



# LEA Medi-Cal Billing Option Program

**December 1, 2021**

Cost and Reimbursement Comparison  
Schedule (CRCS) Training

**TRAINING TO BEGIN AT 1:00PM**



# 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. Provide a detailed review of the **SFY 2019-20** cost report template with sample data
4. Explain template differences between SFY 2019-20 and SFY 2020-21
5. Provide clarity on future CRCS due dates and training dates



# Agenda

Section	Topic
1	Cost Settlement Overview
2	Sample for SFY 2019-20 (due 4/30/2022)
3	Overview of SFY 2020-21 (due 3/1/2022)

***CRCS forms/instructions for SFYs 2019-20 and 2020-21 under final review at DHCS***



# Housekeeping Items

- Training scheduled from 1pm to 3pm
- Questions answered at the end of each section
- Q&A will be compiled and sent to participants
- 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.

🔊 Connect audio

📹 Start video ▾

📤 Share

📺 Record

⋮



👤 Participants

💬 Chat

⋮

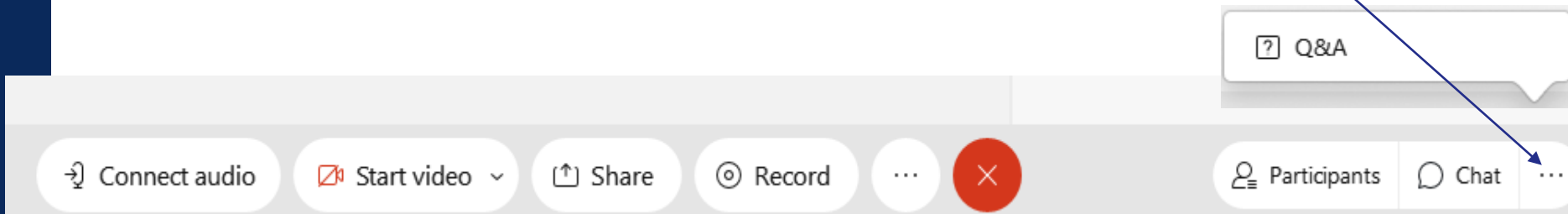
? Q&A



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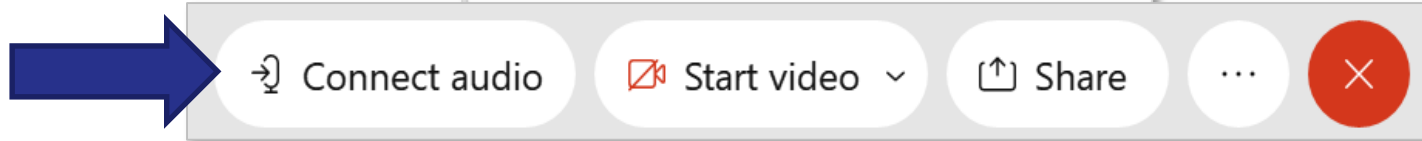
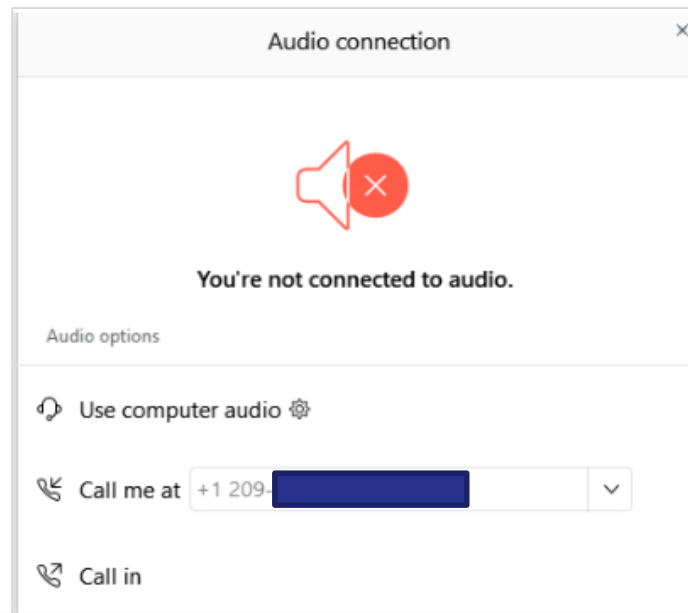
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# Webex Audio Help

- Connect to meeting audio:
  - Open the event from Webex rather than calling the Webex call-in number, and use the call-in options provided there
  - Select microphone icon at bottom of screen
  - Select the option for how you would like to connect





# Overview of CRCS Resources

Primary LEA resource is the LEA CRCS Page:

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

Services
Individuals
Providers & Partners
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### 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](mailto:LEA.CRCS.Questions@DHCS.CA.GOV)
- CRCS Submissions: [LEA.CRCS.Submission@DHCS.CA.GOV](mailto:LEA.CRCS.Submission@DHCS.CA.GOV)

### CRCS Due Dates

State Fiscal Year	CRCS Due Date*
2020-21	3/01/22
2019-20	4/30/22
2015-16	6/30/22
2016-17	8/31/22
2017-18	10/31/22
2018-19	1/31/23

Services
Individuals
Providers & Partners
Laws & Regulations
Data & Statistics
Forms & Publications
Search

2021-22 3/01/23

\*Due dates are currently being finalized with CMS and are subject to change.

### CRCS Forms

Below are CRCS forms for Fiscal Years 2009-10 through 2018-19. 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](mailto:lea@dhcs.ca.gov) to request those documents.

- [CRCS for Fiscal Year 2018-19](#)  
Includes Certification of Zero Reimbursements
- [CRCS for Fiscal Year 2017-18](#)  
Includes Certification of Zero Reimbursements
- [CRCS for Fiscal Year 2016-17](#)  
Includes Certification of Zero Reimbursements
- [CRCS for Fiscal Year 2015-16](#)  
Includes Certification of Zero Reimbursements





# CRCS Resources

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

For specific CRCS questions, email:

[LEA.CRCS.Questions@DHCS.CA.gov](mailto:LEA.CRCS.Questions@DHCS.CA.gov)

For CRCS submissions, email:

[LEA.CRCS.Submission@DHCS.CA.gov](mailto:LEA.CRCS.Submission@DHCS.CA.gov)



# Section 1

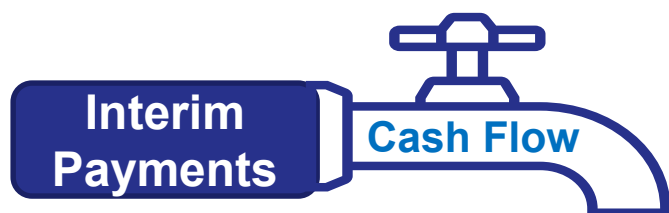
# Cost Settlement

# Overview



# Relationship Between Interim Reimbursement and Cost

**Reimbursement Principle:**  
***LEA payment is capped at  
Medi-Cal allowable costs***

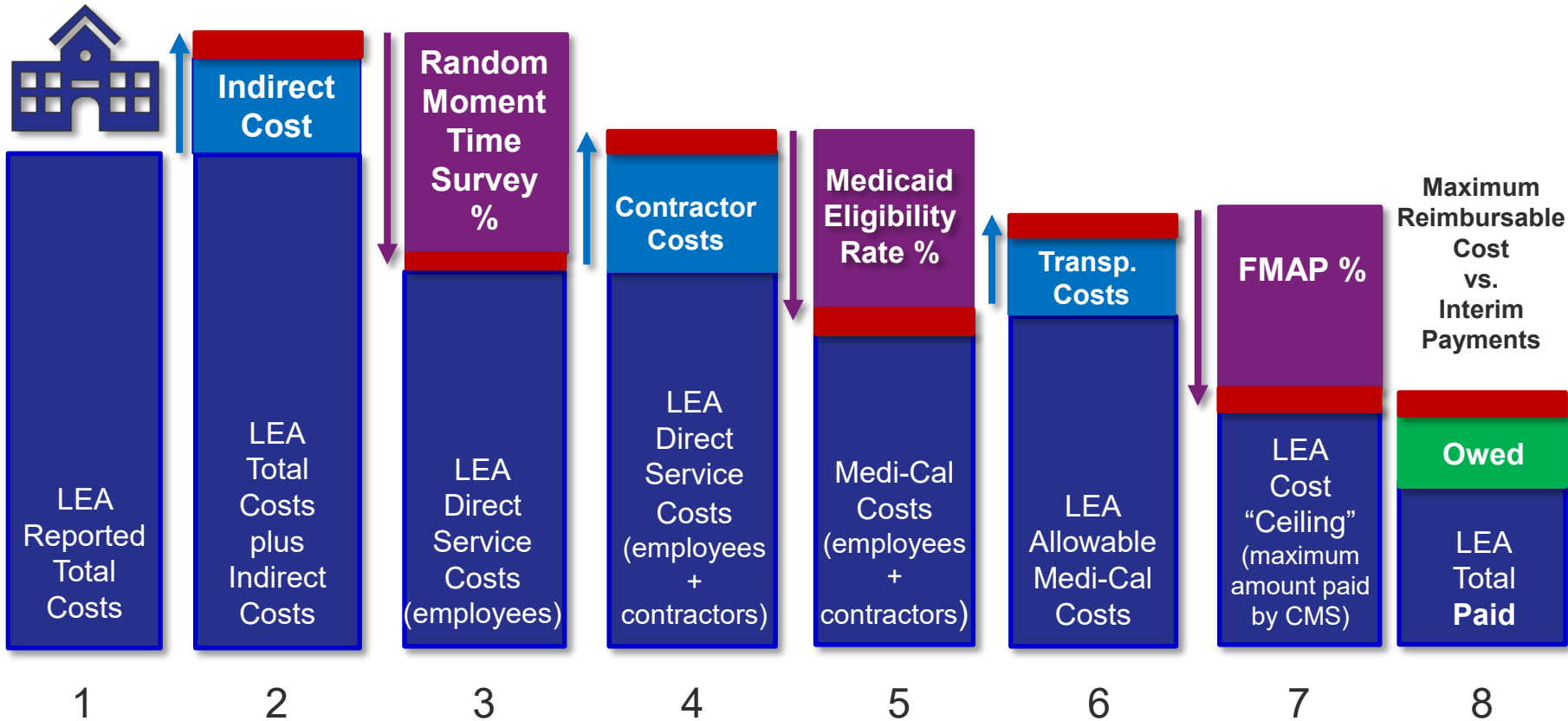


**When the allowable cost ceiling  
is reached, interim payments  
surpass costs = Overpayment**

More billing does not always mean more reimbursement



# Medi-Cal Allowable Cost "Ceiling"



Various factors are applied to LEA reported costs to calculate reimbursement to LEAs



# 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 payment with each LEA's allowable cost **back to the SPA effective date of July 1, 2015**
- CRCS compares cost and reimbursement
  - Overpayment: LEAs must pay back funds to DHCS through future withheld claims
  - Underpayment: DHCS owes additional funds to LEAs through checkwrite process



# Cost Elements on the CRCS

## **Direct Service Costs:**

**Employed Practitioner** Salaries and Benefits

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)*

## **Other Costs:**

Equipment depreciation, materials/supplies,  
communications, travel/conferences, etc.

## **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



# 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
4/30/2022	2019-20	4/01/22 – 4/30/22	4/30/2025
6/30/2022	2015-16	6/01/22 – 6/30/22	6/30/2025
8/31/2022	2016-17	8/01/22 – 8/31/22	8/31/2025
10/31/2022	2017-18	10/01/22 – 10/31/22	10/31/2025
1/31/2023	2018-19	1/01/23 – 1/31/23	1/31/2026
3/01/2023	2021-22	2/01/23 – 3/01/23	3/01/2026
01/01/2024	2022-23	2/01/24 – 3/01/24	03/01/2027

\* **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).

Reports submitted prior to this window will be rejected.



# Training Timeline

CRCS Training Schedule:

Reporting Period	Due Date	Training Date
SFY 2020-21 SFY 2019-20	March 1, 2022 April 30, 2022	December 1, 2021, 1-3pm
SFY 2015-16 SFY 2016-17	June 30, 2022 August 31, 2022	April 6, 2022, 1-3pm
SFY 2017-18	October 31, 2022	June 1, 2022, 1-3pm
SFY 2018-19	January 31, 2023	October 5, 2022, 1-3pm

**Invitations sent via the [LEA listserv](#) -- sign up today!!**





# QUESTIONS

**Please submit additional questions  
to the LEA BOP inbox:**

**[LEA@DHCS.CA.gov](mailto:LEA@DHCS.CA.gov)**



# Section 2

## FY 2019-20 CRCS

### Sample Report



# Overview of SFY 19-20 CRCS

## **13 worksheets 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)
- Interim reimbursement received (W/S F)



## Differences SFY 18-19 vs. 19-20

1. SFY 19-20 will be a **complete CRCS submission package** and will include the RMTS percentage
  - *Posted on the CRCS website by mid-January*
2. SFY 19-20 **includes transportation costs** for first time
3. New methodology for determining maximum reimbursable costs
  - *LEA-specific report will be posted on CRCS website*
4. SMAA Pool 1 personal service contractor reimbursement moved to W/S A (from W/S D)
  - *Revenue offset vs. cost offset*



# Sample CRCS Walk-Through

## Sample LEA Assumptions:

- 4 employed practitioner types
  - Psychologist, Nurse, 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

Local Educational Agency (LEA) Medi-Cal Billing Option Program Cost and Reimbursement Comparison Schedule (CRCS) SFY 2019-20			
<b>1. LEA Identification:</b>			
LEA Provider Name	CRCS Test LEA	National Provider Identifier	1234567899
Contact: Name	Ali Accountant	Provider No. / CDS Code	1004560000
Phone	(919) 555-1234	Title	Accountant
Fax		E-mail Address	Ali@CRCS TestLEA.com
Address 1	555 Main Street	City	Alameda
Address 2		State	CA
		Zip	94608
<b>2. School-Based Medi-Cal Administrative Activities (SMAA) Program</b>			
Did your LEA participate in the SMAA claiming program during SFY 2019-20?			Yes
If Yes, who was your LEA's LEC/LGA?		LEC Region 4	
<b>3. New Practitioner Costs</b>			
Does this CRCS contain costs for practitioners that your LEA did not receive any interim reimbursement for?			
(Yes or No)	Yes		

## LEA Inputs:

- ✓ LEA Identification Info
- ✓ SMAA Program Question – **NEW QUESTION**
- ✓ New Practitioner Costs – **NEW QUESTION**



# Certification Form

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>			
Total Overpayment/(Underpayment) For LEA Services (From Worksheet A)			\$ (11,214)
Laurie Smith		Chief Business Official	
Name		Title	
		4/15/2022	
Signature		Date	
<b>LEA Billing Consortium:</b>			
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).			
	<b>LEA Name</b>	<b>CDS Code</b>	
LEA #1			
LEA #2			

## LEA Inputs:

- ✓ Certification name/title/date/signature
- ✓ LEA Billing Consortium Question





# Allocation Statistics

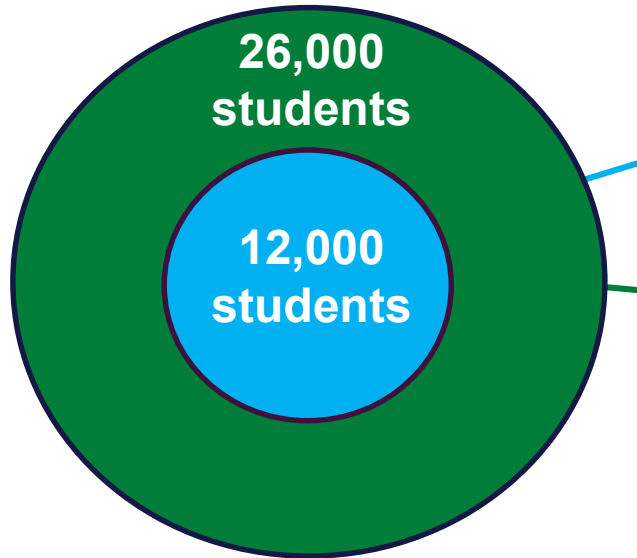
1. General Provider Information	
CRCS Test LEA	
1234567899	
2. Allocation Statistics	
Unrestricted Indirect Cost Rate	6.00% (from LEA website)
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2019 to December 31, 2019 - Title XIX	50.00% 42.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XIX	56.20% 38.00%
FMAP for July 1, 2019 to December 31, 2019 - Title XIX Enhanced	93.00% 6.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XIX Enhanced	90.00% 7.00%
FMAP for July 1, 2019 to September 30, 2019 - Title XXI Enhanced	88.00% 2.00%
FMAP for October 1, 2019 to December 31, 2019 - Title XXI Enhanced	76.00% 2.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XXI Enhanced	80.44% 3.00%
Direct Medical Service Percentage from Time Study Results (obtained from LEA website)	45.00%
3. Medi-Cal Eligibility Ratio:	
Number of Medicaid Enrolled Students in the LEA	12,000
Total Number of Students Enrolled in the LEA	26,000
Calculated Medi-Cal Eligibility Ratio	46.15%
Statewide Unsatisfactory Immigration Status Adjustment Factor	3.32%
Adjusted Medi-Cal Eligibility Ratio	42.83%
4. Medi-Cal One Way Trip Ratio:	
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Transportation Documented in the IEP/IFSP (may be obtained from paid claims data)	1,400
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	2,900
Calculated Medi-Cal One Way Trip Ratio	48.28%

## LEA Inputs:

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



# Medi-Cal Eligibility Ratio (MER) Calculation



Number of Medi-Cal enrolled students in the LEA

÷

Total number of students enrolled in the LEA

=

**Calculated Medi-Cal Eligibility Ratio (MER)**

**Adjusted MER (discounted for Unsatisfactory Immigration Status adjustment factor of 3.32%)**



The **adjusted MER** will be used to apportion costs to the Medi-Cal Program

$$\begin{array}{r} 12,000 \div 26,000 = 46.15\% \\ \times .9668 \\ \hline 42.83\% \end{array}$$



# MER for SFY 2019-20 CRCS

- [PPL #20-004](#) detailed SFY 19-20 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)
    - Note: [CDE's DataQuest website](#) or the LEA's student information system may also be used to determine student enrollment
- Additional information in **upcoming PPL**
  - LEAs that did not determine the count of students for the numerator between April to June 2020 will reach out to Guidehouse via PPL instructions to get technical assistance
  - PPL will contain an attachment that may be submitted to [LEA@guidehouse.com](mailto:LEA@guidehouse.com) to request technical assistance



# First New Allocation Statistic

1. General Provider Information		
	CRCS Test LEA	
	1234567899	
2. Allocation Statistics		% of Claims
Unrestricted Indirect Cost Rate	6.50%	(from LEA website)
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2019 to December 31, 2019 - Title XIX	50.00%	42.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XIX	56.20%	38.00%
FMAP for July 1, 2019 to December 31, 2019 - Title XIX Enhanced	93.00%	6.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XIX Enhanced	90.00%	7.00%
FMAP for July 1, 2019 to September 30, 2019 - Title XXI Enhanced	88.00%	2.00%
FMAP for October 1, 2019 to December 31, 2019 - Title XXI Enhanced	76.50%	2.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XXI Enhanced	80.84%	3.00%
Direct Medical Service Percentage from Time Study Results (obtained from LEA website)	45.00%	
3. Medi-Cal Eligibility Ratio:		
Number of Medicaid Enrolled Students in the LEA	12,000	
Total Number of Students Enrolled in the LEA	26,000	
Calculated Medi-Cal Eligibility Ratio	46.15%	
Statewide Undocumented Immigration Status Adjustment Factor	3.32%	
Adjusted Medi-Cal Eligibility Ratio	42.83%	
4. Medi-Cal One Way Trip Ratio:		
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Transportation Documented in the IEP/IFSP (may be obtained from paid claims data)	1,400	
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	2,900	
Calculated Medi-Cal One Way Trip Ratio	48.28%	



## % of Claims

- Raises Medi-Cal allowable cost ceiling
- LEA-specific amounts
- Available on LEA website by 12/31
- Reimbursement by aid code grouping
- FMAPs based on applicable time period



# Percentage of Paid Claims

	Claim Type	Dates of Service	Paid Claims	% of Claims	FMAP %
Medicaid	Title XIX	7/1/19-12/31/19	\$ 74,998	42%	50.00%
	Title XIX	1/1/20-6/30/20	\$ 67,855	38%	56.20%
Medicaid Expansion	Title XIX Enhanced	7/1/19-12/31/19	\$ 10,714	6%	93.00%
	Title XIX Enhanced	1/1/20-6/30/20	\$ 12,500	7%	90.00%
Children's Health Insurance Program (CHIP)	Title XXI	7/1/19-9/30/19	\$ 3,571	2%	88.00%
	Title XXI	10/1/19-12/31/19	\$ 3,571	2%	76.50%
	Title XXI	1/1/20-6/30/20	\$ 5,357	3%	80.84%
	<b>TOTAL</b>	<b>SFY 2019-20</b>	<b>\$ 178,566</b>	<b>100%</b>	



# Impact of Percentage of Paid Claims

Medi-Cal Allowable Costs = \$345,394

Previous CRCS FMAP x 50%

Total Maximum Reimbursable \$ 172,697

Claim Type	% of Claims	FMAP %	Total Maximum Reimbursable Cost
Title XIX	42%	50.00%	\$ 72,533
Title XIX	38%	56.20%	73,762
Title XIX Enhanced	6%	93.00%	19,273
Title XIX Enhanced	7%	90.00%	21,760
Title XXI	2%	88.00%	6,079
Title XXI	2%	76.50%	5,285
Title XXI	3%	80.84%	8,376
<b>TOTAL</b>	<b>100%</b>		<b>\$ 198,691</b>



# Second New Allocation Statistic

1. General Provider Information		
	CRCS Test LEA	
	1234567899	
2. Allocation Statistics		% of Claims (from LEA website)
Unrestricted Indirect Cost Rate	6.50%	
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2019 to December 31, 2019 - Title XIX	50.00%	42.00%
FMAP for January 1, 2020 to June 30, 2020 - Title XIX	56.20%	38.00%
FMAP for July 1, 2019 to December 31, 2019 - Title XIX Enhanced	93.00%	6.00%
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## Medi-Cal One-Way Trip Ratio

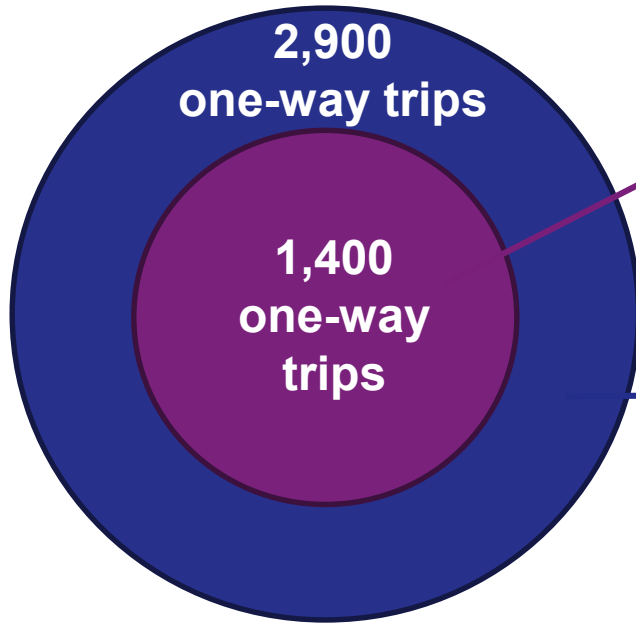
- Reported only for LEAs that bill transportation/mileage
- Used to allocate specialized transportation costs to Medi-Cal

## Medi-Cal Reimbursed One-Way Trips

Total One-Way Trips for Students with Transportation in IEP/IFSP



# Medi-Cal One-Way Trip Ratio



$$1,400 \div 2,900 = 48.28\%$$

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**





# Worksheets A (Summary), B (Salaries/Benefits), and C (Other Costs)



# Worksheet A

- **Summary of Costs from other CRCS worksheets**
- Calculation of Underpayment/Overpayment
- Two data input fields:
  1. Other health coverage reimbursement
  2. SMAA Pool 1 Personal Service Contractor reimbursement



# W/S A: Summary Costs

Worksheet A: Summary Costs of Providing LEA Services		Net Personnel Costs (from Worksheet B.1)
Practitioner Type		A
1. Psychologists		\$ 109,500
2. Social Workers		-
3. Registered Associate Clinical Social Workers		-
4. Counselors		-
5. Associate Marriage and Family Therapists (MFTs)		-
6. Nurses		79,500
7. Licensed Vocational Nurses		-
8. Trained Health Care Aides		-
9. Speech-Language Pathologists		172,195
10. Speech-Language Pathology Assistants		132,845
11. Audiologists		-
12. Physical Therapists		-
13. Physical Therapy Assistants		-
14. Occupational Therapists		-
15. Occupational Therapist 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		-
<b>Total Net Personnel Costs</b>		<b>\$ 494,040</b>

- Top of Worksheet A 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

<b>Total Net Personnel Costs</b>	<b>\$</b>	<b>494,040</b>
Personnel Costs, Net of Federal Funds	\$	494,040
Indirect Cost Rate (from Allocation Statistics)		6.50%
Indirect Costs (a * b)	\$	32,113
Net Direct and Indirect Costs (a + c)	\$	526,153
Direct Medical Equipment Depreciation (from W/S C.1)	\$	550
Total Costs, Including Equipment Depreciation (d + e)	\$	526,703
RMTS Direct Medical Service Percentage (from Allocation Statistics)		45.00%
Application of Direct Medical Service Percentage (f * g)	\$	237,016
Contracted Services Costs (from W/S D)	\$	32,005
Total Costs, Including Contracted Services Costs (h + i)	\$	269,021
Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)		42.83%
Total Computable Medi-Cal Costs (j * k)	\$	115,232
Total Computable Specialized Transportation Costs (from W/S E)	\$	230,162
Medi-Cal Allowable Costs (l + m)	\$	345,394

**+ indirect costs and depreciation**

**Application of RMTS**

**+ Contractor Costs**

**Application of MER**

**+ Transportation**

- The bottom part of Worksheet A contains a summary of the cost allocation steps
- Starts with Net Personnel Costs and adds/removes costs to arrive at the Medi-Cal Allowable Cost



# W/S A: Offsets for Reimbursement

<i>Calculation of Medi-Cal Maximum Reimbursable Cost</i>		
v.	Title XIX - 7/1/19-12/31/19 (n * o * % of claims)	\$ 72,533
w.	Title XIX - 1/1/20-6/30/20 (n * p * % of claims)	\$ 73,762
x.	Title XIX Enhanced - 7/1/19-12/31/19 (n * q * % of claims)	\$ 19,273
y.	Title XIX Enhanced - 1/1/20-6/30/20 (n * r * % of claims)	\$ 21,760
z.	Title XXI Enhanced - 7/1/19-9/30/19 (n * s * % of claims)	\$ 6,079
aa.	Title XXI Enhanced - 10/1/19-12/31/19 (n * t * % of claims)	\$ 5,285
ab.	Title XXI Enhanced - 1/1/20-6/30/20 (n * u * % of claims)	\$ 8,376
ac.	Total Medi-Cal Maximum Reimbursable Cost	\$ 198,691
ad.	Interim Medi-Cal Reimbursement through the FI (from W/S F)	\$ 178,566
ae.	Other Health Coverage	\$ 125
af.	SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$ 8,250

- Captures Other Health Coverage
- Captures SMAA reimbursement for Pool 1 contractors reimbursed through SMAA invoice
- Calculates LEA Cost “Ceiling”

**Other Health Coverage:** Report any reimbursement your LEA received for services provided to students who are Medi-Cal eligible and have third-party commercial insurance

**SMAA Reimbursement:** Report Pool 1 Personal Service Contractor reimbursement in SFY 2019-20 SMAA invoices  
(Tab 6, D65 + E65)





## Worksheet B: Salaries and Benefits

- For a practitioner's costs to be included on Worksheet B, they must:
  - Be employed by the LEA
  - Perform LEA BOP covered services
  - Meet licensure requirements for the LEA BOP
  - Meet Program requirements required to submit Medi-Cal claims (and bill when appropriate)
  - Forthcoming PPL provides additional guidance
- Exclude personnel that are not LEA employees (contractors reported on Worksheet D)
- For each job category listed, enter:
  - Salary expenditures: object codes 1000-2999
  - Benefit expenditures: object codes 3000-3999



## Federal Funds or Grants

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



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





# W/S B: Salary and Benefits

Worksheet B: Salary and Benefits Data Report

Fiscal Year Totals							
Practitioner Type	W/S Row Number	FY 19-20 Total Salaries	FY 19-20 Total Benefits	FY 19-20 Gross Compensation Expenditures	Federal Resources or Grants	Resource Code Account Number(s)	FY 19-20 Net Compensation Expenditures
Psychologists	1	\$ 92,000	\$ 16,000	\$ 108,000			\$ 108,000
Social Workers	2			\$ -			\$ -
Reg. Associate Clinical Social Workers	3			\$ -			\$ -
Counselors /MFTs	4			\$ -			\$ -
Associate MFTs	5			\$ -			\$ -
Nurses	6	\$ 85,000	\$ 14,950	\$ 99,950	\$ 25,000	3327	\$ 74,950
Licensed Vocational Nurses	7			\$ -			\$ -
Trained Health Care Aides	8			\$ -			\$ -
Speech-Language Pathologists	9	\$ 145,000	\$ 25,900	\$ 170,900			\$ 170,900
Speech-Language Pathology Assistants	10	\$ 115,000	\$ 17,845	\$ 132,845			\$ 132,845
Audiologists	11			\$ -			\$ -
Physical Therapists	12			\$ -			\$ -
Physical Therapy Assistants	13			\$ -			\$ -
Occupational Therapists	14			\$ -			\$ -
Occupational Therapy Assistants	15			\$ -			\$ -
Physicians/Psychiatrists	16			\$ -			\$ -
Physician Assistants	17			\$ -			\$ -
Orientation and Mobility Specialists	18			\$ -			\$ -
Optometrists	19			\$ -			\$ -
Audiometrists	20			\$ -			\$ -
Registered Dieticians	21			\$ -			\$ -
Respiratory Therapists	22			\$ -			\$ -
Program Specialists	23			\$ -			\$ -
<b>Totals:</b>		<b>\$ 437,000</b>	<b>\$ 74,695</b>	<b>\$ 511,695</b>	<b>\$ 25,000</b>		<b>\$ 486,695</b>

- Captures **salaries, benefits and federal resources** by practitioner type
- Reported on an annual basis in SFY 2019-20



# W/S B.1: FY Funding Summary

(Object Code)	Total Gross Salaries	Total Gross Benefits	Total Gross Other Costs	Expenditures from Federal Resources or Grants	Total Net Personnel Costs
Practitioner Type	A	B	C	D	F = A+B+C-D
1. Psychologists	\$ 92,000	\$ 16,000	\$ 1,500	\$ -	\$ 109,500
2. Social Workers	-	-	-	-	-
3. Reg. Associate Clinical Social Workers	-	-	-	-	-
4. Counselors	-	-	-	-	-
5. Associate MFTs	-	-	-	-	-
6. Nurses	85,000	14,950	5,050	25,500	79,500
7. Licensed Vocational Nurses	-	-	-	-	-
8. Trained Health Care Aides	-	-	-	-	-
9. Speech-Language Pathologists	145,000	25,900	1,295	-	172,195
10. Speech-Language Pathology Assistant	115,000	17,845	-	-	132,845
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 Dieticians	-	-	-	-	-
22. Respiratory Therapists	-	-	-	-	-
23. Program Specialists	-	-	-	-	-
<b>Totals</b>	<b>\$ 437,000</b>	<b>\$ 74,695</b>	<b>\$ 7,845</b>	<b>\$ 25,500</b>	<b>\$ 494,040</b>

**Summary Worksheet – No Data Input Required**



# Net Personnel Costs to W/S A

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

<b>Worksheet A: Summary Costs</b>		<b>Total Net Personnel Costs</b>		<b>Expenditures from Resources Grants</b>		<b>Total Net Personnel Costs</b>	
		<b>\$</b>	<b>494,040</b>	<b>D</b>		<b>F = A+B+C-D</b>	
Personnel Costs, Net of Federal Funds		\$	494,040				
Indirect Cost Rate (from Allocation Statistics)			6.50%		-	\$	109,500
Indirect Costs (a * b)		\$	32,113		-		-
Net Direct and Indirect Costs (a + c)		\$	526,153		-		-
Direct Medical Equipment Depreciation (from W/S C.1)		\$	550		25,500		79,500
Total Costs, Including Equipment Depreciation (d + e)		\$	526,703		-		-
RMTS Direct Medical Service Percentage (from Allocation Statistics)			45.00%		-		172,195
Application of Direct Medical Service Percentage (f * g)		\$	237,016		-		132,845
Contracted Services Costs (from W/S D)		\$	32,005		-		-
Total Costs, Including Contracted Services Costs (h + i)		\$	269,021		-		-
Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)			42.83%		-		-
Total Computable Medi-Cal Costs (j * k)		\$	115,232		-		-
Total Computable Specialized Transportation Costs (from W/S E)		\$	230,162		-		-
Medi-Cal Allowable Costs (l + m)		\$	345,394		-		-
20. Audiometrists		-	-		-		-
21. Registered Dieticians		-	-		-		-
22. Respiratory Therapists		-	-		-		-
23. Program Specialists		-	-		-		-
<b>Totals</b>		<b>\$</b>	<b>437,000</b>	<b>\$</b>	<b>74,695</b>	<b>\$</b>	<b>7,845</b>
						<b>\$</b>	<b>25,500</b>
							<b>494,040</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**



# W/S C: Other Costs

<b>Worksheet C: Other Costs</b>									
<i>(Object Code)</i>	Supplies and Reference Materials Expenditures <i>(4,200-4,300)</i>	Non-capitalized Equipment Expenditures <i>(4,400)</i>	Travel and Conference Expenditures <i>(5,200)</i>	Dues and Membership Expenditures <i>(5,300)</i>	Communications Expenditures <i>(5,900)</i>	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	\$ 1,500					\$ 1,500			
2. Social Workers						-			
3. Reg. Associate Clinical Social Workers						-			
4. Counselors /MFTs						-			
5. Associate MFTs						-			
6. Nurses	2,150	2,125	250		525	5,050	500	3327	
7. Licensed Vocational Nurses						-			
8. Trained Health Care Aides						-			
9. Speech-Language Pathologists	1,295					1,295			
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						-			
<b>Totals</b>	<b>\$ 4,945</b>	<b>\$ 2,125</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 525</b>	<b>\$ 7,845</b>	<b>\$ 500</b>		

- 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)



# W/S 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
<b>Equipment Depreciation Costs</b>											
3540	Tympanometer	Jan-20	5	\$5,500.00			\$ 1,100	No		\$ -	\$ 550

- 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
- Straight Line Depreciation calculated by taking:
  - Depreciable value of the asset
  - Less any federal funds used to purchase the asset
  - Divided by the asset's useful life



# Straight-Line Depreciation

## Example:

Depreciable Cost\*: \$5,500

Asset Placed Into Service: January 1, 2020

Useful Life\*\*: 5 years (fully depreciated 12/31/2024)

Annual Depreciation: \$1,100 per year

FY 19-20 Depreciation Period: 6/12 months (Jan to June 2020)

FY 19-20 Depreciation Expense = \$ 550 ( $\$1,100 * 0.5$ )

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

*\*\* 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 (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
3540	Tympanometer	Jan-20	5	\$5,500.00			\$ 1,100	No		\$ -	\$ 550

**Equipment Depreciation Costs**

<b>Worksheet A: Summary Costs</b>		<b>Total Net Personnel Costs</b>	<b>\$ 494,040</b>
Personnel Costs, Net of Federal Funds			\$ 494,040
Indirect Cost Rate (from Allocation Statistics)			6.50%
Indirect Costs (a * b)			\$ 32,113
Net Direct and Indirect Costs (a + c)			\$ 526,153
Direct Medical Equipment Depreciation (from W/S C.1)			\$ 550
Total Costs, Including Equipment Depreciation (d + e)			\$ 526,703
RMTS Direct Medical Service Percentage (from Allocation Statistics)			45.00%
Application of Direct Medical Service Percentage (f * g)			\$ 237,016
Contracted Services Costs (from W/S D)			\$ 32,005
Total Costs, Including Contracted Services Costs (h + i)			\$ 269,021
Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)			42.83%
Total Computable Medi-Cal Costs (j * k)			\$ 115,232
Total Computable Specialized Transportation Costs (from W/S E)			\$ 230,162
Medi-Cal Allowable Costs (l + m)			\$ 345,394



# Worksheets

## D (Contractor Costs), E (Transportation) and F (Interim Payments)



# W/S D: Contractor Costs

<b>Worksheet D: Contractor Costs and Total Hours Paid</b>						
<i>(Object Code)</i>	Contractor Costs ( 5800 )	Contractor Costs ( 5100 )	Contract Service Costs Paid with Federal Resources or Grants	Total Contract Service Costs Net of Federal Resources or Grants	Total Hours Paid	Average Contract Rate Per Hour
Practitioner Type	A	B	C	D	E	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	\$ 12,950			12,950	145	\$ 89
13. Physical Therapy Assistants				-		
14. Occupational Therapists	\$ 19,055			19,055	205	\$ 93
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				-		
<b>Totals</b>	<b>\$ 32,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,005</b>	<b>350</b>	

- Collects **allowable costs and hours paid** for contracted practitioners
- Identifies **federal resources received by the LEA** for contractors
- Object 5800 - contractor costs up to \$25,000 for each individual subagreement



# Contractor Costs to Worksheet A

## Worksheet D: Contractor Costs and Total Hours Paid

(Object Code)	Contractor Costs (5800)	Contractor Costs (5100)	Contract Service Costs Paid with Federal Resources or Grants	Total Contract Service Costs Net of Federal Resources or Grants	Total Hours Paid	Average Contract Rate Per Hour
				D	E	F
<b>Worksheet A: Summary Costs</b>	<b>Total Net Personnel Costs</b>		<b>\$ 494,040</b>			
Personnel Costs, Net of Federal Funds			\$ 494,040	\$ -		
Indirect Cost Rate (from Allocation Statistics)			6.50%	-		
Indirect Costs (a * b)			\$ 32,113	-		
Net Direct and Indirect Costs (a + c)			\$ 526,153	-		
Direct Medical Equipment Depreciation (from W/S C.1)			\$ 550	-		
Total Costs, Including Equipment Depreciation (d + e)			\$ 526,703	-		
RMTS Direct Medical Service Percentage (from Allocation Statistics)			45.00%	-		
Application of Direct Medical Service Percentage (f * g)			\$ 237,016	12,950	145	\$ 89
Contracted Services Costs (from W/S D)			\$ 32,005	19,055	205	\$ 93
Total Costs, Including Contracted Services Costs (h + i)			\$ 269,021	-		
Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)			42.83%	-		
Total Computable Medi-Cal Costs (j * k)			\$ 115,232	-		
Total Computable Specialized Transportation Costs (from W/S E)			\$ 230,162	-		
Medi-Cal Allowable Costs (l + m)			\$ 345,394	-		
23. Program Specialists						
<b>Totals</b>	<b>\$ 32,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,005</b>	<b>350</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 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)



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

Worksheet E.1: Transportation Personnel Costs

Job Category	Total Salaries	Total Benefits	Expenditures from Federal Resources or Grants	Gross Compensation Expenditures	Net Compensation Expenditures
<b>Specialized Transportation Costs</b>					
Bus Driver	\$ 75,120	\$ 7,900		\$ 83,020	\$ 83,020
Substitute Driver	\$ 12,990			\$ 12,990	\$ 12,990
Mechanic	\$ 42,450	\$ 6,500		\$ 48,950	\$ 48,950
<b>Total</b>	<b>Transportation Costs (Specialized Transportation)</b>			\$ 144,960	\$ 144,960

- Personnel costs are **limited to 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
- **Allocation Methodology:** LEA's ratio of specially adapted vehicles to the total number of vehicles



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

## Example:

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

Number of Specially Adapted Vehicles: 5

Number of Total Vehicles: 25

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

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



# W/S E.2: Other Transportation Costs

## 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	\$ -		\$ -
Insurance	26,000		\$ 26,000
Maintenance and Repairs	5,955		\$ 5,955
Fuel and Oil	11,250		\$ 11,250
Contract - Transportation Services	-		\$ -
Contract - Transportation Equipment	259,500		\$ 259,500
<b>Total</b>	<b>\$ 302,705</b>	<b>\$ -</b>	<b>\$ 302,705</b>

- Other transportation costs are **limited to those listed on W/S E.2**
- Specialized transportation **contractor expenses** are reported on W/S E.2
- LEAs are permitted to allocate general transportation costs using ratio of specially adapted vehicles to the total number of vehicles





# W/S E.3: Transportation Equipment Depreciation

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/Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
<b>Specialized Transportation Costs</b>										

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



# W/S E: Transportation Summary

Worksheet E: Transportation Summary								
	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	\$ 144,960	\$ 302,705	\$ -	\$ 447,665	\$ 29,098	\$ 476,763	48.28%	\$ 230,162
						<b>Total to Worksheet A:</b>		<b>\$ 230,162</b>

- 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								
	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	\$ 144,960	\$ 302,705	\$ -	\$ 447,665	\$ 29,098	\$ 476,763	48.28%	\$ 230,162
							<b>Total to Worksheet A:</b>	<b>\$ 230,162</b>

<b>Worksheet A: Summary Costs</b>	<b>Total Net Personnel Costs</b>	<b>\$ 494,040</b>
Personnel Costs, Net of Federal Funds	\$	494,040
Indirect Cost Rate (from Allocation Statistics)		6.50%
Indirect Costs (a * b)	\$	32,113
Net Direct and Indirect Costs (a + c)	\$	526,153
Direct Medical Equipment Depreciation (from W/S C.1)	\$	550
Total Costs, Including Equipment Depreciation (d + e)	\$	526,703
RMTS Direct Medical Service Percentage (from Allocation Statistics)		45.00%
Application of Direct Medical Service Percentage (f * g)	\$	237,016
Contracted Services Costs (from W/S D)	\$	32,005
Total Costs, Including Contracted Services Costs (h + i)	\$	269,021
Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)		42.83%
Total Computable Medi-Cal Costs (j * k)	\$	115,232
Total Computable Specialized Transportation Costs (from W/S E)	\$	230,162
Medi-Cal Allowable Costs (l + m)	\$	345,394



# W/S F: Interim Payment Data

Worksheet F: Interim Payment Data for LEA Services				
Dates of Service 7/1/19 - 6/30/20				
(IEP/IFSP Services and Non-IEP/IFSP Services)				
Row	Practitioner Type	Total Units of Service	Total Claims	Interim Medi-Cal Reimbursement
1.	Psychologists			
2.	Social Workers			
3.	Registered As			
4.	Counselors			
5.	Associate Mar			
6.	Nurses			
7.	Licensed Voc			
8.	Trained Healt			
9.	Speech-Lang			
10.	Speech-Lang			
11.	Audiologists			
12.	Physical Ther			
13.	Physical Ther			
14.	Occupational			
15.	Occupational			
16.	Physicians/Ps			
17.	Physician As			
18.	Orientation an			
19.	Optometrists			
20.	Audiometrists			
21.	Registered Di			
22.	Respiratory Th			
23.	Program Spec			
24.	Transportation - L			
25.	Mileage			
<b>Total Interim Medi-Cal Reimbursement</b>		-	-	\$ 178,566

- 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 December 2021
- If interim payment data is incomplete when the Annual Reimbursement Report is generated, will be accounted for by Audits & Investigations



# Interim Payments to Worksheet A

Dates of Service 7/1/19 - 6/30/20 (IEP/IFSP Services and Non-IEP/IFSP Services)				
Row	Practitioner Type	Total Units of Service	Total Claims	Interim Medi-Cal Reimbursement
		A	B	C
14.	Psychologists			22,599
<b>Worksheet A: Summary Costs</b>		<b>Reimbursable Cost</b>		
v.	Title XIX - 7/1/19-12/31/19 (n * o * % of claims)	\$	72,533	
w.	Title XIX - 1/1/20-6/30/20 (n * p * % of claims)	\$	73,762	
x.	Title XIX Enhanced - 7/1/19-12/31/19 (n * q * % of claims)	\$	19,273	25,920
y.	Title XIX Enhanced - 1/1/20-6/30/20 (n * r * % of claims)	\$	21,760	
z.	Title XXI Enhanced - 7/1/19-9/30/19 (n * s * % of claims)	\$	6,079	
aa.	Title XXI Enhanced - 10/1/19-12/31/19 (n * t * % of claims)	\$	5,285	49,922
ab.	Title XXI Enhanced - 1/1/20-6/30/20 (n * u * % of claims)	\$	8,376	70,125
ac.	Total Medi-Cal Maximum Reimbursable Cost	\$	198,691	4,750
ad.	Interim Medi-Cal Reimbursement through the FI (from W/S F)	\$	178,566	
14.	Occupational Therapists			5,250
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			
24.	Transportation - One Way Trips			
25.	Mileage			
<b>Total Interim Medi-Cal Reimbursement</b>		19,355	29,770	<b>\$ 178,566</b>



# QUESTIONS

**Please submit additional questions  
to the LEA BOP inbox:**

**[LEA@DHCS.CA.gov](mailto:LEA@DHCS.CA.gov)**



# Section 3

## SFY 2020-21

# CRCS Differences



# SFY 20-21 CRCS Changes

Worksheet	Worksheet Changes
<b>Allocation Statistics</b>	<ul style="list-style-type: none"> <li>• <b>Medicaid Eligibility Rate (MER)</b> numerator collected at any point in October 2020</li> <li>• If LEA did not submit data match to check eligibility during October 2020, they will reach out to Guidehouse for technical assistance (details in forthcoming PPL)</li> </ul>
<b>Worksheet A:</b> Revenue Offset for SMAA Reimbursement	<ul style="list-style-type: none"> <li>• Direct service contractors will no longer be included in Participant Pool 1</li> <li>• No need to remove personal service contractor costs reported on SMAA Invoice from Worksheet A</li> <li>• <b>No offset for SMAA revenue on Worksheet A</b></li> </ul>
<b>Worksheet B:</b> Quarterly Salary and Benefits Data Report	<ul style="list-style-type: none"> <li>• Pool 1 TSP lists reflect LEA BOP practitioners that are eligible to bill for LEA services</li> <li>• Worksheet B now requires <b>quarterly</b> payroll data</li> <li>• Worksheet B quarterly payroll data should tie to practitioners on <b>quarterly TSP list</b></li> </ul>





# W/S B: Salary and Benefits

Worksheet B: Quarterly Salary and Benefits Data Report

**Quarter 1: July to September**

Quarter 1: July to September 2020

Practitioner Type	W/S F Row Number	July to September 2020 Total Salaries	July to September 2020 Total Benefits	July to September 2020 Gross Compensation Expenditures	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)	July to September 2020 Net Compensation Expenditures
Psychologists	1	\$28,000.00	\$2,875.00	\$ 30,875			\$30,875
Social Workers	2			\$ -			\$0
Registered Associate Clinical Social Workers	3			\$ -			\$0
Counselors	4			\$ -			\$0
Associate Marriage and Family Therapists	5			\$ -			\$0

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	\$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
Program Specialists	23				\$ -			\$0
<b>Quarter 1 Totals:</b>			<b>\$ 81,900</b>	<b>\$ 10,525</b>	<b>\$ 92,425</b>	<b>\$ -</b>		<b>\$92,425</b>



## TSP List – Submission Requirement

- For SFY 2020-21 and beyond, the **CRCS submission package must include the certified TSP lists**
  - TSP list should include the LEA name, NPI, RMTS quarter, the TSP's name and LEA BOP approved job classification
  - Include in submission email to:  
[LEA.CRCS.Submission@DHCS.CA.GOV](mailto:LEA.CRCS.Submission@DHCS.CA.GOV)
  - Failure to include the TSP list(s) will result in CRCS submission rejection



# QUESTIONS

**Please submit additional questions  
to the LEA BOP inbox:**

**[LEA@DHCS.CA.gov](mailto:LEA@DHCS.CA.gov)**