**RFS 24-77045**

**Attachment J**

**Financial Document List**

**Background:** Respondents selected to become CCBHC Demonstration Program Sites through this RFS will be required to complete and submit a Cost Report, as published by the Center for Medicare and Medicaid Services (CMS). This Cost Report will be used to determine the clinic-specific Prospective Payment System (PPS) Rate and will be reviewed by the State prior to submission. A copy of the Cost Report may be found here for reference: [CCBHC Cost Report](https://www.medicaid.gov/medicaid/downloads/ccbhc-cost-report.xlsx).

Cost Reports must be based on the clinic’s financial and statistical records and must allow for reconciliation to the clinic’s general ledger and audited financial statements. Contractors selected through this RFS will be required to submit the following documentation with the Cost Report. In Attachment D Technical Proposal, Respondents must confirm their ability to submit copies of each item on the list as of the most recently completed fiscal year period.

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| **Financial Materials Required for CCBHC Cost Report** | |
| 1 | Working Trial Balance or Finacial Record of Expenses during the Cost Reporting Period |
| 2 | Crosswalk of Working Trial Balance Expenses to the Direct and Indirect Costs for CCBHC Services and Direct Costs for Non-CCBHC Services listed in the Cost Report |
| 3 | Supporting Documentation and Explanation for any Trial Balance Reclassifications or Adjustments of Expenses on the Cost Report |
| 4 | Supporting Documentation and Explanation for Anticipated Costs of CCBHC Services Not Currently Provided |
| 5 | Explanation of Methodologies Used to Allocate Resources to Direct or Indirect Costs for CCBHC Operations |
| 6 | Documentation Supporting the Reported Daily Visit Count |
| 7 | Documentation of Direct Care Practitioner Full-Time Equivalent (FTE) Amounts |