



HSFO 2024 Annual Meeting

## CCBHC Cost Reporting and PPS – State Responsibilities

FTI: Scott Banken, CPA, MBA, Managing Director

Mercer: David McMahon, CPA, Principal



# CCBHC: Cost Reporting and PPS

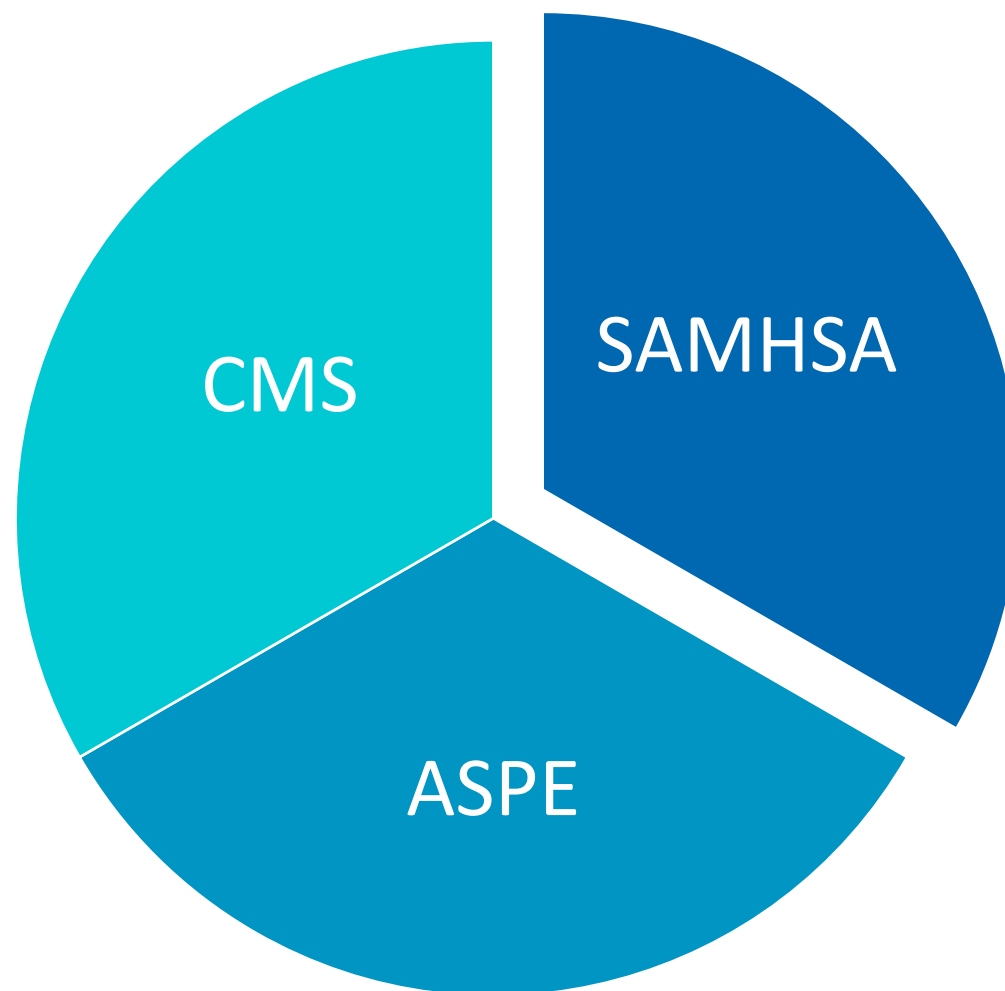
## What is a Certified Community Behavioral Health Clinic?

**A Certified Community Behavioral Health Clinic (CCBHC) is a specially-designated clinic that provides a comprehensive range of mental health and substance use services.**

- CCBHCs have dramatically increased access to mental health and substance use disorder treatment, expanded states' capacity to address the overdose crisis and established innovative partnerships with law enforcement, schools and hospitals to improve care, reduce recidivism and prevent hospital readmissions.

1. Crisis Services
2. Treatment Planning
3. Screening, Assessment, Diagnosis & Risk Assessment
4. Outpatient Mental Health & Substance Use Services
5. Targeted Case Management
6. Outpatient Primary Care Screening and Monitoring
7. Community-Based Mental Health Care for Veterans
8. Peer, Family Support & Counselor Services
9. Psychiatric Rehabilitation Services

## The Demonstration



States received planning grants; 10 states are (were) in the demonstration with 10 more added every two years. States participating in the demonstration receive enhanced FMAP.

### States Eligible to Apply in 2026 (so far)

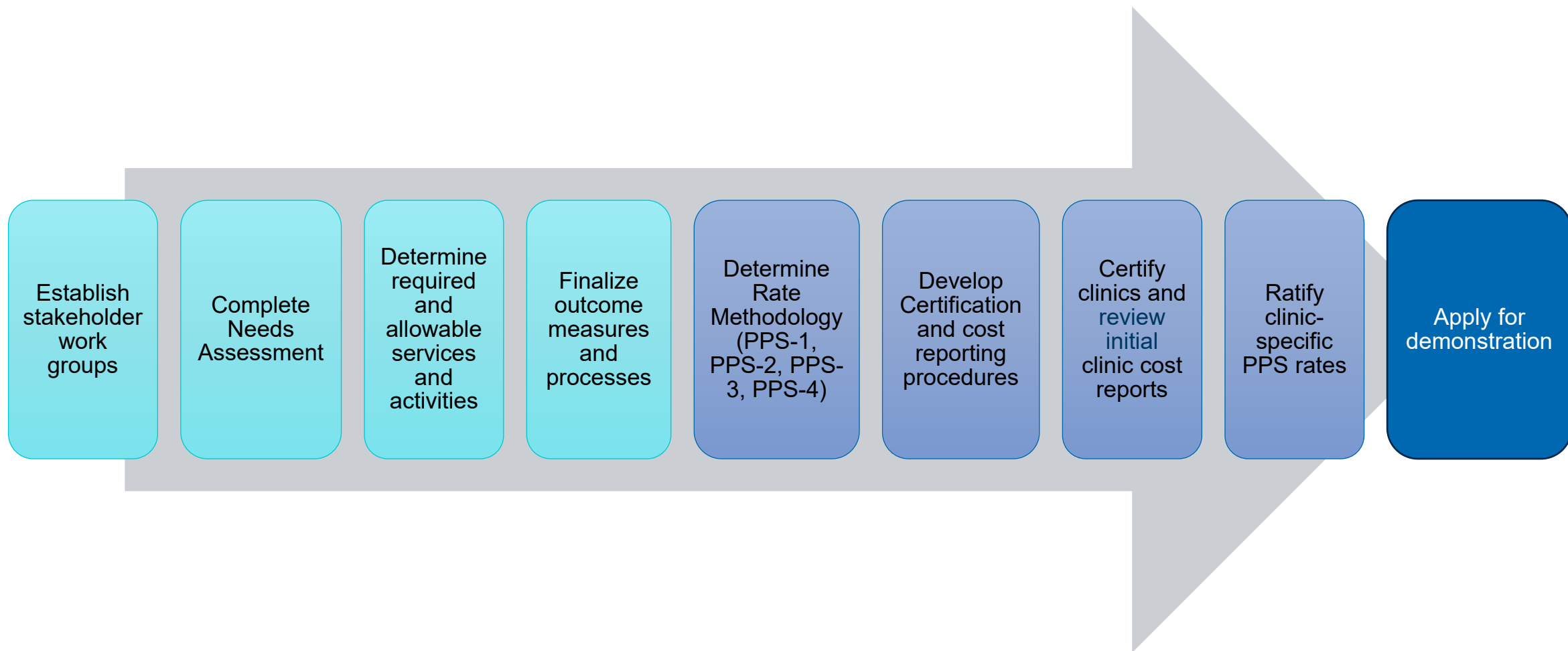
15 states applying for 10 spots in the demonstration to receive enhanced FMAP

1. Alaska
2. California
3. Colorado
4. Connecticut
5. Delaware
6. Georgia
7. Massachusetts
8. Maryland
9. Mississippi
10. Montana
11. North Carolina
12. Ohio
13. Texas
14. Virginia
15. West Virginia

### Current and New Demonstration States

- |                  |                  |
|------------------|------------------|
| 1. Minnesota     | 1. Alabama       |
| 2. Missouri      | 2. Illinois      |
| 3. Nevada*       | 3. Indiana       |
| 4. New Jersey    | 4. Iowa          |
| 5. New York      | 5. Kansas        |
| 6. Oklahoma      | 6. Maine         |
| 7. Oregon        | 7. New Hampshire |
| 8. Pennsylvania* | 8. New Mexico    |
| 9. Michigan~     | 9. Rhode Island  |
| 10. Kentucky~    | 10. Vermont      |
- \* Left the demonstration  
~ Added in 2020/2021  
Added in 2024

# CCBHC Application Timeline



# Example Scope of Services List

WHAT IS BILLABLE AS A VISIT AND WHAT CAN BE INCLUDED IN COSTS (MISSOURI)

Appendix A - Crosswalk To  
CCBHC Services

Updated 8/18/2020

Procedure Code	Description	CPS Services	ADA Services	Clinic Services	Includes Cost Counts as a Visit	Includes Cost Does Not Count as a Visit	Specialized Service	What To Bill Under PPS
90792 U8 SA	Psychiatric Diagnostic Evaluation, with Medical Services (Psychiatric Diagnostic Evaluation Resident ACT)			•	•			90792 U8 SA Q2
90832	Individual Psychotherapy (30 min patient and/or family member)			•	•			90832 Q2
90832 AH	Individual Psychotherapy (30 min patient and/or family member)			•	•			90832 AH Q2
90832 AJ	Individual Psychotherapy (30 min patient and/or family member)			•	•			90832 AJ Q2
90832 UD	Individual Psychotherapy (30 min patient and/or family member)			•	•			90832 UD Q2
90853 SA	Group Psychotherapy			•	•			90853 SA Q2
90853 UD	Group psychotherapy			•	•			90853 UD Q2
90887	Family Conference		•		•			T1006 52 Q2
90887 TN	Family Conference Telehealth		•		•			T1006 52 GT Q2
9103H	Mental Health Consultation to FQHC Physician by Physician	•				•		Don't Need To Bill
9107H	Mental Health Consultation to FQHC Physician by APN	•				•		Don't Need To Bill
9109H	Mental Health Consultation to FQHC Physician by Child Psychiatrist	•				•		Don't Need To Bill
9113H	Consultation - School (QMHP)	•				•		Don't Need To Bill
9114H	Consultation - School (Psychologist)	•				•		Don't Need To Bill
9115H	Consultation - School (APN)	•				•		Don't Need To Bill
96006	Clinical Supervision of Counselors		•			•		Don't Need To Bill
96006 TN	Clinical Supervision of Counselors Telehealth		•			•		Don't Need To Bill

# Basic Elements of CC PPS-1 and CC PPS-3

Rate Element	CC PPS-1	CC PPS-3
<b>Rate Frequency</b>	Daily	Daily
<b>Number of Rates</b>	1	2-4
<b>PPS Rate</b>	Daily clinic- specific PPS rate composed of all CCBHC costs and visits for CCBHC services	Daily clinic-specific PPS rate composed of all CCBHC costs and visits not included in the Special Crisis Services (SCS) PPS rate(s)
<b>Special Crisis Services (SCS) Rate(s)</b>	NA	At least one daily PPS rate for one of the following SCS rates: <ul style="list-style-type: none"> <li>• 9813 CCBHC mobile crisis services</li> <li>• CCBHC Demo Mobile Crisis services (non- 9813 Mobile Crisis Services)</li> <li>• Crisis stabilization services occurring at the CCBHC</li> </ul>
<b>Quality Bonus Payment (QBP)</b>	Optional bonus payment for CCBHCs that meet quality measures	Optional bonus payment for CCBHCs that meet quality measures



# Basic Elements of CC PPS-2 and CC PPS-4

Rate Element	CC PPS-2	CC PPS-4
<b>Rate Frequency</b>	Monthly	Monthly
<b>Number of Rates</b>	At least 2	At least 2
<b>PPS Rate</b>	Monthly clinic-specific PPS rate composed of all CCBHC costs and visits not included in the Special Populations (SP) PPS rate(s)	Monthly clinic-specific PPS rate composed of all CCBHC costs and visits not included in the SCS rate(s) or Special Populations (SP) PPS rates
<b>Special Crisis Services (SCS) Rate(s)</b>	Not applicable	At least one monthly PPS rate for one or more of the following SCS rates: <ul style="list-style-type: none"> <li>• 9813 eligible mobile crisis services</li> <li>• Non-9813 eligible mobile crisis services</li> <li>• Crisis stabilization services occurring at the CCBHC</li> </ul>
<b>Payments for Services Provided to Clinic Users with Certain Conditions</b>	Separate <u>monthly</u> SP PPS rate(s) to reimburse CCBHCs for higher needs special populations	<u>Optional</u> : Separate <u>monthly SP</u> PPS rate(s) to reimburse CCBHCs for higher needs special populations
<b>Outlier Payments</b>	Reimbursement for portion of participant costs in excess of threshold	
<b>Quality Bonus Payments (QBPs)</b>	Bonus payment for CCBHCs that meet quality measures	

## Direct and Indirect Costs – CCBHC Example

45 § 75.413 AND 414

### Direct CCBHC Expenses:

Costs for Services On the Service List,  
Included in the PPS Rate such as wages,  
benefits, supplies, and dedicated  
resources

### Direct Non-CCBHC Expenses:

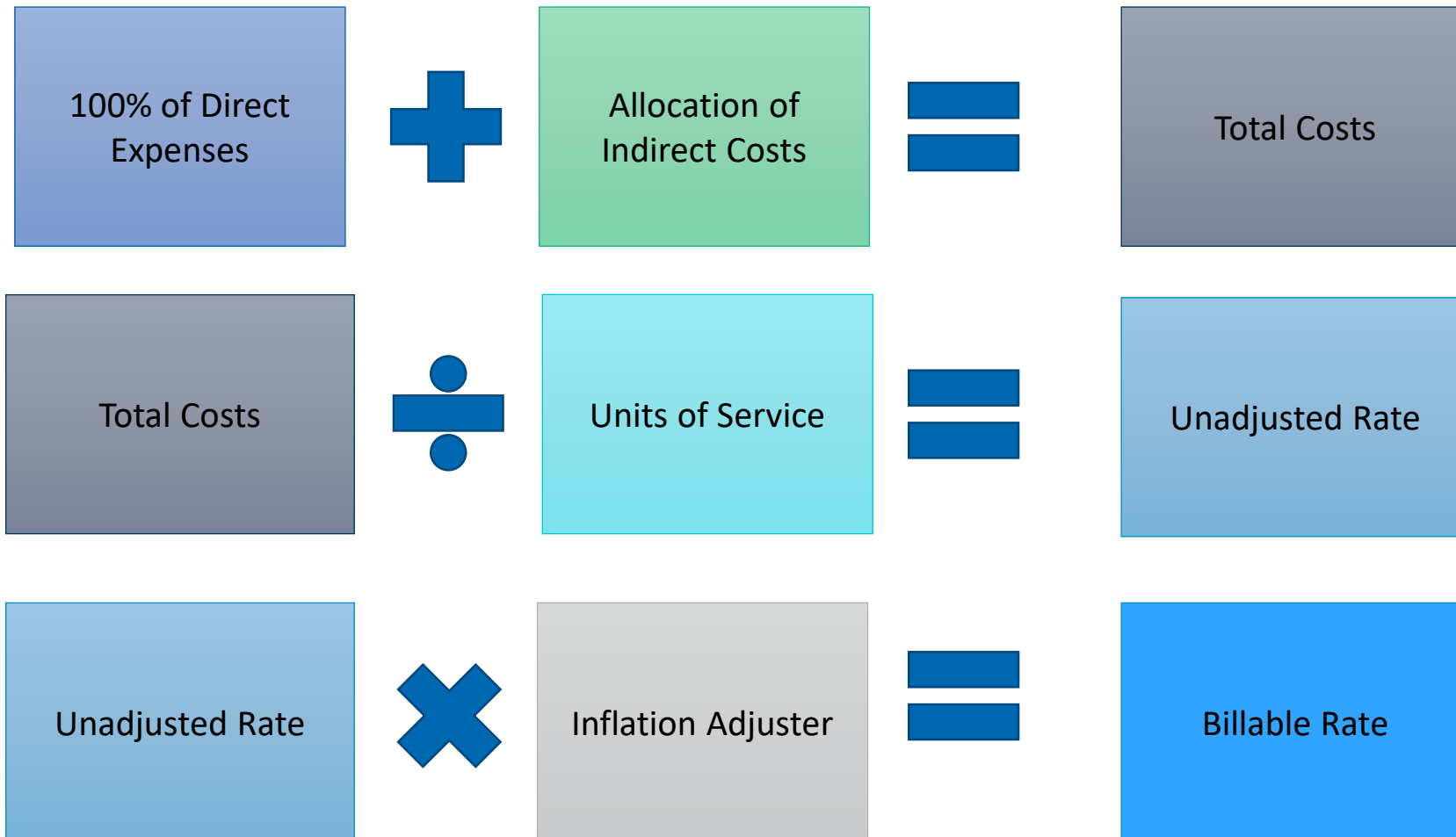
Costs for Services reimbursed outside of  
the PPS Rate such as wages, benefits,  
supplies, and **unallowable costs**

### Indirect Costs:

Costs allocable to either direct category including site costs and administrative costs

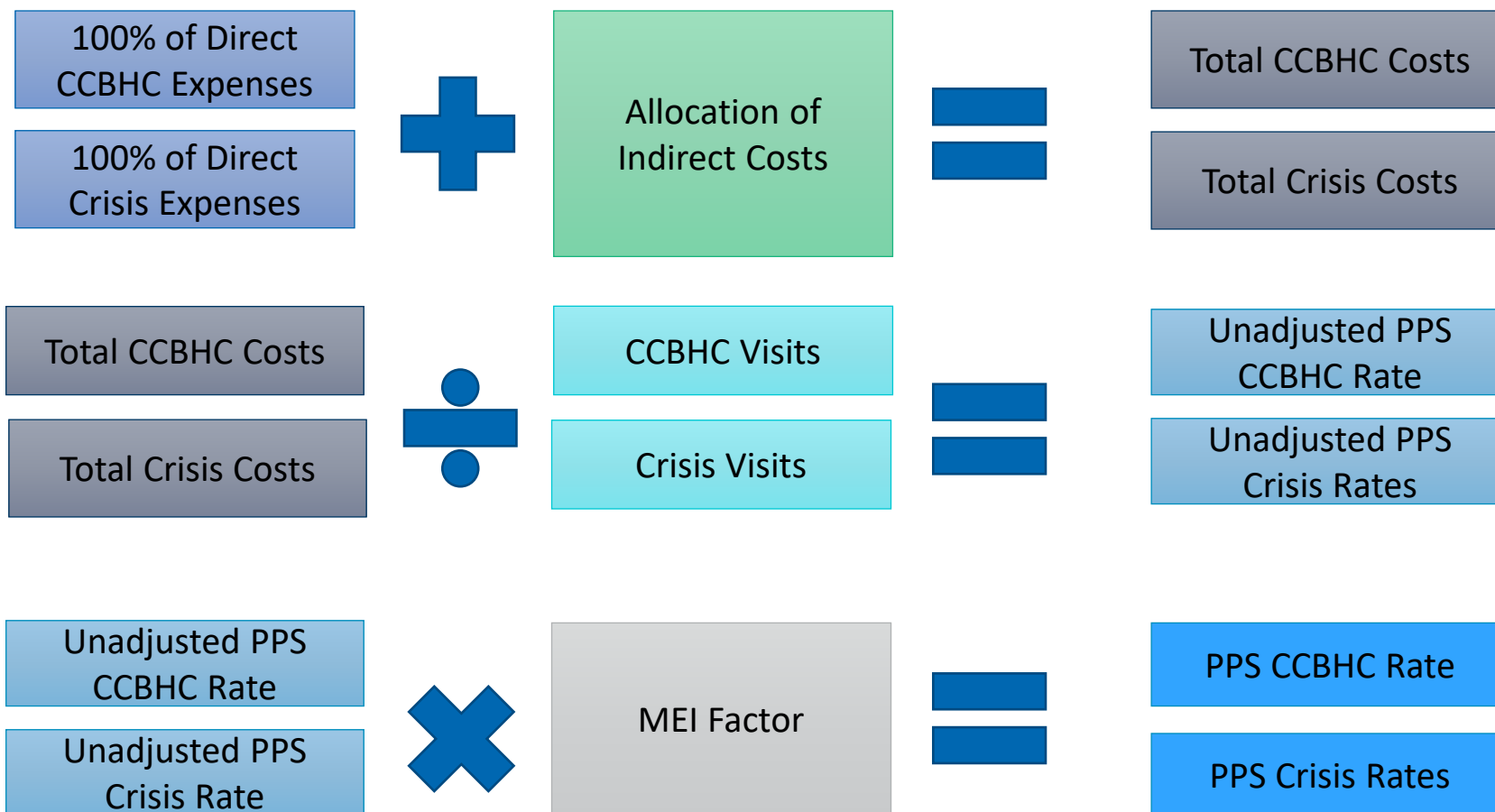
# The PPS-1 Math

HOW THE COST-BASED RATES ARE CALCULATED



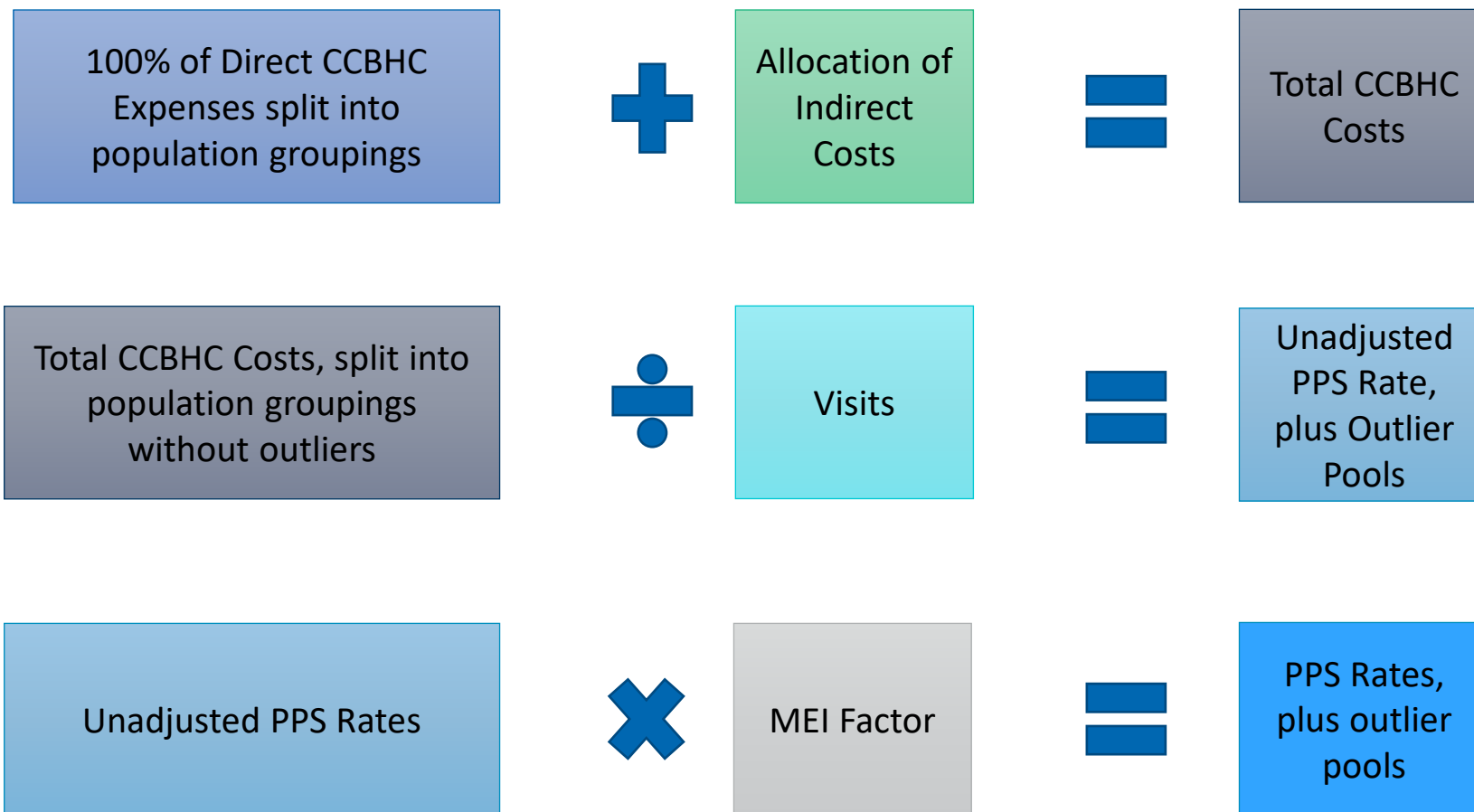
# The PPS-3 Math

HOW THE PPS RATE IS CALCULATED



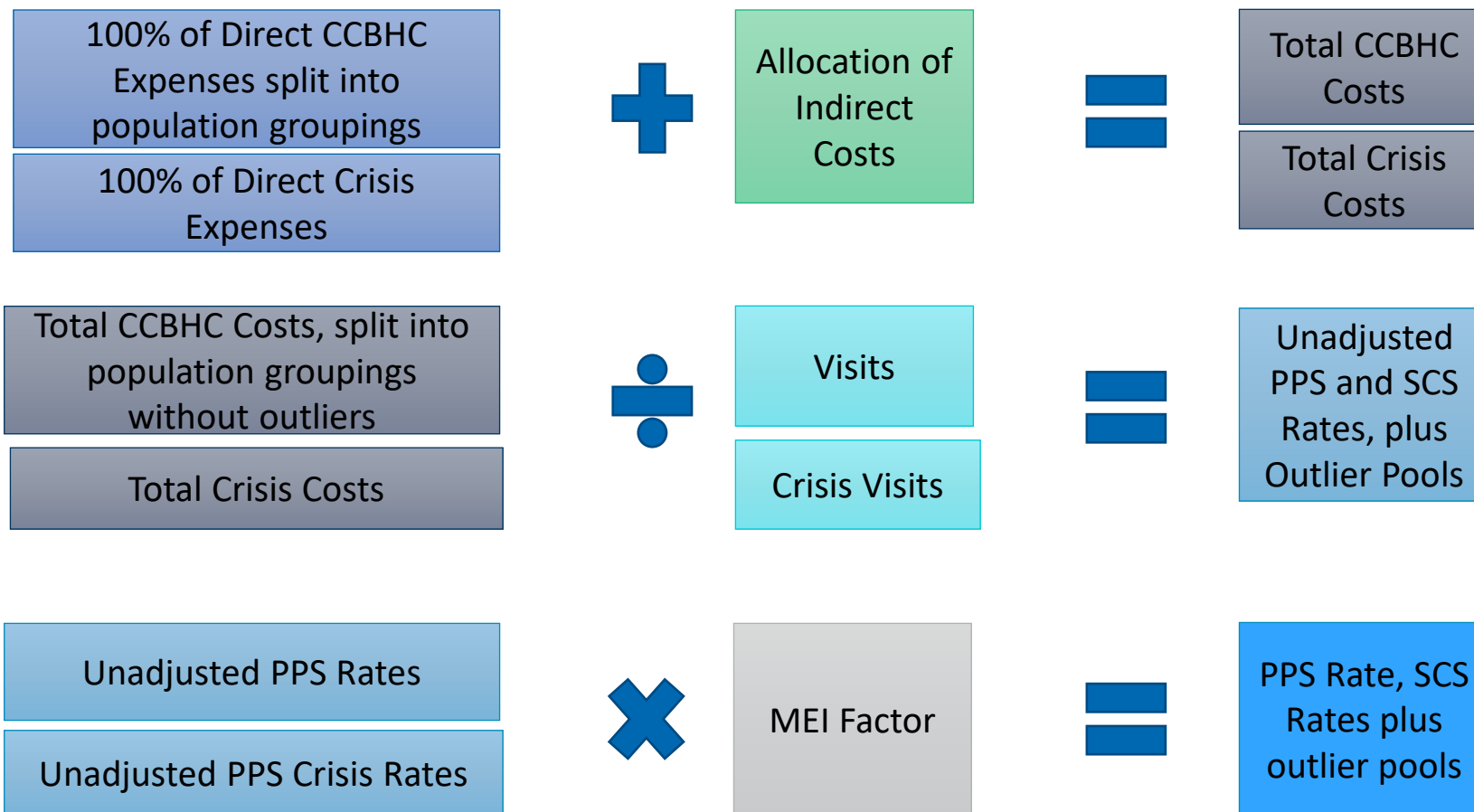
# The PPS-2 Math

HOW THE PPS RATE IS CALCULATED

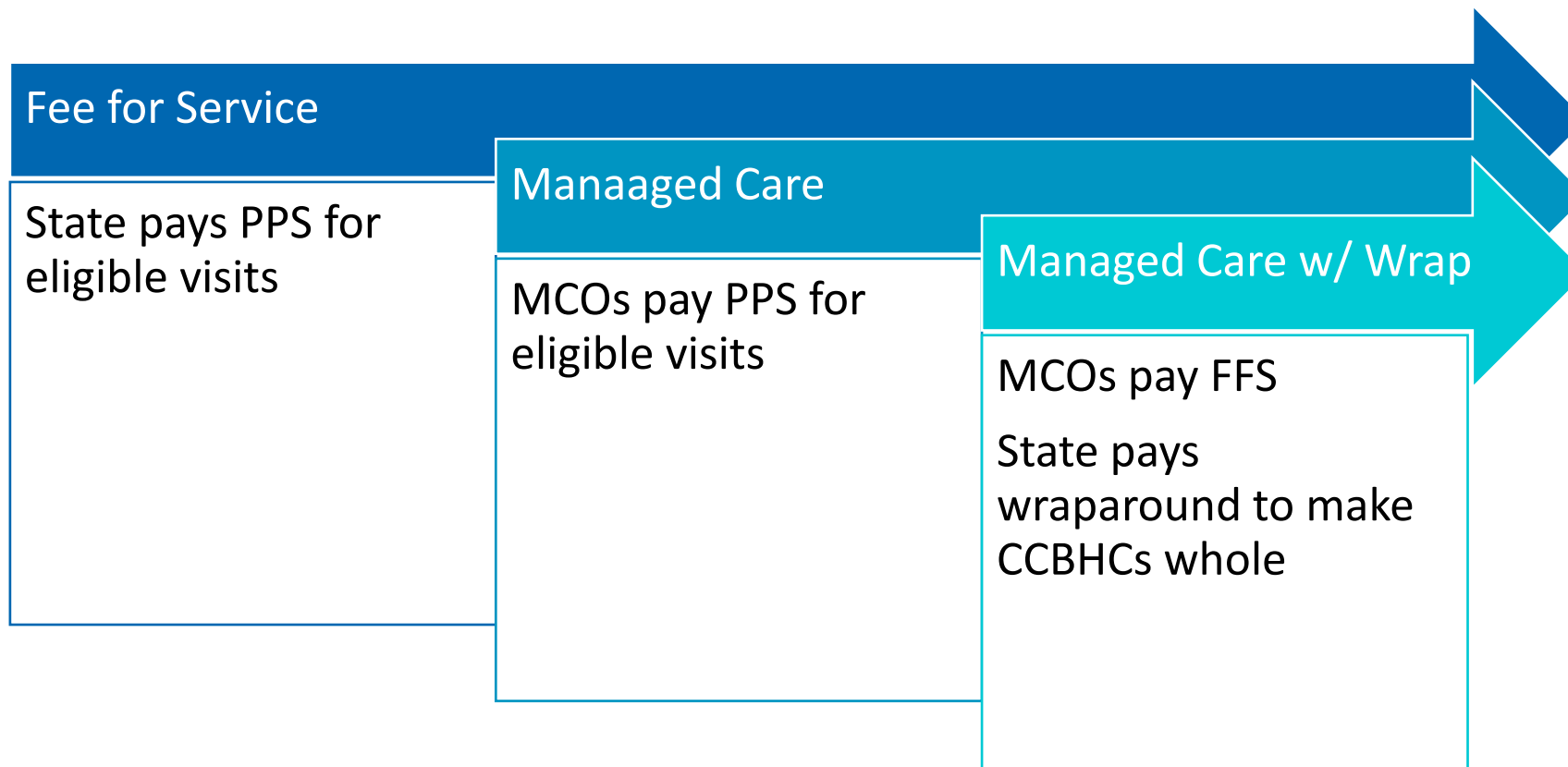


# The PPS-4 Math

HOW THE PPS RATE IS CALCULATED



# State Options





# State Responsibilities for Cost Reporting Auditing, Desk Reviews and Program Integrity



# Scott Banken, CPA

Managing Director

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## Education

B.A., Accounting, University of St. Thomas, St. Paul, Minnesota  
 M.B.A. Business Information Technology, University of Minnesota

## Certifications

Certified Public Accountant, Minnesota  
 Certified Cost Report Specialist, American Institute for Healthcare Compliance

## Scott Banken brings 30 years of experience as a certified public accountant with 22 years focused on health insurance, Medicaid and value-based reimbursement.

Prior to joining FTI, Mr. Banken consulted with several state governments as a Principle with Mercer Government on the oversight of their Medicaid managed care plans to ensure compliance with federal regulations and efficiently utilize reporting from managed care plans for oversight and regulatory reporting. Prior to joining Mercer, Mr. Banken also managed finance and accounting teams in both national and regional Managed Care Organizations, concentrating in government programs. This experience allows him to understand different strategies for financial management Medicare and Medicaid programs including capitation rate plans, risk sharing and risk corridor negotiation, benefit management and interventions to maximize efficiency and minimize costs.

Mr. Banken works with clients on designing innovative programs that use financial data to drive improvements to the quality, customer satisfaction and efficiency of their Medicaid programs, including their management information systems. He also brings expertise in financial oversight plan design and financial systems development to create efficient, auditable reporting solutions for financial, regulatory and operational reporting that fosters communication through entire organizations. His expertise in Medicare and Medicaid cost principles allowed him to develop templates for cost-based rates, including the template used for Certified Community Behavioral Health Clinics in the current demonstration.

Mr. Banken holds an accounting degree from the University of St. Thomas and an M.B.A. from University of Minnesota's Carlson School of Management. He is a Certified Public Accountant, licensed in Minnesota, and a member of the MN Society of Certified Public Accountants.

## Relevant Experience

- Developed cost report templates, instructions and technical assistance webinars for prospective payment system rate development for Certified Community Behavioral Health Centers. Identified performance metrics and criteria to evaluate cost report submissions for completeness and accuracy. Performed desk reviews on CCBHC cost reports in three states for 28 different CCBHCs since the program started in 2016. Assisted with the CCBHC program implementation in Minnesota and Missouri by providing technical assistance for payment operations and rate development.
- Created performance management reporting systems for financial oversight of MCOs. Created financial oversight programs to help states monitoring Medicaid MCOs key financial metrics to track profitability, solvency and efficiency. Analyzing financial results for MCOs for accuracy and reasonableness.
- Negotiated value-based contracts with providers around Medicaid and Dual-Eligible member programs to improve levels of care and manage risk, including fee-for-service (FFS), per member per-month capitation, quality bonus payments, risk-sharing and shared savings. Facilitated multi-payer workgroups to build consensus and develop alternatives to FFS that incent outcomes rather than volume for state innovation model grant recipients.



**Experts with Impact™**

# CCBHC Cost Report Introduction

August 7, 2024

A business of Marsh McLennan



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1. Cost Reporting Principles
2. PPS Rate Concepts
3. Provider Information
4. Trial Balance, Reclassifications, Adjustments
5. Anticipated Costs
6. Visit Enumeration
7. Documenting Allocations
8. Certification
9. Questions

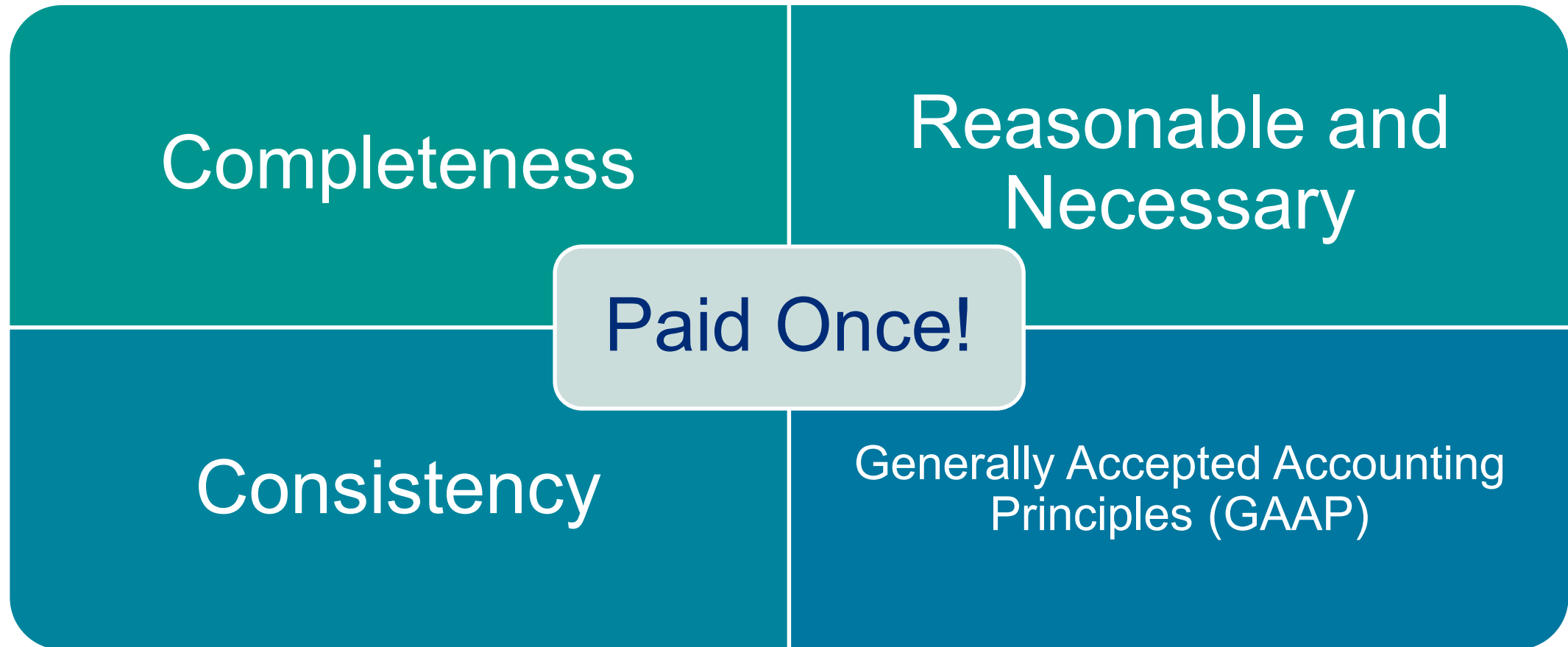
# Agenda

# Cost Reporting Principles



# Instructions for CCBHCs

## Cost Reporting Principles: The Rules



# Instructions for CCBHCs

## Cost Reporting Principles: CMS Allowable Costs

### Code of Federal Regulations (CFR):

- CMS cost reporting principles are outlined in 45 :: eCFR Part 75
- This chapter applies to all Department of Health and Human Services grant and award recipients
- Subpart E contains guidance on general CMS cost reporting principles and specific items
- CCBHCs must adhere to these principles when reporting direct, indirect, and unallowable costs in the cost report

Refer to [Title 45 Code of Federal Regulations](#)





# Instructions for CCBHCs

## Cost Reporting Principles: Direct CCBHC

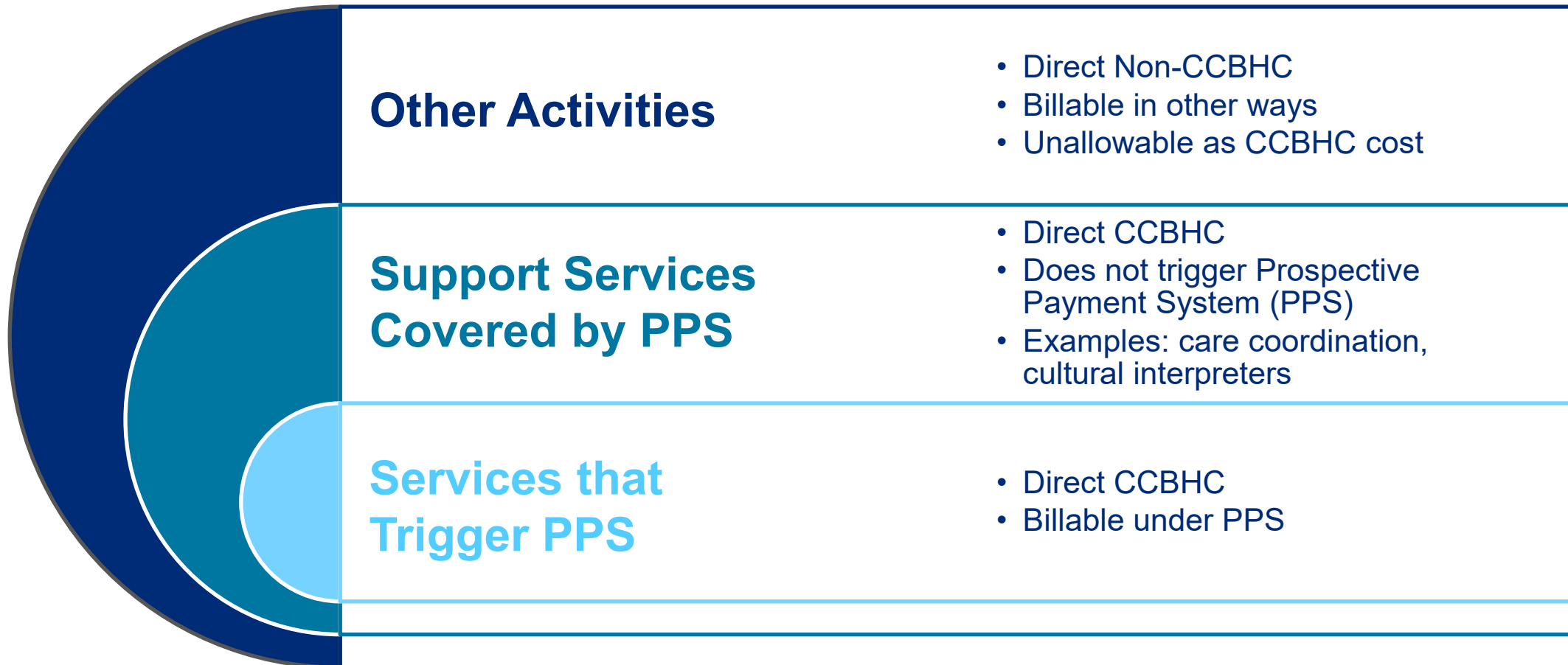
The Scope of Services is a list or table that the State will produce to determine the Direct Care services reimbursed and qualifying as visits under the CCBHC program

A large graphic on the right side of the slide. It features a large triangle that is green at the top and transitions to blue at the bottom. Three grey, cone-shaped light fixtures hang from the top of the slide, casting light onto the green portion of the triangle. The text "Scope of Services" is written in white, bold font in the center of the green area.

**Scope of  
Services**

# Instructions for CCBHCs

## Cost Reporting Principles: Direct



# Instructions for CCBHCs

## Cost Reporting Principles: Required Materials

Document		Required Detail
✓	Provider Profile Information	Identification, location, and provider data
✓	Financial Statements	Audited, from last complete fiscal year
✓	Working Trial Balance	Audited Financial Statements (AFS) ties to Trial Balance — Column 3, Line 53
✓	Allocation Description	For both direct and indirect costs
✓	Anticipated Costs	Explain in detail by CCBHC service
✓	Visit Enumeration	Visit days and anticipated visits
✓	Certification Statement	Required by CMS for rate data
✓	Agreement with Cognizant Agency	Required if available

# PPS Rate Concepts

2

# PPS Rate Concepts

## Overview and Context

The CCBHC PPS rate is a clinic-specific Medicaid per-encounter rate based on a completed cost report that details allowable costs and qualifying patient encounters over a year

### Key Points

- The PPS rate is calculated by dividing total CCBHC costs by the number of qualifying patient encounters (this includes Medicaid and non-Medicaid costs and encounters)
- The PPS rate is paid out for each **Medicaid** qualifying encounter
- The PPS rate reflects costs per visit, including indirect costs allocated to CCBHC services
- The PPS rate does **not** include direct non-CCBHC costs, indirect costs not allocable to CCBHC services, or unallowable costs under CMS cost reporting principles
- The PPS rates are set by state Medicaid agencies and integrated into managed care capitation rates (if applicable)
- There are currently two PPS options: PPS-1 (daily) and PPS-2 (monthly); however, CMS recently issued proposed updates that includes two additional options to delineate crisis services using a daily (PPS-3) or monthly (PPS-4) rate
- The CCBHC PPS rate structure emulates the FQHC PPS rate methodology

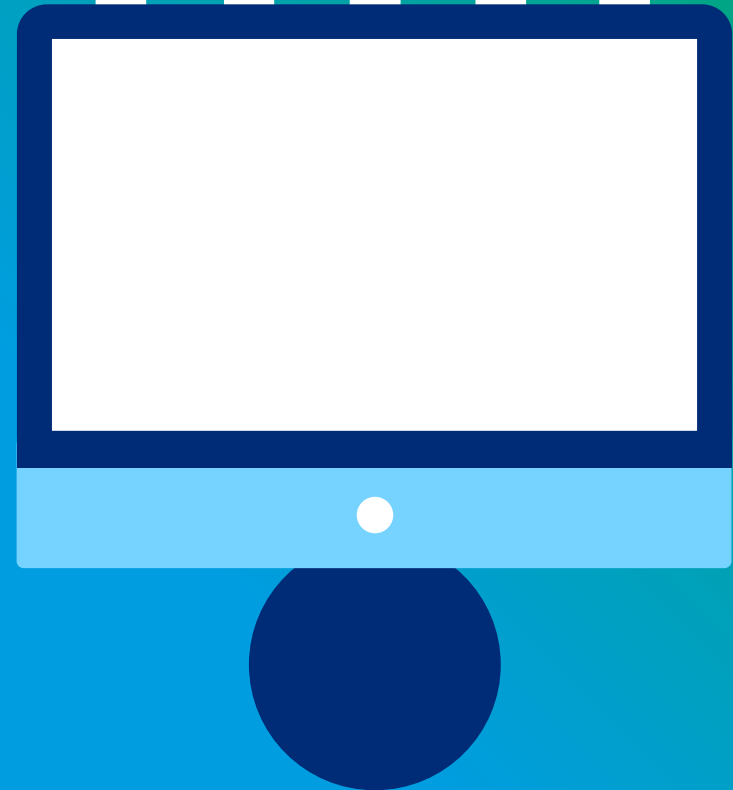
# Provider Information

3

# Instructions for CCBHCs

## Provider Information

- Report demographic information
- List all providers of CCBHC services, including DCOs
- Gather data to show access
- Part 1 is for main location
- Copy Part 2 and add for each satellite location
- Should be the same as the Services Provided tab



# **Trial Balance, Reclassifications, Adjustments**

# **4**



# Instructions for CCBHCs

## Trial Balance

### Direct CCBHC Costs

Costs for services identified as CCBHC — see service list

### Indirect Costs

Costs for shared resources such as reception, accounting, legal, and facilities

### Direct Non-CCBHC Costs and Unallowable

Costs for Non-CCBHC services

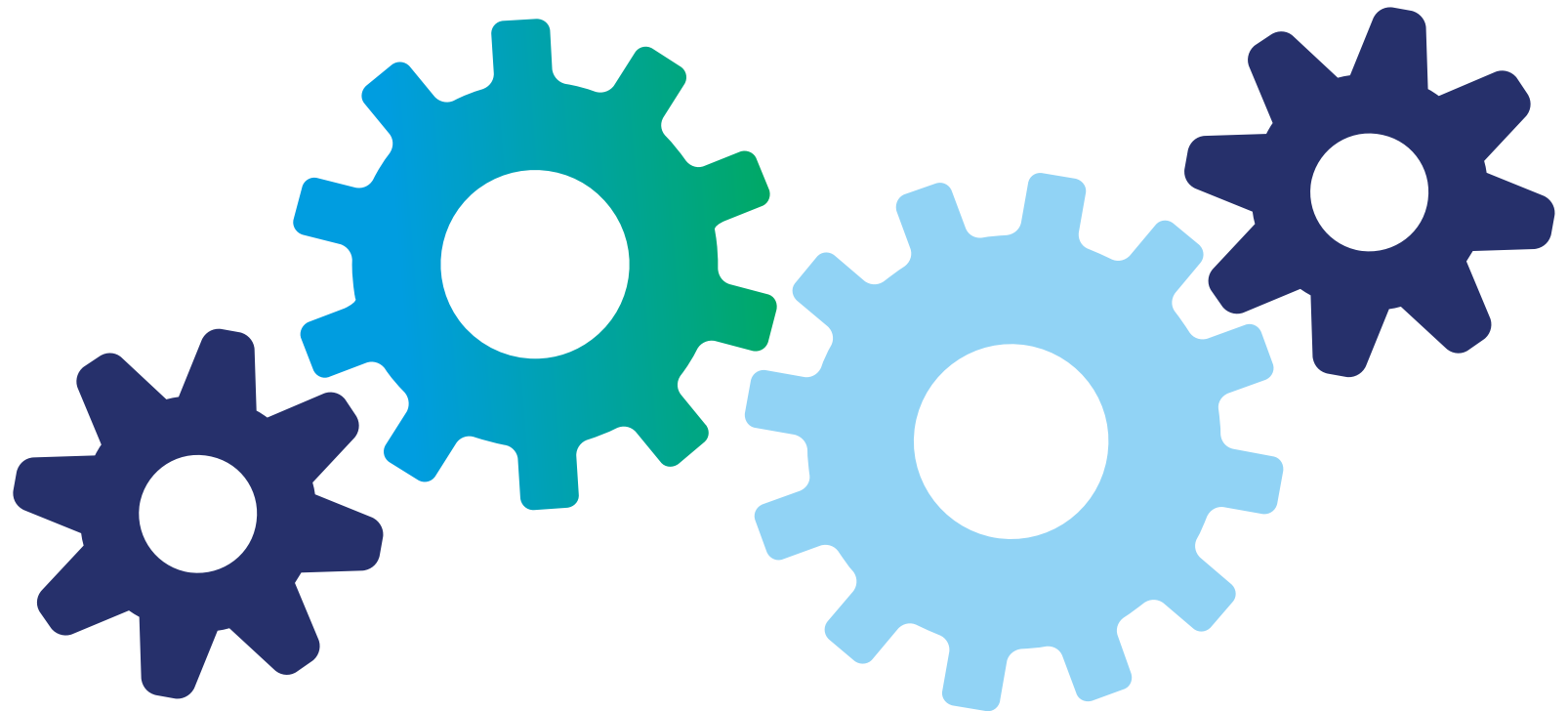
# Instructions for CCBHCs

## Cost Reporting Principles: Direct CCBHC

### The Scope of Services Table

CCBHCs will use the Scope of Services list or table to determine the Direct Care services included in the PPS rate and qualifying as visits under the CCBHC program.

- The State will be disseminating a draft list of service codes in the future



# Instructions for CCBHCs

## Trial Balance

**Column 1 and Column 2:  
Total of These Columns Tie  
to AFS**

- Direct CCBHC
- Indirect
- Direct Non-CCBHC

**Column 4 and Column 6:  
Adjust AFS**

- Column 4 for reclassifying between line items
- Column 6 for adjustments

**Column 8 for Anticipated:  
Only Allowed in Initial Cost  
Report Submission**

- Not in AFS
- Explain in detail for costs and visits

# Instructions for CCBHCs

## Trial Balance

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			\$0		\$0		\$0		\$0
31. Insurance			\$0		\$0		\$0		\$0
32. Interest on mortgage or loans			\$0		\$0		\$0		\$0
33. Utilities			\$0		\$0		\$0		\$0
34. Depreciation - buildings and fixtures			\$0		\$0		\$0		\$0
35. Depreciation - equipment			\$0		\$0		\$0		\$0
36. Housekeeping and maintenance			\$0		\$0		\$0		\$0
37. Property tax			\$0		\$0		\$0		\$0
38. Other site costs (specify details below)									
38a			\$0		\$0		\$0		\$0
Insert additional line for <i>other</i> site costs									
39. Subtotal site costs (sum of lines 30-38)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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			\$0		\$0		\$0		\$0
41. Depreciation - office equipment			\$0		\$0		\$0		\$0
42. Office supplies			\$0		\$0		\$0		\$0
43. Legal			\$0		\$0		\$0		\$0
44. Accounting			\$0		\$0		\$0		\$0
45. Insurance			\$0		\$0		\$0		\$0
46. Telephone			\$0		\$0		\$0		\$0
47. Other administrative costs (specify details below)									
47a			\$0		\$0		\$0		\$0
Insert additional line for <i>other</i> administrative costs									
48. Subtotal administrative costs (sum of lines 40-47)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49. <b>Total overhead</b> (sum of lines 39 and 48)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

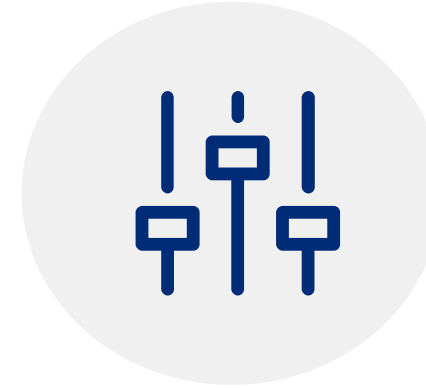
# Instructions for CCBHCs

## Trial Balance Reclassifications and Adjustments



### Reclassifications

- For shared resources between Direct CCBHC, Indirect, and Direct Non-CCBHC services
- Explain any allocations in the Allocation Description tab
- Should net to \$0; Column 5 should tie to Column 3



### Adjustments

- Common adjustments, such as related-party transactions
- Expense offsets

# Instructions for CCBHCs

## Trial Balance Reclassifications

- Use reclassifications to move expenses between lines and sections
  - Describe any allocation methods used, such as percentage of time or revenue
- Transfer from Reclassifications tab to Trial Balance tab
  - Every reclassification decrease from one line has a corresponding increase in another line(s)
  - Verify that the total equals zero

Explanation of Entry	Increase:	Increase:	Increase:	Decrease:	Decrease:	Decrease:
	Expense Category 1	Line Number 2	Amount* 3	Expense Category 4	Line Number 5	Amount* 6
1.						
2.						
3.						

# Instructions for CCBHCs

## Trial Balance Reclassifications and Adjustments

- Use adjustments to eliminate unallowable costs and follow CMS cost principles
  - Adjust for known changes from the reporting period to today
- Transfer from Adjustments tab to 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				
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				
Insert additional line for <i>other</i> items				
12. Subtotal of common adjustments (sum of lines 1-11)			\$0	

# Instructions for CCBHCs

## Trial Balance Adjustments: Guidance for Grant Offsets

- For exclusive Non-CCBHC grants **or** if all of the grant revenue is for uninsured or underinsured **or** if grant revenue is from CARES Act funding **or** time-limited:
  - Do **not** offset expenses, as this may affect indirect cost allocations
- For CCBHC services and intended for all recipients, including Medicaid **and** are recurring:
  - Offset expenses
  - Reduces PPS



# Instructions for CCBHCs

## Trial Balance Reclassifications and Adjustments

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	A			
Insert additional line for <i>other</i> items				
23. Subtotal of costs not allowed (sum of lines 13-22)	A		\$0	
24. Total Adjustments (sum of lines 12 and 23)			\$0	
*Basis for adjustment				
A. Costs - if cost (including applicable overhead) can be determined				
B. Amount received - if cost cannot be determined				

# Instructions for CCBHCs

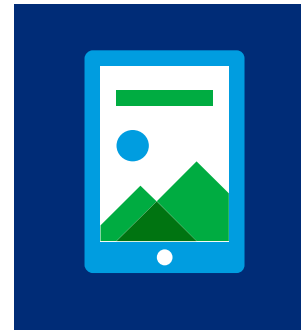
## Trial Balance Historical Data Summary



Account for all expenses from the last audit



Bucket costs as Direct CCBHC, Direct Non-CCBHC, Indirect, and Unallowable



Reclassify and document allocations for shared resources



Enter all adjustments and detailed descriptions to get from then until now

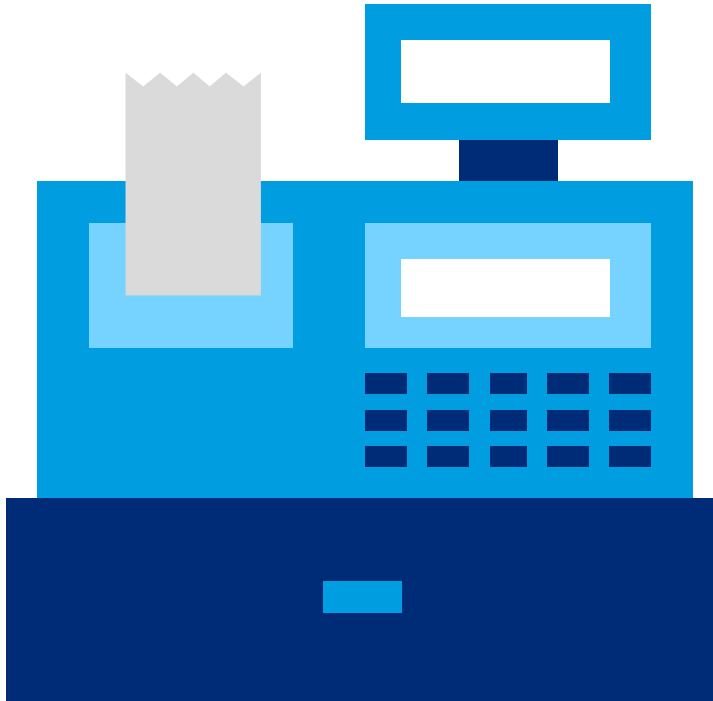
Questions?

# Anticipated Costs

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# Instructions for CCBHCs

## Anticipated Costs



## Expansion of Services

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- CCBHC requirements
- Other planned service offerings

## Costs

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- Add costs for recurring expenses incurred since last audit but prior to demonstration
- Do not adjust for raises or inflation
- Do annualize less than complete data

## Visits

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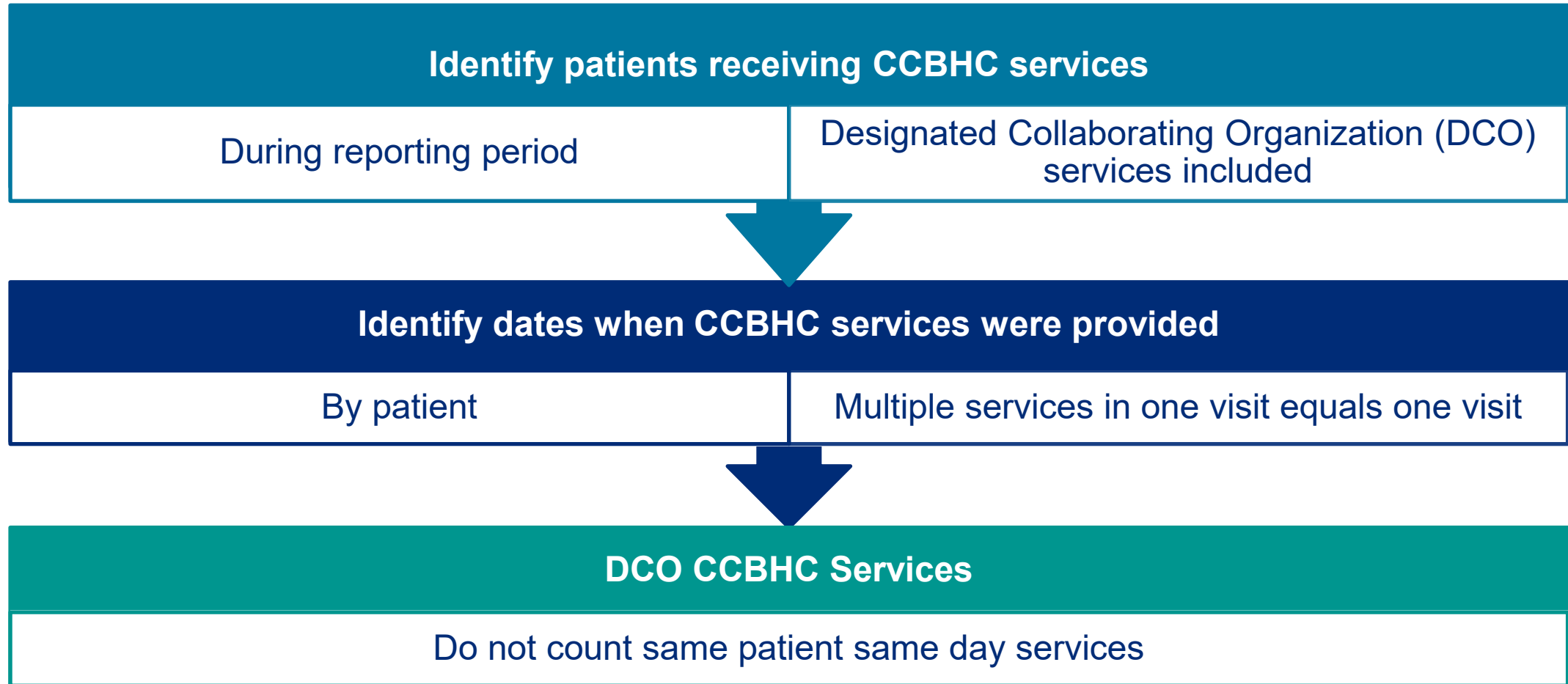
- Expanded services are likely to increase visits
- Tested for reasonableness

# Visit Enumeration PPS-1 Rates Only

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# Instructions for CCBHCs – PPS-1

## Visit Enumeration



# Instructions for CCBHCs – PPS-1

## Daily Visits

- Daily visits for direct care services
- DCO arrangements; must ensure the DCO reports timely
- Anticipated daily visits for new staff, new services, or additional capacity
- The number of daily visits does not have to equal the total services provided. In fact, it should be less than the services provided, since members are expected to receive more than one service during a visit on average

CCBHC Cost Report			
MEDICAID ID:			
NPI:			
REPORTING PERIOD:	From:	7/1/2021	To: 6/31/2022
RATE PERIOD:	From:	7/1/2023	To: 6/31/2024
WORKSHEET:	Daily Visits		

PATIENT DEMOGRAPHICS CONSOLIDATED	
Include ALL visits for CCBHC services; do not limit it to those covered by Medicaid.	Total Daily Patient Visits 1
1. Number of daily visits for patients receiving CCBHC services provided directly from staff	144,168
2. Number of daily visits for patients receiving CCBHC services directly from DCO (not included above)	2,678
3. Number of additional anticipated daily visits for patients receiving CCBHC services	15,312
4. Total daily visits for patients receiving CCBHC services (sum of lines 1-3)	<b>162,158</b>
OMB #0398-1148 CMS-10398 (#43)	
End of Worksheet	

# Allocation Methodology

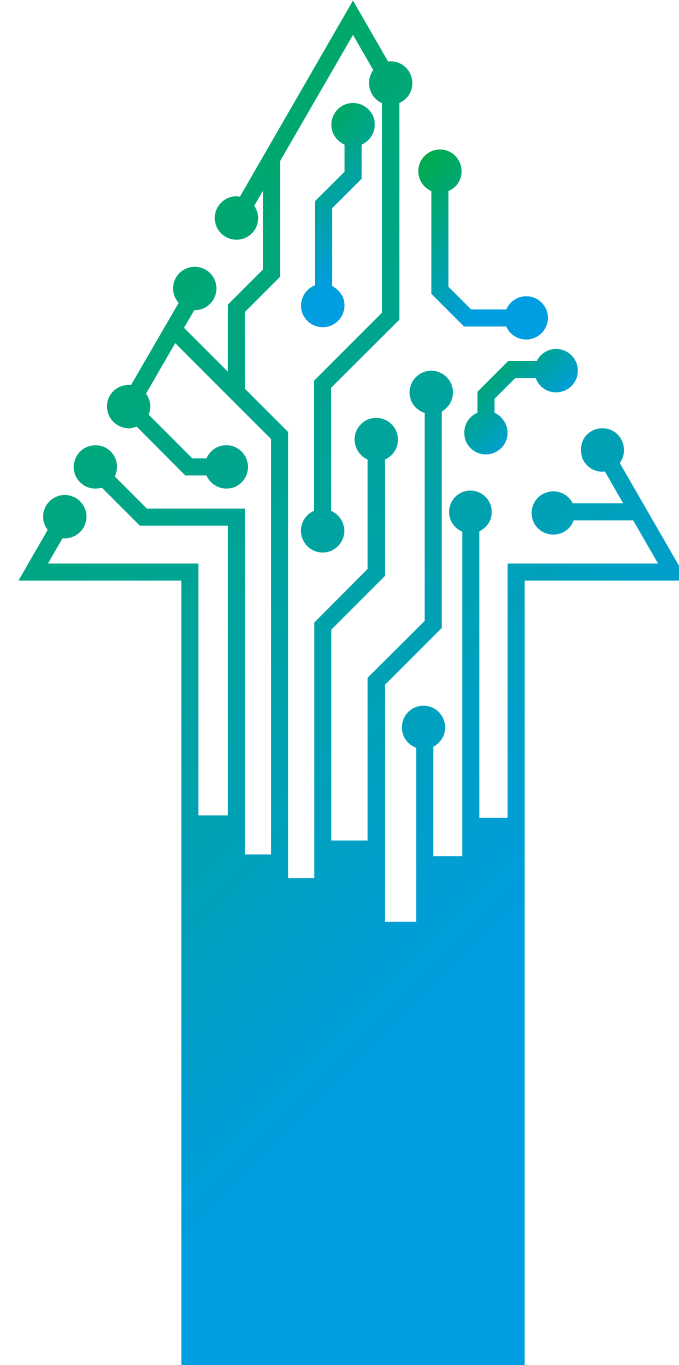




# Instructions for CCBHCs

## Allocations

- Main cost for most organizations is payroll and benefits
- People may work in all areas:
  - Direct CCBHC: billing as PPS
  - Direct Non-CCBHC: billed outside of PPS
  - Indirect: Corporate administration
  - Unallowable: Fundraising
- Allocations should be consistently applied:
  - Time studies
  - Percentage of billed revenue
  - Other



# Instructions for CCBHCs

## Allocation Descriptions:

Should identify how costs are identified as Direct CCBHC, Indirect, or Direct Non-CCBHC in Column 1 through Column 7 of the Trial Balance tab

## Indirect Cost Allocation:

- Cognizant Agency Agreement must be used if in place
- May use a minimum rate of 10% if less than \$35 million in revenue from CMS
- May use percentage of Direct CCBHC to total costs less Indirect
- May use another method described in detail either in supplemental schedules or in Allocation Descriptions tab
  - For example, indirect personnel costs allocated by revenue but facility costs allocated by square footage



# Instructions for CCBHCs

## Indirect Cost Allocation

CCBHC Cost Report				
MEDICAID ID:				
NPI:				
REPORTING PERIOD:	From:	7/1/2021	To:	6/31/2022
RATE PERIOD:	From:	7/1/2023	To:	6/31/2024
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.			No
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.			No
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.			Yes
12.	Percentage of direct costs versus total allowable direct costs (Trial Balance, column 9,			83.7%
13.	Indirect costs to be allocated (Trial Balance, column 9, line 49)			\$10,942,531
14.	Calculated indirect costs allocable to CCBHC services (line 12 multiplied by line 13)			\$9,159,029
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.	<b>Total indirect costs allocated to CCBHC services</b>			<b>\$9,159,029</b>

# Certification



# Instructions for CCBHCs

## Certification 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.

- Required signature by CEO, CFO or a direct delegate
- Print, sign, and scan a copy

# Questions

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