



LEA Medi-Cal Billing Option Program

June 3, 2020

Cost and Reimbursement Comparison
Schedule (CRCS) Training



Introductions

California Department of Health Care Services (DHCS)

Administers the Local Educational Agency Medi-Cal Billing Option Program (LEA Program) and School-Based Medi-Cal Administrative Activities Program (SMAA Program)

Guidehouse (formerly Navigant Consulting)

Contractor to DHCS
Provides assistance to DHCS as a subject-matter expert



Agenda

Section	Topic
1	SPA 15-021 Overview
2	Cost Settlement Overview
3	FY 2018-19 CRCS Walkthrough
4	FY 2019-20 CRCS Changes
5	FY 2020-21 CRCS Changes
6	CRCS for FYs 2015-16, 2016-17 and 2017-18

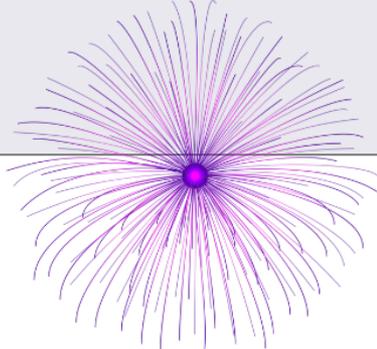
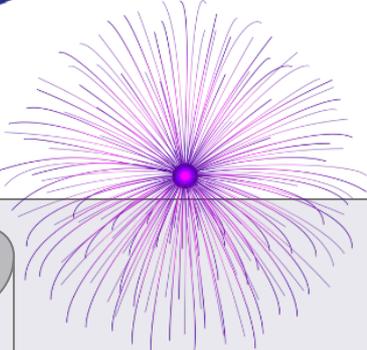


Section 1

SPA 15-021 Overview



SPA 15-021 Approval



State Plan Amendment (SPA) 15-021 was officially **approved** by the Centers for Medicare and Medicaid Services (CMS) on April 27, 2020 with an effective date of July 1, 2015!



SPA 15-021 Major Changes

Four major Program changes:

1. Expands covered services
2. Expands allowable practitioner types
3. Expands the covered population to include Medicaid beneficiaries outside of special education
 - ❑ *Treatment services that are pursuant to an Individualized Health and Support Plan (IHSP) or “Care Plan” will no longer be subject to limit of 24 services per fiscal year*
4. Incorporates RMTS for LEA Program services (*effective FY 2020-21*)



Overview of Services

IEP/IFSP Assessments

- Psychological
- Psychosocial Status
- Health
- Nutrition
- Audiological
- Speech-Language
- Physical Therapy
- Occupational Therapy
- **Orientation and Mobility ***
- **Respiratory Therapy ***

Non-IEP/IFSP Assessments

- Psychosocial Status
- Health/Nutrition
- Health Education/Anticipatory Guidance
- Hearing
- Vision
- Developmental
- **Orientation and Mobility ***
- **Respiratory Therapy ***

Note: SPA 15-021 retains all current services

*** New services under SPA 15-021**



Overview of Services (Cont'd)

Treatments (IEP/IFSP, Non-IEP/IFSP)

- Physical Therapy (individual and group) **
- Occupational Therapy (individual and group) **
- Speech Therapy (individual and group)
- Audiology (including Hearing Check)
- Psychology & Counseling (individual/group)
- Nursing
- School Health Aide (including assistance with Activities of Daily Living) **

- Orientation and Mobility *
- Respiratory Care *
- Nutritional Counseling

IEP/IFSP Targeted Case Management

IEP/IFSP Medical Transportation

- One-way transportation
- Mileage

EPSDT Screenings

Note: SPA 15-021 retains all current services

*** New services under SPA 15-021**

**** Service expanded under SPA 15-021**



Overview of Covered Practitioners

- Psychologists
- Social Workers
- **Registered Associate Clinical Social Workers ***
- Counselors
- **Associate Marriage and Family Therapists ***
- Nurses
- Licensed Vocational Nurses
- Trained Health Care Aides
- Speech-Language Pathologists
- **Speech-Language Pathology Assistants ***
- Audiologists
- Physical Therapists
- **Physical Therapist Assistants ***
- Occupational Therapists
- **Occupational Therapy Assistants ***
- Physicians/Psychiatrists
- **Physician Assistants ***
- **Orientation and Mobility Specialists ***
- Optometrists
- Audiometrists
- **Registered Dieticians ***
- **Respiratory Therapists ***
- Program Specialists

** Note: SPA 15-021 retains all current practitioners; new practitioners under the SPA are identified in blue.*



CRCS Summary

Prior to RMTS Start Date of July 1, 2020



CRCS Form*:	Old Form	Old Form	Old Form	New Form	New Form
Original Due Date:	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021
Due Date to Resubmit:	2/28/2022	5/31/2022	8/31/2022	11/30/2022	N/A
RMTS 2A % based on:	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21
Transportation	CRCS does not include Specialized Medical Transportation (SMT) Costs (transportation not cost settled)				Includes SMT
Salary/ Benefit Reporting	Reported on an annual basis, not quarterly				

* The Old Form refers to any CRCS that was submitted prior to November 2020. The New Form refers to the CRCS that was revised for the SPA 15-021 reimbursement methodology.



CRCS Summary

After RMTS Start Date of July 1, 2020



CRCS Form:	New Form	New Form	New Form
Original Due Date:	3/1/2022	3/1/2023	3/1/2024
Due Date to Resubmit:	No Resubmission Necessary		
RMTS 2A % based on:	FY 20-21	FY 21-22	FY 22-23
Transportation	CRCS includes specialized medical transportation costs		
Salary/Benefit Reporting	Quarterly reporting, aligns with quarterly TSP List		



Overview of Program Resources

Primary LEA resource is the LEA CRCS Page: [LEA CRCS Page](#)

CRCS Forms

dhcs.ca.gov/provgovpart/Pages/CRCS_Forms.aspx

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LEA Program Cost and Reimbursement Comparison Schedule

[Back to LEA Home Page](#)

Cost and Reimbursement Comparison Schedule (CRCS) Resources

- Includes CRCS reports for Fiscal Years 2009-10 and 2010-11 (note not all audited CRCS reports are included) and includes a [Summary of Audited Impact on Program Expenditures](#).
- [CRCS Documentation Training](#).
- [CRCS FAQs](#)
- [CRCS Flow Chart](#)
- [CRCS Submission Checklist](#)
- [California School Accounting Manual \(CSAM\)](#)
- [LEA Indirect Cost Rate Data](#)
- [Standardized Accounting Code Structure \(SACS\) Guidance](#).
- CRCS Questions: LEA.CRCS.Questions@DHCS.CA.GOV
- CRCS Submissions: LEA.CRCS.Submission@DHCS.CA.GOV

CRCS Forms

Below are CRCS forms for Fiscal Years 2009-10 through 2017-18. Note that the link to the CRCS and Certification of Zero Reimbursements for Fiscal Year 2013-14 is currently unavailable - please contact the LEA Program directly at lea@dhcs.ca.gov to request those documents.

[CRCS for Fiscal Year 2017-18](#)



Additional CRCS Resources

- **Guidance on Standardized Account Code Structure (SACS):**
 - [California Dept. of Education SACS Page](#)
- **California School Accounting Manual (CSAM):**
 - [California Dept. of Education CSAM Page](#)
- **LEA Indirect Cost Rates (ICR):**
 - [California Dept. of Education ICR Page](#)

For specific CRCS questions, email:
LEA.CRCS.Questions@DHCS.CA.gov

For CRCS submissions, email:
LEA.CRCS.Submission@DHCS.CA.gov



Section 2

Cost Settlement

Overview



Purpose of the CRCS

- **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*)
- DHCS must reconcile the **interim** Medi-Cal reimbursements with the **allowable costs**
- CRCS compares cost and reimbursement
 - Overpayment: LEAs must pay back funds to DHCS through future withheld claims
 - Underpayment: DHCS owes additional funds to LEAs



Direct Service Interim Claiming

Participating LEAs must submit a CRCS

An LEA's **paid claims** generate interim reimbursement amounts for the CRCS

Claims must be submitted **within one year** from the month of service

All interim claiming must be supported by **appropriate documentation**



Cost Settlement Scenarios

Scenario Example	Medi-Cal Reimbursable Costs	Medi-Cal Interim Payments	Settlement Amount
Costs <i>greater than</i> Reimbursement	\$100,000	\$75,000	\$25,000 paid to LEA
Costs <i>less than</i> Reimbursement	\$50,000	\$60,000	\$10,000 recouped from LEA



Cost Elements on the CRCS

Direct Service Costs:

Employed Practitioner Salaries, Benefits, Other Costs
Health Service **Contractor** Costs

*(costs must pertain to an LEA covered service;
for employed practitioners, must be on the TSP list as of FY 20-21)*

Transportation Costs:

Specialized medical transportation service costs, including:
Personnel Costs, Other Costs and Equipment Depreciation

Indirect Service Costs:

Allocation of indirect costs using the LEA's CDE-approved
Indirect Cost Rate for the relevant fiscal year



Calculation Overview

Calculation Step	Value	W/S A
1. Calculation Overview (<i>Salaries, benefits and other costs for qualified practitioners</i>)	\$ 340,000	a.
2. Plus: Indirect Costs (5% example Indirect Cost Rate) (<i>Step 1 multiplied by 1.05</i>)	\$ 357,000	d.
3. Plus: Direct Medical Equipment Depreciation	\$ 2,000	f.
4. Total Costs (<i>step 2 +3</i>)	\$ 359,000	g.
5. Random Moment Time Survey 2A Percentage (<i>applied to Total Costs</i>)	50%	h.
6. Direct Medical Service Costs for Employed Practitioners	\$ 179,500	i.
7. Plus: Direct Medical Service Contractor Costs	\$ 60,000	J
8. Total Direct Medical Service Costs (<i>step 6 + 7</i>)	\$ 239,500	k.



Calculation Overview (Cont'd)

Calculation Step (Cont'd)	Value	W/S A
8. Total Direct Medical Service Costs (<i>step 6 + 7</i>)	\$ 239,500	k.
9. Medi-Cal Eligibility Rate (<i>applied to step 8</i>)	30%	l.
10. Total Computable Medi-Cal Direct Service Costs	\$ 71,850	m.
11. Plus Transportation Costs (FY 19-20 and after)	\$ 18,150	n.
12. Medi-Cal Allowable Costs (<i>step 10 + 11</i>)	\$ 90,000	o.
13. Federal Medicaid Assistance Percentage (FMAP)	50%	p.
14. Medi-Cal Maximum Reimbursable Cost	\$ 45,000	q.
15. Interim Medi-Cal Reimbursement (paid claims data)	\$30,800	r.
16. Less: Other Health Coverage Reimbursement to LEA	\$ 200	s.
17. Total Underpayment (<i>step 14 less steps 15 + 16</i>)	\$ 14,000	t.



Today's Agenda

1. Focus on **FY 2018-19 CRCS worksheets** (first report due on 11/30/20 using the **new** form)
2. Review changes to the **FY 2019-20** form (due 11/30/2021)
3. Review changes to the **FY 2020-21** form (due 3/1/2022)
4. Review minor differences in forms for **FYs 2015-16 through 2017-18** (due in 2022)



Section 3

FY 2018-19 CRCS

Overview



CRCS: What Has Not Changed?

The following areas **have not changed** on the new FY18-19 form:

- Certifying that public funds expended are eligible for federal match
- Gathering practitioner salaries, benefits and other costs by practitioner type
- Applying Indirect Cost Rate to account for indirect costs
- Reporting health service contractor costs and hours
- Netting costs of federal funds or grants received by the LEA
- Gathering interim reimbursement data
- Comparing costs vs. reimbursement



CRCS: What Has Changed?

FY 18-19 form changes:

- Includes new SPA 15-021 practitioners
- Includes direct medical equipment depreciation
- Includes new allocation statistics to apportion costs (RMTS % and Medi-Cal %)
- Removes “Percent of Time” calculation
- Interim reimbursement input by practitioner type, not procedure code/modifier combination



Summary of Updates to CRCS Part 1

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none">• Similar to the current Certification Worksheet• Removes over/underpayment amount for IEP vs Non-IEP	N



Certification Form

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
Cost and Reimbursement Comparison Schedule (CRCS)
Fiscal Year 2018/19 (July 1, 2018 - June 30, 2019)**

1. LEA Identification:

LEA Provider Name Sample LEA National Provider Identifier 1234567890
 Contact: Name Sally Smith Provider No. / CDS Code SS1983918
 Phone 916-555-1212 Title Accountant
 Fax (916) 545-1312 E-mail Address sallysmith@sample.org
 Address 1 1234 Main Street City Sacramento
 Address 2 _____ State CA Zip 94203

2. Certification of State Matching Funds for LEA Services:

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 Medical Billing Option program 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 Federal Financial Participation (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 duty 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 Services \$ (28,305.07)
 (Line 5 of Worksheet A)

Katie Super Superintendent
 Name Title

 Signature Date
 11/25/2020

3. LEA 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 #	LEA Name	CDS Code
LEA #1	_____	_____
LEA #2	_____	_____
LEA #3	_____	_____
LEA #4	_____	_____
LEA #5	_____	_____
LEA #6	_____	_____
LEA #7	_____	_____
LEA #8	_____	_____
LEA #9	_____	_____
LEA #10	_____	_____
LEA #11	_____	_____
LEA #12	_____	_____
LEA #13	_____	_____
LEA #14	_____	_____
LEA #15	_____	_____

LEA Provider Name Sample LEA
 National Provider Identifier 1234567890
 Fiscal Year 2018/19 (July 1, 2018 - June 30, 2019)

- Similar to current Certification Form
- Summarizes total Medi-Cal **overpayments/(underpayments)**
- Includes LEA Provider certification
- Details LEA billing consortium information
- Cells shaded in gray do not require input



Summary of Updates to CRCS Part 2

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none">• Similar to the current Certification Worksheet• Removes over/underpayment amount for IEP vs Non-IEP	N
Allocation Statistics	<ul style="list-style-type: none">• Adds new data input worksheet for allocation statistics	Y



Allocation Statistics – Indirect Cost Rate (*NEW*)

Allocation Statistics General and Statistical Information

General Provider Information	
LEA Provider Name	Sample LEA
National Provider Identification (NPI)	1234567890

Allocation Statistics	
Indirect Cost Rate	5.65%
Federal Medicaid Assistance Percentage (FMAP) for the Fiscal Year	50.00%
Direct Medical Service Percentage from Time Study Results (to be updated after FY 20/21 RMTS)	100.00%

Medi-Cal Eligibility Ratio:	
Number of Medicaid Enrolled Students in the LEA	5,973
Total Number of Students Enrolled in the LEA	22,050
Calculated Medi-Cal Eligibility Ratio	27.09%

- Collects **statistical information** that will be used to allocate costs collected in other CRCS worksheets
- **LEA Inputs:**
 - ✓ CDE-approved Indirect Cost Rate
 - ✓ Direct Medical Service Percentage from Time Survey Results - **NEW**
 - ✓ Medi-Cal Eligibility Ratio - **NEW**



Indirect Costs

Indirect Cost Rate (ICR)

- LEA-specific rate for each fiscal year
- Based on CDE-approved rate published on the CDE website: [California Dept. of Education ICR Page](#)
- Used to allocate general costs of doing business that are not easily accountable to a specific program
- Examples of Indirect Costs: overhead costs, such as building lease expenses or utility costs



Allocation Statistics – Direct Medical Services Percent (*NEW*)

Allocation Statistics General and Statistical Information

General Provider Information	
LEA Provider Name	Sample LEA
National Provider Identification (NPI)	1234567890

Allocation Statistics	
Indirect Cost Rate	5.65%
Federal Medicaid Assistance Percentage (FMAP) for the Fiscal Year	50.00%
Direct Medical Service Percentage from Time Study Results (to be updated after FY 20/21 RMTS)	100.00%

<i>Medi-Cal Eligibility Ratio:</i>	
Number of Medicaid Enrolled Students in the LEA	5,973
Total Number of Students Enrolled in the LEA	22,050
Calculated Medi-Cal Eligibility Ratio	27.09%



Direct Medical Service Percentage

Random Moment Time Survey (RMTS) Percentage

- Based on the CMS-approved time survey methodology
- Used to determine the percentage of time that health service practitioners spend providing direct medical services
- LEA BOP methodology will utilize Participant Pool 1 Code 2A RMTS results
- Code 2A results will differ by LEC/LGA region based on the moment responses for each TSP universe
- The RMTS percentage will be used to allocate total costs on Worksheet A



RMTS Code 2A Percentage



- DHCS anticipates the Code 2A percentage will be available in late 2021
- The FY 2018-19 CRCS is due 11/30/2020
- **LEAs will submit FY 2018-19 cost reports with an RMTS percentage of 100% (will be locked in the cell)**



-
- Once the RMTS percentage is finalized, DHCS will inform LEAs
 - FY 2019-20 CRCS re-submission (11/30/2022) will include the finalized RMTS percentage for the LEA's LEC/LGA region



Allocation Statistics – Medi-Cal Eligibility Ratio (*NEW*)

Allocation Statistics General and Statistical Information

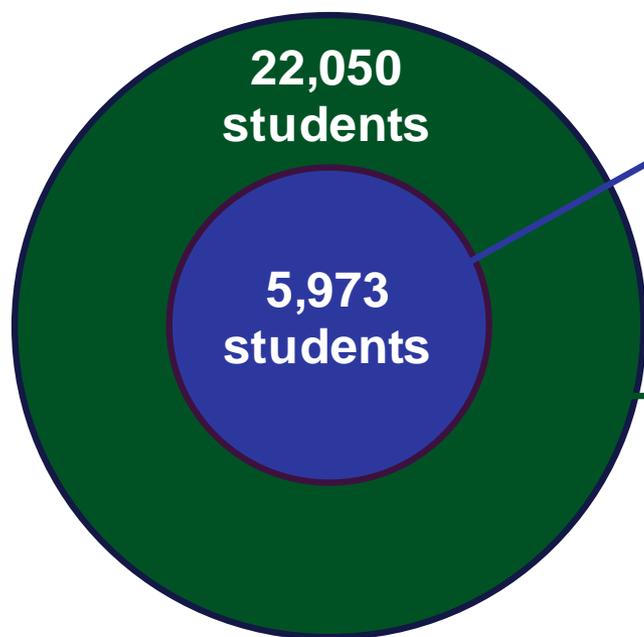
General Provider Information	
LEA Provider Name	Sample LEA
National Provider Identification (NPI)	1234567890

Allocation Statistics	
Indirect Cost Rate	5.65%
Federal Medicaid Assistance Percentage (FMAP) for the Fiscal Year	50.00%
Direct Medical Service Percentage from Time Study Results (to be updated after FY 20/21 RMTS)	100.00%

Medi-Cal Eligibility Ratio:	
Number of Medicaid Enrolled Students in the LEA	5,973
Total Number of Students Enrolled in the LEA	22,050
Calculated Medi-Cal Eligibility Ratio	27.09%



Medi-Cal Eligibility Ratio (MER) Calculation – FY 18-19



$$5,973 \div 22,050 = 27.09\%$$

Number of Medi-Cal enrolled students in the LEA

÷

Total number of students enrolled in the LEA

=

Calculated Medi-Cal Eligibility Ratio (MER)

The Medi-Cal eligibility ratio will be **calculated annually and used to apportion costs** to the Medi-Cal Program



Medi-Cal Eligibility Ratio

FY 2018-19 MER details are still being finalized. However, DHCS expects a tiered approach:

- 1** If an LEA has access to their historical student data for any point in FY 18-19, they may re-check eligibility in the secure MOVEit Server
- 2** If the LEA participated in SMAA during FY 2018-19, they may use an average of the Medi-Cal percentages reported on the SMAA quarterly invoices
- 3** If neither option #1 or #2 is available, DHCS will post distinct beneficiary counts by NPI on the LEA Website for LEAs to use as the numerator in the MER



Summary of Updates to CRCS Part 3

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none">• Similar to the current Certification Worksheet• Removes over/underpayment amount for IEP vs Non-IEP	N
Allocation Statistics	<ul style="list-style-type: none">• Adds new data input worksheet for allocation statistics	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none">• Summarizes net personnel costs• Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs)	N



W/S A: Summary Costs

Worksheet A: Summary Costs of Providing LEA Services

Practitioner Type	Net Personnel Costs (from Worksheet B.1)
	A
1. Psychologists	137,585
2. Social Workers	-
3. Registered Associate Clinical Social Workers	-
4. Counselors	-
5. Associate Marriage and Family Therapists	-
6. Nurses	57,100
7. Licensed Vocational Nurse	-
8. Trained Health Care Aides	-
9. Speech-Language Pathologists	-
10. Speech-Language Pathology Assistants	-
11. Audiologists	-
12. Physical Therapists	-
13. Physical Therapist Assistants	-
14. Occupational Therapists	96,705
15. Occupational Therapist Assistants	50,800
16. Physicians/Psychiatrists	-
17. Physician Assistants	-
18. Orientation and Mobility Specialists	-
19. Optometrists	-
20. Audiometrists	-
21. Registered Dietitians	-
22. Respiratory Therapists	-
23. Program Specialists	-
Total Net Personnel Costs	\$ 341,970

- Similar to current Worksheet A
- Top of worksheet summarizes Net Personnel Costs collected on other worksheets
- References data from Worksheet B.1 (column F)
- Personnel costs are net of federal funds



W/S A: Summary Costs (Cont'd)

Worksheet A: Summary Costs		
	Total Net Personnel Costs	\$ 341,970
a.	Personnel Costs, Net of Federal Funds	\$ 341,970
b.	Net Personnel Costs Included in Indirect Cost Rate Application	\$ 341,970
c.	Indirect Cost Rate (from Allocation Statistics)	5.85%
d.	Indirect Costs (b * c)	\$ 19,321
e.	Net Direct and Indirect Costs (a + d)	\$ 361,291
f.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 550
g.	Total Costs, Including Equipment Depreciation (e + f)	\$ 361,841
h.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	100.00%
i.	Application of Direct Medical Service Percentage (g * h)	\$ 361,841
j.	Contracted Services Costs (from Worksheet D)	\$ 22,050
k.	Total Costs, Including Contracted Services Costs (i + j)	\$ 383,891
l.	Medi-Cal Eligibility Ratio (from Allocation Statistics)	27.09%
m.	Total Computable Medi-Cal Costs (k * l)	\$ 103,990
n.	Federal Medical Assistance Percentage (FMAP)	50.00%
o.	Medi-Cal Maximum Reimbursable (m * n)	\$ 51,995
p.	Interim Medi-Cal Reimbursement for LEA Services (from Worksheet E)	\$ 23,440
q.	Other Health Coverage	\$ 250
r.	Overpayment/(Underpayment) ((p + q) - o)	\$ (28,305)

- Bottom of worksheet contains the methodology calculation (letters a through r)
- Results in the overpayment/underpayment amount (r)
- Includes allocation of costs to Medi-Cal using allocation statistics (c, h, l, n)
- Compares interim reimbursement to Medi-Cal allowable costs (p to r)

Report any Medi-Cal reimbursement your LEA received for services provided to students who are Medi-Cal eligible and have third-party commercial insurance, also known as **Other Health Coverage (OHC)**



Summary of Updates to CRCS Part 4

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none">• Similar to the current Certification Worksheet• Removes over/underpayment amount for IEP vs Non-IEP	N
Allocation Statistics	<ul style="list-style-type: none">• Adds new data input worksheet for allocation statistics	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none">• Summarizes net personnel costs• Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs)	N
Worksheet B: Salary and Benefits Data Report	<ul style="list-style-type: none">• Annual payroll data input	N



W/S B: Salary and Benefits

Worksheet B: Salary and Benefits Data Report

Fiscal Year Totals							
Practitioner Type	W/S F Row Number	FY 18/19 Total Salaries	FY 18/19 Total Benefits	FY 18/19 Gross Compensation Expenditures	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)	FY 18/19 Net Compensation Expenditures
Psychologists	1	\$120,000.00	\$16,975.00	\$136,975.00			\$136,975.00
Social Workers	2			-			\$0.00
Registered Associate Clinical Social Workers	3			-			\$0.00
Counselors	4			-			\$0.00
Associate Marriage and Family Therapists	5			-			\$0.00
Nurses	6	70,500.00	11,250.00	81,750	\$25,000.00	3310	\$56,750.00
Licensed Vocational Nurses	7			-			\$0.00
Trained Health Care Aides	8			-			\$0.00
Speech-Language Pathologists	9			-			\$0.00
Speech-Language Pathology Assistants	10			-			\$0.00
Audiologists	11			-			\$0.00
Physical Therapists	12			-			\$0.00
Physical Therapist Assistants	13			-			\$0.00
Occupational Therapists	14	84,560.00	16,895.00	101,455	\$5,000.00	3310	\$96,455.00
Occupational Therapy Assistants	15	42,350.00	8,250.00	50,600			\$50,600.00
Physicians/Psychiatrists	16			-			\$0.00
Physician Assistants	17			-			\$0.00
Orientation and Mobility Specialists	18			-			\$0.00
Optometrists	19			-			\$0.00
Audiometrists	20			-			\$0.00
Registered Dieticians	21			-			\$0.00
Respiratory Therapists	22			-			\$0.00
Program Specialists	23			-			\$0.00
Totals:		\$317,410.00	\$53,370.00	\$370,780.00	\$30,000.00		\$340,780.00

- Captures **salaries, benefits and federal resources** by practitioner type
- Reported on an annual basis



Salaries

- In order for a practitioner's costs to be included on Worksheet B, they must:
 - Perform Medi-Cal eligible covered services
 - Meet licensure requirements for the LEA Program
 - Meet Program requirements required to submit Medi-Cal claims (and bill when appropriate)
- Exclude any personnel that are not LEA employees (contractors reported on Worksheet D)
- Enter salary expenditures for object codes 1000-2999 for each job category
 - Object codes are defined in the California School Accounting Manual (CSAM), available at: [California Dept. of Education CSAM Page](#)



Benefits

- Enter benefit expenditures for object codes 3000-3999 for each job category
- Benefits include:
 - Employer-paid health, life, or disability insurance premiums
 - Employer-paid child day care for children of employees paid as employee benefits on behalf of staff
 - Self-insurance paid claims should be properly direct costed and reported as employee benefits
 - Workers' compensation costs should be reported as employee benefits



Federal Funds or Grants

- Enter the amount of expenditures from federal resources or grants that your LEA received for the practitioners' salaries and benefits reported on Worksheet B
- 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 Program if they have already received federal funding



Summary of Updates to CRCS Part 5

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none"> • Similar to the current Certification Worksheet • Removes over/underpayment amount for IEP vs Non-IEP 	N
Allocation Statistics	<ul style="list-style-type: none"> • Adds new data input worksheet for allocation statistics 	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none"> • Summarizes net personnel costs • Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs) 	N
Worksheet B: Salary and Benefits Data Report	<ul style="list-style-type: none"> • Annual payroll data input 	N
Worksheet B.1: Fiscal Year Funding Summary	<ul style="list-style-type: none"> • No data input • Calculates net personnel costs that flow to Worksheet A 	N



W/S B.1: FY Funding Summary

Worksheet B.1: Fiscal Year Funding Summary (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 F = A+B+C-D
1. Psychologists	120,000	16,975	590	-	137,565
2. Social Workers	-	-	-	-	-
3. Registered Associate Clinical Social Workers	-	-	-	-	-
4. Counselors	-	-	-	-	-
5. Associate Marriage and Family Therapists	-	-	-	-	-
6. Nurses	70,500	11,250	350	25,000	57,100
7. Licensed Vocational Nurses	-	-	-	-	-
8. Trained Health Care Aides	-	-	-	-	-
9. Speech-Language Pathologists	-	-	-	-	-
10. Speech-Language Pathology Assistants	-	-	-	-	-
11. Audiologists	-	-	-	-	-
12. Physical Therapists	-	-	-	-	-
13. Physical Therapy Assistants	-	-	-	-	-
14. Occupational Therapists	84,560	16,895	250	5,000	96,705
15. Occupational Therapy Assistants	42,350	8,250	-	-	50,600
16. Physicians/Psychiatrists	-	-	-	-	-
17. Physician Assistants	-	-	-	-	-
18. Orientation and Mobility Specialists	-	-	-	-	-
19. Optometrists	-	-	-	-	-
20. Audiometrists	-	-	-	-	-
21. Registered Dietitians	-	-	-	-	-
22. Respiratory Therapists	-	-	-	-	-
23. Program Specialists	-	-	-	-	-
Totals	\$ 317,410	\$ 53,370	\$ 1,190	\$ 30,000	\$ 341,970



Net Personnel Costs to W/S A

Worksheet B.1: Fiscal Year Funding Summary (No Input Required)

Worksheet A: Summary Costs		Total Net Personnel Costs		Expenditures from Federal Resources or Grants D	Total Net Personnel Costs <i>F = A+B+C-D</i>					
			\$	341,970						
a. Personnel Costs, Net of Federal Funds	\$	341,970		-	137,565					
b. Net Personnel Costs Included in Indirect Cost Rate Application	\$	341,970		-	-					
c. Indirect Cost Rate (from Allocation Statistics)		5.85%		-	-					
d. Indirect Costs (b * c)	\$	19,321		-	-					
e. Net Direct and Indirect Costs (a + d)	\$	361,291		25,000	57,100					
f. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	550		-	-					
g. Total Costs, Including Equipment Depreciation (e + f)	\$	361,841		-	-					
h. RMTS Direct Medical Service Percentage (from Allocation Statistics)		100.00%		-	-					
i. Application of Direct Medical Service Percentage (g * h)	\$	361,841		-	-					
j. Contracted Services Costs (from Worksheet D)	\$	22,050		-	-					
k. Total Costs, Including Contracted Services Costs (i + j)	\$	383,891		5,000	96,705					
l. Medi-Cal Eligibility Ratio (from Allocation Statistics)		27.09%		-	50,600					
m. Total Computable Medi-Cal Costs (k * l)	\$	103,990		-	-					
n. Federal Medical Assistance Percentage (FMAP)		50.00%		-	-					
o. Medi-Cal Maximum Reimbursable (m * n)	\$	51,995		-	-					
p. Interim Medi-Cal Reimbursement for LEA Services (from Worksheet E)	\$	23,440		-	-					
q. Other Health Coverage	\$	250		-	-					
r. Overpayment/(Underpayment) ((p + q) - o)	\$	(28,305)		-	-					
Totals	\$	317,410	\$	53,370	\$	1,190	\$	30,000	\$	341,970

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



Summary of Updates to CRCS Part 6

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none"> • Similar to the current Certification Worksheet • Removes over/underpayment amount for IEP vs Non-IEP 	N
Allocation Statistics	<ul style="list-style-type: none"> • Adds new data input worksheet for allocation statistics 	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none"> • Summarizes net personnel costs • Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs) 	N
Worksheet B: Salary and Benefits Data Report	<ul style="list-style-type: none"> • Annual payroll data input 	N
Worksheet B.1: Fiscal Year Funding Summary	<ul style="list-style-type: none"> • No data input • Calculates net personnel costs that flow to Worksheet A 	N
Worksheet C: Other Costs	<ul style="list-style-type: none"> • Similar to current Worksheet A-1/B-1 • No longer includes contractor expenditures 	N



W/S C: Other Costs

Worksheet C: Other Costs								
(Object Code)	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Communications Expenditures (5900)	Total Other Costs (Gross)	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)
Practitioner Type	A	B	C	D	E	F = Sum of A-E	G	H
1. Psychologists	590					590		
2. Social Workers						-		
3. Registered Associate Clinical Social Workers						-		
4. Counselors						-		
5. Associate Marriage and Family Therapists						-		
6. Nurses					350	350		
7. Licensed Vocational Nurses						-		
8. Trained Health Care Aides						-		
9. Speech-Language Pathologists						-		
10. Speech-Language Pathology Assistants						-		
11. Audiologists						-		
12. Physical Therapists						-		
13. Physical Therapy Assistants						-		
14. Occupational Therapists				250		250		
15. Occupational Therapy Assistants						-		
16. Physicians/Psychiatrists						-		
17. Physician Assistants						-		
18. Orientation and Mobility Specialists						-		
19. Optometrists						-		
20. Audiometrists						-		
21. Registered Dieticians						-		
22. Respiratory Therapists						-		
23. Program Specialists						-		
Totals	\$ 590	\$ -	\$ -	\$ 250	\$ 350	\$ 1,190	\$ -	
Total Direct Medical Equipment Depreciation for the Year (from Worksheet C.1)						\$ 550		
Total "Other Costs"						\$ 1,740		

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



Other Costs

(related to the provision of health services)

- **Object Codes** identified on Worksheet C for Other Costs, including:
 - **Materials and Supplies:** books and other reference materials, including materials used to conduct assessments (e.g., psychological test materials)
 - **Non-Capitalized Equipment**
 - **Travel and Conferences**
 - **Dues and Memberships**
 - **Communications**



Summary of Updates to CRCS Step 7

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none"> • Similar to the current Certification Worksheet • Removes over/underpayment amount for IEP vs Non-IEP 	N
Allocation Statistics	<ul style="list-style-type: none"> • Adds new data input worksheet for allocation statistics 	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none"> • Summarizes net personnel costs • Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs) 	N
Worksheet B: Salary and Benefits Data Report	<ul style="list-style-type: none"> • Annual payroll data input 	N
Worksheet B.1: Fiscal Year Funding Summary	<ul style="list-style-type: none"> • No data input • Calculates net personnel costs that flow to Worksheet A 	N



Summary of Updates to CRCS Step 7 (Cont'd)

Worksheet	Worksheet Changes	New?
Worksheet C: Other Costs	<ul style="list-style-type: none">• Similar to current Worksheet A-1/B-1• Removes contractor expenditures	N
Worksheet C.1: Equipment Depreciation	<ul style="list-style-type: none">• New worksheet to identify asset purchases > \$5,000• Includes depreciation calculation associated with the asset	Y



W/S C.1: Equipment Depreciation (NEW)

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
Equipment Depreciation Costs											
3540	Tympanometer	Jan-19	5	\$5,500.00	\$0.00		\$1,100.00	No		\$0.00	\$550.00

- 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**



Straight-Line Depreciation

- Straight line depreciation method **charges costs evenly throughout the useful life** of a fixed asset
- Calculated by taking the depreciable value of the asset, less any federal funds used to purchase the asset, divided by the asset's useful life

- **Example:**

Depreciable Cost*: \$5,500

Asset Placed Into Service: January 1, 2019

Useful Life**: 5 years (fully depreciated 12/31/2023)

Annual Depreciation: \$1,100 per year

FY 18-19 Depreciation Period: 6/12 months (Jan to June 2019)

FY 18-19 Depreciation Expense = \$ 550 ($\$1,100 * 0.5$)

** Note: An asset's salvage value should be considered in determining depreciable costs.*

*** Note: Useful life consistent with the most recent publication of the "Estimated Useful Lives of Depreciable Hospital Assets", published by the American Hospital Association (AHA), or in accordance with Generally Accepted Accounting Principles, GASB Statement No. 34: depreciating capital assets.*



Equipment Depreciation to Worksheet A

Worksheet C.1: Direct Medical Equipment - Depreciation

Asset ID #	Month/Year Placed in Service	Years of Useful Life	Federal Resource	Resource Code	Annual Straight-Line Depreciation	Was the asset retired during the reporting period?	Month/Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
								\$0.00	\$550.00

Worksheet A: Summary Costs

Total Net Personnel Costs

\$ 341,970

a. Personnel Costs, Net of Federal Funds	\$ 341,970
b. Net Personnel Costs Included in Indirect Cost Rate Application	\$ 341,970
c. Indirect Cost Rate (from Allocation Statistics)	5.85%
d. Indirect Costs (b * c)	\$ 19,321
e. Net Direct and Indirect Costs (a + d)	\$ 361,291
f. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 550
g. Total Costs, Including Equipment Depreciation (e + f)	\$ 361,841
h. RMTS Direct Medical Service Percentage (from Allocation Statistics)	100.00%
i. Application of Direct Medical Service Percentage (g * h)	\$ 361,841
j. Contracted Services Costs (from Worksheet D)	\$ 22,050
k. Total Costs, Including Contracted Services Costs (i + j)	\$ 383,891
l. Medi-Cal Eligibility Ratio (from Allocation Statistics)	27.09%
m. Total Computable Medi-Cal Costs (k * l)	\$ 103,990
n. Federal Medical Assistance Percentage (FMAP)	50.00%
o. Medi-Cal Maximum Reimbursable (m * n)	\$ 51,995
p. Interim Medi-Cal Reimbursement for LEA Services (from Worksheet E)	\$ 23,440
q. Other Health Coverage	\$ 250
r. Overpayment/(Underpayment) ((p + q) - o)	\$ (28,305)



Summary of Updates to CRCS Step 8

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none"> • Similar to the current Certification Worksheet • Removes over/underpayment amount for IEP vs Non-IEP 	N
Allocation Statistics	<ul style="list-style-type: none"> • Adds new data input worksheet for allocation statistics 	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none"> • Summarizes net personnel costs • Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs) 	N
Worksheet B: Salary and Benefits Data Report	<ul style="list-style-type: none"> • Annual payroll data input 	N
Worksheet B.1: Fiscal Year Funding Summary	<ul style="list-style-type: none"> • No data input • Calculates net personnel costs that flow to Worksheet A 	N



Summary of Updates to CRCS Step 8 (Cont'd)

Worksheet	Worksheet Changes	New?
Worksheet C: Other Costs	<ul style="list-style-type: none">• Similar to current Worksheet A-1/B-1• Removes contractor expenditures	N
Worksheet C.1: Equipment Depreciation	<ul style="list-style-type: none">• New worksheet to identify asset purchases > \$5,000• Includes depreciation calculation associated with the asset	Y
Worksheet D: Contractor Costs	<ul style="list-style-type: none">• Similar to current Worksheet A-2/B-2• Adds contractor expenditures and federal funding information	N



W/S 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. Registered Associate Clinical Social Workers				-		
4. Counselors				-		
5. Associate Marriage and Family Therapists				-		
6. Nurses				-		
7. Licensed Vocational Nurses				-		
8. Trained Health Care Aides				-		
9. Speech-Language Pathologists	25,000		1,000	24,000	225	\$ 126
10. Speech-Language Pathology Assistants				-		
11. Audiologists				-		
12. Physical Therapists	3,250			3,250	35	\$ 93
13. Physical Therapy Assistants				-		
14. Occupational Therapists				-		
15. Occupational Therapy Assistants				-		
16. Physicians/Psychiatrists				-		
17. Physician Assistants				-		
18. Orientation and Mobility Specialists				-		
19. Optometrists				-		
20. Audiometrists				-		
21. Registered Dietitians				-		
22. Respiratory Therapists				-		
23. Program Specialists				-		
Totals	\$ 28,250	\$ -	\$ 1,000	\$ 27,250	260	
Less: Total Annual SMAA Reimbursement for Personal Service Contractors (SMAA Invoices - Tab 6, sum of cells D65 and E65)				\$ 5,200		
Total LEA Program Contractor Costs to Worksheet A				\$ 22,050		

- Collects **allowable costs and hours paid** for contracted practitioners
- Identifies **federal resources received by the LEA** for contractors
- Contractors who do not perform **Medi-Cal covered services are excluded**
- **Administrative contractors are excluded** (e.g., legal, machine repair, etc.)



Accounting for SMAA Reimbursement of Personal Service Contracts

- W/S D contains an **adjustment to contractor costs**
 - SMAA reimbursement for Participant Pool 1 Personal Service Contracts in prior fiscal years
- **If LEAs include contractor costs on the CRCS,** they must remove the Pool 1 SMAA-funded costs related to contractors
 - Remove the total annual personal service costs reported on the SMAA Invoice
 - By removing SMAA funded costs, LEA BOP can ensure there is no duplication of Pool 1 contractor reimbursement between the two school-based programs
 - Tab 6, Row 65, Columns D and E



Net Contractor Costs on CRCS

Worksheet D: Contractor Costs and Total Hours Paid

17.	Physician Assistants					-	
18.	Orientation and Mobility Specialists					-	
19.	Optometrists					-	
20.	Audiometrists					-	
21.	Registered Dieticians					-	
22.	Respiratory Therapists					-	
23.	Program Specialists					-	
Totals		\$ 28,250	\$ -	\$ 1,000	\$ 27,250		260
Less: Total Annual SMAA Reimbursement for Personal Service Contractors (SMAA Invoices - Tab 6, sum of cells D65 and E 65)					\$ 5,200		
Total LEA Program Contractor Costs to Worksheet A					\$ 22,050		

**Net Health Service Contractor
Costs Remain on CRCS**



Contractor Costs to Worksheet A

Worksheet D: Contractor Costs and Total Hours Paid

Worksheet A: Summary Costs

	Contractor	Contractor	Contract Service Costs Paid with Federal	Total Contract Service Costs Net of Federal Resources or Grants	Total Hours Paid	Average Contract Rate Per Hour
				D	E	F
Total Net Personnel Costs			\$ 341,970			
a. Personnel Costs, Net of Federal Funds			\$ 341,970			
b. Net Personnel Costs Included in Indirect Cost Rate Application			\$ 341,970			
c. Indirect Cost Rate (from Allocation Statistics)			5.65%			
d. Indirect Costs (b * c)			\$ 19,321			
e. Net Direct and Indirect Costs (a + d)			\$ 361,291			
f. Direct Medical Equipment Depreciation (from Worksheet C.1)			\$ 550	24,000	225	\$ 126
g. Total Costs, Including Equipment Depreciation (e + f)			\$ 361,841			
h. RMTS Direct Medical Service Percentage (from Allocation Statistics)			100.00%			
i. Application of Direct Medical Service Percentage (g * h)			\$ 361,841	3,250	35	\$ 93
j. Contracted Services Costs (from Worksheet D)			\$ 22,050			
k. Total Costs, Including Contracted Services Costs (i + j)			\$ 383,891			
l. Medi-Cal Eligibility Ratio (from Allocation Statistics)			27.09%			
m. Total Computable Medi-Cal Costs (k * l)			\$ 103,990			
n. Federal Medical Assistance Percentage (FMAP)			50.00%			
o. Medi-Cal Maximum Reimbursable (m * n)			\$ 51,995			
p. Interim Medi-Cal Reimbursement for LEA Services (from Worksheet E)			\$ 23,440			
q. Other Health Coverage			\$ 250			
r. Overpayment/(Underpayment) ((p + q) - o)			\$ (28,305)	\$ 27,250	260	
Less: Total Annual SMAA Reimbursement for Personal Service Contractors (SMAA Invoices - Tab 6, sum of cells D65 and E65)				\$ 5,200		
Total LEA Program Contractor Costs to Worksheet A				\$ 22,050		



Summary of Updates to CRCS Step 9

Worksheet	Worksheet Changes	New?
Certification	<ul style="list-style-type: none"> • Similar to the current Certification Worksheet • Removes over/underpayment amount for IEP vs Non-IEP 	N
Allocation Statistics	<ul style="list-style-type: none"> • Adds new data input worksheet for allocation statistics 	Y
Worksheet A: Summary of Costs	<ul style="list-style-type: none"> • Summarizes net personnel costs • Adds components of the over/underpayment calculation (e.g., RMTS %, Medi-Cal %, contractor costs) 	N
Worksheet B: Salary and Benefits Data Report	<ul style="list-style-type: none"> • Annual payroll data input 	N
Worksheet B.1: Fiscal Year Funding Summary	<ul style="list-style-type: none"> • No data input • Calculates net personnel costs that flow to Worksheet A 	N



Summary of Updates to CRCS Step 9 (Cont'd)

Worksheet	Worksheet Changes	New?
Worksheet C: Other Costs	<ul style="list-style-type: none">• Similar to current Worksheet A-1/B-1• Removes contractor expenditures	N
Worksheet C.1: Equipment Depreciation	<ul style="list-style-type: none">• New worksheet to identify asset purchases > \$5,000• Includes depreciation calculation associated with the asset	Y
Worksheet D: Contractor Costs	<ul style="list-style-type: none">• Similar to current Worksheet A-2/B-2• Adds contractor expenditures and federal funding information	N
Worksheet E: Interim Reimbursement	<ul style="list-style-type: none">• Collapses reporting for units, claims and reimbursement by practitioner type (rather than proc code/modifier combination)	N



W/S E: Interim Payment Data

Worksheet E: Interim Payment Data for LEA Services
 Dates of Service 7/1/18 - 6/30/19
 (IEP/IF SP Services and Non-IEP/IF SP Services)

Row	Practitioner Type	Total Units of Service A	Total Claims B	Interim Medi-Cal Reimbursement C
1.	Psychologists	39	55	\$ 1,295
2.	Social Workers			
3.	Registered Associate Clinical Social Workers			
4.	Counselors			
5.	Associate Marriage and Family Therapists			
6.	Nurses	331	259	6,580
7.	Licensed Vocational Nurses			
8.	Trained Health Care Aides			
9.	Speech-Language Pathologists	142	65	5,800
10.	Speech-Language Pathology Assistants			
11.	Audiologists			
12.	Physical Therapists			
13.	Physical Therapy Assistants			
14.	Occupational Therapists	62	35	7,875
15.	Occupational Therapy Assistants	128	89	1,890
16.	Physicians/Psychiatrists			
17.	Physician Assistants			
18.	Orientation and Mobility Specialists			
19.	Optometrists			
20.	Audiometrists			
21.	Registered Dietitians			
22.	Respiratory Therapists			
23.	Program Specialists			
Total Interim Medi-Cal Reimbursement		702	503	\$ 23,440

- Collects interim reimbursement amounts by practitioner type
- Interim reimbursement includes all LEA services (IEP/IFSP services and Non-IEP/IFSP services)
- DHCS will provide the Annual Reimbursement Report by NPI Number in early Fall 2020 for completion of the FY 18/19 CRCS



Interim Payments to Worksheet A

Worksheet E: Interim Payment Data for LEA Services
 Dates of Service 7/1/18 - 6/30/19
 (IEP/IF SP Services and Non-IEP/IF SP Services)

Row	Practitioner Type
1.	Psychologists
2.	Social Workers
3.	Registered Associate Clinical Social Workers
4.	Counselors
5.	Associate Marriage and Family Therapists
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
13.	Physical Therapy Assistants
14.	Occupational Therapists
15.	Occupational Therapy Assistants
16.	Physicians/Psychiatrists
17.	Physician Assistants
18.	Orientation and Mobility Specialists
19.	Optometrists
20.	Audiometrists
21.	Registered Dietitians
22.	Respiratory Therapists
23.	Program Specialists

Worksheet A: Summary Costs

	Total Net Personnel Costs	
	\$	341,970
a. Personnel Costs, Net of Federal Funds	\$	341,970
b. Net Personnel Costs Included in Indirect Cost Rate Application	\$	341,970
c. Indirect Cost Rate (from Allocation Statistics)		5.65%
d. Indirect Costs (b * c)	\$	19,321
e. Net Direct and Indirect Costs (a + d)	\$	361,291
f. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	550
g. Total Costs, Including Equipment Depreciation (e + f)	\$	361,841
h. RMTS Direct Medical Service Percentage (from Allocation Statistics)		100.00%
i. Application of Direct Medical Service Percentage (g * h)	\$	361,841
j. Contracted Services Costs (from Worksheet D)	\$	22,050
k. Total Costs, Including Contracted Services Costs (i + j)	\$	383,891
l. Medi-Cal Eligibility Ratio (from Allocation Statistics)		27.09%
m. Total Computable Medi-Cal Costs (k * l)	\$	103,990
n. Federal Medical Assistance Percentage (FMAP)		50.00%
o. Medi-Cal Maximum Reimbursable (m * n)	\$	51,995
p. Interim Medi-Cal Reimbursement for LEA Services (from Worksheet E)	\$	23,440
q. Other Health Coverage	\$	250
r. Overpayment/(Underpayment) ((p + q) - o)	\$	(28,305)

Total Interim Medi-Cal Reimbursement

702	503	\$ 23,440
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Section 4

FY 2019-20 CRCS

Changes



FY 19-20 CRCS Changes for Specialized Medical Transportation

Worksheet	Worksheet Changes	New?
Allocation Statistics	<ul style="list-style-type: none">• Adds new data input for transportation statistics	N
Worksheet A: Summary of Costs	<ul style="list-style-type: none">• Summarizes net personnel costs• Adds transportation to the over/underpayment calculation	N
Worksheet E: Transportation Summary	<ul style="list-style-type: none">• Summary worksheet aggregating information from three detail worksheets (E.1, E.2, E.3) – No data input required	Y
Worksheet E.1: Transportation Personnel Costs	<ul style="list-style-type: none">• Adds worksheet to detail payroll information related to specialized transportation services	Y



FY 19-20 CRCS Changes for Specialized Medical Transportation (Cont'd)

Worksheet (Cont'd)	Worksheet Changes (Cont'd)	New?
Worksheet E.2: Other Transportation Costs	<ul style="list-style-type: none">• Adds worksheet to detail 'other costs' specialized transportation services	Y
Worksheet E.3: Transportation Equipment – Depreciation	<ul style="list-style-type: none">• Adds worksheet to detail depreciation using straight-line method (specialized transportation costs)	Y
Worksheet F: Interim Reimbursement	<ul style="list-style-type: none">• Previously Worksheet E• Adds transportation and mileage reimbursement	N



Allocation Statistics – Direct Medical Service Percentage

Allocation Statistics General and Statistical Information

General Provider Information	
LEA Provider Name	Sample LEA
National Provider Identification (NPI)	1234567890

Allocation Statistics	
Indirect Cost Rate	5.65%
Federal Medicaid Assistance Percentage (FMAP) for the Fiscal Year	50.00%
Direct Medical Service Percentage from Time Study Results (obtained from LEA Program website)	50.00%

Medi-Cal Eligibility Ratio:	
Number of Medicaid Enrolled Students in the LEA	4,859
Total Number of Students Enrolled in the LEA	22,050
Calculated Medi-Cal Eligibility Ratio	22.04%

Medi-Cal One Way Trip Ratio:	
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Transportation Services Documented in the IEP/IFSP (may be obtained from paid claims data)	1,139
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Services Documented in the IEP/IFSP	4,825
Calculated Medi-Cal One Way Trip Ratio	23.61%

• LEA Inputs:

- ✓ Unrestricted CDE-approved Indirect Cost Rate
- ✓ Direct Medical Service Percentage from Time Survey Results (posted to LEA Program website)
- ✓ Medi-Cal Eligibility Ratio
- ✓ **Medi-Cal One-Way Trip Ratio** (*reported only when LEA submits transportation costs*) - **NEW**



FY 20-21 RMTS Percentage

- Will be finalized in late 2021
- DHCS will inform LEAs when Code 2A percentage is available
- Finalized RMTS percentage will be included on submitted CRCS

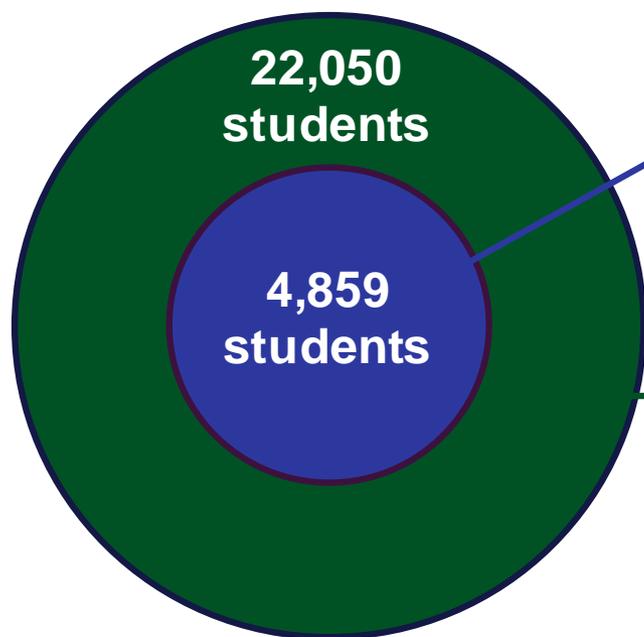


Allocation Statistics – Medi-Cal Eligibility Ratio

Allocation Statistics General and Statistical Information	
General Provider Information	
LEA Provider Name	Sample LEA
National Provider Identification (NPI)	1234567890
Allocation Statistics	
Indirect Cost Rate	5.65%
Federal Medicaid Assistance Percentage (FMAP) for the Fiscal Year	50.00%
Direct Medical Service Percentage from Time Study Results (obtained from LEA Program website)	50.00%
Medi-Cal Eligibility Ratio:	
Number of Medicaid Enrolled Students in the LEA	4,859
Total Number of Students Enrolled in the LEA	22,050
Calculated Medi-Cal Eligibility Ratio	22.04%
Medi-Cal One Way Trip Ratio:	
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Transportation Services Documented in the IEP/IFSP (may be obtained from paid claims data)	1,139
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Services Documented in the IEP/IFSP	4,825
Calculated Medi-Cal One Way Trip Ratio	23.61%



Medi-Cal Eligibility Ratio (MER) Calculation – FY 19-20



$$4,859 \div 22,050 = 22.04\%$$

Number of Medi-Cal enrolled students in the LEA

÷

Total number of students enrolled in the LEA (CBEDS Data)

=

Calculated Medi-Cal Eligibility Ratio (MER)

The MER will be **calculated annually** and used to **apportion costs** to the Medi-Cal Program



MER for FY 19-20 CRCS

- DHCS advises LEAs to determine their FY 19-20 MER as soon as possible
- [PPL #20-004](#) details FY19 -20 requirements
- **MER Numerator**: LEAs may determine the numerator of the MER based on eligibility results from any date in Q4 of FY 2019-20 (April to June 2020)
- **MER Denominator**: Certified enrollment data collected on the 2019-20 Census Day (October 2019, certified late 2019)

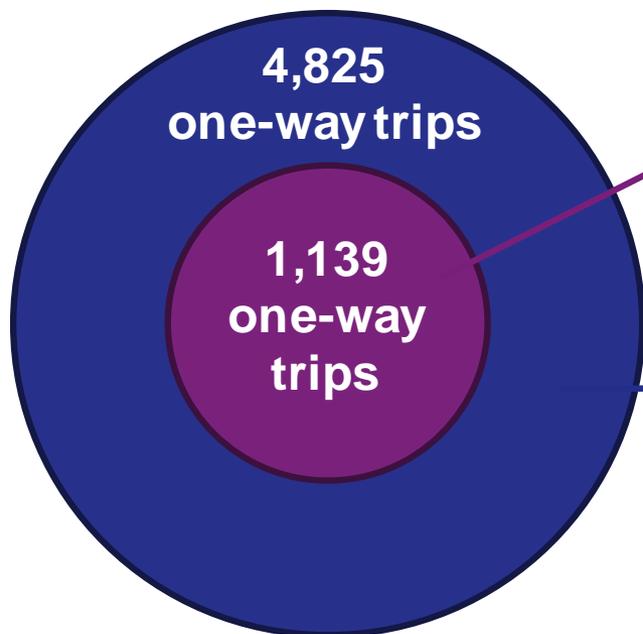


Allocation Statistics – Medi-Cal One Way Trip Ratio

Allocation Statistics General and Statistical Information	
General Provider Information	
LEA Provider Name	Sample LEA
National Provider Identification (NPI)	1234567890
Allocation Statistics	
Indirect Cost Rate	5.65%
Federal Medicaid Assistance Percentage (FMAP) for the Fiscal Year	50.00%
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Medi-Cal Eligibility Ratio:	
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Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Services Documented in the IEP/IFSP	4,825
Calculated Medi-Cal One Way Trip Ratio	23.61%



Medi-Cal One-Way Trip Ratio



$$1,139 \div 4,825 = 23.61\%$$

Total Number of One-Way Trips for **Medi-Cal** Students with Transportation in the IEP/IFSP
(from paid claims data)

÷

Total Number of One-Way Trips for **All** Students with Transportation in the IEP/IFSP

=

Calculated Medi-Cal One-Way Trip Ratio

All specialized transportation costs reported on the CRCS will be **apportioned using the Medi-Cal One Way Trip Ratio**



W/S A: Summary Costs

Worksheet A: Summary Costs		
	Total Net Personnel Costs	\$ 345,045
a.	Personnel Costs, Net of Federal Funds	\$ 345,045
b.	Net Personnel Costs Included in Indirect Cost Rate Application	\$ 345,045
c.	Indirect Cost Rate (from Allocation Statistics)	5.65%
d.	Indirect Costs (b * c)	\$ 19,495
e.	Net Direct and Indirect Costs (a + d)	\$ 364,540
f.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 1,100
g.	Total Costs, Including Equipment Depreciation (e + f)	\$ 365,640
h.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	50.00%
i.	Application of Direct Medical Service Percentage (g * h)	\$ 182,820
j.	Contracted Services Costs (from Worksheet D)	\$ 17,950
k.	Total Costs, Including Contracted Services Costs (i + j)	\$ 200,770
l.	Medi-Cal Eligibility Ratio (from Allocation Statistics)	22.04%
m.	Total Computable Medi-Cal Costs (k * l)	\$ 44,242
n.	Total Computable Specialized Transportation Costs (from Worksheet E)	\$ 23,816
o.	Medi-Cal Allowable Costs (m + n)	\$ 68,059
p.	Federal Medical Assistance Percentage (FMAP)	50.00%
q.	Medi-Cal Maximum Reimbursable (o * q)	\$ 34,029
r.	Interim Medi-Cal Reimbursement for LEA Services (from Worksheet F)	\$ 39,203
s.	Other Health Coverage	\$ 400
t.	Overpayment/(Underpayment) ((r + s) - q)	\$ 5,573

As of FY 19-20, worksheet A pulls in specialized transportation costs from **Worksheet E**



Specialized Medical Transportation

- LEAs can report specialized 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 keeps appropriate 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)



Specialized vs. General Transportation

Specialized Transportation	General Transportation
<ul style="list-style-type: none">• Costs that pertain only to providing specialized transportation services• Reflects employees/contractors whose transportation duties are to service and/or drive a specially adapted vehicle• Vehicles used to transport a student who has specialized transportation listed in their IEP/IFSP	<ul style="list-style-type: none">• Costs pertaining to transportation of general education students• Buses that only transport general education students (including related bus driver/attendant* salaries) or fuel, maintenance, and insurance costs for these vehicles

** Note: Slide updated per CMS Guidance June 2020 – shared transportation costs can be allocated*



Specialized vs. General Transportation (Cont'd)

Specialized Transportation (Cont'd)	General Transportation (Cont'd)
<ul style="list-style-type: none">• Accounting system must be able to isolate specialized transportation expenditures *	<ul style="list-style-type: none">• Reflects transportation employees/contractors whose servicing and/or driving duties are for general transportation or float between specially adapted vehicles and regular transportation vehicles *

- In instances where LEA transportation costs are not direct-costed to specialized transportation services, **it is permissible for LEAs to allocate the costs of specialized medical transportation services on the CRCS**
- **A forthcoming Transportation PPL** will provide guidance on the allocation of shared transportation costs, including the required allocation methodology

*** Note: Slide updated per CMS Guidance June 2020 – shared transportation costs can be allocated**



W/S E.1: Transportation Employed Personnel Costs (*NEW*)

Worksheet E.1: Transportation Personnel Costs

Job Category	Total Salaries	Total Benefits	Expenditures from Federal Resources or Grants	Gross Compensation Expenditures	Net Compensation Expenditures
Specialized Transportation Costs					
Bus Driver	\$23,590.00	\$3,100.00	\$1,000.00	\$26,690.00	\$25,690.00
Substitute Driver	\$895.00	\$400.00		\$1,295.00	\$1,295.00
Attendant	\$3,100.00	\$940.00		\$4,130.00	\$4,130.00
Mechanic	\$4,200.00	\$995.00		\$5,195.00	\$5,195.00
Total	Transportation Costs (Specialized Transportation)			\$37,310.00	\$36,310.00

- Personnel assigned to **specialized transportation (employed by the district)**
- **No general transportation costs** may be included
- Personnel costs are **limited to listed job categories**

Slide updated per CMS Guidance June 2020 – attendant costs will not be included in the CRCS



W/S E.2: Other Transportation Costs (*NEW*)

Worksheet E.2: Other Transportation Costs

Specialized Transportation Costs			
Description	Gross Costs	Expenditures from Federal Resources or Grants	Total Other Specialized Transportation Costs Net of Federal Resources or Grants
Lease/Rental	\$ 32,000.00	\$ 1,500.00	\$30,500.00
Insurance	\$ 5,900.00		\$5,900.00
Maintenance and Repairs	\$ 895.00		\$895.00
Fuel and Oil	\$ 8,450.00		\$8,450.00
Contract - Transportation Services			\$0.00
Contract - Transportation Equipment	\$ -		\$0.00
Total	\$47,245.00	\$1,500.00	\$45,745.00

- Other transportation costs are **limited to those listed on W/S E.2**
- Specialized transportation **contractor expenses** are reported on this worksheet
- **No general transportation costs** may be included



W/S E.3: Transportation Equipment Depreciation (*NEW*)

Worksheet E.3: Transportation Equipment - Depreciation

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 and Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
Specialized Transportation Costs										
998	Specialized Buses	Jul-17	5	\$60,000.00	\$1,000.00	\$11,800.00	No		\$23,600.00	\$11,800.00
925	Specialized Equipment	Sep-18	5	\$8,200.00	\$0.00	\$1,640.00	No		\$1,230.00	\$1,640.00

- 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**



W/S E: Transportation Summary (*NEW*)

Worksheet E: Transportation Summary

Job Category	Net Salaries & Benefits (from E.1)	Net Other Medical Transportation Costs (from E.2)	Depreciation - Transportation (from E.3)	Total Net Transportation Service Costs	Indirect Costs	Net Transportation Service Costs plus Indirect Costs	Application of One-Way Trip Ratio	Medicaid Allowable Transportation Costs
Specialized Transportation Services	\$ 36,310	\$ 45,745	\$ 13,440	\$ 95,495	\$ 5,395	\$ 100,890	23.61%	\$ 23,816
Total to Worksheet A:								\$ 23,816

- Summary worksheet aggregates information from three detail worksheets (E.1, E.2, E.3) – **no data input required**
- 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 W/S A

Worksheet E: Transportation Summary

Worksheet A: Summary Costs

Job Category	Total Net Personnel Costs	Transportation Costs plus Costs	Application of One-Way Trip Ratio	Medicaid Allowable Transportation Costs
Specialized	\$ 345,045	100,890	23.61%	\$ 23,816
		Total to Worksheet A:		\$ 23,816
a. Personnel Costs, Net of Federal Funds	\$ 345,045			
b. Net Personnel Costs Included in Indirect Cost Rate Application	\$ 345,045			
c. Indirect Cost Rate (from Allocation Statistics)	5.85%			
d. Indirect Costs (b * c)	\$ 19,495			
e. Net Direct and Indirect Costs (a + d)	\$ 364,540			
f. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 1,100			
g. Total Costs, Including Equipment Depreciation (e + f)	\$ 365,640			
h. RMTS Direct Medical Service Percentage (from Allocation Statistics)	50.00%			
i. Application of Direct Medical Service Percentage (g * h)	\$ 182,820			
j. Contracted Services Costs (from Worksheet D)	\$ 17,950			
k. Total Costs, Including Contracted Services Costs (i + j)	\$ 200,770			
l. Medi-Cal Eligibility Ratio (from Allocation Statistics)	22.04%			
m. Total Computable Medi-Cal Costs (k * l)	\$ 44,242			
n. Total Computable Specialized Transportation Costs (from Worksheet E)	\$ 23,816			
o. Medi-Cal Allowable Costs (m + n)	\$ 68,059			
p. Federal Medical Assistance Percentage (FMAP)	50.00%			
q. Medi-Cal Maximum Reimbursable (o * q)	\$ 34,029			
r. Interim Medi-Cal Reimbursement for LEA Services (from Worksheet F)	\$ 39,203			
s. Other Health Coverage	\$ 400			
t. Overpayment/(Underpayment) ((r + s) - q)	\$ 5,573			



W/S F: Interim Payment Data

Worksheet F: Interim Payment Data for LEA Services
Dates of Service 7/1/19 - 6/30/20
(IEP/IF SP Services and Non-IEP/IF SP Services)

Row	Practitioner Type	Total Units of Service A	Total Claims B	Interim Medi-Cal Reimbursement C
1.	Psychologists	29	16	\$ 1,295
2.	Social Workers			
3.	Registered Associate Clinical Social Workers			
4.	Counselors			
5.	Associate Marriage and Family Therapists			
6.	Nurses	290	136	12,560
7.	Licensed Vocational Nurses			
8.	Trained Health Care Aides			
9.	Speech-Language Pathologists	179	89	10,550
10.	Speech-Language Pathology Assistants			
11.	Audiologists			
12.	Physical Therapists			
13.	Physical Therapy Assistants			
14.	Occupational Therapists	62	35	1,690
15.	Occupational Therapy Assistants	121	65	1,295
16.	Physicians/Psychiatrists			
17.	Physician Assistants			
18.	Orientation and Mobility Specialists			
19.	Optometrists			
20.	Audiometrists			
21.	Registered Dieticians			
22.	Respiratory Therapists			
23.	Program Specialists			
24.	Transportation - One Way Trips	1,139	1,139	11,390
25.	Mileage	650	100	423
Total Interim Medi-Cal Reimbursement		2,470	1,580	\$ 39,203

As of FY 19-20, Worksheet F includes an area to report one-way trip and mileage reimbursement



Section 5

FY 2020-21

CRCS Changes



FY 20-21 CRCS Changes

Worksheet	Worksheet Changes	New?
<p>Worksheet B: Quarterly Salary and Benefits Data Report</p>	<ul style="list-style-type: none"> • Pool 1 TSP lists reflect LEA BOP practitioners that are eligible to bill for LEA services • Worksheet now requires quarterly payroll data • Worksheet B quarterly payroll data should tie to practitioners on quarterly TSP list • Includes total hours worked (not used in the cost settlement calculation; data collected for potential future rate rebasing) 	<p>Y</p>
<p>Worksheet D: Contractor Costs</p>	<ul style="list-style-type: none"> • Direct service contractors will no longer be included in Participant Pool 1 • No need to remove personal service contractor costs reported on SMAA Invoice from Worksheet D 	<p>N/A</p>



W/S B: Salary and Benefits (NEW)

Worksheet B: Quarterly Salary and Benefits Data Report

Quarter 1: July to September

Quarter 1: July to September

Practitioner Type	W/S F Row Number	Q1 Total Hours Worked	Q1 Total Salaries	Q1 Total Benefits	Q1 Gross Compensation Expenditures	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)	Q1 Net Compensation Expenditures
Psychologists	1	215	\$28,000.00	\$2,875.00	\$30,875.00			\$30,875.00
Social Workers	2				\$0.00			\$0.00
Registered Associate Clinical Social Workers	3				\$0.00			\$0.00
Counselors	4				\$0.00			\$0.00
Associate Marriage and Family Therapists	5				\$0.00			\$0.00
Nurses	6	295	14,000.00	3,125.00	\$17,125.00			\$17,125.00
Licensed Vocational Nurses	7				\$0.00			\$0.00
Trained Health Care Aides	8				\$0.00			\$0.00
Speech-Language Pathologists	9				\$0.00			\$0.00
Speech-Language Pathology Assistants	10				\$0.00			\$0.00
Audiologists	11				\$0.00			\$0.00

Physical Therapists
Physical Therapy Assistants
Occupational Therapists
Occupational Therapy Assistants
Physicians/Psychiatrists
Physician Assistants
Orientation and Mobility Specialists

Worksheet B: Quarterly Salary and Benefits Data Report

Fiscal Year Totals

Fiscal Year Totals

Practitioner Type	W/S F Row Number	FY 20/21 Total Hours Worked	FY 20/21 Total Salaries	FY 20/21 Total Benefits	FY 20/21 Gross Compensation Expenditures	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)	FY 20/21 Net Compensation Expenditures
Psychologists	1	1,010	\$113,408.00	\$9,525.00	\$122,933.00	\$0.00		\$122,933.00
Social Workers	2	-	-	-	-	\$0.00		\$0.00
Registered Associate Clinical Social Workers	3	-	-	-	-	\$0.00		\$0.00
Counselors	4	-	-	-	-	\$0.00		\$0.00
Associate Marriage and Family Therapists	5	-	-	-	-	\$0.00		\$0.00
Nurses	6	1,270	62,169.00	12,500.00	74,669.00	\$0.00		\$74,669.00
Licensed Vocational Nurses	7	-	-	-	-	\$0.00		\$0.00
Trained Health Care Aides	8	-	-	-	-	\$0.00		\$0.00
Speech-Language Pathologists	9	-	-	-	-	\$0.00		\$0.00
Speech-Language Pathology Assistants	10	-	-	-	-	\$0.00		\$0.00
Audiologists	11	-	-	-	-	\$0.00		\$0.00
Physical Therapists	12	-	-	-	-	\$0.00		\$0.00
Physical Therapy Assistants	13	-	-	-	-	\$0.00		\$0.00



Section 6

CRCS for FYs 2015- 16 to 2017-18



Overview of FYs 2015-16 to 2017-18

- **Reminder**: All prior submissions must be amended and re-submitted on the ***new*** form
- CRCS templates look identical to FY 2018-19
- SFY 2020-21 Code 2A RMTS percentage will be applied to each fiscal year's actual costs
- Resubmitted reports due in 2022, once first RMTS percentage is finalized
- Transportation reimbursement received during this time is considered **final payment**



Retroactive Claiming

- LEAs have the **option** to retroactively claim for new SPA 15-021 services and practitioners back to July 1, 2015 (*if LEA Program requirements are met*)
- **Retroactive claiming period** will be defined by DHCS once claims processing system updates are completed
- If LEAs choose not to participate in retroactive claiming, they may begin transferring information to the new CRCS for FYs 2015-16 to 2017-18



Reminders

- **Additional training** in 2021 as the CRCS due dates approach
 - FY 2015-16 to 2017-18 re-submitted in CY 2022
 - Submitted with finalized FY 20-21 RMTS percentage
- **FY 2018-19 CRCS** (due by 11/30/2020)
 - RMTS percentage = 100%
 - Re-submitted in late 2022 with FY 20-21 RMTS percentage
- **FY 2019-20 CRCS** (due by 11/30/2021) and **FY 2020-21 CRCS** (due March 2022)
 - Submitted with finalized FY 20-21 RTMS percentage
 - Includes specialized medical transportation costs



Please Submit Additional Questions to the LEA Program Inbox

LEA@DHCS.CA.gov