

**Local Educational Agency
Medi-Cal Billing Option Program
(LEA BOP)**

**Cost and Reimbursement
Comparison Schedule (CRCS)**

State Fiscal Year (SFY) 2017-2018
(amended CRCS due by October 31, 2022)

CRCS Instructions and Information

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INTRODUCTION

REIMBURSABLE SERVICES IN THE LOCAL EDUCATIONAL AGENCY MEDI-CAL BILLING OPTION PROGRAM (LEA BOP)

The LEA BOP provides “fee-for-service” reimbursement to LEAs for certain health-related services provided by qualified health service practitioners to Medi-Cal eligible students under the age of 22.¹ Covered Medicaid services are those that are medically necessary and authorized in an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP) or Individualized Health and Support Plan (IHSP). LEA BOP covered services include:

- Audiological Services
- Nursing Services
- Nutritional Services
- Occupational Therapy Services
- Optometry Services
- Orientation and Mobility Services
- Physical Therapy Services
- Physician Services
- Psychology and Counseling Services
- Respiratory Therapy Services
- School Health Aide Services
- Speech-Language Pathology Services
- Targeted Case Management (TCM) Services

Additional detail on all LEA BOP covered services is available in the LEA BOP Provider Manual, located at: <http://www.dhcs.ca.gov/provgovpart/Pages/LEAProviderManual.aspx>.

REQUIREMENT FOR LEA BOP PROVIDERS TO AMEND THEIR ORIGINAL CRCS (“cost report”)

As a result of the LEA BOP State Plan Amendment (SPA) 15-021 (approved by CMS April, 2020), the reimbursement methodology for LEA BOP services has been modified for all years, effective July 1, 2015, to allow new services and new practitioners to be integrated into the LEA BOP. **Accordingly, all providers that were enrolled in LEA BOP in SFY 2017-18 are required to submit an amended CRCS, which will include the new components of the SPA 15-021 reimbursement methodology.** Failure to submit the amended CRCS will result in the Department of Health Care Services (DHCS) placing the LEA BOP provider on a 100% withhold from future LEA BOP reimbursement until the CRCS is submitted and accepted by DHCS. Once the amended CRCS documents are accepted, LEA BOP reimbursement will be restored. If the LEA BOP provider fails to work with DHCS to submit the amended CRCS for SFY2017-18, DHCS will initiate the process of terminating the LEA BOP provider from participating in the LEA BOP. In the event of a termination, the LEA BOP provider may no longer file a past due CRCS, and DHCS will

¹ If a student is covered under an IEP when they turn 22, they may retain eligibility for the duration of the school year.

initiate recoupment of all payments received by the LEA BOP provider for the reporting year in which it failed to timely submit the amended CRCS. In addition, termination will result in the forfeiture of any and all reimbursements withheld.

REQUIREMENT FOR LEA BOP PROVIDERS TO USE SFY 2017-18 AUDITED COSTS IN THEIR AMENDED SFY 2017-18 CRCS

The amended SFY 2017-18 CRCS will be based largely on the LEA BOP provider's audited SFY 2017-18 CRCS. However, all LEA BOP providers will have the opportunity to add costs in this amended CRCS to reflect additional services and practitioners that are allowable as a result of the SPA 15-021 approval. More information about the new practitioners and new services is available in [Policy and Procedure Letter \(PPL\) 20-039R](#), available on the LEA BOP website.

LEA BOP providers must locate their SFY 2017-18 Audit Reports to use in the development of the SFY 2017-18 amended CRCS. Audit Reports are sent via certified mail to LEA BOP providers at the conclusion of the audit. The audited source data for completion of the amended CRCS will differ depending upon the type of audit that the LEA BOP provider received for SFY 2017-18:

- **Minimal Review** – LEA BOP providers that received a minimal review received a PDF copy of a four page audit report. This report includes a cover page, a letter to the LEA BOP provider, and a Schedule 1 – Summary of Findings. Minimal reviews accept the as-submitted version of the CRCS. For LEA BOP providers that received a minimal review in SFY 2017-18, the as-submitted costs that were included on the LEA BOP provider's original SFY 2017-18 CRCS are considered to be audited costs. Therefore, LEA BOP providers should locate their as-submitted CRCS so that they may transfer the as-submitted, audited costs to the amended CRCS that must be submitted by October 31, 2022.
- **Limited or Field Audit** – LEA BOP providers that received either a limited or a field audit received a PDF copy of a multi-page audit report. This report includes a cover page, a letter to the LEA BOP provider, and a detailed audit report consisting of eleven schedules and a summary of audit adjustments. LEA BOP providers must locate this detailed audit report so that they may transfer the audited costs to the amended CRCS that must be submitted by October 31, 2022.

If LEA BOP providers attempt to locate their SFY 2017-18 Audit Report, but are unsuccessful, they may reach out to DHCS for assistance:
LEA.CRCS.Questions@dhcs.ca.gov.

CERTIFICATION OF FUNDS FOR LEA SERVICES

Under the LEA BOP, LEA BOP providers must annually certify that the public funds expended for LEA BOP services provided are eligible for federal financial participation (FFP) pursuant to the requirements of the Code of Federal Regulations (CFR), Title 42, Section 433.51. DHCS must reconcile the interim Medi-Cal reimbursements provided to LEA BOP providers with the costs to provide the Medi-Cal services. The CRCS is used to

compare each LEA BOP provider's total actual costs for LEA BOP services to interim Medi-Cal reimbursement for a prior state fiscal year. Continued enrollment in the LEA BOP is contingent upon submission of the CRCS.

LEAs must provide data, as applicable, in cells that are not shaded in gray in the Excel worksheets. Cells that are shaded in gray contain formulas and will auto-calculate based on data entered by a LEA. **DO NOT enter data in the gray shaded areas or modify the CRCS forms.** Doing so will void your CRCS form submission. The CRCS should be completed by or under the supervision of knowledgeable program personnel who are responsible for financial and accounting information (e.g., Fiscal Services). The CRCS is designed to capture detailed cost information by practitioner type to compare the federal share of the LEA's actual costs expended versus the interim Medi-Cal reimbursement for LEA services. Information in the CRCS should be reported based on your internal accounting systems' financial reports. If your LEA's system cannot provide the information required in the CRCS, payroll and other relevant documentation may be used to complete the worksheets. All supportive documentation will be subject to review or audit by state and/or federal authorities.

One CRCS should be completed for each LEA provider number/National Provider Identifier (NPI). When multiple school districts form a central billing consortium and bill with one LEA NPI, one CRCS should be completed that represents all school districts operating under that NPI.

GENERAL INSTRUCTIONS

COST REPORT AND DUE DATE SCHEDULE

Annually, the CRCS form and related instructions will be posted on the LEA BOP website at: <http://www.dhcs.ca.gov/provgovpart/Pages/LEA.aspx>. For SFY 2017-18, the amended CRCS will be accepted for processing between October 1, 2022 and October 31, 2022. **The SFY 2017-18 amended CRCS is due no later than October 31, 2022.** LEA BOP providers must complete the form and submit the following electronic files to LEA.CRCS.Submission@dhcs.ca.gov:

1. Excel version of the completed CRCS form (all worksheets) AND
2. A one-page PDF that includes your signed Certification Page (signed in blue ink)

The CRCS electronic files AND e-mail subject line must follow the naming convention below:

State Fiscal Year.NPINumber.LEAName.SubmissionDate.CRCS

Example: SFY1718.9726458910.CaliforniaSD.10.24.22.CRCS.XLS (or .PDF)

LEA BOP providers are required to maintain the original hard copy CRCS with all worksheets and the Certification page signed in blue ink on site for DHCS Audits and Investigations (A&I) staff.

COST REPORTING PERIOD

The CRCS will reconcile LEA BOP provider costs and Medi-Cal reimbursement by State Fiscal Year (July 1 – June 30). Each year, LEA BOP provider may download their Annual Reimbursement Report for the CRCS state fiscal year cost reporting period on the LEA BOP website. This report summarizes the LEA BOP provider's units of service, claim count and interim reimbursement for claims with dates of service in the CRCS cost reporting period. LEA BOP providers may find the figures useful in completing Worksheet E. LEA BOP providers should verify the reasonableness of this report with their own internal accounting system and document any potential discrepancies to provide an accounting documentation trail for review and/or audit. DHCS will post the SFY 2017-18 Annual Reimbursement Report in Fall 2022 on the CRCS page of the LEA BOP website.

DEPARTMENT WEBSITES

You may retrieve information from the LEA BOP website at:

<http://www.dhcs.ca.gov/provgovpart/pages/lea.aspx>

Questions regarding the completion of the CRCS worksheets and/or required documentation to be maintained with the CRCS should be e-mailed to:

LEA.CRCS.Questions@DHCS.CA.GOV

Additional resources can be found on the A&I, Financial Audits Branch (FAB) website at:

<http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx>

PENALTY FOR FAILURE TO FILE AN ACCEPTABLE COST REPORT

Continued enrollment in the LEA BOP is contingent upon submission of the CRCS. Active LEA BOP providers (those with a current Provider Participation Agreement on file with DHCS) must annually file a CRCS. If the amended CRCS is not received by the October 31, 2022 due date, LEA payments may be withheld until the CRCS has been received and accepted for processing.

EXTENSIONS FOR COST REPORTS GRANTED ONLY FOR GOOD CAUSE

Extensions of cost report due dates are limited to those requested for good cause. Good cause refers to those extreme circumstances that are beyond the control of the provider and for which adequate advance planning and organization would not have been of any assistance. Requests for an extension must clearly explain in writing the necessity for the extension and specify the extension due date being requested.

Not being aware of the due date, inconvenience of the due date, the preparer being engaged in other work so the cost report cannot be completed, or the preparer or signer not being available to sign the cost report do not meet the criteria for good cause and are not acceptable reasons to grant an extension of the due date for submission of the cost report.

Requests for an extension to the SFY 2017-18 amended CRCS due date must be submitted via e-mail to: LEA.CRCS.Submission@dhcs.ca.gov.

RETURN OF UNACCEPTABLE COST REPORTS

Cost reports that are not in compliance with reporting standards will be returned/rejected. The LEA BOP provider will be required to ensure proper completion and resubmission. Failure to timely resubmit a cost report completed in accordance with all applicable rules and instructions will result in the placement of a LEA withhold until the requested information has been received by DHCS.

AMENDING A SUBMITTED COST REPORT

Provider-initiated amendments and/or adjustments to a submitted cost report must be requested in writing, including the reason for the amendment. Written requests may be sent to: LEAAuditQuestions@dhcs.ca.gov.

STANDARDIZED REPORTING GUIDELINES

Object codes from the Standardized Account Code Structure (SACS) are referenced in the worksheets to identify allowable costs. Function codes from SACS may be used to identify costs by practitioner type, if applicable. Since the use of function codes varies among LEA BOP providers, they have not been specifically identified in the worksheets. Function and object codes are described in the California School Accounting Manual, Part II SACS issued by the California Department of Education (CDE). All costs reported in the CRCS must be in accordance with Office of Management and Budget (OMB) Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, LEAs must follow Generally Accepted Accounting Principles (GAAP).

ACCOUNTING METHOD

All expenditures reported within the Medi-Cal CRCS must be in compliance with the OMB

Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, the LEA BOP provider certifies that GAAP have been applied.

Object codes from the SACS are referenced in the worksheets to identify allowable costs. Function codes from SACS may be used to identify costs by practitioner type, if applicable. Since the use of function codes varies among LEAs, they have not been specifically identified in the worksheets. Function and object codes are described in the California School Accounting Manual, Part II SACS issued by the CDE, located at:
<http://www.cde.ca.gov/fg/ac/sa/>

ALLOWABLE AND UNALLOWABLE COSTS

Only adequately documented, reasonable and necessary allowable program costs incurred or accrued during the cost reporting period are to be included in the cost report. These costs must be reported in accordance with this program's published reimbursement methodology.

COST REPORT CERTIFICATION

Providers must certify the accuracy of the cost report submitted to DHCS. Making false statements, or the filing of a false or fraudulent claim is punishable under Welfare and Institutions (W&I) Code sections 14107, 14107.11 and 14123.2, and other applicable provisions of law. Before signing the certification pages, carefully read the certification statements to ensure that the signer has complied with the cost-reporting requirements.

DIRECT COSTING

Direct costing must be used unless otherwise stated in these instructions. Direct costing means that costs incurred for the benefit, or directly attributable to, a specific service must be charged directly to that particular service. Costs related to each direct Medi-Cal service must be direct costed. For example, employee payroll taxes and benefits/insurance costs must be direct costed to the individual employee and cannot be allocated. If a cost may be allocated, it will specifically be stated in these instructions.

COST ALLOCATION AREAS

Costs are allocated using statistics that have been approved by the Centers for Medicare and Medicaid Services (CMS) to facilitate the identification of cost associated with Medicaid. There are two key allocation methods used in this cost report:

- 1. Random Moment Time Survey (RMTS) Percentage:** The first allocation method is based on the CMS-approved time survey methodology, used to determine the percentage of time that health service personnel spend on direct medical services, general and administrative time and all other activities to account for 100 percent of time and assure that there is no duplicate claiming. The time survey methodology will utilize the Direct Service Practitioners cost pool (Participant Pool 1), which includes staff that are qualified to provide LEA BOP covered services. The Direct Medical Services Percentage will be used to allocate total service costs, net of federal funds, on Worksheet A. **For the SFY 2017-18 CRCS, the Direct Medical Service Percentage is [posted on the CRCS page of the LEA BOP website](#). The Direct Medical Service Percentage for the SFY 2017-18 amended CRCS is based on the results of the first LEA BOP RMTS period (SFY 2020-21).**

2. **Medi-Cal Eligibility Ratio:** The second allocation method is the ratio of Medicaid covered students to all students enrolled in the LEA. The Medi-Cal Eligibility Ratio is applied on Worksheet A.

RECORDKEEPING

DHCS' A&I will conduct a field or desk review on the CRCS to audit submitted information and complete the final settlement. To facilitate this process, each LEA BOP provider must maintain and make accessible the reports and supporting documents. These documents must be capable of verification by A&I staff, if necessary. LEA BOP providers may appeal the determinations made by DHCS pursuant to W&I Code, Section 14171.

Providers must maintain records that are accurate and sufficiently detailed to substantiate the legal, financial, and statistical information reported on the cost report. These records must demonstrate the necessity, reasonableness, and relationship of the costs (e.g., personnel, supplies, and services) to the provision of services. Each provider or its designated agent(s) must allow access to all records necessary to verify information submitted on the cost report.

DHCS requires that the provider maintain cost report work papers for a minimum of three years from the date of all CRCS submissions. In the case that audit findings have not been resolved within this time period, documentation must be maintained until such issues are fully resolved (42 CFR Section 433.32).

DEFINITIONS

ALLOCATION - Method of distributing costs on a prorated basis. For more information, see COST ALLOCATION AREAS in the General Instructions section.

ALLOWABLE COSTS - Identified as expenses that are reasonable and necessary to provide care to Medi-Cal beneficiaries and are consistent with federal and state laws and regulations. For more information, see ALLOWABLE AND UNALLOWABLE COSTS in the General Instructions section.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS) - An annual collection of LEA data administered by the CDE in October. More information on CBEDS, including the date of the data collection day (referred to as the “CBEDS Information Day”), can be found at <http://www.cde.ca.gov/ds/dc/cb/>.

CERTIFIED PUBLIC EXPENDITURE (CPE) - Non-federal public funds spent by a public entity (a government/public agency, including public schools) for providing LEA BOP, School-Based Medi-Cal Administrative Activities (SMAA) or Targeted Case Management (TCM) services. Certified public expenditures include only those expenditures made by a governmental agency for services that qualify for federal reimbursement.

CONTRACTED STAFF - Personnel for whom the provider is not responsible for the payment of payroll taxes, such as taxes pertaining to Federal Insurance Contributions Act (FICA), Federal Unemployment Tax Act (FUTA) and State Disability Insurance.

COST POOL - Time Survey Participants (TSPs) are assigned to one of the two participant cost pools (direct services providers OR administrative providers) based on where their job classification or its equivalent appears on the list of approved positions in Section 6 of the SMAA Manual, located at: <http://www.dhcs.ca.gov/provgovpart/Pages/SMAAManual.aspx>.

DEPRECIATION EXPENSE - The periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset.

DIRECT COST - Allowable expenses incurred by the provider specifically designed to provide services for this program. Direct costs include direct care salary-related costs (i.e., salaries and employee benefits) and direct care other costs (e.g., supplies/materials, staff travel expenditures, staff dues and membership costs, etc.). For more information, see DIRECT COSTING in the General Instructions section. The direct cost must exclude Medi-Cal costs that support administrative and/or educational activities.

DIRECT MEDICAL SERVICES - Include the provision of direct medical services to students, such as counseling services, psychological services, physician services, audiology, physical therapy, occupational therapy, speech-language pathology services, nursing services, respiratory services, vision services, specialized transportation services, and targeted case management services. Each direct medical service has its own LEA Services section of the [LEA Provider Manual](#).

EMPLOYEE BENEFITS - Include employer-paid health, life, or disability insurance premiums, or employer-paid child day care for children of employees paid as employee benefits on behalf of your staff. Self-insurance paid claims should be properly direct costed and reported as employee benefits. Workers' compensation costs should also be reported as employee benefits.

Workers' compensation costs refer to expenses associated with employee on-the-job injuries. Costs must be reported with amounts accrued for premiums, modifiers, and surcharges. Costs must be reported net of any refunds and discounts actually received or settlements paid during the same cost reporting period. The premiums are accrued, while the refunds, discounts, or settlements are reported on a cash basis. Litigation expenses related to workers' compensation lawsuits are not allowable costs. Costs related to self-insurance are allowable on a claims-paid basis and are to be reported on a cash basis. Self-insurance is a means whereby a provider undertakes the risk to protect itself against anticipated liabilities by providing funds in an amount equivalent to liquidate those liabilities. Self-insurance can also be described as being uninsured. Contributions to self-insurance funds that do not represent payments based on current liabilities are unallowable costs.

INDIRECT COST - An indirect cost rate is the percentage of an organization's indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs. Indirect costs for school-based services are derived by applying the provider-specific cognizant agency unrestricted indirect cost rate. This rate is made available to each provider by CDE. The provider-specific cognizant agency unrestricted indirect cost rate is reported on the cost report, and each district must verify the accuracy of its provider-specific rate. CDE publishes the unrestricted indirect cost rates at: <http://www.cde.ca.gov/fq/ac/ic/>.

INDIVIDUALIZED EDUCATION PLAN (IEP) or INDIVIDUALIZED FAMILY SERVICE PLAN (IFSP) - A legal agreement composed by educational and medical professionals, with input from the child's parent/guardian, for students identified as disabled in accordance with Individuals with Disabilities Education Act (IDEA) requirements. This agreement guides, coordinates, and documents instruction that is specially designed to meet the student's unique needs, as well as the appropriate related services.

INDIVIDUALIZED HEALTH AND SUPPORT PLAN (IHSP) - A care plan used by the LEA as a medical management tool for providing medically necessary direct healthcare services to a student in a school setting. The plan must be developed by a registered credentialed school nurse or qualified medical practitioner acting within their scope of practice in collaboration with the parent or guardian and, if appropriate, the student. Other common names for an IHSP include, but are not limited to, Individualized School Healthcare Plan; plan of care; treatment plan; and nursing plan. The IHSP can stand on its own or can be incorporated into an IEP, IFSP or a Section 504 Plan.

LOCAL EDUCATIONAL AGENCY (LEA) - The governing body of any school district or community college district, the County Office of Education, a state special school, a California State University campus or a University of California campus.

LEA COLLABORATIVE - A collaborative interagency human services group (local collaborative) at the county level or sub-county level that makes decisions about the reinvestment of funds made available through the LEA BOP. Generally, representation will include the schools, major public agencies serving children and families including health, mental health, social services and juvenile justice, the courts, civic and business leadership, the advocacy community, parents or guardians, and current safety net and traditional health care providers.

LEA MEDI-CAL BILLING OPTION PROGRAM (LEA BOP) - A program for LEAs to bill Medi-Cal for specific health services provided to students and their families in the school setting. Services provided through this program include assessments, treatments, transportation and TCM. See the LEA BOP Provider Manual for more information: <http://www.dhcs.ca.gov/provgovpart/Pages/LEAProviderManual.aspx>.

LOCAL EDUCATION CONSORTIA (LEC) - A local agency that is one of the service regions of the California County Superintendent Educational Services Association (CCSESA).

LOCAL GOVERNMENTAL AGENCY (LGA) - A local public health office, county agency or chartered city.

LEA WITHHOLD - DHCS fee levied against LEA claims reimbursements for claims processing and program-related costs. The withhold is subtracted from the total reimbursement amount on the Medi-Cal Remittance Advice Details (RAD) with RAD codes 795 (administrative fee) and 798 (program support fee).

MEDI-CAL ELIGIBLE - An individual who is eligible and enrolled in the Medi-Cal Program.

NET EXPENSES - Gross expenses less any purchase discounts or purchase returns and allowances.

PURCHASE DISCOUNTS - Discounts such as reductions in purchase prices resulting from prompt payment or quantity purchases, including trade, quantity, and cash discounts. Trade discounts result from the type of purchaser the contracted provider is (i.e., consumer, retailer, or wholesaler). Quantity discounts result from quantity purchasing. Cash discounts are reductions in purchase prices resulting from prompt payment. Reported costs must be reduced by these discounts prior to reporting the costs on the cost report.

PURCHASE RETURNS AND ALLOWANCES - Reductions in expenses resulting from returned merchandise or merchandise that is damaged, lost, or incorrectly billed. Reported expenses must be reduced by these returns and allowances prior to reporting the costs on the cost report.

RANDOM MOMENT TIME SURVEY (RMTS) - A federally approved, web-based, and accepted statistical sampling method that will be used to capture the amount of time spent providing direct services to students by qualified health service practitioners that

participate in the LEA BOP. This survey samples the participant's activities during the full work-day and when school is in session.

TIME SURVEY PARTICIPANT (TSP) - An LEA staff member who participates in the random moment time survey process is referred to as a TSP.

WORKERS' COMPENSATION COSTS - For cost-reporting purposes, the actual costs paid by the provider during the cost reporting period related to employee on-the-job injuries (such as commercial insurance premiums or the Medi-Cal bills paid on behalf of an injured employee) are allowable.

CERTIFICATION

Objectives of this worksheet:

- Provide contact information for the LEA.
- Identify the central billing consortium school districts.
- Summarize total Medi-Cal overpayments/(underpayments) incurred by your LEA.
- Certify the accuracy of total overpayments/(underpayments), including all supporting information used in this calculation (e.g., practitioner costs, indirect cost rate, interim reimbursement, etc.).

Section 1: LEA Identification

Report the LEA BOP Provider's full name, NPI, and County/District/School (CDS) Code. Identify the contact name of the primary LEA employee who can be contacted to answer questions about information submitted in the Medi-Cal CRCS, as well as their title, phone number, fax number, e-mail address, mailing address, and RMTS administrative unit (e.g., the LEC or LGA with whom your LEA contracted for RMTS in SFY 2020-21). As part of the LEA identification information, the LEA must report:

10-DIGIT National Provider Identifier (NPI):

Include your LEA's unique 10-digit national provider identification number (e.g., "1234567890" and not "NPI 1234567890"). Do not include any extra numeric or non-numeric characters or spaces. Visit the NPI registry at <https://nppes.cms.hhs.gov/NPPES/Welcome.do> to search for your LEA's NPI number.

County/District/School (CDS) Code:

Include your LEA's CDS Code assigned by the CDE. The first two digits identify the county, and the next five digits identify the school district. Do not include any extra numeric or non-numeric characters or spaces. Visit the California Ed-Data website to search for your LEA's CDS Code at: <https://www.ed-data.org/>.

Section 2 – New Practitioner Costs

Select "Yes" or "No" from the drop-down box to indicate whether your LEA is submitting costs on this CRCS for practitioners that they have not submitted interim claims for in SFY 2017-18.

Section 3 - Certification of State Matching Funds for LEA BOP Services

The LEA employee who completed or supervised the completion of the Medi-Cal CRCS must read, sign and date this certification statement under penalty of perjury. The contact in Section 1 may be different than the signatory responsible for certification in Section 3.

Audited Total Net Overpayment/(Underpayment) for All LEA Services:

Include the audited total net overpayment/(underpayment) amount found in "Schedule 1 - Summary of Findings" from the SFY 2017-18 Audit Report. The audited figure will be subtracted from the calculated overpayment/(underpayment) figure (resulting from this amended CRCS) to produce the final adjusted total. See the Introduction Section of these instructions for additional detail on the SFY 2017-18 Audit Reports.

Name/Title:

Each provider must complete the requested information regarding the preparer or supervisor of the person completing the cost report. The preparer of the cost report is the person who prepared the cost report, whether the preparer is an employee of the school district or is contracted to complete the cost report.

Signature/Date:

Sign and date the completed CRCS form in blue ink. The certification page is a binding legal document. Read the instructions carefully prior to completing the CRCS and signing the certification statement. The original signed hard copy is required to be maintained by the LEA for review and/or audit by State and/or federal authorities.

Section 4 - LEA BOP Billing Consortium

Select "Yes" or "No" from the drop-down box to indicate whether your LEA is part of an LEA billing consortium. LEAs that are part of a consortium are those that bill and receive reimbursement for services provided by other LEA providers, and eventually redistribute the reimbursement funds to the consortium members. Report the LEA name and CDS Code of each participating member of the billing consortium.

ALLOCATION STATISTICS

Objectives of this worksheet:

- Collect statistical information that will be used to allocate costs collected in other CRCS worksheets.

Section 1 - General Provider Information

References LEA BOP Provider Name and NPI information from the Certification worksheet. No LEA input is required.

Section 2 - Allocation Statistics

Audited Indirect Cost Rate (Percentage):

LEA BOP Providers must report their audited Indirect Cost Rate for SFY 2017-18. For LEA BOP providers that received a minimal review, report the Indirect Cost Rate that was included on your as-submitted SFY 2017-18 CRCS. For LEA BOP providers that received a limited/field audit, report the Audited Indirect Cost Rate from Schedule 7 of the SFY 2017-18 Audit Report. Indirect Cost Rates must be reported in decimal notation (e.g., 3.28).

Direct Medical Service Percentage from Time Survey Results:

The Direct Medical Service Percentage is based on the CMS-approved time survey methodology, used to determine the percentage of time that medical service personnel spend on direct medical services, general and administrative time, and all other activities to account for 100 percent of time and assure that there is no duplicate claiming. The time survey methodology will utilize the Direct Service Practitioners cost pool, which includes staff that provides LEA BOP covered services. The Direct Medical Services Percentage will be used to allocate total service costs, net of federal funds, on Worksheet A.

The Direct Medical Service Percentage has been published by DHCS on the LEA BOP website for each RMTS Administrative Unit, based on the regional RMTS results. Enter the RMTS Direct Medical Service Percentage in decimal notation (e.g., 41.25). The **SFY 2020-21** RMTS results will be applied to the SFY 2017-18 costs on the CRCS.

Note: If your LEA contracted out for **all** health services practitioners in SFY 2017-18, enter 100 in the Direct Medical Service Percentage input area. LEAs that contract out all health service practitioners are not subject to the RMTS allocation factor. Health service practitioners that are 100 percent funded by federal resources or grants, or funded by the Indirect Cost Rate, are also not subject to the RMTS allocation factor.

Section 3 - Medi-Cal Eligibility Ratio:

The direct service Medi-Cal Eligibility Ratio (MER) will be calculated annually and used to apportion cost to the Medi-Cal Program. A MER will be established for each participating LEA BOP provider on an annual basis, using a methodology specified by DHCS. [Policy and Procedure Letter 22-001](#) includes detail on the MER calculation for SFY 2017-18.

Based on available data, LEA BOP providers have three possible options to identify their MER for SFY 2017-18, including:

Option 1: If the LEA BOP provider retained LEA BOP data match output results for any point during the cost reporting year, the LEA BOP provider must use the LEA BOP data match result to obtain the numerator (number of Medi-Cal eligible enrolled students) for the MER. The denominator, representing total students enrolled at the LEA for the respective SFY, may be obtained from either CDE's [DataQuest website](#), or from the LEA's internal student information system. Per the Data Use Agreement between the LEA BOP provider and DHCS, input and output files and the student counts derived from those files must be retained for a minimum of three years after the filing of the original or amended CRCS and during the pendency of any audit.

Option 2 (only applicable to LEA BOP providers that participated in the School-Based Medi-Cal Administrative Activities Program): If the LEA BOP provider did not maintain LEA BOP data match output files (option 1) for SFY 2017-18, the LEA BOP provider must calculate their MER using an average MER from the quarterly School-Based Medi-Cal Administrative Activities (SMAA) invoices submitted to DHCS for SFY 2017-18. If LEA BOP providers did not participate in the SMAA Program during the applicable SFY, option two is not available for the calculation of the LEA's MER.

Option 3: If the LEA BOP provider cannot calculate their MER using either Option 1 or 2, they will work with Guidehouse, DHCS' LEA BOP consulting contractor, to determine the methodology the LEA will use to calculate the MER for the applicable SFY. Guidehouse will work with LEA BOP providers to assign an alternative methodology that will be used to calculate the LEA-specific MER. The alternative methodologies were outlined in California's Backcasting Plan that was approved by CMS, and will reflect each LEA BOP provider's unique circumstances, including whether they participated in the SMAA Program at any point during or after SFY 2017-18.

LEA BOP providers that need assistance with the identification of a MER methodology **other than option one or two above**, must submit [a request](#) to Guidehouse at LEA@guidehouse.com. Guidehouse will confirm receipt of the attachment within three business days. After submission of the request (Attachment A to PPL 22-001), Guidehouse personnel will work with the contact person listed on Attachment A and provide guidance regarding the alternative approach that the LEA BOP provider will use to calculate the MER for each requested SFY. Guidehouse will log all submitted requests and the alternative MER calculation methodology assigned to the LEA BOP provider. This documentation will be made available for State and/or federal review.

Numerator: Number of Medi-Cal Enrolled Students in the LEA

Report the unduplicated count of Medi-Cal enrolled students, using the available data identified in one of the above options.

Denominator: Total Number of Students Enrolled in the LEA

Report the unduplicated count of all students enrolled in the LEA. LEA enrollment by state fiscal year is available on [CDE's Dataquest site](#). Districts may also have

enrollment figures within their student information systems.

Statewide Unsatisfactory Immigration Status Adjustment Factor

This MER adjustment discounts the LEA's calculated ratio using a statewide adjustment factor, in order to account for Unsatisfactory Immigration Status (UIS) beneficiaries that were included in the eligibility data match for this time period. Two new rows have been added to the worksheet to address this issue and are grayed out to indicate that the cells will be locked and no LEA input is required to calculate the adjusted MER for the SFY. The adjustment factor is a statewide factor to be used by all LEAs.

WORKSHEET A - SUMMARY COSTS OF PROVIDING LEA SERVICES

Objectives of this worksheet:

- Summarizes the amount due to the LEA BOP provider (underpayment) or due to the State (overpayment), based on information input on all supporting CRCS worksheets.
- Captures any other health coverage reimbursement that the LEA BOP provider received during the cost reporting period for LEA BOP services.

NET PERSONNEL COSTS – Employed Practitioners

This column references data from Worksheet B, State Fiscal Year Funding Summary (column E). No LEA input is required.

OTHER HEALTH COVERAGE

Report any Medi-Cal reimbursement your LEA received for services provided to students who are Medi-Cal eligible and have third-party commercial insurance, also known as Other Health Coverage (OHC). For example, if your LEA received payment from OHC for services billed to the student's third-party carrier, you'd enter that amount here. **Enter the information as a positive amount on Worksheet A, line 'r'.**

SMAA REIMBURSEMENT FOR POOL 1 PERSONAL SERVICE CONTRACTORS (PSC)

This data element is only required for LEAs that participated in the SMAA Program in SFY 2017-18. If you were not an SMAA provider in SFY 2017-18, leave this cell blank. For SMAA providers, report the sum of cells D65 and E65 from Tab 6 from all SFY 2017-18 SMAA invoices. **Enter the total as a positive number on Worksheet A, line 's'.** Note that line 't' adds your LEA's indirect costs to the amount reported in line 's' using the Indirect Cost Rate reported on the Allocation Statistics worksheet. Since the LEA BOP RMTS was not operational in SFY 2017-18, removing reimbursement received through the SMAA Program for direct service contractors will ensure that there is not duplicate reimbursement on the CRCS. Retain your LEA's SMAA Invoices for SFY 2017-18 as supporting documentation for the total amount entered for line 's'.

WORKSHEET B.1 – AUDITED SALARY & BENEFITS DATA REPORT

Objectives of this worksheet:

- To capture audited salaries, benefits, and federal resources by practitioner type from the LEA BOP provider's SFY 2017-18 audited data.

Practitioner's costs included on Worksheet B.1 are based on the **audited salary and benefit costs** for the SFY 2017-18 CRCS, originally submitted by LEAs to DHCS on or before November 30, 2018.

Depending upon the type of audit the LEA BOP provider received in SFY 2017-18, there are two sources of audited data for Worksheet B.1, Audited Salary and Benefits Data Report. For LEAs that received a minimal review, salary and benefit data must be transferred directly from the LEA's as-submitted CRCS for SFY 2017-18 to Worksheet B.1. For LEAs that received a limited or field audit, salary and benefit data must be transferred directly from the LEA's SFY 2017-18 Audit Report to Worksheet B.1. Additional detail on the types of audit reports is located in these instructions in the Introduction Section. The following guidance reflects how LEA BOP providers should report audited salary and benefit data, based on the two different types of audit reports:

For LEAs that received a minimal review of their SFY 2017-18 CRCS:

In a minimal review, the original, as-submitted CRCS is accepted as filed by DHCS, resulting in the as-submitted data being considered the audited data. If your LEA received a minimal review of its SFY 2017-18 CRCS, locate the as-submitted CRCS and transfer the information directly into Worksheet B.1, as follows:

AUDITED SALARY EXPENDITURES

Enter audited salary expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A.1/B.1 (column A).

AUDITED BENEFIT EXPENDITURES

Enter audited benefit expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A.1/B.1 (column B).

AUDITED FEDERAL REVENUES

Enter audited federal revenues by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A.1/B.1 (column D).

AUDITED NET SALARIES AND BENEFITS

This column automatically removes the Audited Federal Revenues from the sum of the Audited Salary Expenditures and Audited Benefit Expenditures for each practitioner type. No data input required.

For LEAs that received a limited/field audit of their SFY 2017-18 CRCS:

If your LEA received a limited or field audit of its SFY 2017-18 CRCS, locate the SFY 2017-18 Audit Report and transfer the information directly into Worksheet B.1, as follows:

AUDITED SALARY EXPENDITURES

Enter audited salary expenditures by practitioner type, as found on Schedule 4 (column A) of the SFY 2017-18 Audit Report.

AUDITED BENEFIT EXPENDITURES

Enter audited benefit expenditures by practitioner type, as found on Schedule 4 (column B) of the SFY 2017-18 Audit Report.

AUDITED FEDERAL REVENUES

Enter audited federal revenues by practitioner type, as found on Schedule 4 of the SFY 2017-18 Audit Report.

AUDITED NET SALARIES AND BENEFITS

This column automatically removes the Audited Federal Revenues from the sum of the Audited Salary Expenditures and Audited Benefit Expenditures for each practitioner type. No data input required.

WORKSHEET B.2 – ADJUSTED SALARY & BENEFITS DATA REPORT

Objectives of this worksheet:

- To capture salaries and benefits by practitioner type that the LEA BOP provider is adding to the amended CRCS, related to practitioners that have met LEA BOP requirements and for which the LEA has maintained supporting documentation.
- To capture federal revenues that your LEA received, related to any newly added practitioner costs.

Report new costs on Worksheet B.2 that your LEA did not include in its original CRCS submission for SFY 2017-18. Practitioner costs included on Worksheet B.2 should reflect additional costs that your LEA is adding to the amended CRCS, related to SPA 15-021 new practitioners or new services that were provided by existing practitioner types who had been included on the original SFY 2017-18 CRCS template. To be included on the amended CRCS, LEAs must be able to validate that the practitioners rendered LEA BOP covered services during the cost report period that met the LEA BOP billing requirements. See [Policy and Procedure Letter 21-042](#) for additional information on billing requirements that must be met in order to include additional costs on the amended SFY 2017-18 CRCS.

If federal resources are received for a practitioner type, report those resources on Worksheet B.2 in the column labeled “Revenues from Federal/State Resources or Grants”. Expenditures classified under Resource Code 5640 (related to LEA BOP reimbursement) are not considered to be restricted federal funds and may be included on the CRCS.

SFY 2017-18 ADJUSTMENTS TO SALARIES

Enter salary expenditures made on behalf of practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new practitioners added via SPA 15-021 (rows 14-23). Adjustments to salaries will be added to the audited salaries reported on Worksheet B.1 and the total will flow into Worksheet B - State Fiscal Year Funding Summary for Employed Personnel.

ADJUSTMENTS TO BENEFITS FOR NEW PRACTITIONERS

Enter benefit expenditures made on behalf practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new practitioners added via SPA 15-021 (rows 14-23). Adjustments to benefits will be added to the audited benefits reported on Worksheet B.1 and the total will flow into Worksheet B - State Fiscal Year Funding Summary for Employed Personnel.

REVENUES FROM FEDERAL/STATE RESOURCES OR GRANTS

Enter the amount of revenues from federal or state resources or grants that your LEA received for the practitioners' salaries and benefits reported on Worksheet B.2. Enter the resources as a positive figure. For CRCS reporting purposes, expenditures classified under Resource Code 5640 (related to LEA BOP reimbursement) are not

considered to be restricted federal funds and should not be reported in this column.

RESOURCE CODE ACCOUNT NUMBER(S)

Enter the resource code account number(s) where the federal resources or grants are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

NET COMPENSATION EXPENDITURES (AUDITED AND ADJUSTED)

This column sums the audited and adjusted net salary expenditures. The column automatically removes the "Revenues from Federal/State Resources or Grants" from the gross compensation expenditures for each practitioner type with adjustments to audited data. No data input required.

WORKSHEET B – STATE FISCAL YEAR FUNDING SUMMARY (EMPLOYED PERSONNEL)

Objectives of this worksheet:

- This worksheet calculates and summarizes salary, benefit and other costs from Worksheets B.1, B.2, C.1 and C.2. Total Net Personnel Costs flow into Worksheet A. No data input is required on Worksheet B.

TOTAL GROSS SALARIES

This column references the state fiscal year salary totals from Worksheets B.1 and B.2. No data input required.

TOTAL GROSS BENEFITS

This column references the state fiscal year benefits totals from Worksheets B.1 and B.2. No data input required.

TOTAL GROSS OTHER COSTS

This column references data from Worksheet C.1 (columns A, B, C, D, G) and Worksheet C.2 (column F). No data input required.

FEDERAL/STATE RESOURCES OR GRANTS

This column references data from Worksheets B.1 (Audited Federal Revenues), Worksheet B.2 (Revenues from Federal/State Resources or Grants), and Worksheet C.2 (Revenues from Federal Resources or Grants). No data input required.

TOTAL NET PERSONNEL COSTS

This column subtracts the federal/state resources or grants from the gross expenditures reported in Columns A, B and C. No data input required.

WORKSHEET C.1 – AUDITED OTHER COSTS

Objective of this worksheet:

- To collect audited costs, other than salary and benefit expenditures, which are necessary for the provision of health care services by all qualified practitioners. Other Costs are limited to the CMS-approved costs included on Worksheet C.1.

Practitioner's costs included on Worksheet C.1 are based on the **audited other costs** for the SFY 2017-18 CRCS, originally submitted by LEAs to DHCS on or before November 30, 2018.

Depending upon the type of audit the LEA BOP provider received in SFY 2017-18, there are two sources of data for Worksheet C.1. For LEA BOP providers that received a minimal review, other cost data must be transferred directly from the LEA's as-submitted CRCS for SFY 2017-18 to Worksheet C.1. For LEA BOP providers that received a limited or field audit, other cost data must be transferred directly from the LEA's SFY 2017-18 Audit Report to Worksheet C.1. Additional detail on the types of audit reports is located in these instructions in the Introduction Section. The following guidance reflects how LEAs should report audited other cost data, based on the two different types of audit reports:

For LEAs that received a minimal review of their SFY 2017-18 CRCS:

In a minimal review, the original, as-submitted CRCS is accepted as filed by DHCS, resulting in the as-submitted data being considered the audited data. If your LEA received a minimal review of its SFY 2017-18 CRCS, locate the as-submitted CRCS and transfer the information directly into Worksheet C.1, as follows:

COLUMN A (Materials, Supplies and Reference Materials Expenditures)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column A).

COLUMN B (Non-Capitalized Equipment Expenditures)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column B).

COLUMN C (Travel and Conference Expenditures)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column C).

COLUMN D (Dues and Membership Expenditures)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column D).

COLUMN E (Contractor Costs 5800)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column E).

COLUMN F (Contractor Costs 5100)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column F).

COLUMN G (Communications Expenditures)

Enter audited other cost expenditures by practitioner type, as reported on the as-submitted SFY 2017-18 CRCS Worksheet A-1/B-1, Other Costs (column G).

COLUMN H (Total Other Costs-Gross)

This column automatically sums the other costs reported in columns A – G for each practitioner type. The totals on Worksheet C.1 should tie to the data reported on the LEA BOP provider's as-submitted SFY 2017-18 CRCS (Worksheet A-1/B-1, column H). No data input required.

For LEAs that received a limited/field audit of their SFY 2017-18 CRCS:

If your LEA received a limited or field audit of its SFY 2017-18 CRCS, locate your LEAs SFY 2017-18 Audit Report and transfer the information directly into Worksheet C.1, as follows:

COLUMN A (Materials, Supplies and Reference Materials Expenditures)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column A) of the SFY 2017-18 Audit Report.

COLUMN B (Non-Capitalized Equipment Expenditures)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column B) of the SFY 2017-18 Audit Report.

COLUMN C (Travel and Conference Expenditures)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column C) of the SFY 2017-18 Audit Report.

COLUMN D (Dues and Membership Expenditures)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column D) of the SFY 2017-18 Audit Report.

COLUMN E (Contractor Costs 5800)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column E) of the SFY 2017-18 Audit Report.

COLUMN F (Contractor Costs 5100)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column F) of the SFY 2017-18 Audit Report.

COLUMN G (Communications Expenditures)

Enter audited expenditures by practitioner type, as found on Schedule 6 (Audited, column G) of the SFY 2017-18 Audit Report.

COLUMN H (Total Other Costs-Gross)

This column automatically sums the other costs reported in columns A – G for each practitioner type. The totals on Worksheet C.1 should tie to the data reported on the LEA BOP provider's as-audited SFY 2017-18 CRCS (Schedule 6, column H). No data input required.

WORKSHEET C.2 – ADJUSTED OTHER COSTS

Objective of this worksheet:

- To capture other costs by practitioner type that the LEA BOP provider is adding to the amended CRCS, related to practitioners that have met LEA BOP requirements and for which the LEA has maintained supporting documentation.
- To capture federal revenues that your LEA received, related to any newly added practitioner costs.

Report new costs on Worksheet C.2 that your LEA did not include in its original CRCS submission for SFY 2016-17. Practitioner costs included on Worksheet C.2 should reflect additional costs that your LEA is adding to the CRCS, related to new services that were provided by existing practitioner types who had been included on the original SFY 2016-17 CRCS template (rows 1-13) or SPA 15-021 new practitioner types (rows 14-23).

If federal resources are received for a practitioner type, report those resources on Worksheet C.2 in the column labeled “Revenues from Federal/State Resources or Grants”. Expenditures classified under Resource Code 5640 (related to LEA BOP reimbursement) are not considered to be restricted federal funds and may be included on the CRCS.

COLUMN A (Supplies and Reference Materials Expenditures)

Enter other cost expenditures made on behalf of practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new practitioners added via SPA 15-021 (rows 14-23). For object codes 4200-4300, materials must be related to the direct provision of health services, including materials used to conduct assessments (e.g., psychological test materials). Exclude expenditures in object codes 4200 or 4300 for materials or supplies used for classroom instruction. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN B (Non-Capitalized Equipment Expenditures)

Enter other cost expenditures made on behalf of practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new practitioners added via SPA 15-021 (rows 14-23). For object code 4400, equipment must be related to the direct provision of health services. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN C (Travel and Conference Expenditures)

Enter other cost expenditures made on behalf of practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new practitioners added via SPA 15-021 (rows 14-23). For object code 5200, expenses must be related to the direct provision of health services. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN D (Dues and Membership Expenditures)

Enter other cost expenditures made on behalf of practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new

practitioners added via SPA 15-021 (rows 14-23). For object code 5300, expenses must be related to the direct provision of health services. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN E (Communications Expenditures)

Enter other cost expenditures made on behalf of practitioner types that were included on the original SFY 2017-18 CRCS (row numbers 1-13) or on behalf of new practitioners added via SPA 15-021 (rows 14-23). Expenses must be related to the direct provision of health services. If your LEA does not employ a practitioner type, leave that cell blank.

COLUMN F (Total Other Costs-Gross)

This column automatically sums the other costs reported in columns A – E for each practitioner type. No data input required.

COLUMN G (Revenues from Federal/State Resources or Grants)

Enter the amount of expenditures from federal/state resources or grants that your LEA received for the practitioners' other costs reported on Worksheet C.2. Enter the resources as a positive figure. For CRCS reporting purposes, expenditures classified under Resource Code 5640 (related to LEA BOP reimbursement) are not considered to be restricted federal funds and should not be reported in this column.

COLUMN H (Resource Code Account Numbers)

Enter the resource code account number(s) where the federal resources or grants are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

Note: If your LEA is adding other costs to the amended CRCS, but your LEA does not directly assign costs to each practitioner type, you may allocate "Other Costs" in Worksheet C.2 based on practitioner salaries and wages or an equivalent functional allocation basis (e.g., Full Time Equivalents). To allocate "Other Costs" in Worksheet C.2, use the proportion of salaries and wages of each practitioner type to total costs for the practitioner type within a function code, as defined in the CSAM, Procedure 325. For example, if your LEA includes school nurses and Licensed Vocational Nurses (LVNs) in function code 3140, the proportion of school nurse salaries and wages divided by total salaries and wages in function code 3140 may be used to estimate the materials and supplies (Column A) used by school nurses. A similar calculation would be completed to determine the materials and supplies used by LVNs. LEAs who use an allocation methodology to calculate "Other Costs" by practitioner type shall maintain adequate documentation of their methodology for review or audit by State and/or federal authorities.

WORKSHEET C.3 – DIRECT MEDICAL EQUIPMENT - DEPRECIATION

Objective of this worksheet:

- Identify direct specialized medical equipment purchased that exceeds the LEA BOP provider's capitalization threshold (generally \$5,000). Equipment depreciation costs are allowable for equipment purchased for more than \$5,000.
- Identify assets, including type, age, useful life, and depreciation associated with the asset for the cost reporting period.

Depreciation is the periodic reduction of the value of an asset over its useful life or the recovery of the asset's cost over the useful life of the asset. Allowable depreciation expense for equipment includes only pure straight-line depreciation. No accelerated or additional first-year depreciation is allowable. Any single item purchased during the cost reporting period costing less than \$5,000 must be expensed and reported accordingly.

Required detail must be maintained for each depreciable asset (e.g., each piece of direct medical equipment) and each depreciable asset must be assigned a correct estimated useful life. Administrative equipment should not be included on this cost report.

ASSET ID

Report the asset identification number (if applicable) used in the LEA's accounting system.

ASSET TYPE

Report the type of asset being depreciated. Do not combine items under a generic description such as "various" or "equipment". Do not combine items by year purchased (e.g., "audiometers"). Be specific in providing the description of each depreciable item.

MONTH/YEAR PLACED IN SERVICE

Report the date that the asset was placed into service (not the date the item was purchased). Enter the data in MM/YYYY format. Do not use "various".

YEARS OF USEFUL LIFE

Enter the estimated useful life of the asset. Minimum useful lives must be 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.

DEPRECIABLE COST

Enter the amount of the asset's cost that will be depreciated. The depreciable cost is the cost minus the expected salvage value. For example, if equipment has a cost of \$10,000 but is expected to have a salvage value of \$3,000 then the depreciable cost is \$7,000.

FEDERAL RESOURCES OR GRANTS

Enter the expenditures from federal resources or grants that your LEA received to offset the asset's purchase price.

RESOURCE CODE ACCOUNT NUMBERS

Enter the resource code account number(s) where the federal resources or grants are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

ANNUAL STRAIGHT-LINE DEPRECIATION

The straight line depreciation method charges costs evenly throughout the useful life of a fixed asset. The per annum depreciation will be calculated by taking the depreciable value of the asset less any federal funds used to purchase the asset, divided by the asset's useful life. No data input required.

WAS THE ASSET RETIRED DURING THE COST REPORT PERIOD?

Using the drop down menu, select 'yes' or 'no' to indicate whether the asset was sold or retired during the cost report period.

MONTH/YEAR PLACED OUT OF SERVICE

If the asset was retired during the cost report period, report the month and year (MM/YYYY) the asset was retired or sold. If the asset was not retired during the cost report period, leave this column blank.

PRIOR PERIOD ACCUMULATED DEPRECIATION

Report the prior period(s) accumulated depreciation. This represents the amount that the equipment has depreciated since the date placed into service. This is calculated by dividing the *Depreciable Cost* minus the *Federal Resource Amount* by the *Useful Life of Asset* divided by 365, which gives you the average depreciation of the equipment per day for the useful life of the asset. That number can then be multiplied by the number of days the piece of equipment has been in service, which is the *Date Placed in Service* subtracted from the *Last Day of the prior state fiscal year*.

DEPRECIATION FOR COST REPORTING PERIOD

Report the depreciation for the asset for the cost report period. This figure represents the amount that the equipment has depreciated during the current state fiscal year. This can be calculated by dividing the *Depreciable Cost* minus the federally funded resources by the useful life of the asset. The allowable amount of depreciation will be less if the asset became fully depreciated during the cost reporting period, or the asset was placed into or taken out of service during the cost report period. Fully depreciated means that the total accumulated depreciation for the asset is equivalent to the depreciation basis.

For cost-reporting purposes, the provider is to claim a full month of depreciation for the month the asset was placed into service, no matter what day of the month it occurred. For example, if you purchased a depreciable item in January, you would claim six months of depreciation on your cost report for that item (January through June).

WORKSHEET D – ADJUSTED CONTRACTOR COSTS AND TOTAL HOURS PAID

Objectives of this worksheet:

- To collect allowable costs and total hours paid for contracted health service practitioners by practitioner type that the LEA BOP provider is adding to the amended CRCS, related to new or existing practitioners that have met LEA BOP requirements and the LEA has maintained supporting documentation.
- To identify federal/state revenues received by the LEA for contracted health service costs.

Contracted staff costs include compensation paid for all services contracted by the LEA for an individual who delivered any LEA BOP covered school-based health care service to Medi-Cal and/or non-Medi-Cal students. Contractors who do not perform Medi-Cal covered services should not be included on this cost report. Administrative contractors (e.g., legal, machine repair, etc.) should not be included on this cost report.

COLUMN A (Contractor Costs 5800)

Enter expenditures that the LEA is adding to the amended CRCS, related to new or existing practitioners, for object code 5800 for contractor costs up to \$25,000 for each individual subagreement. Object code 5800 costs must be limited to qualified contractors performing LEA BOP covered health services. LEAs must be able to validate required practitioner licenses and/or credentials. Note that when a total subagreement is for more than \$25,000, the remainder of the individual subagreement exceeding \$25,000 is charged to object code 5100. Do not include contractor expenditures for legal, advertising, machine, repair, or other non-health related contracts (or non-health related portions of contracts). If your LEA does not contract with a practitioner type, leave that cell blank. Object codes are defined in the CSAM, Procedure 330. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option Program) are not considered to be restricted federal funds and may be included on the CRCS.

COLUMN B (Contractor Costs 5100)

Enter expenditures that the LEA is adding to the amended CRCS, related to new or existing practitioners, for object code 5100 for the remainder of contractor costs for individual subagreements that exceed \$25,000 for the duration of the subagreement. Object code 5100 costs must be limited to qualified contractors performing LEA BOP covered health services. LEAs must be able to validate required practitioner licenses and/or credentials. Object codes are defined in the CSAM, Procedure 330. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option Program) are not considered to be restricted federal funds and may be included on the CRCS.

COLUMN C (Revenues from Federal/State Resources or Grants)

Enter any federal/state resources or grants your LEA received for any qualified contracted practitioners providing LEA BOP covered services. Funds received as LEA BOP reimbursement (Resource Code 5640) are not considered to be federal funding on the CRCS.

COLUMN D (Total Contract Service Costs)

This column auto-calculates and subtracts the funds entered in Column C from the contractor costs entered in Columns A and B. No data input required.

COLUMN E (Total Hours Paid)

Report the number of total hours paid that supports the contractor costs reported in Columns A and B. If your LEA does not contract with a practitioner type, leave that cell blank. If "Total Hours Paid" is not available in your accounting system, it may be estimated by dividing "Contractor Costs" by the "Average Contract Rate Per Hour" for the practitioner type. Schedules used to estimate "Total Hours Paid" must be maintained for review and/or audit by State and/or federal authorities.

COLUMN F (Average Contract Rate Per Hour)

Report the average hourly contract rates that supports the contractor costs reported in Columns A and B. If your LEA does not contract with a practitioner type, leave that cell blank. If "Average Contract Rate Per Hour" is not available in your accounting system, it may be estimated by dividing "Contractor Costs" by "Total Hours Paid" for the practitioner type. Schedules used to estimate "Average Contract Rate Per Hour" must be maintained for review and/or audit by State and/or federal authorities.

WORKSHEET E – INTERIM PAYMENT DATA FOR LEA BOP SERVICES

Objective of this worksheet:

- Collect units of service, number of claims and interim Medi-Cal reimbursement amounts by practitioner type for all LEA BOP covered services in the cost reporting period (IEP/IFSP services and IHSP services).

Annually, DHCS will post a report on the LEA BOP website, referred to as the Annual Reimbursement Report, which aggregates interim payment data by LEA practitioner type from the claims processing system. The Annual Reimbursement Report represents all LEA services paid for a SFY through the fiscal intermediary as of a specific point in time. LEAs should verify the reasonableness between its internal accounting system and the Annual Reimbursement Report and accurately input data on Worksheet E. Potential discrepancies between the Annual Reimbursement Report and your internal system numbers should be documented, to support the numbers you input onto the CRCS forms, and to provide an accounting documentation trail for review and audit.

Since the SPA 15-021 new practitioner types did not submit interim claims, Worksheet E is only applicable to the thirteen practitioner types listed on the original CRCS template for SFY 2017-18. The Annual Reimbursement Report for SFY 2017-18 will be posted on the LEA BOP website on the CRCS page.

TOTAL UNITS OF SERVICE

Report the total units of service for each practitioner type during the cost reporting period.

TOTAL CLAIMS

Report the total number of paid claims for each practitioner type over the cost reporting period.

INTERIM MEDI-CAL REIMBURSEMENT

Report the total amount of LEA interim Medi-Cal reimbursement for each practitioner type over the cost reporting period.