

CCBHC Financial Monitoring Template Instructions

Demonstration Year 1

Rhode Island, Executive Office of Health and Human Services

July 3, 2025

Ian McCulla, FSA, MAAA
Amber Kerstiens, MBA





Table of Contents

BACKGROUND	1
GENERAL INSTRUCTIONS	1
DATA ELEMENTS	2
DATA TRANSMISSION AND ACCEPTANCE	5
LIMITATIONS AND QUALIFICATIONS	6

Background

Milliman, Inc. (Milliman) has been retained by the Rhode Island Executive Office of Health and Human Services (EOHHS) to provide actuarial and consulting services related to the Rhode Island Medicaid Certified Community Behavioral Health Clinics (CCBHC) Demonstration program under Section 223 of the federal statute. We were requested to assist in the development of a quarterly financial reporting process to collect and analyze CCBHCs financial data. The CCBHC program began on October 1, 2024, and is currently in Demonstration Year 1 (DY1). This methodology document outlines the framework of the financial and encounter data reporting and general instructions for completing the *CCBHC Financial Monitoring Template*.

In addition to CCBHC program monitoring and analysis, the data and information collected in the financial monitoring process is anticipated to be used to support the annual CCBHC cost reporting process. The information collected through this process is expected to be consistent with other financial reporting from the CCBHCs and should represent a current, complete, and accurate disclosure of information.

General Instructions

The CCBHCs shall complete the *CCBHC Financial Monitoring Template* using the guidelines contained within this methodology document. Additionally, CCBHCs should adhere to all reporting principles included in the instructions for the CMS CCBHC Cost Reporting Template¹ (Cost Report) including adhering to cost principles found at *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* and *2 CFR §200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. This section outlines the process and general considerations for completing the *CCBHC Financial Monitoring Template*.

CCBHC FINANCIAL MONITORING REPORTING PERIOD

The *CCBHC Financial Monitoring Template* will be used to collect CCBHC service charges, monthly visits, staff compensation, non-staff expenditures, and FTE information. This template also will be used to collect CCBHC PPS payments, revenue, third party revenue, and DCO related metrics. Reports will be due approximately 45 days after the end of each quarter – i.e., on the 15th of the month, or the Monday after if the 15th falls on a weekend or holiday. Submission deadlines for the quarterly *CCBHC Financial Monitoring Template* and the annual demonstration year Cost Report through calendar year 2026 are in Figure 1 below.

FIGURE 1: CCBHC FINANCIAL MONITORING TEMPLATE SUBMISSION DEADLINES

SUBMISSION DATE	VALUATION DATE	REPORTING PERIOD
August 15, 2025	June 30, 2025	Quarterly financial report, including data through June 2025
November 17, 2025	September 30, 2025	Quarterly financial report, including data through September 2025
No later than March 30, 2026	September 30, 2025	Annual year-end cost report, DY1
February 16, 2026	December 31, 2025	Quarterly financial report, including data through December 2025
May 15, 2026	March 31, 2026	Quarterly financial report, including data through March 2026
August 17, 2026	June 30, 2026	Quarterly financial report, including data through June 2026
November 16, 2026	September 30, 2026	Quarterly financial report, including data through September 2026
TBD	September 30, 2026	Annual year-end cost report, DY2

The CCBHCs shall complete the applicable *CCBHC Financial Monitoring Template* using the guidelines contained within this methodology document, unless otherwise instructed. The following general considerations shall be followed when fulfilling the financial data request.

¹ CMS CCBHC Cost report instructions may be found at <https://www.medicaid.gov/media/173121>.

REPORTING PROCESS

Data should be submitted for all service dates included in the template through the end of the reporting quarter, unless otherwise instructed by EOHHS. Therefore, data will be submitted for 3 to 12 service months depending on the Reporting Period. Reporting on prior quarters should be adjusted each quarter as new information emerges. Input areas on the worksheets are shaded gray and unshaded areas contain formulas or are not required to be completed.

The template contains service dates to be used in all future submissions for the current demonstration year. Service dates included in the *CCBHC Financial Monitoring Template* that occur after (but not before) the reporting quarter for a given submission should be left blank. It should be emphasized that information included in the *CCBHC Financial Monitoring Template* should be reported on an incurred basis, which may differ from other financial reports. For example, expenditures with those visits for the month beginning “10/1/2024” shall be reported as the expenditures associated with services provided from October 1, 2024 through October 31, 2024.

The *Valuation Date* represents the date on which accrued revenue or expense should be valued. Paid expenditures or revenue and associated accruals should reflect a *Valuation Date* as of the end of the most recent quarter being submitted. Similarly, monthly visit counts should reflect the visits and expected payments received and accrued as of the *Valuation Date*. Accrual estimates may be updated with emerging experience following the valuation date.

EOHHS will rely on the accuracy and completeness of the data submitted based on the attestation of the CCBHCs’ executive formally certifying this request. The submission of the *CCBHC Financial Monitoring Template* will be considered complete when all applicable sections have been completed. Partial submissions will not be accepted.

Following the submission of the *CCBHC Financial Monitoring Template*, EOHHS will review the submitted report and may provide questions to clarify and resolve potential issues with the data submission. EOHHS may provide feedback to the CCBHCs based on review of the data provided along with comparisons to other sources of information. Expected response times from the CCBHCs will be provided with the questions and will depend on the nature and materiality of the question. The feedback will not constitute an exhaustive list of actual or potential problems identified in review of the CCBHCs’ data, nor does it constitute a financial or data quality audit.

Data Elements

The following section outlines each worksheet in the *CCBHC Financial Monitoring Template* and explains the associated data elements.

ATTESTATION

The CCBHC should select the CCBHC name and coverage period from the drop down boxes and fill in the information for the preparer section. The coverage period should correspond to the beginning of the demonstration year to the quarter that ended 45 days prior to submission. The CCBHCs’ authorized executive shall sign and date the attestation indicating they attest the information provided is a complete and accurate representation of the services provided and payments received by the CCBHCs. Failure to complete the attestation will be considered a partial submission and will not be accepted by EOHHS.

CHECKS

A limited number of checks have been created to highlight potential data issues prior to CCBHC attestation and submission. If a check calculates as ‘False,’ a warning will show up on the [Checks] worksheet as well as the [Attestation] worksheet. The CCBHCs should review the warnings on the [Checks] worksheet and make every effort to correct the issues noted before initial submission of the template to EOHHS. If the issue cannot be corrected or is assumed to be a false-positive, please provide a note on the corresponding line explaining why it cannot be corrected.

The lack of warnings in a submission should not be construed as “signoff” or “acceptance” by EOHHS of the submitted information. It is the CCBHCs’ responsibility to attest to the completeness and accuracy of the data submission, and to perform validation and reasonability checks as the CCBHCs deem appropriate.

STAFFING COSTS

CCBHCs will report monthly compensation data, unique staff count, services provided, and total hours worked. This information is stratified by Cost Report line number, staff type, and cost type (direct and indirect) consistent with the [B.1. Trial Balance] worksheet of the Cost Report. This data will be used to calculate the monthly total paid salaries and the total number of FTEs. CCBHCs should use the [Trial Balance Crosswalk] worksheet included in this template to map each staff member to a line number on the Cost Report. The total number of hours in a standard work week should be entered into cell E4 for the “Number of FTEs” column to calculate appropriately. A check on the [Checks] tab will flag as “False” if no information is reported in this cell. The following instructions should be considered when completing this tab:

Compensation

Provide compensation amounts for salaried or hourly staff listed in “Staff Type” column. Compensation includes salaries, wages, and direct fringe benefits. Salary accruals should be allocated based on salary expenditures or another reasonable metric in order to reconcile to the financial statements.

- **Direct vs. Indirect Costs:** Classify costs based on how the federal approved rate was established or, if no approved rate exists, be consistent with your cost report. For example, if a psychiatrist performs indirect functions, the appropriate portion of their compensation, payroll taxes, and fringe benefits must be reclassified out of direct expense and into indirect expense. Document any relevant notes in Question #6 on the [Questionnaire] worksheet.
- **CCBHC Versus Non-CCBHC Staff and Services:** Non-CCBHC personnel related direct costs should be grouped together and reported on the “Non-CCBHC services” line. All direct CCBHC-qualifying services should be reported under the remaining staff types. Expenditures should not be split by payer.

Other

The “Other” column represents additional direct expenses for staff costs outside of salaries, such as allocated fringe benefits, payroll taxes, and similar costs.

Unique Staff Count

Report the number of unique staff associated with the reported compensation amounts.

- **Employee Turnover:** Any employee (part-time or full-time) providing services in a month should be reported as a full person for that month in the “Unique Staff Count” column, including staff terminating employment in a given month.
- **Staff with Multiple Roles:** Unique staff members may be listed in multiple categories, but FTEs must not be duplicated (see “Total Hours Worked” below).

Total Number of CCBHC Services Provided

Report the amount of CCBHC services provided by staff. Each service should be counted as one service regardless of time spent.

Total Hours Worked

Report the total number of hours worked by staff for each compensation amount listed.

- **Staff with Multiple Roles:** Allocate staff time based on the percentage of time spent on either CCBHC or Non-CCBHC. If staff (e.g., psychiatrists) divide time between CCBHC and non-CCBHC services, allocate their time accordingly. Hours worked should not be split by payer.
 - Example: If a staff member’s FTE is split (e.g., 80% CCBHC, 20% other), allocate the total hours worked accordingly, consistent with annual cost reporting requirements.
- **On-call and Per Diem:** These costs may be reported without hours.

NON-STAFFING COSTS

Similar to the Staffing Costs worksheet, providers will report monthly expenditures for non-personnel related items stratified by Cost Report line number, staff type, and cost type (direct and indirect) consistent with the [B.1. Trial Balance] worksheet of the Cost Report.

Expenditures

Provide amounts for non-personnel related items listed in the “Non-Staff Type” column.

- **Direct vs. Indirect Costs:** Classify costs based on how the federal approved rate was established or, if no approved rate exists, consistent with your cost report. Some costs (e.g., professional liability insurance, occupancy) may be either direct or indirect; use your established methodology and document your approach in your response to Question #6 on the [Questionnaire] worksheet.
- **CCBHC Versus Non-CCBHC Services:** Non-CCBHC non-staffing direct costs should be grouped together and reported on the “Non-CCBHC services” line. All direct CCBHC-qualifying services should be reported under the remaining Cost Report line number types. Expenditures should not be split by payer.
- **“Other” Costs Non-Staff Type:** If reporting under “Other Direct Costs”, “Other Administrative Costs” or “Other Site Costs” provide additional details in the [Notes] worksheet and in question #3 on the [Questionnaire] worksheet. A detailed worksheet may be added for these items.

CCBHC REVENUE

Providers will report monthly visits, CCBHC service charges, and payment information by payer and population on this worksheet. Direct PPS Payments will be reported in the Medicaid lines and in the “Total CCBHC PPS Payments” column.

Total Monthly Visits

Provide the total number of monthly CCBHC visits stratified by “Payer,” “Population,” and “Incurred Month.” Visits are defined interactions with a client that would result in a PPS-2 payment under Medicaid payment rules (regardless of whether the member is covered by Medicaid). These visits should be unduplicated across payer, population, client, and CCBHC and counted consistent with the [Monthly Visits] worksheet of the Cost Report.

- **Reporting Delays:** Accrue for visits in the month they occur, even if payment is delayed. Update historical months as needed.
- **Qualifying PPS Payments:** Report only billable visits. If a payment is denied and not contested or the Medicaid client is attributed to another CCBHC, do not report those visits. In cases of client transfer, only one CCBHC will be paid the monthly PPS rate.

The Total Monthly Visits for Medicaid visits should align with the number of Medicaid PPS-2 payments received for historical months in which there are no more accrued payments.

Total CCBHC Service Charges

Provide the total monthly CCBHC service charges associated with each specific service, consistent with the calculation of the service charges in the Cost Report [CC PPS-2 rate] worksheet. Stratify these amounts by “Payer,” “Population,” and “Incurred Month.” Please ensure the approach is documented in Question #8 on the [Questionnaire] worksheet.

Total CCBHC PPS Payments

Report the total Medicaid PPS revenue received stratified by “Population,” and “Incurred Month.” Accruals should be made for payments earned but not yet received. Adjustments should be made in historical months if the actual payments differ from accrued amounts. The Medicaid PPS revenue reported this column should be consistent with the Medicaid Total Monthly Visits multiplied by the applicable PPS-2 rate.

Total Non-PPS Payments

Report total Non-PPS Payment revenue received. Report amounts in the “All Other” payer lines stratified by “Population” and “Incurred Month”.

TPL Payments

Include any Third Party Liability Payments for additional sources of coverage for health care services. Report amounts in the “Medicaid” payer lines further stratified by “Population” and “Incurred Month.”

DCO SERVICES

Providers will report monthly visits and services charges by payer and population that are associated with a Designated Collaborating Organization (DCO). The amounts reported on this worksheet will be a subset of the amounts reported on the [CCBHC Revenue] worksheet.

Total Monthly Visits

Provide the total number CCBHC visits stratified by “Payer,” “Population,” and “Incurred Month.” Consistent with the Cost Report, DCO visits should only be reported if there is not a corresponding direct CCBHC visit in the same month.

Total DCO Service Charges

Provide the total monthly DCO service charges (using the Medicaid fee schedule), consistent with the calculation of the service charges in the Cost Report [CC PPS-2 rate] worksheet. DCO service charges should be reported gross of (not reduced for) TPL.

DCO TPL Payments

Report Third Party Liability (TPL) payments received by DCOs related to services provided under the DCO contract. Report amounts in the “Medicaid” payer lines further stratified by “Population” and “Incurred Month”. Report how the DCO TPL payments are considered in the CCBHC/DCO payment arrangement in Question 7 of the [Questionnaire] worksheet.

DCO EXPENDITURES

Provide expenditure amounts paid to contracted DCOs for providing CCBHC services stratified by payer, population, and incurred month. This should represent the amount paid to the DCO monthly based on the DCO contract. Enter each respective DCO’s name in row 6. Total expenditures across all DCOs listed is calculated in column J.

Accruals should be made for payments earned by the DCO but payment has not yet been made. Adjustments should be made in historical months to the actual payments differ from accrued payments.

TRIAL BALANCE CROSSWALK

This crosswalk is from the Cost Report template and is intended to be used by providers as a reference when completing the [Staffing Costs] worksheet.

QUESTIONNAIRE

The questionnaire requests free form information on the methodologies and assumptions utilized in the development of the expenditures included in the *CCBHC Financial Monitoring Template*.

NOTES

This worksheet is available to provide clarifying information regarding any CCBHCs’ response(s) or explanations for resubmissions.

FTE SUMMARY

This worksheet contains a summary of Total Hours Worked, Total Paid Salaries, Total Number of FTE, Average Annual Hours Worked, and Average Annual Amount Paid for each staffing type and cost type from the [Staffing Costs] worksheet for the Reporting Period.

Data transmission and acceptance

The CCBHCs shall submit the completed *CCBHC Financial Monitoring Template* using EOHHS’s designated submission method. Upon receipt of the data files, EOHHS will review the contents of each submission for completeness. Any submission determined not to comply with the original request shall be determined incomplete and will require resubmission. EOHHS may follow up with individual CCBHCs on an as-needed basis to clarify and resolve potential issues related to data quality and completeness.

Limitations and Qualifications

This methodology and corresponding *CCBHC Financial Monitoring Template* are intended to be used by EOHHS and the participating CCBHCs to complete the quarterly financial data request as a requirement of the CCBHC Financial Monitoring framework. This information may not be appropriate for other purposes.

The information contained in this correspondence, including any enclosures, has been prepared for the State of Rhode Island, Executive Office of Health & Human Services (EOHHS) and their advisors. Milliman recognizes that materials will be provided to the CCBHCs. Milliman's work may not be provided to additional third parties without Milliman's prior written consent. To the extent that the information contained in this correspondence is provided to any approved third parties, the correspondence should be distributed in its entirety. Milliman does not intend to benefit any third party recipient of its work product, even if Milliman consents to the release of its work product to such third party.

Milliman has developed certain models to estimate the values included in this *CCBHC Financial Monitoring Template*. The purpose of the models is to collect and evaluate the CCBHCs' reported financial data. We have reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purpose. The models rely on data and information as input to the models. We have relied upon certain data and information provided by EOHHS for this purpose and accepted it without audit. To the extent that the data and information provided is not accurate, or is not complete, the values provided in this correspondence may likewise be inaccurate or incomplete. Milliman's data and information reliance includes CCBHCs reported experience. The models, including all input, calculations, and output may not be appropriate for any other purpose.

All documentation, templates, and appendices are proprietary to Milliman. Milliman grants a limited, non-exclusive, and non-transferable license to EOHHS and CCBHCs participating in the Rhode Island Medicaid CCBHC program for the use of the templates, and appendices solely for the purpose of returning the data requested to EOHHS and Milliman. Milliman retains the title, copyright, and other intellectual property rights for the templates, and appendices, and reserves all rights not expressly granted herein. The documentation, templates, and appendices are licensed, not sold. This license does not grant any rights to trademarks or service marks of Milliman.

Guidelines issued by the American Academy of Actuaries require actuaries to include their professional qualifications in all actuarial communications. Ian McCulla is a member of the American Academy of Actuaries and meets the qualification standards for performing the analyses in this report.



Milliman is among the world's largest providers of actuarial and related products and services. The firm has consulting practices in life insurance and financial services, property & casualty insurance, healthcare, and employee benefits. Founded in 1947, Milliman is an independent firm with offices in major cities around the globe.

[milliman.com](https://www.milliman.com)