



CABINET FOR HEALTH
AND FAMILY SERVICES

Kentucky CCBHC Cost Report Training

Agenda

- ✓ Demonstration Overview
- ✓ CCBHC Cost Report



CABINET FOR HEALTH
AND FAMILY SERVICES

Demonstration Overview

Demonstration Overview

- ✓ Protecting Access to Medicare Act (PAMA)
- ✓ Demonstration Program
- ✓ PPS Elements
- ✓ PPS Calculation
- ✓ CCBHC Required Services
- ✓ CCBHC Procedure Codes

PROTECTING ACCESS TO MEDICARE ACT (PAMA) OF 2014, EFFECTIVE APRIL 1, 2014 (P.L. 113-93, SECTION 223)

- ✓ Established 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
- ✓ Provided guidance on the development of a Prospective Payment System (PPS)
- ✓ Awarded grants to states for planning purposes and developing proposals to participate in demonstration program
- ✓ Selected eight states to participate in the demonstration program
- ✓ Paid states that are participating in the demonstration federal matching funds equivalent to the standard Children's Health Insurance Program (CHIP) matching rate for services, with some exceptions
- ✓ Evaluated the project and prepared annual reports to Congress

Demonstration Program

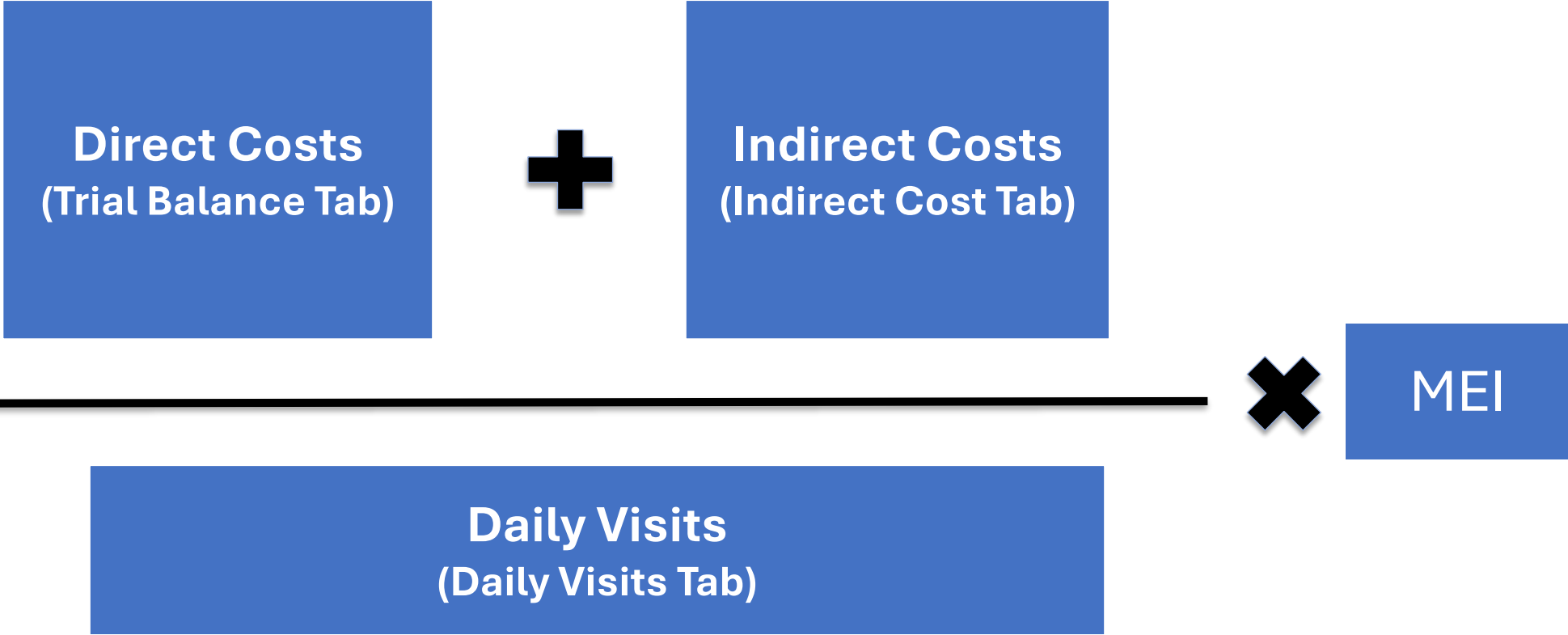
- ✓ Kentucky was selected to participate in the CCBHC demonstration per the CARES Act in 2020
- ✓ Other states that have been selected:
 - Alabama
 - Illinois
 - Indiana
 - Iowa
 - Kansas
 - Maine
 - Michigan
 - Minnesota
 - Missouri
 - Nevada
 - New Hampshire
 - New Mexico
 - New York
 - New Jersey
 - Oklahoma
 - Oregon
 - Pennsylvania
 - Rhode Island
 - Vermont

CCBHC Prospective Payment System (PPS) Rate Elements

Rate Element	Description	CCBHC Cost Report
CC PPS-1 Base Rate	<i>Daily Rate - 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 rate2. To be completed by CCBHCs3. Format developed by CMS
Base Rate Update Factor	Medicare Economic Index adjustment or rebasing	MEI factor applied to PPS base rate
Quality Bonus Payment (QBP)	Optional bonus payment for CCBHCs that meet quality measures	N/A

CCBHC PPS-1 Calculation

Single Rate Calculation



CCBHC Required Services

Services

Crisis mental health services, including 24-hour mobile crisis teams, emergency crisis intervention services, and crisis stabilization

Screening, assessment, and diagnosis, including risk assessment

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 health VA guidelines

- ✓ CCBHCs must deliver 51% or more of encounters across all services (excluding crisis services) directly, rather than through a Designated Collaborating Organization (DCO).

CCBHC Procedure Codes

- ✓ The current allowable CCBHC procedure code list will be made available to providers.



CABINET FOR HEALTH
AND FAMILY SERVICES

CCBHC Cost Report

CCBHC Cost Report

- ✓ Documentation
- ✓ Regulations
- ✓ Cost Report Walk-thru

CCBHC Cost Report

Complete CCBHC Cost Report Submission 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*)
- ✓ Daily visits supporting documentation
- ✓ Federal indirect rate support, if applicable
- ✓ Certification by Officer or Administrator of the cost report with original signature
- ✓ Explanations, calculations, and supporting documentation for allocations, reclassifications, adjustments, and anticipated costs
- ✓ Explanation and calculation details for estimated Designated Collaborating Organizations (DCO)s
- ✓ Separate summary of and identification and support for costs and visits due to providing primary care services (please note, primary care screening and monitoring costs and visits should not be included in these separate costs identified)
- ✓ Detailed support on FTE and number of services provided per staff description
- ✓ Listing of all sites with one of the following designations (CCBHC, Non-CCBHC, Combination of CCBHC & Non-CCBHC)

CCBHC Cost Report Regulations

CCBHC Cost Report & Instructions:

- ✓ www.medicaid.gov/medicaid/financial-management/downloads/ccbhc-cost-rpt-instr.pdf

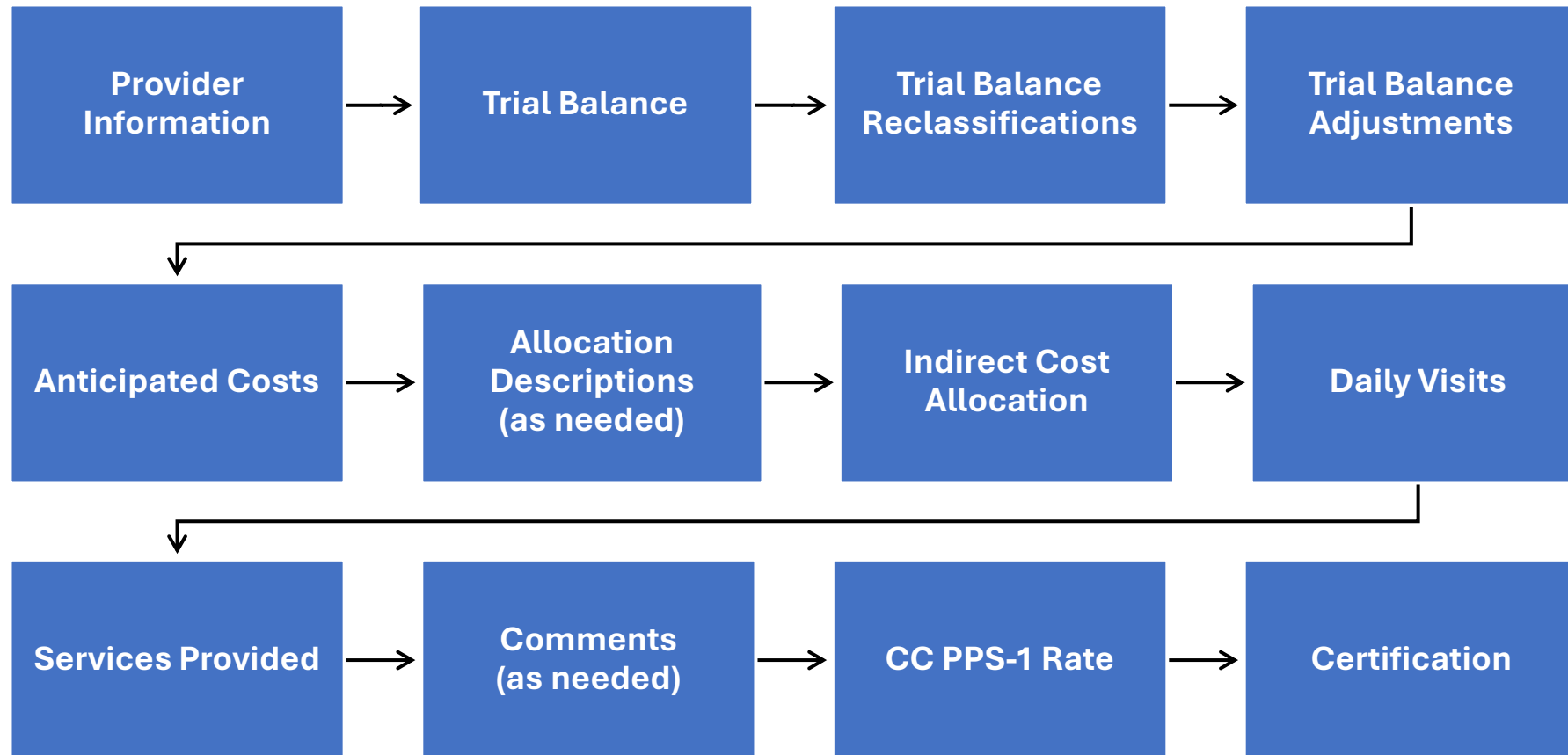
When reporting costs, the CCBHC must adhere to:

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. 2 CFR §200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Cost Report Walk-Thru

- ✓ Cost report must be prepared on the accrual basis of accounting
- ✓ All requested information in the tabs must be provided
- ✓ Round all amounts to the nearest whole dollar

Cost Report Steps/Schedules (Recommended Order)



Provider Information- Part 1

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

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

PART 1 - PROVIDER INFORMATION (Consolidated)	
1. Name:	
2. Street:	P.O. Box: <input type="text"/>
3. City:	State: <input type="text"/> Zip Code: <input type="text"/>
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	NPI
1	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

Provider Information- Part 2

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 #0338-1148 CMS-10336 (#43)				
End of Worksheet				

- ✓ Part II is used if the entity is filing a consolidated report and should be completed for every additional clinic site
- ✓ The tab should be copied 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 Psychiatric nurse			\$0		\$0		\$0	\$65,000	\$65,000
3 Child psychiatrist			\$0		\$0		\$0	\$0	\$0
4 Adolescent psychiatrist			\$0		\$0		\$0	\$0	\$0
5 Substance abuse specialist	\$75,000		\$75,000		\$75,000		\$75,000	\$0	\$75,000
6 Case manager			\$0		\$0		\$0	\$50,000	\$50,000
7 Recovery coach			\$0		\$0		\$0	\$0	\$0
8 Peer specialist			\$0		\$0		\$0	\$0	\$0
9 Family support specialist			\$0		\$0		\$0	\$0	\$0
10 Licensed clinical social worker			\$0		\$0		\$0	\$0	\$0
11 Licensed mental health counselor	\$72,000		\$72,000		\$72,000		\$72,000	\$0	\$72,000
12 Mental health professional (trained and credentialed for psychological testing)			\$0		\$0		\$0	\$0	\$0
13 Licensed marriage and family therapist			\$0		\$0		\$0	\$0	\$0
14 Occupational therapist			\$0		\$0		\$0	\$0	\$0
15 Interpreter or linguistic counselor			\$0		\$0		\$0	\$0	\$0
16 General practice (performing CCBHC services)			\$0		\$0		\$0	\$0	\$0
17 Subtotal other staff costs (specify details in Comments tab)									
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 and also shows:

- ✓ Staff Reclassifications
- ✓ Adjustments
- ✓ Adjustments for Anticipated Cost Changes

This information must correspond with the Anticipated Costs Tab

Steps to Creating a Crosswalk and Mapping

Step 1

- List all Trial Balance Accounts
- Should include all CCBHC allowable services and visits, regardless of payer

Step 2

- Identify the Appropriate Cost Report Line and 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
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	\$0
20 Other CCBHC costs (specify details below)									
20a			\$0		\$0		\$0	\$0	\$0
Insert additional line for other 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	\$0	\$224,875
23 Transportation (health care staff)		\$620	\$620		\$620		\$620	\$0	\$620
24 Depreciation - medical equipment		\$1,400	\$1,400		\$1,400		\$1,400	\$0	\$1,400
25 Professional liability insurance			\$0		\$0		\$0	\$0	\$0
26 Telehealth			\$0		\$0		\$0	\$0	\$0
27 Other direct costs not already included (specify details below)									
27a Electronic Health Record Costs		\$19,500	\$19,500		\$19,500		\$19,500	\$35,000	\$54,500
Insert additional line for other 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	\$0	\$3,900
31 Insurance			\$0		\$0		\$0	\$0	\$0
32 Interest on mortgage or loans			\$0		\$0		\$0	\$0	\$0
33 Utilities		\$3,100	\$3,100		\$3,100		\$3,100	\$0	\$3,100
34 Depreciation - buildings and fixtures			\$0		\$0		\$0	\$0	\$0
35 Depreciation - equipment			\$0		\$0		\$0	\$0	\$0
36 Housekeeping and maintenance	\$31,200	\$10,400	\$41,600		\$41,600		\$41,600	\$0	\$41,600
37 Property tax			\$0		\$0		\$0	\$0	\$0
38 Subtotal other site costs (specify details in Comments tab)			\$0		\$0		\$0	\$0	\$0
38a			\$0		\$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	\$0	\$118,800
41 Depreciation - office equipment			\$0		\$0		\$0	\$0	\$0
42 Office supplies		\$15,600	\$15,600		\$15,600		\$15,600	\$0	\$15,600
43 Legal		\$22,300	\$22,300		\$22,300		\$22,300	\$0	\$22,300
44 Accounting		\$3,100	\$3,100		\$3,100		\$3,100	\$0	\$3,100
45 Insurance		\$32,000	\$32,000		\$32,000		\$32,000	\$0	\$32,000
46 Telephone		\$1,800	\$1,800		\$1,800		\$1,800	\$0	\$1,800
47 Other administrative costs (specify details below)									
47a Bank Fees		\$2,500	\$2,500		\$2,500	-\$60	\$2,440	\$0	\$2,440
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	\$0	\$196,040
49 Total overhead (sum of lines 39 and 48)	\$121,200	\$94,700	\$215,900	\$28,800	\$244,700	-\$60	\$244,640	\$0	\$244,640

Indirect Costs – Costs 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 Cost 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
50 998 costs outside the reimbursement rate			\$0		\$0		\$0	\$0	\$0
51. Direct costs for non-CCBHC services covered by Medicaid (specify details below)									
51a			\$0		\$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
52. Direct costs for non-CCBHC services <i>not</i> covered by Medicaid (specify details below)									
52a			\$0		\$0		\$0	\$0	\$0
Insert additional line for direct costs for non-CCBHC services <i>not</i> covered by Medicaid									
53 Total costs for non-CCBHC services (sum of lines 50-52)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 Total costs (sum of lines 29, 49, and 53)	\$668,200	\$341,220	\$1,009,420	\$0	\$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

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.

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 <i>other</i> items				
12. Subtotal of common adjustments (sum of lines 1-11)		\$ (125)		

General Ledger Account Affected	Account Description	Reason for Adjustment	Amount	Column	Line Number
7115	Bank Fees	Late Fees	\$ (60.00)	2	47 a
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	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

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				
6. Case manager	1	\$50,000		
7. Recovery coach				
8. Peer specialist				

- ✓ 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 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

Anticipated Cost Documentation

- ✓ Description of costs
- ✓ Reason that cost is not included in the reporting year
- ✓ Support for any estimates/allocations utilized to determine the costs

Anticipated Costs Example

- ✓ Adding costs for Psychiatry services & related FTE staffing needs
- ✓ Adding FTE SA Counselors/Licensed Clinical Social Worker/Intake/Case Managers
- ✓ Estimating a cost of new vehicle divided by four years (AHA Useful Life). Necessary to provide Mobile Crisis Response.
- ✓ Anticipated Increase in Leased Space

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
OMB #0398-1148 CMS-10398 (#43)		
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 (FIR) by a cognizant agency. Should be used if one is assigned. **Costs are required to be classified on the cost report in the same manner as they were for the FIR calculation.**
- ✓ 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			
Please describe your allocation method:			
PART 1A - CCBHC STAFF COSTS			
<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>			

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		4
2	Number of daily visits for patients receiving CCBHC services directly from DCO (not included above)		
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; include 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	4444444444	3/3/2015	90839	Medicaid	\$ 150.00	\$ 150.00	\$ 60.00	1
John Doe	Dr. ABC	6832	55555555	4444444444	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	7777777777	4/1/2015	99211	Medicaid MCO	\$ 50.00	\$ 50.00	\$ 45.00	1
John Doe	Dr. ABC	6832	55555555	4444444444	4/15/2015	90839	Medicaid	\$ 150.00	\$ 150.00	\$ 60.00	1

CCBHC Total 4
Ties to Daily Visit Sch, Line 1

John Doe	DCO Provider	6832	55555555	4444444444	4/15/2015	90839	Medicaid	\$ 90.00	\$ 90.00	\$ 50.00	(same day - above)
----------	--------------	------	----------	------------	-----------	-------	----------	----------	----------	----------	--------------------

DCO Total
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)(2)(D) is provided in accordance with federal guidelines at a certified CCBHC service delivery site.
 - ✓ These refer to the 9 required services listed on slide 9 and then, specifically, the Kentucky-allowable CCBHC procedure codes on slide 10.
- ✓ 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
- ✓ The DCO must provide all data to the CCBHC required for the CCBHC to bill for demonstration services

Care Coordination

- ✓ Care coordination is a required activity per § 223 (a)(2)(C) but is not a demonstration service that triggers an enumerated visit *(with the exception of TCM)*
- ✓ CCBHCs should document all care coordination that supports a demonstration service
- ✓ Costs associated with care coordination are CCBHC allowable costs.
- ✓ Claims billed with only a care coordination code will not receive a PPS payment

Telehealth and Screening

- ✓ Telehealth services can be considered a CCBHC visit to the extent they meet the current CMHC telehealth requirements in the CMHC manual and the telehealth regulations
- ✓ A visit may be enumerated for preliminary screening and risk assessment if the provider performing the screening meets the state qualifications

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

- ✓ Number of Services Provided should reflect the amount of CCBHC services provided. If multiple procedure codes can be billed, then multiple services should be counted. If a service is traditionally billed on a 15-minute or hourly basis, only 1 service should be counted, even if multiple units are on the claim.

Practitioner Modifier Crosswalk

Kentucky Medicaid
CCBHC Cost Report Practitioner to CMHC Practitioner Modifier Crosswalk

Existing Modifier	Description	Cost Report Line(s)	Additional Notes
AF	PSYTRST	1	
AM	MD/DO	1 or 16	
U3	PSY RES	1	
SA	APRN	17a	
AH	PSYGST	17c	
AJ	LCSW	10	
U8	LPP	17d	
U8	LPA	17e	
HO	LMFT	13	
HO	LPCC/LPAT/LBA	11	
U4	CSW/LPCA/MFTA/LPATA/LABA	17e	
U1	PA	17b	
U2	PSY RN	2	
TD	RN	17f	
HN	PE	17i	
U5	MHA	17j	
U6	CADC	5	Also, include LCADC and LCADCA on 5
U7	PSS	8 or 9	Use 8 for adult PSS and youth PSS and use 9 for parent/family PSS
UC	CSA	17h	
UD	Preg. Wom.	6	
HM	CPP	N/A - Non CCBHC	
U9	PERDIM	N/A - Non CCBHC	

Possible Cost Report Lines
1. Psychiatrist
2. Psychiatric nurse
3. Child psychiatrist
4. Adolescent psychiatrist
5. Substance abuse specialist
6. Case manager
7. Recovery coach
8. Peer specialist
9. Family support specialist
10. Licensed clinical social worker
11. Licensed mental health counselor
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)
Other
17a APRN
17b PA
17c Licensed Psychologists
17d Licensed Psychological Practitioners
17e CSW/LPCA/MFTA/LPATA/LABA/LPA
17f Registered Nurse
17g Targeted Case Manager
17h Community Support Associate
17i Professional Equivalent
17j Mental Health Associate

Note: Based on the proposed practitioner mapping above, it is anticipated that cost report lines 3, 4, 7, 12, 14, and 15 may be blank. If you have additional cost for these lines, please provide a description of these costs.

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	
<p><i>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</i></p>											

CC PPS-1 Rate

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	
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

Certification

MEDICAID COST REPORT for Certified Community Behavioral Health Clinics	
<p>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.</p>	
<p><i>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.</i></p>	
Signature of Officer:	
Title:	
Clinic:	
Medicaid ID:	
From Period:	
To Period:	
Preparer (if other than Officer):	
<small>OMB #0398-1148 CMS-10398 (#43)</small> 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 if not completed properly

CCBHC PPS Resources

✓ Medicaid.gov:

- <https://www.medicaid.gov/medicaid/financial-management/section-223-demonstration-program-improve-community-mental-health-services/index.html>

✓ SAMSHA.gov:

- <https://www.samhsa.gov/section-223/certification-resource-guides/state-certification-guide>

✓ The National Council:

- <https://www.thenationalcouncil.org/ccbhc-success-center/>

Questions?

Questions regarding the cost report can be submitted to:

- James Wright, JWright@mslc.com
- Matt Lee, MLee@mslc.com
- 888-749-5799

Please note that additional technical assistance will be made available during the cost reporting process.