

# 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.



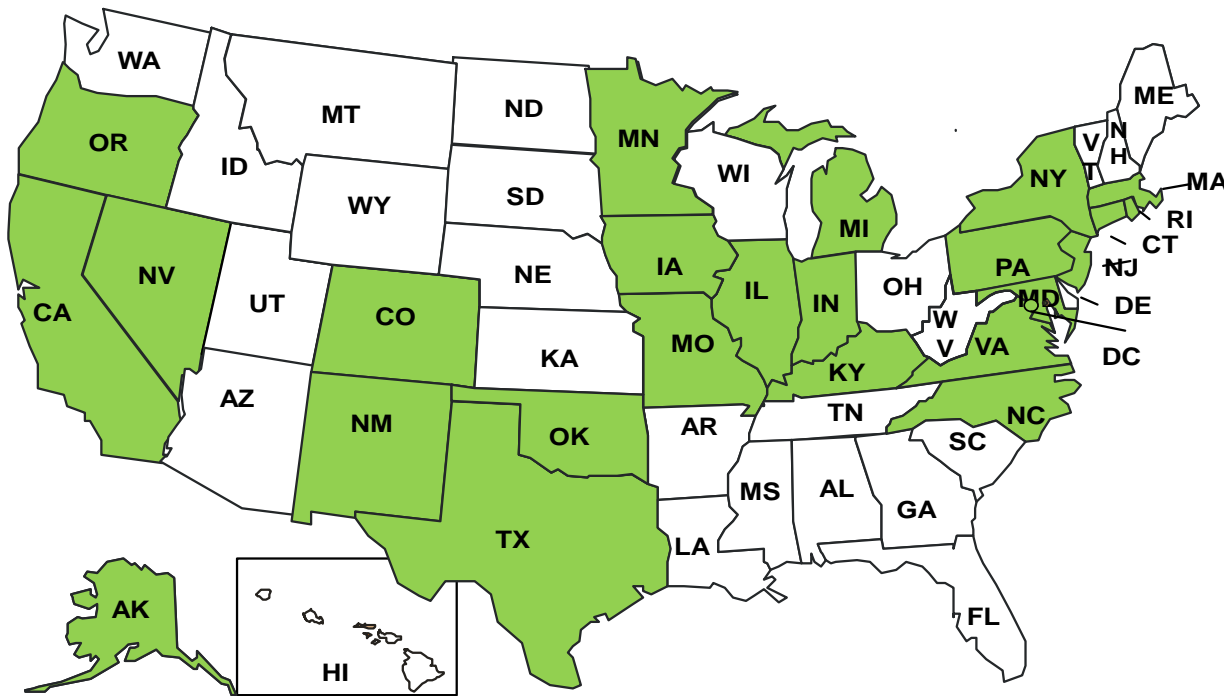
## ■ CCBHC PROGRAM PHASES

Two Phase CCBHC Demonstration Program  
authorized by the PAMA

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



## 24 States Awarded Planning Grants for CCBHCs

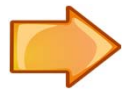


Eight states will be selected for the demonstration program



## 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

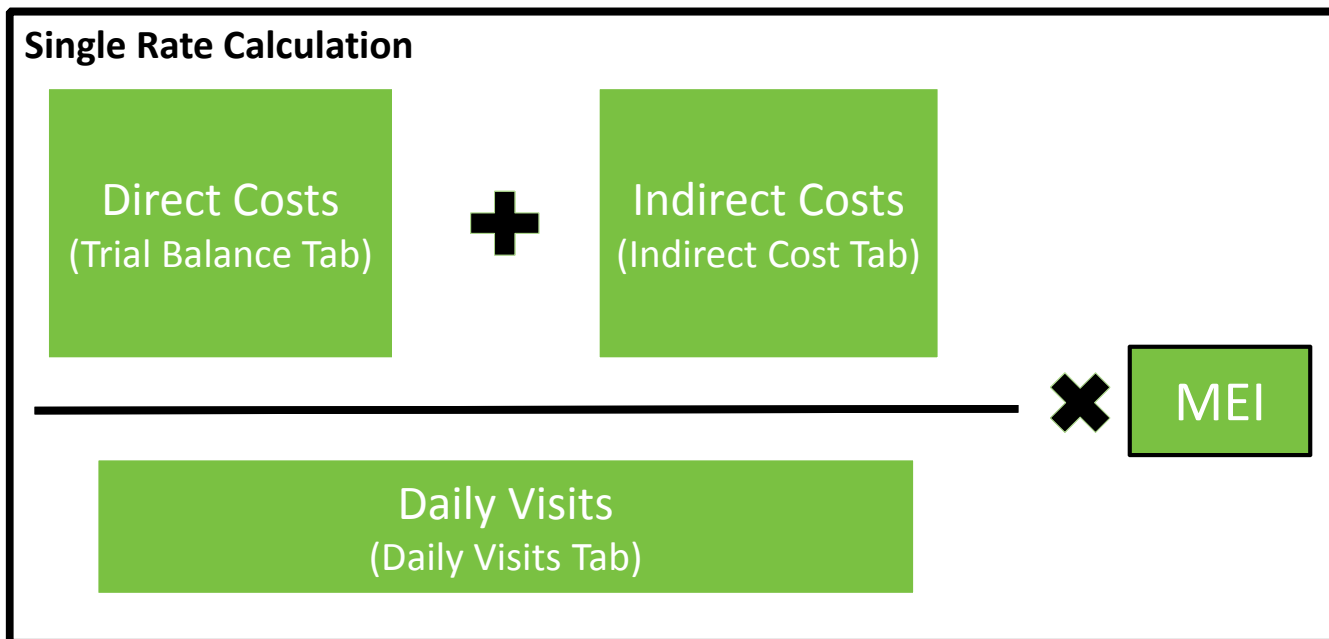


## CCBHC PROSPECTIVE PAYMENT SYSTEM (PPS) RATE ELEMENTS

| Rate Element                       | Description   | CCBHC Cost Report  |
|------------------------------------|---|--|
| <b>CC PPS-1 Base Rate</b>          | Daily Rate - <i>Uniform payment per day, regardless of the intensity of services or individual needs of clinic users.</i> | 1. Utilized to calculate the PPS base rate<br>2. To be completed by CCBHCs<br>3. Format developed by CMS |
| <b>Base Rate Update Factor</b>     | Medicare Economic Index adjustment or rebasing  | N/A  |
| <b>Quality Bonus Payment (QBP)</b> | 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.



**MYERS<sup>AND</sup>  
STAUFFER<sup>LC</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

# 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:

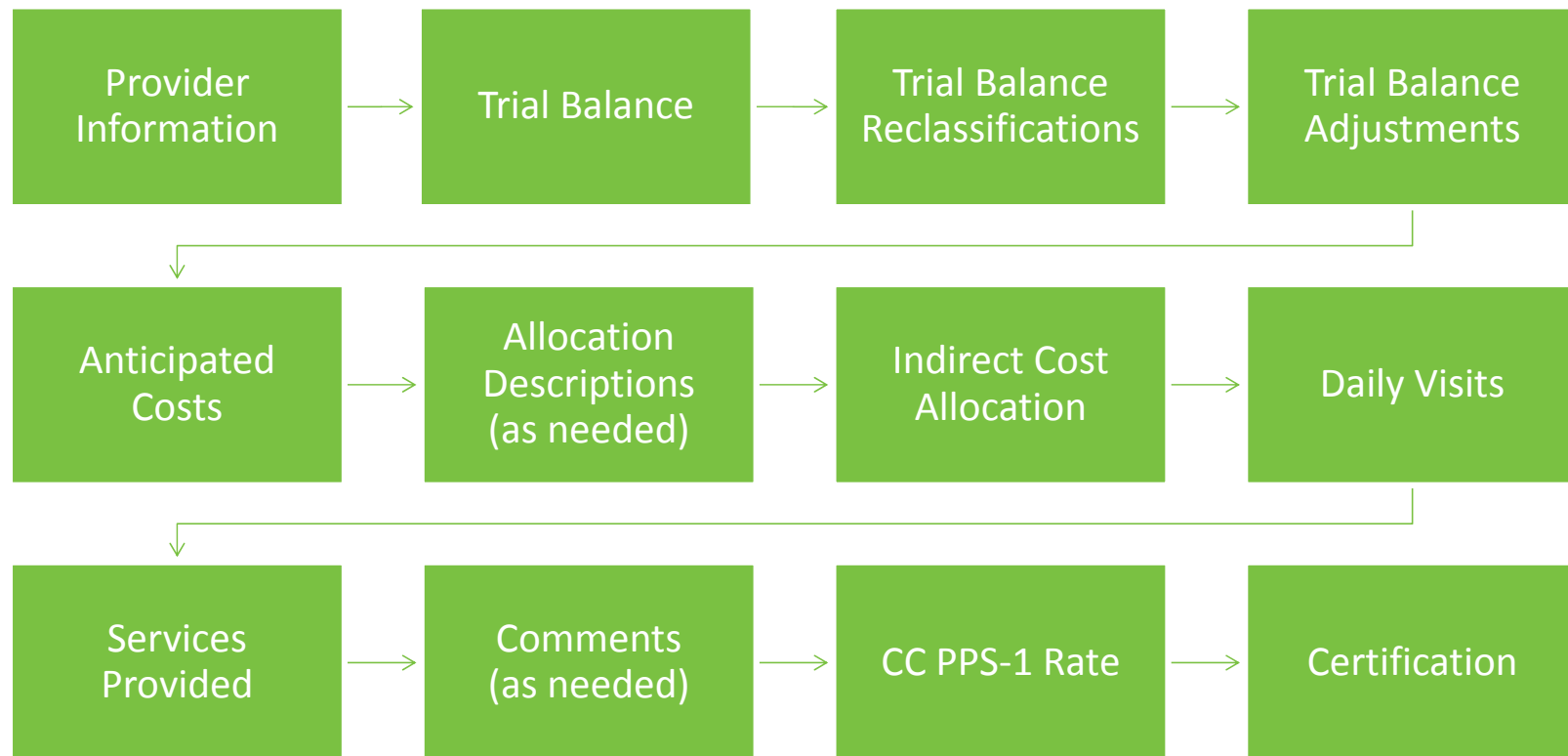
1. 45 Code of Federal Regulations (CFR) §75 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for the U.S. Department of Health and Human Services (HHS) Awards
2. 42 CFR §413 Principles of Reasonable Cost Reimbursement.







## 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:                    |         | To:                                    |
| RATE PERIOD:                                     | From:                    |         | To:                                    |
| 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:                                   |                          |         |  |

→ PPS-1

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

| 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                    |

| CCBHC Cost Report  |           |                         |                       |
|--|-----------|-------------------------|-----------------------|
| MEDICAID ID:   |           |                         |                       |
| NPI:   |           |                         |                       |
| REPORTING PERIOD:  | From:     | To:                     |                       |
| <b>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)</b> |           |                         |                       |
| 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:                  |                       |
| 5. County:   |           | Zip Code:               |                       |
| 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<br>(Col. 1 + 2) | Reclassifications | Reclassified<br>Trial Balance<br>(Col. 3 + 4) | Adjustments<br>Increases<br>(Decreases) | Adjusted<br>Amount<br>(Col. 5 + 6) | Adjustments<br>for Anticipated<br>Cost Changes | Net<br>Expenses<br>(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. Psychiatric 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 other 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                    |
| 42.2                 | Office supplies                    |
| 42.2                 | Office supplies                    |
| 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                          |
| <b>\$ 1,009,420</b> | <b>Trial Balance Tab, Line 53, Col. 3</b> |                                    |



# 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 | Other      | Total<br>(Col. 1 + 2) | Reclassifications | Reclassified<br>Trial Balance<br>(Col. 3 + 4) | Adjustments<br>Increases<br>(Decreases) | Adjusted<br>Amount<br>(Col. 5 + 6) | Adjustments<br>for Anticipated<br>Cost Changes | Net<br>Expenses<br>(Col. 7 + 8) |
|  | 1            | 2          | 3                     | 4                 | 5   | 6                                       | 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 other CCBHC costs under agreement                               |              |            |                       |                   |   |   |                                    |  |                                 |
| 21. Subtotal costs under agreement<br>(sum of lines 19-20)                                 |              | \$0        | \$0                   | \$0               | \$0   | \$0                                     | \$0                                | \$0  | \$0                             |
| PART 1C - OTHER DIRECT CCBHC COSTS   |              |            |                       |                   |   |   |                                    |  |                                 |
| Description  | Compensation | Other      | Total<br>(Col. 1 + 2) | Reclassifications | Reclassified<br>Trial Balance<br>(Col. 3 + 4) | Adjustments<br>Increases<br>(Decreases) | Adjusted<br>Amount<br>(Col. 5 + 6) | Adjustments<br>for Anticipated<br>Cost Changes | Net<br>Expenses<br>(Col. 7 + 8) |
|  | 1            | 2          | 3                     | 4                 | 5   | 6                                       | 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 other direct CCBHC costs  |              |            |                       |                   |   |   |                                    |  |                                 |
| 28. Subtotal other direct CCBHC<br>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<br>(other than overhead)<br>(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<br>1 | Other<br>2 | Total<br>(Col. 1 + 2)<br>3 | Reclassifications<br>4 | Reclassified<br>Trial Balance<br>(Col. 3 + 4)<br>5 | Adjustments<br>Increases<br>(Decreases)<br>6 | Adjusted<br>Amount<br>(Col. 5 + 6)<br>7 | Adjustments<br>for Anticipated<br>Cost Changes<br>8 | Net<br>Expenses<br>(Col. 7 + 8)<br>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<br>1 | Other<br>2 | Total<br>(Col. 1 + 2)<br>3 | Reclassifications<br>4 | Reclassified<br>Trial Balance<br>(Col. 3 + 4)<br>5 | Adjustments<br>Increases<br>(Decreases)<br>6 | Adjusted<br>Amount<br>(Col. 5 + 6)<br>7 | Adjustments<br>for Anticipated<br>Cost Changes<br>8 | Net<br>Expenses<br>(Col. 7 + 8)<br>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:<br>Expense<br>Category<br>1 | Increase:<br>Line Number<br>2 | Increase:<br>Amount*<br>3 | Decrease:<br>Expense<br>Category<br>4 | Decrease:<br>Line Number<br>5 | Decrease:<br>Amount*<br>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:<br>Expense<br>Category<br>1 | Increase:<br>Line Number<br>2 | Increase:<br>Amount*<br>3 | Decrease:<br>Expense<br>Category<br>4 | Decrease:<br>Line Number<br>5 | Decrease:<br>Amount*<br>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 |  | Account Description  | Reason for Adjustment            | Amount      | Column | Line Number |
|------------------------|--|----------------------|----------------------------------|-------------|--------|-------------|
| Affected               |  |                      |                                  |             |        |             |
| 7115                   |  | <b>Bank Fees</b>     | Late Fees                        | \$ (60.00)  | 2      | 47a         |
| 2000                   |  | <b>Other Revenue</b> | 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

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End of Worksheet

| General Ledger Account |  | Account Description | Reason for Adjustment            | Amount      | Column | Line Number |
|------------------------|--|---------------------|----------------------------------|-------------|--------|-------------|
| Affected               |  |                     |                                  |             |        |             |
| 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              |  |                           |                        |  |
| 8. Peer specialist             |  |                           |                        |  |

### 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      |

| 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  |
| Additional lines inserted via Trial Balance tab                                      |  |                           |                        |  |
| 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  |

## Indirect Cost Allocation

| CCBHC Cost Report   |                          |
|---|--------------------------|
| MEDICAID ID:  |                          |
| NPI:  |                          |
| REPORTING PERIOD:   | From: To:                |
| RATE PERIOD:  | From: To:                |
| WORKSHEET:  | Indirect Cost Allocation |
| Description   |                          |
| 1. Does the CCBHC have an 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> |                         |  |     |
| OMB #0398-1148 CMS-10398 (#43)  |                         |  |     |
| End of Worksheet  |                         |  |     |



## 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<br>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                   |
| OMB #0398-1148 CMS-10398 (#43)   |   |  |                     |
| 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<br>2=DCO           |
|----------------|---------------|--------------|----------------------|--------------------|-----------------|---------------------|-------------------|---------------|----------------|-------------|----------------------------|
| John Doe       | Dr. ABC       | 6832         | 55555555             | 444444444          | 3/3/2015        | 90839               | Medicaid          | \$ 150.00     | \$ 150.00      | \$ 60.00    | 1                          |
| John Doe       | Dr. ABC       | 6832         | 55555555             | 444444444          | 3/3/2015        | 99366               | Medicaid          | \$ 140.00     | \$ 110.00      | \$ 70.00    | (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             | 777777777          | 4/1/2015        | 99211               | Medicaid MCO      | \$ 50.00      | \$ 50.00       | \$ 45.00    | 1                          |
| John Doe       | Dr. ABC       | 6832         | 55555555             | 444444444          | 4/15/2015       | 90839               | Medicaid          | \$ 150.00     | \$ 150.00      | \$ 60.00    | (same day - see DCO below) |

CCBHC Total 3

Ties to Daily Visit Sch, Line 1

|          |              |      |          |           |           |       |          |          |          |          |   |
|----------|--------------|------|----------|-----------|-----------|-------|----------|----------|----------|----------|---|
| John Doe | DCO Provider | 6832 | 55555555 | 444444444 | 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   |  |  | \$ -                                     | \$ -  |
| Additional lines inserted via Trial Balance tab                                     |  |  |  |   |
| 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

[illegible]

## 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<br>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<br>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        |             |
| OMB #0398-1148 CMS-10398 (#43)  |             |
| 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 <sup>1</sup> | Measure  | Measure Steward <sup>2</sup> | 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

QUESTIONS?

QUESTIONS THROUGHOUT COURSE OF  
THE PROJECT CAN BE SUBMITTED TO:  
[CO-CCBHC@MSLC.COM](mailto:CO-CCBHC@MSLC.COM)