



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

COLORADO CCBHC COST REPORT TRAINING

DEDICATED TO GOVERNMENT HEALTH PROGRAMS





OVERVIEW

- PAMA 2014/CCBHC Demonstration Program
- Colorado CCBHC Rate Setting Objectives
- Prospective Payment System (PPS) Rate
- CCBHC Required Services
- CCBHC Cost Report Walk-Through
- Quality Bonus Payment Option
- PPS/Managed Care Integration
- CCBHC Resources



- PROTECTING ACCESS TO MEDICARE ACT (PAMA) OF 2014, EFFECTIVE APRIL 1, 2014 (P.L. 113-93, SECTION 223)
 - Establish criteria that states will use to certify community behavioral health clinics that will participate in two year demonstration programs to improve community behavioral health services;
 - Provide guidance on the development of a Prospective Payment System (PPS)
 - Award grants to states for planning purposes and to develop proposals to participate in demonstration program;
 - Select up to eight states to participate in the demonstration program;
 - Pay states participating in the demonstration program federal matching funds equivalent to the standard Children's Health Insurance Program (CHIP) matching rate for services, with some exceptions
 - Evaluate the project and prepare annual reports to Congress.



■ CCBHC PROGRAM PHASES

Two Phase CCBHC Demonstration Program
authorized by the PAMA

- **Phase 1:** Planning Phase
- **Phase 2:** Demonstration Phase



PLANNING GRANT

1. Engage stakeholders and coordinate activities across agencies to ensure services are accessible and available
-  **2. Establishment of a PPS for demonstration reimbursable services**
3. Certify community behavioral health clinics using specified criteria
4. Submit an application to participate in the two year demonstration program (October, 2016)



DEMONSTRATION PROGRAM

- Up to eight states will be selected to participate in the CCBHC demonstration
- Demonstration states will bill Medicaid under a PPS rate at an enhanced Medicaid Federal Medical Assistance Percentage (FMAP)



COLORADO CCBHC RATE-SETTING OBJECTIVES

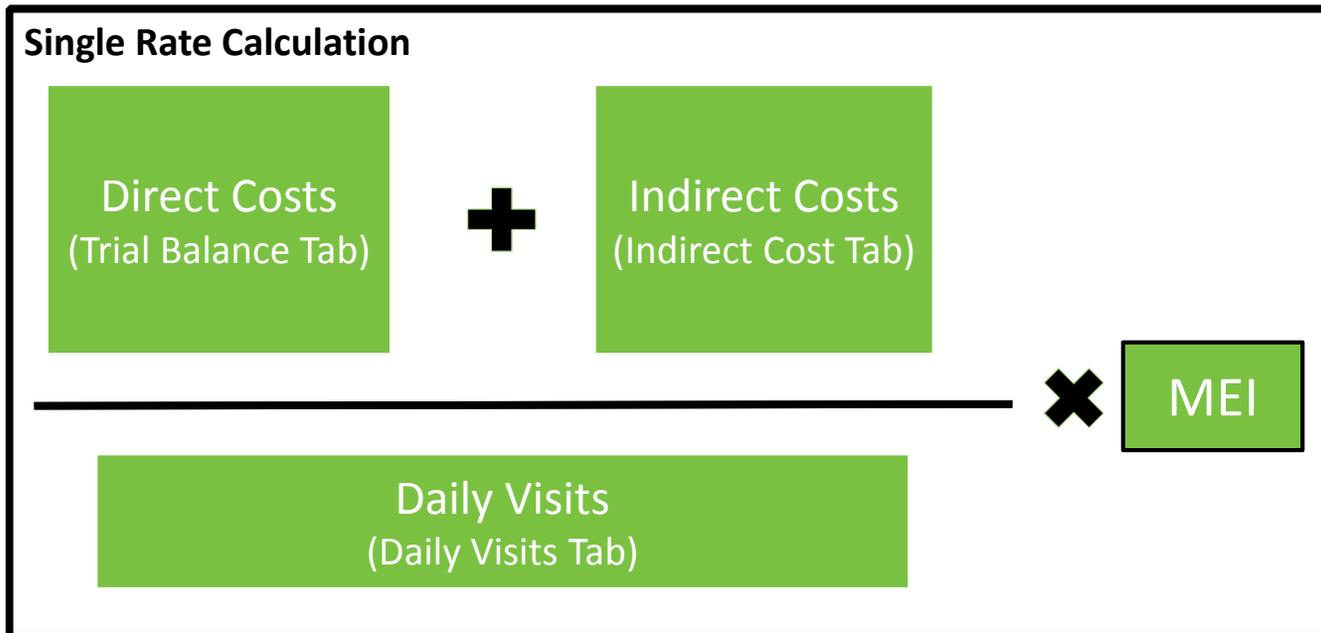
- Cost Report Development & Prospective Payment System (PPS)
- Quality-Based Incentive Payment Component
– Quality Bonus Payments
- Integrate PPS Methodology Into Managed Care

CCBHC PROSPECTIVE PAYMENT SYSTEM (PPS) RATE ELEMENTS

Rate Element	Description	CCBHC Cost Report
CC PPS-1 Base Rate	Daily Rate - <i>Uniform payment per day, regardless of the intensity of services or individual needs of clinic users.</i>	<ol style="list-style-type: none"> 1. Utilized to calculate the PPS base rate 2. To be completed by CCBHCs 3. Format developed by CMS
Base Rate Update Factor	Medicare Economic Index adjustment or rebasing	N/A
Quality Bonus Payment (QBP)	Optional bonus payment for CCBHCs that meet quality measures	N/A



CC PPS-1 RATE CALCULATION





CCBHC REQUIRED SERVICES

Services	Provided by	
	CCBHC Directly	CCBHC and/or DCO
Crisis mental health services including 24-hour mobile crisis teams, emergency crisis intervention and crisis stabilization intervention and crisis stabilization	✓	
Screening, assessment and diagnosis including risk management	✓	
Patient-centered treatment planning	✓	
Outpatient mental health and substance use services	✓	
Outpatient clinic primary care screening and monitoring of key health indicators and health risk		✓
Targeted case-management		✓
Psychiatric rehabilitation services		✓
Peer support, counseling services, and family support services		✓
Intensive, community-based mental health care for members of the armed forces and veterans, particularly in rural areas; care consistent with minimum clinical mental health VA guidelines		✓



CCBHC REQUIRED SERVICES (CONTINUED)

NOTE: The Colorado Department of Health Care Policy and Financing (HCPF) has developed a listing of procedure codes identified as allowable CCBHC services within the nine required services. The link to this workbook is included in the “Resources” slide at the end of the presentation.



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CCBHC COST REPORT WALK-THROUGH

COST REPORT 2016 TIMELINE

March 31 – CCBHC Cost Report Training Webinar

April 1 – May 15 – Colorado CCBHCs
Complete/Submit CCBHC Cost Reports

May 16 – June 30 – Myers and Stauffer Performs
Desk Reviews (and On-site reviews if determined
necessary)

July 1 – August 1 – PPS Rates Finalized by Myers
and Stauffer

CCBHC COST REPORT DOCUMENTS

Complete CCBHC Cost Report Submission (Due May 16) includes:

1. CCBHC Cost Report
2. Accompanying Support:
 - Detailed Trial Balance
 - Crosswalk/Mapping between the Trial Balance and the Cost Report by Cost Center (should include a reconciliation of TB and Cost Report Differences)
 - Patient Visit Report
 - Explanation, calculations, and supporting documentation for reclassifications, adjustments, and anticipated costs
 - Explanation and calculation details for estimated Designated Collaborating Organizations (DCO)s



CCBHC COST REPORT REGULATIONS

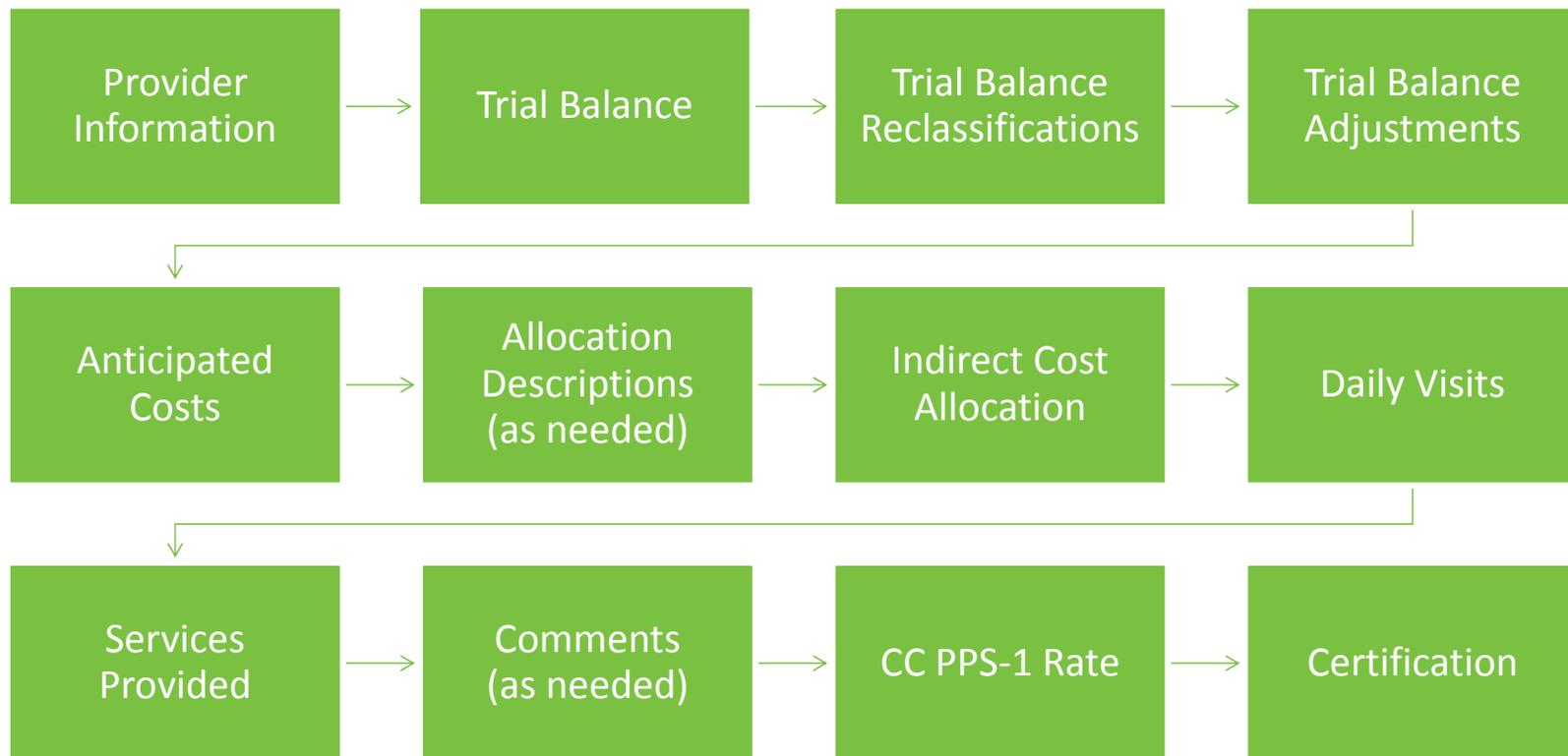
When reporting costs, the CCBHC must adhere to:

1. 45 Code of Federal Regulations (CFR) §75 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for the U.S. Department of Health and Human Services (HHS) Awards
2. 42 CFR §413 Principles of Reasonable Cost Reimbursement.





COST REPORT STEPS/SCHEDULES



Provider Information – Part 1

- Use the Provider Information tab (Parts 1 and 2) to report CCBHC-identifying information for all of the CCBHC's primary and satellite center locations
- Part I is for single sites or central office information

CCBHC Cost Report	
MEDICAID ID:	
NPI:	
REPORTING PERIOD:	From: <input type="text"/> To: <input type="text"/>
RATE PERIOD:	From: <input type="text"/> To: <input type="text"/>
WORKSHEET:	Provider Information
PPS METHODOLOGY:	
<i>This box for state use only - LEAVE BLANK</i>	
Select type of oversight:	<input type="checkbox"/> Audited <input type="checkbox"/> Desk Reviewed
Date reviewed:	<input type="text"/>

→ PPS-1

Organizational Authority Codes	
Code	Organizational Authority Description
1	Nonprofit
2	Local government behavioral health authority
3	Indian Health Service organization
4	Indian tribe or tribal organization
5	Urban Indian organization

PART 1 - PROVIDER INFORMATION (Consolidated)	
1. Name:	<input type="text"/>
2. Street:	<input type="text"/> P.O. Box: <input type="text"/>
3. City:	<input type="text"/> State: <input type="text"/> Zip Code: <input type="text"/>
4. County:	<input type="text"/>
5. Medicaid ID:	<input type="text"/>
6. NPI:	<input type="text"/>
7. Location designation (see Cost Report Instructions):	<input type="text"/>
8. Organizational authority (see Cost Report Instructions):	<input type="text"/>
9. Behavioral health professionals (see Cost Report Instructions):	
Name 1	NPI 2
9a	<input type="text"/>
9b	<input type="text"/>
9c	<input type="text"/>
9d	<input type="text"/>
9e	<input type="text"/>
Insert additional behavioral health professionals	

CCBHC Cost Report			
MEDICAID ID:			
NPI:			
REPORTING PERIOD:	From:	To:	
PART 2 – PROVIDER INFORMATION FOR CLINICS FILING UNDER CONSOLIDATED COST REPORTING (For additional satellite sites, create new tab and copy and paste Part 2 for each additional site included)			
Site-Specific Information			
1.	Was this site in existence before April 1, 2014? (No payment will be made to satellite facilities of CCBHCs established after April 1, 2014).		
2.	Name:		
3.	Street:	P.O. Box:	
4.	City:	State:	Zip Code:
5.	County:		
6.	Medicaid ID:		
7.	NPI:		
8.	Location designation (see Cost Report Instructions):		
9.	Organizational authority (see Cost Report Instructions):		
10.	Is the CCBHC dually certified as a 1905(a)(9) clinic?		
11.	Does the site operate as other than CCBHC?		
12.	If line 11 is "Yes", specify the type of operation (e.g., clinic, FQHC, other):		
13.	Identify days and hours the site operates as a CCBHC by listing the time next to the applicable day		
	Days	Hours of Operation From	Hours of Operation To
			Total Hours
13a	Sunday		
13b	Monday		
13c	Tuesday		
13d	Wednesday		
13e	Thursday		
13f	Friday		
13g	Saturday		
14.	Identify days and hours the site operates as other than a CCBHC by listing the time next to the applicable day		
	Days	Hours of Operation From	Hours of Operation To
			Total Hours
14a	Sunday		
14b	Monday		
14c	Tuesday		
14d	Wednesday		
14e	Thursday		
14f	Friday		
14g	Saturday		
OMB #0398-1148 CMS-10398 (#43)			
End of Worksheet			

- Part II is if the entity is filing a consolidated report and should be completed for every additional site. Tab should be copy and pasted for each location

Trial Balance Part 1A

CCBHC STAFF COSTS

This information must correspond with the Mapping of Trial Balance Costs

This information must correspond with the Trial Balance Reclassifications/Adjustments Tab(s)

PART 1 - DIRECT CCBHC EXPENSES									
PART 1A - CCBHC STAFF COSTS									
Description	Compensation	Other	Total (Col. 1 + 2)	Reclassifications	Reclassified Trial Balance (Col. 3 + 4)	Adjustments Increases (Decreases)	Adjusted Amount (Col. 5 + 6)	Adjustments for Anticipated Cost Changes	Net Expenses (Col. 7 + 8)
	1	2	3	4	5	6	7	8	9
1. Psychiatrist	\$ 400,000		\$ 400,000	\$ (28,800)	\$ 371,200		\$ 371,200	\$ 130,000	\$ 501,200
2. Psychiatrist nurse			\$ -		\$ -		\$ -	\$ 65,000	\$ 65,000
3. Child psychiatrist			\$ -		\$ -		\$ -		\$ -
4. Adolescent psychiatrist			\$ -		\$ -		\$ -		\$ -
5. Substance abuse specialist	\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000
6. Case manager			\$ -		\$ -		\$ -	\$ 50,000	\$ 50,000
7. Recovery coach			\$ -		\$ -		\$ -		\$ -
8. Peer specialist			\$ -		\$ -		\$ -		\$ -
9. Family support specialist			\$ -		\$ -		\$ -		\$ -
10. Licensed clinical social worker			\$ -		\$ -		\$ -		\$ -
11. Licensed mental health counselor	\$ 72,000		\$ 72,000		\$ 72,000		\$ 72,000		\$ 72,000
12. Mental health professional (trained and credentialed for psychological testing)			\$ -		\$ -		\$ -		\$ -
13. Licensed marriage and family therapist			\$ -		\$ -		\$ -		\$ -
14. Occupational therapist			\$ -		\$ -		\$ -		\$ -
15. Interpreter or linguistic counselor			\$ -		\$ -		\$ -		\$ -
16. General practice (performing CCBHC services)			\$ -		\$ -		\$ -		\$ -
17. Other staff costs (specify details below)									
17a			\$0		\$0		\$0		\$0
17b			\$0		\$0		\$0		\$0
Insert additional line for <i>other</i> staff costs									
18. Subtotal staff costs (sum of lines 1-17)	\$547,000	\$0	\$547,000	-\$28,800	\$518,200	\$0	\$518,200	\$245,000	\$763,200

- This section is used to report CCBHC Staff Costs & also Shows Staff Reclassifications, Adjustments, & Adjustments for Anticipated Costs Changes

This information must correspond with the Anticipated Costs Tab



STEPS TO CREATING A CROSSWALK & MAPPING

Step 1: List all Trial Balance Accounts

Step 2: Identify the Appropriate Cost Report Line & Description beside each TB Account (See Cost Report Instructions)

Step 3: Summarize Costs by Cost Report Cost Line

Trial Balance/Crosswalk/Mapping

Step 1

Example Provider
Trial Balance
FYE 20XX

Account Number	General Ledger Account Title	Trial Balance
2000	Other Revenue	(125)
3000	Outpatient Clinic	(1,252,000)
6000	Psychiatrist Salary Expense	400,000
6100	Mental Health Counselor Salary Expense	72,000
6110	Office Admin Salaries	90,000
6120	Janitor/Housekeeping Salaries	31,200
6200	CADC Salary Expense	75,000
7030	Equipment Expense - Office Equipment	2,700
7040	Equipment Expense - Computer Hdwr/Soft	3,200
7110	Office Supplies	6,500
7111	Postage	200
7115	Bank Fees	2,500
7116	Printing Costs	3,000
7120	Medical Supplies	225,000
7310	Patient Transportation	620
7450	M & R - Building Maintenance	2,100
7540	Contracted Services - Accounting/Audit	3,100
7545	Contracted Services - Legal Fees	22,300
7575	Electronic Claims processing	19,500
7610	Rent	3,900
7620	Utilities	3,100
7630	Trash Pickup	3,300
7640	Housekeeping Expenses	5,000
7650	Telephone	1,800
7700	Insurance Expense	32,000
8800	Depreciation - Medical Equip	1,400

Step 2

Crosswalk

Cost Report Line.Col	Cost Report Description
N/A	Revenue Account
N/A	Revenue Account
1.1	Psychiatrist
11.1	Licensed mental health counselor
40.1	Office salaries
36.1	Housekeeping and maintenance
5.1	Substance abuse specialist
42.2	Office supplies
47a.2	Bank Fees
42.2	Office supplies
22.2	Medical supplies
23.2	Transportation (health care staff)
36.2	Housekeeping and maintenance
44.2	Accounting
43.2	Legal
27a.2	Electronic Health Records Costs
30.2	Rent
33.2	Utilities
36.2	Housekeeping and maintenance
36.2	Housekeeping and maintenance
46.2	Telephone
45.2	Insurance
24.2	Depreciation - medical equipment

Step 3

Mapping

Total	Cost Report Line.Col	Cost Report Description
\$ 400,000	1.1	Psychiatrist
\$ 72,000	11.1	Licensed mental health counselor
\$ 75,000	5.1	Substance abuse specialist
\$ 225,000	22.2	Medical supplies
\$ 620	23.2	Transportation (health care staff)
\$ 1,400	24.2	Depreciation - medical equipment
\$ 19,500	27a.2	Medical Equipment Rental
\$ 3,900	30.2	Rent
\$ 3,100	33.2	Utilities
\$ 31,200	36.1	Housekeeping and maintenance
\$ 10,400	36.2	Housekeeping and maintenance
\$ 90,000	40.1	Office salaries
\$ 15,600	42.2	Office supplies
\$ 22,300	43.2	Legal
\$ 3,100	44.2	Accounting
\$ 32,000	45.2	Insurance
\$ 1,800	46.2	Telephone
\$ 2,500	47a.2	Bank Fees
\$ 1,009,420		Trial Balance Tab, Line 53, Col. 3



Trial Balance Part 1B

CCBHC COSTS UNDER AGREEMENT

This information must correspond with your Mapping of Trial Balance Costs

This information must correspond with the Trial Balance Reclassifications/Adjustments Tab(s)

PART 1B - CCBHC COSTS UNDER AGREEMENT									
Description	Compensation 1	Other 2	Total (Col. 1 + 2) 3	Reclassifications 4	Reclassified Trial Balance (Col. 3 + 4) 5	Adjustments Increases (Decreases) 6	Adjusted Amount (Col. 5 + 6) 7	Adjustments for Anticipated Cost Changes 8	Net Expenses (Col. 7 + 8) 9
19. CCBHC costs from DCO			\$0		\$0		\$0		\$0
20. Other CCBHC costs (specify details below)									
20a			\$0		\$0		\$0		\$0
Insert additional line for <i>other</i> CCBHC costs under agreement									
21. Subtotal costs under agreement (sum of lines 19-20)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PART 1C - OTHER DIRECT CCBHC COSTS									
Description	Compensation 1	Other 2	Total (Col. 1 + 2) 3	Reclassifications 4	Reclassified Trial Balance (Col. 3 + 4) 5	Adjustments Increases (Decreases) 6	Adjusted Amount (Col. 5 + 6) 7	Adjustments for Anticipated Cost Changes 8	Net Expenses (Col. 7 + 8) 9
22. Medical supplies		\$ 225,000	\$ 225,000		\$ 225,000	\$ (125)	\$ 224,875		\$ 224,875
23. Transportation (health care staff)		\$ 620	\$ 620		\$ 620		\$ 620		\$ 620
24. Depreciation - medical equipment		\$ 1,400	\$ 1,400		\$ 1,400		\$ 1,400		\$ 1,400
25. Professional liability insurance			\$ -		\$ -		\$ -		\$ -
26. Telehealth			\$ -		\$ -		\$ -		\$ -
27. Other direct costs not already included (specify details below)									
27a Electronic Health Records Costs		\$ 19,500	\$ 19,500		\$ 19,500		\$ 19,500	\$ 35,000	\$ 54,500
27b			\$ -		\$ -		\$ -		\$ -
Insert additional line for <i>other</i> direct CCBHC costs									
28. Subtotal other direct CCBHC costs (sum of lines 22-27)		\$246,520	\$246,520	\$0	\$246,520	-\$125	\$246,395	\$35,000	\$281,395
29. Total cost of CCBHC services (other than overhead) (sum of lines 18, 21, and 28)	\$547,000	\$246,520	\$793,520	-\$28,800	\$764,720	-\$125	\$764,595	\$280,000	\$1,044,595

This information must correspond with the Anticipated Costs Tab



Trial Balance Part 2A/2B

INDIRECT SITE COSTS

This information must correspond with your Mapping of Trial Balance Costs

This information must correspond with the Trial Balance Reclassifications/Adjustments Tab(s)

PART 2 - INDIRECT COSTS									
PART 2A - SITE COSTS									
Description	Compensation	Other	Total (Col. 1 + 2)	Reclassifications	Reclassified Trial Balance (Col. 3 + 4)	Adjustments Increases (Decreases)	Adjusted Amount (Col. 5 + 6)	Adjustments for Anticipated Cost Changes	Net Expenses (Col. 7 + 8)
	1	2	3	4	5	6	7	8	9
30. Rent		\$ 3,900	\$ 3,900		\$ 3,900		\$ 3,900		\$ 3,900
31. Insurance			\$ -		\$ -		\$ -		\$ -
32. Interest on mortgage or loans			\$ -		\$ -		\$ -		\$ -
33. Utilities		\$ 3,100	\$ 3,100		\$ 3,100		\$ 3,100		\$ 3,100
34. Depreciation - buildings and fixtures			\$ -		\$ -		\$ -		\$ -
35. Depreciation - equipment			\$ -		\$ -		\$ -		\$ -
36. Housekeeping and maintenance	\$ 31,200	\$ 10,400	\$ 41,600		\$ 41,600		\$ 41,600		\$ 41,600
37. Property tax			\$ -		\$ -		\$ -		\$ -
38. Other site costs (specify details below)									
38a			\$0		\$0		\$0		\$0
Insert additional line for other site costs									
39. Subtotal site costs (sum of lines 30-38)	\$31,200	\$17,400	\$48,600	\$0	\$48,600	\$0	\$48,600	\$0	\$48,600
PART 2B - ADMINISTRATIVE COSTS									
Description	Compensation	Other	Total (Col. 1 + 2)	Reclassifications	Reclassified Trial Balance (Col. 3 + 4)	Adjustments Increases (Decreases)	Adjusted Amount (Col. 5 + 6)	Adjustments for Anticipated Cost Changes	Net Expenses (Col. 7 + 8)
	1	2	3	4	5	6	7	8	9
40. Office salaries	\$ 90,000		\$ 90,000	\$ 28,800	\$ 118,800		\$ 118,800		\$ 118,800
41. Depreciation - office equipment			\$ -		\$ -		\$ -		\$ -
42. Office supplies		\$ 15,600	\$ 15,600		\$ 15,600		\$ 15,600		\$ 15,600
43. Legal		\$ 22,300	\$ 22,300		\$ 22,300		\$ 22,300		\$ 22,300
44. Accounting		\$ 3,100	\$ 3,100		\$ 3,100		\$ 3,100		\$ 3,100
45. Insurance		\$ 32,000	\$ 32,000		\$ 32,000		\$ 32,000		\$ 32,000
46. Telephone		\$ 1,800	\$ 1,800		\$ 1,800		\$ 1,800		\$ 1,800
47. Other administrative costs (specify details below)									
47a Bank Fees		\$2,500	\$2,500		\$2,500	\$ (60)	\$2,440		\$2,440
47b			\$0		\$0		\$0		\$0
Insert additional line for other administrative costs									
48. Subtotal administrative costs (sum of lines 40-47)	\$ 90,000	\$ 77,300	\$ 167,300	\$ 28,800	\$ 196,100	\$ (60)	\$ 196,040	\$ -	\$ 196,040
49. Total overhead (sum of lines 39 and 48)	\$ 121,200	\$ 94,700	\$ 215,900	\$ 28,800	\$ 244,700	\$ (60)	\$ 244,640	\$ -	\$ 244,640

- Indirect Costs – Cost incurred to *support* the providing of a service:
 - Rental costs
 - Utility costs
 - Administrative
 - personnel costs

This information must correspond with the Anticipated Costs Tab



Trial Balance Part 3A/3B

DIRECT COSTS FOR NON-CCBHC SERVICES

- This section is used to report direct costs for non-CCBHC services both covered & non-reimbursable by Medicaid.

PART 3 - DIRECT COSTS FOR NON-CCBHC SERVICES									
PART 3A - DIRECT COSTS FOR SERVICES OTHER THAN CCHBC SERVICES									
Description	Compensation	Other	Total (Col. 1 + 2)	Reclassifications	Reclassified Trial Balance (Col. 3 + 4)	Adjustments Increases (Decreases)	Adjusted Amount (Col. 5 + 6)	Adjustments for Anticipated Cost Changes	Net Expenses (Col. 7 + 8)
	1	2	3	4	5	6	7	8	9
50. Direct costs for non-CCBHC services covered by Medicaid (specify details below)									
50a			\$0		\$0		\$0		\$0
Insert additional line for direct costs for non-CCBHC services covered by Medicaid									
PART 3B - NON-REIMBURSABLE COSTS									
Description	Compensation	Other	Total (Col. 1 + 2)	Reclassifications	Reclassified Trial Balance (Col. 3 + 4)	Adjustments Increases (Decreases)	Adjusted Amount (Col. 5 + 6)	Adjustments for Anticipated Cost Changes	Net Expenses (Col. 7 + 8)
	1	2	3	4	5	6	7	8	9
51. Direct costs for non-CCBHC services <i>not</i> covered by Medicaid (specify details below)									
51a			\$0		\$0		\$0		\$0
Insert additional line for direct costs for non-CCBHC services <i>not</i> covered by Medicaid									
52. Total costs for non-CCBHC services (sum of lines 50-51)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53. Total costs (sum of lines 29, 49, and 52)	\$ 668,200	\$ 341,220	\$ 1,009,420	\$ -	\$ 1,009,420	\$ (185)	\$ 1,009,235	\$ 280,000	\$ 1,289,235
OMB #0398-1148 CMS-10398 (#43)									
End of Worksheet									

This total must correspond with total costs on your Mapping of Trial Balance Costs

Trial Balance Reclassifications

CCBHC Cost Report						
MEDICAID ID:						
NPI:						
REPORTING PERIOD:	From:		To:			
RATE PERIOD:	From:		To:			
WORKSHEET:	Trial Balance Reclassifications					
Explanation of Entry	Increase: Expense Category 1	Increase: Line Number 2	Increase: Amount* 3	Decrease: Expense Category 4	Decrease: Line Number 5	Decrease: Amount* 6
1.						
2.						
3.						
4.						
5.						
6.						
7.						

- Used to reclassify the expenses listed on the Trial Balance tab
- Reclassify costs where expenses are applicable to more than one expense category

Example

Explanation of Entry	Increase: Expense Category 1	Increase: Line Number 2	Increase: Amount* 3	Decrease: Expense Category 4	Decrease: Line Number 5	Decrease: Amount* 6
1. Medical Director	Office Salaries	40.00	\$ 28,800.00	Psychiatrist	1.00	\$(28,800.00)

Trial Balance Adjustments

- Use to adjust the expenses listed on Trial Balance tab

PART 1 - COMMON ADJUSTMENTS				
Description	Basis for Adjustment*	Amount**	Expense Classification***	Line Number
	1	2	3	4
1. Investment income on commingled restricted and unrestricted funds				
2. Trade, quantity, and time discounts on purchases				
3. Rebates and refunds of expenses	B	\$ (125)	Medical Supplies	22.00
4. Rental of building or office space to others				
5. Home office costs				
6. Adjustment resulting from transactions with related organizations				
7. Vending machines				
8. Practitioner assigned by National Health Service Corps				
9. Depreciation - buildings and fixtures				
10. Depreciation - equipment				
11. Other common adjustments (specify details below)				
11a Electronic Health Records Costs				
11b				
Insert additional line for other items				
12. Subtotal of common adjustments (sum of lines 1-11)		\$ (125)		

Example

45 CFR 75.406 Applicable Credits.—Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect F&A costs. Examples of such transactions are: purchase discounts, **rebates**, or allowances; recoveries or indemnities on losses; insurance refunds or rebates and ; adjustments of overpayments or erroneous charges.

General Ledger Account Affected	Account Description	Reason for Adjustment	Amount	Column	Line Number
7115	Bank Fees	Late Fees	\$ (60.00)	2	47a
2000	Other Revenue	Offset Rebate to Related Expense	\$ (125.00)	2	22

Trial Balance Adjustments cont.

PART 2 - COSTS NOT ALLOWED (Must be removed from allowable costs)				
Description	Basis for Adjustment*	Amount**	Expense Classification***	Line Number
	1	2	3	4
13. Bad debts	A			
14. Charitable contributions	A			
15. Entertainment costs, including costs of alcoholic beverages	A			
16. Federal, state, or local sanctions or fines	A			
17. Fund-raising costs	A			
18. Goodwill, organization costs, or other amortization	A			
19. Legal fees related to criminal investigations	A			
20. Lobbying costs	A			
21. Selling and marketing costs	A			
22. Subtotal of other costs not allowed (specify details below)				
22a Non-allowable late fee/penalties	A	\$ (60)	Bank Fees	47a
Insert additional line for other items				
23. Subtotal of costs not allowed (sum of lines 13-22)	A	\$ (60)		
24. Total Adjustments (sum of lines 12 and 23)		\$ (185)		

*Basis for adjustment
A. Costs - if cost (including applicable overhead) can be determined
B. Amount received - if cost cannot be determined
** Transfer to Trial Balance worksheet, column 6 as appropriate
*** Expense classification on Trial Balance worksheet from which amount is to be deducted or to which the amount is to be added

OMB #0398-1148 CMS-10398 (#43)
End of Worksheet

General Ledger Account						
Affected	Account Description	Reason for Adjustment	Amount	Column	Line Number	
7115	Bank Fees	Late Fees	\$ (60.00)	2	47a	
2000	Other Revenue	Offset Rebate to Related Expense	\$ (125.00)	2	22	

Anticipated Costs

- Used to add or change the expenses listed on Trial Balance tab to allow for services not previously offered but required as a CCBHC
- Estimate changes in cost and FTEs providing CCBHC services

PART 1 - DIRECT CCBHC EXPENSES				
PART 1A - CCBHC STAFF COSTS				
Description	Additional Required Full-Time Equivalent (FTE) Staff	Additional Expense Amount	Reduced Expense Amount	Anticipated Changes in Costs Due to Addition of CCBHC Services* (Col. 2 - 3)
	1	2	3	4
1. Psychiatrist	1	\$130,000		\$130,000
2. Psychiatric nurse	1	\$65,000		\$65,000
3. Child psychiatrist				\$0
4. Adolescent psychiatrist				\$0
5. Substance abuse specialist				\$0
6. Case manager	1	\$50,000		\$50,000
7. Recovery coach				\$0
8. Peer specialist				\$0

PART 1C - OTHER DIRECT CCBHC COSTS				
Description	Additional Required Full-Time Equivalent (FTE) Staff	Additional Expense Amount	Reduced Expense Amount	Anticipated Changes in Costs Due to Addition of CCBHC Services* (Col. 2 - 3)
	1	2	3	4
22. Medical supplies				\$0
23. Transportation (health care staff)				\$0
24. Depreciation - medical equipment				\$0
25. Professional liability insurance				\$0
26. Telehealth				\$0
27. Other direct costs not already included (specify details below)				
27a Electronic Health Records Costs		\$35,000		\$35,000
27b				\$0
<i>Additional lines inserted via Trial Balance tab</i>				
28. Subtotal other direct CCBHC costs (sum of lines 22-27)		\$35,000	\$0	\$35,000
29. Total cost of CCBHC services (other than overhead) (sum of lines 18, 21, and 28)	\$3	\$280,000	\$0	\$280,000

Anticipated Cost Increases/Decreases Due to Adding CCBHC Services

Increase: Expense Category	Increase: Cost Line Number	Increase: Amount*
1	2	3
Psychiatrist	1	\$ 130,000.00
Psychiatric nurse	2	\$ 65,000.00
Case manager	6	\$ 50,000.00
Electronic Health Records	27a	\$ 35,000.00

Indirect Cost Allocation

CCBHC Cost Report		
MEDICAID ID:		
NPI:		
REPORTING PERIOD:	From: <input type="text"/> To: <input type="text"/>	
RATE PERIOD:	From: <input type="text"/> To: <input type="text"/>	
WORKSHEET:	Indirect Cost Allocation	
Description		
1.	Does the CCBHC have a indirect cost rate approved by a cognizant agency (see Cost Report Instructions)? If no, go to line 7.	
2.	Which cognizant agency approved the rate?	
3.	Describe the base rate with respect to the indirect cost rate.	
4.	Enter the basis amount subject to the rate agreement	
5.	Enter the approved rate amount	
6.	Calculated indirect costs allocable to CCBHC services (line 4 multiplied by line 5)	\$0
7.	Does the CCBHC qualify to use the federal minimum rate and elect to use the rate for all federal awards? See instructions for qualifications. If no, go to line 11.	
8.	Direct costs for CCBHC services (Trial Balance, column 9, line 29)	\$0
9.	Minimum rate	10.0%
10.	Calculated indirect costs allocable to CCBHC services (line 8 multiplied by line 9)	\$0
11.	Will the CCBHC allocate indirect costs proportionally by the percentage of direct costs for CCBHC services versus total allowable costs less indirect costs? If no, go to line 15.	
12.	Percentage of direct costs versus total allowable direct costs (Trial Balance, column 9, line 29 divided by the sum of Trial Balance, column 9, line 29 and Trial Balance, column 9, line 52)	0.0%
13.	Indirect costs to be allocated (Trial Balance, column 9, line 49)	\$0
14.	Calculated indirect costs allocable to CCBHC services (line 12 multiplied by line 13)	\$0
15.	If none of the lines 1, 7, or 11 are entered as Yes, provide a thorough description of the cost allocation method used. Include attachments for descriptions and calculations. Include references to line items included in the Trial Balance tab. Enter the amount of indirect costs allocated to providing CCBHC services here.	
16.	Total indirect costs allocated to CCBHC services	\$0
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End of Worksheet		

Use to identify the method used for calculating allocable indirect costs to CCBHC services

The worksheet can be used for the following methods of allocation:

- Federally approved indirect cost rate by a cognizant agency
- Minimum rate for qualifying entities (10%)
- Proportionate allocation by percentage of direct costs
- Other, where the entity must provide a description and justification of the allocation method



Allocation Descriptions

CCBHC Cost Report			
MEDICAID ID:			
NPI:			
REPORTING PERIOD:	From:		To:
RATE PERIOD:	From:		To:
WORKSHEET:	Allocation Descriptions		
PLEASE EXPLAIN METHODS USED FOR ALLOCATING RESOURCES TO DIRECT OR INDIRECT COSTS			
Justification for allocation:			
<p>The purpose of this tab is to expedite cost report review and to limit the questioning of costs.</p> <p>This tab allows the clinic to describe in detail the calculations and methods to support the allocation of direct and indirect costs</p> <p>Data reported in this tab should support allocations in the Trial Balance, Reclassifications, and Adjustments tabs</p> <p>Additional anticipated daily visit calculations/estimations should be included on this tab</p>			
<small>OMB #0398-1148 CMS-10398 (#43)</small> <small>End of Worksheet</small>			



Daily Visits

CCBHC Cost Report	
MEDICAID ID:	
NPI:	
REPORTING PERIOD:	From: To:
RATE PERIOD:	From: To:
WORKSHEET:	Daily Visits
PATIENT DEMOGRAPHICS CONSOLIDATED	
Include ALL visits for CCBHC services; do not limit it to those covered by Medicaid.	Patient Visits 1
1. Number of daily visits for patients receiving CCBHC services provided directly from staff	3
2. Number of daily visits for patients receiving CCBHC services directly from DCO (not included above)	1
3. Number of additional anticipated daily visits for patients receiving CCBHC services	
4. Total daily visits for patients receiving CCBHC services (sum of lines 1-3)	4
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End of Worksheet	

Use this tab to report the total annual number of daily CCBHC visits delivered to all clinic users that receive demonstration services; includes daily visits of DCOs* and services delivered to non-Medicaid beneficiaries.

* A DCO is an entity that is not under the direct supervision of the CCBHC but is engaged in a formal relationship with the CCBHC and delivers services under the same requirements as the CCBHC.



DETAILED VISIT REPORT (EXAMPLE)

Patient Detail Support for Visits

Provider Name

Cost Report Date (to and from)

Recipient Name	Provider Name	Claim Number	Recipient Patient ID	Member Medicaid ID	Date of Service	Procedure/ CPT Code	Insurance Payor	Billed Amount	Allowed Amount	Paid Amount	1=CCBHC 2=DCO
John Doe	Dr. ABC	6832	55555555	44444444	3/3/2015	90839	Medicaid	\$ 150.00	\$ 150.00	\$ 60.00	1
John Doe	Dr. ABC	6832	55555555	44444444	3/3/2015	99366	Medicaid	\$ 140.00	\$ 110.00	\$ 70.00	1 (same day - above)
John Doe I	Dr. ABC	6900	45454545	N/A	3/15/2015	99366	Private Insurance	\$ 140.00	\$ 110.00	\$ 70.00	1
Jane Doe	Dr. DEF	6942	66666666	77777777	4/1/2015	99211	Medicaid MCO	\$ 50.00	\$ 50.00	\$ 45.00	1
John Doe	Dr. ABC	6832	55555555	44444444	4/15/2015	90839	Medicaid	\$ 150.00	\$ 150.00	\$ 60.00	1 (same day - see DCO below)
CCBHC Total											3
Ties to Daily Visit Sch, Line 1											
John Doe	DCO Provider	6832	55555555	44444444	4/15/2015	90839	Medicaid	\$ 90.00	\$ 90.00	\$ 50.00	2
DCO Total											1
Ties to Daily Visit Sch, Line 2											



VISIT ENUMERATION

- A visit may only be enumerated when at least one of the statutorily-required services as specified at section 223 (a)(D)* is provided by either a CCBHC or a DCO.
 - These refer to the 9 required services listed on slide 11 and then specifically the Colorado allowable CCBHC procedure codes compiled by HCPF (referenced in slide 12).
- The totals on the Patient Daily Visit Report should tie to lines 1 and 2 of the Daily Visits schedule of the CCBHC cost report. Line 3 (additional anticipated daily visits) should be explained in the “Allocation Descriptions” tab



VISIT DOCUMENTATION

- SAMHSA requires a CCBHC to establish or maintain a health information system that includes, but is not limited to, electronic health records.
- All activities that trigger an enumerated visit **must** be documented in the clinic user's medical record.



CARE COORDINATION

- Care coordination is a required activity per § 223 (a)(2)(C) but is not a demonstration service that triggers an enumerated visit.
- CCBHCs should document all care coordination that supports a demonstration service
- Costs associated with care coordination may be included in total allowed demonstration cost.

Services Provided

PART 1 - SERVICES PROVIDED (Consolidated)				
PART 1A - CCBHC STAFF SERVICES				
Description	Number of Full-Time Equivalent (FTE) Staff	Total Number of Services Provided for CCBHC Services	Direct Cost (from Trial Balance, Col. 9)	Average Cost per Service by Position (Col. 3 divided by Col. 2)
	1	2	3	4
1. Psychiatrist	4.0		\$ 501,200.00	\$ -
2. Psychiatric nurse	1.0		\$ 65,000.00	\$ -
3. Child psychiatrist			\$ -	\$ -
4. Adolescent psychiatrist			\$ -	\$ -
5. Substance abuse specialist	1.0		\$ 75,000.00	\$ -
6. Case manager	1.0		\$ 50,000.00	\$ -
7. Recovery coach			\$ -	\$ -
8. Peer specialist			\$ -	\$ -
9. Family support specialist			\$ -	\$ -
10. Licensed clinical social worker			\$ -	\$ -
11. Licensed mental health counselor	1.0		\$ 72,000.00	\$ -
12. Mental health professional (trained and credentialed for psychological testing)			\$ -	\$ -
13. Licensed marriage and family therapist			\$ -	\$ -
14. Occupational therapist			\$ -	\$ -
15. Interpreters or linguistic counselor			\$ -	\$ -
16. General practice (performing CCBHC services)			\$ -	\$ -
17. Other staff services (specify details below)				
17a			\$ -	\$ -
17b			\$ -	\$ -
<i>Additional lines inserted via Trial Balance tab</i>				
18. Subtotal staff services (sum of lines 1-17)	8	0	\$ 763,200.00	\$ -

- Use the Services Provided tab to report the number of FTEs and the number of services provided for CCBHC services for each type of practitioner



Comments

CCBHC Cost Report										
MEDICAID ID:										
NPI:										
REPORTING PERIOD:		From:		To:						
RATE PERIOD:		From:		To:						
WORKSHEET:		Comments								
Please explain or comment on any additional considerations that should be taken into account in determining the appropriate payment rate										
Worksheet	Line	Comment 1	Comment 2	Comment 3	Comment 4	Comment 5	Comment 6	Comment 7	Comment 8	Comment 9
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: auto;"> <ul style="list-style-type: none"> Use the Comments tab to explain any cost anomalies, entries in “Other (specify)” lines in Trial Balance, Trial Balance Adjustments, Services Provided, or any other considerations the state should make regarding the expenses used to determine the payment rate </div>										

CC PPS-1 Rate

Used to determine the all-inclusive CCBHC payment rate per daily visit for the reporting period for states selecting the CC PPS-1 rate method.

PART 1 - DETERMINATION OF TOTAL ALLOWABLE COST APPLICABLE TO THE CCBHC	
Description	Amount 1
1. Total direct cost of CCBHC services (Trial Balance, column 9, line 29)	\$0
2. Indirect cost applicable to CCBHC services (Indirect Cost Allocation, line 16)	\$0
3. Total allowable CCBHC costs (sum of lines 1-2)	\$0
PART 2 - DETERMINATION OF CC PPS-1 RATE	
Description	Amount 1
4. Total allowable CCBHC costs (line 3)	\$0
5. Total CCBHC visits* (Daily Visits, column 1, line 4)	0
6. Unadjusted PPS rate (line 4 divided by line 5)	\$0
7. Medicare Economic Index (MEI) adjustment from midpoint of the cost period to the midpoint of the rate period	0.000%
8. CC PPS-1 rate (line 6 adjusted by factor from line 7)	\$0
* Total should reflect the total count of CCBHC visits provided and not be restricted to Medicaid visits	
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End of Worksheet	

}

Determination of Total Allowable Cost Applicable to CCBHC

}

Determination of CC PPS-1 Rate

}

Requires input of MEI to trend data

<https://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/MedicareProgramRatesStats/MarketBasketData.html>

Certification

MEDICAID COST REPORT
for Certified Community Behavioral Health Clinics

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION; FINE; AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED DIRECTLY OR INDIRECTLY THROUGH THE PAYMENT OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION; FINES; AND/OR IMPRISONMENT MAY RESULT. CERTIFICATION BY OFFICER OR ADMINISTRATOR IS REQUIRED.

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and that to the best of my knowledge and belief, this report and statement are true, correct, complete, and prepared from the books and records of the Provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in the cost report were provided in compliance with such laws and regulations.

Signature of Officer:	
Title:	
Clinic:	
Medicaid ID:	
From Period:	
To Period:	
Preparer (If other than Officer):	

OMB #0398-1148 CMS-10398 (#43)
End of Worksheet

- Cost reports must include certification from the CEO, CFO or an authorized delegate. Cost reports will be rejected and returned for re-submission.



QUALITY BONUS PAYMENTS

- Rewards providers for improved quality of care
- Required measures = all 6 required quality measures
- State is currently reviewing additional measures for inclusion into the QBP
- QBP Methodology is currently under development, details include payment triggers, amount and frequency



QUALITY BONUS PAYMENTS - MEDICAID ADULT AND CORE SET MEASURES (REQUIRED)

Acronym ¹	Measure	Measure Steward ²	QBP Eligible Measures	Required QBP Measures
FUH-AD	Follow-Up After Hospitalization for Mental Illness (adult age groups)	NCQA/HEDIS	Yes	Yes
FUH-CH	Follow-Up After Hospitalization for Mental Illness (child/adolescents)	NCQA/HEDIS	Yes	Yes
SAA-AD	Adherence to Antipsychotics for Individuals with Schizophrenia	NCQA/HEDIS	Yes	Yes
IET-AD	Initiation and Engagement of Alcohol & Other Drug Dependence Treatment	NCQA/HEDIS	Yes	Yes
NQF-0104	Adult Major Depressive Disorder (MDD): Suicide Risk Assessment	AMA-PCPI	Yes	Yes
SRA-CH	Child and Adolescent MDD: Suicide Risk Assessment	AMA-PCPI	Yes	Yes



PPS/MANAGED CARE IMPLEMENTATION

States have 2 Options:

1. Incorporate the PPS rate into the capitation rate
2. Make wrap payments up to PPS

Colorado has opted to incorporate PPS into the capitation payments. This initiative is currently under development.



CCBHC PPS RESOURCES

- Colorado CCBHC Website:
<https://www.colorado.gov/pacific/hcpf/certified-community-behavioral-health-clinics-ccbhc-grant>

Contains:

- Colorado CCBHC Cost Report Template
- CCBHC Cost Report Instructions
- CCBHC Allowable Services & Encounterable Visits Workbook
- Link to CMS CCBHC website
- Frequently Asked Questions



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

QUESTIONS?

QUESTIONS THROUGHOUT COURSE OF
THE PROJECT CAN BE SUBMITTED TO:
CO-CCBHC@MSLC.COM