TEST	
	1234567891	
2. Allocation Statistics		% of Claims (from LEA website)
Unrestricted Indirect Cost Rate	10.00%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2023 to September 30, 2023 - Title XIX	52.50%	25.00%
Federal Medicaid Assistance Percentage (FMAP) for October 1, 2023 to December 31, 2023 - Title XIX	51.50%	25.00%
Federal Medicaid Assistance Percentage (FMAP) for January 1, 2024 to June 30, 2024 - Title XIX	50.00%	25.00%
FMAP for July 1, 2023 to June 30, 2024 - Title XIX Enhanced	90.00%	10.00%
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FMAP for January 1, 2024 to June 30, 2024 - Title XXI Enhanced	65.00%	5.00%
FMAP for July 1, 2023 to June 30, 2024 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	0.00%
Direct Medical Service Percentage from SFY 23-24 Time Study Results (obtained from LEA BOP website)	55.00%	

- Before FY 2020-21, all reimbursements were set at 50% FMAP.
- DHCS negotiated with CMS to allow LEA costs to be settled by funding stream.
- Raises Medi-Cal cost "ceiling".

## LEA Inputs:

- ✓ Locate the NPI on the report titled *"FMAP Grouping Reimbursement Percentages Report"*.
- ✓ Input the eight percentages into the Allocation Statistics Worksheet.

# Direct Medical Service Percentage (C)

» Reflects the results of the **FY 2023-24** RMTS percentages.

» Locate the published DMSP for your LEA's RMTS Region and input the data.

» The LEA BOP website will contain the percentages by RMTS Administrative Unit:

[https://www.dhcs.ca.gov/provgovpart/Pages/CRCs\\_Forms.aspx](https://www.dhcs.ca.gov/provgovpart/Pages/CRCs_Forms.aspx).

1. General Provider Information		% of Claims (from LEA website)
LEA ABC - TEST		
1234567891		
2. Allocation Statistics		
Unrestricted Indirect Cost Rate	10.00%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2023 to September 30, 2023 - Title XIX	52.50%	25.00%
Federal Medicaid Assistance Percentage (FMAP) for October 1, 2023 to December 31, 2023 - Title XIX	51.50%	25.00%
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FMAP for July 1, 2023 to June 30, 2024 - Title XIX Enhanced	90.00%	10.00%
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FMAP for January 1, 2024 to June 30, 2024 - Title XXI Enhanced	65.00%	5.00%
FMAP for July 1, 2023 to June 30, 2024 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	0.00%
Direct Medical Service Percentage from SFY 23-24 Time Study Results (obtained from LEA BOP website)	(C) 55.00%	

# Allocation Statistics (continued)

<b>3. Medi-Cal Eligibility Ratio:</b>		<b>D</b>
Number of Medicaid Enrolled Students Eligible for Federal Financial Participation in the LEA (October 2023)	1,000	
Total Number of Students Enrolled in the LEA (October 4, 2023)	2,000	
Calculated Medi-Cal Eligibility Ratio	50.00%	
<b>4. Medi-Cal One Way Trip Ratio:</b>		<b>E</b>
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Medical Transportation Documented in the IEP/IFSP (may be obtained from paid claims data)	200	
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	800	
Calculated Medi-Cal One Way Trip Ratio	25.00%	

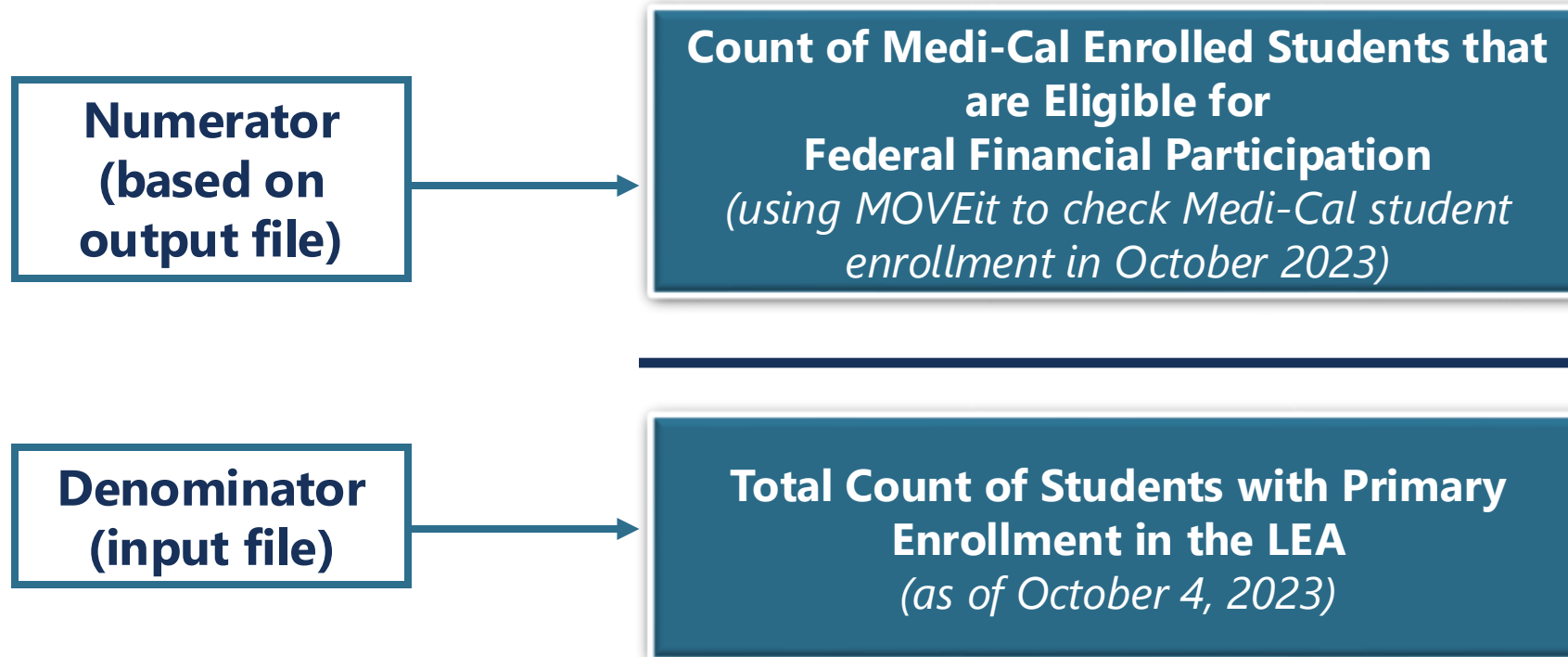
## LEA Inputs:

- D.** Medi-Cal Eligibility Ratio
- E.** Medi-Cal One-Way Trip Ratio (*reported only when LEA submits transportation costs*)

# Medi-Cal Eligibility Ratio (D)

- » The Medi-Cal Eligibility Ratio (MER) is applied to **allocate costs to the Medi-Cal Program**.
- » The MER is obtained for **a snapshot in time (October 2023)**.
- » Represents the **percentage** of an LEA's total enrolled students that are enrolled in Medi-Cal and eligible for federal matching funds.
- » Students must be eligible to receive Federal funding to be counted in the numerator of the MER.
- » Both data files (total student enrollment input file and the MOVEit output file) must be **maintained for audit and/or review purposes**.
- » Files contain Protected Health Information (PHI) so must be **stored securely**.

# MER Calculation – FY 23-24



***Reminder: LEAs can no longer use SMAA  
data to calculate the LEA BOP MER.***

# What Is MOVEit and Why Is It Important?

- » A Secure File Transfer Protocol (SFTP) website known as e-Transfer
- » LEA BOP Providers submit an input file (LEA Student Primary Enrollment File), generated on the California Basic Educational Data System (CBEDS) census day.
- » MOVEit allows DHCS to securely determine the “matches” using the Medi-Cal eligibility data.
  - Data Match output is a comma separated value (CSV) file
  - The CSV file will be used to determine the count of students who are enrolled in Medi-Cal and eligible to receive federal financial participation.

# MOVEit Input File

- » The LEA's **primary student enrollment** will be the basis for the input file.
- » The **fields and position spacing** in the DUA Attachment A are required on the input file.
- » The input file **must be a text file** (note: there are third party conversion tools that can help).
- » The total count of students in your input file is the **denominator** in your MER.



## Data Use Agreement Attachment A

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

### Fields for Data Match Files

The following table illustrates the LEA data match file(s) output for the LEA BOP Data Match and LEA BOP – SMAA Disenrollment Data Match.

Please note that the first 105 characters are the data fields the LEA provides as input. Output fields include the returned input fields (positions 1-105) and output positions 106-304.

LEA BOP DATA MATCH and LEA BOP-SMAA DISENROLLMENT DATA MATCH		
FIELD	SIZE	POSITION
Social Security Number	9	1-9
Last Name	20	10-29
First Name	15	30-44
Middle Initial	1	45
Date of Birth (CCYYMMDD)	8	46-53
Sex	1	54
Provider Id	9	55-63
School Name	20	64-83
User data	20	84-103
County Code	2	104-105



# MOVEit Output File

- » MOVEit returns a CSV file format that will have column headers.
- » CSV files are commonly used by spreadsheet programs such as Microsoft Excel.
- » The Data Use Agreement (DUA) Attachment A contains a file layout that may be referenced. However, it is not required since the Output File has column headers.

LEAs that received an output file during October 2023 can use the “Current Month Data”. If you received the output file after October 2023, you will need to locate the historical eligibility data for October.

## Data Use Agreement Attachment A

### Local Educational Agency Medi-Cal Billing Option (LEA BOP) Fields for Data Match Files

The following table illustrates the LEA data match file(s) output for the LEA BOP Data Match and LEA BOP – SMAA Disenrollment Data Match.

Please note that the first 105 characters are the data fields the LEA provides as input. Output fields include the returned input fields (positions 1-105) and output positions 106-304.

LEA BOP DATA MATCH and LEA BOP-SMAA DISENROLLMENT DATA MATCH		
FIELD	SIZE	POSITION
Social Security Number	9	1-9
Last Name	20	10-29
First Name	15	30-44
Middle Initial	1	45
Date of Birth (CCYYMMDD)	8	46-53
Sex	1	54
Provider Id	9	55-63
School Name	20	64-83
User data	20	84-103
County Code	2	104-105
Beneficiary Identification Card Number	14	106-119
Beneficiary Identification Card Issue Date (CCYYMMDD)	8	120-127
Filler	6	128-133
Match Indicator	1	134
Record Eligibility Indicator	1	135
Filler	1	136
Current Month Data	9	137-145
Eligibility Indicator	1	137
Share of Cost Amount	5	138-142
Cert Day	2	143-144

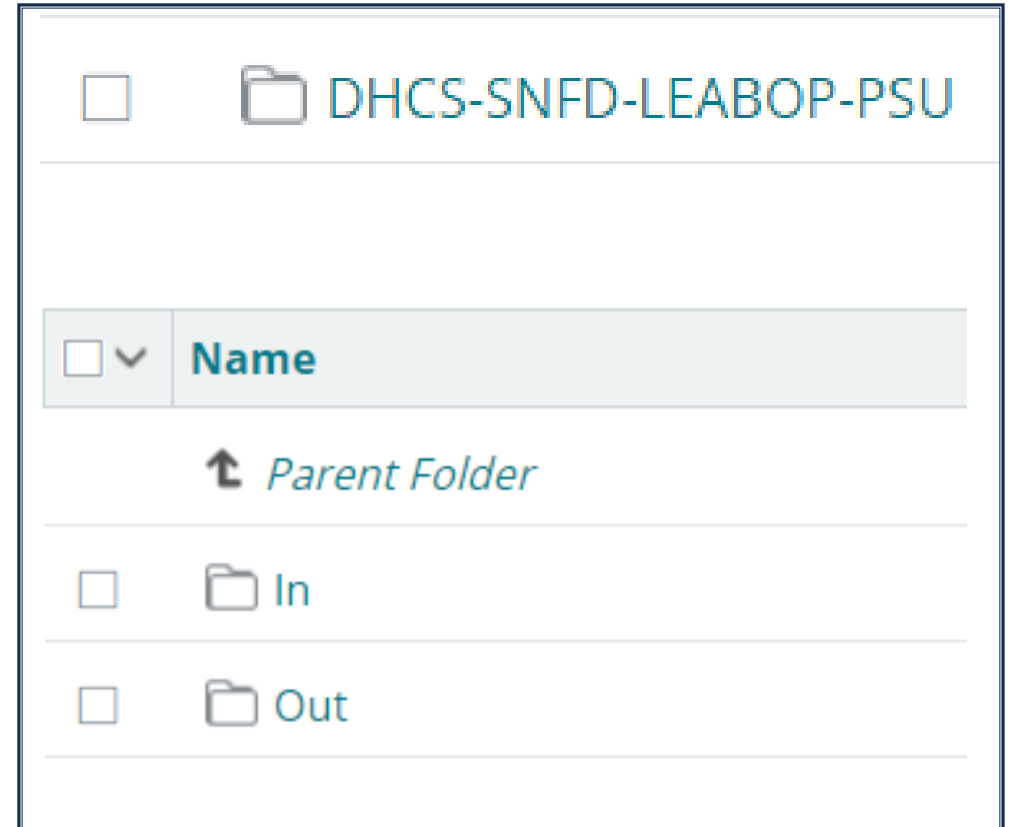


# How To Get Access to MOVEit?

- » Make sure the authorized representative is listed as an authorized user on the 2024-27 Data Use Agreement (DUA).
  - You can also submit the 2024-27 DUA Attachment E Part III (Additional Custodians of Files) to [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov).
- » Once you confirm that the authorized representative is on the DUA, e-mail [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov) with your name, e-mail, and phone number to request for MOVEit access.
- » DHCS will submit an IT ticket on the LEAs' behalf, and our IT department will e-mail the authorized representative with steps for creating accounts.

# How to Utilize MOVEit

- » Once you are in MOVEit, you will click **DHCS-SNFD-LEABOP-PSU**, which will direct you to a single subfolder with your LEA Name.
- » Once you are in your sub-folder, two folders will appear: "In" and "Out"
  - The **"In" folder** is where you will receive your returned **CSV output file** (will take four to five business days to generate)
  - The **"Out" Folder** is where you will submit your **input (Primary Student Enrollment) file**.



# MOVEit Reminders

- » Please note that it does take about five to ten business days from the time you submit a request to [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov) to get your MOVEit account created.
  - If you have not gotten a response back from DHCS IT Department, please e-mail [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov).
- » [Secure File Transfer Protocol \(SFTP\) User Manual](#) for more information.
- » Refer to the [2023 September MER Training](#) for how to create an input file.

# Medi-Cal One-Way Trip Ratio (E)

## 4. Medi-Cal One Way Trip Ratio:

Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Medical Transportation Documented in the IEP/IFSP (may be obtained from paid claims data)	200
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	800
Calculated Medi-Cal One Way Trip Ratio	(E) 25.00%

- Reported only for LEAs that billed for transportation/mileage.
- Used to allocate specialized transportation costs to Medi-Cal.
- Numerator may be obtained from FY 2023-24 Transportation Report (to be posted on the LEA BOP website).

# **Section 5: FY 2023-24 CRCS Sample Report**

Two wavy, horizontal lines in shades of blue and teal, positioned below the main title and above the subtitle.

***Reporting Salaries, Benefits and Other Costs***

# Worksheet A: Summary Costs – Personnel

Practitioner Type	Net Personnel Costs (from Worksheet B.1)
	A
1. Psychologists	\$ 105,000
2. Social Workers	\$ -
3. Registered Associate Clinical Social Workers	\$ -
4. Counselors/Marriage and Family Therapists (MFTs)	\$ -
5. Associate Marriage and Family Therapists	\$ -
6. Nurses	\$ -
7. Licensed Vocational Nurses	\$ -
8. Trained Health Care Aides	\$ -
9. Speech-Language Pathologists	\$ 82,500
10. Speech-Language Pathology Assistants	\$ 160,000
11. Audiologists	\$ -
12. Physical Therapists	\$ -
13. Physical Therapy Assistants	\$ -
14. Occupational Therapists	\$ 62,500
15. Occupational Therapist Assistants	\$ -
16. Physicians	\$ -
17. Physician Assistants	\$ -
18. Audiometrists	\$ -
19. Orientation and Mobility Specialists	\$ -
20. Optometrists	\$ -
21. Registered Dieticians	\$ -
22. Respiratory Therapists	\$ -
23. Program Specialists	\$ -
<b>Total Net Personnel Costs</b>	<b>\$ 410,000</b>

- Top of Worksheet A summarizes **Net Personnel Costs** collected on other worksheets.
- References data from Worksheet B.1 (column G).
- Personnel costs are net of federal funds.

# W/S A: Calculating Medi-Cal Allowable Costs

	<b>Total Net Personnel Costs</b>	<b>\$ 410,000</b>
a. Personnel Costs, Net of Federal Funds		\$ 410,000
b. <u>Indirect Cost Rate (from Allocation Statistics)</u>		10.00%
c. Indirect Costs (a * b)		\$ 41,000
d. Net Direct and Indirect Costs (a + c)		\$ 451,000
e. Direct Medical Equipment Depreciation (from Worksheet C.1)		\$ -
f. Total Costs, Including Equipment Depreciation (d + e)		\$ 451,000
g. <u>RMTS Direct Medical Service Percentage (from Allocation Statistics)</u>		55.00%
h. Application of Direct Medical Service Percentage (f * g)		\$ 248,050
i. Contracted Services Costs (from Worksheet D)		\$ 100,000
j. Total Costs, Including Contracted Services Costs (h + i)		\$ 348,050
k. <u>Medi-Cal Eligibility Ratio (from Allocation Statistics)</u>		50.00%
l. Total Computable Medi-Cal Costs (j * k)		\$ 174,025
m. Total Computable Specialized Transportation Costs (from W/S E)		\$ 31,500
n. Medi-Cal Allowable Costs (l + m)		\$ 205,525

# Worksheet A: Cost vs. Reimbursement

n. Medi-Cal Allowable Costs (l + m)	\$	205,525	
o. Title XIX FMAP (7/1/23-9/30/23)		52.50%	% of Claims 25.00%
p. Title XIX FMAP (10/1/23-12/31/23)		51.50%	% of Claims 25.00%
q. Title XIX FMAP (1/1/24-6/30/24)		50.00%	% of Claims 25.00%
r. Title XIX Enhanced FMAP (7/1/23-6/30/24)		90.00%	% of Claims 10.00%
s. Title XXI Enhanced FMAP (7/1/23-9/30/23)		66.75%	% of Claims 5.00%
t. Title XXI Enhanced FMAP (10/1/23-12/31/23)		66.05%	% of Claims 5.00%
u. Title XXI Enhanced FMAP (1/1/24-6/30/24)		65.00%	% of Claims 5.00%
v. Title XIX COVID Counseling FMAP (7/1/23-6/30/24)		100.00%	% of Claims 0.00%
<u>Calculation of Medi-Cal Maximum Reimbursable Cost</u>			
x. Title XIX - 7/1/23-9/30/23 (n * o * % of claims)	\$	26,975	
y. Title XIX - 10/1/23-12/31/23 (n * p * % of claims)	\$	26,461	
z. Title XIX - 1/1/24-6/30/24 (n * q * % of claims)	\$	25,691	
aa. Title XIX Enhanced - 7/1/23-6/30/24 (n * r * % of claims)	\$	18,497	
ab. Title XXI Enhanced - 7/1/23-9/30/23 (n * s * % of claims)	\$	6,859	
ac. Title XXI Enhanced - 10/1/23-12/31/23 (n * t * % of claims)	\$	6,787	
ad. Title XXI Enhanced - 1/1/24-6/30/24 (n * u * % of claims)	\$	6,680	
ae. Title XIX COVID Counseling - 7/1/23-6/30/24 (n * v * % of claims)	\$	-	
af. Total Medi-Cal Maximum Reimbursable Cost (sum of x through ae)	\$	117,951	<b>Cost Ceiling</b>

$$\begin{aligned}
 &\$205,525 \\
 &\quad \times \\
 &\quad 52.50\% \\
 &\quad \times \\
 &\quad 25.00\% \\
 &\quad = \\
 &\mathbf{\$26,975}
 \end{aligned}$$



# Worksheet A: Cost vs. Reimbursement

af. Total Medi-Cal Maximum Reimbursable Cost (sum of x through ae)	\$ 117,951
ag. Total Authorized Withhold Amount	\$ 2,949
ah. Total Withhold Amount Collected in FY 23-24	\$ 11,000
ai. Withhold to be Collected/(Refunded) to LEA (ag - ah)	\$ (8,051)
aj. Interim Medi-Cal Reimbursement through the FI	\$ 40,000
ak. Other Health Coverage	\$ 1,000
al. Total Reimbursement (aj + ak)	\$ 41,000
am. Overpayment/(Underpayment) (al - (af-ai))	\$ (85,002)

## Program Withhold:

- ✓ Row ag: Calculates total withhold amount 5% of row 'af' x 50%).
- ✓ Row ai: Compares authorized withhold to amount paid during FY and calculates the withhold due to DHCS or due to LEA.

## LEA Inputs:

- ✓ Withhold amount received by DHCS in FY 23-24 (row 'ah'). Includes withholds on interim payments (new supporting report).
- ✓ Total interim payments FY 23-24 (row 'aj').
- ✓ Other Health Coverage reimbursement (row 'ak', if applicable).

# Worksheet B: Quarterly Salaries / Benefits

- » For a practitioner's costs to be included on Worksheet B, they must:
  - Be employed by the LEA.
  - Be on the LEA's Time Survey Participant List for the quarter.
    - Have an approved TSP Equivalency Request form on file; if required.
  - Perform LEA BOP covered services.
  - Meet licensing/credentialing requirements for the LEA BOP.
  - Meet requirements required to submit Medi-Cal claims (and bill when appropriate).
- » Exclude personnel that are not LEA employees (contractors reported on Worksheet D).
- » For each job category listed, enter:
  - Salary expenditures: object codes 1000-2999.
  - Benefit expenditures: object codes 3000-3999.

# Federal Funds or Grants

- » Enter the dollars associated with federal resources or grants that your LEA received for the practitioners' salaries and benefits reported on Worksheet B.
  - » Include relevant SACS Resource Code Account Number(s).
- 



- Failure to report federal funds is a violation of the Certified Public Expenditure Program.
- LEAs **may not draw down federal match** through the LEA BOP if they have already received federal funding.

# Worksheet B: Salary and Benefits

Quarter 2: October 1 to December 31, 2023								
Provider Category	Row Number	Number of TSPs	Quarter 2 Total Salaries	Quarter 2 Total Benefits	Quarter 2 Gross Compensation Expenditures	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)	Quarter 2 Net Compensation Expenditures
Psychologists	1	1	\$ 25,000	\$ 4,000	\$ 29,000	\$ 4,000		\$25,000
Social Workers	2				\$ -			\$0
Registered Associate Clinical Social Workers	3				\$ -			\$0
Counselors/MFTs	4				\$ -			\$0
Associate Marriage and Family Therapists	5				\$ -			\$0
Nurses	6				\$ -			\$0
Licensed Vocational Nurses	7				\$ -			\$0
Trained Health Care Aides	8				\$ -			\$0
Speech-Language Pathologists	9	1	\$ 20,000		\$ 20,000			\$20,000
Speech-Language Pathology Assistants	10	4	\$ 40,000		\$ 40,000			\$40,000
Audiologists	11				\$ -			\$0
Physical Therapists	12				\$ -			\$0
Physical Therapy Assistants	13				\$ -			\$0
Occupational Therapists	14	1	\$ 15,000		\$ 15,000			\$15,000
Occupational Therapy Assistants	15				\$ -			\$0
Physicians	16				\$ -			\$0
Physician Assistants	17				\$ -			\$0
Audiometrists	18				\$ -			\$0
Orientation and Mobility Specialists	19				\$ -			\$0
Optometrists	20				\$ -			\$0
Registered Dietitians	21				\$ -			\$0
Respiratory Therapists	22				\$ -			\$0
Program Specialists	23				\$ -			\$0
<b>Quarter 2 Totals:</b>		<b>7</b>	<b>\$ 100,000</b>	<b>\$ 4,000</b>	<b>\$ 104,000</b>	<b>\$ 4,000</b>		<b>\$100,000</b>

- Captures the **number of TSPs, salaries, benefits and federal resources/grants** by practitioner type.
- Reported on a **quarterly** basis in FY 2023-24.
- Includes number of Time Survey participants (Q2, Q3, Q4).

# Worksheet B.1: FY Funding Summary

Worksheet B.1: State Fiscal Year Funding Summary for Employed Practitioners (No Input Required)					
(Object Code) Practitioner Type	Total Gross Salaries A	Total Gross Benefits B	Total Gross Other Costs C	Expenditures from Federal Resources or Grants D	Total Net Personnel Costs E = A+B+C-D
1. Psychologists	\$ 100,000	\$ 16,000	\$ 5,000	\$ 16,000	\$ 105,000
2. Social Workers	\$ -	\$ -	\$ -	\$ -	\$ -
3. Reg. Associate Clinical Social Workers	\$ -	\$ -	\$ -	\$ -	\$ -
4. Counselors/MFTs	\$ -	\$ -	\$ -	\$ -	\$ -
5. Associate MFTs	\$ -	\$ -	\$ -	\$ -	\$ -
6. Nurses	\$ -	\$ -	\$ -	\$ -	\$ -
7. Licensed Vocational Nurses	\$ -	\$ -	\$ -	\$ -	\$ -
8. Trained Health Care Aides	\$ -	\$ -	\$ -	\$ -	\$ -
9. Speech-Language Pathologists	\$ 80,000	\$ -	\$ 2,500	\$ -	\$ 82,500
10. Speech-Language Pathology Assistants	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
11. Audiologists	\$ -	\$ -	\$ -	\$ -	\$ -
12. Physical Therapists	\$ -	\$ -	\$ -	\$ -	\$ -
13. Physical Therapy Assistants	\$ -	\$ -	\$ -	\$ -	\$ -
14. Occupational Therapists	\$ 60,000	\$ -	\$ 2,500	\$ -	\$ 62,500
15. Occupational Therapy Assistants	\$ -	\$ -	\$ -	\$ -	\$ -
16. Physicians	\$ -	\$ -	\$ -	\$ -	\$ -
17. Physician Assistants	\$ -	\$ -	\$ -	\$ -	\$ -
18. Audiometrists	\$ -	\$ -	\$ -	\$ -	\$ -
19. Orientation and Mobility Specialists	\$ -	\$ -	\$ -	\$ -	\$ -
20. Optometrists	\$ -	\$ -	\$ -	\$ -	\$ -
21. Registered Dieticians	\$ -	\$ -	\$ -	\$ -	\$ -
22. Respiratory Therapists	\$ -	\$ -	\$ -	\$ -	\$ -
23. Program Specialists	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	\$ 400,000	\$ 16,000	\$ 10,000	\$ 16,000	\$ 410,000

Summary Worksheet – No Data Input Required

# Net Personnel Costs to Worksheet A

Worksheet B.1: State Fiscal Year Funding Summary for Employed Practitioners (No Input Required)

## Worksheet A: Summary Costs

	Total Gross		Expenditures from Federal Resources or Grants D	Total Net Personnel Costs E = A+B+C-D
<b>Total Net Personnel Costs</b>	<b>\$</b>	<b>410,000</b>		
a. Personnel Costs, Net of Federal Funds	\$	410,000	\$ 16,000	\$ 105,000
b. Indirect Cost Rate (from Allocation Statistics)		10.00%	\$ -	\$ -
c. Indirect Costs (a * b)	\$	41,000	\$ -	\$ -
d. Net Direct and Indirect Costs (a + c)	\$	451,000	\$ -	\$ -
e. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	-	\$ -	\$ -
f. Total Costs, Including Equipment Depreciation (d + e)	\$	451,000	\$ -	\$ -
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)		55.00%	\$ -	\$ 82,500
h. Application of Direct Medical Service Percentage (f * g)	\$	248,050	\$ -	\$ -
i. Contracted Services Costs (from Worksheet D)	\$	100,000	\$ -	\$ -
j. Total Costs, Including Contracted Services Costs (h + i)	\$	348,050	\$ -	\$ 62,500
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)		50.00%	\$ -	\$ -
l. Total Computable Medi-Cal Costs (j * k)	\$	174,025	\$ -	\$ -
m. Total Computable Specialized Transportation Costs (from W/S E)	\$	31,500	\$ -	\$ -
n. Medi-Cal Allowable Costs (l + m)	\$	205,525	\$ -	\$ -
21. Registered Dieticians	\$ -	\$ -	\$ -	\$ -
22. Respiratory Therapists	\$ -	\$ -	\$ -	\$ -
23. Program Specialists	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$</b>	<b>400,000</b>	<b>\$ 16,000</b>	<b>\$ 10,000</b>
			<b>\$ 16,000</b>	<b>\$ 410,000</b>

# Worksheet C: Other Costs

*(related to the provision of health services)*

- ✓ Worksheet C collects non-salary/benefit costs for qualified rendering practitioners that were on the TSP List.
- ✓ Object Codes are limited to the codes identified on Worksheet C:
  1. Materials and Supplies
  2. Non-Capitalized Equipment
  3. Travel and Conferences
  4. Dues and Memberships
  5. Communications

# Worksheet C: Other Costs

(Object Code) Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300) A	Non-capitalized Equipment Expenditures (4400) B	Travel and Conference Expenditures (5200) C	Dues and Membership Expenditures (5300) D	Communications Expenditures (5900) E	Total Other Costs (Gross) F = Sum of A-E	Expenditures from Federal Resources or Grants G
1. Psychologists	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000	
2. Social Workers						\$ -	
3. Reg. Associate Clinical Social Workers						\$ -	
4. Counselors/MFTs						\$ -	
5. Associate MFTs						\$ -	
6. Nurses						\$ -	
7. Licensed Vocational Nurses						\$ -	
8. Trained Health Care Aides						\$ -	
9. Speech-Language Pathologists	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500	
10. Speech-Language Pathology Assistants						\$ -	
11. Audiologists						\$ -	
12. Physical Therapists						\$ -	
13. Physical Therapy Assistants						\$ -	
14. Occupational Therapists	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500	
15. Occupational Therapy Assistants						\$ -	
16. Physicians						\$ -	
17. Physician Assistants						\$ -	
18. Audiometrists						\$ -	
19. Orientation and Mobility Specialists						\$ -	
20. Optometrists						\$ -	
21. Registered Dieticians						\$ -	
22. Respiratory Therapists						\$ -	
23. Program Specialists						\$ -	
<b>Totals</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
Total Direct Medical Equipment Depreciation for the SFY (from Worksheet C.1)						\$ -	
Total "Other Costs"						\$ 10,000	

- Collects **other allowable costs**.
- Costs are limited to the **CMS-approved costs** identified on W/S C.
- Costs should be **related to the provision of direct health services** (e.g., no instructional material/supply costs).



# Worksheet C.1: Equipment Depreciation

Worksheet C.1: Direct Medical Equipment - Depreciation											
Asset ID (If Applicable)	Asset Type	Month/ Year Placed in Service	Years of Useful Life	Depreciable Cost	Federal Resources or Grants	Resource Code Account Numbers	Annual Straight Line Depreciation	Was the asset retired during the cost report period?	Month/ Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
<i>Equipment Depreciation Costs</i>											

- Identifies **direct medical equipment** purchased that **exceeds the LEA's capitalization threshold** (generally \$5,000).
- Identifies assets, **including type, age, useful life, and depreciation associated with the asset** for the cost reporting period.
- **Depreciation schedules must be maintained** for each depreciable asset.
- **Administrative equipment should not be included** on this cost report.
- Depreciated using **straight-line depreciation**.


# Equipment Depreciation (W/S C.1) to Worksheet A

Worksheet C.1: Direct Medical Equipment - Depreciation											
Asset ID (If Applicable)	Asset Type	Month/Year Placed in Service	Years of Useful Life	Depreciable Cost	Federal Resources or Grants	Resource Code Account Numbers	Annual Straight Line Depreciation	Was the asset retired during the cost report period?	Month/Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
<b>Equipment Depreciation Costs</b>											

## Worksheet A

<b>Total Net Personnel Costs</b>		<b>\$</b>	<b>410,000</b>
a. Personnel Costs, Net of Federal Funds		\$	410,000
b. Indirect Cost Rate (from Allocation Statistics)			10.00%
c. Indirect Costs (a * b)		\$	41,000
d. Net Direct and Indirect Costs (a + c)		\$	451,000
e. Direct Medical Equipment Depreciation (from Worksheet C.1)		\$	-
f. Total Costs, Including Equipment Depreciation (d + e)		\$	451,000
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)			55.00%
h. Application of Direct Medical Service Percentage (f * g)		\$	248,050
i. Contracted Services Costs (from Worksheet D)		\$	100,000
j. Total Costs, Including Contracted Services Costs (h + i)		\$	348,050
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)			50.00%
l. Total Computable Medi-Cal Costs (j * k)		\$	174,025
m. Total Computable Specialized Transportation Costs (from W/S E)		\$	31,500
n. Medi-Cal Allowable Costs (l + m)		\$	205,525

# **Section 6: FY 2023-24 CRCS Sample Report**

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***Reporting Contractor Costs and  
Specialized Medical Transportation***

# Worksheet D: Contractor Costs

Worksheet D: Contractor Costs and Total Hours Paid						
(Object Code) Practitioner Type	Contractor Costs (5800) A	Contractor Costs (5100) B	Contract Service Costs Paid with Federal Resources or Grants C	Total Contract Service Costs Net of Federal Resources or Grants D	Total Hours Paid E	Average Contract Rate Per Hour F
1. Psychologists				\$ -		
2. Social Workers	\$ 25,000	\$ 20,000	\$ 10,000	35,000		
3. Reg. Associate Clinical Social Workers				-		
4. Counselors/MFTs				-		
5. Associate MFTs				-		
6. Nurses				-		
7. Licensed Vocational Nurses				-		
8. Trained Health Care Aides				-		
9. Speech-Language Pathologists				-		
10. Speech-Language Pathology Assistants				-		
11. Audiologists				-		
12. Physical Therapists	\$ 25,000	\$ 15,000		40,000		
13. Physical Therapy Assistants	\$ 10,000			10,000		
14. Occupational Therapists				-		
15. Occupational Therapy Assistants	\$ 15,000			15,000		
16. Physicians				-		
17. Physician Assistants				-		
18. Audiometrists				-		
19. Orientation and Mobility Specialists				-		
20. Optometrists				-		
21. Registered Dietitians				-		
22. Respiratory Therapists				-		
23. Program Specialists				-		
<b>Totals</b>	<b>\$ 75,000</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>\$ 100,000</b>	<b>-</b>	

- Collects **allowable costs, hours paid and average rate.**
- Identifies **federal resources.**
- Indirect Costs** will no longer be allocated to **Object Code 5800** costs.

# Contractor Costs (W/S D) to Worksheet A

## Worksheet A

### Worksheet D: Contractor Costs and Total Hours Paid

(Object Code) Practitioner Type	Contractor Costs (5800) A	Contractor Costs (5100) B	Contract Service Costs Paid with Federal Resources or Grants C	Total Contract Service Costs Net of Federal Resources or Grants D
1. Psychologists				\$ -
	25,000	\$ 20,000	\$ 10,000	35,000
<b>Total Net Personnel Costs</b>	<b>\$ 410,000</b>			-
a. Personnel Costs, Net of Federal Funds	\$ 410,000			-
b. Indirect Cost Rate (from Allocation Statistics)	10.00%			-
c. Indirect Costs (a * b)	\$ 41,000			-
d. Net Direct and Indirect Costs (a + c)	\$ 451,000			-
e. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ -			-
f. Total Costs, Including Equipment Depreciation (d + e)	\$ 451,000			-
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)	55.00%			-
h. Application of Direct Medical Service Percentage (f * g)	\$ 248,050	25,000	\$ 15,000	40,000
i. Contracted Services Costs (from Worksheet D)	\$ 100,000	10,000		10,000
j. Total Costs, Including Contracted Services Costs (h + i)	\$ 348,050	15,000		15,000
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)	50.00%			-
l. Total Computable Medi-Cal Costs (j * k)	\$ 174,025			-
m. Total Computable Specialized Transportation Costs (from W/S E)	\$ 31,500			-
n. Medi-Cal Allowable Costs (l + m)	\$ 205,525			-
22. Respiratory Therapists				-
23. Program Specialists				-
<b>Totals</b>	<b>\$ 75,000</b>	<b>\$ 35,000</b>	<b>\$ 10,000</b>	<b>\$ 100,000</b>

# Specialized Medical Transportation

## **LEAs can report specialized medical transportation costs on the CRCS when:**

- Medi-Cal is billed for specialized transportation services.
- Vehicle has been adapted with specialized equipment.
- Transportation occurs on the same day the student receives another covered IEP/IFSP service.
- Both the transportation and other covered service are in the IEP/IFSP.
- The LEA maintains documentation, including bus logs of one-way trips and mileage.
- If an LEA does not bill for specialized transportation services, they may leave transportation worksheets blank (E.1, E.2 and E.3).



# W/S E.1: Transportation – Employed Personnel Costs

Worksheet E.1: Specialized Medical Transportation Personnel Costs					
Job Category	Total Salaries	Total Benefits	Expenditures from Federal Resources or Grants	Gross Compensation Expenditures	Net Compensation Expenditures
<i>Specialized Medical Transportation Costs</i>					
Bus Driver	\$ 15,000	\$ 3,000	\$ 5,000	\$ 18,000	\$ 13,000
Substitute Driver	2,000			\$ 2,000	\$ 2,000
Mechanic	4,000	1,000		\$ 5,000	\$ 5,000
<b>Total Specialized Medical Transportation Personnel Costs</b>				<b>\$ 25,000</b>	<b>\$ 20,000</b>

- Personnel costs are **limited to three listed job categories**
- When LEA transportation costs are not direct-costed to specialized transportation services, **it is permissible for LEAs to allocate the costs** of specialized transportation services

# Allocating General Transportation Costs

- » LEAs may allocate **general transportation costs** on the CRCS if specialized medical transportation costs are not available in the accounting system.
- » **Approved Allocation Methodology:** LEA's ratio of specially adapted vehicles to the total number of vehicles.

## Example:

Total Mechanic Salary/Benefit Cost: \$50,000

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 = \$10,000 (\$50,000 x 20%)



# Worksheet E.2: Other Transportation Costs

Worksheet E.2: Other Specialized Medical Transportation Costs			
Specialized Medical Transportation Costs			
Description	Gross Costs (A)	Expenditures from Federal Resources or Grants (B)	Total Other Specialized Medical Transportation Costs Net of Federal Resources or Grants (C) = (A)-(B)
Lease/Rental	\$ 2,500	\$ 2,500	\$ -
Insurance	10,000	-	\$ 10,000
Maintenance and Repairs	30,000	-	\$ 30,000
Fuel and Oil			\$ -
Contract - Transportation Services (Object Code 5800)	25,000		\$ 25,000
Contract - Transportation Equipment (Object Code 5800)	5,000		\$ 5,000
Contract - Transportation Services (Object Code 5100)	25,000		\$ 25,000
Contract - Transportation Equipment (Object Code 5100)	5,000		\$ 5,000
<b>Total</b>	<b>\$ 102,500</b>	<b>\$ 2,500</b>	<b>\$ 100,000</b>

- Other transportation costs are **limited to those listed on Worksheet E.2**.
- Includes **transportation contract expenses** (both services and equipment).
- May allocate general transportation costs using approved allocation methodology.
- Breaks out contract expenses under **Object Code 5800 vs. Object Code 5100**.

# Worksheet E.3: Transportation – Equipment Depreciation

Worksheet E.3: Specialized Medical Transportation Equipment - Depreciation <i>(applicable only to equipment purchased for greater than \$5,000)</i>										
Asset ID (If Applicable)	Asset Type	Month/ Year Placed in Service	Years of Useful Life	Depreciable Cost	Expenditures from Federal Resources or Grants	Annual Straight Line Depreciation	Was the asset retired during the cost report period?	Month/ Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
<b>Specialized Transportation Costs</b>										

- Allowable specialized transportation equipment **purchased for more than \$5,000** (or based on your LEA's capitalization threshold, if different than \$5,000).
- **No general transportation equipment costs** may be included.
- **Administrative equipment should not be included.**
- Depreciated using **straight-line depreciation** (see CRCS instructions for example).

# Worksheet E: Transportation Summary

**Worksheet E: Specialized Medical Transportation Summary**

	Net Salaries & Benefits - Specialized Medical Transportation (from E.1)	Net Other Specialized Medical Transportation Costs (from E.2)	Depreciation - Specialized Medical Transportation (from E.3)	Total Net Specialized Medical Transportation Service Costs	Indirect Costs	Net Specialized Medical Transportation Costs plus Indirect Costs	Application of One-Way Trip Ratio	Medicaid Allowable Specialized Medical Transportation Costs
Specialized Medical Transportation Services	\$ 20,000	\$ 100,000	\$ -	\$ 120,000	\$ 6,000	\$ 126,000	25.00%	\$ 31,500
						<b>Total to Worksheet A:</b>		<b>\$ 31,500</b>

## **Transportation Summary Worksheet – No Data Input Required**

- Summary worksheet aggregates information from three detail worksheets (E.1, E.2, E.3).
- Transportation costs **automatically receive an allocation of indirect costs**, based on the LEA's CDE-approved indirect cost rate.
- Allocated to Medi-Cal using the **LEA's Medi-Cal One-Way Trip Ratio**.

# Transportation Costs to Worksheet A

**Worksheet E: Specialized Medical Transportation Summary**

	Net Salaries & Benefits - Specialized Medical Transportation (from E.1)	Net Other Specialized Medical Transportation Costs (from E.2)	Depreciation - Specialized Medical Transportation (from E.3)	Total Net Specialized Medical Transportation Service Costs	Indirect Costs	Net Specialized Medical Transportation Costs plus Indirect Costs	Application of One-Way Trip Ratio	Medicaid Allowable Specialized Medical Transportation Costs
Specialized Medical Transportation Services								
	<b>Worksheet A</b>	1000	\$ -	\$ 120,000	\$ 6,000	\$ 126,000	25.00%	\$ 31,500
a. Personnel Costs, Net of Federal Funds					\$ 410,000	<b>Total to Worksheet A:</b>		<b>\$ 31,500</b>
b. Indirect Cost Rate (from Allocation Statistics)					10.00%			
c. Indirect Costs (a * b)					\$ 41,000			
d. Net Direct and Indirect Costs (a + c)					\$ 451,000			
e. Direct Medical Equipment Depreciation (from Worksheet C.1)					\$ -			
f. Total Costs, Including Equipment Depreciation (d + e)					\$ 451,000			
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)					55.00%			
h. Application of Direct Medical Service Percentage (f * g)					\$ 248,050			
i. Contracted Services Costs (from Worksheet D)					\$ 100,000			
j. Total Costs, Including Contracted Services Costs (h + i)					\$ 348,050			
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)					50.00%			
l. Total Computable Medi-Cal Costs (j * k)					\$ 174,025			
m. Total Computable Specialized Transportation Costs (from W/S E)					<b>\$ 31,500</b>			
n. Medi-Cal Allowable Costs (l + m)					\$ 205,525			

# **Section 7: FY 2023-24 CRCS Sample Report**



***Reporting Time Survey Participants  
And Completing the Certification Statement***

# W/S F.1, F.2, F.3, F.4: Quarterly TSP Lists

**Worksheet F.2: Quarter 2 Time Survey Participant (TSP) List - Pool 1 (October 1, 2023 - December 31, 2024)**

LEA Name	LEA ABC - TEST		
NPI	1234567891		
Fiscal Year	SFY 2023-24		
Participant Last Name	Participant First Name	LEA Job Category/Title	LEA BOP Approved Job Classification (see Worksheet A - rows 1 to 23 for approved classifications)
Smith	Sally	Psychologist	Credentialed School Psychologist

**Worksheet F.3: Quarter 3 Time Survey Participant (TSP) List - Pool 1 (January 1, 2024 - March 31, 2024)**

LEA Name	LEA ABC - TEST		
NPI	1234567891		
Fiscal Year	SFY 2023-24		
Participant Last Name	Participant First Name	LEA Job Category/Title	LEA BOP Approved Job Classification (see Worksheet A - rows 1 to 23 for approved classifications)
Smith	Sally	Psychologist	Credentialed School Psychologist

- The CRCS Excel file must include the certified quarterly TSP lists.
- Failure to include the TSP list(s) will result in CRCS submission rejection.

# Comparing Costs and Reimbursement

## Worksheet A

af. Total Medi-Cal Maximum Reimbursable Cost (sum of x through ae)	\$ 117,951
ag. Total Authorized Withhold Amount	\$ 2,949
ah. Total Withhold Amount Collected in FY 23-24	\$ 11,000
ai. Withhold to be Collected/(Refunded) to LEA (ag - ah)	\$ (8,051)
aj. Interim Medi-Cal Reimbursement through the FI	\$ 40,000
ak. Other Health Coverage	\$ 1,000
al. Total Reimbursement (aj + ak)	\$ 41,000
am. Overpayment/(Underpayment) (al - (af-ai))	\$ (85,002)

## Certification

As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification, and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law, and may be punishable thereunder.

### Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA BOP Services  
(From Worksheet A)\*

\$ (85,002)



# Certifying Total Underpayment/ Overpayment

- » Electronic Certification Form will be available on the LEA BOP website.
- » Input Provider information and FY.
- » Input the amount being certified (***must match Excel Certification Worksheet***).
  - Underpayments (DHCS owes the LEA) are entered as a negative number.
- » Complete signatory information and date.
- » Save as a PDF and include with submission package.

State of California – Health and Human Services Agency		Department of Health Care Services
Local Educational Agency Medi-Cal Billing Option Program (LEA BOP)		
Cost and Reimbursement Comparison Schedule (CRCS)		
LEA Provider Name:		
Contact Name:	State Fiscal Year (SFY):	
National Provider Identifier:	E-mail Address:	
<b>Certification of State Matching Funds for LEA BOP Services:</b>		
I, the undersigned, under penalty of perjury state the following:		
A. LEA warrants and represents that the information on the accompanying claim form is true and correct.		
B. LEA represents that its expenditures under the LEA BOP represent allowable expenditures eligible for Federal Financial Participation (FFP) pursuant to the requirements of Section 1903(w) of the Social Security Act and Subpart B of Part 433 of Title 42 of the Code of Federal Regulations.		
C. LEA will maintain documentation supporting the expenditures claimed on the accompanying claim form. This documentation must include all fiscal records required for Medi-Cal audits.		
D. LEA certifies that all expenditures reported within the Medi-Cal Cost and Reimbursement Comparison Schedule are in compliance with the Office of Management and Budget (OMB) Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, LEA certifies that Generally Accepted Accounting Principles have been applied.		
E. LEA's expenditures claimed have not previously been, nor will they be, claimed at any other time as claims to receive FFP funds under Medi-Cal or any other program.		
F. LEA acknowledges that the information is to be used by the Department of Health Care Services (DHCS) for filing of a claim with the federal government for federal funds and understands that misrepresentation of information constitutes violation of federal and state law.		
G. LEA acknowledges that all records of funds expended are subject to review and audit by DHCS and the Federal Centers for Medicare and Medicaid Services.		
H. LEA understands that DHCS must deny payment of any claim if it is determined that the certification and/or claim form is not adequately supported for purposes of FFP.		
As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.		
<b>Summary of Overpayments/(Underpayments):</b>		<b>Enter amount below:</b>
Total Overpayment/(Underpayment) For LEA BOP Services (From Excel Certification Worksheet, enter Underpayment as a negative number)		
Name:	Title:	
Signature:	Date:	



# Electronic Certification

## Certification

As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification, and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law, and may be punishable thereunder.

### Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA BOP Services  
(From Worksheet A)\*

State of California – Health and Human Services Agency

Department of Health Care Services

### Local Educational Agency Medi-Cal Billing Option Program (LEA BOP) Cost and Reimbursement Comparison Schedule (CRCS)

LEA Provider Name:

State Fiscal Year (SFY):

E-mail Address:

#### Services:

Following:

on the accompanying claim form is true and correct. A BOP represent allowable expenditures eligible for the requirements of Section 1903(w) of the Social Security Act of the Code of Federal Regulations. Expenditures claimed on the accompanying claim form are subject to review and audit by DHCS and the Federal Centers for Medicare and Medicaid Services.

\$ (85,002)

Schedule are in compliance with the Office of Management and Budget (OMB) Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, LEA certifies that Generally Accepted Accounting Principles have been applied.

- E. LEA's expenditures claimed have not previously been, nor will they be, claimed at any other time as claims to receive FFP funds under Medi-Cal or any other program.
- F. LEA acknowledges that the information is to be used by the Department of Health Care Services (DHCS) for filing of a claim with the federal government for federal funds and understands that misrepresentation of information constitutes violation of federal and state law.
- G. LEA acknowledges that all records of funds expended are subject to review and audit by DHCS and the Federal Centers for Medicare and Medicaid Services.
- H. LEA understands that DHCS must deny payment of any claim if it is determined that the certification and/or claim form is not adequately supported for purposes of FFP.

As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.

#### Summary of Overpayments/(Underpayments):

Enter amount below:

Total Overpayment/(Underpayment) For LEA BOP Services  
(From Excel Certification Worksheet, enter Underpayment as a negative number)

(\$85,002)

Name:

Title:

Signature:

Date:

# **Section 8: Next Steps**

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# Submitting the FY 2023-24 CRCS

- » Download all documents - posted on the CRCS webpage in January 2025
  - Template and Instructions
  - Certification Form
  - Annual Reimbursement Data (with total interim payments to date)
  - Percentage of Reimbursement by FMAP Grouping Report
  - Direct Medical Service Percentages (DMSP) by Region
  - Program Administration Withholds paid in FY 2023-24
- » Complete the Excel template
- » Gather your documentation
- » Certify the costs on the electronic Certification Form

# FY 2023-24 Submission Package

» A complete submission package for FY 2023-24 includes:

1. Completed Excel file.
2. PDF of the signed Certification Form (total underpayment/overpayment must reconcile to the Certification Worksheet on the Excel file).
3. Grouping Schedules or Bridging Documents used to prepare the CRCS.
4. Production Log identifying LEA BOP units/encounters billed during the cost reporting year.

**Submit complete submission package in one email to:  
[LEA.CRCS.Submission@dhcs.ca.gov](mailto:LEA.CRCS.Submission@dhcs.ca.gov) by March 1, 2025.**

# FY 2023-24 CRCS Check-In Meetings

- » DHCS will host optional check-in meetings for stakeholders.
- » Content determined based on stakeholder questions (submit today in the chat or to [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov))
- » Check-ins occur in January and February 2025.
  - **January 13th, 10:00 a.m. – 11:00 a.m.**
  - **February 5th, 1:00 p.m. – 2:00 p.m.**
- » Sign up for the LEA BOP e-mail subscription service to receive updates on CRCS forms and supporting materials:  
<https://apps.dhcs.ca.gov/listsubscribe/default.aspx?list=DHCSLEA>

# QUESTIONS

**Please submit additional questions  
to the LEA BOP inbox:  
[LEA@DHCS.CA.GOV](mailto:LEA@DHCS.CA.GOV)**