

# SFY 2022-2023 Cost and Reimbursement Comparison Schedule (CRCS) Training

Department of Health Care Services

December 14, 2023

10:00 – 11:30 a.m.

# 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)

## » 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 SFY 2021-22 and SFY 2022-23.
4. Provide a detailed **review of the SFY 2022-23 cost report template** with sample data.

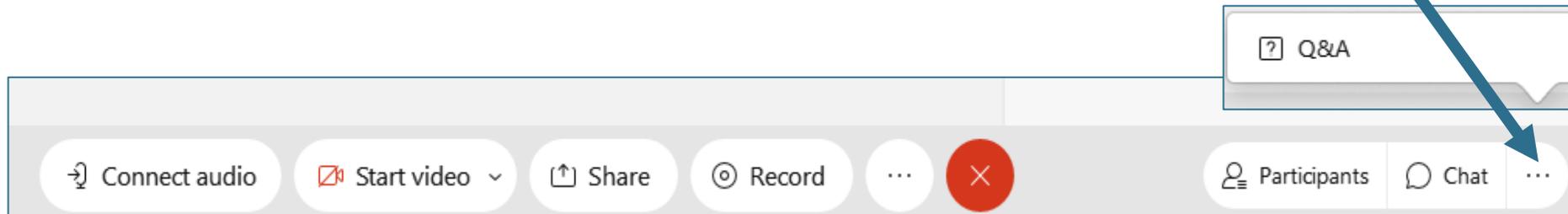
# Training Agenda

Section	Topic
1	Cost Settlement Overview
2	SFY 2022-23 CRCS Overview
3 – 7	SFY 2022-23 CRCS Sample Report
8	Next Steps

# Housekeeping Items

- » Training scheduled from 10:00 - 11:30 a.m.
- » Questions answered at the end of each section.
- » Questions not addressed will be answered in January/February 2024 CRCS Check-In Sessions.
- » Submit questions via the Q&A function (not chat).

The Q&A window is accessed by clicking the button with three dots then select the Q&A pop up.



# 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. At the top, there is a navigation bar with the CA.GOV logo, social media icons for home, Facebook, X, LinkedIn, and Instagram, and links for Home, About DHCS, and Translate. Below this is a main menu with icons and labels for Services, Individuals, Providers & Partners, Laws & Regulations, Data & Statistics, Forms & Publications, and Search. The main content area is titled "Cost and Reimbursement" and includes a link to "Back to LEA Home Page". Under the heading "CRCS Resources", there is a list of links: "CRCS Flow Chart", "California School Accounting Manual (CSAM)", "LEA Indirect Cost Rate Data", and "Standardized Accounting Code Structure (SACS) G". A secondary window or overlay shows the "CRCS Forms" page, which contains a paragraph of text: "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." Below this text is a list of links for CRCS forms for fiscal years 2021-22, 2020-21, 2019-20, 2018-19, 2017-18, 2016-17, and 2015-16.

# CRCS Resources

- » LEA BOP Trainings (CRCS-related and many other topics): [https://www.dhcs.ca.gov/provgovpart/Pages/LEA\\_Program\\_Training.aspx](https://www.dhcs.ca.gov/provgovpart/Pages/LEA_Program_Training.aspx)
- » 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).

# **Section 1: Cost Settlement Overview**



# 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.

# LEA BOP Funding (continued)

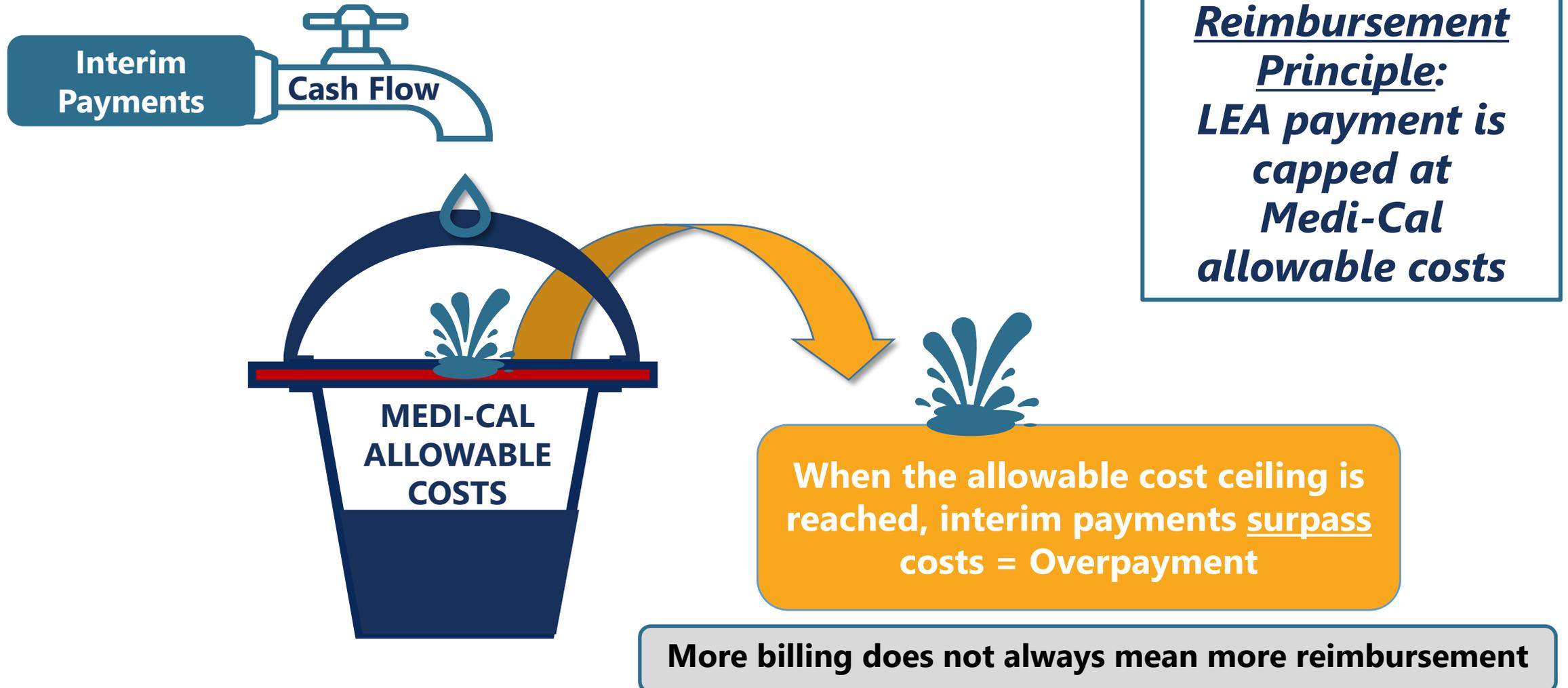
## » CRCS - Cost and Reimbursement Comparison Schedule

- Cost Settlement.
  - Reconciles interim Medi-Cal reimbursement to allowable costs
- Final Audited Cost Settlement Amount.
  - Determines final underpayment or overpayment
- Example
  - \$100,000 (interim reimbursement)
  - \$130,000 (reported expenditures)
  - \$125,000 (allowable costs confirmed through audit process)
  - DHCS owes LEA \$25,000
- Get to know your CRCS.

# 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 claims).
  - Underpayment: DHCS owes LEA (payment made via checkwrite process).

# Relationship Between Interim Reimbursement and Cost



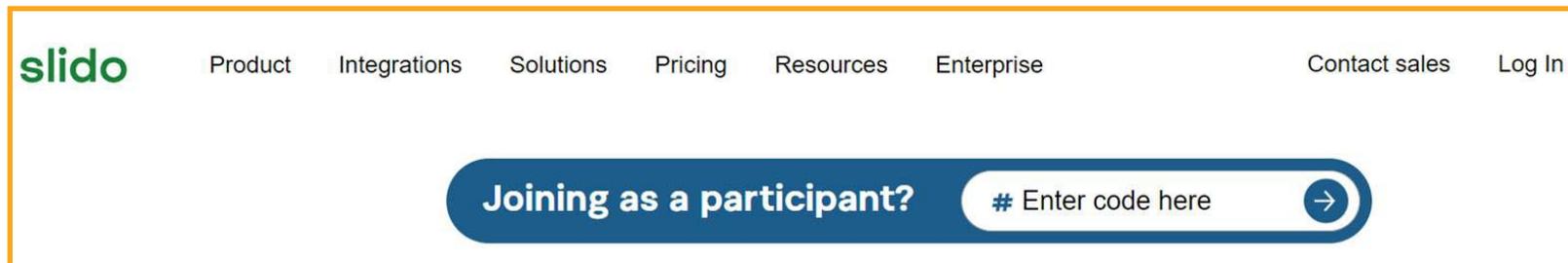
# CRCS – Due Dates

CRCS Due Date	SFY	Submission Window*	36-Month Audit Statute Deadline
3/01/2022	2020-21	2/01/22 - 3/01/22	3/1/2025
3/01/2023	2021-22	2/01/23 – 3/01/23	3/01/2026
<b>3/01/2024</b>	<b>2022-23</b>	<b>2/01/24 – 3/01/24</b>	<b>03/01/2027</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).

# Knowledge Checks using Slido

- » To help gauge participant understanding in today's training, please participate in our knowledge checks.
- » Two options to join the poll:
  - **QR Code** using your phone
  - OR
  - **Slido.com** using your browser



# Knowledge Check using Slido



**What is the primary purpose of the Cost and Reimbursement Comparison Schedule (CRCS)?**

ⓘ Start presenting to display the poll results on this slide.

# QUESTIONS

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

# **Section 2: SFY 2022-23 CRCS Overview**



# Differences: SFY 2021-22 vs. 2022-23

1. Medi-Cal interim reimbursement will be input as a **total** amount, not by specific practitioner type.
2. There is a new, temporary worksheet that will collect information necessary for rate rebasing.
3. The MER is calculated using LEA BOP-specific data as of October 2022 (versus May 2022 for the SFY 2021-22 form).
4. Direct Medical Service Percentage (DMSP) for SFY 22-23 CRCS is derived from SFY 22-23 RMTS.

# Overview of SFY 2022-23 CRCS

## 17 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 are now part of the template (W/S F.1, F.2, F.3, F.4)
- » **NEW!** Summary of Contracted Annual Compensation and Hours Worked (W/S G)

# SFY 2022-23 Submission Requirements

- » Submission requirements **have not changed** from last year.
- » A complete submission package for SFY 2022-23 includes:
  1. Completed Excel file.
  2. PDF of the signed Certification Form (total underpayment/overpayment must match 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, 2024.**

# Knowledge Check using Slido



**Are there any new submission requirements for the SFY 22-23 CRCs?**

ⓘ Start presenting to display the poll results on this slide.

# QUESTIONS

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

# **Section 3: SFY 2022-23 CRCS Sample Report**



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

# Sample CRCS Walk-Through (SFY 2022-23)

## Sample LEA Assumptions:

- » 4 employed practitioner types.
  - Psychologist, Nurse, Speech Language Pathologist (SLP), SLP Assistant.
- » 2 contracted health service practitioner types.
  - Occupational and Physical Therapists
- » Bill for transportation services.
  - Contract out equipment, have 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 2022-23**

**1. LEA Identification:**

LEA BOP Provider Name	<u>SuperCal School District</u>	National Provider Identifier	<u>123456789</u>
Contact: Name	<u>Fred Fiscal</u>	Provider No. / CDS Code	<u>34-12345</u>
Phone	<u>(916) 550-1212</u>	Title	<u>Fiscal Serv</u>
Fax	<u></u>	E-mail Address	<u>Fred@Sup</u>
Address 1	<u>123 Main Street</u>	City	<u>Sacramento</u>
Address 2	<u></u>	State	<u>CA</u>
		Zip	<u>94203</u>

RMTS Administrative Region: Region 3

**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 the LEA is reporting costs for practitioners they did not bill for during the SFY.

# Certification Form (continued)

## Summary of Overpayments/(Underpayments):

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

\$ (19,398)

Sally Super

Superintendent

Name

Title

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

Signature

Date

## 4. 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 Information (if relevant).

# Allocation Statistics

<b>1. General Provider Information</b>		<b>B</b> % of Claims (from LEA website)
SuperCal School District		
1234567890		
<b>2. Allocation Statistics</b>		
Unrestricted Indirect Cost Rate	<b>A</b> 5.00%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2022 to March 31, 2023 - Title XIX	56.20%	45.00%
Federal Medicaid Assistance Percentage (FMAP) for April 1, 2023 to June 30, 2023 - Title XIX	55.00%	35.00%
FMAP for July 1, 2022 to June 30, 2023 - Title XIX Enhanced	90.00%	10.00%
FMAP for July 1, 2022 to March 31, 2023 - Title XXI Enhanced	69.34%	5.00%
FMAP for April 1, 2023 to June 30, 2023 - Title XXI Enhanced	68.50%	5.00%
FMAP for July 1, 2022 to June 30, 2023 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	0.00%
Direct Medical Service Percentage from SFY 22-23 Time Study Results (obtained from LEA BOP website)	<b>C</b> 50.00%	
<b>3. Medi-Cal Eligibility Ratio:</b>		<b>D</b>
Number of Medicaid Enrolled Students Eligible for Federal Financial Participation in the LEA (October 2022)	12,000	
Total Number of Students Enrolled in the LEA (October 5, 2022)	24,000	
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)	1,800	
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	3,600	
Calculated Medi-Cal One Way Trip Ratio	50.00%	

**LEA Inputs:**

- A. Indirect Cost Rate
- B. % of Claims
- C. Direct Medical Service Percentage (posted to LEA BOP website)
- D. Medi-Cal Eligibility Ratio
- E. Medi-Cal One-Way Trip Ratio (*reported only when LEA submits transportation costs*)

# Indirect Cost Rate (A)

- » LEAs must report the California Department of Education (CDE) approved Indirect Cost Rate that is **applicable for 2022-23**.
- » CDE Indirect Cost Rate web page includes a link to the approved rates: <https://www.cde.ca.gov/fg/ac/ic/>
- » Locate the LEA's rate in the CDE Excel file and input the data into the Allocation Statistics Worksheet of the SFY 2022-23 CRCS.

Approved Rates. For use with state and federal programs, as allowable in:								
County Code	LEA Code	Type	LEA Name	2019–20 (based on 2017–18 expenditure data)	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 2022–23 expenditure data)
01	10017	C	Alameda County Superintendent	9.89%	9.90%	9.91%	9.94%	9.91%
01	40402	J	Mission Valley ROC/P	0.00%	0.00%	0.00%	0.00%	0.00%
01	40410	J	Tri-Valley ROP JPA	0.00%	3.43%	3.59%	4.10%	2.99%
01	40428	J	Eden Area ROP JPA	7.03%	7.53%	10.83%	14.94%	14.08%

# Percent of Claims by FMAP Grouping (B)

1. General Provider Information		(B)
SuperCal School District		
1234567890		
2. Allocation Statistics		% of Claims (from LEA website)
Unrestricted Indirect Cost Rate	5.00%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2022 to March 31, 2023 - Title XIX	56.20%	45.00%
Federal Medicaid Assistance Percentage (FMAP) for April 1, 2023 to June 30, 2023 - Title XIX	55.00%	35.00%
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FMAP for July 1, 2022 to June 30, 2023 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	0.00%
Direct Medical Service Percentage from SFY 22-23 Time Study Results (obtained from LEA BOP website)	50.00%	

- Before SFY 2020-21, all reimbursement 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 six percentages into the Allocation Statistics Worksheet.

# Direct Medical Service Percentage (C)

- » Reflects the results of the **SFY 2022-23** Random Moment Time Survey (RMTS).
- » 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)
SuperCal School District		
1234567890		
2. Allocation Statistics		
Unrestricted Indirect Cost Rate	5.00%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2022 to March 31, 2023 - Title XIX	56.20%	45.00%
Federal Medicaid Assistance Percentage (FMAP) for April 1, 2023 to June 30, 2023 - Title XIX	55.00%	35.00%
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Direct Medical Service Percentage from SFY 22-23 Time Study Results (obtained from LEA BOP website)	(C) 50.00%	

# Medi-Cal Eligibility Ratio (D)

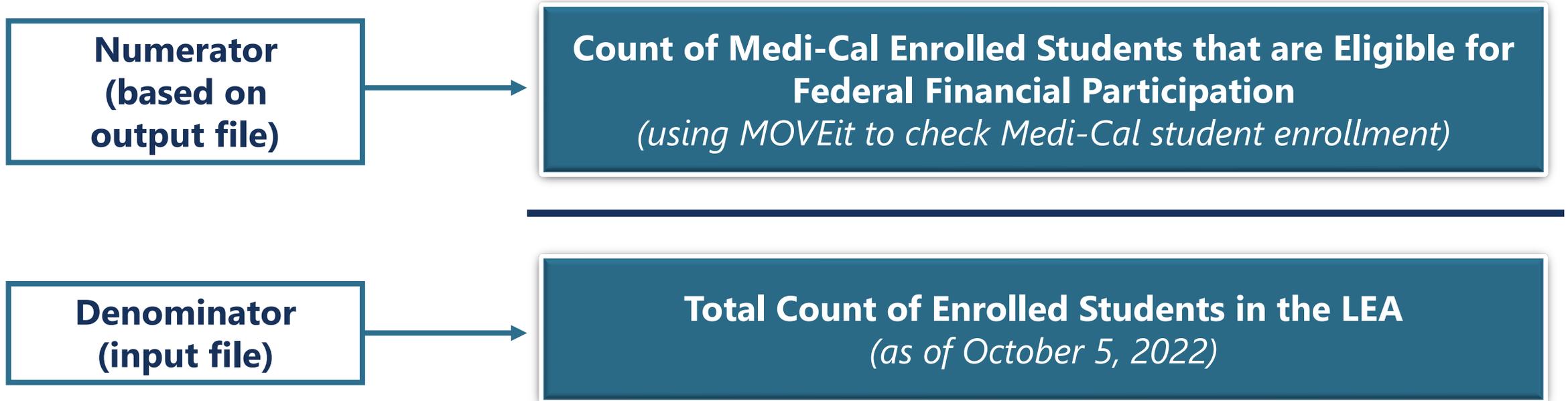
- » The Medicaid Eligibility Ratio (MER) is applied to **allocate costs to the Medi-Cal Program**.
- » The MER is obtained for **a snapshot in time**.
- » Represents the **percentage** of an LEA's total enrolled students that are enrolled in Medi-Cal and eligible for federal matching funds.

<b>3. Medi-Cal Eligibility Ratio:</b>	
Number of Medicaid Enrolled Students Eligible for Federal Financial Participation in the LEA (October 2022)	12,000
Total Number of Students Enrolled in the LEA (October 5, 2022)	24,000
Calculated Medi-Cal Eligibility Ratio	<b>(D)</b> 50.00%

- » Students must be eligible to receive Federal funding to be counted in the numerator of the MER.

# MER Calculation

» For SFY 2022-23, the MER is calculated as follows:



# MER Documentation Reminders

- » Both data files (total student enrollment input file and the MOVEit output file) must be **maintained for audit and/or review purposes.**
- » Files must be maintained for a **minimum of 3 years** from date of CRCS acceptance.
  - LEAs involved in an audit at the end of the 3-year required retention period must maintain records until the audit is complete.
- » Files will contain highly sensitive Protected Health Information (PHI) and **must be securely stored.**

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

<b>4. Medi-Cal One Way Trip Ratio:</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)	1,800
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	3,600
Calculated Medi-Cal One Way Trip Ratio	<b>(E)</b> 50.00%

- Reported only for LEAs that billed for transportation/mileage.
- Used to allocate specialized transportation costs to Medi-Cal.
- Numerator may be obtained from SFY 2022-23 Transportation Report (to be posted on the LEA BOP website).

# Knowledge Check using Slido



**How long does my LEA need to keep documentation that supports the CRCS?**

ⓘ Start presenting to display the poll results on this slide.

# QUESTIONS

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

# **Section 4: SFY 2022-23 CRCS Sample Report**



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

# Worksheet A: Summary Costs – Personnel

**Worksheet A: Summary Costs of Providing LEA Services**

Practitioner Type	Net Personnel Costs (from Worksheet B.1) A
1. Psychologists	114,750
2. Social Workers	-
3. Registered Associate Clinical Social Workers	-
4. Counselors/Marriage and Family Therapists (MFTs)	-
5. Associate Marriage and Family Therapists	-
6. Nurses	98,000
7. Licensed Vocational Nurses	-
8. Trained Health Care Aides	-
9. Speech-Language Pathologists	173,500
10. Speech-Language Pathology Assistants	110,250
11. Audiologists	-
12. Physical Therapists	-
13. Physical Therapy Assistants	-
14. Occupational Therapists	-
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>\$ 496,500</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>\$</b>	<b>496,500</b>
a.	Personnel Costs, Net of Federal Funds	\$	496,500
b.	<u>Indirect Cost Rate (from Allocation Statistics)</u>		5.00%
c.	Indirect Costs (a * b)	\$	24,825
d.	Net Direct and Indirect Costs (a + c)	\$	521,325
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	-
f.	Total Costs, Including Equipment Depreciation (d + e)	\$	521,325
g.	<u>RMTS Direct Medical Service Percentage (from Allocation Statistics)</u>		50.00%
h.	Application of Direct Medical Service Percentage (f * g)	\$	260,663
i.	Contracted Services Costs (from Worksheet D)	\$	42,000
j.	Total Costs, Including Contracted Services Costs (h + i)	\$	302,663
k.	<u>Medi-Cal Eligibility Ratio (from Allocation Statistics)</u>		50.00%
l.	Total Computable Medi-Cal Costs (j * k)	\$	151,331
m.	Total Computable Specialized Transportation Costs (from W/S E)	\$	59,813
n.	Medi-Cal Allowable Costs (l + m)	\$	211,144

# Worksheet A: Cost vs. Reimbursement

n. Medi-Cal Allowable Costs (l + m)	\$	211,144	
o. Title XIX FMAP (7/1/22-3/31/23)		56.20%	% of Claims 45.00%
p. Title XIX FMAP (4/1/23-6/30/23)		55.00%	% of Claims 35.00%
q. Title XIX Enhanced FMAP (7/1/22-6/30/23)		90.00%	% of Claims 10.00%
r. Title XXI Enhanced FMAP (7/1/22-3/31/23)		69.34%	% of Claims 5.00%
s. Title XXI Enhanced FMAP (4/1/23-6/30/23)		68.50%	% of Claims 5.00%
t. Title XIX COVID Counseling FMAP (7/1/22-6/30/23)		100.00%	% of Claims 0.00%
<u>Calculation of Medi-Cal Maximum Reimbursable Cost</u>			
u. Title XIX - 7/1/22-3/31/23 (n * o * % of claims)	\$	53,398	
v. Title XIX - 4/1/23-6/30/23 (n * p * % of claims)	\$	40,645	
w. Title XIX Enhanced - 7/1/22-6/30/23 (n * q * % of claims)	\$	19,003	
x. Title XXI Enhanced - 7/1/22-3/31/23 (n * r * % of claims)	\$	7,320	
y. Title XXI Enhanced - 4/1/23-6/30/23 (n * s * % of claims)	\$	7,232	
z. Title XIX COVID Counseling - 7/1/22-6/30/23 (n * t * % of claims)	\$	-	
aa. Total Medi-Cal Maximum Reimbursable Cost (sum of u through z)	\$	127,598	<b>Cost Ceiling</b>
ab. Interim Medi-Cal Reimbursement through the FI	\$	108,200	
ac. Other Health Coverage	\$	-	
ad. Total Reimbursement (ab + ac)	\$	108,200	
ae. Overpayment/(Underpayment) (ad - aa)	\$	(19,398)	

## LEA Inputs:

- ✓ Total interim payments (to be published on the LEA BOP website).
- ✓ Other Health Coverage reimbursement (if applicable).

Line ae compares cost and reimbursement and contains the final overpayment/(underpayment) amount.

# 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.
  - 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 a 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, 2022								
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	\$ 2,000	\$ 27,000			\$27,000
Social Workers	2				\$ -			\$0
Registered Associate Clinical Social Workers	3				\$ -			\$0
Counselors/MFTs	4				\$ -			\$0
Associate Marriage and Family Therapists	5				\$ -			\$0
Nurses	6	1	\$ 20,000	\$ 3,000	\$ 23,000			\$23,000
Licensed Vocational Nurses	7				\$ -			\$0
Trained Health Care Aides	8				\$ -			\$0
Speech-Language Pathologists	9	2	\$ 38,000	\$ 4,500	\$ 42,500			\$42,500
Speech-Language Pathology Assistants	10	3	\$ 32,000	\$ 3,000	\$ 35,000			\$35,000
Audiologists	11				\$ -			\$0
Physical Therapists	12				\$ -			\$0
Physical Therapy Assistants								\$0
Occupational Therapists								\$0
Occupational Therapy Assistants								\$0
Physicians								\$0
Physician Assistants								\$0
Audiometrists								\$0
Orientation and Mobility Specialists								\$0
Optometrists								\$0
Registered Dietitians								\$0
Respiratory Therapists	22				\$ -			\$0
Program Specialists	23				\$ -			\$0
<b>Quarter 2 Totals:</b>		<b>7</b>	<b>\$ 115,000</b>	<b>\$ 12,500</b>	<b>\$ 127,500</b>	<b>\$ -</b>		<b>\$127,500</b>

- Captures the **number of TSPs, salaries, benefits and federal resources/grants** by practitioner type.
- Reported on a **quarterly** basis in SFY 2022-23.
- Includes number of Time Survey participants (Q2, Q3, Q4).

# Worksheet B.1: SFY 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	\$ 105,000	\$ 8,000	\$ 1,750	\$ -	\$ 114,750
2. Social Workers	-	-	-	-	-
3. Reg. Associate Clinical Social Workers	-	-	-	-	-
4. Counselors/MFTs	-	-	-	-	-
5. Associate MFTs	-	-	-	-	-
6. Nurses	80,000	12,000	6,000	-	98,000
7. Licensed Vocational Nurses	-	-	-	-	-
8. Trained Health Care Aides	-	-	-	-	-
9. Speech-Language Pathologists	152,000	18,000	3,500	-	173,500
10. Speech-Language Pathology Assistants	100,000	9,500	750	-	110,250
11. Audiologists	-	-	-	-	-
12. Physical Therapists	-	-	-	-	-
13. Physical Therapy Assistants	-	-	-	-	-
14. Occupational Therapists	-	-	-	-	-
15. Occupational Therapy Assistants	-	-	-	-	-
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>\$ 437,000</b>	<b>\$ 47,500</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 496,500</b>

**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

		Expenditures from Federal Resources or Grants D	Total Net Personnel Costs $E = A+B+C-D$
<b>Total Net Personnel Costs</b>	<b>\$ 496,500</b>		
a. Personnel Costs, Net of Federal Funds	\$ 496,500	\$ -	\$ 114,750
b. Indirect Cost Rate (from Allocation Statistics)	5.00%	-	-
c. Indirect Costs (a * b)	\$ 24,825	-	-
d. Net Direct and Indirect Costs (a + c)	\$ 521,325	-	-
e. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ -	-	98,000
f. Total Costs, Including Equipment Depreciation (d + e)	\$ 521,325	-	-
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)	50.00%	-	173,500
h. Application of Direct Medical Service Percentage (f * g)	\$ 260,663	-	110,250
i. Contracted Services Costs (from Worksheet D)	\$ 42,000	-	-
j. Total Costs, Including Contracted Services Costs (h + i)	\$ 302,663	-	-
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)	50.00%	-	-
l. Total Computable Medi-Cal Costs (j * k)	\$ 151,331	-	-
m. Total Computable Specialized Transportation Costs (from W/S E)	\$ 59,813	-	-
n. Medi-Cal Allowable Costs (l + m)	\$ 211,144	-	-
22. Respiratory Therapists	-	-	-
23. Program Specialists	-	-	-
<b>Totals</b>	<b>\$ 437,000</b>	<b>\$ 47,500</b>	<b>\$ 12,000</b>
			<b>\$ 496,500</b>

# Worksheet C: Other Costs

*(related to the provision of health services)*

**Object Codes** identified on Worksheet C for Other Costs, including:

- 1. Materials and Supplies:** books and other reference materials, including materials used to conduct assessments (e.g., psychological test materials).
- 2. Non-Capitalized Equipment**
- 3. Travel and Conferences**
- 4. Dues and Memberships**
- 5. Communications**

# Worksheet C: Other Costs

Worksheet C: Other Costs							
(Object Code) Practitioner Type	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	\$ 1,200				\$ 550	\$ 1,750	
2. Social Workers						\$ -	
3. Reg. Associate Clinical Social Workers						\$ -	
4. Counselors/MFTs						\$ -	
5. Associate MFTs						\$ -	
6. Nurses	\$ 3,500		\$ 800	\$ 200	\$ 1,500	\$ 6,000	
7. Licensed Vocational Nurses						\$ -	
8. Trained Health Care Aides						\$ -	
9. Speech-Language Pathologists	\$ 1,000	\$ 2,500				\$ 3,500	
10. Speech-Language Pathology Assistants					\$ 750	\$ 750	
11. Audiologists							
12. Physical Therapists							
13. Physical Therapist Assistants							
14. Occupational Therapists							
15. Occupational Therapist Assistants							
16. Physical Therapist Assistants							
17. Physical Therapist Assistants							
18. Audiologists							
19. Orientation and Mobility Specialists							
20. Optometrists						\$ -	
21. Registered Dietitians						\$ -	
22. Respiratory Therapists						\$ -	
23. Program Specialists						\$ -	
<b>Totals</b>	<b>\$ 5,700</b>	<b>\$ 2,500</b>	<b>\$ 800</b>	<b>\$ 200</b>	<b>\$ 2,800</b>	<b>\$ 12,000</b>	<b>\$ -</b>
	<b>Total Direct Medical Equipment Depreciation for the SFY (from Worksheet C.1)</b>					<b>\$ -</b>	
	<b>Total "Other Costs"</b>					<b>\$ 12,000</b>	

- 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
<i>Equipment Depreciation Costs</i>											

## Worksheet A

Total Net Personnel Costs	\$	496,500
a. Personnel Costs, Net of Federal Funds	\$	496,500
b. Indirect Cost Rate (from Allocation Statistics)		5.00%
c. Indirect Costs (a * b)	\$	24,825
d. Net Direct and Indirect Costs (a + c)	\$	521,325
e. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	-
f. Total Costs, Including Equipment Depreciation (d + e)	\$	521,325
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)		50.00%
h. Application of Direct Medical Service Percentage (f * g)	\$	260,663
i. Contracted Services Costs (from Worksheet D)	\$	42,000
j. Total Costs, Including Contracted Services Costs (h + i)	\$	302,663
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)		50.00%
l. Total Computable Medi-Cal Costs (j * k)	\$	151,331
m. Total Computable Specialized Transportation Costs (from W/S E)	\$	59,813
n. Medi-Cal Allowable Costs (l + m)	\$	211,144

# Knowledge Check using Slido



**Which practitioners' salaries should be reported on Worksheet B?**

ⓘ Start presenting to display the poll results on this slide.

# QUESTIONS

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

# **Section 5: SFY 2022-23 CRCS Sample Report**



***Reporting Contractor Costs and 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				-		
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	\$ 5,000	\$ 2,500	\$ 27,500		
13. Physical Therapy Assistants				-		
14. Occupational Therapists	\$ 15,000		\$ 2,500	\$ 12,500		
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>\$ 40,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 40,000</b>	<b>-</b>	
<b>Indirect Costs Associated with Total Contract Costs (5800)</b>	<b>\$ 2,000</b>					
<b>Contracted Net Services Costs (including indirect costs)</b>	<b>\$ 42,000</b>					

- Collects **allowable costs, hours paid and average rate.**
- Identifies **federal resources received by the LEA.**
- **Calculates indirect costs** using only Object Code 5800 (reporting the first \$25,000 for each individual sub-agreement).

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

<b>Worksheet A</b>	
<b>Total Net Personnel Costs</b>	<b>\$ 496,500</b>
a. Personnel Costs, Net of Federal Funds	\$ 496,500
b. Indirect Cost Rate (from Allocation Statistics)	5.00%
c. Indirect Costs (a * b)	\$ 24,825
d. Net Direct and Indirect Costs (a + c)	\$ 521,325
e. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ -
f. Total Costs, Including Equipment Depreciation (d + e)	\$ 521,325
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)	50.00%
h. Application of Direct Medical Service Percentage (f * g)	\$ 260,663
i. Contracted Services Costs (from Worksheet D)	<b>\$ 42,000</b>
j. Total Costs, Including Contracted Services Costs (h + i)	\$ 302,663
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)	50.00%
l. Total Computable Medi-Cal Costs (j * k)	\$ 151,331
m. Total Computable Specialized Transportation Costs (from W/S E)	\$ 59,813
n. Medi-Cal Allowable Costs (l + m)	\$ 211,144

<b>Worksheet D: Contractor Costs and Total Hours Paid</b>			
<i>(Object Code)</i> Practitioner Type	Contractor Costs		Contractor Costs
	<i>(5800)</i> A		<i>(5100)</i> B
1. Psychologists			
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			
10. Speech-Language Pathology Assistants			
11. Audiologists			
12. Physical Therapists	\$ 25,000		\$ 5,000
13. Physical Therapy Assistants			
14. Occupational Therapists	\$ 15,000		
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>\$ 40,000</b>		<b>\$ 5,000</b>
<b>Indirect Costs Associated with Total Contract Costs (5800)</b>	<b>\$ 2,000</b>		
<b>Contracted Net Services Costs (including indirect costs)</b>	<b>\$ 42,000</b>		

# Specialized Medical Transportation

## LEAs can report 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 written into 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
<b>Specialized Medical Transportation Costs</b>					
Bus Driver	\$ 35,000	\$ 7,000		\$ 42,000	\$ 42,000
Substitute Driver	12,000			\$ 12,000	\$ 12,000
Mechanic	19,500	4,000		\$ 23,500	\$ 23,500
<b>Total Specialized Medical Transportation Personnel Costs</b>				\$ 77,500	\$ 77,500

- 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: \$48,950

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 = \$9,790 ( $\$48,950 \times 20\%$ )

# 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			\$ -
Insurance			\$ -
Maintenance and Repairs			\$ -
Fuel and Oil			\$ -
Contract - Transportation Services (Object Code 5800)			\$ -
Contract - Transportation Equipment (Object Code 5800)	25,000		\$ 25,000
Contract - Transportation Services (Object Code 5100)			\$ -
Contract - Transportation Equipment (Object Code 5100)	12,000		\$ 12,000
<b>Total</b>	<b>\$ 37,000</b>	<b>\$ -</b>	<b>\$ 37,000</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
<i>Specialized Transportation Costs</i>										

- 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	\$ 77,500	\$ 37,000	\$ -	\$ 114,500	\$ 5,125	\$ 119,625	50.00%	\$ 59,813
						<b>Total to Worksheet A:</b>		<b>\$ 59,813</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		\$ 42,000	\$ -	\$ 114,500	\$ 5,125	\$ 119,625	50.00%	\$ 59,813
<b>Worksheet A</b>								
a. Personnel Costs, Net of Federal Funds					\$ 496,500			Medicaid Allowable to Worksheet A: \$ 59,813
b. Indirect Cost Rate (from Allocation Statistics)					5.00%			
c. Indirect Costs (a * b)					\$ 24,825			
d. Net Direct and Indirect Costs (a + c)					\$ 521,325			
e. Direct Medical Equipment Depreciation (from Worksheet C.1)					\$ -			
f. Total Costs, Including Equipment Depreciation (d + e)					\$ 521,325			
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)					50.00%			
h. Application of Direct Medical Service Percentage (f * g)					\$ 260,663			
i. Contracted Services Costs (from Worksheet D)					\$ 42,000			
j. Total Costs, Including Contracted Services Costs (h + i)					\$ 302,663			
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)					50.00%			
l. Total Computable Medi-Cal Costs (j * k)					\$ 151,331			
m. Total Computable Specialized Transportation Costs (from W/S E)					\$ 59,813			
n. Medi-Cal Allowable Costs (l + m)					\$ 211,144			

# Knowledge Check using Slido



**Which contractor costs can be included on Worksheet D?**

**i** Start presenting to display the poll results on this slide.

# QUESTIONS

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

# **Section 6: SFY 2022-23 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, 2022 - December 31, 2022)**

LEA Name	SuperCal School District		
NPI	1234567890		
Fiscal Year	SFY 2022-23		
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)
Paulson	Penny	Mental Health Specialist	School Psychologist
Silver	Sarah	District Nurse	School Nurse
Jacobs	Jan	Speech hearing specialist	Licensed SLP
Masterson			
Perry			

**Worksheet F.3: Quarter 3 Time Survey Participant (TSP) List - Pool 1 (January 1, 2023 - March 31, 2023)**

LEA Name	SuperCal School District			
NPI	1234567890			
Fiscal Year	SFY 2022-23			
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)	Notes/Comments
Paulson	Penny	Mental Health Specialist	School Psychologist	
Silver	Sarah	District Nurse	School Nurse	
Jacobs	Jan	Speech hearing specialist	Licensed SLP	
Masterson	Marie	Speech hearing specialist	Licensed SLP	
Perry	Phil	Speech-language assistant	SLPA	
Bickford	Betty	Speech-language assistant	SLPA	

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

# Comparing Costs and Reimbursement

## Worksheet A

aa. Total Medi-Cal Maximum Reimbursable Cost (sum of u through z)	\$	127,598
ab. Interim Medi-Cal Reimbursement through the FI	\$	108,200
ac. Other Health Coverage	\$	-
ad. Total Reimbursement (ab + ac)	\$	108,200
ae. Overpayment/(Underpayment) (ad - aa)	\$	(19,398)

## 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)\* \$ (19,398)

# Certifying Total Underpayment/ Overpayment

- » LEA BOP website contains the electronic Certification Form.
- » Input LEA BOP Provider information and SFY.
- » Input the amount being certified (**must match Excel Certification Worksheet**).
  - Underpayments 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)			
<b>LEA Provider Name:</b>			
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)\*

\$ (19,398)

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:	
<p><b>Funding Funds for LEA BOP Services:</b></p> <p>Under penalty of perjury state the following:</p> <p>I certify that the information on the accompanying claim form is true and correct. All expenditures under the LEA BOP represent allowable expenditures eligible for reimbursement (FFP) pursuant to the requirements of Section 1903(w) of the Social Security Act and Part 433 of Title 42 of the Code of Federal Regulations.</p> <p>The accompanying documentation supporting the expenditures claimed on the accompanying claim form must include all fiscal records required for Medi-Cal audits.</p> <p>All expenditures reported within the Medi-Cal Cost and Reimbursement Comparison Schedule with the Office of Management and Budget (OMB) Super-Circular (2 CFR 201.10.1) reporting is not governed by OMB Super-Circular, LEA certifies that Generally Accepted Accounting Principles have been applied.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
Summary of Overpayments/(Underpayments):			Enter amount below:
Total Overpayment/(Underpayment) For LEA BOP Services (From Excel Certification Worksheet, enter Underpayment as a negative number)			(\$ 19,398)
Name:		Title:	
Signature:		Date:	

# Knowledge Check using Slido



Is the electronic certification required?

ⓘ Start presenting to display the poll results on this slide.

# QUESTIONS

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

# **Section 7: SFY 2022-23 CRCS Sample Report**



## ***Rate Rebasing***

# NEW CRCS Worksheet G

- » DHCS is required to rebase (e.g., recalculate) interim reimbursement rates once every five years.
- » The next rebasing period will be for interim rates effective on July 1, 2024.
- » DHCS has worked with a group of stakeholders to develop the **new CRCS Worksheet G** to support the rebasing process.
  - Worksheet G is not be part of the cost settlement process.
  - Data will not be part of the Audits & Investigations audit/review process.
  - Worksheet G is a temporary addition to the CRCS for SFY 22-23 – included only for the purpose of gathering data to rebase the rates.

# General Overview of Worksheet G

1. Reporting for **three main areas by practitioner type**:
  - FTE employee counts.
  - Contracted compensation costs (salaries and benefits).
  - Contracted hours required to work.
2. LEAs will report **annual contracted** costs and hours for employees.
3. Do not capture costs or hours outside of employee base contracts.
  - No reporting for Extended School Year, per diem payments, extra duty time.
4. LEAs will report **total** contracted costs/hours (no need to net out federal resources).
5. No data collected for contractors.

# Worksheet G

State of California — Health and Human Services Agency  
 California Department of Health Care Services  
 LEA Medi-Cal Billing Option Program

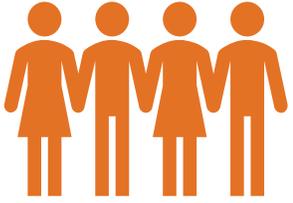
## Worksheet G: Annual Contracted Compensation and Hours for SFY 2022-23 Pool 1 RMTS Participants

Notes: The information collected on this worksheet is for rate-setting purposes only. This information will not be part of the cost settlement calculation and will not be audited by Audits and Investigations during the audit/review process.

Instructions: Report the information below for all employed practitioners that were included in one or more RMTS TSP Lists in SFY 2022-23. It is not necessary for a practitioner to be included in all three quarterly TSP Lists in order to report their data on this worksheet. Only report data for Participant Pool 1 practitioners.

**Do not report data on Worksheet G if a practitioner did not participate in at least one quarterly RMTS period from October 1, 2022 through June 30, 2023 (RMTS Quarters 2, 3 and 4). Use Worksheets F.2, F.3 and F.4 to identify TSPs for which you will report information on Worksheet G.**

Row	Practitioner Type	Number of Full Time Equivalent (FTE) Employees A	Total Annual Contracted Salaries (Gross) B	Total Annual Contracted Benefits (Gross) C	Total Annual Contracted Hours Required to Work D	Average Hourly Rate E = (B+C)/D
1.	Psychologists	2.50	\$ 242,000	\$ 34,000	3,800	\$ 72.63
2.	Social Workers					
3.	Registered Associate Clinical Social Workers					
4.	Credentialed School Counselors					



# Reporting Population

- » **Qualified practitioners that were employed by the LEA**  
(in SFY 2022-23).
  - Population will not include contractors.
  - Employee must have participated in **one or more** of the SFY 22-23 RMTS quarters as a Pool 1 Time Survey Participant (TSP).
  
- » LEAs will use CRCS Worksheets F.2, F.3 and F.4 to identify the employees for which they report costs and hours on Worksheet G.



# Reporting TSP Costs

- » Potential source data includes payroll data and/or employee contracts.
- » Base annual costs (per the contract) will be reported.
- » Consider time and collaboration required to gather information by the March 1, 2024 CRCS due date.
- » Potential to develop a report that could be used to gather contracted salary/benefit costs.



# Reporting TSP Hours

- » Potential source data includes payroll data and/or employee contracts.
- » Base annual contracted hours that the employee was required to work.
- » Contracted hours can include non-working time that is paid under the contract, such as holidays, sick leave, vacation time and other compensated time off (e.g., jury duty, bereavement leave, etc.).
- » If contracted hours are not available, consider a reasonable and reliable estimation methodology.

# Next Steps – Worksheet G

- » Work with colleagues to determine the best way to gather SFY 22-23 contracted costs and hours.
- » Determine if a report can be generated to capture data for specific employees.
- » For each practitioner type, aggregate the data and input into Worksheet G.
- » Review the calculated “Average Rate Per Hour” column for reasonableness.
- » Reach out to [LEA@dhcs.ca.gov](mailto:LEA@dhcs.ca.gov) with specific questions.
- » Join the LEA BOP listserv to be notified of future training opportunities related to this topic (pending questions/feedback from today).

# Knowledge Check using Slido



**Why are we submitting annual compensation and hours on Worksheet G?**

ⓘ Start presenting to display the poll results on this slide.

# QUESTIONS

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

# Section 8: Next Steps



# Submitting the SFY 2022-23 CRCS

- » Download all documents - posted on the CRCS webpage by January 31<sup>st</sup>, 2024.
  - 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.
- » Complete the Excel template.
- » Gather your documentation.
- » Certify the costs on the electronic Certification Form.

# SFY 2022-23 Submission Package

- » A complete submission package for SFY 2022-23 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.

# SFY 2022-23 Submission Package

**Submit complete submission package in one email to:  
[LEA.CRCS.Submission@dhcs.ca.gov](mailto:LEA.CRCS.Submission@dhcs.ca.gov) by March 1, 2024.**

- » The CRCS electronic file names 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: SFY2223.9726458910.CaliforniaSD.02.03.24.CRCS.XLS (or .PDF)

# SFY 2022-23 CRCS Check-In Meetings

- » DHCS will host optional check-in meetings for stakeholders.
- » Content determined based on stakeholder questions.
- » January and February 2024 meetings
  - January 11<sup>th</sup>, 1:00 – 2:00 p.m.: New Worksheet G
  - January 31<sup>st</sup>, 1:00 – 2:00 p.m. session will include common errors that result in CRCS rejection (afternoon session of Quarterly Stakeholder Meeting).
  - February check-ins, if needed.
- » Sign up for the LEA BOP email subscription service to receive meeting dates/times: <https://apps.dhcs.ca.gov/listssubscribe/default.aspx?list=DHCSLEA>

# QUESTIONS

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