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General Comment

Utilizing a Federal Indirect Rate to calculate indirect costs is unique compared to other cost reports used by Medicaid programs or the Medicare program. Has CMS considered allowing CCBHCs that are able to specifically identify their indirect cost on the trial balance tab utilize their actual cost in the calculation of their PPS rate rather than requiring use of the Federal Indirect Rate?

Proposing the updated guidance dated May 2023 stated: “In addition to annual trending by the MEI or rebasing using cost reports, states must also rebase rates for CCBHCs with actual cost data for demonstration year two (DY2) and at least every three years thereafter.” The Application and Guidance to Participate in the Section 223 CCBHC Demonstration Program document indicates the first rebasing year is DY3.
-- Can CMS confirm that the draft guidance issued requiring rebasing of DY2 has been changed?
-- If a state elects to rebase after DY1 for DY2, must they also still rebase DY3? Or can they rebase 3 years after DY2?

So, can states choose to rebase a DY using the most recent available cost report, to avoid using an interim rate with mass adjustments? For

example, utilize DY1 actual costs to rebase DY3, with applicable MEI applied?

The General Instructions section of the cost report instructions appears to remove the reference to 42 CFR 413. 42 CFR §413 is utilized by the Medicare program and many state Medicaid programs for cost reports for numerous other health care provider types. Can CMS confirm that states and providers should not use the principles of 42 CFR §413?

It appears that amounts from column 9 of the Trial Balance schedule of the cost report should agree to amounts in column 5 of the Trial Balance Crisis schedule. Has CMS considered making cells in column 4 of the Trial Balance Crisis schedule formula driven and locked? The formula could pull in the amounts from the corresponding line on the Trial Balance schedule (column 9) and then subtract the sum of amounts entered in columns 1-3 of the line. Ensuring the amounts for each line agree between the two trial balances would create less confusion for providers when completing the cost report, while also reducing risk for errors in the cost report.

CMS might consider updating the description, row labels, and references for the Trial Balance, Trial Balance Crisis and Daily Visits PPS-1 or Daily Visits PPS-3 schedules to correct for revisions made for proper cell referencing/labeling.
-- E.g. line 1 of CC PPS-3 Rate schedule should reference “Trial Balance Crisis, columns 1-4, line 29” and line 2 of the CC PPS-3 Rate schedule should explain it is the amount from line 16 of the Indirect Cost Allocation schedule multiplied the percentage calculated on Trial Balance Crisis schedule (No line number listed for calculation percentage).