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April 2026

**Oregon Certified Community  
Behavioral Health Clinic (CCBHC) Cost  
Report Training**

# Meeting Objectives

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- Overview of the CCBHC Prospective Payment System (PPS) Rate.
- Overview of Terms and Documentation.
- Overview of CCBHC Cost Report Process.
- Guidance on Next Steps.



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# CCBHC Nine Core Services

# Nine Core Services

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1. Crisis mental health services, including:
  - 24-hour mobile crisis teams.
  - Emergency crisis intervention.
  - Crisis stabilization.
2. Screening, assessment, and diagnosis including risk management.
3. Person-centered treatment planning.
4. Outpatient mental health and substance use disorder services.
5. Outpatient primary care screening and monitoring of key health indicators and health risk.

# Nine Core Services Cont

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6. Targeted case management.
7. Psychiatric rehabilitation services.
8. Peer support, counseling services, and family support services.
9. Community-based mental health care for members of the armed forces and veterans, particularly in rural areas; care consistent with minimum Veterans Administration guidelines.



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# CCBHC Reimbursement Elements

# CCBHC PPS Rate Elements

Rate Element	Description	CCBHC Cost Report
<b>Certified Clinic (CC) PPS-1 Base Rate</b>	Daily Rate – Uniform payment per day, regardless of the intensity of services or individual needs of clinic users.	<ol style="list-style-type: none"> <li>1. Utilized to calculate the PPS base rate.</li> <li>2. To be completed by CCBHCs.</li> <li>3. Format developed by the Centers for Medicare &amp; Medicaid Services (CMS).</li> </ol>
<b>Base Rate Update Factor</b>	Medicare Economic Index (MEI) adjustment or rebasing.	Rates will be adjusted with mid-point to mid-point MEI or by being rebased.
<b>Quality Bonus Payment</b>	Optional bonus payment for CCBHCs that meet quality measures.	N/A

# CCBHC PPS-1 Rate Calculation

## Single Rate Calculation

**Direct Costs**  
(Trial Balance Tab)



**Indirect Costs**  
(Indirect Cost Tab)



**MEI**

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**Daily Visits**  
(Daily Visits Tab)



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# Terms and Documents to Know

# Terms to Know

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## **Cost/Expense**

- Amounts that are paid to purchase or obtain something.

## **Revenue**

- Income for the facility either through regularly provided services or other means. Includes:
  - Standard patient care revenue.
  - Donations/grants.
  - Miscellaneous revenue.

## **Visit**

- An instance of providing an allowed service to any patient (Medicaid or non-Medicaid).

## **Fixed Assets**

- Assets which are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment.

## **Anticipated Cost**

- Costs that are not currently being incurred by a provider in their current facility certification; however, will need to be incurred to operate as a CCBHC.

# Documents to Know – Trial Balance

- A trial balance is a report/document that generates the balances for all income, expense, and asset accounts.
- Trial balances include:
  - Account number.
  - Account name.
  - Account balance.

Acct. Number	Account Description	Balance
78163	POSTAGE	5,809.12
78166	TELEPHONE/PAGER/INTERNET	21,447.79
78168	PRINTING COSTS	174.05
78169	COMPUTER SUPPLY	13,313.13
78171	OFFICE SUPPLIES	16,816.91
78184	LICENSES AND FEES	10,698.32
78192	MAINT AGREEMENT - COPIERS	3,785.17
78203	TRAVEL MEALS - ALL DEPTS	2,030.20

# Documents to Know – General Ledger Detail

- A general ledger (GL) detail is a report that shows the individual journal entries for every account listed on the trial balance. Typically organized by account.
- GLs include:
  - Attributes of the trial balance.
  - Individual entries that make up the account balance.
    - Entry date.
    - Description.
    - Amount.

Account	AccountDesc	PostingComment	DateCreated	DebitAmount	CreditAmount
123-456	Medical Supplies	Medline Inv XXXYYY	10/6/2021	648.91	-
123-457	Medical Supplies	Medline Inv XXXYYY	10/6/2021	765.03	-
123-458	Medical Supplies	Medline Inv XXXYYY	10/6/2021	195.00	-
123-459	Medical Supplies	Medline Inv XXXYYY	10/6/2021	424.23	-
123-460	Medical Supplies	Medline Inv XXXYYY	10/6/2021	779.30	-
123-461	Medical Supplies	Medline Inv XXXYYY	9/9/2021	595.96	-
123-462	Medical Supplies	Medline Inv XXXYYY	9/9/2021	561.54	-
123-463	Medical Supplies	Medline Inv XXXYYY	9/9/2021	839.15	-
123-464	Medical Supplies	Medline Inv XXXYYY	9/9/2021	242.90	-
123-465	Medical Supplies	Medline Inv XXXYYY	9/9/2021	517.84	-
123-466	Medical Supplies	Medline Inv XXXYYY	8/27/2021	497.41	-
123-467	Medical Supplies	Medline Inv XXXYYY	8/27/2021	792.33	-
123-468	Medical Supplies	Medline Inv XXXYYY	8/27/2021	549.91	-
123-469	Medical Supplies	Medline Inv XXXYYY	8/27/2021	397.26	-
123-470	Medical Supplies	Medline Inv XXXYYY	7/10/2021	621.70	-
123-471	Medical Supplies	Medline Inv XXXYYY	7/10/2021	653.02	-

# Documents to Know – Depreciation Schedule

- A depreciation schedule is a listing of fixed assets at the facility.
- Depreciation schedules include:
  - Asset descriptions.
  - Place in service date.
  - Estimated useful life.
  - Depreciation method.
  - Depreciation expense for the year.

ABC CCBHC												
12/31/2022												
						EST	EST				Months	
G/L	Acq				Capital	LIFE	LIFE	Depr	Depr	Monthly	Depr	Current
<u>ACCT</u>	<u>Date</u>	<u>Asset #</u>	<u>Description</u>	<u>Method</u>	<u>Value</u>	<u>Months</u>	<u>Yrs</u>	<u>Begins</u>	<u>Ends</u>	<u>Depr</u>	<u>To Date</u>	<u>Accum</u>
151610	12/1/2021	30	Building	SL	300,000.00	492.00	41.00	1/1/22	12/31/62	609.76	12	7,317.12
151610	1/1/2022	25	Equipment	SL	15,000.00	60.00	5.00	2/1/22	1/31/27	250.00	11	2,750.00
151610	1/1/2022	29	Vehicle	SL	20,000.00	36.00	3.00	2/1/22	1/31/25	555.56	11	6,111.16
151610	3/1/2022	27	Generator	SL	15,000.00	120.00	10.00	4/1/22	3/31/32	125.00	9	1,125.00
151610	5/1/2022	33	Desks	SL	6,000.00	144.00	12.00	6/1/22	5/31/34	41.67	7	291.69
151610	7/1/2022	35	Computers	SL	3,000.00	36.00	3.00	8/1/22	7/31/25	83.33	5	416.65



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# What Is Included On a Cost Report?

# Data On a Cost Report

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## Costs

- Direct.
  - Direct patient care.
  - Directly related to CCBHC.
  - Direct but not related to CCBHC.
- Indirect.
- Non-Allowable.
- Anticipated.

## Visits

## General Provider Information

# Direct Costs

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What is a direct cost?

- A cost that has a direct health care impact to a patient.
  - Patient-facing costs.
  - Not administrative or overhead.

Examples of direct costs:

- Nursing salaries.
- Medical supplies.

This section only applies if a facility plans to provide services other than CCBHC approved services.

# Direct Care Costs

Directly Related to Patient Care	Directly Related to CCBHC	Direct Non-CCBHC
<ul style="list-style-type: none"><li>• Direct costs related to <b>ALL</b> services provided (CCBHC and non-CCBHC).</li><li>• Nurse salaries providing services to all patients.</li></ul>	<ul style="list-style-type: none"><li>• Direct costs <b>ONLY</b> related to CCBHC-approved services.</li><li>• Salaries for staff providing <b>ONLY</b> CCBHC services.</li></ul>	<ul style="list-style-type: none"><li>• Direct costs related to providing non-CCBHC services.</li></ul>

# Indirect Costs

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- Costs incurred by a facility that are not directly related to providing patient care. Typically, indirect costs are for the overall operation of the facility.
- Also known as overhead or administrative costs.
- Examples of indirect costs:
  - Business office salaries.
  - Maintenance.
  - Utilities.
  - Legal and accounting services.
  - Insurance.

# Allowable Costs

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- Per CMS Pub 15-1: 2102.2:

*These include all necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of patient care facilities and activities. Necessary and proper costs related to patient care are usually costs which are common and accepted occurrences in the field of the provider's activity. They include personnel costs, administrative costs, costs of employee pension plans, normal standby costs, and others.*

# What is an Allowable Cost?

All payments to providers of services must be based on the reasonable cost of services covered under Medicare and related to the care of beneficiaries.

Reasonable cost includes all necessary and proper costs incurred in furnishing the services, subject to principles relating to specific items of revenue and cost.

## Including, but not limited to:

- Straight-line depreciation.
- Training and education costs for licensed staff.
- Practitioner salaries.
- Related-party expenses, limited to the actual cost for the related party.
- Interest, net of interest income.
- Administrative salaries.
- Indirect costs.
- Supplies.

# Non-Allowable Costs

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Per CMS Pub 15-1: 2102.3 Costs Not Related to Patient Care:

*Costs not related to patient care are costs which are not appropriate or necessary and proper in developing and maintaining the operation of patient care facilities and activities. Costs which are not necessary include costs which usually are not common or accepted occurrences in the field of the provider's activity.*

# What is NOT an Allowable Cost?

2 CFR 200 Subpart E  
Cost Principles

- Bad debt.
- Charity.
- Courtesy allowances.
- Political contributions.
- Legal fees associated with a judgement granted as a result of unlawful activity.
- Lobbying costs.
- Marketing and fundraising costs.
- Value of services provided by non-paid workers.
- Travel costs that are not for business purposes.
- Costs not related to patient care.

# Anticipated Costs

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What are anticipated costs?

- Costs that are not currently being incurred that a provider anticipates needing to incur during the cost report period to provide CCBHC services or bring facility up to CCBHC standards.
- Anticipated costs **COULD** be **ANY** cost that will be incurred as a CCBHC that is not currently being incurred.

# Anticipated Cost Examples

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- Adding costs for psychiatry services and related FTE staffing needs.
- New medical equipment.
- Adding FTE Substance Abuse Counselors/Licensed Clinical Social Worker/Intake/Case Managers.
- Estimating the cost of new vehicle, divided by four years (useful life per American Hospital Association), necessary to provide mobile crisis response.
- Upgrades made to EHR system.

# What is NOT an Anticipated Cost?

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2 CFR 200 Subpart E  
Cost Principles

- Major capital construction (e.g., building new facility from ground up)
- Costs covered entirely by grants.
- Anticipated costs outside the rate year.
- Salary increases for existing staff (double-counting with MEI)



# CCBHC Cost Report

# CCBHC Cost Report Regulations

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CCBHC Cost Report and Instructions:

- [CCBHC Cost Report with Macros](#)
- [CCBHC Cost Report Instructions](#)

When reporting costs, the CCBHC must adhere to:

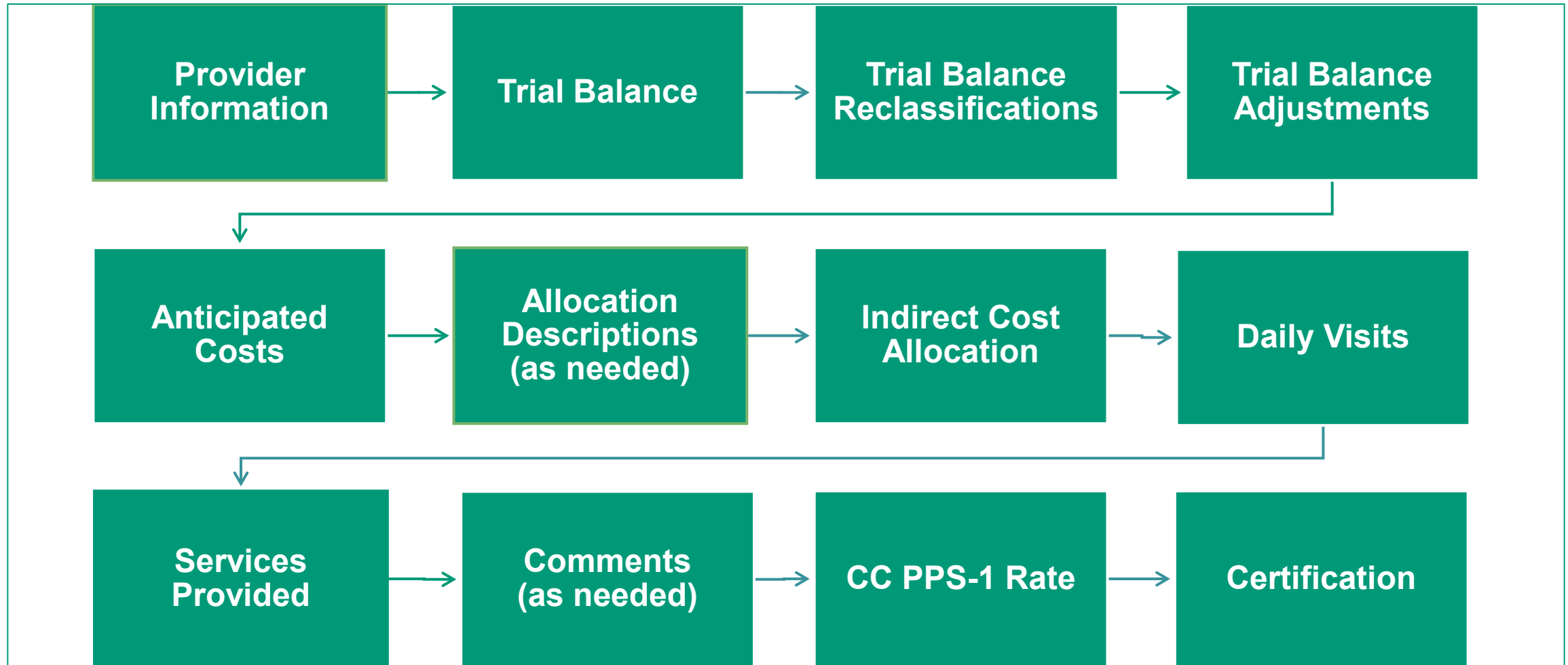
- 45 Code of Federal Regulations (CFR) §75 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Services Awards.
- 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

# Cost Report Walkthrough

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- The 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 Schedules



# Provider Information – Part I

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:	
<b>This box for state use only - LEAVE BLANK</b>	
Is this Cost Report being used to rebase for the rate period?	<input type="text"/>
If not, what is the MEI-adjusted rate to be paid during the rate period?	<input type="text"/>
Select type of oversight:	<input type="text"/> Audited <input type="text"/> Desk Reviewed
Date reviewed:	

PPS-1

Use the **Provider Information** tab to report CCBHC identifying information for the CCBHC's primary center location.

- Part I is for single sites or central office information.

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

**Organizational Authority**  
 Enter the code for the organizational authority (see Cost Report Instructions):  
 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 II

- Part II is used if the entity is filing a consolidated report and should be completed for every additional site.
- The tab should be copied for each location.

PART 2 - PROVIDER INFORMATION FOR CLINICS FILING UNDER CONSOLIDATED COST REPORTING (For additional sites, create new tab and copy and paste Part 2 for each additional site included)			
Site-Specific Information			
1a. Is this site a satellite facility?			
If this is a satellite facility, was this satellite facility in existence before April 1, 2014? (No payment will be made to satellite facilities of			
1b. 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	From	To
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
14a	Sunday		
14b	Monday		
14c	Tuesday		
14d	Wednesday		
14e	Thursday		
14f	Friday		
14g	Saturday		
OMB #0398-1148 CMS-10398 (#43)			
End of Worksheet			

# Steps to Creating a Crosswalk and Mapping

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## 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 trial balance account (see cost report instructions).

## Step 3

- Summarize costs by cost report cost line.

# Mapping Process

## 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

Cost Report 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 1A

This information must correspond with 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)			\$0		\$0		\$0	\$0	\$0
17a			\$0		\$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

## CCBHC Staff Costs

This section is used to report CCBHC staff costs and also shows:

- Staff reclassifications.
- Adjustments.
- Adjustments for anticipated cost changes.

# Trial Balance Part 1B and 1C

This information must correspond with 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

**CCBHC Costs Under Agreement & Other Direct CCBHC Costs**

# Trial Balance Part 2A and 2B

This information must correspond with 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

Indirect Costs – Costs incurred to *support* the providing of a service:

- Rental costs.
- Utility costs.
- Administrative personnel costs.

# Trial Balance Part 3A and 3B

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

## Direct Costs for Non-CCBHC Services

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

# Trial Balance Reclassification

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

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 Facilities & Administrative costs.

Examples of such transactions are purchase discounts, **rebates**, or allowances; recoveries or indemnities on losses; insurance refunds or rebates; and adjustments of overpayments or erroneous charges.

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

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

# Anticipated Costs

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

- 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 full-time equivalents (FTEs) providing CCBHC services.

OTHER DIRECT CCBHC COSTS				
	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

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

# 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 up to 15%	15.0%
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. Should be used if one is assigned.
  - Minimum rate for qualifying entities (15%).
  - 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		
<b>PLEASE EXPLAIN METHODS USED FOR ALLOCATING RESOURCES TO DIRECT OR INDIRECT COSTS</b>			
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		
<b>PATIENT DEMOGRAPHICS CONSOLIDATED</b>			
Include ALL visits for CCBHC services; do not limit it to those covered by Medicaid.			Patient Visits 1
1.	Number of daily visits for patients receiving CCBHC services provided directly from staff		3
2.	Number of daily visits for patients receiving CCBHC services directly from DCO (not included above)		1
3.	Number of additional anticipated daily visits for patients receiving CCBHC services		
4.	Total daily visits for patients receiving CCBHC services (sum of lines 1-3)		4
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End of Worksheet			

Use this tab to report the total annual number of daily CCBHC visits delivered to all clinic users that receive CCBHC services; include daily visits of **designated collaborating organizations** (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 Visits Report and Enumeration

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

- 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 CCBHC service delivery site.
- 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

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- The Substance Abuse and Mental Health Services Administration (SAMHSA) requires a CCBHC to establish or maintain a health information system that includes, but is not limited to, EHRs.
- 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 CCBHC services.

*\*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.*

# 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.



# CC PPS-1 Rate

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

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

- Determination of total allowable costs applicable to CCBHC.
- Determination of PPS-1 rate.

# 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 certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.*

<b>Signature of Officer:</b>	
<b>Date:</b>	
<b>Title:</b>	
<b>Clinic:</b>	
<b>Medicaid ID:</b>	
<b>From Period:</b>	
<b>To Period:</b>	
<b>Preparer (If other than Officer):</b>	
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End of Worksheet	

- Cost reports must include certification from the chief executive officer, chief financial officer, or an authorized delegate.
- Cost reports will be rejected and returned for resubmission if not completed properly.

# Items Likely to be Requested with Submission

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- Trial balance.
- Crosswalk from trial balance to cost report.
- Depreciation schedule.
- Claims detail to confirm daily visit count.
- Federal indirect rate support, if applicable.
- Signed certification statement.
- Explanations and support for allocations, adjustments, and reclassifications.
- Support for any DCO costs and visits.
- Explanations and support for anticipated costs and visits reported.
- Detailed support on FTE and number of services provided.
- Audited financial statements.

# Additional Resources

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## SAMHSA's CCBHC Page:

<https://www.samhsa.gov/certified-community-behavioral-health-clinics>

## CCBHC Cost Report and Instructions:

[CCBHC Cost Report with Macros](#)

[CCBHC Cost Report Instructions](#)

# CCBHC Provider Resources

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Website: <https://www.oregon.gov/oha/hsd/bhp/pages/ccbhc-information-for-providers.aspx>

- CCBHC Cost Report
- CCBHC Cost Report Instructions
- CCBHC Services Billing Matrix
- Recording of this webinar and slide deck

Cost Reporting Questions Email:  
[CCBHCReporting@oha.oregon.gov](mailto:CCBHCReporting@oha.oregon.gov)

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You can get this document in other languages, large print, braille or a format you prefer free of charge. Contact the OHA CCBHC team at [CCBHC@oha.oregon.gov](mailto:CCBHC@oha.oregon.gov).

Oregon Health Authority  
Certified Community Behavioral Health Clinics

[CCBHC@oha.oregon.gov](mailto:CCBHC@oha.oregon.gov)

[OHA CCBHC Website](#)

