



LEA Medi-Cal Billing Option Program

June 1, 2022

SFY 2017-18 Amended
Cost and Reimbursement Comparison Schedule (CRCS)

LEA BOP Training Session

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

Public Health Emergency (PHE) Unwinding

- » **The COVID-19 PHE will end soon and millions of Medi-Cal beneficiaries may lose their coverage**
- » **Top Goal of DHCS:** Minimize beneficiary burden and promote continuity of coverage for our beneficiaries
- » **How you can help:**
 - » Become a **DHCS Coverage Ambassador**
 - » Download the Outreach Toolkit on the [DHCS Coverage Ambassador webpage](#)
 - » [Join the DHCS Coverage Ambassador mailing list](#) to receive updated toolkits as they become available

DHCS PHE Unwind Communications Strategy

- **Phase One: Encourage Beneficiaries to Update Contact Information**
 - **Launch immediately**
 - Multi-channel communication campaign to encourage beneficiaries to update contact information with county offices
 - » Flyers in provider/clinic offices, social media, call scripts, website banners
- **Phase Two: Watch for Renewal Packets in the mail. Remember to update your contact information!**
 - **Launch 60 days prior to COVID-19 PHE termination**
 - Remind beneficiaries to watch for renewal packets in the mail and update contact information with county office if they have not done so yet

Training Agenda

Section	Topic
1	Cost Settlement Overview and Timelines
2	Overview of the Amended CRCS Requirement
3	Template Review SFY 2017-18 (due 10/31/2022)

CRCS Webpage

» **Primary LEA resource for all CRCS-related material is the LEA CRCS Page:**
https://www.dhcs.ca.gov/provgovpart/Pages/CRCS_Forms.aspx



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

CRCS Forms

Below are CRCS forms for Fiscal Years 2009-10 through 2019-20. 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 2020-21](#)

Includes Certification of Zero Reimbursement

[CRCS for Fiscal Year 2019-20](#)

Includes Certification of Zero Reimbursement

[CRCS for Fiscal Year 2018-19](#)

Includes Certification of Zero Reimbursement

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

Includes Certification of Zero Reimbursement

[CRCS for Fiscal Year 2016-17](#)

Includes Certification of Zero Reimbursement

[CRCS for Fiscal Year 2015-16](#)

Includes Certification of Zero Reimbursement

Amended CRCS Forms: Availability Update

SFY	Due Date	Expected Posting Date to LEA BOP Website
2015-16	6/30/22	Sent via e-blast 5/24, now available online
2016-17	8/31/22	By July 2022
2017-18	10/31/22	By September 2022
2018-19	1/31/23	By October 2022
2019-20	Past due (4/30/22)	Now available online
2020-21	Past due (3/1/22)	Now available online
2021-22	3/1/23	By December 2022

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 (including requests for a copy of past audit reports), email: LEA.CRCS.Questions@dhcs.ca.gov
- » To submit or request an extension, email A&I at: LEA.CRCS.Submission@dhcs.ca.gov

Section 1

Cost Settlement Overview and Timelines

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple and magenta, spanning the width of the slide below the title.

Relationship Between Interim Reimbursement and Cost

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

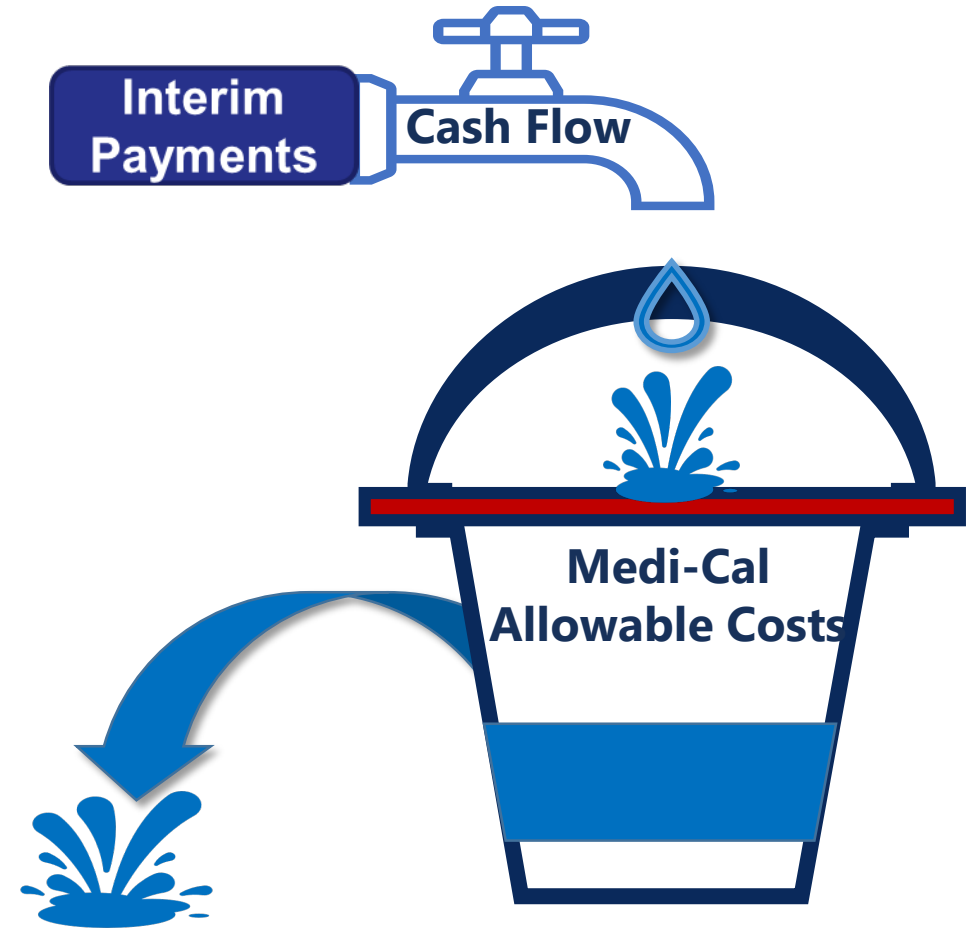
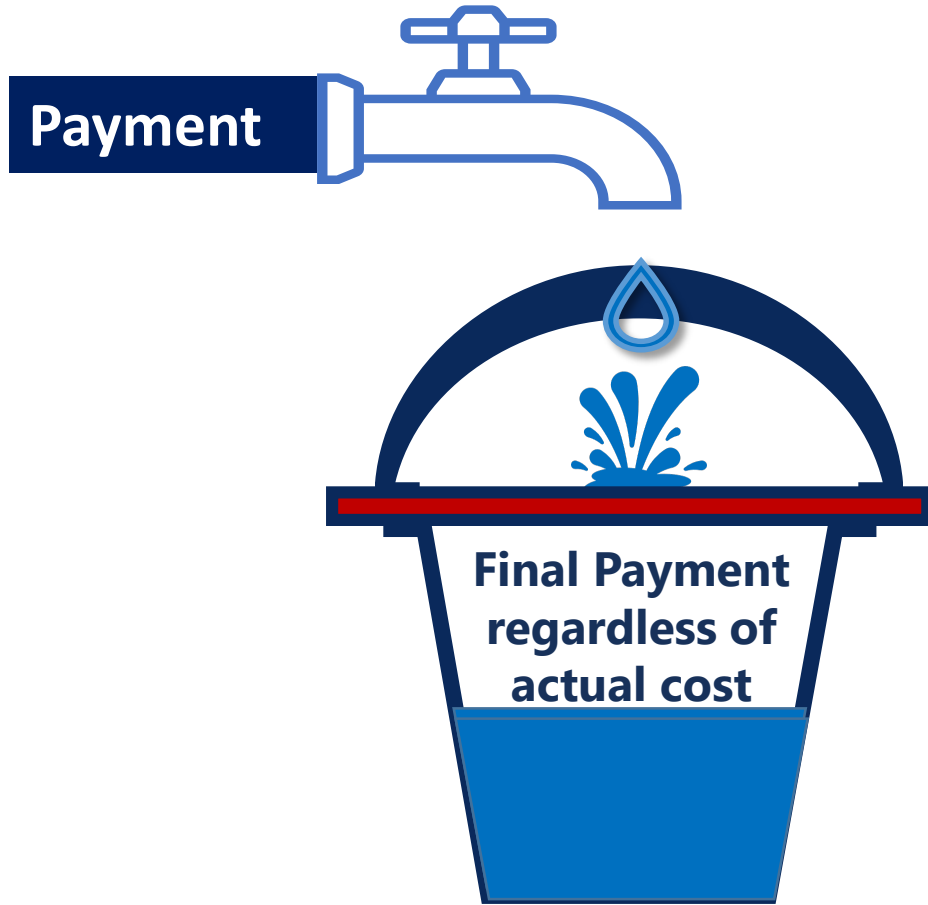


When the allowable cost ceiling is reached, interim payments surpass costs = Overpayment

More billing does not always mean more reimbursement

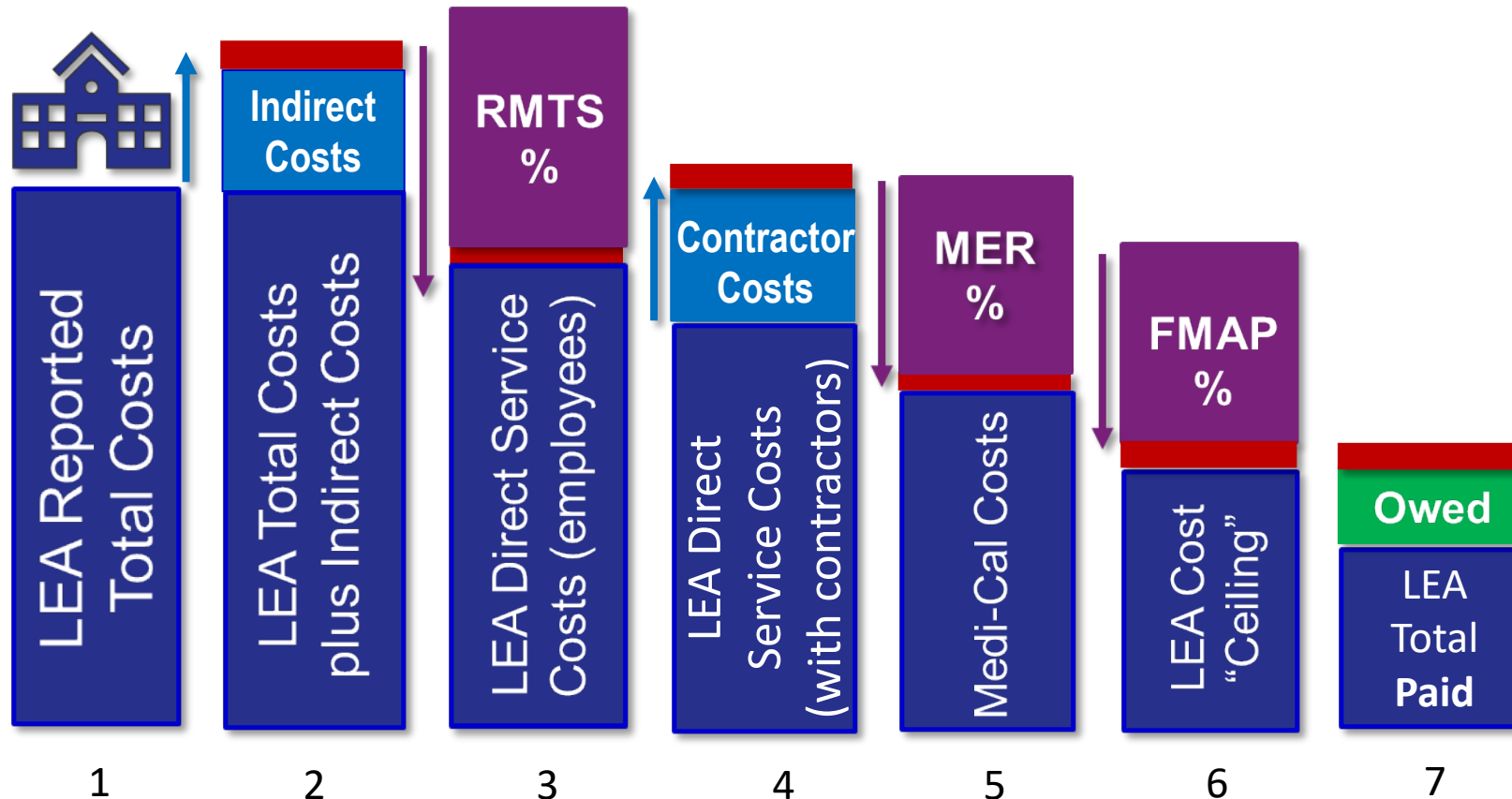
Fee for Service vs.

Certified Public Expenditure



Medi-Cal Allowable Cost "Ceiling"

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



CRCS Compares the Maximum Reimbursable Cost Ceiling vs. Interim Reimbursement

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

CRCS – Due Dates

CRCS Due Date	SFY	Submission Window*	36-Month Audit Statute Deadline
3/01/2022	2020-21	DUE 3/1/22	3/1/2025
4/30/2022	2019-20	DUE 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
3/01/2024	2022-23	2/01/24-3/01/24	3/01/2027

June 2022
AWG
Training



* **Submission Window** represents the defined period that the CRCS will be accepted for processing when submitted to LEA.CRCS.Submission@dhcs.ca.gov. Reports submitted prior to this window will be rejected.

Q & A Period

» **Please submit additional questions to the LEA BOP CRCS
inbox: LEA.CRCS.Questions@DHCS.CA.gov**

Section 2

Overview of the Amended CRCs

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple and magenta, spanning the width of the slide below the title.

Summary of SFY 2017-18 CRCS Worksheets

Worksheet and Name		Data Collection
Certification		Collects LEA information, summarizes overpayment/(underpayment) amount, contains certification and reporting for consortiums
Allocation Statistics		Collects all statistics that are used to allocate costs
A	Summary Costs of Providing LEA Services	Collects data from all worksheets, calculates overpayment/(underpayment) amount using the State Plan methodology
B.1	Audited Salary/Benefit Data	Collects audited salary/benefit data
B.2	Adjusted Salary/Benefit Data	Collects any adjustments to audited data for salaries/benefits
B.3	Funding Summary	No input required – summarizes employed personnel costs

Summary of Worksheets (continued)

Worksheet and Name		Data Collection
C.1	<u>Audited</u> Other Costs	Collects audited other cost data
C.2	Adjusted Other Costs	Collects any adjustments to audited data for other costs
C.3	Equipment Depreciation	Collects Direct Medical Equipment depreciation costs
D	Adjusted Contractor Costs	Collects any adjustments to audited data for contractor costs
E	Interim Payment Data	Collects units, claim count and reimbursement per practitioner type

Completing the CRCs: “As-Audited” Data Component

- » Similar to the SFY 2015-16 and SFY 2016-17 amended templates, the SFY 2017-18 amended CRCs report will **be based on audited costs**
- » Source data for the “as audited” portion of the CRCs will be **dependent upon the type of audit** your LEA received
 - » **Minimal Audit**
 - » **Limited or Field Audit**

Minimal Audit

- » No adjustments, CRCS is accepted as filed
- » Audit report contains Schedule 1, Summary of Findings
- » **As-submitted CRCS will be the source** for the audited worksheets

LEAs are responsible for maintaining their as-submitted CRCS (previously due November 30, 2019) and their Audit Report for SFY 2017-18 (issued by Audits & Investigations by the end of August 2022).

Minimal Audit – Data Source Crosswalk

Amended CRCS Template Worksheet	Data Element	Audited Source: As-Submitted CRCS
Certification	Overpayment/(Underpayment) Amount	Certification Page
Allocation Statistics	Indirect Cost Rate	Worksheet A
B.1 <u>Audited</u> Salary and Benefit Data	Audited Salaries	Worksheet A.1/B.1, Column A
	Audited Benefits	Worksheet A.1/B.1, Column B
	Audited Federal Revenues	Worksheet A.1/B.1, Column D
C.1 <u>Audited</u> Other Costs	Audited Materials and Supplies	Worksheet A-1/B-1, Column A
	Non-Capitalized Equipment	Worksheet A-1/B-1, Column B
	Travel and Conference	Worksheet A-1/B-1, Column C
	Dues and Membership	Worksheet A-1/B-1, Column D
	Contractor Costs (5800)	Worksheet A-1/B-1, Column E
	Contractor Costs (5100)	Worksheet A-1/B-1, Column F
	Communications	Worksheet A-1/B-1, Column G

Limited and Field Audits

- » Audits contain adjustments
- » Audit Report contains Schedules 1-11 and summary of audit adjustments
- » **Audit Report will be the source** for the audited worksheets

LEAs are responsible for maintaining their Limited/Field Audit Report for SFY 2017-18 (issued by Audits & Investigations by the end of August 2022).

Limited/Field Audit – Data Source Crosswalk

Amended CRCS Template Worksheet	Data Element	Audited Source: Audit Report
Certification	Overpayment/(Underpayment) Amt.	Audit Schedule 1
Allocation Statistics	Indirect Cost Rate	Audit Schedule 7
B.1 Audited Salary and Benefit Data	Audited Salaries	Audit Schedule 4, Column A
	Audited Benefits	Audit Schedule 4, Column B
	Audited Federal Revenues	Audit Schedule 4, Column D
C.1 Audited Other Costs	Audited Materials and Supplies	Audit Schedule 6, Column A
	Non-Capitalized Equipment	Audit Schedule 6, Column B
	Travel and Conference	Audit Schedule 6, Column C
	Dues and Membership	Audit Schedule 6, Column D
	Contractor Costs (5800)	Audit Schedule 6, Column E
	Contractor Costs (5100)	Audit Schedule 6, Column F
	Communications	Audit Schedule 6, Column G

Q & A Period

» **Please submit additional questions to the LEA BOP CRCS
inbox: LEA.CRCS.Questions@DHCS.CA.gov**

Section 3

Template Review of SFY 2017-18 CRCS (Sample Report)

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple, extending across the width of the slide below the main text.

Sample SFY 2017-18 CRCS Walk-Through

Sample CRCS Assumptions:

- » LEA received a Limited Audit
(source for audited information: **Audit Report**)
- » LEA will add new costs for one newly added SPA 15-021 practitioners (*Speech Language Pathology Assistant*)

Certification and Allocation Statistics Worksheets

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple, extending across the width of the slide below the title.

Certification Form

Local Educational Agency Medi-Cal Billing Option Program (LEA BOP) Cost and Reimbursement Comparison Schedule (CRCS) SFY 2017-18			
1. LEA Identification:			
LEA BOP Provider Name	Sample LEA	National Provider Identifier	1234567890
Contact: Name	Annie Accountant	Provider No. / CDS Code	
Phone	123-555-1212	Title	Accountant
Fax		E-mail Address	Annie@sampleLEA.com
Address 1	123 Main Street	City	City Name
Address 2		State	CA
		Zip	12345
RMTS Administrative Unit	Consortium Regions 1/2/7		
2. New Practitioner Costs			
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
- ✓ RMTS Administrative Unit **(NEW)**
- ✓ New Practitioner Costs **(NEW)**

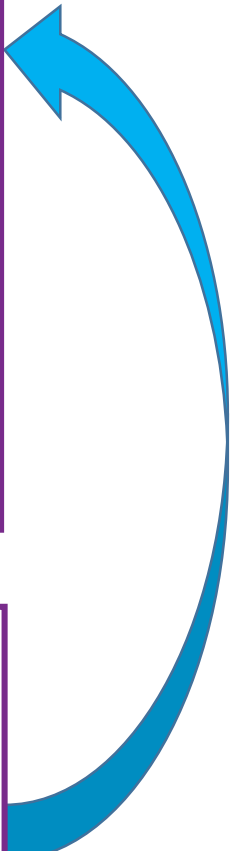
Audit Findings for SFY 17-18

LEA Inputs:
 ✓ Audit Findings *(NEW)*

Certification Form

Summary of Overpayments/(Underpayments):

Audited "Total Net Overpayment/(Underpayment) for All LEA Services" <i>(From SFY 17-18 Audit Schedule 1 - Summary of Findings)</i>	\$	(4,994)
Total Overpayment/(Underpayment) For LEA BOP Services <i>(From Worksheet A)</i>	\$	(68,875)
Total Adjusted Overpayment/(Underpayment) for LEA BOP Services	\$	(63,881)
Name		Title
Signature		Date



Schedule 1 - Summary of Findings

Audit Report, Schedule 1

	Reported	Audited
Total Net Overpayment/(Underpayment) for All LEA Services	\$ (11,040)	\$ (4,994)

Allocation Statistics

State of California — Health and Human Services Agency		CRCS Form
California Department of Health Care Services		
LEA Medi-Cal Billing Option Program		
Allocation Statistics		
General and Statistical Information		
1. General Provider Information		
	Sample LEA	
	1234567890	
2. Allocation Statistics		
Audited Indirect Cost Rate		8.09%
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2017 to June 30, 2018 - Title XIX		50.00%
Direct Medical Service Percentage from Time Study Results (SFY 2020-21 percentage obtained from LEA BOP website)		49.61%
3. Medi-Cal Eligibility Ratio:		
Number of Medicaid Enrolled Students in the LEA		2,325
Total Number of Students Enrolled in the LEA		6,699
Calculated Medi-Cal Eligibility Ratio		34.71%
Statewide Unsatisfactory Immigration Status Adjustment Factor		3.26%
Adjusted Medi-Cal Eligibility Ratio		31.45%

The audited indirect cost rate can be found in Schedule 7 of the Audit Report.

Medi-Cal Eligibility Ratio (MER)

Priority order of the available options to determine the SFY 2017-18 MER:

- 1. Option 1** (*LEA BOP-specific MER data must be used, if available*):
Use SFY 2017-18 MOVEit output file (specific to LEA BOP) to obtain the numerator.
- 2. Option 2** (*applicable only for LEAs that participate in SMAA*):
Use MER data from your LEA's SFY 2017-18 SMAA invoices. **The average SMAA MER for SFY 2017-18 will be your LEA's proxy MER for the SFY 2017-18 CRCS.**
- 3. Option 3** (*applicable when option 1 or 2 is not available*):
Complete [Attachment A of PPL 22-001](#) and reach out to Guidehouse at LEA@Guidehouse.com so an alternative MER methodology can be identified and documented for your LEA for SFY 2017-18.

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

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple, extending across the width of the slide below the main text.

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 (PSC) reimbursement

W/S A: Summary Costs

Worksheet A: Summary Costs of Providing LEA Services		
12.	Optometrists	
13.	Audiometrists	
14.	Physical Therapy Assistants	
15.	Occupational Therapist Assistants	
16.	Speech-Language Pathology Assistants (SLPAs)	
17.	Physician Assistants	
18.	Orientation and Mobility Specialists	-
19.	Registered Associate Clinical Social Workers (ACSWs)	-
20.	Associate MFTs	90,675
21.	Registered Dieticians	-
22.	Respiratory Therapists	-
23.	Program Specialists	-
Total Net Personnel Costs - Employed Practitioners		\$ 6,590,717

New SPA 15-021 Practitioners

- Top of W/S A summarizes **Net Employed Personnel Costs** collected on other worksheets
- Practitioners 1-13 were original practitioners
- Practitioners 14 – 23 are new practitioners
- Gray cells = no data input

W/S A: Summary Costs

Overpayment/Underpayment Calculation		
a.	Employed Personnel Costs, Net of Federal Funds	\$ 6,590,717
b.	Audited Indirect Cost Rate (from Allocation Statistics)	8.09%
c.	Indirect Costs (a * b)	\$ 533,189
d.	Net Direct and Indirect Costs (a + c)	\$ 7,123,906
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 10,000
f.	Total Costs, Including Equipment Depreciation (d + e)	\$ 7,133,906
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	49.61%
h.	Direct Medical Service Costs (f * g)	\$ 3,539,131
i.	Contracted Services Costs Excluded from Indirect Costs	\$ 102,600
j.	Contracted Services Costs Included in Indirect Costs	\$ 50,000
k.	Indirect Costs for Contracted Services (j * b)	\$ 4,045
j.	Total Costs, Including Contracted Services Costs (h + i + j + k)	\$ 3,695,776
l.	Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)	31.45%
m.	Total Computable Medi-Cal Costs (j * l)	\$ 1,162,211

- The bottom of W/S A contains a summary of the cost allocation steps
- Starts with Net Personnel Costs and adds/removes costs

+ Indirect Costs and Depreciation

Application of RMTS

+ Contractor Costs

Application of MER

W/S A: Additional Reimbursement

- Two data input fields on Worksheet A
- Other Health Coverage (OHC) Payments (line 'q')
- Report Pool 1 personal service contracts that were reimbursed through SMAA. **Only SMAA participants will include data in line 'r'.**
 - ✓ Sum of cells D65 and E65 from Tab 6 of SFY 2015-16 SMAA invoices

m.	Total Computable Medi-Cal Costs (j * l)	\$	1,162,211
n.	FMAP Title XIX (7/1/17-6/30/18)		50.00%
o.	Total Medi-Cal Maximum Reimbursable Cost (m * n)	\$	581,105
p.	Interim Medi-Cal Reimbursement through the FI (from W/S E)	\$	505,474
q.	Other Health Coverage	\$	-
r.	SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$	12,500
s.	PSC reimb. plus indirect costs (r * 1 + indirect cost rate * 50% FMAP)	\$	6,756
t.	Total Reimbursement (p + q + s)	\$	512,230
u.	Overpayment/(Underpayment) (t - o)	\$	(68,875)

• Calculates LEA
Cost "Ceiling"

• OHC payments

• Captures SMAA
reimbursement for
Pool 1 contractors

SMAA Invoice – Tab 6 Screenshot

**RANDOM MOMENT TIME SURVEY (RMTS)
SCHOOL-BASED MEDICAL ADMINISTRATIVE ACTIVITIES (SMAA)
VI. COSTS AND REVENUES WORKSHEET - Participant Pool 1 - Direct Service and Administrative Providers**

PARTICIPANT POOL 1: CATEGORY (OBJECTS)	TIME SURVEY						DIRECT CHARGE				NON-MAA	ALLOCATED
	Participant	Non-Enhanced MAA Time Survey Percentage	Enhanced MAA Time Survey Percentage	Equals Non-Enhanced MAA Funded Costs (A X B)	Equals Enhanced MAA Funded Costs (A X C)	Non-Claimable Time Survey Costs (A - D - E)	Claimable Non-Enhanced	NON-CLAIMABLE Non-Enhanced	Claimable Enhanced	NON-CLAIMABLE Enhanced	NON-CLAIMABLE (Functions: 1000-2699, 2800-6999, 7200-9999)	GENERAL & ADMIN. (Functions: 2700-2799, 7000-7119, 7130-7189)
PERSONNEL COSTS	\$	%	%	\$	\$	\$	\$	\$	\$	\$	\$	\$
53 Salaries (1000-2999)	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Benefits (3000-3999)	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 SUBTOTAL: PERSONNEL COSTS	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OFFSETS												Non-Offset
56 Federal Revenues (8100-8299)							\$ -	\$ -	\$ -	\$ -		\$ -
57 LCFF Sources Revenues (8010-8099)												\$ -
58 Other State Revenues (8300-8599)							\$ -	\$ -	\$ -	\$ -		\$ -
59 Other Local Revenues (8600-8799)												\$ -
60 Other Financing Sources (8910-8979)												\$ -
61 Contributions to Restricted Programs (8980-8999)												\$ -
62 Total Revenues							\$ -	\$ -	\$ -	\$ -		\$ -
63 Personnel Costs less Revenue Offsets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
64 Allocation Percentages				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
OTHER COSTS AND ALLOCATIONS												
65 Personal Service Contracts		0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Personal Service Contracts – Total
 SMAA funded costs D65 + E65 from all
 SFY 17-18 invoices

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/certification requirements
 - » Meet supervision requirements
 - » Meet LEA BOP billing requirements noted in [PPL 21-042](#)
- » Exclude personnel that are not LEA employees (contractors are 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

Source for W/S B.1 Data: Schedule 4 – Summary of Audited Personnel Costs

Audit Report

Schedule 4 - Summary of Audited Personnel Costs

(Object Code)	Audited Salary Expenditures (1000-2999)	Audited Benefit Expenditures (3000-3999)	Total Audited Other Costs	Audited Federal Revenues	Net Total Personnel Costs
Practitioner Type	A	B	C	D	E = A+B+C-D
	(Schedule 5)	(Schedule 5)	(Schedule 6)	(Schedule 5)	
1. Psychologists	\$ 1,462,165	\$ 324,692	\$ 20,941	\$ -	\$ 1,807,797
2. Social Workers	-	-	-	-	-
3. Counselors	-	-	-	-	-
4. School Nurses	444,664	114,490	1,145	-	560,299
5. Licensed Vocational Nurses	58,322	17,510	538	-	76,371
6. Trained Health Care Aides	217,474	71,760	-	149,886	139,347
7. Speech-Language Pathologists	2,136,577	456,643	130,792	-	2,724,012
8. Audiologists	-	-	-	-	-
9. Physical Therapists	-	-	-	-	-
10. Occupational Therapists	519,105	142,087	2,012	-	663,204
11. Physicians/Psychiatrists	-	-	-	-	-
12. Optometrists	-	-	-	-	-
13. Audiometrists	-	-	-	-	-
Total	\$ 4,838,306	\$ 1,127,182	\$ 155,428	\$ 149,886	\$ 5,971,031

(Schedules 2,3)

Audit Report Schedule 4 contains data to input in CRCS W/S B: Audited Salary and Benefits

W/S B.1: Audited Salary and Benefits

CRCS W/S B.1

Worksheet B.1: Audited Salary and Benefits Data Report

Practitioner Type	W/S E Row Number	As-Audited Data			SFY 2017-18 Audited Net Salaries and Benefits
		Audited Salary Expenditures	Audited Benefit Expenditures	Audited Federal Revenues	
Psychologists	1	\$ 1,462,165	\$ 324,692	\$ -	\$ 1,786,857
Social Workers	2	\$ -	\$ -	\$ -	\$ -
Counselors/MFTs	3	\$ -	\$ -	\$ -	\$ -
Nurses	4	\$ 444,664	\$ 114,490	\$ -	\$ 559,154
Licensed Vocational Nurses	5	\$ 58,322	\$ 17,510	\$ -	\$ 75,832
Trained Health Care Aides	6	\$ 217,474	\$ 71,760	\$ 149,886	\$ 139,348
Speech-Language Pathologists	7	\$ 2,136,577	\$ 456,643	\$ -	\$ 2,593,220
Audiologists	8	\$ -	\$ -	\$ -	\$ -
Physical Therapists	9	\$ -	\$ -	\$ -	\$ -
Occupational Therapists	10	\$ 519,105	\$ 142,087	\$ -	\$ 661,192
Physicians	11	\$ -	\$ -	\$ -	\$ -
Optometrists	12	\$ -	\$ -	\$ -	\$ -
Audiometrists	13	\$ -	\$ -	\$ -	\$ -
Totals:					\$ 5,815,603

• Captures **audited salaries, benefits and federal resources**

W/S B.2: Adjusted Salary and Benefits

CRCS W/S B.2

Worksheet B.2: <u>Adjusted</u> Salary and Benefits Data Report			Adjustments to Audited Data				
Practitioner Type	W/S E Row Number	SFY 2017-18 Audited Net Salaries and Benefits	SFY 2017-18 Adjustments to Salaries	SFY 2017-18 Adjustments to Benefits	Revenues from Federal/State Resources or Grants	Resource Code Account Number(s)	SFY 2017-18 Net Compensation Expenditures (Audited and Adjusted)
Psychologists	1	\$ 1,786,857					\$ 1,786,857
Social Workers	2	\$ -					\$ -
Counselors/MFTs	3	\$ -					\$ -
Nurses	4	\$ 559,154					\$ 559,154
Licensed Vocational Nurses	5	\$ 75,832					\$ 75,832
Trained Health Care Aides	6	\$ 139,348					\$ 139,348
Speech-Language Pathologists	7	\$ 2,593,220					\$ 2,593,220
Audiologists	8	\$ -					\$ -
Physical Therapists	9	\$ -					\$ -
Occupational Therapists	10	\$ 661,192					\$ 661,192
Physicians	11	\$ -					\$ -
Optometrists	12	\$ -					\$ -
Audiometrists	13	\$ -					\$ -
Subtotal - Rows 1 -13		\$ 5,815,603	\$ -	\$ -	\$ -		\$ 5,815,603
New SPA 15-021 Practitioners							
Physical Therapy Assistants	14						\$ -
Occupational Therapist Assistants	15						\$ -
SLPAs	16		\$ 525,365	\$ 122,900			\$ 648,265

- Captures **adjusted salaries, benefits and federal resources**
- Add costs for original practitioners or new SPA 15-021 practitioners

\$ 525,365 \$ 122,900

W/S B: SFY Funding Summary

Worksheet B: State Fiscal Year Funding Summary (No Input Required) - Employed Personnel						
<i>(Object Code)</i>	Total Gross Salaries (audited and adjusted, employed practitioners)	Total Gross Benefits (audited and adjusted, employed practitioners)	Total Gross Other Costs (audited and adjusted, employed practitioners)	Federal/State Resources or Grants	Total Net Personnel Costs	
Practitioner Type	A	B	C	D	E = A+B+C-D	
1. Psychologists	\$ 1,462,165	\$ 324,692	\$ 20,941	\$ -	\$ 1,807,798	
2. Social Workers	\$ -	\$ -	\$ -	\$ -	\$ -	
3. Counselors/MFTs	\$ -	\$ -	\$ -	\$ -	\$ -	
4. Nurses	\$ 444,664	\$ 114,490	\$ 1,145	\$ -	\$ 560,299	
5. Licensed Vocational Nurses	\$ 58,322	\$ 17,510	\$ 538	\$ -	\$ 76,370	
6. Trained Health Care Aides	\$ 217,474	\$ 71,760	\$ -	\$ 149,886	\$ 139,348	
7. Speech-Language Pathologists	\$ 2,136,577	\$ 456,643	\$ 9,693	\$ -	\$ 2,602,913	
8. Audiologists	\$ -	\$ -	\$ -	\$ -	\$ -	
9. Physical Therapists	\$ -	\$ -	\$ -	\$ -	\$ -	
10. Occupational Therapists	\$ 519,105	\$ 142,087	\$ 2,012	\$ -	\$ 663,204	
11. Physicians	\$ -	\$ -	\$ -	\$ -	\$ -	
12. Optometrists	\$ -	\$ -	\$ -	\$ -	\$ -	
13. Audiometrists	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal - Rows 1 -13	\$ 4,838,307	\$ 1,127,182	\$ 34,329	\$ 149,886	\$ 5,849,932	
<i>New SPA 15-021 Practitioners</i>						
14. Physical Therapy Assistants	\$ -	\$ -	\$ -	\$ -	\$ -	

Summary Worksheet – No Data Input Required

W/S B Net Personnel Costs to W/S A

CRCS Worksheet A: Summary Costs

a.	Employed Personnel Costs, Net of Federal Funds	\$	6,590,717
b.	Audited Indirect Cost Rate (from Allocation Statistics)		8.09%
c.	Indirect Costs (a * b)	\$	533,189
d.	Net Direct and Indirect Costs (a + c)	\$	7,123,906
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	10,000

Worksheet B: State Fiscal Year Funding Summary (No Input Required) - Employed Personnel

(Object Code) Practitioner Type	Total Gross Salaries (audited and adjusted, employed practitioners) A	Total Gross Benefits (audited and adjusted, employed practitioners) B	Total Gross Other Costs (audited and adjusted, employed practitioners) C	Federal/State Resources or Grants D	Total Net Personnel Costs E = A+B+C-D
1. Psychologists	\$ 1,462,165	\$ 324,692	\$ 20,941	\$ -	\$ 1,807,798
2. Social Workers	\$ -	\$ -	\$ -	\$ -	\$ -
3. Counselors/MFTs	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 5,443,097	\$ 1,261,332	\$ 36,174	\$ 149,886	\$ 6,590,717

Worksheet C: Other Costs

- » Object Codes identified on Worksheet C for Other Costs must be related to the **provision of direct health services**
- » Exclude costs related to classroom instruction
- » Allowable Costs Include:
 - » Materials and Supplies
 - » Non-Capitalized Equipment
 - » Travel and Conferences
 - » Dues and Memberships
 - » Contractor Costs (*only relates to Audited Costs*)
 - » Communications

Source for W/S C.1 Data: Audit Schedule 6 – Other Costs

Audit Report

State of California — Health and Human Services Agency

California Department of Health Care Services
LEA Medi-Cal Billing Option

Schedule 6 - Other Costs

LEA Provider Name:

Fiscal Year:

NPI Number:

Audited (Object Code) Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300) A	Non-Capitalized Equipment Expenditures (4400) B	Travel and Conference Expenditures (5200) C	Dues and Membership Expenditures (5300) D	Contractor Costs (5800) E	Contractor Costs (5100) F	Communications Expenditures (5900) G	Total Audited Other Costs H = Sum of A-G
1. Psychologists	\$ 18,296	\$ (0)	\$ 2,645	\$ -	\$ -	\$ -	\$ -	\$ 20,941
2. Social Workers	-	-	-	-	-	-	-	-
3. Counselors	-	-	-	-	-	-	-	-
4. School Nurses	-	-	1,145	-	-	-	-	1,145
5. Licensed Vocational Nurses	-	-	538	-	-	-	-	538
6. Trained Health Care Aides	-	-	-	-	-	-	-	-
7. Speech-Language Pathologists	9,449	-	244	-	25,000	96,100	-	130,792
8. Audiologists	-	-	-	-	-	-	-	-
9. Physical Therapists	-	-	-	-	-	-	-	-
10. Occupational Therapists	562	-	1,450	-	-	-	-	2,012
11. Physicians/Psychiatrists	-	-	-	-	-	-	-	-
12. Optometrists	-	-	-	-	-	-	-	-
13. Audiometrists	-	-	-	-	-	-	-	-
Total	\$ 28,306	\$ (0)	\$ 6,022	\$ -	\$ 25,000	\$ 96,100	\$ -	\$ 155,428

(Schedule 4)

W/S C.1: Audited Other Costs

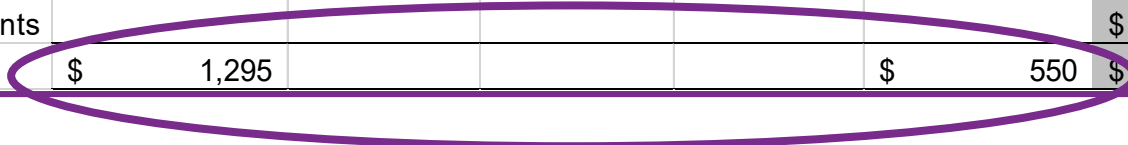
CRCS W/S C.1		As-Audited Data							
<i>(Object Code)</i>	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Other Costs (Gross)	
Practitioner Type	A	B	C	D	E	F	G	H = Sum of A-G	
1. Psychologists	\$ 18,296	\$ -	\$ 2,645	\$ -	\$ -	\$ -	\$ -	\$ 20,941	
2. Social Workers	-	-	-	-	-	-	-	\$ -	
3. Counselors/MFTs	-	-	-	-	-	-	-	\$ -	
4. Nurses	-	-	1,145	-	-	-	-	\$ 1,145	
5. Licensed Vocational Nurses	-	-	538	-	-	-	-	\$ 538	
6. Trained Health Care Aides	-	-	-	-	-	-	-	\$ -	
7. Speech-Language Pathologists	9,449	-	244	-	25,000	96,100	-	\$ 130,793	
8. Audiologists	-	-	-	-	-	-	-	\$ -	
9. Physical Therapists	-	-	-	-	-	-	-	\$ -	
10. Occupational Therapists	562	-	1,450	-	-	-	-	\$ 2,012	
11. Physicians	-	-	-	-	-	-	-	\$ -	
12. Optometrists	-	-	-	-	-	-	-	\$ -	
13. Audiometrists	-	-	-	-	-	-	-	\$ -	
Totals	\$ 28,307	\$ -	\$ 6,022	\$ -	\$ 25,000	\$ 96,100	\$ -	\$ 155,429	
					Costs Excluded from Indirect Cost Calculation (Object Code 5100)			\$ 96,100	

W/S C.2: Adjusted Other Costs

CRCs W/S C.2

(Object Code)	Adjustments to Audited Data					Total Other Costs (Gross)	Revenues from Federal/State Resources or Grants	Resource Code Account Number(s)
	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)			
Practitioner Type	A	B	C	D	E	F = Sum of A-E	G	H
1. Psychologists						\$ -		
2. Social Workers						\$ -		
3. Counselors/MFTs						\$ -		
4. Nurses						\$ -		
5. Licensed Vocational Nurses								
6. Trained Health Care Aides								
7. Speech-Language Pathologists								
8. Audiologists								
9. Physical Therapists						\$ -		
10. Occupational Therapists						\$ -		
11. Physicians						\$ -		
12. Optometrists						\$ -		
13. Audiometrists						\$ -		
Subtotal - Rows 1-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
New SPA 15-021 Practitioners								
14. Physical Therapy Assistants						\$ -		
15. Occupational Therapist Assistants						\$ -		
16. SLPAs	\$ 1,295				\$ 550	\$ 1,845		

- Collects **adjustments** to audited other costs
- New SPA 15-021 Practitioners are included on this worksheet



W/S C.3: Equipment Depreciation

NEW to template:

Worksheet C.3: 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											
12345	Handheld Tympanomete	Jul-15	5	\$ 50,000	\$ -		\$ 10,000	No		\$ 20,000	\$ 10,000

- Identifies **direct medical equipment** purchased that **exceeded the LEA's capitalization threshold** (generally \$5,000)
- **Administrative equipment should not be included**
- Depreciated using **straight-line depreciation**
- **Depreciation schedules must be maintained**

W/S C.3 Equipment Depreciation to WS A

CRCS Worksheet A: Summary Costs

Overpayment/Underpayment Calculation		
a.	Employed Personnel Costs, Net of Federal Funds	\$ 6,590,717
b.	Audited Indirect Cost Rate (from Allocation Statistics)	8.09%
c.	Indirect Costs (a * b)	\$ 533,189
d.	Net Direct and Indirect Costs (a + c)	\$ 7,123,906
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 10,000
f.	Total Costs, Including Equipment Depreciation (d + e)	\$ 7,133,906
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	49.61%
h.	Direct Medical Service Costs (f * g)	\$ 3,539,131
i.	Contracted Services Costs Excluded from Indirect Costs	\$ 102,600
j.	Contracted Services Costs Included in Indirect Costs	\$ 50,000
k.	Indirect Costs for Contracted Services (j * b)	\$ 4,045
j.	Total Costs, Including Contracted Services Costs (h + i + j + k)	\$ 3,695,776
l.	Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)	31.45%

Worksheet D (Contractor Costs) and Worksheet E (Interim Payments)

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple and magenta, spanning the width of the slide below the main text.

W/S D: Adjusted Contractor Costs

CRCS W/S D		Adjustments to Audited Costs			Total Contract Service Costs
		Contractor Costs (5800)	Contractor Costs (5100)	Revenues from Federal/State Resources or Grants	
(Object Code)	Practitioner Type	A	B	C	D = A+B-C
1.	Psychologists				\$ -
2.	Social Workers				\$ -
3.	Counselors/MFTs				\$ -
4.	Nurses				\$ -
5.	Licensed Vocational Nurses				\$ -
6.	Trained Health Care Aides				\$ -
7.	Speech-Language Pathologists				\$ -
8.	Audiologists				\$ -
9.	Physical Therapists				\$ -
10.	Occupational Therapists				\$ -
11.	Physicians				\$ -
12.	Optometrists				\$ -
13.	Audiometrists				\$ -
Subtotal - Rows 1-13		\$ -	\$ -	\$ -	\$ -
New SPA 15-021 Practitioners					
14.	Physical Therapy Assistants	\$ 25,000	\$ 6,500		\$ 31,500
15.	Occupational Therapist Assistants				\$ -
16.	SLPAs				\$ -
17.	Physician Assistants				\$ -
18.	Orientation and Mobility Specialists				\$ -
19.	Registered ACSWs				\$ -
20.	Associate MFTs				\$ -
21.	Registered Dieticians				\$ -
22.	Respiratory Therapists				\$ -
23.	Program Specialists				\$ -
Subtotal - Rows 14-23		\$ 25,000	\$ 6,500	\$ -	\$ 31,500
Totals		\$ 25,000	\$ 6,500	\$ -	\$ 31,500
Indirect Costs Associated with Contract Costs (Object Code 5800)		\$ 2,023			

- Collects **new costs** for contracted practitioners
- Contractor costs may be split between two Object Codes:
 - 5800 - up to \$25,000 for each individual subagreement
 - 5100 – remainder of subagreement
- Indirect costs will only be applied to Object 5800 costs

Contractor Costs to Worksheet A

CRCS Worksheet A: Summary Costs

<i>Overpayment/Underpayment Calculation</i>		
a.	Employed Personnel Costs, Net of Federal Funds	\$ 6,590,717
b.	Audited Indirect Cost Rate (from Allocation Statistics)	8.09%
c.	Indirect Costs (a * b)	\$ 533,189
d.	Net Direct and Indirect Costs (a + c)	\$ 7,123,906
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 10,000
f.	Total Costs, Including Equipment Depreciation (d + e)	\$ 7,133,906
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	49.61%
h.	Direct Medical Service Costs (f * g)	\$ 3,539,131
i.	Contracted Services Costs Excluded from Indirect Costs	\$ 102,600
j.	Contracted Services Costs Included in Indirect Costs	\$ 50,000
k.	Indirect Costs for Contracted Services (j * b)	\$ 4,045
j.	Total Costs, Including Contracted Services Costs (h + i + j + k)	\$ 3,695,776
l.	Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)	31.45%

- Combines audited contractor costs from Worksheet C and adjusted contractor costs from Worksheet D
- Applies Indirect Cost Rate to Object Code 5800 total costs

Worksheet E: Interim Reimbursement Data

- » Annual Reimbursement Report will be generated for SFY 2017-18 and posted on the [CRCS page](#) of the LEA BOP website
- » LEAs will use the new interim payment data when completing their amended CRCS

W/S E: Interim Payment Data

CRCS W/S E

Row	Practitioner Type	Total Units of Service	Total Claims	Interim Medi-Cal Reimbursement
		A	B	C
1.	Psychologists	960	600	\$ 74,230
2.	Social Workers			
3.	Counselors/MFTs			
4.	Nurses	745	528	\$ 39,593
5.	Licensed Vocational Nurses	11,500	8,548	\$ 57,960
6.	Trained Health Care Aides	19,540	5,350	\$ 83,045
7.	Speech-Language Pathologists	27,160	13,885	\$ 208,770
8.	Audiologists			
9.	Physical Therapists			
10.	Occupational Therapists	1,216	886	\$ 41,877
11.	Physicians			
12.	Optometrists			
13.	Audiometrists			
Total LEA BOP Services for Reporting Period		61,121	29,797	\$ 505,474

- Collects interim reimbursement amounts by practitioner type for all LEA BOP services paid in SFY 17-18
- DHCS will provide the updated Annual Reimbursement Report data

W/S E Interim Payments to Worksheet A

CRCS Worksheet A: Summary Costs

n.	FMAP Title XIX (7/1/17-6/30/18)		50.00%
o.	Total Medi-Cal Maximum Reimbursable Cost (m * n)	\$	581,105
p.	Interim Medi-Cal Reimbursement through the FI (from W/S E)	\$	505,474
q.	Other Health Coverage	\$	-
r.	SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$	12,500
s.	PSC reimb. plus indirect costs (r * 1 + indirect cost rate * 50% FMAP)	\$	6,756
t.	Total Reimbursement (p + q + s)	\$	512,230
u.	Overpayment/(Underpayment) (t - o)	\$	(68,875)

CRCS W/S E Total Reimbursement

12.	Optometrists				
13.	Audiometrists				
Total LEA BOP Services for Reporting Period		61,121	29,797	\$	505,474

Worksheet A Overpayment/(Underpayment) to Certification Statement

Certification Form

Summary of Overpayments/(Underpayments):			
Audited "Total Net Overpayment/(Underpayment) for All LEA Services" <i>(From SFY 17-18 Audit Schedule 1 - Summary of Findings)</i>		\$	(4,994)
Total Overpayment/(Underpayment) For LEA BOP Services <i>(From Worksheet A)</i>		\$	(68,875)
Total Adjusted Overpayment/(Underpayment) for LEA BOP Services		\$	(63,881)

Worksheet A: Summary Costs

n. FMAP Title XIX (7/1/17-6/30/18)			50.00%
o. Total Medi-Cal Maximum Reimbursable Cost (m * n)	\$		581,105
p. Interim Medi-Cal Reimbursement through the FI (from W/S E)	\$		505,474
q. Other Health Coverage	\$		-
r. SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$		12,500
s. PSC reimb. plus indirect costs (r * 1 + indirect cost rate * 50% FMAP)	\$		6,756
t. Total Reimbursement (p + q + s)	\$		512,230
u. Overpayment/(Underpayment) (t - o)	\$		(68,875)

Adjusted Settlement Amount

Audited Underpayment Amount - Paid to LEA Post-Audit
(Old Reimbursement Methodology)

As-Submitted Amended CRCS Underpayment
(SPA 15-021 Methodology)

Calculated Settlement Amount Due to LEA
(subject to audit)

Summary of Overpayments/(Underpayments):	
Audited "Total Net Overpayment/(Underpayment) for All LEA Services" <i>(From SFY 17-18 Audit Schedule 1 - Summary of Findings)</i>	\$ (4,994)
Total Overpayment/(Underpayment) For LEA BOP Services <i>(From Worksheet A)</i>	\$ (68,875)
Total Adjusted Overpayment/(Underpayment) for LEA BOP Services	\$ (63,881)

CRCS Training

» CRCS Training Schedule:

Reporting Period	Due Date	Training Date
SFY 2015-16 SFY 2016-17	June 30, 2022 August 31, 2022	Completed 4/6/22
SFY 2017-18	October 31, 2022	June 1, 2022 1-3 p.m.
SFY 2018-19	January 31, 2023	October 5, 2022 1-3 p.m.

Invitations sent via the [LEA listserv](http://apps.dhcs.ca.gov/listserv) -- sign up today!!
<http://apps.dhcs.ca.gov/listssubscribe/default.aspx?list=DHCSLEA>

QUESTIONS

» Please submit additional questions to the LEA BOP CRCS
inbox: LEA.CRCS.Questions@DHCS.CA.gov