



LEA Medi-Cal Billing Option Program

April 6, 2022

SFY 2015-16 and 2016-17
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 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

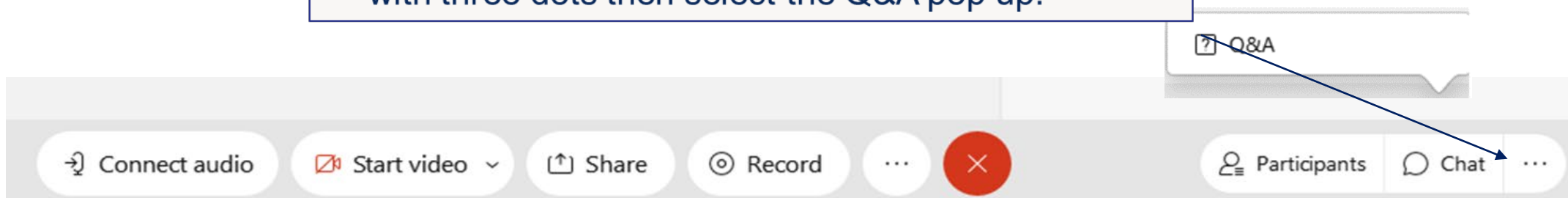
Section	Topic
1	Cost Settlement Overview and Timelines
2	SFY 2019-20 and SFY 2020-21 Updates
3	Amended CRCS Overview
4	Template Review SFY 2015-16 (due 6/30/2022)

CRCS forms/instructions for SFYs 2015-16 and 2016-17 under final review at DHCS

Housekeeping Items

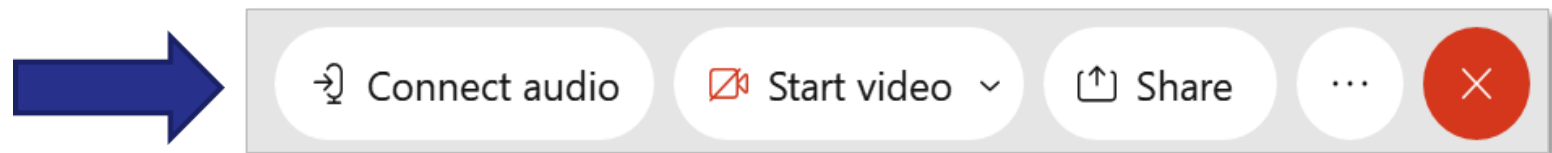
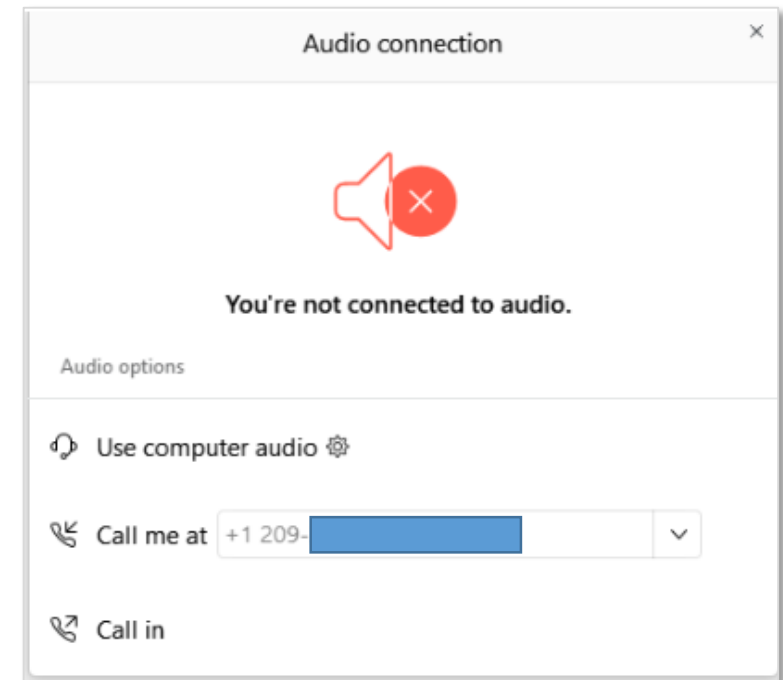
- » Training scheduled from 1pm to 3pm
- » Questions answered at the end of each section
- » Q&A will be compiled and sent to participants
- » Submit questions via the **Q&A function** (*not* chat)

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



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



Services

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Data & Statistics

Forms & Publications

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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 to request those documents.

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

Included 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

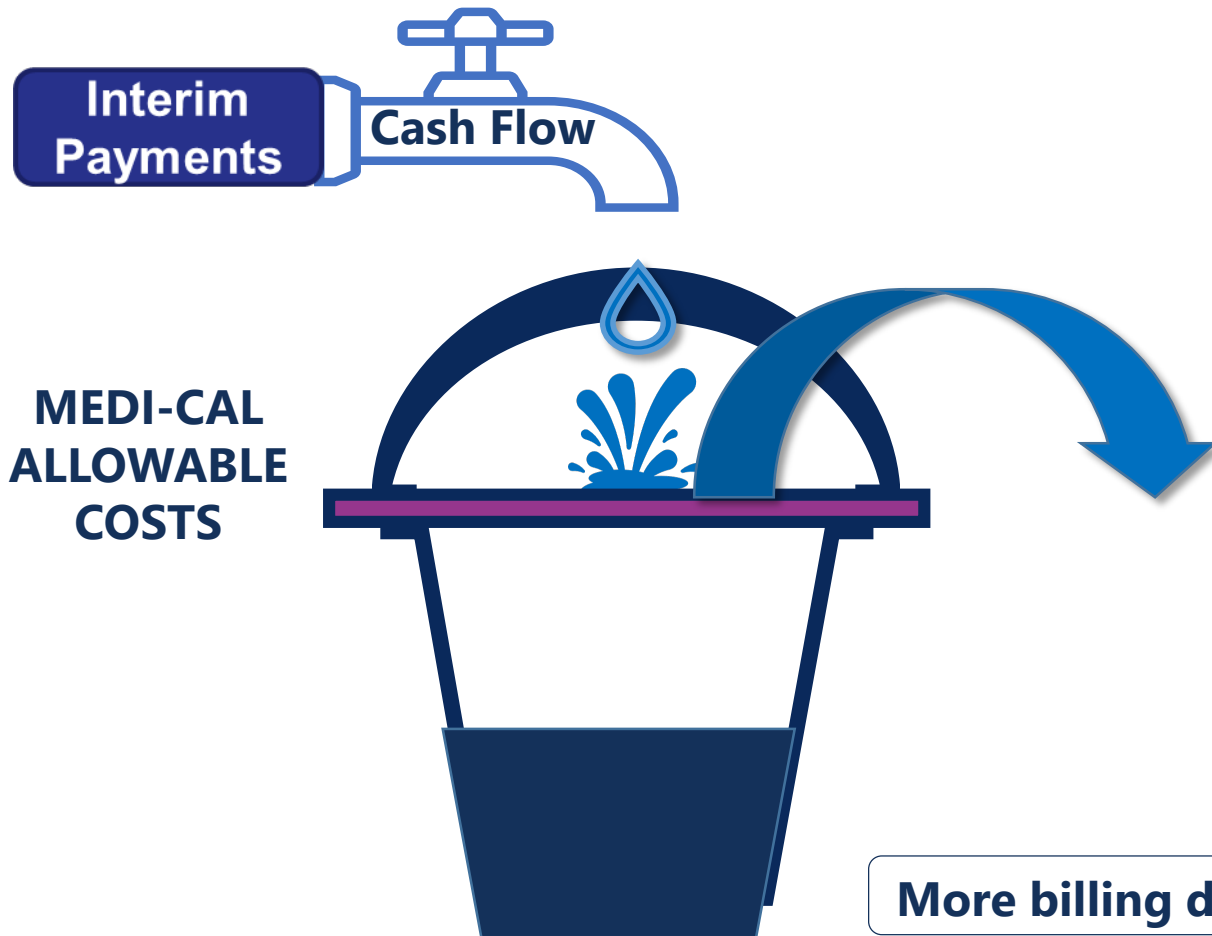
- » Standardized Account Code Structure (SACS):
 - » <http://www.cde.ca.gov/fg/ac/ac/>
- » California School Accounting Manual (CSAM):
 - » <http://www.cde.ca.gov/fg/ac/sa/>
- » LEA Indirect Cost Rates:
 - » <http://www.cde.ca.gov/fg/ac/ic/>
- » For specific CRCS questions, email:
LEA.CRCS.Questions@DHCS.CA.gov
- » For CRCS submissions, email:
LEA.CRCS.Submission@DHCS.CA.gov

Section 1

Cost Settlement Overview and Timelines

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Relationship Between Interim Reimbursement and Cost



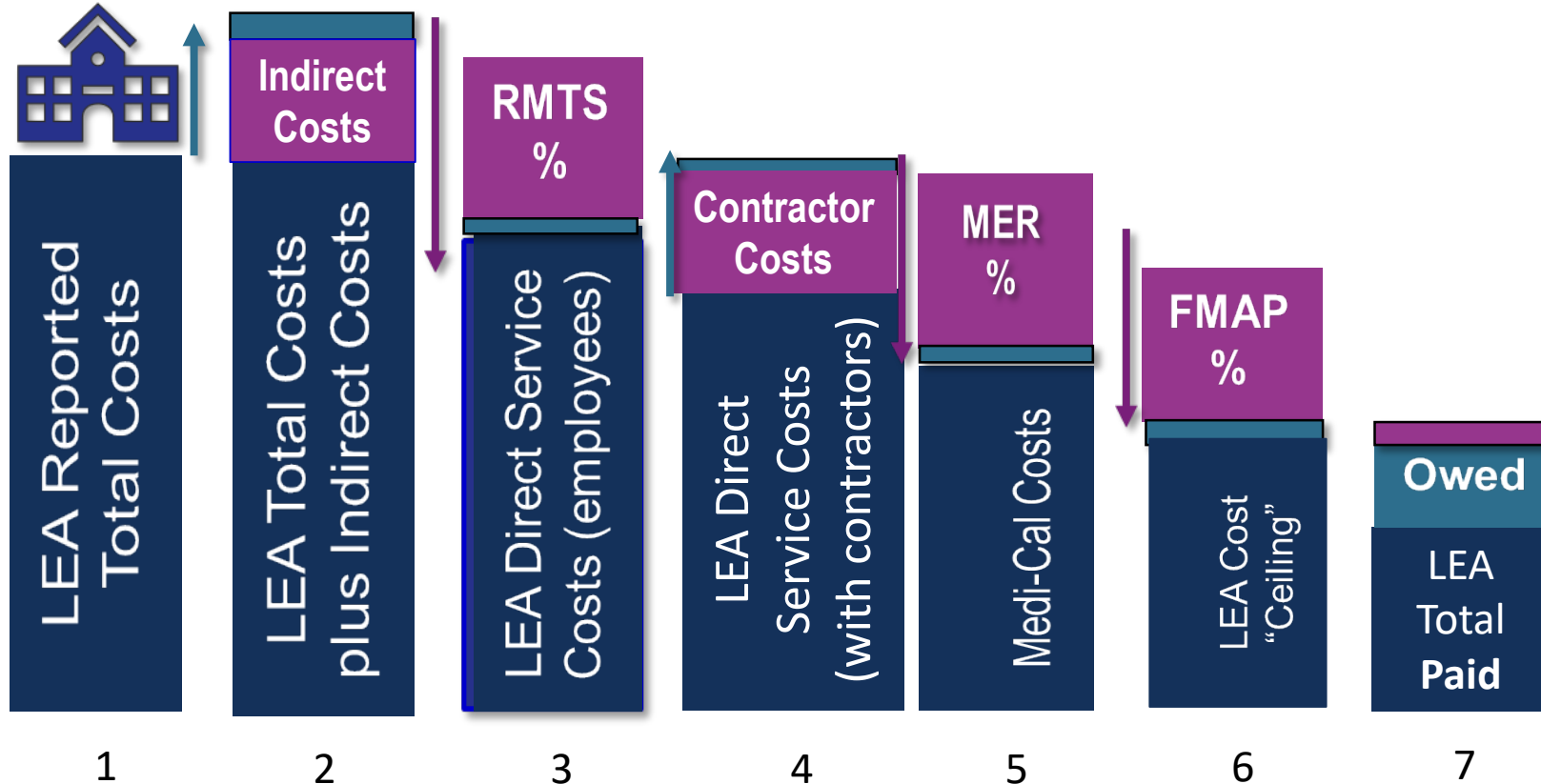
***Reimbursement Principle:
LEA payment is capped at
Medi-Cal allowable costs***

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



Maximum Reimbursable Cost Ceiling vs. Interim Payments

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	4/01/22 – 4/30/22	4/30/2025
8/31/2022	2016-17	6/01/22 – 6/30/22	6/30/2025
10/31/2022	2017-18	10/01/22 – 10/31/22	8/31/2025
1/31/2023	2018-19	1/01/23 – 1/31/23	10/31/2025
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

* **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.

QUESTIONS

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

Section 2

SFY 2019-20 and SFY 2020-21

Updates

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Revised Template: SFY 2019-20

- » Revised template sent via e-blast on 3/14/22 and posted on LEA BOP [website](#)
 - » **Corrected a formula** error on Worksheet A
 - » **Modified formula on W/S A** to apply the indirect cost rate to contractor costs that are reported under Object Code 5800
 - » **Modified formula on Worksheet E** (Specialized Medical Transportation Summary) to apply indirect cost rate only to transportation contractor costs reported in Object Code 5800
 - » W/S E.2 allows LEAs to separately report transportation contractor costs coded to Object Code 5100 vs Object Code 5800

Use revised template when completing the CRCS:

	A	B	C	D	E	F	G
1	State of California — Health and Human Services Agency						REVISED MARCH 2022
2	California Department of Health Care Services						
3	Local Educational Agency Medi-Cal Billing Option Program (LEA BOP)						
4	Cost and Reimbursement Comparison Schedule (CRCS)						
5	SFY 2019-20						
6	1. LEA Identification:						
7	LEA BOP Provider Name _____			National Provider Identifier _____			
8	Contact: Name _____			Provider No. / CDS Code _____			
9	Phone _____			Title _____			
10	Fax _____			E-mail Address _____			
11	Address 1 _____			City _____			
12	Address 2 _____			State CA		Zip _____	

SFY 2020-21 Update

- » **3/1/22 due date (should be sent to LEA.CRCS.Submission@dhcs.ca.gov)**
- » Only update pertains to LEAs that billed for specialized transportation services (approximately 45 LEAs)
 - » Transportation Addendum will be required for LEAs that **submitted contractor costs** on W/S E.2
 - » **Transportation contractor costs must be split** into object codes 5800 vs. 5100
 - » A&I will use the Transportation Addendum to isolate the indirect costs as part of the audit process

SFY 2020-21 Transportation Addendum: W/S E.2A

- » E-blast will be sent to LEA BOP listserv
 - » **If your LEA did not submit transportation contractor costs, the Addendum does not apply**
 - » E-blast will contain the Addendum (W/S E.2A) and submission instructions
 - » CRCS instructions will be revised to include the 5800 vs. 5100 contractor cost reporting requirement

SFY 2020-21 Transportation Addendum: W/S E.2A

Allows LEA to separately report contractor costs by Object Code 5100 vs. 5800

Description	Gross Costs	Expenditures from Federal Resources or Grants	Total Other Specialized Medical Transportation Costs Net of Federal Resources or Grants
Lease/Rental			\$ -
Insurance			\$ -
Maintenance and Repairs			\$ -
Fuel and Oil			\$ -
Contract - Transportation Services (Object Code 5100)			\$ -
Contract - Transportation Equipment (Object Code 5100)			\$ -
Contract - Transportation Services (Object Code 5800)			\$ -
Contract - Transportation Equipment (Object Code 5800)			\$ -
Total	\$ -	\$ -	\$ -

LEAs that did not report costs under "Contract – Transportation Services" or "Contract – Transportation Equipment" do not need to submit the Addendum

QUESTIONS

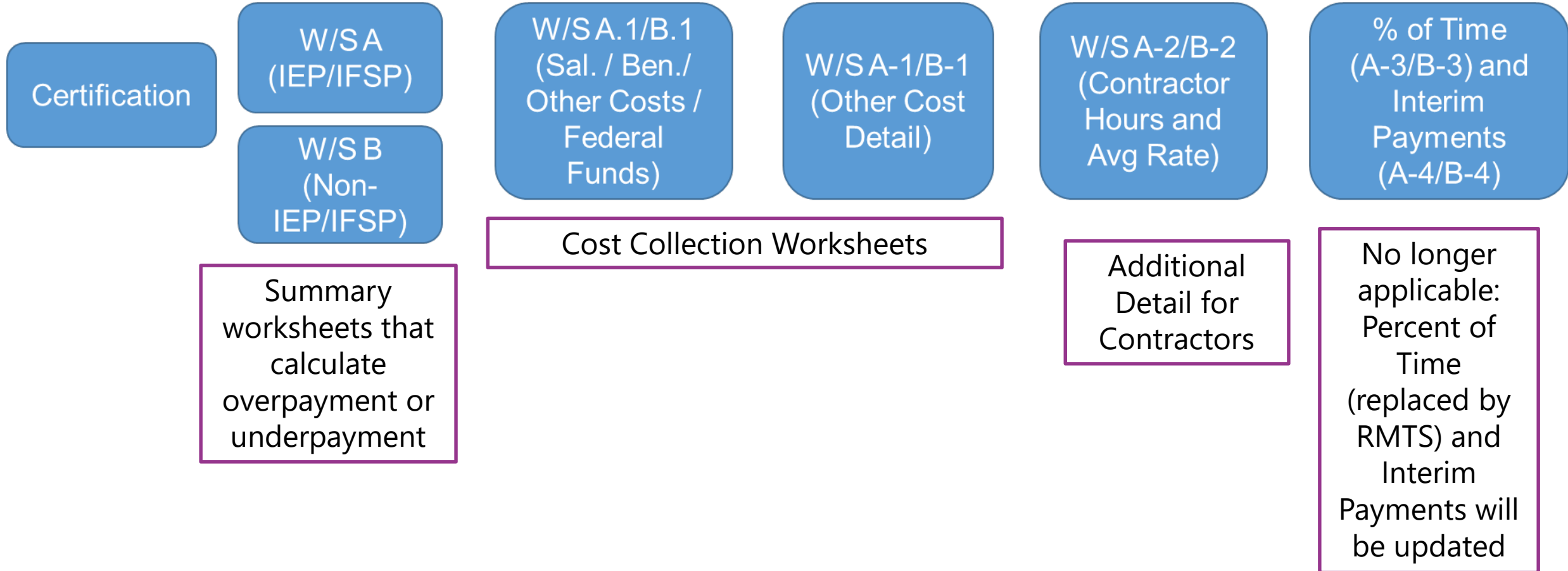
» **Please submit additional questions to the LEA BOP CRCS
inbox: LEA.CRCS.Questions@DHCS.CA.gov**

Section 3

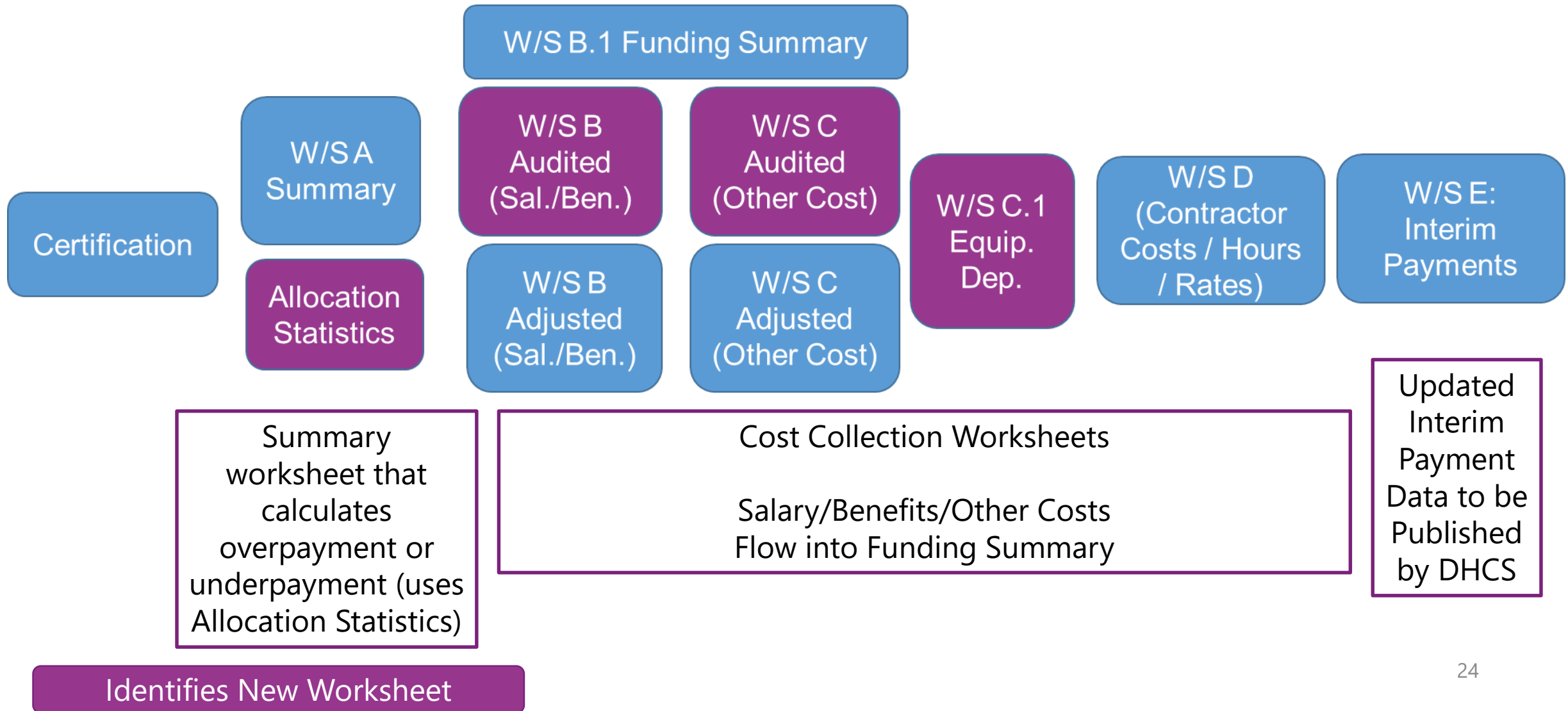
Amended CRCS Overview

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Original SFY 15-16 Template

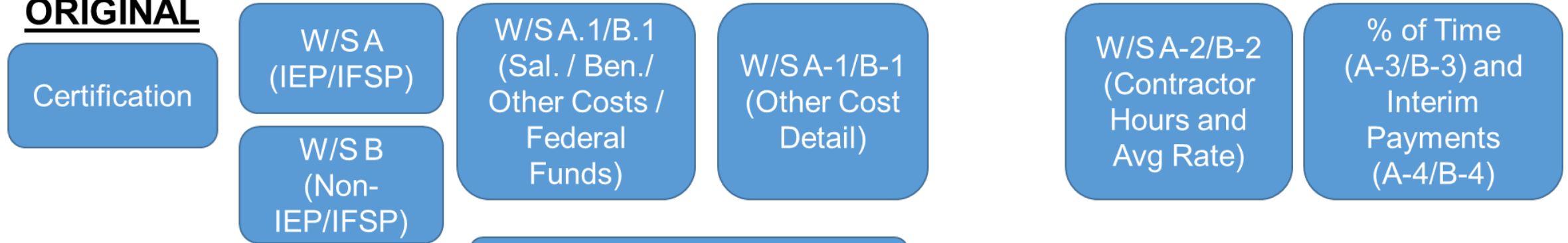


Amended SFY 15-16 Template

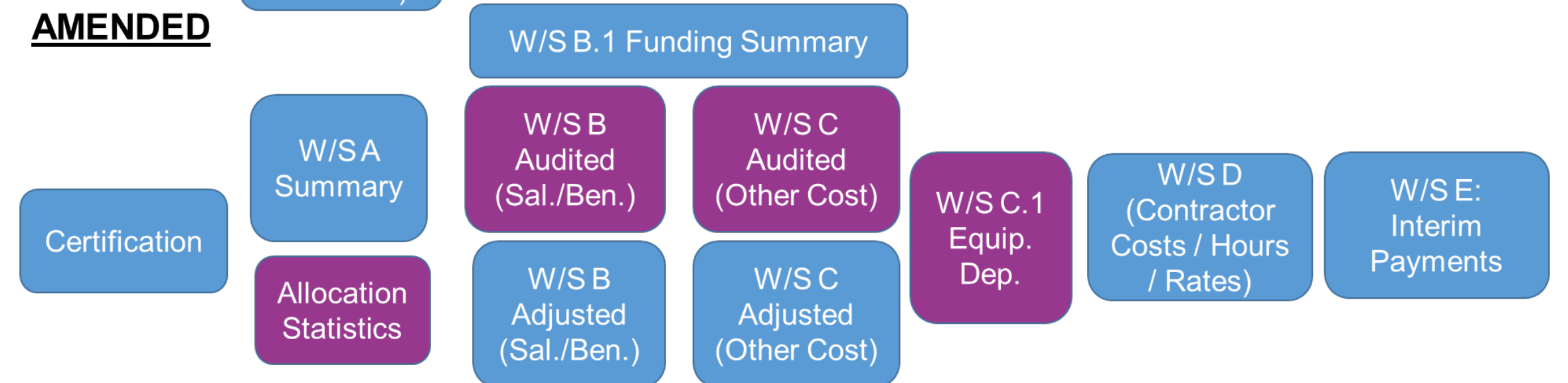


SFY 15-16 Template Comparison

ORIGINAL



AMENDED



Identifies New Worksheet

Completing the CRCS: As-Audited Data Component

- » SFY 15-16 and SFY 16-17 amended CRCS reports will **include audited costs**
- » Source data for the 'as audited' portion of the CRCS will be **dependent upon the type of audit** your LEA received
 - » **Minimal Review**
 - » **Limited or Field Audit**

Minimal Audit

- » 60-70% of LEAs in SFYs 15-16/16-17
- » 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 locating their Audit Report from prior fiscal years

Limited/Field Audit

- » 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 locating their Audit Report from prior fiscal years

QUESTIONS

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

Section 4

Template Review of SFY 2015-16 CRCS (Sample Report)

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Sample CRCS Walk-Through

Sample walk-through is applicable to both SFY 15-16 and SFY 16-17 (reports will be identical)

Sample CRCS Assumptions:

- » LEA received a Limited Audit
(*source for audited information: **Audit Report***)
- » LEA will add additional costs for original practitioners that met requirements of [PPL 21-042](#)
- » LEA will add new costs for newly added SPA 15-021 practitioners

Certification and Allocation Statistics Worksheets

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Certification Form

Local Educational Agency Medi-Cal Billing Option Program (LEA BOP) Cost and Reimbursement Comparison Schedule (CRCS) SFY 2015-16					
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			
Fax		E-mail Address		Annie@sampleLEA.com	
Address 1	123 Main Street	City		City Name	
Address 2		State	CA	Zip	94637
RMTS Administrative Unit	Orange				
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**)

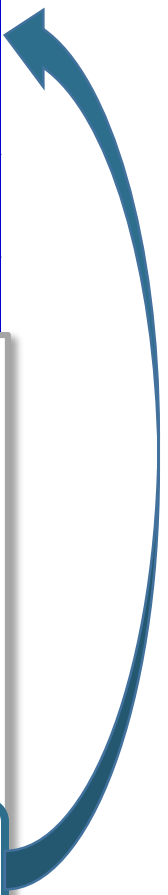
Audit Findings for SFY 15-16

Certification Form	
Summary of Overpayments/(Underpayments):	
Audited "Total Net Overpayment/(Underpayment) for All LEA Services" <i>(From SFY 15-16 Audit Schedule 1 - Summary of Findings)</i>	\$ (266,912)
Total Overpayment/(Underpayment) For LEA BOP Services <i>(From Worksheet A)</i>	\$ (598,980)
Total Adjusted Overpayment/(Underpayment) for LEA BOP Services	\$ (332,068)

Name	State of California — Health and Human Services Agency	California Department of Health Care Services LEA Medi-Cal Billing Option Program
Signature	Schedule 1 - Summary of Findings	

LEA Provider Name:	Fiscal Year: JULY 1, 2015 THROUGH JUNE 30, 2016	NPI Number:
	Reported	Audited
Total Net Overpayment/(Underpayment) for All LEA Services	\$ (254,241)	\$ (266,912)

LEA Inputs:
 Audit Findings **(NEW)**



Allocation Statistics

CRCs Form

State of California — Health and Human Services Agency	
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	6.49%
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2015 to June 30, 2016 - Title XIX	50.00%
Direct Medical Service Percentage from Time Study Results (SFY 2020-21 percentage obtained from LEA BOP website)	51.90%
3. Medi-Cal Eligibility Ratio:	
Number of Medicaid Enrolled Students in the LEA	45,965
Total Number of Students Enrolled in the LEA	88,900
Calculated Medi-Cal Eligibility Ratio	51.70%
Statewide Unsatisfactory Immigration Status Adjustment Factor	2.90%
Adjusted Medi-Cal Eligibility Ratio	48.81%

Medi-Cal Eligibility Ratio (MER)

Priority order of the available options to determine the SFY 15-16 MER:

1. Option 1 (*LEA BOP-specific MER data must be used, if available*):
Use FY 2015-16 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 2015-16 SMAA invoices. **The average SMAA MER for SFY 2015/16 will be your LEA's proxy MER for the SFY 2015-16 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 2015-16

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		
12. Optometrists		-
13. Audiometrists		-
14. Physical Therapy Assistants		795,000
15. Occupational Therapist Assistants		-
16. Speech-Language Pathology Assistants (SLPAs)		1,305,250
17. Physician Assistants		-
18. Orientation and Mobility Specialists		340,000
19. Registered Associate Clinical Social Workers (ACSWs)		-
20. Associate MFTs		325,000
21. Registered Dieticians		-
22. Respiratory Therapists		-
23. Program Specialists		-
Total Net Personnel Costs - Employed Practitioners		\$ 20,517,940

- 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

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

Overpayment/Underpayment Calculation		
a.	Employed Personnel Costs, Net of Federal Funds	\$ 20,517,940
b.	Audited Indirect Cost Rate (from Allocation Statistics)	6.49%
c.	Indirect Costs (a * b)	\$ 1,331,614
d.	Net Direct and Indirect Costs (a + c)	\$ 21,849,554
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 10,000
f.	Total Costs, Including Equipment Depreciation (d + e)	\$ 21,859,554
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	51.90%
h.	Direct Medical Service Costs (f * g)	\$ 11,345,109
i.	Contracted Services Costs Excluded from Indirect Costs	\$ 862,178
j.	Contracted Services Costs Included in Indirect Costs	\$ 557,695
k.	Indirect Costs for Contracted Services (j * b)	\$ 36,194
j.	Total Costs, Including Contracted Services Costs (h + i + j + k)	\$ 12,801,176
l.	Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)	48.81%
m.	Total Computable Medi-Cal Costs (j * l)	\$ 6,247,827

+ 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)	\$	6,247,827
n.	FMAP Title XIX (7/1/15-6/30/16)		50.00%
o.	Total Medi-Cal Maximum Reimbursable Cost (m * n)	\$	3,123,913
p.	Interim Medi-Cal Reimbursement through the FI (from W/S E)	\$	2,524,301
q.	Other Health Coverage	\$	100
r.	SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$	1000
s.	PSC reimb. plus indirect costs (r * 1 + indirect cost rate * 50% FMAP)	\$	532
t.	Total Reimbursement (p + q + s)	\$	2,524,933
u.	Overpayment/(Underpayment) (t - o)	\$	(598,980)

• 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

	A	B	C	D	E	F	G	H	I	J	K	L
	TIME SURVEY						DIRECT CHARGE				NON-MAA	ALLOCATED
PARTICIPANT POOL 1: CATEGORY (OBJECTS)	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%	
OTHER COSTS AND ALLOCATIONS												
65 Personal Service Contracts		0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Personal Service Contracts – Total
SMAA funded costs 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/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 Data: Schedule 4 – Summary of Audited Personnel Costs

Audit Report

Schedule 4 - Summary of Audited Personnel Costs

LEA Provider Name:
SANTA ANA UNIFIED SCHOOL DISTRICT

Fiscal Year:
JULY 1, 2015 THROUGH JUNE 30, 2016

NPI Number:
1639395346

(Object Code) Practitioner Type	Audited Salary Expenditures (1000-2999) A (Schedule 5)	Audited Benefit Expenditures (3000-3999) B (Schedule 5)	Total Audited Other Costs C (Schedule 6)	Audited Federal Revenues D (Schedule 5)	Audited Net Total Personnel Costs E = A+B+C-D
Psychologists	\$ 5,168,552	\$ 886,630	\$ 243,198	\$ 406,705	\$ 5,891,676
Social Workers	-	-	204,431	-	204,431
Counselors	-	-	574,209	-	574,209
School Nurses	1,624,227	270,459	48,889	8,075	1,935,500
Licensed Vocational Nurses	116,846	27,281	3,735	-	147,861
Trained Health Care Aides	880,004	192,793	-	690,615	382,181
Speech-Language Pathologists	6,606,135	1,113,756	51,180	-	7,771,071
Audiologists	117,477	20,589	110	-	138,175
Physical Therapists	162,326	40,782	887	-	203,995
Occupational Therapists	951,804	236,659	27,999	-	1,216,462
Physicians/Psychiatrists	-	-	-	-	-
Optometrists	-	-	-	-	-
Audiometrists	-	-	-	-	-
Total	\$ 15,627,371	\$ 2,788,949	\$ 1,154,637	\$ 1,105,395	\$ 18,465,562

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

W/S B: Audited Salary and Benefits

CRCS W/S B

Worksheet B: Audited Salary and Benefits Data Report

Practitioner Type	W/S E Row Number	As-Audited Data			SFY 2015-16 Audited Net Salaries and Benefits
		Audited Salary Expenditures	Audited Benefit Expenditures	Audited Federal Revenues	
Psychologists	1	\$ 5,168,552	\$ 886,630	\$ 406,705	\$ 5,648,477
Social Workers	2				\$ -
Counselors/MFTs	3				\$ -
Nurses	4	\$ 1,624,227	\$ 270,459	\$ 8,075	\$ 1,886,611
Licensed Vocational Nurses	5	\$ 116,846	\$ 27,281		\$ 144,127
Trained Health Care Aides	6	\$ 880,004	\$ 192,793	\$ 690,615	\$ 382,182
Speech-Language Pathologists	7	\$ 6,606,135	\$ 1,113,756		\$ 7,719,891
Audiologists	8	\$ 117,477	\$ 20,589		\$ 138,066
Physical Therapists	9	\$ 162,326	\$ 40,782		\$ 203,108
Occupational Therapists	10	\$ 951,804	\$ 236,659		\$ 1,188,463
Physicians	11				\$ -
Optometrists	12				\$ -
Audiometrists	13				\$ -
Totals:		\$ 15,627,371	\$ 2,788,949	\$ 1,105,395	\$ 17,310,925

Captures audited salaries, benefits and federal resources

W/S B: Adjusted Salary and Benefits

CRCS W/S B

Worksheet B: <u>Adjusted</u> Salary and Benefits Data Report			Adjustments to Audited Data				
Practitioner Type	W/S E Row Number	SFY 2015-16 Audited Net Salaries and Benefits	SFY 2015-16 Adjustments to Salaries	SFY 2015-16 Adjustments to Benefits	Revenues from Federal/State Resources or Grants	Resource Code Account Number(s)	SFY 2015-16 Net Compensation Expenditures (Audited and Adjusted)
Psychologists	1	\$ 5,648,477					\$ 5,648,477
Social Workers	2	\$ -	\$ 100,000	\$ 30,000	\$ 10,000		\$ 120,000
Counselors/MFTs	3	\$ -					\$ -
Nurses	4	\$ 1,886,611	\$ 90,000	\$ 10,000			\$ 1,986,611
Licensed Vocational Nurses	5	\$ 144,127					\$ 144,127
Trained Health Care Aides	6	\$ 382,182					\$ 382,182
Speech-Language Pathologists	7	\$ 7,719,891					\$ 7,719,891
Audiologists	8	\$ 138,066					\$ 138,066
Physical Therapists	9	\$ 203,108					\$ 203,108
Occupational Therapists	10	\$ 1,188,463					\$ 1,188,463
Physicians	11	\$ -					\$ -
Optometrists	12	\$ -					\$ -
Audiometrists	13	\$ -					\$ -
Subtotal - Rows 1 -13		\$ 17,310,925	\$ 190,000	\$ 40,000	\$ 10,000		\$ 17,530,925
New SPA 15-021 Practitioners							
Physical Therapy Assistants	14		\$ 725,000	\$ 85,000	\$ 20,000		\$ 790,000
Occupational Therapist Assistants	15						\$ -
SLPAs	16		\$ 1,150,250	\$ 150,000			\$ 1,300,250

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

W/S B.1: SFY Funding Summary

CRCS W/S B.1

Worksheet B.1: State Fiscal Year Funding Summary (No Input Required) - Employed Personnel						
(Object Code)	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 <i>F = A+B+C-D</i>	
Practitioner Type	A	B	C	D		
1. Psychologists	\$ 5,168,552	\$ 886,630	\$ 109,479	\$ 406,705	\$ 5,757,956	
2. Social Workers	\$ 100,000	\$ 30,000	\$ -	\$ 10,000	\$ 120,000	
3. Counselors/MFTs	\$ -	\$ -	\$ -	\$ -	\$ -	
4. Nurses	\$ 1,714,227	\$ 280,459	\$ 49,889	\$ 8,075	\$ 2,036,500	
5. Licensed Vocational Nurses	\$ 116,846	\$ 27,281	\$ 3,735	\$ -	\$ 147,862	
6. Trained Health Care Aides	\$ 880,004	\$ 192,793	\$ 1,000	\$ 691,615	\$ 382,182	
7. Speech-Language Pathologists	\$ 6,606,135	\$ 1,113,756	\$ 51,181	\$ -	\$ 7,771,072	
8. Audiologists	\$ 117,477	\$ 20,589	\$ 110	\$ -	\$ 138,176	
9. Physical Therapists	\$ 162,326	\$ 40,782	\$ 887	\$ -	\$ 203,995	
10. Occupational Therapists	\$ 951,804	\$ 236,659	\$ 6,484	\$ -	\$ 1,194,947	
11. Physicians	\$ -	\$ -	\$ -	\$ -	\$ -	
12. Optometrists	\$ -	\$ -	\$ -	\$ -	\$ -	
13. Audiometrists	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal - Rows 1 -13	\$ 15,817,371	\$ 2,828,949	\$ 222,765	\$ 1,116,395	\$ 17,752,690	
New SPA 15-021 Practitioners						
14. Physical Therapy Assistants	\$ 725,000	\$ 85,000	\$ 5,000	\$ 20,000	\$ 795,000	

Summary Worksheet – No Data Input Required

B.1 Net Personnel Costs to W/S A

CRCS Worksheet A: Summary Costs

a.	Employed Personnel Costs, Net of Federal Funds	\$	20,517,940
b.	Audited Indirect Cost Rate (from Allocation Statistics)		6.49%
c.	Indirect Costs (a * b)	\$	1,331,614
d.	Net Direct and Indirect Costs (a + c)	\$	21,849,554
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	10,000

Worksheet B.1: State Fiscal Year Funding Summary (No Input Required) - Employed Personnel					
(Object Code)	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 <i>F = A+B+C-D</i>
Practitioner Type	A	B	C	D	
1. Psychologists	\$ 5,168,552	\$ 886,630	\$ 109,479	\$ 406,705	\$ 5,757,956
2. Social Workers	\$ 100,000	\$ 30,000	\$ -	\$ 10,000	\$ 120,000
3. Counselors/MFTs	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 18,262,621	\$ 3,158,949	\$ 232,765	\$ 1,136,395	\$ 20,517,940

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. Contractor Costs**
- 6. Communications**

Source for W/S C 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	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 Audited Other Costs H = Sum of A-G
	A	B	C	D	E	F	G	
1. Psychologists	\$ 106,102	\$ -	\$ 2,377	\$ -	\$ 68,954	\$ 65,765	\$ -	\$ 243,198
2. Social Workers	-	-	-	-	109,290	95,141	-	204,431
3. Counselors	-	-	-	-	297,937	276,273	-	574,209
4. School Nurses	26,571	17,579	4,739	-	-	-	-	48,889
5. Licensed Vocational Nurses	2,030	1,343	362	-	-	-	-	3,735
6. Trained Health Care Aides	-	-	-	-	-	-	-	-
7. Speech-Language Pathologists	38,828	1,352	11,001	-	-	-	-	51,180
8. Audiologists	-	-	110	-	-	-	-	110
9. Physical Therapists	237	-	650	-	-	-	-	887
10. Occupational Therapists	2,932	-	3,552	-	21,514	-	-	27,999
11. Physicians/Psychiatrists	-	-	-	-	-	-	-	-
12. Optometrists	-	-	-	-	-	-	-	-
13. Audiometrists	-	-	-	-	-	-	-	-
Total	\$ 176,700	\$ 20,274	\$ 22,791	\$ -	\$ 497,695	\$ 437,178	\$ -	\$ 1,154,637

(Schedule 4)

W/S C: Audited Other Costs

CRCS W/S C

As-Audited Data

(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 Other Costs (Gross) H = Sum of A-G
1. Psychologists	\$ 106,102		\$ 2,377		\$ 68,954	\$ 65,765		\$ 243,198
2. Social Workers					\$ 109,290	\$ 95,141		\$ 204,431
3. Counselors/MFTs					\$ 297,937	\$ 276,273		\$ 574,210
4. Nurses	\$ 26,571	\$ 17,579	\$ 4,739					\$ 48,889
5. Licensed Vocational Nurses	\$ 2,030	\$ 1,343	\$ 362					\$ 3,735
6. Trained Health Care Aides								\$ -
7. Speech-Language Pathologists	\$ 38,828	\$ 1,352	\$ 11,001					\$ 51,181
8. Audiologists			\$ 110					\$ 110
9. Physical Therapists	\$ 237		\$ 650					\$ 887
10. Occupational Therapists	\$ 2,932		\$ 3,552		\$ 21,514			\$ 27,998
11. Physicians								\$ -
12. Optometrists								\$ -
13. Audiometrists								\$ -
Totals	\$ 176,700	\$ 20,274	\$ 22,791	\$ -	\$ 497,695	\$ 437,178	\$ -	\$ 1,154,638
					Costs Excluded from Indirect Cost Calculation (Object Code 5100)			\$ 437,178

W/S C: Adjusted Other Costs

		Adjustments to Audited Data							
CRCS W/S C		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)	Revenues from Federal Resources or Grants	
(Object Code)	Practitioner Type	A	B	C	D	E	F = Sum of A-E	G	
1.	Psychologists	\$ 1,000					\$ 1,000		
2.	Social Workers						\$ -		
3.	Counselors/MFTs						\$ -		
4.	Nurses			\$ 1,000			\$ 1,000		
5.	Licensed Vocational Nurses						\$ -		
6.	Trained Health Care Aides					\$ 1,000	\$ 1,000	\$ 1,000	
7.	Speech-Language Pathologists						\$ -		
8.	Audiologists						\$ -		
9.	Physical Therapists						\$ -		
10.	Occupational Therapists						\$ -		
11.	Physicians						\$ -		
12.	Optometrists						\$ -		
13.	Audiometrists						\$ -		
New SPA 15-021 Practitioners									
14.	Physical Therapy Assistants	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000		
15.	Occupational Therapist Assistants						\$ -		
16.	SLPAs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000		

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

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
Equipment Depreciation Costs											
12345	Handheld Tympanometer	Jul-15	5	\$ 50,000	\$ -		\$ 10,000	No		\$ -	\$ 10,000

NEW to template:

- 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.1 Equipment Depreciation to WS A

CRCS Worksheet A: Summary Costs

<i>Overpayment/Underpayment Calculation</i>		
a.	Employed Personnel Costs, Net of Federal Funds	\$ 20,517,940
b.	Audited Indirect Cost Rate (from Allocation Statistics)	6.49%
c.	Indirect Costs (a * b)	\$ 1,331,614
d.	Net Direct and Indirect Costs (a + c)	\$ 21,849,554
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 10,000
f.	Total Costs, Including Equipment Depreciation (d + e)	\$ 21,859,554
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)	51.90%
h.	Direct Medical Service Costs (f * g)	\$ 11,345,109
i.	Contracted Services Costs Excluded from Indirect Costs	\$ 862,178
j.	Contracted Services Costs Included in Indirect Costs	\$ 557,695
k.	Indirect Costs for Contracted Services (j * b)	\$ 36,194
j.	Total Costs, Including Contracted Services Costs (h + i + j + k)	\$ 12,801,176
l.	Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)	48.81%
m.	Total Computable Medi-Cal Costs (j * l)	\$ 6,247,827

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

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 title.

W/S D: Adjusted Contractor Costs

		Adjustments to Audited Costs					
(Object Code)		Contractor Costs (5800)	Contractor Costs (5100)	Revenues from Federal/State Resources or Grants	Total Contract Service Costs	Total Hours Paid	Average Contract Rate Per Hour
Prac	CRCS W/S D	A	B	C	D = A+B-C	E	F
1.	Psych				\$ -		
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	\$ 25,000	\$ 50,000	\$ 5,000	\$ 70,000		
12.	Optometrists				\$ -		
13.	Audiometrists				\$ -		
Subtotal - Rows 1-13		\$ 25,000	\$ 50,000	\$ 5,000	\$ 70,000		
New SPA 15-021 Practitioners							
14.	Physical Therapy Assistants				\$ -		
15.	Occupational Therapist Assistants	\$ 25,000	\$ 375,000		\$ 400,000		
16.	SLPAs				\$ -		
17.	Physician Assistants				\$ -		
18.	Orientation and Mobility Specialists				\$ -		
19.	Registered ACSWs	\$ 10,000			\$ 10,000		
20.	Associate MFTs				\$ -		
21.	Registered Dieticians				\$ -		
22.	Respiratory Therapists				\$ -		
23.	Program Specialists				\$ -		
Subtotal - Rows 14-23		\$ 35,000	\$ 375,000	\$ -	\$ 410,000		
Totals		\$ 60,000	\$ 425,000	\$ 5,000	\$ 480,000		
Indirect Costs Associated with Contract Costs (Object Code 5800)		\$ 3,894					

- Collects **new costs** for contracted practitioners
- Object 5800 - contractor costs up to \$25,000 for each individual subagreement; Indirect costs will only be applied to Object 5800 costs

Contractor Costs to Worksheet A

CRCS Worksheet A: Summary Costs

Overpayment/Underpayment Calculation

a.	Employed Personnel Costs, Net of Federal Funds	\$	20,517,940
b.	Audited Indirect Cost Rate (from Allocation Statistics)		6.49%
c.	Indirect Costs (a * b)	\$	1,331,614
d.	Net Direct and Indirect Costs (a + c)	\$	21,849,554
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	10,000
f.	Total Costs, Including Equipment Depreciation (d + e)	\$	21,859,554
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)		51.90%
h.	Direct Medical Service Costs (f * g)	\$	11,345,109
i.	Contracted Services Costs Excluded from Indirect Costs	\$	862,178
j.	Contracted Services Costs Included in Indirect Costs	\$	557,695
k.	Indirect Costs for Contracted Services (j * b)	\$	36,194
j.	Total Costs, Including Contracted Services Costs (h + i + j + k)	\$	12,801,176
l.	Medi-Cal Eligibility Ratio (as adjusted, from Allocation Statistics)		48.81%
m.	Total Computable Medi-Cal Costs (j * l)	\$	6,247,827

- 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

- » Updated Annual Reimbursement Reports are being generated for SFY 15-16 and SFY 16-17
 - » Changes are minimal
 - » Reports will be 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	4,740	3,590	\$ 552,905
2.	Social Workers	3,660	2,000	\$ 61,466
3.	Counselors/MFTs	11,700	6,125	\$ 191,063
4.	Nurses	2,525	2,100	\$ 129,522
5.	Licensed Vocational Nurses	1,000	650	\$ 5,094
6.	Trained Health Care Aides	6,175	1,725	\$ 25,807
7.	Speech-Language Pathologists	108,475	79,325	\$ 1,368,332
8.	Audiologists	3	2	\$ 110
9.	Physical Therapists	225	210	\$ 12,928
10.	Occupational Therapists	5,200	3,760	\$ 177,074
11.	Physicians			
12.	Optometrists			
13.	Audiometrists			
Total LEA BOP Services for Reporting Period		143,703	99,487	\$ 2,524,301

- Collects **interim reimbursement amounts by practitioner type for all LEA BOP services** paid in SFY 15-16
- 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 (7/1/15-6/30/16)		50.00%
o.	Total Medi-Cal Maximum Reimbursable Cost (m * n)	\$	3,123,913
p.	Interim Medi-Cal Reimbursement through the FI (from W/S E)	\$	2,524,301
q.	Other Health Coverage	\$	100
r.	SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$	1,000
s.	PSC reimb. plus indirect costs (r * 1 + indirect cost rate * 50% FMAP)	\$	532
t.	Total Reimbursement (p + q + s)	\$	2,524,933
u.	Overpayment/(Underpayment) (t - o)	\$	(598,980)

CRCS W/S E Total Reimbursement

12.	Optometrists			
13.	Audiometrists			
Total LEA BOP Services for Reporting Period		143,703	99,487	\$ 2,524,301

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 15-16 Audit Schedule 1 - Summary of Findings)</i>		\$	(266,912)
Total Overpayment/(Underpayment) For LEA BOP Services <i>(From Worksheet A)</i>		\$	(598,980)
Total Adjusted Overpayment/(Underpayment) for LEA BOP Services		\$	(332,068)

Worksheet A: Summary Costs

n.	FMAP Title XIX (7/1/15-6/30/16)		50.00%
o.	Total Medi-Cal Maximum Reimbursable Cost (m * n)	\$	3,123,913
p.	Interim Medi-Cal Reimbursement through the FI (from W/S E)	\$	2,524,301
q.	Other Health Coverage	\$	100
r.	SMAA Reimbursement for Pool 1 Personal Service Contractors (PSC)	\$	1,000
s.	PSC reimb. plus indirect costs (r * 1 + indirect cost rate * 50% FMAP)	\$	532
t.	Total Reimbursement (p + q + s)	\$	2,524,933
u.	Overpayment/(Underpayment) (t - o)	\$	(598,980)

QUESTIONS

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

Training Timeline

» 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, 1-3pm
SFY 2018-19	January 31, 2023	October 5, 2022, 1-3pm

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