



SFY 2021-2022 Cost and Reimbursement Comparison Schedule (CRCCS) Training

Department of Health Care Services
January 25, 2023
1 – 3:00 p.m.

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**

» DHCS contractor that assists as a subject-matter expert.

Training Goals

1. Understand the **impact of interim payments** on cost settlement.
2. Review **cost settlement requirements** and expectations for CRCS submission.
3. Explain template **differences** between SFY 2018-19 and SFY 2021-22.
4. Provide a detailed **review of the SFY 2021-22 cost report template** with sample data.

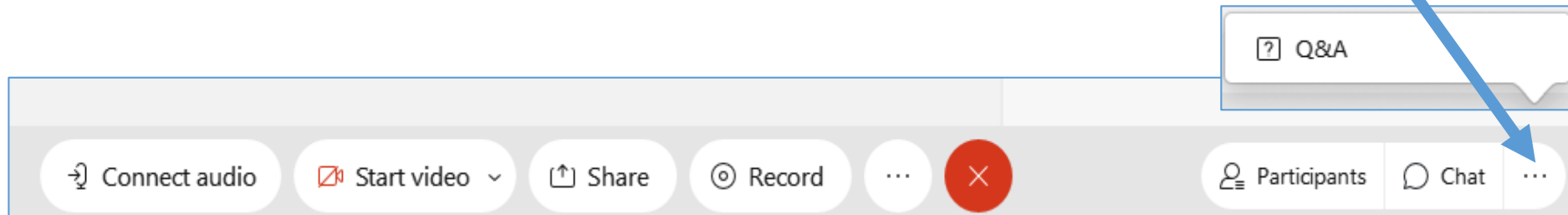
Training Agenda

Section	Topic
1	Cost Settlement Overview
2	SFY 2021-22 CRCS Overview
3 - 6	SFY 2021-22 CRCS Sample Report
7	Next Steps

Housekeeping Items

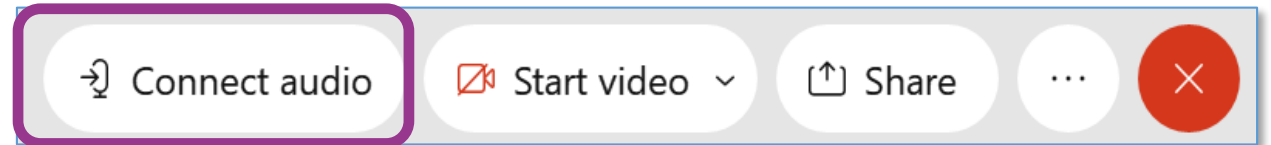
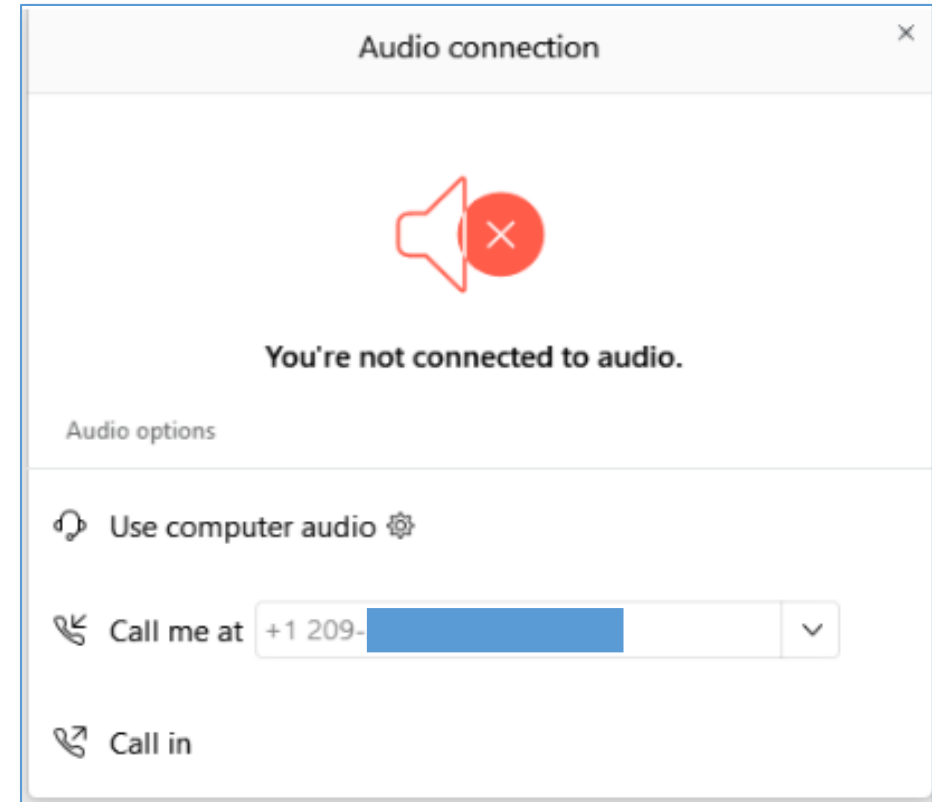
- » Training scheduled from 1 to 3:00 p.m.
- » Questions answered at the end of each section.
- » Questions not addressed will be answered in February 2023 CRCS Check-In Sessions.
- » Submit questions via the **Q&A function** (*not* chat).

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 and use the call-in options provided.
 - » Select microphone icon at bottom of screen.
 - » Select the option for how you would like to connect (Webex can call a mobile number if you select that option).



Overview of CRCS Resources

Primary LEA resource is the LEA CRCS Page:

https://www.dhcs.ca.gov/provgovpart/Pages/CRCS_Forms.aspx

The screenshot displays the DHCS website interface. At the top, there is a navigation bar with the DHCS logo and icons for Services, Individuals, Providers & Partners, Laws & Regulations, Data & Statistics, Forms & Publications, and Search. Below this, the main content area is titled "Cost and Reimbursement Comparison Schedule (CRCS) Resources". It contains a list of links: "Includes CRCS reports for Fiscal Years 2009-10 and 2010-11 (note not all audited CRCS reports are included) and includes a [Summary of Audited Impact on Program Expenditures](#).", "[CRCS Documentation Training](#)", "[CRCS FAQs](#)", "[CRCS Flow Chart](#)", "[CRCS Submission Checklist](#)", "[California School Accounting Manual](#)", "[LEA Indirect Cost Rate Data](#)", "[Standardized Accounting Code Sheet](#)", "CRCS Questions: [LEA.CRCS.Questions](#)", and "CRCS Submissions: [LEA.CRCS.Submissions](#)".

Below the list is a section titled "CRCS Due Dates" with a table:

State Fiscal Year
2020-21
2019-20
2015-16
2016-17
2017-18
2018-19

To the right of the table is a smaller version of the DHCS website header and a section titled "CRCS Forms". The "CRCS Forms" section contains the text: "Below are CRCS forms for State Fiscal Years (SFY) 2009-10 through 2019-20. Note that the link to the CRCS and Certification of Zero Reimbursements for SFY 2013-14 is currently unavailable. Please contact the LEA BOP directly at lea@dhcs.ca.gov to request those documents." Below this text are links for "CRCS for Fiscal Year 2020-21", "CRCS for Fiscal Year 2019-20", "CRCS for Fiscal Year 2018-19", "CRCS for Fiscal Year 2017-18", "CRCS for Fiscal Year 2016-17", "CRCS for Fiscal Year 2015-16", and "CRCS for Fiscal Year 2014-15".

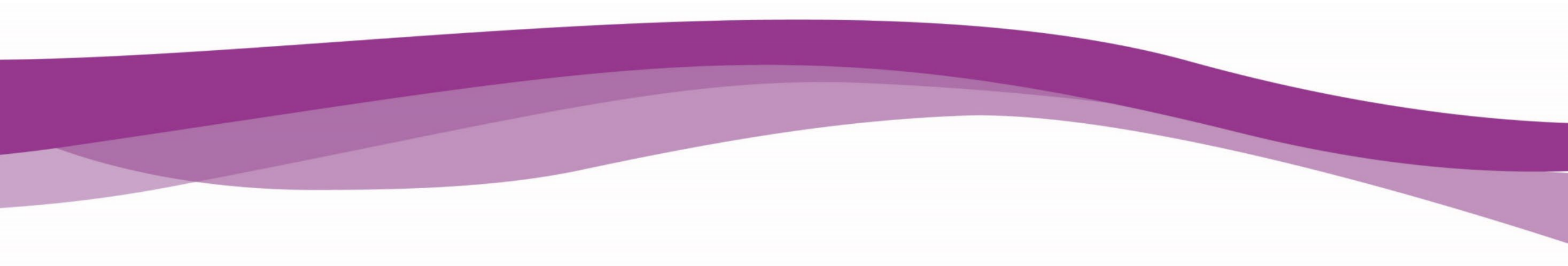
CRCS Resources

- » 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.

To **submit your CRCS or request an extension** on the due date, email: LEA.CRCS.Submission@DHCS.CA.gov.

Section 1: Cost Settlement Overview



LEA BOP Funding

» CPE – Certified Public Expenditure

- » LEAs expend funds
- » LEAs report allowable costs
- » Federal government matches local funds expended

» Interim Reimbursements

- » Fee-for-service *methodology*
- » Rates are based on the median statewide cost by practitioner type.

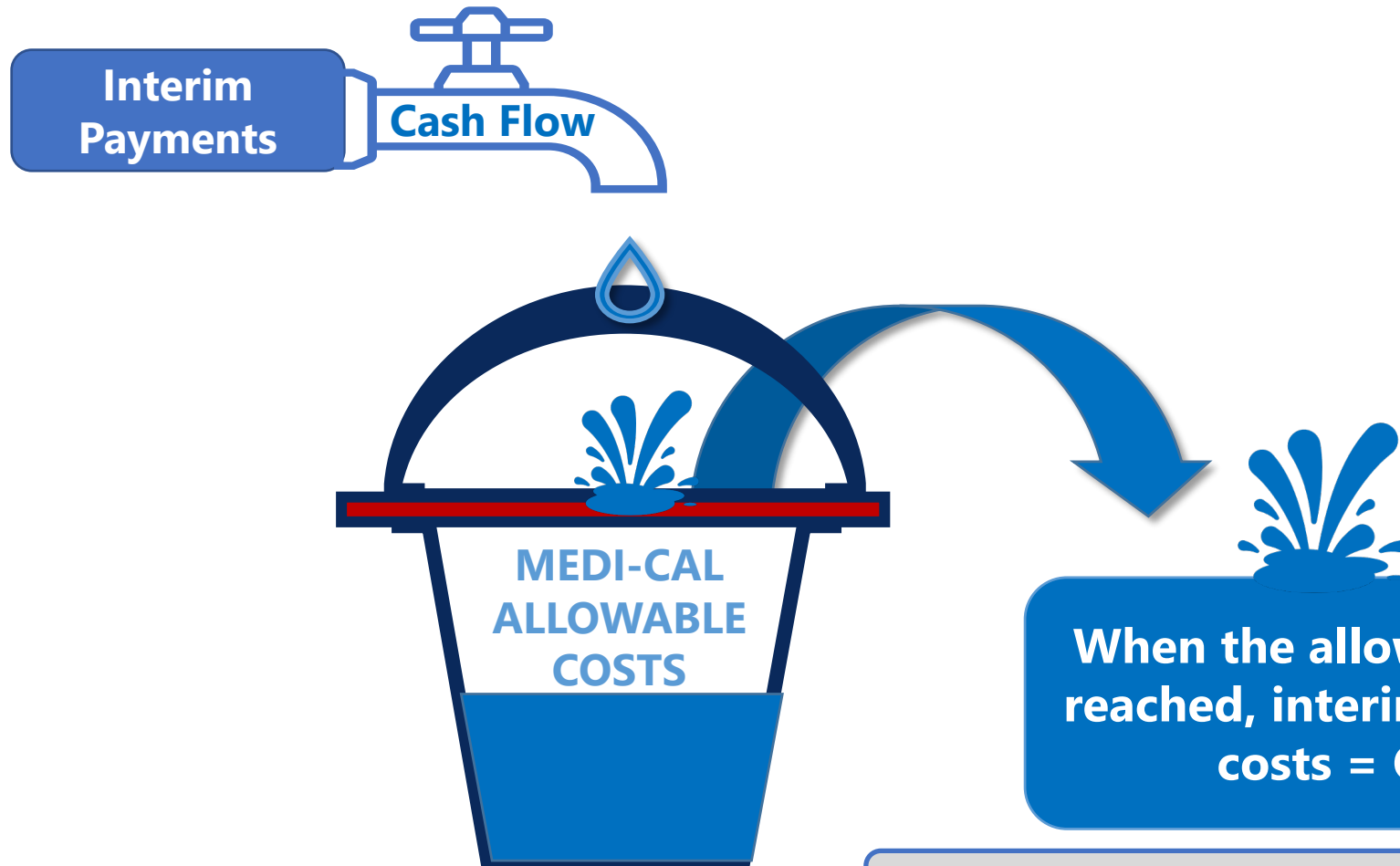
» CRCS - Cost and Reimbursement Comparison Schedule

- » Cost Settlement
- » Get to know your CRCS

Purpose of the CRCS

- » DHCS must reconcile the interim Medi-Cal payment with each LEA's allowable cost **on an annual basis**.
- » **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*).
- » CRCS compares cost and reimbursement.
 - » Overpayment: LEA owes DHCS due to overclaiming (payment made via future withheld claims).
 - » Underpayment: DHCS owes LEA (payment made via checkwrite process).

Relationship Between Interim Reimbursement and Cost

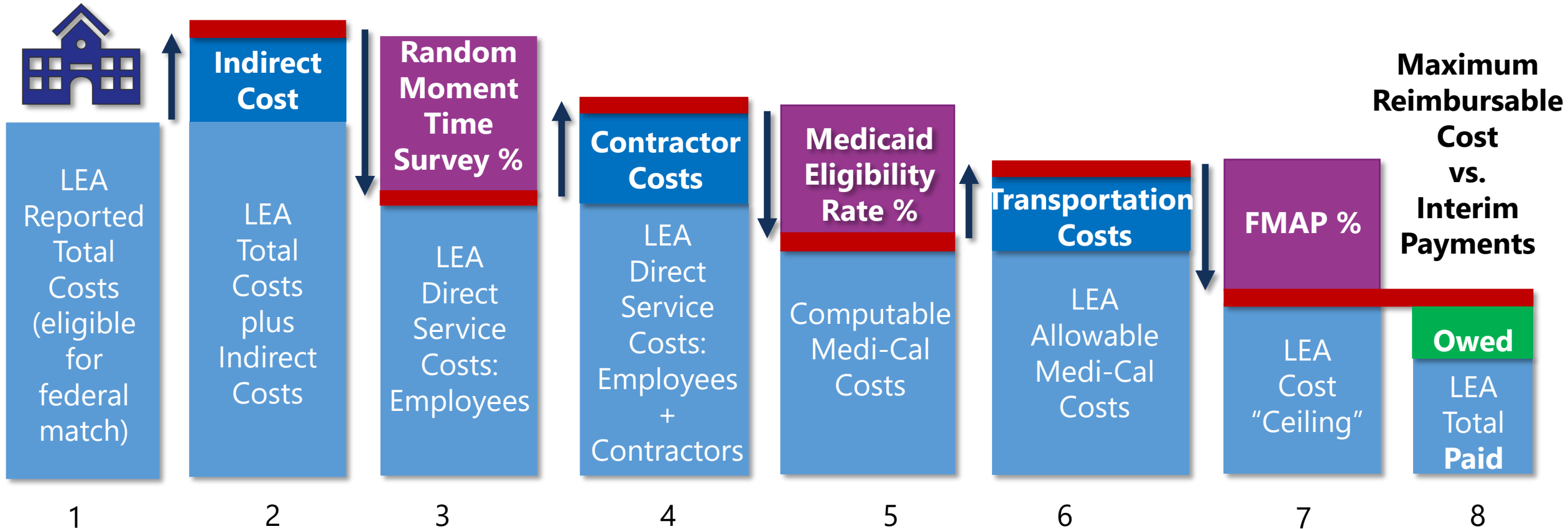


Reimbursement Principle:
LEA payment is capped at Medi-Cal allowable costs

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

CRCS – Due Dates

CRCS Due Date	SFY	Submission Window*	36-Month Audit Statute Deadline
3/01/2022	2020-21	2/01/22 - 3/01/22	3/1/2025
4/30/2022	2019-20	4/01/22 – 4/30/22	4/30/2025
6/30/2022	2015-16	6/01/22 – 6/30/22	6/30/2025
8/31/2022	2016-17	8/01/22 – 8/31/22	8/31/2025
10/31/2022	2017-18	10/01/22 – 10/31/22	10/31/2025
1/31/2023	2018-19	1/01/23 – 1/31/23	1/31/2026
3/01/2023	2021-22	2/01/23 – 3/01/23	3/01/2026
3/01/2024	2022-23	2/01/24 – 3/01/24	03/01/2027

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



QUESTIONS

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



Section 2: SFY 2021-22 CRCS Overview

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

Differences: SFY 2021-22 vs. 2018-19

1. SFY 21-22 Medicaid Eligibility Rate (MER) is based on number of Medi-Cal enrolled students that are **eligible for Federal Financial Participation (FFP)**.
 - » *MER will no longer be adjusted for unsatisfactory immigration status.*
2. The MER is calculated using LEA BOP-specific data; no option to use SMAA MER Data.
3. SFY 21-22 does not include the SMAA personal service contractor adjustment on W/S A.
4. SFY 21-22 includes interim claiming for **all 23 practitioner types**.

Differences: SFY 2021-22 vs. 2018-19 *(continued)*

5. SFY 21-22 salaries and benefits are **reported on a quarterly basis.**
6. Direct Medical Service Percentage (DMSP) for SFY 21-22 CRCS is derived from SFY 21-22 RMTS.
7. SFY 21-22 **includes transportation cost settlement.**
8. SFY 21-22 includes **Time Survey Participant (TSP)** lists in the Excel template.
 - » *LEAs will report quarterly TSP lists on the CRCS template going forward.*

Overview of SFY 2021-22 CRCS

17 Worksheets (W/S) in Excel Template:

- » Certification
- » Allocation Statistics
- » Worksheets that summarize costs (W/S A, B.1, E)
- » Cost Collection
 - » W/S B – salaries/benefits
 - » W/S C and C.1 – other costs/equipment depreciation
 - » W/S D contractor costs
 - » W/S E – transportation costs (E.1, E.2, E.3)
- » Interim reimbursement (W/S F)
- » **NEW!** Time Survey Participant (TSP) Lists are now part of the template (W/S G.1, G.2, G.3, G.4).

SFY 2021-22 Submission Requirements

» A complete submission package for SFY 2021-22 includes:

1. Completed Excel file
2. Sign **NEW!** Certification and Signature Form (total underpayment/overpayment must reconcile to the Certification Worksheet on the Excel file).
3. Grouping Schedules or Bridging Documents used to prepare the CRCS.
4. Production Log identifying LEA BOP units/encounters billed during the cost reporting year.

**Submit complete submission package in one email to:
LEA.CRCS.Submission@dhcs.ca.gov by March 1, 2023**



QUESTIONS

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



Section 3: SFY 2021-22 CRCS Sample Report



Certification Form and Allocation Statistics Worksheet

Sample CRCS Walk-Through (SFY 2021-22)

Sample LEA Assumptions:

- » 4 employed practitioner types.
 - » Psychologist, Nurse, SLP, SLP Assistant
- » 2 contracted health service practitioner types.
 - » Occupational and Physical Therapists
- » Bill for transportation services.
 - » Contract out equipment, have staff
 - » No depreciation of transportation equipment

Certification and Allocation Statistics Worksheets

Certification Form

State of California — Health and Human Services Agency				
California Department of Health Care Services				
Local Educational Agency Medi-Cal Billing Option Program (LEA BOP)				
Cost and Reimbursement Comparison Schedule (CRCS)				
SFY 2021-22				
1. LEA Identification:				
LEA BOP Provider Name	CRCS Test LEA	National Provider Identifier	12345678999	
Contact: Name	Ali Accountant	Provider No. / CDS Code	1004560000	
Phone	(919) 555-1234	Title	Accountant	
Fax		E-mail Address	Ali@CRCSTestLEA.com	
Address 1	555 Main Street	City	Alameda	
Address 2		State	CA	Zip 94608
RMTS Administrative Region:	Region 1			
2. New Practitioner Costs				
Does this CRCS contain costs for practitioners that your LEA did not receive any interim reimbursement for?				
(Yes or No)	No			

- LEA Inputs:**
- ✓ LEA Identification Information
 - ✓ RMTS Region
 - ✓ Identify whether the LEA is reporting costs for practitioners they did not bill for during the SFY

Certification Form (continued)

Summary of Overpayments/(Underpayments):			
Total Overpayment/(Underpayment) For LEA BOP Services (From Worksheet A)*			\$ (54,864)
Name		Title	
SEE LEA BOP WEBSITE FOR ELECTRONIC CERTIFICATION FORM			
Signature		Date	
4. LEA BOP Billing Consortium:			
Is your LEA part of a billing consortium? (Yes or No)			
Please indicate the LEAs that are part of the billing consortium below. Include the LEA name and corresponding County/District/School Code (CDS Code).			
	LEA Name	CDS Code	
LEA #1			
LEA #2			

LEA Inputs:

- ✓ Name and Title of Person that is certifying the form
- ✓ **NEW!** Electronic Certification Form on LEA BOP Website
- ✓ LEA Billing Consortium Information

Allocation Statistics

1. General Provider Information		
CRCS Test LEA		
12345678999		
2. Allocation Statistics		
Unrestricted Indirect Cost Rate	A 6.50%	B % of Claims (from LEA website)
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2021 to June 30, 2022 - Title XIX	56.20%	60.00%
FMAP for July 1, 2021 to June 30, 2022 - Title XIX Enhanced	90.00%	20.00%
FMAP for July 1, 2021 to June 30, 2022 - Title XXI Enhanced	69.34%	15.00%
FMAP for December 2, 2021 to June 30, 2022 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	5.00%
Direct Medical Service Percentage from SFY 21-22 Time Study Results (obtained from LEA BOP website)	C 45.00%	
3. Medi-Cal Eligibility Ratio:		
Number of Medicaid Enrolled Students Eligible for Federal Financial Participation in the LEA	12,000	
Total Number of Students Enrolled in the LEA	26,000	
Calculated Medi-Cal Eligibility Ratio	D 46.15%	
4. Medi-Cal One Way Trip Ratio:		
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Medical Transportation Documented in the IEP/IFSP (may be obtained from paid claims data)	1,400	
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	2,900	
Calculated Medi-Cal One Way Trip Ratio	E 48.28%	

LEA Inputs:

- A. Indirect Cost Rate
- B. % of Claims
- C. Direct Medical Service Percentage (posted to LEA BOP website)
- D. Medi-Cal Eligibility Ratio
- E. Medi-Cal One-Way Trip Ratio (*reported only when LEA submits transportation costs*)

Indirect Cost Rate (A)

- » LEAs must report the California Department of Education (CDE) approved Indirect Cost Rate that is applicable for 2021-22.
- » CDE Indirect Cost Rate web page includes a link to the approved rates: <https://www.cde.ca.gov/fg/ac/ic/index.asp>
- » Locate the LEA's rate in the CDE Excel file and input the data into the Allocation Statistics Worksheet of the SFY 2021-22 CRCS.

Approved Rates. For use with state and federal programs, as allowable in:								
County Code	LEA Code	Type	LEA Name	2018–19 (based on 2016–17 expenditure data)	2019–20 (based on 2017–18 expenditure data)	2020–21 (based on 2018–19 expenditure data)	2021–22 (based on 2019–20 expenditure data)	2022–23 (based on 2020–21 expenditure data)
01	10017	C	Alameda County Superintendent	9.98%	9.89%	9.90%	9.91%	9.94%
01	40410	J	Tri-Valley ROP JPA	0.00%	0.00%	3.43%	3.59%	4.10%
01	40428	J	Eden Area ROP JPA	6.92%	7.03%	7.53%	10.83%	14.94%
01	61119	D	Alameda City Unified	5.27%	7.00%	7.01%	7.67%	7.61%

Percent of Claims by FMAP Grouping (B)

1. General Provider Information		
	CRCS Test LEA	
	12345678999	
2. Allocation Statistics		
Unrestricted Indirect Cost Rate	6.50%	(B)
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2021 to June 30, 2022 - Title XIX	56.20%	% of Claims (from LEA website)
FMAP for July 1, 2021 to June 30, 2022 - Title XIX Enhanced	90.00%	60.00%
FMAP for July 1, 2021 to June 30, 2022 - Title XXI Enhanced	69.34%	20.00%
FMAP for December 2, 2021 to June 30, 2022 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	15.00%
Direct Medical Service Percentage from SFY 21-22 Time Study Results (obtained from LEA BOP website)	45.00%	5.00%

- » Before SFY 2020-21, all reimbursement at 50% FMAP
- » DHCS negotiated with CMS to allow LEA costs to be settled by funding stream
- » Raises Medi-Cal cost "ceiling"

- LEA Inputs:**
- ✓ Locate the NPI on the report titled *"FMAP Grouping Reimbursement Percentages Report"*
 - ✓ Input the four percentages into the Allocation Statistics Worksheet

Direct Medical Service Percentage (C)

- » Reflects the results of the **SFY 2021-22** Random Moment Time Survey (RMTS).
- » Locate the published DMSP for your LEA's Administrative Unit and input the data.

1. General Provider Information		
	CRCS Test LEA	
	12345678999	
2. Allocation Statistics		% of Claims
Unrestricted Indirect Cost Rate	6.50%	(from LEA website)
Federal Medicaid Assistance Percentage (FMAP) for July 1, 2021 to June 30, 2022 - Title XIX	56.20%	60.00%
FMAP for July 1, 2021 to June 30, 2022 - Title XIX Enhanced	90.00%	20.00%
FMAP for July 1, 2021 to June 30, 2022 - Title XXI Enhanced	69.34%	15.00%
FMAP for December 2, 2021 to June 30, 2022 - Title XIX (COVID-19 Counseling - CR Modifier Only)	100.00%	5.00%
Direct Medical Service Percentage from SFY 21-22 Time Study Results (obtained from LEA BOP website)	(C) 45.00%	

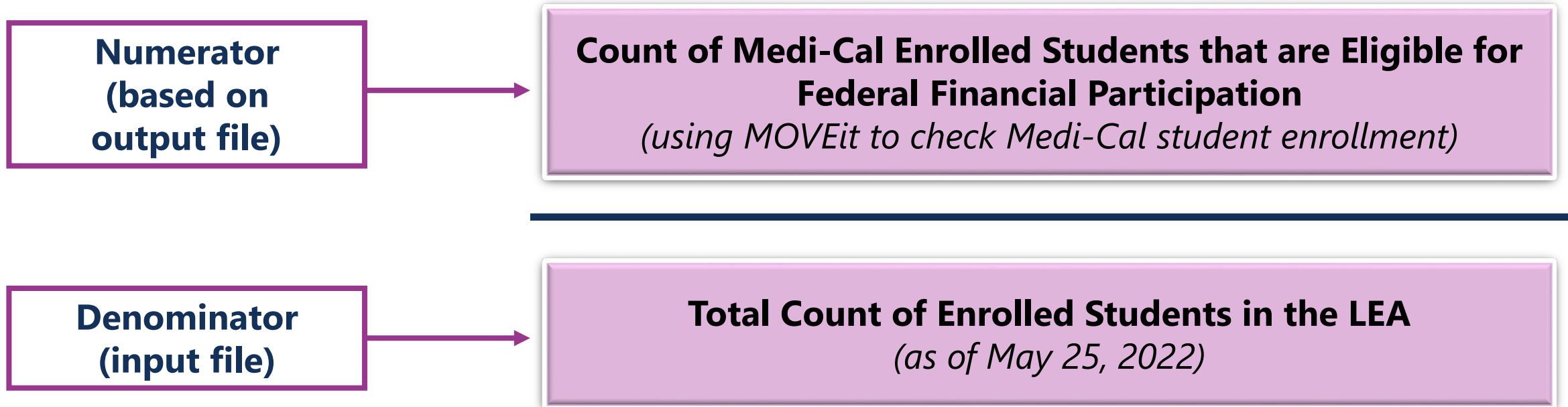
- » The LEA BOP website will contain the percentages by RMTS Administrative Unit:
<https://www.dhcs.ca.gov/provgovpart/Pages/CRCS-for-the-Fiscal-Year-2021-22.aspx>

Medicaid Eligible Rate (D)

- » The Medicaid Eligibility Rate (MER) is applied to **allocate costs to the Medi-Cal Program.**
- » The MER is obtained for **a snapshot in time.**
- » Represents the **percentage** of an LEA's total enrolled students that are LEA BOP eligible and enrolled in Medi-Cal.
- » Students must be eligible to receive Federal funding to be counted in the numerator of the MER.

MER Calculation

» For SFY 2021-22, the MER ratio is calculated as follows:



Determining the MER Numerator

The total student enrollment input file as of May 25, 2022 must be submitted through MOVEit.

- » Allows LEAs to determine the count of students that are enrolled in Medi-Cal in May 2022.
- » Allows LEAs to identify those students that are eligible to receive Federal Financial Participation in May 2022.
- » LEAs that received an output file in May 2022 can use eligibility data for the “Current Month”.
- » LEAs that did not receive a May 2022 output file will determine eligibility now and use the historical eligibility count from May 2022.

MER Documentation Reminders

- » Both data files (total student enrollment input file and the MOVEit output file) must be **maintained for audit and/or review purposes**.
- » Files must be maintained for a minimum of 3 years from date of CRCS acceptance.
 - » LEAs involved in an audit at the end of the 3-year required retention period must maintain records until the audit is complete.
- » Files will contain highly sensitive Protected Health Information (PHI) and must be **securely stored**.

Medi-Cal One-Way Trip Ratio (E)

4. Medi-Cal One Way Trip Ratio:	
Total Number of One-Way Trips for Medi-Cal Special Education Students with Specialized Medical Transportation Documented in the IEP/IFSP (may be obtained from paid claims data)	1,400
Total Number of One-Way Trips for All Special Education Students with Specialized Transportation Documented in the IEP/IFSP	2,900
Calculated Medi-Cal One Way Trip Ratio	48.28%

- » Reported only for LEAs that billed for transportation/mileage
- » Used to allocate specialized transportation costs to Medi-Cal
- » Numerator may be obtained from Annual Reimbursement Report (total units of service for one-way trips billed under T2003)



QUESTIONS

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



Section 4: SFY 2021-22 CRCS Sample Report

***Reporting Salaries, Benefits and
Other Costs***

Worksheet A: Summary Costs – Personnel

Worksheet A: Summary Costs of Providing LEA Services		Net Personnel Costs (from Worksheet B.1)
Practitioner Type	A	
1. Psychologists	109,500	
2. Social Workers	-	
3. Registered Associate Clinical Social Workers	-	
4. Counselors/Marriage and Family Therapists (MFTs)	-	
5. Associate Marriage and Family Therapists	-	
6. Nurses	79,550	
7. Licensed Vocational Nurses	-	
8. Trained Health Care Aides	-	
9. Speech-Language Pathologists	172,295	
10. Speech-Language Pathology Assistants	132,848	
11. Audiologists	-	
12. Physical Therapists	-	
13. Physical Therapy Assistants	-	
14. Occupational Therapists	-	
15. Occupational Therapist Assistants	-	
16. Physicians/Psychiatrists	-	
17. Physician Assistants	-	
18. Orientation and Mobility Specialists	-	
19. Optometrists	-	
20. Audiometrists	-	
21. Registered Dieticians	-	
22. Respiratory Therapists	-	
23. Program Specialists	-	
Total Net Personnel Costs	\$ 494,193	

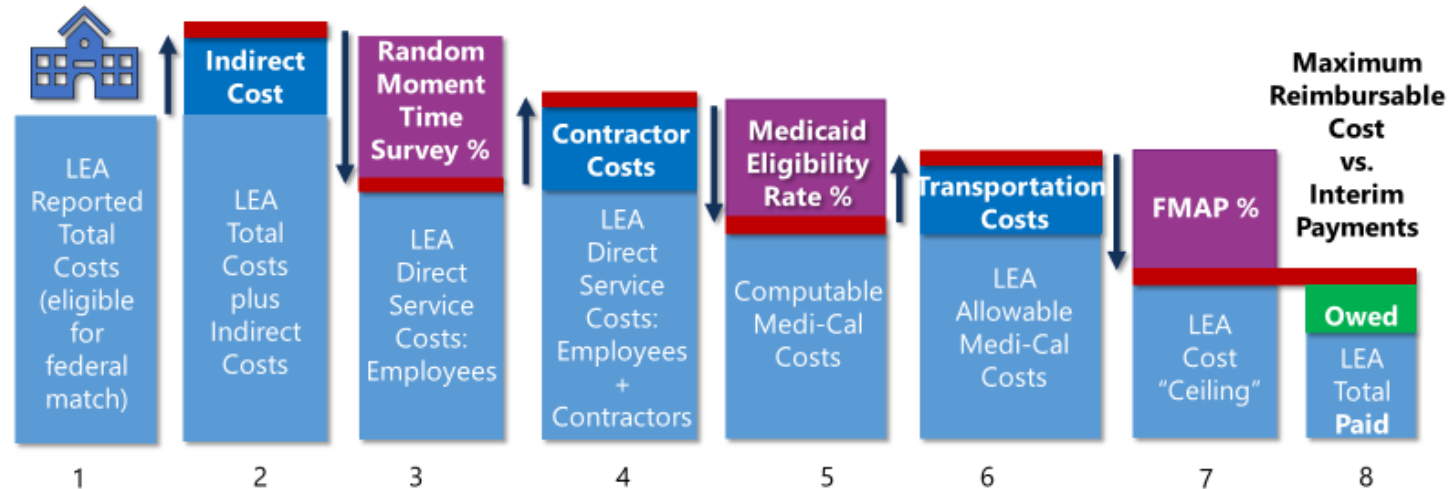
- Top of Worksheet A summarizes **Net Personnel Costs** collected on other worksheets.
- References data from Worksheet B.1 (column G).
- Personnel costs are net of federal funds.

W/S A: Calculating Medi-Cal Allowable Costs

step		Total Net Personnel Costs	\$	494,193
1	a.	Personnel Costs, Net of Federal Funds	\$	494,193
	b.	Indirect Cost Rate (from Allocation Statistics)		6.50%
2	c.	Indirect Costs (a * b)	\$	32,123
	d.	Net Direct and Indirect Costs (a + c)		
	e.	Direct Medical Equipment Depreciation (from Worksheet C.1)		
	f.	Total Costs, Including Equipment Depreciation (d + e)		
3	g.	RMTS Direct Medical Service Percentage (from Allocation Statist		
	h.	Application of Direct Medical Service Percentage (f * g)		
4	i.	Contracted Services Costs (from Worksheet D)		
	j.	Total Costs, Including Contracted Services Costs (h + i)		
5	k.	Medi-Cal Eligibility Ratio (from Allocation Statistics)		
	l.	Total Computable Medi-Cal Costs (j * k)		
6	m.	Total Computable Specialized Transportation Costs (from W/S E		
7	n.	Medi-Cal Allowable Costs (l + m)		



Medi-Cal Allowable Cost "Ceiling"



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

W/S A: Calculating Medi-Cal Allowable Costs

	Total Net Personnel Costs	\$	494,193
a.	Personnel Costs, Net of Federal Funds	\$	494,193
b.	Indirect Cost Rate (from Allocation Statistics)		6.50%
c.	Indirect Costs (a * b)	\$	32,123
d.	Net Direct and Indirect Costs (a + c)	\$	526,316
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	550
f.	Total Costs, Including Equipment Depreciation (d + e)	\$	526,866
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)		45.00%
h.	Application of Direct Medical Service Percentage (f * g)	\$	237,089
i.	Contracted Services Costs (from Worksheet D)	\$	34,085
j.	Total Costs, Including Contracted Services Costs (h + i)	\$	271,175
k.	Medi-Cal Eligibility Ratio (from Allocation Statistics)		46.15%
l.	Total Computable Medi-Cal Costs (j * k)	\$	125,158
m.	Total Computable Specialized Transportation Costs (from W/S E)	\$	222,803
n.	Medi-Cal Allowable Costs (l + m)	\$	347,961

+ Indirect Costs (lines b and c)

x RMTS (line g)

+ Contractor Costs (line i)

x MER (line k)

+ Transportation (line m)

Worksheet A: Cost vs. Reimbursement

n.	Medi-Cal Allowable Costs (l + m)	\$	347,961		
o.	Title XIX FMAP (7/1/21-6/30/22)		56.20%	% of Claims	60.00%
p.	Title XIX Enhanced FMAP (7/1/21-6/30/22)		90.00%	% of Claims	20.00%
q.	Title XXI Enhanced FMAP (7/1/21-6/30/22)		69.34%	% of Claims	15.00%
r.	Title XIX COVID Counseling FMAP (12/2/21-6/30/22)		100.00%	% of Claims	5.00%
	<u>Calculation of Medi-Cal Maximum Reimbursable Cost</u>				
s.	Title XIX - 7/1/21-6/30/22 (n * o * % of claims)	\$	117,332		
t.	Title XIX Enhanced - 7/1/21-6/30/22 (n * p * % of claims)	\$	62,633		
u.	Title XXI Enhanced - 7/1/21-6/30/22 (n * q * % of claims)	\$	36,191		
v.	Title XIX COVID Counseling - 12/2/21-6/30/22 (n * r * % of claims)	\$	17,398		
w.	Total Medi-Cal Maximum Reimbursable Cost (sum of s through v)	\$	233,555	Cost Ceiling	
x.	Interim Medi-Cal Reimbursement through the FI (from W/S F)	\$	178,566		
y.	Other Health Coverage	\$	125		
z.	Total Reimbursement (x + y)	\$	178,691		
aa.	Overpayment/(Underpayment) (z - w)	\$	(54,864)		

- Calculates LEA Cost “Ceiling” (**line w**) by applying Federal Medicaid Assistance Percentages (FMAPs) to various funding streams.
- Compares LEA’s cost ceiling (**line w**) to reimbursement (**lines x and y**).

LEA Input:

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

Worksheet B: Quarterly Salaries / Benefits

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

Federal Funds or Grants

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



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

Worksheet B: Salary and Benefits

Quarter 2: October 1 to December 31, 2021								
Provider Category	W/S F Row Number	Q2 Total Hours Worked	Quarter 2 Total Salaries	Quarter 2 Total Benefits	Quarter 2 Gross Compensation Expenditures	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)	Quarter 2 Net Compensation Expenditures
Psychologists	1	365	\$ 23,000	\$ 4,000	\$ 27,000			\$27,000
Social Workers	2				\$ -			\$0
Registered Associate Clinical Social Workers	3				\$ -			\$0
Counselors/MFTs	4				\$ -			\$0
Associate Marriage and Family Therapists	5				\$ -			\$0
Nurses	6	395	\$ 21,250	\$ 3,750	\$ 25,000			\$25,000
Licensed Vocational Nurses	7				\$ -			\$0
Trained Health Care Aides	8				\$ -			\$0
Speech-Language Pathologists	9	500	\$ 36,250	\$ 6,500	\$ 42,750			\$42,750
Speech-Language Pathology Assistants	10	770	\$ 28,750	\$ 4,462	\$ 33,212			\$33,212
Audiologists	11				\$ -			\$0
Physical Therapists	12				\$ -			\$0
Physical Therapy Assistants								\$0
Occupational Therapists								\$0
Occupational Therapy Assistants								\$0
Physicians/Psychiatrists								\$0
Physician Assistants								\$0
Orientation and Mobility Specialists								\$0
Optometrists								\$0
Audiometrists								\$0
Registered Dietitians								\$0
Respiratory Therapists	21				\$ -			\$0
Program Specialists	22				\$ -			\$0
Quarter 2 Totals:			\$ 109,250	\$ 18,712	\$ 127,962	\$ -		\$127,962

- Captures hours, **salaries, benefits and federal resources** by practitioner type.
- Reported on a **quarterly** basis in SFY 2021-22.
- Includes Hours Worked (for rate rebasing purposes).

Worksheet B.1: SFY Funding Summary

Worksheet B.1: State Fiscal Year Funding Summary for Employed Practitioners (No Input Required)						
(Object Code)	Total Gross Salaries	Total Gross Benefits	Total Gross Other Costs	Expenditures from Federal Resources or Grants	Total Net Personnel Costs	
Practitioner Type	A	B	C	D	E = A+B+C-D	
1. Psychologists	\$ 92,000	\$ 16,000	\$ 1,500	\$ -	\$ 109,500	
2. Social Workers	-	-	-	-	-	
3. Reg. Associate Clinical Social Workers	-	-	-	-	-	
4. Counselors/MFTs	-	-	-	-	-	
5. Associate MFTs	-	-	-	-	-	
6. Nurses	85,000	15,000	5,050	25,500	79,550	
7. Licensed Vocational Nurses	-	-	-	-	-	
8. Trained Health Care Aides	-	-	-	-	-	
9. Speech-Language Pathologists	145,000	26,000	1,295	-	172,295	
10. Speech-Language Pathology Assistants	115,000	17,848	-	-	132,848	
11. Audiologists	-	-	-	-	-	
12. Physical Therapists	-	-	-	-	-	
13. Physical Therapy Assistants	-	-	-	-	-	
14. Occupational Therapists	-	-	-	-	-	
15. Occupational Therapy Assistants	-	-	-	-	-	
16. Physicians/Psychiatrists	-	-	-	-	-	
17. Physician Assistants	-	-	-	-	-	
18. Orientation and Mobility Specialists	-	-	-	-	-	
19. Optometrists	-	-	-	-	-	
20. Audiometrists	-	-	-	-	-	
21. Registered Dietitians	-	-	-	-	-	
22. Respiratory Therapists	-	-	-	-	-	
23. Program Specialists	-	-	-	-	-	
Totals	437,000	74,848	7,845	25,500	494,193	

Summary Worksheet – No Data Input Required

Net Personnel Costs to Worksheet A

Worksheet B.1: State Fiscal Year Funding Summary for Employed Practitioners (No Input Required)					Expenditures from Federal Resources or Grants	Total Net Personnel Costs
					D	E = A+B+C-D
Worksheet A: Summary Costs				Total Net Personnel Costs	\$ 494,193	
a.	Personnel Costs, Net of Federal Funds	\$	494,193		-	\$ 109,500
b.	Indirect Cost Rate (from Allocation Statistics)		6.50%		-	-
c.	Indirect Costs (a * b)	\$	32,123		-	-
d.	Net Direct and Indirect Costs (a + c)	\$	526,316		-	-
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	550	25,500	79,550	-
f.	Total Costs, Including Equipment Depreciation (d + e)	\$	526,866		-	-
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)		45.00%			172,295
h.	Application of Direct Medical Service Percentage (f * g)	\$	237,089		-	132,848
i.	Contracted Services Costs (from Worksheet D)	\$	34,085		-	-
j.	Total Costs, Including Contracted Services Costs (h + i)	\$	271,175		-	-
k.	Medi-Cal Eligibility Ratio (from Allocation Statistics)		46.15%		-	-
l.	Total Computable Medi-Cal Costs (j * k)	\$	125,158		-	-
m.	Total Computable Specialized Transportation Costs (from W/S E)	\$	222,803		-	-
n.	Medi-Cal Allowable Costs (l + m)	\$	347,961		-	-
	22. Respiratory Therapists		-	-	-	-
	23. Program Specialists		-	-	-	-
	Totals		437,000	74,848	7,845	25,500
						494,193

Worksheet C: Other Costs

(related to the provision of health services)

Object Codes identified on Worksheet C for Other Costs, including:

- 1. Materials and Supplies:** books and other reference materials, including materials used to conduct assessments (e.g., psychological test materials)
- 2. Non-Capitalized Equipment**
- 3. Travel and Conferences**
- 4. Dues and Memberships**
- 5. Communications**

Worksheet C: Other Costs

Worksheet C: Other Costs									
<i>(Object Code)</i>		Supplies and Reference Materials Expenditures <i>(4200-4300)</i>	Non-capitalized Equipment Expenditures <i>(4400)</i>	Travel and Conference Expenditures <i>(5200)</i>	Dues and Membership Expenditures <i>(5300)</i>	Communication Expenditures <i>(5900)</i>	Total Other Costs (Gross)	Expenditures from Federal Resources or Grants	Resource Code Account Number(s)
Practitioner Type		A	B	C	D	E	F = Sum of A-E	G	H
1.	Psychologists	\$ 1,500					\$ 1,500		
2.	Social Workers						-		
3.	Reg. Associate Clinical Social Workers						-		
4.	Counselors						-		
5.	Associate MFTs						-		
6.	Nurses	2,150	2,125	250		525	5,050	500	3327
7.	Licensed Vocational Nurses						-		
8.	Trained Health Care Aides						-		
9.	Speech-Language Pathologists	1,295					1,295		
10.	Speech-L								
11.	Audiology								
12.	Physical								
13.	Physical								
14.	Occupat								
15.	Occupat								
16.	Physician								
17.	Physician								
18.	Orientation								
19.	Optometrists						-		
20.	Audiometrists						-		
21.	Registered Dieticians						-		
22.	Respiratory Therapists						-		
23.	Program Specialists						-		
Totals		\$ 4,945	\$ 2,125	\$ 250	\$ -	\$ 525	\$ 7,845	\$ 500	

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

Worksheet 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											
3540	Tympanometer	Jan-21	5	\$ 5,500			\$ 1,100	No			\$ 550

- Identifies **direct medical equipment** purchased that **exceeds the LEA's capitalization threshold** (generally \$5,000).
- Identifies assets, **including type, age, useful life, and depreciation associated with the asset** for the cost reporting period.
- **Depreciation schedules must be maintained** for each depreciable asset.
- **Administrative equipment should not be included** on this cost report.
- Depreciated using **straight-line depreciation**.

Equipment Depreciation (W/S C.1) to Worksheet A

Worksheet C.1: Direct Medical Equipment - Depreciation											
Asset ID (If Applicable)	Asset Type	Month/Year Placed in Service	Years of Useful Life	Depreciable Cost	Federal Resources or Grants	Resource Code Account Numbers	Annual Straight-Line Depreciation	Was the asset retired during the cost report period?	Month/Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
Equipment Depreciation Costs											
3540	Tympanometer	Jan-21	5	\$ 5,500			\$ 1,100	No			\$ 550

Worksheet A

Total Net Personnel Costs	\$ 494,193
a. Personnel Costs, Net of Federal Funds	\$ 494,193
b. Indirect Cost Rate (from Allocation Statistics)	6.50%
c. Indirect Costs (a * b)	\$ 32,123
d. Net Direct and Indirect Costs (a + c)	\$ 526,316
e. Direct Medical Equipment Depreciation (from Worksheet C.1)	\$ 550
f. Total Costs, Including Equipment Depreciation (d + e)	\$ 526,866
g. RMTS Direct Medical Service Percentage (from Allocation Statistics)	45.00%
h. Application of Direct Medical Service Percentage (f * g)	\$ 237,089
i. Contracted Services Costs (from Worksheet D)	\$ 34,085
j. Total Costs, Including Contracted Services Costs (h + i)	\$ 271,175
k. Medi-Cal Eligibility Ratio (from Allocation Statistics)	46.15%
l. Total Computable Medi-Cal Costs (j * k)	\$ 125,158
m. Total Computable Specialized Transportation Costs (from W/S E)	\$ 222,803
n. Medi-Cal Allowable Costs (l + m)	\$ 347,961



QUESTIONS

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



Section 5: SFY 2021-22 CRCS Sample Report

Reporting Contractor Costs and Transportation

Worksheet D: Contractor Costs

Worksheet D: Contractor Costs and Total Hours Paid						
(Object Code)	Contractor Costs (5800)	Contractor Costs (5100)	Contract Service Costs Paid with Federal Resources or Grants	Total Contract Service Costs Net of Federal Resources or Grants	Total Hours Paid	Average Contract Rate Per Hour
Practitioner Type	A	B	C	D	E	F
1. Psychologists				\$ -		
2. Social Workers				-		
3. Reg. Associate Clinical Social Workers				-		
4. Counselors/MFTs				-		
5. Associate MFTs				-		
6. Nurses						
7. Licensed Vocational Nurses				-		
8. Trained Health Care Aides				-		
9. Speech-Language Pathologists				-		
10. Speech-Language Pathology Assistants				-		
11. Audiologists				-		
12. Physical Therapists	\$ 12,950			12,950	145	\$ 89
13. Physical Therapy Assistants				-		
14. Occupational Therapists	\$ 19,055			19,055	205	\$ 93
15. Occupational Therapy Assistants				-		
16. Physicians/Psychiatrists				-		
17. Physician Assistants				-		
18. Orientation and Mobility Specialists				-		
19. Optometrists				-		
20. Audiometrists				-		
21. Registered Dieticians				-		
22. Respiratory Therapists				-		
23. Program Specialists				-		
Totals	\$ 32,005	\$ -	\$ -	\$ 32,005	350	
Indirect Costs Associated with Total Contract Costs (5800)	\$ 2,080					
Contracted Net Services Costs (including indirect costs)	\$ 34,085					

- Collects **allowable costs, hours paid and average rate** for contractors.
- Identifies **federal resources received by the LEA.**
- **Calculates indirect costs** using only Object Code 5800 (reporting the first \$25,000 for each individual sub agreement).

Contractor Costs (W/S D) to Worksheet A

Worksheet A		Total Net Personnel Costs	\$ 494,193
a.	Personnel Costs, Net of Federal Funds	\$	494,193
b.	Indirect Cost Rate (from Allocation Statistics)		6.50%
c.	Indirect Costs (a * b)	\$	32,123
d.	Net Direct and Indirect Costs (a + c)	\$	526,316
e.	Direct Medical Equipment Depreciation (from Worksheet C.1)	\$	550
f.	Total Costs, Including Equipment Depreciation (d + e)	\$	526,866
g.	RMTS Direct Medical Service Percentage (from Allocation Statistics)		45.00%
h.	Application of Direct Medical Service Percentage (f * g)	\$	237,089
i.	Contracted Services Costs (from Worksheet D)	\$	34,085
j.	Total Costs, Including Contracted Services Costs (h + i)	\$	271,175
k.	Medi-Cal Eligibility Ratio (from Allocation Statistics)		46.15%
l.	Total Computable Medi-Cal Costs (j * k)	\$	125,158
m.	Total Computable Specialized Transportation Costs (from W/S E)	\$	222,803
n.	Medi-Cal Allowable Costs (l + m)	\$	347,961

Worksheet D: Contractor Costs and Total Hours Paid			
<i>(Object Code)</i> Practitioner Type	Contractor Costs (5800)	Contractor Costs (5100)	
	A	B	
1. Psychologists			
2. Social Workers			
3. Reg. Associate Clinical Social Workers			
4. Counselors/MFTs			
5. Associate MFTs			
6. Nurses			
7. Licensed Vocational Nurses			
8. Trained Health Care Aides			
9. Speech-Language Pathologists			
10. Speech-Language Pathology Assistants			
11. Audiologists			
12. Physical Therapists	\$ 12,950		
13. Physical Therapy Assistants			
14. Occupational Therapists	\$ 19,055		
15. Occupational Therapy Assistants			
16. Physicians/Psychiatrists			
17. Physician Assistants			
18. Orientation and Mobility Specialists			
19. Optometrists			
20. Audiometrists			
21. Registered Dieticians			
22. Respiratory Therapists			
23. Program Specialists			
Totals	\$ 32,005	\$ -	\$
Indirect Costs Associated with Total Contract Costs (5800)	\$ 2,080		
Contracted Net Services Costs (including indirect costs)	\$ 34,085		

Specialized Medical Transportation

LEAs can report transportation costs on the CRCS when:

- » Medi-Cal is billed for specialized transportation services.
- » Vehicle has been adapted with specialized equipment.
- » Transportation occurs on the same day the student receives another covered IEP/IFSP service.
- » Both the transportation and other covered service are written into the IEP/IFSP.
- » The LEA maintains documentation, including bus logs of one-way trips and mileage.

- If an LEA does not bill for specialized transportation services, they may leave transportation worksheets blank (E.1, E.2 and E.3).

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

Worksheet E.1: Transportation Personnel Costs					
Job Category	Total Salaries	Total Benefits	Expenditures from Federal Resources or Grants	Gross Compensation Expenditures	Net Compensation Expenditures
Specialized Transportation Costs					
Bus Driver	\$ 75,120	\$ 7,900		\$ 83,020	\$ 83,020
Substitute Driver	\$ 12,990			\$ 12,990	\$ 12,990
Mechanic	\$ 42,450	\$ 6,500		\$ 48,950	\$ 48,950
Total	Transportation Costs (Specialized Transportation)			\$ 144,960	\$ 144,960

- Personnel costs are **limited to three listed job categories**.
- When LEA transportation costs are not direct-costed to specialized transportation services, **it is permissible for LEAs to allocate the costs** of specialized transportation services.

Allocating General Transportation Costs

- » LEAs may allocate general transportation costs on the CRCs if specialized medical transportation costs are not available in the accounting system.
- » **Approved Allocation Methodology:** LEA's ratio of specially adapted vehicles to the total number of vehicles.

Example:

Total Mechanic Salary/Benefit Cost: \$48,950

Number of Specially Adapted Vehicles: 5

Number of Total Vehicles: 25

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

Total Cost Allocated to Specialized Transportation Services = \$9,790 ($\$48,950 \times 20\%$)

Worksheet E.2: Other Transportation Costs

Worksheet E.2: Other Specialized Medical Transportation Costs			
Specialized Medical Transportation Costs			
Description	Gross Costs (A)	Expenditures from Federal Resources or Grants (B)	Total Other Specialized Medical Transportation Costs Net of Federal Resources or Grants (C) = (A)-(B)
Lease/Rental			\$ -
Insurance	26,000		\$ 26,000
Maintenance and Repairs	5,955		\$ 5,955
Fuel and Oil	11,250		\$ 11,250
Contract - Transportation Services (Object Code 5800)			\$ -
Contract - Transportation Equipment (Object Code 5800)	25,000		\$ 25,000
Contract - Transportation Services (Object Code 5100)			\$ -
Contract - Transportation Equipment (Object Code 5100)	234,500		\$ 234,500
Total	\$ 302,705	\$ -	\$ 302,705

- Other transportation costs are **limited to those listed on Worksheet E.2.**
- Includes **transportation contract expenses** (both services and equipment).
- May allocate general transportation costs using approved allocation methodology.
- Breaks out contract expenses under **Object Code 5800 vs. Object Code 5100.**

Worksheet E.3: Transportation - Equipment Depreciation

Worksheet E.3: Transportation Equipment - Depreciation										
Asset ID (If Applicable)	Asset Type	Month/Year Placed in Service	Years of Useful Life	Depreciable Cost	Expenditures from Federal Resources or Grants	Annual Straight-Line Depreciation	Was the asset retired during the cost report period?	Month/Year Placed Out of Service	Prior Period Accumulated Depreciation	Depreciation for Reporting Period
<i>Specialized Transportation Costs</i>										

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

Worksheet E: Transportation Summary

Worksheet E: Specialized Medical Transportation Summary								
	Net Salaries & Benefits - Specialized Medical Transportation (from E.1)	Net Other Specialized Medical Transportation Costs (from E.2)	Depreciation - Specialized Medical Transportation (from E.3)	Total Net Specialized Medical Transportation Service Costs	Indirect Costs	Net Specialized Medical Transportation Costs plus Indirect Costs	Application of One-Way Trip Ratio	Medicaid Allowable Specialized Medical Transportation Costs
Specialized Medical Transportation Services	\$ 144,960	\$ 302,705	\$ -	\$ 447,665	\$ 13,856	\$ 461,521	48.28%	\$ 222,803
						Total to Worksheet A:		\$ 222,803

Transportation Summary Worksheet – No Data Input Required

- Summary worksheet aggregates information from three detail worksheets (E.1, E.2, E.3).
- Transportation costs **automatically receive an allocation of indirect costs**, based on the LEA's CDE-approved indirect cost rate.
- Allocated to Medi-Cal using the **LEA's Medi-Cal One-Way Trip Ratio**.



QUESTIONS

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



Section 6: SFY 2021-22 CRCS Sample Report

Reporting Interim Payments and Time Survey Participants

Worksheet F: Interim Payment Data

Worksheet F: Interim Payment Data for LEA BOP Services
Dates of Service 7/1/21 - 6/30/22
(IEP/IFSP Services and IHSP Services)

Row	Practitioner Type	Total Units of Service	Total Claims	Interim Medi-Cal Reimbursement	
		A	B		C
1.	Psychologists	1,285	864	\$	22,599
2.	Social Workers				
3.	Registered Associate Clinical Social Workers				
4.	Counselors/MFTs				
5.	Associate Marriage and Family Therapists				
6.	Nurses	1,595	620	\$	25,920
7.	Licensed Vocational Nurses				
8.	Trained Health Care Aides				
9.	Speech-Language Pathologists	2,305	1,408	\$	49,922
10.	Speech-Language Pathology Assistants	3,118	1,884	\$	70,125
11.	Audiologists/Audiometrists				
12.	Physical Therapists	640	525	\$	4,750
13.	Physical Therapy Assistants				
14.	Occupational Therapists	529	330	\$	5,250

- Collects **interim payment data** by practitioner type.
- Interim reimbursement **includes all LEA services** (IEP/IFSP services and Non-IEP/IFSP services).
- If interim payment data is incomplete when the Annual Reimbursement Report is generated, amounts will be updated during the review by Audits & Investigations.

Interim Payment to Worksheet A

Row	Practitioner Type	Total Units of Service	Total Claims	Interim Medi-Cal Reimbursement
		A	B	C
1.	Psychologists	1,285	864	\$ 22,599
2.	Social Workers			
3.	Registered Nurses			
4.	Counselors			
5.	Associate Psychologists			
6.	Nurses			
7.	Licensed Vocational Rehabilitation Counselors			
8.	Trained Health Care Paraprofessionals			
9.	Speech-Language Pathologists			
10.	Speech-Language Assistants			
11.	Audiologists			
12.	Physical Therapists	640	525	\$ 4,750
13.	Physical Therapy Assistants			
14.	Occupational Therapists	529	330	\$ 5,250
15.	Occupational Therapy Assistants			
16.	Physicians/Psychiatrists			
17.	Physician Assistants			
18.	Audiometrists			
19.	Orientation and Mobility Specialists			
20.	Optometrists			
21.	Registered Dietitians			
22.	Respiratory Therapists			
23.	Program Specialists			
24.	Transportation - One Way Trips			
25.	Mileage			
Total LEA BOP Services for Reporting Period		9,472	5,631	\$ 178,566

Worksheet A		Reimbursable Cost
s.	Title XIX - 7/1/21-6/30/22 (n * o * % of claims)	\$ 117,332
t.	Title XIX Enhanced - 7/1/21-6/30/22 (n * p * % of claims)	\$ 62,633
u.	Title XXI Enhanced - 7/1/21-6/30/22 (n * q * % of claims)	\$ 36,191
v.	Title XIX COVID Counseling - 12/2/21-6/30/22 (n * r * % of claims)	\$ 17,398
w.	Total Medi-Cal Maximum Reimbursable Cost (sum of s through v)	\$ 233,555
x.	Interim Medi-Cal Reimbursement through the FI (from W/S F)	\$ 178,566

W/S G.1, G.2, G.3, G.4: Quarterly TSP Lists

Worksheet G.2: Quarter 2 Time Survey Participant (TSP) List - Pool 1 (October 1, 2021 - December 31, 2021)				
LEA Name	CRCS Test LEA			
NPI	1234567899			
Fiscal Year	SFY 2021-22			
Participant Last Name	Participant First Name	LEA Job Category/Title	LEA BOP Approved Job Classification (see Worksheet F - rows 1 to 23 for approved classifications)	E-mail
REID	TRACY	LEAD PSCYHOLOGIST	Licensed Psychologist	TReid@CRCSTESTLEA.gov
SMITH	SARAH	SPEECH SPECIALIST	Clear Credentialed SLP	SSMITH@CRCSTESTLEA.gov

Worksheet G.3: Quarter 3 Time Survey Participant (TSP) List - Pool 1 (January 1, 2022 - March 31, 2022)				
LEA Name	CRCS Test LEA			
NPI	1234567899			
Fiscal Year	SFY 2021-22			
Participant Last Name	Participant First Name	LEA Job Category/Title	LEA BOP Approved Job Classification (see Worksheet F - rows 1 to 23 for approved classifications)	E-mail
REID	TRACY	LEAD PSCYHOLOGIST	Licensed Psychologist	TReid@CRCSTESTLEA.gov
SMITH	SARAH	SPEECH SPECIALIST	Clear Credentialed SLP	SSMITH@CRCSTESTLEA.gov
STRATTON	KATE	SPEECH ASSISTANT	SLPA	Kstratton@CRCSTESTLEA.gov
THOMPSON	JULIA	DISTRICT NURSE	Registered Credentialed School Nurse	JThompson1@CRCSTESTLEA.gov
VALDEZ	MONICA	SPEECH ASSISTANT	SLPA	Mvaldez@CRCSTESTLEA.gov

- For SFY 2021-22 and beyond, the CRCS submission package must include the certified quarterly TSP lists entered into the CRCS template worksheets.
- Failure to include the TSP list(s) will result in CRCS submission rejection.

Comparing Costs and Reimbursement

Worksheet A

w.	Total Medi-Cal Maximum Reimbursable Cost (sum of s through v)	\$	233,555
x.	Interim Medi-Cal Reimbursement through the FI (from W/S F)	\$	178,566
y.	Other Health Coverage	\$	125
z.	Total Reimbursement (x + y)	\$	178,691
aa.	Overpayment/(Underpayment) (z - w)	\$	(54,864)

Certification

As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification, and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law, and may be punishable thereunder.

Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA BOP Services (From Worksheet A)*	\$	(54,864)
--	----	----------

Name

Title

SEE LEA BOP WEBSITE FOR ELECTRONIC CERTIFICATION FORM

Signature

Date

Certifying Total Underpayment/ Overpayment

- » LEA BOP website contains the electronic Certification Form.
- » Input LEA Provider information and SFY.
- » Input the amount being certified exactly as it appears in Excel.
- » Complete signatory information and date.
- » Save as a PDF and include with submission package.

State of California – Health and Human Services Agency		Department of Health Care Services	
Local Educational Agency Medi-Cal Billing Option Program (LEA BOP)			
Cost and Reimbursement Comparison Schedule (CRCS)			
LEA Provider Name:			
Contact Name:			State Fiscal Year (SFY):
National Provider Identifier:		E-mail Address:	
Certification of State Matching Funds for LEA BOP Services:			
I, the undersigned, under penalty of perjury state the following:			
A. LEA warrants and represents that the information on the accompanying claim form is true and correct.			
B. LEA represents that its expenditures under the LEA BOP represent allowable expenditures eligible for Federal Financial Participation (FFP) pursuant to the requirements of Section 1903(w) of the Social Security Act and Subpart B of Part 433 of Title 42 of the Code of Federal Regulations.			
C. LEA will maintain documentation supporting the expenditures claimed on the accompanying claim form. This documentation must include all fiscal records required for Medi-Cal audits.			
D. LEA certifies that all expenditures reported within the Medi-Cal Cost and Reimbursement Comparison Schedule are in compliance with the Office of Management and Budget (OMB) Super-Circular (2 CFR 200). To the extent that reporting is not governed by OMB Super-Circular, LEA certifies that Generally Accepted Accounting Principles have been applied.			
E. LEA's expenditures claimed have not previously been, nor will they be, claimed at any other time as claims to receive FFP funds under Medi-Cal or any other program.			
F. LEA acknowledges that the information is to be used by the Department of Health Care Services (DHCS) for filing of a claim with the federal government for federal funds and understands that misrepresentation of information constitutes violation of federal and state law.			
G. LEA acknowledges that all records of funds expended are subject to review and audit by DHCS and the Federal Centers for Medicare and Medicaid Services.			
H. LEA understands that DHCS must deny payment of any claim if it is determined that the certification and/or claim form is not adequately supported for purposes of FFP.			
As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.			
Summary of Overpayments/(Underpayments):			Enter amount below:
Total Overpayment/(Underpayment) For LEA BOP Services (From Excel Certification Worksheet, enter Underpayment as a negative number)			
Name:		Title:	
Signature:		Date:	

Electronic Certification

State of California – Health and Human Services Agency Department of Health Care Services
Local Educational Agency Medi-Cal Billing Option Program (LEA BOP)
Cost and Reimbursement Comparison Schedule (CRCS)

Certification	
As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification, and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law, and may be punishable thereunder.	
Summary of Overpayments/(Underpayments):	
Total Overpayment/(Underpayment) For LEA BOP Services (From Worksheet A)*	\$ (54,864)
Name	Title
SEE LEA BOP WEBSITE FOR ELECTRONIC CERTIFICATION FORM	
Signature	Date

LEA Provider Name: CRCS Test LEA	
Contact Name:	State Fiscal Year (SFY): 2021-22
E-mail Address: Ali@CRCS TestLEA.com	
Expending Funds for LEA BOP Services:	
<p>Under penalty of perjury state the following:</p> <p>I represent that the information on the accompanying claim form is true and correct. The expenditures under the LEA BOP represent allowable expenditures eligible for reimbursement (FFP) pursuant to the requirements of Section 1903(w) of the Social Security Act and Part 433 of Title 42 of the Code of Federal Regulations. The certification supporting the expenditures claimed on the accompanying claim form must include all fiscal records required for Medi-Cal audits. The expenditures reported within the Medi-Cal Cost and Reimbursement Comparison Schedule with the Office of Management and Budget (OMB) Super-Circular (2 CFR 101-11.6) reporting is not governed by OMB Super-Circular, LEA certifies that Generally Accepted Accounting Principles have been applied. The expenditures have not previously been, nor will they be, claimed at any other time as reimbursable under Medi-Cal or any other program. The information is to be used by the Department of Health Care Services in connection with the federal government for federal funds and understands that this information is not to be used by the Department of Health Care Services in connection with the federal government for federal funds and understands that this misrepresentation of information constitutes violation of federal and state law.</p> <p>G. LEA acknowledges that all records of funds expended are subject to review and audit by DHCS and the Federal Centers for Medicare and Medicaid Services.</p> <p>H. LEA understands that DHCS must deny payment of any claim if it is determined that the certification and/or claim form is not adequately supported for purposes of FFP.</p> <p>As a public administrator, a public officer or other public individual duly authorized as having authority to sign on behalf of the LEA, I am authorized or designated to make this Certification and declare that this Certification and claim form documents attached hereto are true and correct. I understand that the filing of a false or fraudulent claim or making of false statements in support of a claim may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.</p>	
Summary of Overpayments/(Underpayments):	
Total Overpayment/(Underpayment) For LEA BOP Services (From Excel Certification Worksheet, enter Underpayment as a negative number)	Enter amount below: (\$ 54,864)
Name: Catherine Controller	Title: Controller
Signature: Catherine Controller	Date: 2/16/2023



QUESTIONS

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



Section 7: Next Steps

A decorative graphic consisting of several overlapping, wavy, horizontal bands in various shades of purple, ranging from a deep magenta to a light lavender. The bands flow across the width of the slide, creating a sense of movement and depth.

Submitting the SFY 21-22 CRCS

- » Download all documents - posted on the CRCS webpage by January 31, 2023.
 - » Template and Instructions
 - » Certification Form
 - » Annual Reimbursement Report (with interim payment data, to date)
 - » Percentage of Reimbursement by FMAP Grouping Report
 - » Direct Medical Service Percentages by Region
- » Complete the Excel template
- » Gather your documentation
- » Certify the costs on the new electronic Certification Form.

SFY 2021-22 Submission Package

» A complete submission package for SFY 2021-22 includes:

1. Completed Excel file
2. PDF of the signed Certification Form (total underpayment/overpayment must reconcile to the Certification Worksheet on the Excel file).
3. Grouping Schedules or Bridging Documents used to prepare the CRCS.
4. Production Log identifying LEA BOP units/encounters billed during the cost reporting year.

**Submit complete submission package in one email to:
LEA.CRCS.Submission@dhcs.ca.gov by March 1, 2023**

SFY 21-22 CRCS Check-In Meetings

- » DHCS will host two meetings for stakeholders to ask questions on the SFY 21-22 CRCS in the coming weeks.
- » Optional CRCS Check-In Meetings:
 - » Thursday, February 9, 1-2pm
 - » Thursday, February 16, 1-2pm

CRCS Check-Ins: Guiding Principles

1. Check-Ins will be a guided forum where stakeholders can ask questions.
2. Participation is optional – you only need to join if you have questions.
3. If DHCS or Guidehouse are unable to answer a question, we will address the response in the next check-in meeting.
4. Purpose of the meetings is not to review and/or approve LEA-specific scenarios, but to provide guidance on the methodology so that LEAs can interpret how that guidance applies to their specific situation.

Submitting a CRCS Check-In Question

» February 9 Check-In Meeting

- » Unanswered questions from today's training will be addressed
- » Additional questions may be sent to LEA.CRCS.Questions@DHCS.CA.gov
- » Questions received by **COB Thursday, February 2nd** will be addressed.

» February 16 Check-In Meeting

- » Unanswered questions from February 9 will be addressed
- » Additional questions may be sent to LEA.CRCS.Questions@DHCS.CA.gov
- » Questions received by **COB Friday, February 10th** will be addressed.



QUESTIONS

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

