



**LEA Medi-Cal Billing Option Program
Cost and Reimbursement
Comparison Schedule
(CRCS)
Supplemental Training
FY 2010-11**



Purpose of Supplemental Training

This training presentation was designed by the Department of Healthcare Services (DHCS) to assist LEA providers or staff that are new to the LEA Medi-Cal Billing Option Program on the completion of the CRCS. This training includes detail on the CRCS form and the flow of calculations between forms for FY 2010/11.

Additional CRCS training resources should be reviewed on the LEA Program Website at:

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

[http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule\(CRCS\)forFiscalYear2010-11.aspx](http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule(CRCS)forFiscalYear2010-11.aspx)

Overview of CRCS

Why is the CRCS Mandatory?

- Federally required by Centers for Medicare & Medicaid Services (CMS)
 - The LEA Medi-Cal Billing Option Program is a Certified Public Expenditure program that requires DHCS to reconcile and compare LEA Medi-Cal costs with LEA Medi-Cal interim reimbursement for each provider every fiscal year
- Specified in the LEA Provider Participation Agreement
- Final cost settlement
 - Results in a “difference” owed to/from LEAs
 - LEAs cannot be paid more than the cost of providing LEA services

LEA Responsibility in the CRCS Process

- The CRCS must be completed by or under the supervision of knowledgeable program personnel who are responsible for financial and accounting information (e.g., Fiscal Services)
- LEAs must input information/data 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 an LEA
 - DO NOT enter data in the gray shaded areas or modify the CRCS forms; doing so will void your CRCS form submission

LEA Responsibility in the CRCS Process

LEAs Responsibilities:

- Input information in the unshaded cells:
 - Costs associated with the direct provision of health services⁽¹⁾
 - Hours worked by qualified practitioners who are billing in the LEA Program (employees and contractors)
 - Costs and hours worked for FTEs funded by other federally-funded programs
 - Medi-Cal interim reimbursement received and time spent (units or encounters) for providing services
- Signing the Certification Statement under penalty of perjury once the forms are complete
- Compiling and maintaining appropriate documentation that supports your CRCS

Note: (1) Costs included on the CRCS should reflect those that the LEA incurred related only to the direct provision of health services, and should exclude administrative costs, such as photocopying, legal fees, materials and supplies used for classroom instruction, etc.

Definitions

- Interim Reimbursement
 - The amount of claim reimbursement the LEA receives from DHCS for a given fiscal year for providing direct LEA Medical Billing Option Services
 - Based on statewide LEA reimbursement rates
- Indirect Costs
 - Agency-wide general management costs (e.g., accounting, budgeting, payroll preparation, personnel services, etc.)
 - Captured on the CRCS using the individual LEA's Indirect Cost Rate, determined by the California Department of Education (CDE)

Definitions (con't)

- Federal Medical Assistance Percentage (FMAP)
 - The annual calculation of the federal government's share of a state's expenditures for certain Medicaid services
 - For FY 2010/11, California had three FMAPs for the following date of service ranges:
 - July – December: 61.59%
 - January – March: 58.77%
 - April – June: 56.88%
- National Provider Identifier (NPI) Number
 - A unique, 10-digit sequentially assigned national identification number that is mandated by HIPAA to be used by health care providers, health plans and health care clearinghouses in all administrative and financial HIPAA transactions

Definitions (con't)

- Interim Reimbursement and Units of Service (IRUS) Report
 - A DHCS-generated report that summarizes LEA Medi-Cal Billing Option Program paid claims data by FMAP period for each unique procedure code and modifier combination
 - Excludes Transportation, Mileage and Targeted Case Management Services, which are not subject to cost settlement and are excluded from the CRCS report
 - Download from DHCS website at:
[http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule\(CRCS\).aspx](http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule(CRCS).aspx)
 - LEAs should compare the IRUS Report against internal accounting system data when reporting information on Worksheets A-4 and B-4 of the CRCS report
 - If differences exist due to LEA provider error, the LEA should input the correct information included on CRCS Worksheets A-4/B-4 and maintain documentation to support any differences

Qualified Practitioners

- Practitioner

- Qualified healthcare professional that may provide specific LEA services (LEA Provider Manual Section: *loc ed rend*)

Psychologists	Nurses	Licensed Physician/Psychiatrists
<ul style="list-style-type: none"> • Licensed Psychologist • Licensed Educational Psychologist • Credentialed School Psychologist 	<ul style="list-style-type: none"> • Registered Credentialed School Nurse • Certified Public Health Nurse • Licensed Registered Nurse • Certified Nurse Practitioner 	Licensed Physical Therapists
Social Workers	Speech-Language Pathologists	Registered Occupational Therapist
<ul style="list-style-type: none"> • Licensed Clinical Social Worker • Credentialed School Social Worker 	<ul style="list-style-type: none"> • Licensed Speech-Language Pathologist • Credentialed Speech-Language Pathologist 	Licensed Vocational Nurses
Counselors	Audiologists	Trained Health Care Aides
<ul style="list-style-type: none"> • Licensed Marriage and Family Therapist • Credentialed School Counselor 	<ul style="list-style-type: none"> • Licensed Audiologist • Credentialed Audiologist 	Registered Audiometrists
		Licensed Optometrists

- Contractor

- Qualified healthcare practitioner that may provide specific LEA services on behalf of an LEA, but is not directly employed by the LEA

LEA CRCS Resources

- LEA Program Website – CRCS
[http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule\(CRCS\).aspx](http://www.dhcs.ca.gov/provgovpart/Pages/CostandReimbursementComparisonSchedule(CRCS).aspx)
- A&I LEA CRCS Website
<http://www.dhcs.ca.gov/individuals/Pages/LEA.aspx>
- LEA CRCS Questions
E-mail: LEA.CRCS.Questions@dhcs.ca.gov
- LEA CRCS Submissions
E-mail: LEA.CRCS.Submissions@dhcs.ca.gov
- Guidance on using Standardized Account Code Structure (SACS)
Available at <http://www.cde.ca.gov/fg/ac/ac/>
- LEA Indirect Cost Rates
Available at <http://www.cde.ca.gov/fg/ac/ic/>

Standardized Account Code Structure (SACS) Guidelines

Standardized Account Code Structure (SACS)

- The Standardized Account Code Structure (SACS) contains seven numerically coded, required fields that must be built into the accounting structure of all LEAs:

1. Fund/Account Group
2. Resource
3. Project Year
4. Goal
5. Function (Activity)
6. Object
7. School

Goal: CRCS costs/hours should be coded and collected at the Function Code and Object Code level of detail

Note: Your LEA may also use payroll information, MAA Reports, invoices or other documentation to support expenditures and hours in the CRCS, as long as appropriate documentation is maintained

SACS – Fund/Account Group and Resource

1. Fund/Account Group

- Identifies the source of funds that support the (educational) program or project
 - Example: 01 is the General Fund/County School Service Fund
 - Other Fund codes may be applicable

2. Resource

- Tracks activities funded with revenues that have reporting or special requirements, or activities funded with revenues that have spending restrictions
 - 6000-8999 identify “State Restricted Projects”
 - Example: Special Education 6500
 - Other Resource code ranges may be applicable

SACS – Project Year and Goal

3. Project Year

- Distinguishes the activities of those projects that span more than one fiscal year
 - Usually “9” signifying that the project occurs in only one fiscal year
 - LEA fiscal year and state fiscal year are the same for expense reporting purposes

4. Goal

- Identifies the setting, objective or group of students that receive the services
 - 5000-5999 is “Special Education”
 - Example: “Special Education – Unspecified” 5001

SACS – Function (Activity)

5. Function (Activity)

- Describes the activity or service performed, and represents an operational area in an LEA
 - Function codes 3000-3999 “Pupil Services” should include most relevant (EPSDT-like) service
 - Examples:
 - 3110 – Guidance and Counseling Services
 - 3120 – Psychological Services
 - 3140 – Health Services
 - 3150 – Speech Pathology and Audiology Services
- Practitioner type sub-accounts can be created to track expenditures
 - Example, Function Code 3140 Health Services could include the following sub-accounts:
 - 3141 School Nurse
 - 3142 Trained Health Care Aide
 - Two requirements for sub-accounts:
 - Sub-codes must “roll up” to the appropriate code, and
 - LEAs cannot use codes that are already pre-defined

SACS – Object

6. Object

- Classify expenditures according to the types of items purchased or services obtained
- CRCS expenses are limited to the following object codes:
 - 1000-2999 Salaries
 - 3000 Benefits
 - 4200 Books and Other Reference Materials
 - 4300 Materials and Supplies
 - 4400 Non-capitalized Equipment
 - 5200 Travel and Conferences
 - 5300 Dues and Membership
 - 5800 Contractor Costs⁽¹⁾
 - 5100 Contractor Costs⁽¹⁾
 - 5900 Communications

Note: (1) Contractor costs are reported in two object codes, depending on the amount of the individual subagreement. This distinction is further defined in the slides of this presentation that address Worksheet A-1/B-1.

7. School

- Designates a specific, physical school structure or group of structures that form a campus
 - The three digit school field is required to be built into SACS accounting systems. However, its use is not required (at this time) for state reporting purposes.

Example SACS Report – SLP Salaries

Function Code: 3150 (Speech Pathology and Audiology Services)

Object Code: 1203 (Salaries)

1203 SPEECH SALARY			
01-6500-0-1203-00-5001-3150-245-512-2021-00	GENRL	12,494.00	12,491.26
01-6500-0-1203-17-5001-3150-245-512-2021-00	TRADSAL	184,863.00	184,862.19
TOTAL: 1203		197,357.00	197,353.45

Example SACS Report – SLP Benefits

Function Code:

3150 (Speech Pathology and Audiology Services)

Object Code:

3000 Series (Benefits)

3101 STRS CERTIFICATED			
01-6500-0-3101-00-5001-3150-245-512-2021-00	GENRL	1,031.00	1,030.54
01-6500-0-3101-17-5001-3150-245-512-2021-00	TRADSAL	15,497.00	15,496.29
3311 MEDICARE - CERTIFICATED			
01-6500-0-3311-00-5001-3150-245-512-2021-00	GENRL	176.00	175.39
01-6500-0-3311-17-5001-3150-245-512-2021-00	TRADSAL	2,511.00	2,510.78
3401 HEALTH & WELFARE CERTIFICATED			
01-6500-0-3401-00-5001-3150-245-512-2021-00	GENRL	522.00	521.60
01-6500-0-3401-17-5001-3150-245-512-2021-00	TRADSAL	9,093.00	9,089.43
TOTAL: 3401		9,615.00	9,611.03
3411 CVT HEALTH - CERT			
01-6500-0-3411-00-5001-3150-245-512-2021-00	GENRL	1,056.00	1,055.56
01-6500-0-3411-17-5001-3150-245-512-2021-00	TRADSAL	18,126.00	18,125.13
3501 UNEMPLOYMENT - CERTIFICATED			
01-6500-0-3501-00-5001-3150-245-512-2021-00	GENRL	41.00	37.54
01-6500-0-3501-17-5001-3150-245-512-2021-00	TRADSAL	563.00	562.34
3601 WORKERS COMP - CERTIFICATED			
01-6500-0-3601-00-5001-3150-245-512-2021-00	GENRL	484.00	483.09
01-6500-0-3601-17-5001-3150-245-512-2021-00	TRADSAL	7,383.00	7,382.46

Overview of CRCS Forms and Flow of Calculations for Fiscal Year 2010/11

CRCS Worksheets

1. Certification
2. Worksheet A Costs of Providing IEP/IFSP Services
3. Worksheet B Costs of Providing Non-IEP/IFSP Services
4. Worksheet A.1/B.1 Salary, Benefit and Other Expenditures
5. Worksheet A-1 & B-1 Other Costs
6. Worksheet A-2 & B-2 Contractor Costs
7. Worksheet A-3 & B-3 Percent of Time
8. Worksheet A-4 Units and Reimb (Jul-Dec)
9. Worksheet A-4 Units and Reimb (Jan-Mar)
10. Worksheet A-4 Units and Reimb (Apr-Jun)
11. Worksheet B-4 Units and Reimb (Jul-Dec)
12. Worksheet B-4 Units and Reimb (Jan-Mar)
13. Worksheet B-4 Units and Reimb (Apr-Jun)

*Worksheets
A-4/B-4 have
multiple date of
service ranges to
account for the
three different
FMAP periods in
FY 2010/11*

Purpose of Certification

- To identify the LEA (or billing consortium) and contact information
- To summarize the total Medi-Cal overpayment/underpayment for Individualized Education Plan (IEP)/Individualized Family Service Plan (IFSP) services and non-IEP/IFSP services
- To summarize the net Medi-Cal overpayment/underpayment for all LEA services
- To sign and certify, under penalty of perjury, to the accuracy of information reported on the CRCS

Certification Worksheet

**Local Educational Agency (LEA) Medi-Cal Billing Option Program
Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS)
Fiscal Year 2010/11 (July 1, 2010 - June 30, 2011)**

1. LEA Identification:

LEA Provider Name _____ National Provider Identifier _____
 Contact Name _____ Provider Number/CDS Code _____
 Phone _____ Title _____
 Fax _____ E-mail Address _____
 Address 1 _____ City _____
 Address 2 _____ State CA Zip _____

2. Certification of State Matching Funds for LEA Services:

I certify under penalty of perjury that the total personnel costs, annual hours worked by employees and contractors, and indirect cost rate provided on this Medi-Cal Cost and Reimbursement Comparison Schedule are true and correct, based on total actual expenditures of the Local Education Agency incurred for the period claimed, and that the funds/contributions have been expended, as necessary for federal matching funds pursuant to the requirement of 42 CFR 433.51 (58 FR 6093, January 26, 1993). These claimed expenditures have neither previously been nor will subsequently be used for federal match in this or any other program. I also certify that all expenditures reported within the Medi-Cal Cost and Reimbursement Comparison Schedule are in compliance with the Office of Management and Budget (OMB) Circular A-87, according to 2 CFR Part 225, Appendix A (70 FR 51910, August 31, 2005). To the extent that reporting is not governed by OMB Circular A-87, I certify that Generally Accepted Accounting Principles have been applied. By signing this certification, I have notice that this information is to be used for filing of a claim with the Federal government for Federal funds and that knowing misrepresentation constitutes violation of the Federal False Claims Act, as specified under Title 31, U.S.C., Section 3729 et seq.

Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP (Line k of Worksheet A)	\$ _____
Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP (Line k of Worksheet B)	\$ _____
Net Overpayment/(Underpayment) For All LEA Services	\$ _____

Name Title

Signature Date

3. LEA 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 #3	_____	_____
LEA #4	_____	_____
LEA #5	_____	_____

LEA #6	_____	_____
LEA #7	_____	_____
LEA #8	_____	_____
LEA #9	_____	_____
LEA #10	_____	_____
LEA #11	_____	_____
LEA #12	_____	_____
LEA #13	_____	_____
LEA #14	_____	_____
LEA #15	_____	_____

Instructions for Completing Certification:

Section 1 - LEA Identification: Report the LEA Provider's full name, Medi-Cal National Provider Identifier and Provider Number/CDS Code. Identify 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 and mailing address.

Section 2 - Certification of State Matching Funds for LEA Services: The LEA employee that completed or supervised the completion of the Medi-Cal CRCS should 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 2.

Section 3 - LEA Billing Consortium: Select "Yes" or "No" from the drop down box to indicate whether or not 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 CDE County/District/School Code (CDS Code) of each participating member of the billing consortium.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS.

Certification – LEA Identification Comments

Local Educational Agency (LEA) Medi-Cal Billing Option Program Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS)

Fiscal Year 2010/11 (July 1, 2010 - June 30, 2011)

LEA Identification:

LEA Provider Name	Sample School District	National Provider Identifier	123456789		
Contact: Name	Joanna Doe	Provider Number/CDS Code	SS1234567		
Phone	915-556-7849	Title	Financial Officer		
Fax	915-586-7241	E-mail Address	Joanna_Doe@sampleSD.com		
Address 1	1501 Lawrence Avenue	City	Bakersfield		
Address 2	PO Box 35	State	CA	Zip	93241

- Report your full LEA Provider Name
 - Use the CDE California School Directory to validate: <http://www.cde.ca.gov/re/sd/>
- Report your LEA Street Address, City and Zip Code

- Report the LEA's unique 10-digit National Provider Identification (NPI) number used to bill claims

- Report the LEA Contact Name, Title, Phone and Fax numbers of the person who can be contacted for CRCS questions, if necessary

- Report the LEA CDS (County/District/School) Code that is assigned by CDE
 - Begins with an "SS" prefix and followed by seven numeric digits (no hyphens or spaces)
 - Use the California Ed Data website to search: <http://www.ed-data.k12.ca.us/Pages/Home.aspx>

- Report the e-mail address of contact person
 - Note: This is important, since follow-up information is provided via the contact e-mail address

Certification – LEA Billing Consortium Comments

LEA Billing Consortium:

Is your LEA part of a billing consortium? (Yes or No)

Yes

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 Name 1	1234567890123
LEA #2	LEA Name 2	1234567890321
LEA #3	LEA Name 3	1234567890543
LEA #4	LEA Name 4	1234567890123
LEA #5	LEA Name 5	1234567890123
LEA #6	LEA Name 6	1234567890123
LEA #7	LEA Name 7	1234567890321
LEA #8	LEA Name 8	1234567890543
LEA #9	LEA Name 9	1234567890123
LEA #10	LEA Name 10	1234567890123
LEA #11	LEA Name 11	1234567890123
LEA #12	LEA Name 12	1234567890321
LEA #13	LEA Name 13	1234567890543
LEA #14	LEA Name 14	1234567890123
LEA #15	LEA Name 15	1234567890123

- If your LEA is part of a billing consortium, report “Yes” using the drop down box
 - LEAs that are part of a consortium bill and receive reimbursement for services provided by other LEA providers, and eventually redistribute the reimbursement funds to the consortium members

- If your LEA is part of a billing consortium, list all of the participating LEAs in your billing consortium and their corresponding 14-digit CDS Code

Purpose of Worksheets A and B

- To aggregate the direct costs associated with the provision of health services by practitioner type
 - Uses data from other worksheets to estimate the percentage of time and costs attributable to providing LEA Medi-Cal services
- To add indirect costs based on an LEA-specific pre-assigned rate (developed by CDE, available at <http://www.cde.ca.gov/fg/ac/ic/>)

Worksheet A

Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11			Dates of Service 4/1/11 - 6/30/11		
		Net Total Personnel Costs A	Percent of Time Providing LEA Services Documented in an IEP or IFSP B	Cost of Providing LEA Services Documented in an IEP or IFSP C = A * B	Percent of Time Providing LEA Services Documented in an IEP or IFSP D	Cost of Providing LEA Services Documented in an IEP or IFSP E = A * D	Percent of Time Providing LEA Services Documented in an IEP or IFSP F	Cost of Providing LEA Services Documented in an IEP or IFSP G = A * F		
1. Psychologists		-	0	-	0	-	0	-	0	
2. Social Workers		-	0	-	0	-	0	-	0	
3. Counselors		-	0	-	0	-	0	-	0	
4. School Nurses		-	0	-	0	-	0	-	0	
5. Licensed Vocational Nurses		-	0	-	0	-	0	-	0	
6. Trained Health Care Aides		-	0	-	0	-	0	-	0	
7. Speech-Language Pathologists		-	0	-	0	-	0	-	0	
8. Audiologists		-	0	-	0	-	0	-	0	
9. Physical Therapists		-	0	-	0	-	0	-	0	
10. Occupational Therapists		-	0	-	0	-	0	-	0	
11. Physicians/Psychiatrists		-	0	-	0	-	0	-	0	
a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)				\$ -		\$ -		\$ -		
b. Service Costs Excluded from Indirect Cost Rate Application				\$ -		\$ -		\$ -		
c. Service Costs Included in Indirect Cost Rate Application (a - b)										
d. Indirect Cost Rate						0.00%		0.00%		
e. Indirect Costs (c * d)				\$ -		\$ -		\$ -		
f. Total Service Costs (a + e)				\$ -		\$ -		\$ -		
g. Federal Medical Assistance Percentage (FMAP)				61.50%		51.77%		56.88%		
h. Medi-Cal Maximum Reimbursable (f * g)				\$ -		\$ -		\$ -		
i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP				\$ -		\$ -		\$ -		
j. Overpayment (Underpayment) (i - h)				\$ -		\$ -		\$ -		
k. Net Overpayment (Underpayment) (Sum of j Totals)						\$ -				

Instructions for Completing Worksheet A: Costs of Providing LEA Services Documented in an IEP or IFSP:

Does Your LEA Receive Federal Funding for this Practitioner Type?: Select "Yes" or "No" from the drop down box to indicate whether or not your LEA received any federal funding for each practitioner type for the fiscal year (includes all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program). For CRCS reporting purposes, 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.

Line d (Indirect Cost Rate): Enter your LEA's California Department of Education approved indirect cost rate (available at: <http://www.cde.ca.gov/fg/arc/cr/>) in decimal notation (e.g., 3.65). Use the indirect cost rate that was effective during the fiscal year you are reporting.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORK SHEETS.

LEA Provider Name	-
National Provider Identifier	0
Fiscal Year	201011 (July 1, 2010 - June 30, 2011)

Worksheet A Comments

Worksheet A

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
		Net Total Personnel Costs A	Percent of Time Providing LEA Services Documented in an IEP or IFSP B	Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B	Percent of Time Providing LEA Services Documented in an IEP or IFSP D	Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D	Percent of Time Providing LEA Services Documented in an IEP or IFSP F	Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F
Psychologists	Yes	-	0	-	0	-	0	-
Social Workers		-	0	-	0	-	0	-
Counselors		-	0	-	0	-	0	-
School Nurses		-	0	-	0	-	0	-
Licensed Vocational Nurses		-	0	-	0	-	0	-
Trained Health Care Aides		-	0	-	0	-	0	-
Speech-Language Pathologists		-	0	-	0	-	0	-
Audiologists		-	0	-	0	-	0	-
Physical Therapists		-	0	-	0	-	0	-
Occupational Therapists		-	0	-	0	-	0	-
Physicians/Psychiatrists		-	0	-	0	-	0	-

a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)	\$	-	\$	-	\$	-
b. Service Costs Excluded from Indirect Cost Rate Application	\$	-	\$	-	\$	-
c. Service Costs Included in Indirect Cost Rate Application (a - b)	\$	-	\$	-	\$	-
d. Indirect Cost Rate		12.00%		12.00%		12.00%
e. Indirect Costs (c * d)	\$	-	\$	-	\$	-
f. Total Service Costs (a + e)	\$	-	\$	-	\$	-
g. Federal Medical Assistance Percentage (FMAP)		61.59%		58.77%		56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$	-	\$	-	\$	-
i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP	\$	-	\$	-	\$	-
j. Overpayment/(Underpayment) (i - h)	\$	-	\$	-	\$	-
k. Net Overpayment/(Underpayment) (Sum of j Totals)	\$	-	\$	-	\$	-

If your LEA received revenues from other federal funds for practitioner types, report "Yes" using the drop down box

- Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

Report the LEA CDE-approved Indirect Cost Rate for the CRCS reporting year:

- <http://www.cde.ca.gov/fg/ac/ic/>
- It will automatically auto-populate in Columns E and G on Worksheet A

FY 10/11 uses 3 FMAPs under the following date of service ranges:

- (7/1/10-12/31/10)- 61.59%
- (1/1/11 - 3/31/11)- 58.77%
- (4/1/11 - 6/30/11)- 56.88%

Worksheet A and Worksheet B Comments

• The “Yes” or “No” response selected for practitioners on Worksheet A will auto-populate for the corresponding practitioners on Worksheet B

• Worksheet B has two additional practitioners not identified on Worksheet A: audiometrists and optometrists

- Audiometrists and optometrists can only be billed for non-IEP/IFSP services

• If your LEA received revenues from other federal funds for audiometrists or optometrists, report “Yes” using the drop down box

- Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

• The Indirect Cost Rate will auto-populate from Worksheet A to Worksheet B

Worksheet A

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
		Net Total Personnel Costs (A)	Percent of Time Providing LEA Services Documented in an IEP or IFSP (B)	Cost of Providing LEA Services Documented in an IEP or IFSP (C = A*B)	Percent of Time Providing LEA Services Documented in an IEP or IFSP (D)	Cost of Providing LEA Services Documented in an IEP or IFSP (E = A*D)	Percent of Time Providing LEA Services Documented in an IEP or IFSP (F)
Psychologists	Yes	-	0	-	0	-	0
Social Workers	-	-	0	-	0	-	0
Counselors	-	-	0	-	0	-	0
School Nurses	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	0	-	0	-	0
Audiologists	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0
a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)				\$ -		\$ -	
b. Service Costs Excluded from Indirect Cost Rate Application				\$ -		\$ -	
c. Service Costs Included in Indirect Cost Rate Application (a - b)				\$ -		\$ -	
d. Indirect Cost Rate				12.00%		12.00%	
e. Indirect Costs (c * d)				\$ -		\$ -	
f. Total Service Costs (a + e)				\$ -		\$ -	
g. Federal Medical Assistance Percentage (FMAP)				61.93%		58.77%	
h. Medi-Cal Maximum Reimbursable (f * g)				\$ -		\$ -	
i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP				\$ -		\$ -	
j. Overpayment/(Underpayment) (i - h)				\$ -		\$ -	
k. Net Overpayment/(Underpayment) (Sum of j Totals)				\$ -		\$ -	

Worksheet B

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
		Net Total Personnel Costs (A)	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP (B)	Cost of Providing LEA Services Not Documented in an IEP or IFSP (C = A*B)	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP (D)	Cost of Providing LEA Services Not Documented in an IEP or IFSP (E = A*D)	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP (F)
Psychologists	-	-	0	-	0	-	0
Social Workers	-	-	0	-	0	-	0
Counselors	-	-	0	-	0	-	0
School Nurses	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	0	-	0	-	0
Audiologists	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0
Optometrists	-	-	0	-	0	-	0
Audiometrists	-	-	0	-	0	-	0
a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)				\$ -		\$ -	
b. Service Costs Excluded from Indirect Cost Rate Application				\$ -		\$ -	
c. Service Costs Included in Indirect Cost Rate Application (a - b)				\$ -		\$ -	
d. Indirect Cost Rate				12.00%		12.00%	
e. Indirect Costs (c * d)				\$ -		\$ -	
f. Total Service Costs (a + e)				\$ -		\$ -	
g. Federal Medical Assistance Percentage (FMAP)				61.93%		58.77%	
h. Medi-Cal Maximum Reimbursable (f * g)				\$ -		\$ -	
i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP				\$ -		\$ -	
j. Overpayment/(Underpayment) (i - h)				\$ -		\$ -	
k. Net Overpayment/(Underpayment) (Sum of j Totals)				\$ -		\$ -	

Purpose of Worksheet A.1/B.1

- To collect salary and benefit costs by practitioner type for practitioners that are billing for LEA Medi-Cal Billing Option Services
 - Uses data from Worksheet A-1/B-1 to calculate the net total personnel costs of providing LEA Medi-Cal Services
- To identify any federal revenues (and corresponding SACS revenue account numbers) received for practitioners' salaries, benefits and/or other costs

Worksheet A.1/B.1

Worksheet A1/B.1: Salary, Benefit and Other Expenditures

(Object Code) Practitioner Type	Salary Expenditures (1000-2999) A	Benefit Expenditures (3000-3999) B	Total Other Costs C	Federal Revenues D	Revenue Account Number(s) E	Net Total Personnel Costs F = A+B+C-D
1. Psychologists			-			-
2. Social Workers			-			-
3. Counselors			-			-
4. School Nurses			-			-
5. Licensed Vocational Nurses			-			-
6. Trained Health Care Aides			-			-
7. Speech-Language Pathologists			-			-
8. Audiologists			-			-
9. Physical Therapists			-			-
10. Occupational Therapists			-			-
11. Physicians Psychiatrists			-			-
12. Optometrists			-			-
13. Audiometrists			-			-

Instructions for Completing Worksheet A.1/B.1: Salary, Benefit and Other Expenditures:

Column A (Salary Expenditures): Enter salary expenditures for object codes 1000-2999 by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section located here). If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the California School Accounting Manual (CSAM), Procedure 330, available at www.cdcs.ca.gov/fg/ac/sa/. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

Column B (Benefit Expenditures): Enter benefit expenditures for object codes 3000-3999 by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section located here). If your LEA does not employ a practitioner type, leave that cell blank. Object codes are defined in the California School Accounting Manual (CSAM), Procedure 330, available at www.cdcs.ca.gov/fg/ac/sa/. Expenditures classified under Resource Code 5640 (Medi-Cal Billing Option) are not considered to be restricted federal funds and may be included on the CRCS.

Column D (Federal Revenues): Enter the amount of federal funds that your LEA received for the practitioners' salaries, benefits and/or other costs reported in Columns A and B and Worksheet A-1/B-1. Enter the federal revenues as a positive figure in Column D. For CRCS reporting purposes, Resource Code 5640 (Medi-Cal Billing Option Program) revenues are not considered to be restricted federal funds and should not be reported in Column D.

Column E (Revenue Account Number): Enter the revenue account number(s) where the revenues reported in Column D are booked in your SACS system. If revenues are booked in multiple accounts, separate account numbers with a comma.

DO NOT ENTER ANY DATA INTO THE SHADED CELLS. CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS.

LEA Provider Name	-
National Provider Identifier	0
Fiscal Year	2010 11 (July 1, 2010 - June 30, 2011)

Reporting “All Qualified” Practitioner Expenditures

- Report expenses for all qualified district-employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program

Does the practitioner have a valid license/credential for LEA billing?

No

Do not include

Yes

Does the practitioner provide LEA reimbursable services?

No

Do not include

Yes

Does the practitioner have the necessary supervision requirements to provide and bill for LEA services?

No

Do not include

Yes

Does the practitioner bill for LEA reimbursable services?

No

Do not include

Yes

Include the practitioner



Worksheet A.1/B.1 Comments

Worksheet A.1/B.1

(Object Code) Practitioner Type	Salary Expenditures (1000-2999) A	Benefit Expenditures (3000-3999) B	Total Other Costs C	Federal Revenues D	Revenue Account Number(s) E	Net Total Personnel Costs $F = A+B+C-D$
Psychologists	62,991	14,122	-	36,800	5035	40,313
Social Workers			-			-
Counselors			-			-
School Nurses			-			-
Licensed Vocational Nurses			-			-
Trained Health Care Aides			-			-
Speech-Language Pathologists			-			-
Audiologists			-			-
Physical Therapists			-			-
Occupational Therapists			-			-
Physicians/Psychiatrists			-			-
Optometrists			-			-
Audiometrists			-			-

- Report salary and benefit expenditures by practitioner type for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program

- Contracted practitioner costs are reported on Worksheet A-1/B-1

- Total other costs will auto-calculate if the LEA has reported expenditures on Worksheet A-1/B-1 for the practitioner type

- Report the amount of federal funds that your LEA received for practitioner expenditures
 - Report the federal revenues as a positive figure in Column D
 - Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

- Report the Revenue Account Number(s) where the federal revenues reported are booked in your SACS system

SACS Report – Sample Documentation

Documentation Supporting School Nurse Salaries and Benefits:

Function Code:
3140 (Health Services)

Object Codes:
1201 (Salaries)
3000 Series (Benefits)

FD-RESC-Y-00JT-S0-GOAL-FUNC-BRS-SCH-DD1 -D2		SUR-00JT	EXPENDED/RECEIVED	
		APPROVED BUDGET	CURRENT	YEAR TO DATE
1201	NURSE SALARY			
01-6510-0-1201-00-5710-3140-231-512-0000-00	GENRL	24,993.00	24,991.68	24,991.68
TOTAL: 1201		24,993.00	24,991.68	24,991.68
TOTAL: 1xxx		24,993.00	24,991.68	24,991.68
3101	STRS CERTIFICATED			
01-6510-0-3101-00-5710-3140-231-512-0000-00	GENRL	2,062.00	2,061.72	2,061.72
TOTAL: 3101		2,062.00	2,061.72	2,061.72
3501	UNEMPLOYMENT - CERTIFICATED			
01-6510-0-3501-00-5710-3140-231-512-0000-00	GENRL	75.00	75.00	75.00
TOTAL: 3501		75.00	75.00	75.00
3601	WORKERS COMP - CERTIFICATED			
01-6510-0-3601-00-5710-3140-231-512-0000-00	GENRL	962.00	961.39	961.39
TOTAL: 3601		962.00	961.39	961.39
TOTAL: 3xxx		3,099.00	3,098.11	3,098.11
TOTAL: 1xxx - 5xxx		28,092.00	28,089.79	28,089.79

FUND	:	01	GENERAL FUND	BUD RESP:	231
RESOURCE:	:	7804	ALTA - INFANT VENDOR	DIST 1	: 0000
1201		NURSE SALARY			
01-7804-0-1201-00-7150-3140-231-512-0000-00		GENRL	24,278.00	24,277.68	24,277.68
TOTAL: 1201			24,278.00	24,277.68	24,277.68
TOTAL: 1xxx			24,278.00	24,277.68	24,277.68
2201		OCCUPATIONAL THERAPIST SALARY			
01-7804-0-2201-17-7150-3141-231-512-0000-00		TRADSAL	3,784.00	3,783.72	3,783.72

Payroll Report – Sample Documentation

Payroll/Personnel Listing

POSITION	FTE %	GR	RG	ST	ANNUAL SALARY	ACTUAL SALARY	SHIFT DIFF	LOC	DAYS	HOURS	% EXP	ACCOUNT DISTRIBUTION										
												Fund	SubFund	Resource	Goal	Function	Object	SchCode	CostCenter			
THERAPIST-SPCH,AC	100.00%	30	05	04	46139	46139		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	06	47153	47153		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	05	09	54164	54164		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,BVH	100.00%	30	06	18	67595	67595		205	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	06	04	48335	48335		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	06	26	70805	70805		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	07	26	73001	73001		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	07	26	73001	73001		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH-HM	80.00%	30	05	22	87004	53603		125	184		1,067.2	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	80.00%	30	05	11	57374	45899		391	184		1,067.2	01	00	6500	000	5750	1190	000	1101	000	000	392
TEACHER-AC, SPECIA	100.00%	30	07	05	52136	52136		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	05	22	67004	67004		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	06	47153	47153		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH-EH,	50.00%	30	07	26	73001	36501		230	184		867.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	11	55178	55178		160	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	07	26	73001	73001		130	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	04	43943	43943		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392

Documentation Supporting Speech Language Pathologist Salaries:

Function Code: 1190 (Special Education)

Object Code: 1101 (Salaries)

Note: This LEA included its Speech Language Pathologists in Function Code 1190, which is an educational code. The LEA would need to include documentation in its audit/review materials to support that these expenditures were associated with the direct provision of health services.

MAA Report – Sample Documentation

Documentation in form of MAA Report – Supporting Practitioner Total Salary Expense

Note: Personnel Code identifies practitioner type

0810	Teacher/Resource Teacher	22.40	1,185,724	52,934
0811	Dept Head / Classroom Teacher	88.50	5,087,155	57,482
0812	Athletic Director	6.00	308,249	51,375
0814	Resource Teacher	32.15	1,691,877	52,624
0815	Resource Teacher/Counselor	1.00	63,428	63,428
0818	Technical Resource Tch	25.50	1,289,047	50,551
0821	Middle School ELD Program Coor	1.00	40,530	40,530
0823	Evaluator	3.00	180,151	60,050
0831	Librarian	23.60	1,266,761	53,676
0922	Counselor/Specific Targeted Gr	3.00	170,494	56,831
0923	Counselor	67.40	3,469,635	51,478
0925	Social Worker	8.00	493,031	61,629
0927	Student Placement Worker	1.00	63,404	63,404
0932	Nurse	24.30	1,356,143	55,808
0934	Psychologist	31.70	2,011,758	63,462
0978W	Leave with pay - Certificated	4.00	234,267	58,567
0978X	Admin Leave with pay - CER	1.00	63,404	63,404
1002	IS Operator Journey	4.50	187,239	41,609
1003	IS Operator Senior	2.00	96,991	48,495
1011	IS Technician Assistant	3.00	110,187	36,729
1012	IS Technician Journey	9.00	425,714	47,302
1021	IS Administrator I	11.00	536,418	48,765
1022	IS Administrator II	7.00	376,297	53,757
1023	IS Administrator III	3.00	212,132	70,711
1024	IS Administrator Supervisor	2.00	154,868	77,434
1033	IS Trainer Senior	2.00	137,743	68,871
1042	IS Engineer Journey	2.00	143,445	71,722
1044	IS Engineer Principal	1.00	94,866	94,866
1051	IS Business Analyst Assistant	1.00	54,788	54,788
1052	IS Business Analyst	4.00	240,906	60,227
1062	IS Programmer Analyst	4.00	211,287	52,822
1063	IS Programmer Analyst Senior	8.00	525,270	65,659
1064	IS Programmer Analyst Prin	1.00	77,768	77,768
1071	IS Project Manager	1.00	110,449	110,449
1202L	Personnel Clerk	1.00	41,657	41,657
1204	Senior Personnel Clerk	1.00	45,357	45,357
1204L	Senior Personnel Clerk	4.00	190,703	47,676
1218	Payroll Supervisor	1.00	64,219	64,219
1218L	Payroll Supervisor	1.00	73,063	73,063
1220	Payroll Clerk	1.00	47,337	47,337
1220L	Payroll Clerk	10.00	480,059	48,006
1222	Senior Payroll/Personel Clerk	1.00	51,864	51,864
1222L	Senior Payroll/Personnel Clerk	3.00	157,597	52,532
1224F	Prin Payroll/Pers Clk	1.00	61,523	61,523
1242	Personnel Analyst	0.94	50,035	53,229
1242L	Personnel Analyst	2.00	119,052	59,526
1244	Senior Personnel Analyst	2.00	134,784	67,392
1367G	Special Assistant VIII	1.00	54,958	54,958
1369G	Special Assistant X	1.00	70,143	70,143
1370G	Special Assistant XI	1.00	93,312	93,312
1370L	Special Assistant XI	1.00	76,178	76,178
1371	Special Assistant XII	1.00	75,395	75,395

Purpose of Worksheet A-1/B-1

- To collect the other allowable costs associated with providing direct health services by practitioner type
 - Enter expenditures related to the direct provision of health services
 - Object codes specified on the CRCS are the only costs allowed to be reported

Worksheet A-1/B-1

State of California — Health and Human Services Agency

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

Worksheet A-1/B-1: Other Costs

(Object Code)	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (6300)	Contractor Costs (6800)	Contractor Costs (6100)	Communications Expenditures (5900)	Total Other Costs H = Sum of A-G
Practitioner Type	A	B	C	D	E	F	G	
1. Psychologists								-
2. Social Workers								-
3. Counselors								-
4. School Nurses								-
5. Licensed Vocational Nurses								-
6. Trained Health Care Aides								-
7. Speech-Language Pathologists								-
8. Audiologists								-
9. Physical Therapists								-
10. Occupational Therapists								-
11. Physicians/Psychiatrists								-
12. Optometrists								-
13. Audiometrists								-

Instructions for Completing Worksheet A-1/B-1: Other Costs:

Column A⁽¹⁾ (Materials, Supplies and References Materials Expenditures): Enter expenditures by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program for object code 4200 for books and other reference materials related to the direct provision of health services, and for object code 4300 for consumable materials and supplies 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. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section located here). If your LEA does not employ 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) are not considered to be restricted federal funds and may be included on the CRCS.

Column B⁽²⁾ (Non-capitalized Equipment Expenditures): Enter expenditures for object code 4400 for non-capitalized equipment related to the direct provision of health services by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section located here). If your LEA does not employ 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 C⁽³⁾ (Travel and Conferences Expenditures): Enter expenditures for object code 5200 for travel and conferences related to the direct provision of health services by practitioner type (lines 1-13) for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program. LEAs must be able to validate required practitioner licenses and/or credentials. A list of rendering practitioners and their required qualifications can be found in the LEA Provider Manual (Section located here). If your LEA does not employ 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.

Worksheet A-1/B-1 Comments

Worksheet A-1/B-1

(Object Code)

Practitioner Type

Psychologists
 Social Workers
 Counselors
 School Nurses
 Licensed Vocational Nurses
 Trained Health Care Aides
 Speech-Language Pathologists
 Audiologists
 Physical Therapists
 Occupational Therapists
 Physicians/Psychiatrists
 Optometrists
 Audiometrists

Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non- capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Other Costs H = Sum of A-G
A	B	C	D	E	F	G	
3,088		1,445		27,225	7,000		38,758
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-

- Report other costs by practitioner type for all qualified district employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program
- Include all expenditures (federally funded and non-federally funded)
- Other costs (except for Contractor Costs, Columns E and F) may be allocated based on the cost allocation methodology described in the CRCS instruction Note 1

- Report contracted practitioner costs related to contractors performing health services
 - Column E: Report contractor costs up to \$25,000 for each individual subagreement each year for the duration of the subagreement
 - Column F: Report the remainder of contractor costs for individual subagreements that exceed \$25,000 for each year for the duration of the subagreement

SACS Report – Documentation Example

#J1098

PAGE 54

Fund: 01 GENERAL FUND

Resource: 0000 NO REPORTING REQUIREMENTS

Function: 3140 HEALTH SERVICES

ACCOUNT CLASSIFICATION						WORKING	EXPENDED/RECEIVED			PENDED/	UNENCUMBERED				
Fu	Res	Y	Goal	Func	Obj	Sch	Mgmt	BUDGET	CURRENT	YEAR TO DATE	%	ENCUMBERED	BALANCE	%	
3941 RETIREE ANNUITY-CERT															
01	0000	0	0000	3140	3941	701	1000	19,502.00	19,502.00	19,502.00	100.0	0.00	0.00	.0	
TOTAL: 3941								19,502.00	19,502.00	19,502.00	100.0	0.00	0.00	.0	
TOTAL: 3000								77,136.00	77,125.36	77,125.36	99.9	0.00	10.64	.0	
4319 EQUIP TAGGABLE INSTRUCTIONAL															
01	0000	0	0000	3140	4319	701	5000	1,500.00	0.00	0.00	.0	0.00	1,500.00	100.0	
TOTAL: 4319								1,500.00	0.00	0.00	.0	0.00	1,500.00	100.0	
4350 OFFICE SUPPLIES															
01	0000	0	0000	3140	4350	707	50MC	2,533.00	0.00	0.00	.0	0.00	2,533.00	100.0	
01	0000	0	0000	3140	4350	710	1000	54.00	53.74	53.74	99.5	0.00	0.26	.4	
TOTAL: 4350								2,587.00	53.74	53.74	2.0	0.00	2,533.26	97.9	
4390 OTHER SUPPLIES															
01	0000	0	0000	3140	4390	020	5000	174.00	173.93	173.93	99.9	0.00	0.07	.0	
01	0000	0	0000	3140	4390	030	5000	229.00	228.83	228.83	99.9	0.00	0.17	.0	
01	0000	0	0000	3140	4390	050	5000	324.00	324.37	324.37	100.0	0.00	0.37	.0	
01	0000	0	0000	3140	4390	060	5000	142.00	142.13	142.13	100.0	0.00	0.13	.0	
01	0000	0	0000	3140	4390	070	5000	422.00	197.67	197.67	46.8	0.00	224.33	53.1	
01	0000	0	0000	3140	4390	340	5000	397.00	396.48	396.48	99.8	0.00	0.52	.1	
01	0000	0	0000	3140	4390	380	5000	445.00	444.12	444.12	99.8	0.00	0.88	.1	
01	0000	0	0000	3140	4390	701	5000	1,082.00	98.06	98.06	9.0	0.00	983.94	90.9	
01	0000	0	1119	3140	4390	701	6000	25.00	24.24	24.24	96.9	0.00	0.76	3.0	
TOTAL: 4390								3,240.00	2,029.83	2,029.83	62.6	0.00	1,210.17	37.3	
TOTAL: 4000								7,327.00	2,083.57	2,083.57	28.4	0.00	5,243.43	71.5	
5201 CONFERENCE EXPENSE															
01	0000	0	0000	3140	5201	701	5000	65.00	64.84	64.84	99.7	0.00	0.16	.2	
TOTAL: 5201								65.00	64.84	64.84	99.7	0.00	0.16	.2	
5630 REPAIRS															
01	0000	0	0000	3140	5630	701	5000	662.00	661.69	661.69	99.9	0.00	0.31	.0	
TOTAL: 5630								662.00	661.69	661.69	99.9	0.00	0.31	.0	
5813 CONTRACT PROFESSIONAL SERV															
01	0000	0	0000	3140	5813	701	5000	5,000.00	4,944.50	4,944.50	98.8	0.00	55.50	1.1	
TOTAL: 5813								5,000.00	4,944.50	4,944.50	98.8	0.00	55.50	1.1	
5920 PAGERS															
01	0000	0	0000	3140	5920	701	5000	120.00	89.82	89.82	74.8	0.00	30.18	25.1	
TOTAL: 5920								120.00	89.82	89.82	74.8	0.00	30.18	25.1	

Documentation Supporting School Nurse Supplies:

Function Code: 3140 (Health Services)

Object Codes: 4300 Series (Materials and Supplies)

Note: 4319 indicates an "instructional" cost. In addition, supplies in Object Code 4350 and 4390 would need to be investigated to ensure they are related to the direct provision of health services.

SACS Report – Documentation Example

#J1098

PAGE 54

Fund: 01 GENERAL FUND						Resource: 0000 NO REPORTING REQUIREMENTS			Function: 3140 HEALTH SERVICES					
ACCOUNT CLASSIFICATION						WORKING	EXPENDED/RECEIVED			PEDED/	UNENCUMBERED			
Fu	Res	Y	Goal	Func	Obj	Sch	Mgmt	BUDGET	CURRENT	YEAR TO DATE	%	ENCUMBERED	BALANCE	%
3941 RETIREE ANNUITY-CERT														
01-0000-0-0000-3140-3941-701-1000								19,502.00	19,502.00	19,502.00	100.0	0.00	0.00	.0
TOTAL: 3941								19,502.00	19,502.00	19,502.00	100.0	0.00	0.00	.0
TOTAL: 3000								77,136.00	77,125.36	77,125.36	99.9	0.00	10.64	.0
4319 EQUIP TAGGABLE INSTRUCTIONAL														
01-0000-0-0000-3140-4319-701-5000								1,500.00	0.00	0.00	.0	0.00	1,500.00	100.0
TOTAL: 4319								1,500.00	0.00	0.00	.0	0.00	1,500.00	100.0
4350 OFFICE SUPPLIES														
01-0000-0-0000-3140-4350-707-50MC								2,533.00	0.00	0.00	.0	0.00	2,533.00	100.0
01-0000-0-0000-3140-4350-710-1000								54.00	53.74	53.74	99.5	0.00	0.26	.4
TOTAL: 4350								2,587.00	53.74	53.74	2.0	0.00	2,533.26	97.9
4390 OTHER SUPPLIES														
01-0000-0-0000-3140-4390-020-5000								174.00	173.93	173.93	99.9	0.00	0.07	.0
01-0000-0-0000-3140-4390-030-5000								229.00	228.83	228.83	99.9	0.00	0.17	.0
01-0000-0-0000-3140-4390-050-5000								324.00	324.37	324.37	100.0	0.00	0.37	.0
01-0000-0-0000-3140-4390-060-5000								142.00	142.13	142.13	100.0	0.00	0.13	.0
01-0000-0-0000-3140-4390-070-5000								422.00	197.67	197.67	46.8	0.00	224.33	53.1
01-0000-0-0000-3140-4390-340-5000								397.00	396.48	396.48	99.8	0.00	0.52	.1
01-0000-0-0000-3140-4390-380-5000								445.00	444.12	444.12	99.8	0.00	0.88	.1
01-0000-0-0000-3140-4390-701-5000								1,082.00	98.06	98.06	9.0	0.00	983.94	90.9
01-0000-0-1119-3140-4390-701-6000								25.00	24.24	24.24	96.9	0.00	0.76	3.0
TOTAL: 4390								3,240.00	2,029.83	2,029.83	62.6	0.00	1,210.17	37.3
TOTAL: 4000								7,327.00	2,083.57	2,083.57	28.4	0.00	5,243.43	71.5
5201 CONFERENCE EXPENSE														
01-0000-0-0000-3140-5201-701-5000								65.00	64.84	64.84	99.7	0.00	0.16	.2
TOTAL: 5201								65.00	64.84	64.84	99.7	0.00	0.16	.2
5630 REPAIRS														
01-0000-0-0000-3140-5630-701-5000								662.00	661.69	661.69	99.9	0.00	0.31	.0
TOTAL: 5630								662.00	661.69	661.69	99.9	0.00	0.31	.0
5813 CONTRACT PROFESSIONAL SERV														
01-0000-0-0000-3140-5813-701-5000								5,000.00	4,944.50	4,944.50	98.8	0.00	55.50	1.1
TOTAL: 5813								5,000.00	4,944.50	4,944.50	98.8	0.00	55.50	1.1
5920 PAGERS														
01-0000-0-0000-3140-5920-701-5000								120.00	89.82	89.82	74.8	0.00	30.18	25.1
TOTAL: 5920								120.00	89.82	89.82	74.8	0.00	30.18	25.1

Documentation Supporting Cost of School Nurse Pagors:

Function Code: 3140 (Health Services)

Object Codes: 5900 Series (Communications)

SACS Report – Example Documentation

Documentation
Supporting
Psychologists'
Equipment:

Function Code: 3120
(Psychological Services)

Object Codes: 4400
(Non-Capitalized
Equipment)

FD-RESC-Y-OBJT-SO-GOAL-FUNC-DRS-SCH-DO1 -02	SUB-OBJT	EXPENDED/RECEIVED	
APPROVED BUDGET		CURRENT	YEAR TO DATE
TOTAL: 3311	2,584.00	2,583.74	2,583.74
3401 HEALTH & WELFARE CERTIFICATED			
01-6500-0-3401-00-5001-3120-220-512-2024-00	GENRL		
	7,930.16	7,930.16	7,930.16
TOTAL: 3401	7,930.16	7,930.16	7,930.16
3411 CUT HEALTH - CERT			
01-6500-0-3411-00-5001-3120-220-512-2024-00	GENRL		
	14,593.84	14,590.32	14,590.32
TOTAL: 3411	14,593.84	14,590.32	14,590.32
3501 UNEMPLOYMENT - CERTIFICATED			
01-6500-0-3501-00-5001-3120-220-512-2024-00	GENRL		
	579.81	579.81	579.81
TOTAL: 3501	579.81	579.81	579.81
3601 WORKERS COMP - CERTIFICATED			
01-6500-0-3601-00-5001-3120-220-512-2024-00	GENRL		
	7,349.00	7,348.55	7,348.55
TOTAL: 3601	7,349.00	7,348.55	7,348.55
TOTAL: 3xxx	49,001.00	48,989.51	48,989.51
4300 SUPPLIES			
01-6500-0-4300-00-5001-3120-220-512-2024-00	GENRL		
	4,494.00	4,489.72	4,489.72
TOTAL: 4300	4,494.00	4,489.72	4,489.72
4400 EQUIPMENT, NOT CAPITALIZED			
01-6500-0-4400-00-5001-3120-220-512-2024-00	GENRL		
	2,271.00	2,270.85	2,270.85
TOTAL: 4400	2,271.00	2,270.85	2,270.85
TOTAL: 4xxx	6,765.00	6,760.57	6,760.57
5200 TRAVEL & CONFERENCE			
01-6500-0-5200-00-5001-3120-220-512-2024-00	GENRL		
	527.00	526.98	526.98

SACS Report – Example Documentation

BUDGET SUMMARY REPORT										#J1098							
Fund: 01 GENERAL FUND										Resource: 0000 NO REPORTING REQUIRMENTS	Function: 3140 HEALTH SERVICES						
										PAGE	54						

ACCOUNT CLASSIFICATION										WORKING	EXPENDE/RECEIVED		PENDE/		UNENCUMBERED		
Fu	Res	Y	Goal	Func	Obj	Sch	Mgmt			BUDGET	CURRENT	YEAR TO DATE	%	ENCUMBERED	BALANCE		

3941 RETIREE ANNUITY-CERT																	
01-0000-0-0000-3140-3941-701-1000										19,502.00	19,502.00	19,502.00	100.0	0.00	0.00	.0	
TOTAL: 3941										19,502.00	19,502.00	19,502.00	100.0	0.00	0.00	.0	
TOTAL: 3000										77,136.00	77,125.36	77,125.36	99.9	0.00	10.64	.0	
4319 EQUIP TAGGABLE INSTRUCTIONAL																	
01-0000-0-0000-3140-4319-701-5000										1,500.00	0.00	0.00	.0	0.00	1,500.00	100.0	
TOTAL: 4319										1,500.00	0.00	0.00	.0	0.00	1,500.00	100.0	
4350 OFFICE SUPPLIES																	
01-0000-0-0000-3140-4350-707-50MC										2,533.00	0.00	0.00	.0	0.00	2,533.00	100.0	
01-0000-0-0000-3140-4350-710-1000										54.00	53.74	53.74	99.5	0.00	0.26	.4	
TOTAL: 4350										2,587.00	53.74	53.74	2.0	0.00	2,533.26	97.9	
4390 OTHER SUPPLIES																	
01-0000-0-0000-3140-4390-020-5000										174.00	173.93	173.93	99.9	0.00	0.07	.0	
01-0000-0-0000-3140-4390-030-5000										229.00	228.83	228.83	99.9	0.00	0.17	.0	
01-0000-0-0000-3140-4390-050-5000										324.00	324.37	324.37	100.0	0.00	0.37-	.0	
01-0000-0-0000-3140-4390-060-5000										142.00	142.13	142.13	100.0	0.00	0.13-	.0	
01-0000-0-0000-3140-4390-070-5000										422.00	197.67	197.67	46.8	0.00	224.33	53.1	
01-0000-0-0000-3140-4390-340-5000										397.00	396.48	396.48	99.8	0.00	0.52	.1	
01-0000-0-0000-3140-4390-380-5000										445.00	444.12	444.12	99.8	0.00	0.88	.1	
01-0000-0-0000-3140-4390-701-5000										1,082.00	98.06	98.06	9.0	0.00	983.94	90.9	
01-0000-0-1119-3140-4390-701-6000										25.00	24.24	24.24	96.9	0.00	0.76	3.0	
TOTAL: 4390										3,240.00	2,029.83	2,029.83	62.6	0.00	1,210.17	37.3	
TOTAL: 4000										7,327.00	2,083.57	2,083.57	28.4	0.00	5,243.43	71.5	
5201 CONFERENCE EXPENSE																	
01-0000-0-0000-3140-5201-701-5000										65.00	64.84	64.84	99.7	0.00	0.16	.2	
TOTAL: 5201										65.00	64.84	64.84	99.7	0.00	0.16	.2	
5630 REPAIRS																	
01-0000-0-0000-3140-5630-701-5000										662.00	661.69	661.69	99.9	0.00	0.31	.0	
TOTAL: 5630										662.00	661.69	661.69	99.9	0.00	0.31	.0	
5813 CONTRACT PROFESSIONAL SERV																	
01-0000-0-0000-3140-5813-701-5000										5,000.00	4,944.50	4,944.50	98.8	0.00	55.50	1.1	
TOTAL: 5813										5,000.00	4,944.50	4,944.50	98.8	0.00	55.50	1.1	
5920 PAGERS																	
01-0000-0-0000-3140-5920-701-5000										120.00	89.82	89.82	74.8	0.00	30.18	25.1	
TOTAL: 5920										120.00	89.82	89.82	74.8	0.00	30.18	25.1	

Documentation Supporting Cost of School Nurse Contractor:

Function Code: 3140 (Health Services)

Object Codes: 5800 Series (Contractor Costs)

Contractors – Example Documentation (non-SACS)

Documentation in form of Invoice/Log - Supporting Speech Therapy Contractor

Speech Therapy Invoice

Invoice

DATE	INVOICE #
[REDACTED]	323

BILL TO

N05-00001
175 [Signature]
5/19/05

P.O. NO.	TERMS	PROJECT

QUANTITY	DESCRIPTION	RATE	AMOUNT
1.5	SPEECH THERAPY FOR [REDACTED]	75.00	112.50
1.5	SPEECH THERAPY FOR [REDACTED]	75.00	112.50
1	SPEECH THERAPY FOR [REDACTED]	75.00	75.00
1.5	SPEECH THERAPY FOR [REDACTED]	75.00	112.50

appreciate your prompt payment.

Total \$412.50

Speech Therapy Service Log

Speech Pathologist

	date	date	date	date	date	date	Total hours
Primary	7-Apr	14-Apr	21-Apr	28-Apr			
Intermediate							
SJ		.5	.5	.5			1.5
SC		.5	.5	.5			1.5
SC		.5	.5	.5			1.5
SC		.5	.5	.5			1.5
SJ		.5	.5	.5			1.5
Junior High							
SJ		.5	.5	(A)			1.0
Senior							
FC		.5	.5	.5			1.5
Testing Reports			.5	1.0			1.5
In-Service Conference							
							12.5 hrs

A = absent
 NA = not available
 C = community outing
 ThA = therapist absent

Worksheet A-1/B-1 and A.1/B.1 Comments

Worksheet A-1/B-1 <i>(Object Code)</i>	Materials, 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>	Contractor Costs <i>(5800)</i>	Contractor Costs <i>(5100)</i>	Communication s Expenditures <i>(5900)</i>	Total Other Costs H = Sum of A-G
Practitioner Type	A	B	C	D	E	F	G	H
Psychologists	3,088		1,445		27,225	7,000		38,758
Social Workers								-
Counselors								-
School Nurses								-
Licensed Vocational Nurses								-
Trained Health Care Aides								-
Speech-Language Pathologists								-
Audiologists								-
Physical Therapists								-
Occupational Therapists								-
Physicians/Psychiatrists								-
Optometrists								-
Audiometrists								-

• Worksheet A-1/B-1, Column H flows to Worksheet A.1/B.1, Column C if the LEA has reported expenditures for the practitioner type

Worksheet A.1/B.1 <i>(Object Code)</i>	Salary Expenditures <i>(1000-2999)</i>	Benefit Expenditures <i>(3000-3999)</i>	Total Other Costs	Federal Revenues	Revenue Account Number(s)	Net Total Personnel Costs $F = A+B+C-D$
Practitioner Type	A	B	C	D	E	F
Psychologists	62,991	14,122	38,758	36,800	5035	79,071
Social Workers			-			-
Counselors			-			-
School Nurses			-			-
Licensed Vocational Nurses			-			-
Trained Health Care Aides			-			-
Speech-Language Pathologists			-			-
Audiologists			-			-
Physical Therapists			-			-
Occupational Therapists			-			-
Physicians/Psychiatrists			-			-
Optometrists			-			-
Audiometrists			-			-

• Net Total Personnel Costs will auto-calculate if the LEA has reported expenditures on Worksheets A.1/B.1 or A-1/B-1 for the practitioner type

Purpose of Worksheet A-2/B-2

- To collect contractor costs and hours paid associated with providing direct LEA Medi-Cal Billing Option Program Services by practitioner type

Worksheet A-2/B-2

State of California — Health and Human Services Agency

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

Worksheet A-2/B-2: Contractor Costs and Total Hours Paid

(Object Code)	Contractor Costs (\$100 and \$500)	Total Hours Paid	Average Contract Rate Per Hour
Practitioner Type	A	B	C
1. Psychologists	-	208	
2. Social Workers	-		
3. Counselors	-		
4. School Nurses	-		
5. Licensed Vocational Nurses	-		
6. Trained Health Care Aides	-		
7. Speech-Language Pathologists	-		
8. Audiologists	-		
9. Physical Therapists	-		
10. Occupational Therapists	-		
11. Physicians/Psychiatrists	-		
12. Optometrists	-		
13. Audiometrists	-		

Instructions for Completing Worksheet A-2/B-2: Contractor Costs and Total Hours Paid

Column B (Total Hours Paid): Enter total hours paid to contractors by practitioner type (lines 1-13) for the direct provision of health services. LEAs should report the number of total hours paid that supports the contractor costs reported on Worksheet A-1/B-1, Columns E and F. 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 Column A (Contractor Costs) by Column C (Average Contract Rate Per Hour). Schedules used to estimate "Total Hours Paid" must be maintained for review and/or audit by State and/or federal authorities.

Column C (Average Contract Rate Per Hour): Enter average hourly contract rates for contractors by practitioner type (lines 1-13) for the direct provision of health services. LEAs should report the average hourly contract rates that supports the contractor costs reported on Worksheet A-1/B-1, Columns E and F. 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 Column A (Contractor Costs) by Column B (Total Hours Paid). Schedules used to estimate "Average Contract Rate Per Hour" must be maintained for review and/or audit by State and/or federal authorities.

DO NOT ENTER ANY DATA INTO COLUMN A (CONTRACTOR COSTS). CELLS SHADED IN GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER MEDI-CAL CRCS WORKSHEETS.

LEA Provider Name	-
National Provider Identifier	0
Fiscal Year	2010-11 (July 1, 2010 - June 30, 2011)

Worksheet A-1/B-1 and A-2/A-2 Comments

Worksheet A-1/B-1

<i>(Object Code)</i>	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Other Costs H = Sum of A-G
Practitioner Type	A	B	C	D	E	F	G	H
Psychologists	3,088		1,445		27,225	7,000		38,758
Social Workers								-
Counselors								-
School Nurses								-
Licensed Vocational Nurses								-
Trained Health Care Aides								-
Speech-Language Pathologists								-
Audiologists								-
Physical Therapists								-
Occupational Therapists								-
Physicians/Psychiatrists								-
Optometrists								-
Audiometrists								-

• The sum of Worksheet A-1/B-1, Columns E and F flows to Worksheet A-2/B-2 Column A if the LEA has reported contractor expenditures for the practitioner type

Worksheet A-2/B-2

<i>(Object Code)</i>	Contractor Costs (5100 and 5800)	Total Hours Paid	Average Contract Rate Per Hour
Practitioner Type	A	B	C
Psychologists	34,225		
Social Workers	-		
Counselors	-		
School Nurses	-		
Licensed Vocational Nurses	-		
Trained Health Care Aides	-		
Speech-Language Pathologists	-		
Audiologists	-		
Physical Therapists	-		
Occupational Therapists	-		
Physicians/Psychiatrists	-		
Optometrists	-		
Audiometrists	-		

• Report total hours paid for contractor services that are related to the direct provision of health services. If not available in the accounting system, Column B may be estimated by dividing Column A (Contractor Costs) by Column C (Average Contract Rate Per Hour).

• Report average hourly contract rates for contractors that are related to the direct provision of health services. If not available in the accounting system, Column C may be estimated by dividing Column A (Contractor Costs) by Column B (Total Hours Paid).

Purpose of Worksheet A-3/B-3

- To collect employee hours associated with providing LEA Medi-Cal Billing Option Program Services by practitioner type
 - Uses data from other worksheets to estimate the total hours reimbursed and percent of time attributable to providing LEA Medi-Cal Billing Option Program Services
 - Separately auto-calculates Total Hours Reimbursed and Percent of Time Providing LEA Services for each date of service range

Worksheet A-3/B-3

Sheet/Column - Worksheet/Column Selection

Column/Column of Data Selection - Worksheet/Column Selection

Worksheet A-3/B-3: Percent of Time Working LSA Services

Employee Type	Does Your LSA Receive Federal Funding for the Provision of the Service?	Number of Full-Time Equivalents (FTE) Employees	Annual Hours Reported	Total Hours Reported in This Category	Total Hours Worked by Employees and Contractors	Dates of Service 01-01-2010-03-31-2010		Dates of Service 04-01-2010-06-30-2010		Dates of Service 07-01-2010-09-30-2010		Dates of Service 10-01-2010-12-31-2010		Dates of Service 01-01-2011-03-31-2011		Dates of Service 04-01-2011-06-30-2011		
						Total Hours Documented on LSA Services	Percent of Time Working LSA Services	Total Hours Documented on LSA Services	Percent of Time Working LSA Services	Total Hours Documented on LSA Services	Percent of Time Working LSA Services	Total Hours Documented on LSA Services	Percent of Time Working LSA Services	Total Hours Documented on LSA Services	Percent of Time Working LSA Services	Total Hours Documented on LSA Services	Percent of Time Working LSA Services	
1. Psychiatric																		
2. Social Workers																		
3. Counselors																		
4. School Nurses																		
5. Licensed Therapeutic Nurses																		
6. Trained Health Care Aides																		
7. Speech/Language Pathologists																		
8. Audiologists																		
9. Physical Therapists																		
10. Occupational Therapists																		
11. Physicians/Physicians Assistants																		
12. Optometrists																		
13. Audiologists																		

Instructions for Completing Worksheet A-3/B-3: Percent of Time Working LSA Services

Does Your LSA Receive Federal Funding for the Provision of the Service? Select "Yes" or "No" from the drop-down list to indicate whether or not your LSA receives any federal funding for each provision type. For the fiscal year (calendar year) that data are reported, provisions in the LSA's reimbursable services in the LSA's Medicaid Billing Option Program. The LSA's reporting program, a separate data set under Section 506 (Medicaid Billing Option Program) are not considered to be reimbursed Federal Funds in the LSA's.

Column A (Number of Full-Time Equivalents (FTE) Employees). Enter the number of full-time equivalent (FTE) employees for all qualified health care employees providing LSA reimbursable services in the LSA's Medicaid Billing Option Program. LSA's must be able to indicate required personnel services with a minimum of 0.25 FTE. If your LSA receives federal funding for provisions of health care services providing reimbursable LSA's Medicaid Billing Option Program services, and that time is allocated to other non-LSA services and/or other FTEs for other LSA's (from Column A), a full-time equivalent employee and their required qualifications are listed in the LSA's Provider Manual System (see below). Note: LSA's employee payroll system does not allow the inclusion of a full-time (FTE) term. Data are reported on an average basis. Report based on the total number of FTEs at the reporting period and point of the calendar. Subtotals used to calculate total FTEs must be measured for the reporting period and not by State and/or Federal calendar. If average monthly employee positions type, leave them all blank.

Column B (Annual Hours Reported in Work (FTE)). Enter annual hours by provision type (lines 1-13) for all qualified health care employees providing LSA reimbursable services in the LSA's Medicaid Billing Option Program. LSA's must be able to indicate required personnel services with a minimum of 0.25 FTE of required personnel and their required qualifications are listed in the LSA's Provider Manual System (see above). Annual hours are based on the number of hours one FTE is required to perform and is based on the number of days the FTE is required to work per year. Annual hours include paid time off (sick leave, vacation and holiday). If your LSA does not employ a provision type, leave them all blank.

Column C (Total Hours Reported in Work (Employees)). Enter the total hours reported for each provision type (lines 1-13) for all qualified health care employees providing LSA reimbursable services in the LSA's Medicaid Billing Option Program. LSA's must be able to indicate required personnel services with a minimum of 0.25 FTE of required personnel and their required qualifications are listed in the LSA's Provider Manual System (see above). If the LSA's employee payroll system does not report total provision type work, it may be calculated by multiplying Column A (Number of FTE Employees) by Column B (Annual Hours Reported in Work (FTE)). Subtotals used to calculate total hours reported for each provision type must be measured for the reporting period and not by State and/or Federal calendar. If you do not employ a provision type, leave them all blank.

Column D (Total Hours Worked by Contractors). Represents the "Total Hours Paid" for services by contractors reported in Column B, Worksheet A-3/B-3.

DO NOT ENTER ANY DATA INTO THE SHaded CELLS. CELLS SHaded BY GRAY WILL BE AUTOMATICALLY POPULATED WITH DATA ENTERED ON OTHER FEDERAL OFFICE WORKSHEETS.

LSA Provider Name	
Fiscal Year	2010 (July 1, 2010 - June 30, 2011)

Worksheet A-2/B-2 and A-3/B-3 Comments

Worksheet A-2/B-2

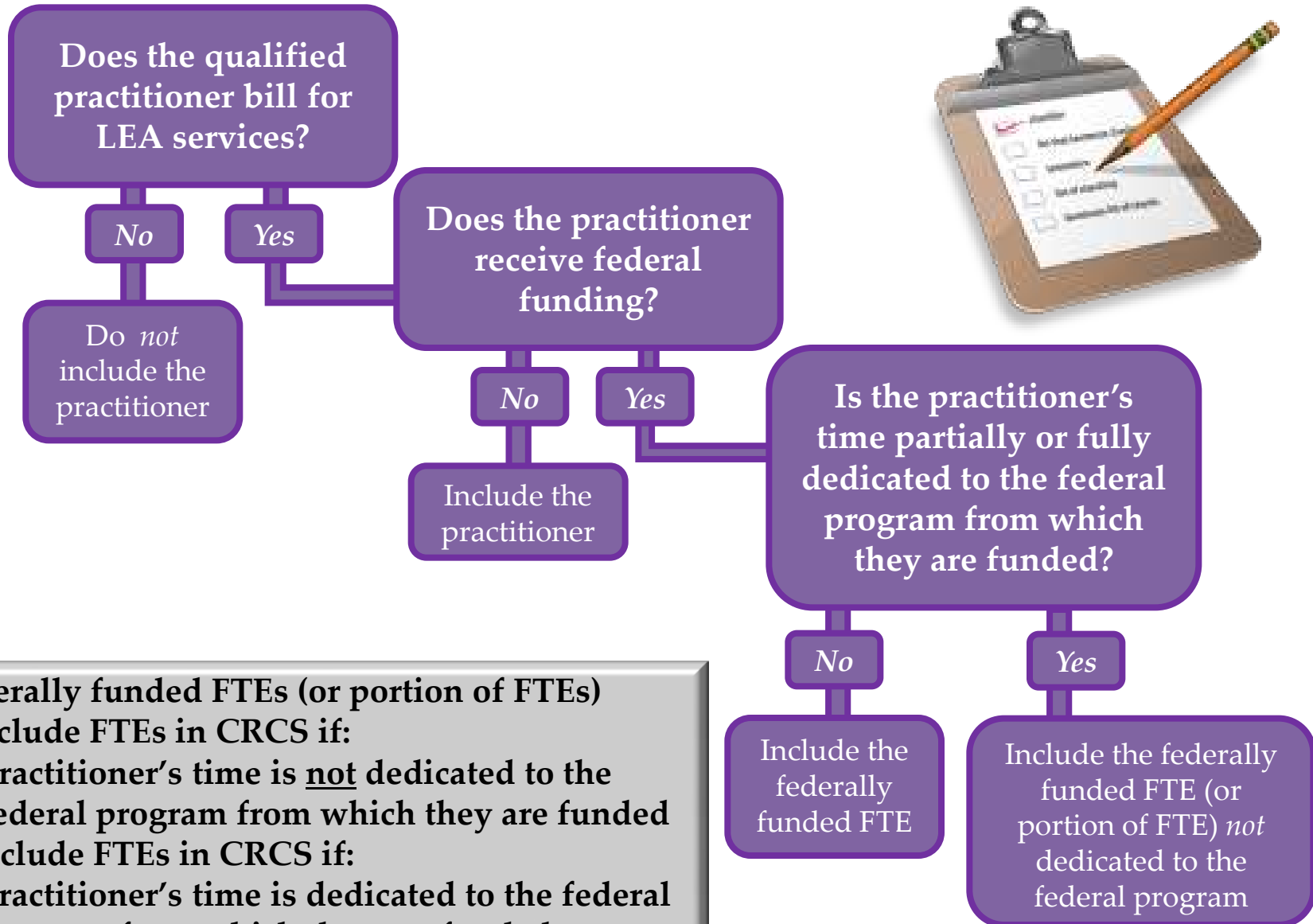
Practitioner Type	Contractor Costs (5100 and 5800)		Average Contract Rate Per Hour
	A	B	C
Psychologists	34,225	208	165
Social Workers	-		
Counselors	-		
School Nurses	-		
Licensed Vocational Nurses	-		
Trained Health Care Aides	-		
Speech-Language Pathologists	-		
Audiologists	-		
Physical Therapists	-		
Occupational Therapists	-		
Physicians/Psychiatrists	-		
Optometrists	-		
Audiometrists	-		

- Worksheet A-2/B-2, Column B flows to Worksheet A-3/B-3, Column D if the LEA has reported contractor expenditures for the practitioner type

Worksheet A-3/B-3

Practitioner Type	Federal Funding for this Practitioner Type? (Yes or No)	Number of Full-Time Equivalent Employees (FTE)	Annual Hours Required to Work per FTE	Total Hours Required to Work (Employees)	Total Hours Worked by Contractors	Total Hours Worked by Employees and Contractors (E = C+D)
	A	B	C	D	E = C+D	
Psychologists					208	208
Social Workers					-	-
Counselors					-	-
School Nurses					-	-
Licensed Vocational Nurses					-	-
Trained Health Care Aides					-	-
Speech-Language Pathologists					-	-
Audiologists					-	-
Physical Therapists					-	-
Occupational Therapists					-	-
Physicians/Psychiatrists					-	-
Optometrists					-	-
Audiometrists					-	-

Reporting Federally Funded FTEs and Hours



- Federally funded FTEs (or portion of FTEs)
- Include FTEs in CRCS if:
 - Practitioner's time is not dedicated to the federal program from which they are funded
- Exclude FTEs in CRCS if:
 - Practitioner's time is dedicated to the federal program from which they are funded

Worksheet A-3/B-3 – District-Employed FTEs Comments

Worksheet A-3/B-3

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner (Yes or No)	Number of Full-Time Equivalent (FTE) Employees A	Annual Hours Required to Work per FTE B	Total Hours Required to Work (Employees) C	Total Hours Worked by Contractors D	Total Hours Worked by Employees and Contractors E = C+D
Psychologists	Yes	1.10	1,365	1,502	208	1,710
Social Workers					-	-
Counselors					-	-
School Nurses					-	-
Licensed Vocational Nurses					-	-
Trained Health Care Aides					-	-
Speech-Language Pathologists					-	-
Audiologists					-	-
Physical Therapists					-	-
Occupational Therapists					-	-
Physicians/Psychiatrists					-	-
Optometrists					-	-
Audiometrists					-	-

- If your LEA received revenues from other federal funds for practitioner types, report “Yes” using the drop down box
 - Resource Code 5640 (Medi-Cal Billing Option) funds are not considered federal funds for CRCS reporting purposes

- Report the number of FTEs by practitioner type for all qualified district-employed practitioners billing LEA services in the LEA Medi-Cal Billing Option Program. Rules for including FTEs (or portion of FTEs) funded by federal revenues:
 - Include in CRCS if the practitioner’s time is not dedicated to the federal program from which they are funded
 - Exclude from CRCS if the practitioner’s time is dedicated to the federal program from which they are funded

- Report the annual hours required to work per FTE by practitioner type for all qualified district-employed practitioners billing LEA reimbursable services in the LEA Medi-Cal Billing Option Program
 - Based on the number of hours one FTE is required to work multiplied by the number of days the FTE is required to work
 - Excludes paid time off (holidays, sick leave and vacation time)

Payroll Report – FTEs

Documentation Supporting Speech Therapist FTEs

Payroll/Personnel Listing

POSITION	FTE %	GR	RG	ST	ANNUAL SALARY	ACTUAL SALARY	SHIFT DIFF	LOC	DAYS	HOURS	% EXP	Fund	SubFund	Resource	ACCOUNT DISTRIBUTION					SchCode	CostCenter	
															Goal	Function	Object	Object	Object			
THERAPIST-SPCH,AC	100.00%	30	05	04	46139	46139		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	06	47153	47153		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	05	09	54164	54164		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,BVH	100.00%	30	06	18	67595	67595		205	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	06	04	48335	48335		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	06	26	70805	70805		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	07	26	73001	73001		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	07	26	73001	73001		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH-HM	80.00%	30	05	22	87004	53603		125	184		1,067.2	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	80.00%	30	05	11	57374	45899		391	184		1,067.2	01	00	6500	000	5750	1190	000	1101	000	000	392
TEACHER-AC, SPECIA	100.00%	30	07	05	52136	52136		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	05	22	67004	67004		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	06	47153	47153		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH-EH,	50.00%	30	07	26	73001	36501		230	184		667.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	11	55178	55178		160	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	07	26	73001	73001		130	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392
THERAPIST-SPCH,AC	100.00%	30	04	04	43943	43943		391	184		1,334.0	01	00	6500	000	5750	1190	000	1101	000	000	392

Documentation Supporting Required Hours for Psychologist

SCHOOL DISTRICT
PSYCHOLOGIST SALARY SCHEDULE

2000-2001

Retroactive to July 1, 2000

STEP	
1	46083
2	48003
3	50004
4	52004
5	54821
6	56372
7	58497
8	60837
9	63270

The Psychologist works eight (8) hours per day and one hundred ninety (190) work days per year.

Salary includes compensation for Master's Degree - \$900.00
Stipend for MFT License (added to salary) - \$500.00
Extra Duty Hourly Rate - \$ 31.75

Outside credit experience: 1 step for every 3 years experience

Adopted _____

Worksheet A-3/B-3 – Total Hours Comments

Worksheet A-3/B-3

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner (Yes or No)	Number of Full-Time Equivalent (FTE) Employees A	Annual Hours Required to Work per FTE B	Total Hours Required to Work (Employees) C	Total Hours Worked by Contractors D	Total Hours Worked by Employees and Contractors E = C+D
Psychologists	Yes	1.10	1,365	1,502	208	1,710
Social Workers					-	-
Counselors					-	-
School Nurses					-	-
Licensed Vocational Nurses					-	-
Trained Health Care Aides					-	-
Speech-Language Pathologists					-	-
Audiologists					-	-
Physical Therapists					-	-
Occupational Therapists					-	-
Physicians/Psychiatrists					-	-
Optometrists					-	-
Audiometrists					-	-

- Report the Total Hours Required to Work by practitioner type for all qualified district employed practitioners billing LEA reimbursable services
 - Estimation can be calculated by multiplying Number of FTE Employees (Column A) by Annual Hours Required to Work per FTE (Column B)

- Total Hours Worked by Contractors will auto-populate if the LEA has reported contractor Total Hours Paid on Worksheet A-2/B-2, Column B for the practitioner type

- Total Hours Worked by Employees and Contractors will auto-calculate if the LEA has reported hours required for the practitioner type

Purpose of Worksheets A-4 and B-4

- To report total units or encounters, and interim reimbursement for LEA Medi-Cal Billing Option Program Services by specific procedure code and modifier combinations, split by FMAP date of service range
 - Auto-calculations use DHCS' prior LEA Rate Study median information to estimate total Medi-Cal hours reimbursed for services provided by the LEA

Worksheets A-4 and B-4 Comments

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent Per Unit <i>A</i>	Total Units or Encounters <i>B</i>	Total Minutes <i>C = A * B</i>	Number of Students <i>D</i>	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP <i>E = C/D</i>	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP <i>F</i>
					Enter encounter rows 1g, 3i, 3k, 3r, 10g, 10i	Enter encounter units in Column B for rows 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3r, 7g, 7i, 7k, 7m, 8g, 8i, 8g, 9i, 11g, 11i, 11k, 11m; Enter units for all other rows				Enter reimbursement figures in Column F for all lines where you entered unit or encounter information
1a	IFSP Psychological Assessment: Initial	96101	TL	-	360		-	1	-	
1b	IFSP Psychological Assessment: Annual	96101	TL	52	120		-	1	-	
1c	IFSP Psychological Assessment: Amended	96101	TL	TS	120		-	1	-	
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	360	14	5,040	1	84	2,814
1e	IEP Psychological Assessment: Annual	96101	TM	52	120		-	1	-	
1f	IEP Psychological Assessment: Amended	96101	TM	TS	120		-	1	-	
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	55	30	1,650	1	28	953
1h	IFSP Psychology Counseling, Individual Treatment - Addit	96152	TL	AH, 22	15	12	180	1	3	103
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	55		-	1	-	
1j	IEP Psychology Counseling, Individual Treatment - Addit	96152	TM	AH, 22	15		-	1	-	
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	73		-	6	-	
1l	IFSP Psychology Counseling, Group Treatment - Additior	96153	TL	AH, 22	15		-	6	-	
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		-	6	-	
1n	IEP Psychology Counseling, Group Treatment - Addition:	96153	TM	AH, 22	15		-	6	-	
Psychologists - Totals									115	3,870

- Based on information developed from the prior DHCS LEA Program Rate Study

- Report appropriate total units of service or encounters, and interim Medi-Cal reimbursement for services. Please carefully read the notes on Worksheets A-4/B-4 to appropriately distinguish when to report units of services OR encounters in Column B.
- LEAs may utilize the IRUS Report to verify the accuracy/reasonableness of data collected through your internal accounting system

Worksheet A-4 (Jul-Dec) and A-3/B-3 Comments

Worksheet A-4 (Jul-Dec)

Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent	Total Units or Encounters	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP		
				Per Unit	Encounters			E = C*E*60	F		
				A	B			C = A * B	D		
				Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 8g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other rows				Enter reimbursement figures in Column F for all lines where you entered unit or encounter information			
IFSP Psychological Assessment: Initial	96101	TL	-	360		-	1	-			
IFSP Psychological Assessment: Annual	96101	TL	52	120		-	1	-			
IFSP Psychological Assessment: Amended	96101	TL	T8	120		-	1	-			
IEP Psychological Assessment: Initial/Triennial	96101	TM	-	360	14	5,040	1	84	2,814		
IEP Psychological Assessment: Annual	96101	TM	52	120		-	1	-			
IEP Psychological Assessment: Amended	96101	TM	T8	120		-	1	-			
IFSP Psychology Counseling, Individual Treatment - In	96152	TL	AH	55	30	1,650	1	28	953		
IFSP Psychology Counseling, Individual Treatment - A	96152	TL	AH, 22	15	12	180	1	3	103		
IEP Psychology Counseling, Individual Treatment - Ini	96152	TM	AH	55		-	1	-			
IEP Psychology Counseling, Individual Treatment - Ad	96152	TM	AH, 22	15		-	1	-			
IFSP Psychology Counseling, Group Treatment - Initia	96153	TL	AH	73		-	6	-			
IFSP Psychology Counseling, Group Treatment - Addit	96153	TL	AH, 22	15		-	6	-			
IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		-	6	-			
IEP Psychology Counseling, Group Treatment - Additi	96153	TM	AH, 22	15		-	6	-			
Psychologists - Totals								115	3,870		

• Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column F (for the appropriate dates of service) if the LEA has reported information for the practitioner type

• Percent of Time Providing LEA Services Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

Worksheet A-3/B-3

Practitioner Type	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
	Total Hours Worked by Employees and Contractors E = C+D	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP F	Percent of Time Providing LEA Services Documented in an IEP or IFSP G = F/E	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP H	Percent of Time Providing LEA Services Documented in an IEP or IFSP I = H/E	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP J	Percent of Time Providing LEA Services Documented in an IEP or IFSP K = J/E
Psychologists	208	115	55.05%	-	0	-	0
Social Workers	-	-	0	-	0	-	0
Counselors	-	-	0	-	0	-	0
School Nurses	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	0	-	0	-	0
Audiologists	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0
Optometrists	-	-	0	-	0	-	0
Audiometrists	-	-	0	-	0	-	0

Worksheet A-4 (Jan-Mar) and A-3/B-3 Comments

Worksheet A-4 (Jan-Mar)

Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent	Total Units or Encounters	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP		
				A	B	C=A*B		E=C*H/60	F		
				Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 8g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other rows				Enter reimbursement figures in Column F for all lines where you entered unit or encounter information			
IFSP Psychological Assessment: Initial	96101	TL	-	360		-	1	-			
IFSP Psychological Assessment: Annual	96101	TL	52	120		-	1	-			
IFSP Psychological Assessment: Amended	96101	TL	TS	120		-	1	-			
IEP Psychological Assessment: Initial/Triennial	96101	TM	-	360	7	2,430	1	41	1,407		
IEP Psychological Assessment: Annual	96101	TM	52	120		-	1	-			
IEP Psychological Assessment: Amended	96101	TM	TS	120		-	1	-			
IFSP Psychology Counseling, Individual Treatment - In	96152	TL	AH	55	15	811	1	14	477		
IFSP Psychology Counseling, Individual Treatment - A	96152	TL	AH, 22	15	6	86	1	1	52		
IEP Psychology Counseling, Individual Treatment - Ini	96152	TM	AH	55		-	1	-			
IEP Psychology Counseling, Individual Treatment - Ad	96152	TM	AH, 22	15		-	1	-			
IFSP Psychology Counseling, Group Treatment - Initia	96153	TL	AH	73		-	6	-			
IFSP Psychology Counseling, Group Treatment - Addit	96153	TL	AH, 22	15		-	6	-			
IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		-	6	-			
IEP Psychology Counseling, Group Treatment - Additi	96153	TM	AH, 22	15		-	6	-			
Psychologists - Totals								55	1,935		

• Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column H (for the appropriate dates of service) if the LEA has reported information for the practitioner type

• Percent of Time Providing LEA Services Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

Worksheet A-3/B-3

Practitioner Type	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
	Total Hours Worked by Employees and Contractors E = C+D	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP F	Percent of Time Providing LEA Services Documented in an IEP or IFSP G = F/E	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP H	Percent of Time Providing LEA Services Documented in an IEP or IFSP I = H/E	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP J	Percent of Time Providing LEA Services Documented in an IEP or IFSP K = J/E
Psychologists	208	115	55.05%	55	26.66%	-	0
Social Workers	-	-	0	-	0	-	0
Counselors	-	-	0	-	0	-	0
School Nurses	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	0	-	0	-	0
Audiologists	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0
Optometrists	-	-	0	-	0	-	0
Audiometrists	-	-	0	-	0	-	0

Worksheet A-4 (Apr-Jun) and A-3/B-3 Comments

Worksheet A-4 (Apr-Jun)

Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent	Total Units or Encounters	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP	
				A	B	C = A * B		E = C * D	F	
				Enter encounters in Column B for rows 1g, 1i, 1k, 1m, 2g, 2i, 2k, 2m, 3g, 3i, 3k, 3m, 7g, 7i, 7k, 7m, 8g, 8i, 8g, 9i, 10g, 10i, 11g, 11i, 11k, 11m; Enter units for all other rows			Enter reimbursement figures in Column F for all lines where you entered unit or encounter information			
IFSP Psychological Assessment: Initial	96101	TL	-	360		-	1	-		
IFSP Psychological Assessment: Annual	96101	TL	52	120		-	1	-		
IFSP Psychological Assessment: Amended	96101	TL	TS	120		-	1	-		
IEP Psychological Assessment: Initial/Triennial	96101	TM	-	360	10	3,600	1	60	1,623	
IEP Psychological Assessment: Annual	96101	TM	52	120		-	1	-		
IEP Psychological Assessment: Amended	96101	TM	TS	120		-	1	-		
IFSP Psychology Counseling, Individual Treatment - In	96152	TL	AH	55	12	660	1	11	423	
IFSP Psychology Counseling, Individual Treatment - A	96152	TL	AH, 22	15	20	300	1	5	127	
IEP Psychology Counseling, Individual Treatment - Ini	96152	TM	AH	55		-	1	-		
IEP Psychology Counseling, Individual Treatment - Ad	96152	TM	AH, 22	15		-	1	-		
IFSP Psychology Counseling, Group Treatment - Initia	96153	TL	AH	73		-	6	-		
IFSP Psychology Counseling, Group Treatment - Addit	96153	TL	AH, 22	15		-	6	-		
IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		-	6	-		
IEP Psychology Counseling, Group Treatment - Additi	96153	TM	AH, 22	15		-	6	-		
Psychologists - Totals								76	2,173	

• Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column J (for the appropriate dates of service) if the LEA has reported information for the practitioner type

Dates of Service 7/1/10 - 12/31/10

Dates of Service 1/1/11 - 3/31/11

Dates of Service 4/1/11 - 6/30/11

Worksheet A-3/B-3

Practitioner Type	Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP
	E = C+D	F	G = F/E	H	I = H/E	J	K = J/E
Psychologists	1,710	115	6.70%	55	3.24%	76	4.44%
Social Workers	-	-	0	-	0	-	0
Counselors	-	-	0	-	0	-	0
School Nurses	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	0	-	0	-	0
Audiologists	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0
Optometrists	-	-	0	-	0	-	0
Audiometrists	-	-	0	-	0	-	0

• Percent of Time Providing LEA Services Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

Worksheet A-3/B-3 and Worksheet A Comments

Worksheet A-3/B-3

Dates of Service 7/1/10 - 12/31/10

Dates of Service 1/1/11 - 3/31/11

Dates of Service 4/1/11 - 6/30/11

Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP
E = C+D	F	G = F/E	H	I = H/E	J	K = J/E

1,710	115	6.70%	55	3.24%	76	4.44%
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0

• Worksheet A-3/B-3, Columns G, I and K flow to Worksheet A, Columns B, D and F for the appropriate date of service range and practitioner type

• Cost of Providing LEA Services Documented in an IEP or IFSP auto-calculates for the appropriate date of service range and practitioner type

Worksheet A

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11		
		Net Total Personnel Costs A	Percent of Time Providing LEA Services Documented in an IEP or IFSP B	Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B	Percent of Time Providing LEA Services Documented in an IEP or IFSP D	Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D	Percent of Time Providing LEA Services Documented in an IEP or IFSP F	Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F
Psychologists	No	115,871	6.70%	7,759	3.24%	3,758	4.44%	5,150
Social Workers		-	0	-	0	-	0	-
Counselors		-	0	-	0	-	0	-
School Nurses		-	0	-	0	-	0	-
Licensed Vocational Nurses		-	0	-	0	-	0	-
Trained Health Care Aides		-	0	-	0	-	0	-
Speech-Language Pathologists		-	0	-	0	-	0	-
Audiologists		-	0	-	0	-	0	-
Physical Therapists		-	0	-	0	-	0	-
Occupational Therapists		-	0	-	0	-	0	-
Physicians/Psychiatrists		-	0	-	0	-	0	-

Worksheet A-4 and Worksheet A Comments

• The final Total Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP will flow from Worksheet A-4 to Worksheet A for the appropriate date of service range

Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Time Spent	Total Units or Encounters	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Documented in an IEP or IFSP
				Per Unit	rs	Minutes		$E = C/D/60$	F

Worksheet A-4 (Jul-Dec)

Total - Services Documented in an IEP or IFSP (7/1/10 - 12/31/10)	56	3,870
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Worksheet A-4 (Jan-Mar)

Total - Services Documented in an IEP or IFSP (1/1/11 - 3/31/11)	27	1,935
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Worksheet A-4 (Apr-Jun)

Total - Services Documented in an IEP or IFSP (4/1/11 - 6/30/11)	42	2,173
--	----	-------

Worksheet A

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Net Total Personnel Costs	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
			Percent of Time Providing LEA Services Documented in an IEP or IFSP	Cost of Providing LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Cost of Providing LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Cost of Providing LEA Services Documented in an IEP or IFSP
	A	B	C = A*B	D	E = A*D	F	G = A*F	
Psychologists	Yes	79,071	6.70%	5,295	3.24%	2,564	4.44%	3,514
Social Workers	-	-	0	-	0	-	0	-
Counselors	-	-	0	-	0	-	0	-
School Nurses	-	-	0	-	0	-	0	-
Licensed Vocational Nurses	-	-	0	-	0	-	0	-
Trained Health Care Aides	-	-	0	-	0	-	0	-
Speech-Language Pathologists	-	-	0	-	0	-	0	-
Audiologists	-	-	0	-	0	-	0	-
Physical Therapists	-	-	0	-	0	-	0	-
Occupational Therapists	-	-	0	-	0	-	0	-
Physicians/Psychiatrists	-	-	0	-	0	-	0	-

a. Service Costs (Sum C1 - C1f, E1 - E1f and G1 - G1f)	\$	5,295	\$	2,564	\$	3,514
b. Service Costs Excluded from Indirect Cost Rate Application	\$	469	\$	227	\$	311
c. Service Costs Included in Indirect Cost Rate Application (a - b)	\$	4,826	\$	2,337	\$	3,203
d. Indirect Cost Rate		8.76%		8.76%		8.76%
e. Indirect Costs (c * d)	\$	423	\$	205	\$	281
f. Total Service Costs (a + e)	\$	5,717	\$	2,769	\$	3,795
g. Federal Medical Assistance Percentage (FMAP)		61.59%		58.77%		56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$	3,521	\$	1,627	\$	2,159
i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP	\$	3,870	\$	1,935	\$	2,173
j. Overpayment/(Underpayment) (i - h)	\$	349	\$	308	\$	14
k. Net Overpayment/(Underpayment) (Sum of j Totals)	\$	671				

Worksheet B-4 (Jul-Dec) and A-3/B-3 Comments

Worksheet B-4 (Jul-Dec)

Row	Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit <i>A</i>	Total Units or Encounters <i>B</i>	Total Minutes <i>C = A * B</i>	Number of Students <i>D</i>	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP <i>E = C/D/60</i>	Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP <i>F</i>
13a	Non-IEP/IFSP Vision Assessment	99173	-	5	6	28	1	0	14
	Optometrists - Totals							0	14

Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g; Enter units for all other rows

Enter reimbursement figures in Column F for all lines where you entered unit or encounter information

• Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column L (for the appropriate dates of service) if the LEA has reported information for the practitioner type

Worksheet A-3/B-3

Practitioner Type	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
	Total Hours Worked by Employees and Contractors <i>E = C+D</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>L</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>M = L/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>N</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>O = N/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>P</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>Q = P/E</i>
Psychologists	-	-	0	-	0	-	0
Social Workers	-	-	0	-	0	-	0
Counselors	-	-	0	-	0	-	0
School Nurses	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	0	-	0	-	0
Audiologists	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0
Optometrists	259	0	0.18%	-	0	-	0
Audiometrists	-	-	0	-	0	-	0

• Percent of Time Providing LEA Services Not Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

Worksheet B-4 (Jan-Mar) and A-3/B-3 Comments

Worksheet B-4 (Jan-Mar)

Row	Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit <i>A</i>	Total Units or Encounters <i>B</i>	Total Minutes <i>C = A * B</i>	Number of Students <i>D</i>	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP <i>E = C/D/60</i>	Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP <i>F</i>
13a	Non-IEP/IFSP Vision Assessment	99173	-	5	3	14	1	0	7
	Optometrists - Totals							0	7

- Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column N (for the appropriate dates of service) if the LEA has reported information for the practitioner type

Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g; Enter units for all other rows

Enter reimbursement figures in Column F for all lines where you entered unit or encounter information

Dates of Service 4/1/11 - 6/30/11	Dates of Service 7/1/10 - 12/31/10	Dates of Service 1/1/11 - 3/31/11	Dates of Service 4/1/11 - 6/30/11
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Worksheet A-3/B-3

Practitioner Type	Total Hours Worked by Employees and Contractors <i>E = C+D</i>	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP <i>J</i>	Percent of Time Providing LEA Services Documented in an IEP or IFSP <i>K = J/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>L</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>M = L/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>N</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>O = N/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>P</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>Q = P/E</i>
Psychologists	-	-	-	-	0	-	0	-	0
Social Workers	-	-	-	-	0	-	0	-	0
Counselors	-	-	-	-	0	-	0	-	0
School Nurses	-	-	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	-	-	0	-	0	-	0
Audiologists	-	-	-	-	0	-	0	-	0
Physical Therapists	-	-	-	-	0	-	0	-	0
Occupational Therapists	-	-	-	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	-	-	0	-	0	-	0
Optometrists	259	-	-	-	0.18%	0	0.09%	-	0
Audiometrists	-	-	-	-	0	-	0	-	0

- Percent of Time Providing LEA Services Not Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

Worksheet B-4 (Apr-Jun) and A-3/B-3 Comments

Worksheet B-4 (Apr-Jun)

Row	Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit <i>A</i>	Total Units or Encounters <i>B</i>	Total Minutes <i>C = A * B</i>	Number of Students <i>D</i>	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP <i>E = C/D/60</i>	Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP <i>F</i>
				5	5	25	1	0	7
Optometrists - Totals									7

Enter encounters in Column B for rows 1c, 1e, 2c, 2e, 3c, 3e, 7a, 7c, 8a, 10b, 11b, 12e, 12g; Enter units for all other rows

Enter reimbursement figures in Column F for all lines where you entered unit or encounter information

Column E totals by practitioner type will flow directly to Worksheet A-3/B-3, Column P (for the appropriate dates of service) if the LEA has reported information for the practitioner type

Worksheet A-3/B-3

Practitioner Type	Dates of Service 4/1/11 - 6/30/11			Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
	Total Hours Worked by Employees and Contractors <i>E = C+D</i>	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP <i>J</i>	Percent of Time Providing LEA Services Documented in an IEP or IFSP <i>K = J/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>L</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>M = L/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>N</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>O = N/E</i>	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP <i>P</i>	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP <i>Q = P/E</i>
Psychologists	-	-	-	-	0	-	0	-	0
Social Workers	-	-	-	-	0	-	0	-	0
Counselors	-	-	-	-	0	-	0	-	0
School Nurses	-	-	-	-	0	-	0	-	0
Licensed Vocational Nurses	-	-	-	-	0	-	0	-	0
Trained Health Care Aides	-	-	-	-	0	-	0	-	0
Speech-Language Pathologists	-	-	-	-	0	-	0	-	0
Audiologists	-	-	-	-	0	-	0	-	0
Physical Therapists	-	-	0	-	0	-	0	-	0
Occupational Therapists	-	-	0	-	0	-	0	-	0
Physicians/Psychiatrists	-	-	0	-	0	-	0	-	0
Optometrists	259	-	-	0	0.18%	0	0.09%	0	0.16%
Audiometrists	-	-	-	-	0	-	0	-	0

Percent of Time Providing LEA Services Not Documented in an IEP or IFSP will auto-calculate if the LEA has reported practitioner information for the date of service range

Worksheet A-3/B-3 and Worksheet B Comments

Worksheet A-3/B-3

Total Hours Worked by Employees and Contractors	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP
E = C+D	L	M = L/E	N	O = N/E	P	Q = P/E
1,710	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
-	-	0	-	0	-	0
259	0	0.18%	0	0.09%	0	0.16%
-	-	0	-	0	-	0

• Worksheet A-3/B-3, Columns M, O and Q flow to Worksheet B, Columns B, D and F for the appropriate date of service range and practitioner type

• Cost of Providing LEA Services Not Documented in an IEP or IFSP auto-calculates for the appropriate date of service range and practitioner type

Worksheet B

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Net Total Personnel Costs	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
			Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP
	A	B	C = A*B	D	E = A*D	F	G = A*F	
Psychologists	No	115,871	0	-	0	-	0	-
Social Workers	-	-	0	-	0	-	0	-
Counselors	-	-	0	-	0	-	0	-
School Nurses	-	-	0	-	0	-	0	-
Licensed Vocational Nurses	-	-	0	-	0	-	0	-
Trained Health Care Aides	-	-	0	-	0	-	0	-
Speech-Language Pathologists	-	-	0	-	0	-	0	-
Audiologists	-	-	0	-	0	-	0	-
Physical Therapists	-	-	0	-	0	-	0	-
Occupational Therapists	-	-	0	-	0	-	0	-
Physicians/Psychiatrists	-	-	0	-	0	-	0	-
Optometrists	No	-	0.18%	-	0.09%	-	0.16%	-
Audiometrists	-	-	0	-	0	-	0	-

Worksheet B-4 and Worksheet B Comments

Service Description	Procedure Code	Required Modifier(s)	Time Spent Per Unit	Total Units or Encounters	Total Minutes	Number of Students	Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP
			A	B	C = A * B	D	E = C * D * 60	F

Enter encounters in Column B for rows 1a to 2c, 2a, 3a, 3c, 7a, 7c, 8a, 10b, 11b.

Enter reimbursement figures in Column F for all lines where applicable.

Worksheet B-4 (Jul-Dec)

Total - Services Not Documented in an IEP or IFSP (7/1/10 - 12/31/10)	6	14
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Worksheet B-4 (Jan-Mar)

Total - Services Not Documented in an IEP or IFSP (1/1/11 - 3/31/11)	3	7
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Worksheet B-4 (Apr-Jun)

Total - Services Not Documented in an IEP or IFSP (4/1/11 - 6/30/11)	5	7
--	---	---

• The final Total Interim Medi-Cal Reimbursement for Services Not Documented in an IEP or IFSP will flow from Worksheet B-4 to Worksheet B for the appropriate date of service range

Worksheet B

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Net Total Personnel Costs	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11			Dates of Service 4/1/11 - 6/30/11		
			Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	C = A * B	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	E = A * D	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	G = A * F
Psychologists	Yes	79,071	0	-	0	-	0	-	0	-	
Social Workers	-	-	0	-	0	-	0	-	0	-	
Counselors	-	-	0	-	0	-	0	-	0	-	
School Nurses	-	-	0	-	0	-	0	-	0	-	
Licensed Vocational Nurses	-	-	0	-	0	-	0	-	0	-	
Trained Health Care Aides	-	-	0	-	0	-	0	-	0	-	
Speech-Language Pathologists	-	-	0	-	0	-	0	-	0	-	
Audiologists	-	-	0	-	0	-	0	-	0	-	
Physical Therapists	-	-	0	-	0	-	0	-	0	-	
Occupational Therapists	-	-	0	-	0	-	0	-	0	-	
Physicians/Psychiatrists	-	-	0	-	0	-	0	-	0	-	
Optometrists	No	-	0.18%	-	0.09%	-	0.16%	-	-	-	
Audiometrists	No	-	0	-	0	-	0	-	0	-	

a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)	\$ -	\$ -	\$ -
b. Service Costs Excluded from Indirect Cost Rate Application	\$ -	\$ -	\$ -
c. Service Costs Included in Indirect Cost Rate Application (a - b)	\$ -	\$ -	\$ -
d. Indirect Cost Rate	8.76%	8.76%	8.76%
e. Indirect Costs (c * d)	\$ -	\$ -	\$ -
f. Total Service Costs (a + e)	\$ -	\$ -	\$ -
g. Federal Medical Assistance Percentage (FMAP)	61.59%	58.77%	56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ -	\$ -	\$ -
i. Interim Medi-Cal Reimbursement for LEA Services not Documented	\$ 14	\$ 7	\$ 7
j. Overpayment/(Underpayment) (i - h)	\$ 14	\$ 7	\$ 7
k. Net Overpayment/(Underpayment) (Sum of j Totals)	\$ 27	\$ 7	\$ 7

Worksheet A – IEP/IFSP Services Comments

Worksheet A

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Net Total Personnel Costs A	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
			Percent of Time Providing LEA Services Documented in an IEP or IFSP B	Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B	Percent of Time Providing LEA Services Documented in an IEP or IFSP D	Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D	Percent of Time Providing LEA Services Documented in an IEP or IFSP F	Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F
Psychologists	Yes	79,071	6.70%	5,295	3.24%	2,564	4.44%	3,514
Social Workers		-	0	-	0	-	0	-
Counselors		-	0	-	0	-	0	-
School Nurses		-	0	-	0	-	0	-
Licensed Vocational Nurses		-	0	-	0	-	0	-
Trained Health Care Aides		-	0	-	0	-	0	-
Speech-Language Pathologists		-	0	-	0	-	0	-
Audiologists		-	0	-	0	-	0	-
Physical Therapists		-	0	-	0	-	0	-
Occupational Therapists		-	0	-	0	-	0	-
Physicians/Psychiatrists		-	0	-	0	-	0	-

a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)	\$	5,295	\$	2,564	\$	3,514
b. Service Costs Excluded from Indirect Cost Rate Application	\$	469	\$	227	\$	311
c. Service Costs Included in Indirect Cost Rate Application (a - b)	\$	4,826	\$	2,337	\$	3,203
d. Indirect Cost Rate		8.76%		8.76%		8.76%
e. Indirect Costs (c * d)	\$	423	\$	205	\$	281
f. Total Service Costs (a + e)	\$	5,717	\$	2,769	\$	3,795
g. Federal Medical Assistance Percentage (FMAP)		61.59%		58.77%		56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$	3,521	\$	1,627	\$	2,159
i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP	\$	3,870	\$	1,935	\$	2,173
j. Overpayment/(Underpayment) (i - h)	\$	349	\$	308	\$	14
k. Net Overpayment/(Underpayment) (Sum of j Totals)	\$		\$	671	\$	

- Calculations in line items a through g result in a Medi-Cal Maximum Reimbursable Cost in line h.
- Line h is compared to the interim reimbursement received by the LEA during the FMAP date of service range, and an overpayment/(underpayment) is calculated in line j.
- Line k aggregates the overpayment/(underpayment) figures from line j, to result in a net figure for the LEA for the entire fiscal year, related to IEP/IFSP services

Worksheet B – Non-IEP/IFSP Services Comments

Worksheet B

Practitioner Type	LEA Receive Federal Funding for this Practitioner (Yes or No)	Net Total Personnel Costs A	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
			Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Cost of Providing LEA Services Not Documented in an IEP or IFSP
			B	C = A*B	D	E = A*D	F	G = A*F
Psychologists	Yes	79,071	0	-	0	-	0	-
Social Workers	-	-	0	-	0	-	0	-
Counselors	-	-	0	-	0	-	0	-
School Nurses	-	-	0	-	0	-	0	-
Licensed Vocational Nurses	-	-	0	-	0	-	0	-
Trained Health Care Aides	-	-	0	-	0	-	0	-
Speech-Language Pathologist	-	-	0	-	0	-	0	-
Audiologists	-	-	0	-	0	-	0	-
Physical Therapists	-	-	0	-	0	-	0	-
Occupational Therapists	-	-	0	-	0	-	0	-
Physicians/Psychiatrists	-	-	0	-	0	-	0	-
Optometrists	No	-	0.18%	-	0.09%	-	0.16%	-
Audiometrists	No	-	0	-	0	-	0	-

a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)	\$	-	\$	-	\$	-
b. Service Costs Excluded from Indirect Cost Rate Application	\$	-	\$	-	\$	-
c. Service Costs Included in Indirect Cost Rate Application (a - b)	\$	-	\$	-	\$	-
d. Indirect Cost Rate		8.76%		8.76%		8.76%
e. Indirect Costs (c * d)	\$	-	\$	-	\$	-
f. Total Service Costs (a + e)	\$	-	\$	-	\$	-
g. Federal Medical Assistance Percentage (FMAP)		61.59%		58.77%		56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$	-	\$	-	\$	-
i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP	\$	14	\$	7	\$	7
j. Overpayment/(Underpayment) (i - h)	\$	14	\$	7	\$	7
k. Net Overpayment/(Underpayment) (Sum of j Totals)			\$	27		

- Calculations in line items a through g result in a Medi-Cal Maximum Reimbursable Cost in line h.
- Line h is compared to the interim reimbursement received by the LEA during the FMAP date of service range, and an overpayment/(underpayment) is calculated in line j.
- Line k aggregates the overpayment/(underpayment) figures from line j, and results in a net figure for the LEA for the entire fiscal year, related to Non-IEP/IFSP Services

Certification and Worksheet A Comments

Worksheet A

Practitioner Type	Does Your LEA Receive Federal Funding for this Practitioner Type? (Yes or No)	Net Total Personnel Costs A	Dates of Service 7/1/10 - 12/31/10			Dates of Service 1/1/11 - 3/31/11			Dates of Service 4/1/11 - 6/30/11		
			Percent of Time Providing LEA Services Documented in an IEP or IFSP B	Cost of Providing LEA Services Documented in an IEP or IFSP C = A*B	Percent of Time Providing LEA Services Documented in an IEP or IFSP D	Cost of Providing LEA Services Documented in an IEP or IFSP E = A*D	Percent of Time Providing LEA Services Documented in an IEP or IFSP F	Cost of Providing LEA Services Documented in an IEP or IFSP G = A*F			
Psychologists	Yes	79,071	6.70%	5,295	3.24%	2,564	4.44%	3,514			
Social Workers		-	0	-	0	-	0	-			
Counselors		-	0	-	0	-	0	-			
School Nurses		-	0	-	0	-	0	-			
Licensed Vocational Nurses		-	0	-	0	-	0	-			
Trained Health Care Aides		-	0	-	0	-	0	-			
Speech-Language Pathologists		-	0	-	0	-	0	-			
Audiologists		-	0	-	0	-	0	-			
Physical Therapists		-	0	-	0	-	0	-			
Occupational Therapists		-	0	-	0	-	0	-			
Physicians/Psychiatrists		-	0	-	0	-	0	-			

a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)	\$	5,295	\$	2,564	\$	3,514
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f. Total Service Costs (a + e)	\$	5,717	\$	2,769	\$	3,795
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i. Interim Medi-Cal Reimbursement for LEA Services Documented in an IEP or IFSP	\$	3,870	\$	1,935	\$	2,173
j. Overpayment/(Underpayment) (i - h)	\$	349	\$	308	\$	14
Net Overpayment/(Underpayment) (Sum of i Totals)	\$	671				

Certification

Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP

(Line k of Worksheet A)

Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP

(Line k of Worksheet B)

Net Overpayment/(Underpayment) For All LEA Services

\$ 671.03

\$ 27.00

\$ 698.03

- Net Overpayment/(Underpayment) on Worksheet A, Line k will flow to the Certification

Certification and Worksheet B Comments

Worksheet B

Practitioner Type	LEA Receive Federal Funding for this Practitioner (Yes or No)	Net Total Personnel Costs A	Dates of Service 7/1/10 - 12/31/10		Dates of Service 1/1/11 - 3/31/11		Dates of Service 4/1/11 - 6/30/11	
			Percent of Time Providing LEA Services Not Documented in an IEP or IFSP B	Cost of Providing LEA Services Not Documented in an IEP or IFSP C = A*B	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP D	Cost of Providing LEA Services Not Documented in an IEP or IFSP E = A*D	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP F	Cost of Providing LEA Services Not Documented in an IEP or IFSP G = A*F
Psychologists	Yes	79,071	0	-	0	-	0	-
Social Workers	-	-	0	-	0	-	0	-
Counselors	-	-	0	-	0	-	0	-
School Nurses	-	-	0	-	0	-	0	-
Licensed Vocational Nurses	-	-	0	-	0	-	0	-
Trained Health Care Aides	-	-	0	-	0	-	0	-
Speech-Language Pathologist	-	-	0	-	0	-	0	-
Audiologists	-	-	0	-	0	-	0	-
Physical Therapists	-	-	0	-	0	-	0	-
Occupational Therapists	-	-	0	-	0	-	0	-
Physicians/Psychiatrists	-	-	0	-	0	-	0	-
Optometrists	No	-	0.18%	-	0.09%	-	0.16%	-
Audiometrists	No	-	0	-	0	-	0	-

a. Service Costs (Sum C1 - C11, E1 - E11 and G1 - G11)	\$ -	\$ -	\$ -
b. Service Costs Excluded from Indirect Cost Rate Application	\$ -	\$ -	\$ -
c. Service Costs Included in Indirect Cost Rate Application (a - b)	\$ -	\$ -	\$ -
d. Indirect Cost Rate	8.76%	8.76%	8.76%
e. Indirect Costs (c * d)	\$ -	\$ -	\$ -
f. Total Service Costs (a + e)	\$ -	\$ -	\$ -
g. Federal Medical Assistance Percentage (FMAP)	61.59%	58.77%	56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ -	\$ -	\$ -
i. Interim Medi-Cal Reimbursement for LEA Services not Documented in an IEP or IFSP	\$ 14	\$ 7	\$ 7
j. Overpayment/(Underpayment) (i - h)	\$ 14	\$ 7	\$ 7
k. Net Overpayment/(Underpayment) (Sum of j Totals)	\$ 27		

Certification

Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP

(Line k of Worksheet A)

Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP

(Line k of Worksheet B)

Net Overpayment/(Underpayment) For All LEA Services

\$ 671.03

\$ 27.00

\$ 698.03

• Net Overpayment/(Underpayment) on Worksheet B, Line k will flow to the Certification

Certification Comments

Summary of Overpayments/(Underpayments):

Total Overpayment/(Underpayment) For LEA Services Documented in an IEP/IFSP \$ 671.03

(Line k of Worksheet A)

Total Overpayment/(Underpayment) For LEA Services Not Documented in an IEP/IFSP \$ 27.00

(Line k of Worksheet B)

Net Overpayment/(Underpayment) For All LEA Services \$ 698.03

Joanna Doe	Financial Officer
Name	Title

<i>Joanna Doe</i>	9/15/2012
Signature	Date

- Net Overpayment/(Underpayment) For All LEA Services auto-calculates

- Include the LEA Contact Name and Title of the signatory

- The LEA employee that completed or supervised the completion of the CRCS should sign and date the certification statement under penalty of perjury
(Note: the signatory can be different from the contact person identified in LEA Identification Section of the Certification)

CRCR Submission Process and Deadlines

CRCS Submission Process

- LEAs must submit the following electronic files no later than November 30, 2012, to LEA.CRCS.Submission@dhcs.ca.gov:
 - Excel version of the completed CRCS form (all worksheets)
 - Scanned version of the original signed CRCS form (i.e., PDF, JPEG, etc.)
- CRCS electronic files must follow this naming convention:
 - Fiscal Year
 - NPI Number
 - Business LEA Name
 - Submission Date
 - CRCS Fiscal Year
 - Example: FY1011.1234567890.SampleSchoolDistrict.10.15.2012.CRCS.XLS
(or .PDF)
- LEAs are required to maintain the original hard copy CRCS with all worksheets and the Certification page signed in blue ink on site for DHCS A&I audit purposes, if necessary