

**STEP VA COST REPORT INSTRUCTIONS**

April 24, 2024

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# General Instructions

## Introduction

This document provides guidance to STEP VA Community Service Boards (CSBs) on how to use the STEP VA cost report. The cost report may be used to determine the clinic-specific rates for the 9 core services covered under STEP VA:

1. **Same Day Access** – creates a way for Virginians to engage in an initial assessment for intake and treatment services the same day they contact their local STEP VA.
2. **Primary Care Screening**– collecting key data to identify health risks and coordinate with medical care providers for individuals with SMI and SED.
3. **Outpatient Services** – considered the core of behavioral health services, this includes both mental health and substance use therapy for adults and children, as well as psychiatry services.
4. **Crisis Services** – builds out a comprehensive crisis system situated to provide the right service at the right time to individuals nearing crisis, experiencing crisis, or stabilizing after a crisis.
5. **Peer and Family Services**– incorporates certified professionals with lived experience into the full array of behavioral health services.
6. **Service Members, Veterans, and their Families (SMVF)** – requires that all clinical staff of STEP VAs have SMFV training, in addition to identifying Virginians with a connection to military service, at entry to public mental health services, and offers referrals to appropriate services and resources.
7. **Psychiatric Rehabilitation** – services that build or rebuild the skills and supports necessary for successful life in the community for individuals with SMI and SED.
8. **Case Management** – a comprehensive service that coordinates and links key resources and care planning for individuals with SMI and SED.
9. **Care Coordination**– person-centered, holistic care planning that connects resources and services across the continuum of care for all individuals served by the STEP VAs.

The cost report is designed to capture the overall cost per service of each of these services and in total.

## Instructions for Completing the Cost Report

The cost report contains tabs as described in Table 1: Worksheet Contents:

Table 1: Worksheet Contents

| **Tab Name** | **Tab Color** | **Purpose** | **Requirement Information** |
| --- | --- | --- | --- |
| Provider Demographics | Light Blue | Provider Data | Required |
| Service Participation | Light Blue | Utilization detail | Required |
| Financial Summary | Light Green | Direct and indirect trial balance expenses, including reclassified, adjusted, and anticipated costs | Required |
|  |  |  |  |
|  |  |  |  |
| Indirect Cost Allocation | Light Blue | Method for allocation of indirect costs to STEP VA services | Required |
| Allocation  Narrative | Light Blue | Narratives describing justification for allocations of costs | Required |
| Visits | Light Green | Daily visit data for STEP VA STEP VAs | Required |
| Projected Needs | Light Green | Additional costs and FTE needed to meet STEP VA requirements | Required |
| Comments | Light Blue | Additional considerations reporting costs or services | Optional |
| Rates | Light Green | Determination of rates for each of the 9 STEP VA services and in total | Required |
| Certification | Light Green | Certification statement | Required |

This document provides instructions for completing each tab of the cost report. These instructions are not intended to be all-encompassing. The cost report should be based on the STEP VA financial and statistical records. All reported amounts must allow for reconciliation to the STEP VA’s general ledger and audited financial statements.

When reporting costs, the STEP VA must adhere to the 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. The STEP VA records must be detailed, orderly, complete, and available for review or audit. It is important that supporting documentation be maintained for all costs reported; the cost report package and source documentation (e.g., invoices, patient records, cancelled checks) must adhere to federal and state record retention requirements.

A Comments worksheet is built into the cost report. This tab is not formatted; instead, it provides STEP VA STEP VAs with an opportunity to submit comments in any format. For example, narrative text, small tables, or exhibits can be included here. In addition to the cost report, documentation that provides additional information is encouraged to support full disclosure.

The recommended order for completing the cost report is in Table 2: Recommended Order:

Table 2: Recommended Order

| **Schedule** | **Instructions** |
| --- | --- |
| Provider Demographics | Read section 2, and complete entire tab |
| Financial Summary | Read section 3, and complete entire tab |
| Indirect Cost Allocation | Read section 4, and complete entire tab |
| Allocation Narrative | Read section 5, and complete entire tab |
| Services | Read section 6 and complete entire tab |
| Comments (as needed) | Read section 7, and complete entire tab |
| Rates | Read section 8 and complete entire tab |
| Certification | Read section 9, and complete entire tab |

If the STEP VA’s records are maintained on an accounting basis other than accrual, adjustments to convert to an accrual basis of accounting are required. The accrual basis of accounting is considered the most accurate method for determining costs during a period of time.

All information requested in the tabs must be furnished unless the information does not apply to a specific STEP VA because of organizational structure or the choice of PPS methodology. Failure to complete applicable tabs properly will result in rejection of the cost report and its return to the STEP VA for correction and resubmission. STEP VA STEP VAs should round monetary amounts to the nearest whole dollar; round amounts of $0.50 or more up to the next dollar, and round amounts of $0.49 or less down. Standard (i.e., preprinted) line numbers and expense category descriptions cannot be changed.

## Definitions of Selected Terms

The following key terms associated with cost report and these instructions are defined below:

**ADMINISTRATIVE COSTS:** General administration and general expenses such as the director's office, accounting, personnel, and all other types of expenditures not listed specifically under one of the subcategories of “Facilities”.

**ALLOWABLE COSTS:** Costs permitted for Medicaid reimbursement under 45 CFR §75 and 2 CFR §200.

**DIRECT COSTS (allowable):** Costs that can be identified specifically with a particular final [cost objective](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=8297890e7a7b9233bd4beca3e3e2c967&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:E:Subjgrp:39:200.413), such as a [Federal award](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=081a194046528468942c369470c2966a&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:E:Subjgrp:39:200.413), or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs[[1]](#footnote-2).

**DIRECT COSTS FOR STEP VA SERVICES:** Direct costs attributed to services and activities covered by the state’s scope of services for STEP VA.

**DIRECT COSTS FOR SERVICES OTHER THAN STEP VA SERVICES:** Direct costs attributed to services and activities not covered by the state’s scope of services for STEP VA, including costs for services and activities that are unallowable costs.

**INDIRECT COSTS:** Costs for facility and administration not classified as direct costs. See 2 CFR § 200.414.

**SITE COSTS**: Facility costs classified as indirect costs including depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.

**STATE STEP VA SCOPE OF SERVICES:** The comprehensive set of mental health and substance use disorder services aligned with the nine required services. The scope of services should include the procedure codes that may be billable as a visit as wells as the activities required for certification and delivery of the nine required services.

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# Provider Demographics Tab

Use the Provider Information tab to report STEP VA-identifying information for all of the STEP VA’s primary and satellite center locations that are included in the cost report. The STEP VA must complete every applicable item in this tab. Part 1 includes information about single sites or, for clinics filing under consolidated cost reporting, about the central office. Only clinics filing under consolidated reporting need to fill out Part 2—it is for site-specific information.

**MEDICAID ID:** Enter the primary center’s Medicaid Identification Number. This will be either the Centers for Medicare & Medicaid Services (CMS) Certification Number (CCN) or other ID assigned.

**NATIONAL PROVIDER IDENTIFIER:** Enter the primary center’s National Provider Identifier (NPI).

*Note:**The purpose of the Medicaid ID and NPI is to identify the cost report information for each individual STEP VA, regardless of the number of satellites or services associated with that clinic.*

**REPORTING PERIOD:** After “From:” enter the beginning date of the reporting period for which the current information is being provided. Use the MM/DD/YYYY format (e.g., 07/01/2013). After “To:” enter the ending date of the period for which the current information is being provided. Use the MM/DD/YYYY format (e.g., 06/30/2014).

## PART 1 – PROVIDER INFORMATION (Consolidated)

For central office locations not providing services, skip questions 6, 7, and 10–14. For single sites or central offices providing services, complete all questions.

**Line 1:** Enter the official name as it appears on the license or official STEP VA letterhead. If the cost report is for multiple sites or for clinics filing as a consolidated entity, name each site separately in Part 2.

**Line 2:** Enter the official street address or P.O. Box as it appears on the license or official STEP VA letterhead.

**Line 3:** Enter the official city, state, and ZIP Code as they appear on the license or official STEP VA letterhead.

**Line 4:** Enter the county as it appears on the license or official STEP VA letterhead.

**Line 5:** The Medicaid ID for the primary center or headquarters will populate automatically from the Medicaid ID entered at the top of this worksheet.

**Line 6:** The NPI for the primary center or headquarters will populate automatically from the NPI entered at the top of this worksheet.

**Line 7:** Enter the description that reflects the STEP VA’s headquarter location designation as Urban, Rural, or Unknown.

**Line 8:** Enter the code for the description that represents the STEP VA’s organizational authority (i.e., the ownership or auspices of the STEP VA) from Table 3: Organizational Authority Codes:

Table 3: Organizational Authority Codes

|  |  |
| --- | --- |
| **Code** | **Organizational Authority Description** |
| 1 | Nonprofit |
| 2 | Local government behavioral health authority |
| 3 | Indian Health Service organization |
| 4 | Indian tribe or tribal organization |
| 5 | Urban Indian organization |

**Line 9:** Skip this line. Saved for future use.

**Line 10:** Enter “Yes” if the STEP VA is certified and currently paid under the Medicaid Clinic Services Benefit described in Social Security Act §1905(a)(9). Otherwise, enter “No.” Examples of additional certification include, but are not limited to, Federally Qualified Health Clinic (FQHC), Rural Health Clinic (RHC), or Behavioral Health Home.

**Line 11:** Enter “Yes” if the site operates as other than a STEP VA. Otherwise, enter “No.” If No is entered, skip lines 12 and 14.

**Line 12:** If the answer to line 11 is Yes (the site operates as other than a STEP VA), describe the type of operation by entering Clinic, FQHC, or Other. If the answer to line 11 is No, skip this line.

**Line 13:** Enter the hours of operation and the total hours for each day of the week that the site operates as a STEP VA. Clinic, outside of the 24-hour mobile crisis team, should be reported to help evaluate access to care.

**Line 14:** If the answer to Line 11 is Yes (the site operates as other than a STEP VA), enter the hours of operation and total hours for each day of the week that the site operates as other than a STEP VA. Note, the hours provided in line 13 and 14 may overlap if the site operates as a STEP VA and other than a STEP VA during the same time period. If the answer to line 12 is No, skip this line.

**Line 15:** List any excluded satellite facilities and reasons for exclusion.

**Line 16:** Enter “Yes” if the site is filing a consolidated cost report for multiple locations and proceed to Part 2. Enter “No” if the site is *not* filing a consolidated cost report for multiple locations, and proceed to the Financial Summary tab.

**Line 17:** If line 16 was “Yes,” enter the number of sites included in the cost report. For each site, copy and complete Part 2 below.

## PART 2 – PROVIDER INFORMATION FOR CLINICS FILING UNDER CONSOLIDATED COST REPORTING

Each clinic filing under consolidated cost reporting must complete this section of the worksheet. Complete Part 2 for *each site* included in the consolidation. When more than one satellite site exists, create a new tab within the workbook labeled “Provider Information Cont.”. For each satellite site copy and paste all of Part 2 into the new tab and complete the form. Indicate on lines 6 and 7 of each copy of Part 2 the corresponding Medicaid ID and NPI under which the site is certified. Do not re-enter clinic information for the central office that has already been entered in the Provider Information tab in Part 1.

**Line 1:**  Enter “Yes” if the site was in existence before April 1, 2014, and enter “No” if the site was not in existence before April 1, 2014. If yes is entered, complete all questions in Part 2. If No is entered, complete only lines 2–6 and make sure that the site is documented in Part 1, line 16. It is important to note that *no payment will be made to satellite facilities of STEP VA STEP VAs established after April 1, 2014. Classify costs associated with facilities established after April 1, 2014, as costs other than STEP VA services on the Financial Summary and the Financial Summary Reclassifications tabs*. (Note: This information is only necessary if the state moves toward the federal CCBHC demonstration).

**Line 2:** Enter the official name of the satellite site.

**Line 3:** Enter the official street address or P.O. Box of the satellite site.

**Line 4:** Enter the official city, state, and ZIP Code of the satellite site.

**Line 5:** Enter the county of the satellite site.

**Line 6:** Enter the Medicaid ID of the satellite facility.

**Line 7:** Enter the NPI of the satellite facility.

**Line 8:** Enter the description that reflects the satellite site’s location designation as Urban, Rural, or Unknown.

**Line 9:**  Enter the code for the description that represents the STEP VA’s organizational authority (i.e., the ownership or auspices of the STEP VA) from Table 4: Organizational Authority Codes.

Table 4: Organizational Authority Codes

|  |  |
| --- | --- |
| **Code** | **Organizational Authority Description** |
| 1 | Nonprofit |
| 2 | Local government behavioral health authority |
| 3 | Indian Health Service organization |
| 4 | Indian tribe or tribal organization |
| 5 | Urban Indian organization |

**Line 10:** Enter “Yes” if the STEP VA is certified and currently paid under the Medicaid Clinic Services Benefit described in Social Security Act §1905(a)(9). Otherwise, enter “No.”

**Line 11:** Enter “Yes” if the site operates as other than a STEP VA. Otherwise, enter “No.” If No is entered, skip lines 12 and 14.

**Line 12:**  If the answer to line 11 is Yes (the site operates as other than a STEP VA), describe the type of operation by entering Clinic, FQHC, or Other. If the answer to line 11 is No, skip this line.

**Line 13:** Enter the hours of operation and the total hours for each day of the week that the site operates as a STEP VA. Clinic, outside of the 24-hour mobile crisis team, should be reported to help evaluate access to care.

**Line 14:** If the answer to 11 is Yes (the site operates as other than a STEP VA), enter the hours of operation and the total hours for each day of the week that the site operates as other than a STEP VA. Note, the hours provided in line 13 and 14 may overlap if the site operates as a STEP VA and other than a STEP VA over the same period. If the answer to 11 is No, skip this line.

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# Service Participation Tab

Use the Service Participation tab to report the quantity of each service delivered during the reporting period. Each service is categorized by the Step VA program, service, HCPCS Code, taxonomy, and description. Units of quantity should reflect the unit of measure described. If a line was not used, enter 0.

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# Financial Summary Tab

Use the Financial Summary tab (1) to record amounts from the trial balance expense accounts from your books and records, (2) to perform the necessary reclassification and adjustments to adhere to Medicare and Medicaid cost principles. All expense categories listed do not apply to all STEP VA STEP VAs using this worksheet. Where expense categories are not applicable, enter 0.

If the cost elements of an expense category are maintained separately on your books, you must reconcile the costs on your accounting books and records to those on this worksheet and maintain documentation of that reconciliation. These materials are subject to review or audit.

Also, submit the working trial balance of the site with the cost report. A *working trial balance* is a listing of the balances of the accounts in the general ledger to which adjustments are appended in supplementary columns. It is used as a basic summary for financial statements.

## PART 1 – DIRECT STEP VA EXPENSES

### Column Descriptions

**Column 1:** Enter total expenses incurred during the reporting period on the appropriate lines for Same Day Access expenses. The expenses listed in these columns must agree with those listed in your accounting books and records.

**Column 2:** Enter total expenses incurred during the reporting period on the appropriate lines for Primary Care Screening expenses.

**Column 3:** Enter total expenses incurred during the reporting period on the appropriate lines for Outpatient Services expenses.

**Column 4:** Enter total expenses incurred during the reporting period on the appropriate lines for Crisis Services expenses.

**Column 5:** Enter total expenses incurred during the reporting period on the appropriate lines for Peer and Family Services expenses.

**Column 6:** Enter total expenses incurred during the reporting period on the appropriate lines for Military Services expenses.

**Column 7:** Enter total expenses incurred during the reporting period on the appropriate lines for Case Management expenses.

**Column 8:** Enter total expenses incurred during the reporting period on the appropriate lines for Psychiatric Rehabilitation expenses.

**Column 9:** Enter total expenses incurred during the reporting period on the appropriate lines for Care Coordination expenses.

**Column 10:** Column 10 sums the expenses by line item for columns 1-9. No entry is necessary in this column for Part 1 Direct STEP-VA Expenses.

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### Line Descriptions

### PART 1A – STEP VA STAFF COSTS

**Lines 1–17:** Enter the salary and wage information for health care staff in the appropriate lines for columns 1–9, for the professional as described in column A.

**Line 18:** “Subtotal Salaries and Wages,” which is calculated by adding the amounts on lines 1 thru 17, is automatically populated on this line.

**Line 19:** Enter the benefit cost expenses for lines 1-17, for columns 1-9 as described above.

**Line 20:** Enter the cost information for non-payroll expenses in line 20 for columns 1-9 as described above.

**Line 21:** “Subtotal staff costs,” which is calculated by adding the amounts on lines 18–20 above, is automatically populated on this line.

### PART 1B – STEP VA COSTS UNDER AGREEMENT

**Line 22:** Enter the cost of STEP VA services furnished by outsourced providers but billed under the STEP VA.

**Line 23:** Enter any other expenses directly related to providing STEP VA services furnished through subcontractor agreements. For example, if a 24-hour mobile crisis service is outsourced and mileage charges are billed separately, enter the expenses here and specify on the Comments tab.

**Line 24:** “Subtotal costs under agreement,” which is calculated by adding the amounts on lines 19–20 above, is automatically populated on this line.

### PART 1C – OTHER DIRECT STEP VA COSTS

**Lines 25-30:** Enter direct expenses related to providing STEP VA-covered services. If these costs are used to provide both STEP VA and non-STEP VA services, reclassify the non-STEP VA cost in your working trial balance.

**Line 30:** Enter a subtotal of all net costs for other categories not listed on lines 25–30, and specify in the Comments tab.

**Line 31:** “Subtotal other direct STEP VA costs,” which is calculated by adding the amounts on lines 22–28 above, is automatically populated on this line.

**Line 32:** “Total direct cost of STEP VA services,” which is calculated by adding the amounts on lines 18, 21, and 28 above, is automatically populated on this line.

## PART 2 – INDIRECT COSTS

Only totals in column 10 are required for Part 2.

### PART 2A: SITE COSTS

**Lines 33–40:** Enter the overhead expenses related to the site.

**Line 41:** Enter a subtotal of all other overhead facility expenses and describe the expenses with amounts in the Comments tab.

**Line 42:** “Other site costs,” which is calculated by adding lines 33–41 above, is automatically populated on this line.

### PART 2B: ADMINISTRATIVE COSTS

**Lines 43–49:** Enter the overhead expenses related to administration and management of the clinic.

**Line 50:** Enter a subtotal of all other overhead administrative expenses and describe the expenses with amounts in the Comments tab.

**Line 51:** “Subtotal administrative costs,” which is calculated by adding the amounts in lines 43–50, is automatically populated in this line.

**Line 52:** “Total overhead,” which is calculated by adding lines 42 and 51, is automatically populated on this line.

## PART 3 – DIRECT COSTS FOR NON-STEP VA SERVICES

Only totals in column 10 are required for Part 3.

### PART 3A: DIRECT COSTS FOR NON-STEP-VA Services

**Line 53:** Enter the subtotal of direct costs for non-STEP VA services covered (allowable) by Medicaid, excluding overhead and specify in the Comments tab.

### PART 3B: NON-REIMBURSABLE COSTS

**Line 54:** Enter the subtotal of direct costs for non-STEP VA services not reimbursable (unallowable) by Medicaid, and specify in the Comments tab.

**Line 55:** “Subtotal costs for non-STEP VA services,” which is calculated by adding the amounts on lines 53 and 54 above, is automatically populated on this line.

**Line 56:** “Total costs,” which is calculated by adding line 32, line 52, and line 35 above, is automatically populated on this line.

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# Projected Needs Detail Tabs

Use the Personnel Changes 23-4, Personnel Needs 25-6 and the Projected Needs tab to summary costs needed for the next fiscal period.

# Personnel Changes 23-4

Use Personnel Changes 23-4 to record any changes to direct staffing incurred since the end of the period reported in the Financial Summary tab. Record any additional costs for compensation changes in Part 1, and costs for new FTEs incurred in Part 2 for the 2023-2024 fiscal year not incurred or reported in the Financial Summary tab.

If the cost elements of an expense category are maintained separately on your books, you must reconcile the costs on your accounting books and records to those on this worksheet and maintain documentation of that reconciliation. These materials are subject to review or audit.

## PART 1 – PERSONNEL COMPENSATION CHANGES IN 2023-24 DIRECT STEP-VA EXPENSES

Use Part 1 to record changes to personnel compensation in 2023-24.

### Column Descriptions

**Column 0:** Do not enter changes to FTE counts in part 1. Put any changes to FTE counts into part 2.

**Column 1:** Enter additional expense needed on the appropriate lines for Same Day Access expenses. The expenses listed in these columns must agree with those listed in your accounting books and records.

**Column 2:** Enter additional expense needed on the appropriate lines for Primary Care Screening expenses.

**Column 3:** Enter additional expense needed on the appropriate lines for Outpatient Services expenses.

**Column 4:** Enter additional expense needed on the appropriate lines for Crisis Services expenses.

**Column 5:** Enter additional expense needed on the appropriate lines for Peer and Family Services expenses.

**Column 6:** Enter additional expense needed on the appropriate lines for Military Services expenses.

**Column 7:** Enter additional expense needed on the appropriate lines for Case Management expenses.

**Column 8:** Enter additional expense needed on the appropriate lines for Psychiatric Rehabilitation expenses.

**Column 9:** Enter additional expense needed on the appropriate lines for Care Coordination expenses. To determine the number of FTEs needed, take the total number of consumers not enrolled in Case Management and assume 90-100 consumers per care coordinator.

**Column 10:** Column 10 sums the expenses by line item for columns 1-9. No entry is necessary in this column for Part 1 Direct STEP-VA Expenses.

### Line Descriptions

### PART 1A – STEP VA STAFF COSTS

**Lines 1–17:** Enter the additional salary and wage expense needed for health care staff in the appropriate lines for columns 1–9, for the professional as described in column A.

**Line 18:** “Subtotal Salaries and Wages,” which is calculated by adding the amounts on lines 1 thru 17, is automatically populated on this line.

**Line 19:** Enter the additional benefit costs needed for lines 1-17, for columns 1-9 as described above.

**Line 20:** Enter the additional cost information for non-payroll expenses in line 20 for columns 1-9 as described above.

**Line 21:** “Subtotal staff costs,” which is calculated by adding the amounts on lines 18–20 above, is automatically populated on this line.

## PART 2 – PERSONNEL ADDITIONS IN 2023-24 DIRECT STEP-VA EXPENSES

Use Part 2 to record changes to FTE counts and their associated costs in 2023-24.

### Column Descriptions

**Column 0:** Enter the additional number of full-time equivalents needed to meet STEP-VA requirements. Do not include FTEs counted in the FTE tab for existing staff.

**Column 1:** Enter additional expense needed on the appropriate lines for Same Day Access expenses. The expenses listed in these columns must agree with those listed in your accounting books and records.

**Column 2:** Enter additional expense needed on the appropriate lines for Primary Care Screening expenses.

**Column 3:** Enter additional expense needed on the appropriate lines for Outpatient Services expenses.

**Column 4:** Enter additional expense needed on the appropriate lines for Crisis Services expenses.

**Column 5:** Enter additional expense needed on the appropriate lines for Peer and Family Services expenses.

**Column 6:** Enter additional expense needed on the appropriate lines for Military Services expenses.

**Column 7:** Enter additional expense needed on the appropriate lines for Case Management expenses.

**Column 8:** Enter additional expense needed on the appropriate lines for Psychiatric Rehabilitation expenses.

**Column 9:** Enter additional expense needed on the appropriate lines for Care Coordination expenses. To determine the number of FTEs needed, take the total number of consumers not enrolled in Case Management and assume 90-100 consumers per care coordinator.

**Column 10:** Column 10 sums the expenses by line item for columns 1-9. No entry is necessary in this column for Part 1 Direct STEP-VA Expenses.

### Line Descriptions

### PART 1A – STEP VA STAFF COSTS

**Lines 1–17:** Enter the additional FTEs in column 0 and the associated salary and wage expense needed for health care staff in the appropriate lines for columns 1–9, for the professional as described in column A.

**Line 18:** “Subtotal Salaries and Wages,” which is calculated by adding the amounts on lines 1 thru 17, is automatically populated on this line.

**Line 19:** Enter the additional benefit costs needed for lines 1-17, for columns 1-9 as described above.

**Line 20:** Enter the additional cost information for non-payroll expenses in line 20 for columns 1-9 as described above.

**Line 21:** “Subtotal staff costs,” which is calculated by adding the amounts on lines 18–20 above, is automatically populated on this line.

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# Personnel Needs 25-6

Use the Personnel Needs 25-6 tab to record amounts needed to meet the requirements for STEP-VA that are not included in the in the Financial Summary tab or in the Personnel Changes 23-4 tab. Record any additional costs for compensation changes in Part 1, and costs for new FTEs incurred in Part 2 for the 2023-2024 fiscal year not incurred or reported in the Financial Summary tab. This tab should be a forecast of changes to staffing levels and associated direct costs for STEP-VA.

You should be prepared to discuss the methodology used to calculate additional staffing needs.

## PART 1 – PERSONNEL COMPENSATION CHANGES IN 2025-26 DIRECT STEP-VA EXPENSES

Use Part 1 to record planned changes to personnel compensation in 2025-26.

### Column Descriptions

**Column 0:** Do not enter changes to FTE counts in part 1. Put any changes to FTE counts into part 2.

**Column 1:** Enter additional expense needed on the appropriate lines for Same Day Access expenses. The expenses listed in these columns must agree with those listed in your accounting books and records.

**Column 2:** Enter additional expense needed on the appropriate lines for Primary Care Screening expenses.

**Column 3:** Enter additional expense needed on the appropriate lines for Outpatient Services expenses.

**Column 4:** Enter additional expense needed on the appropriate lines for Crisis Services expenses.

**Column 5:** Enter additional expense needed on the appropriate lines for Peer and Family Services expenses.

**Column 6:** Enter additional expense needed on the appropriate lines for Military Services expenses.

**Column 7:** Enter additional expense needed on the appropriate lines for Case Management expenses.

**Column 8:** Enter additional expense needed on the appropriate lines for Psychiatric Rehabilitation expenses.

**Column 9:** Enter additional expense needed on the appropriate lines for Care Coordination expenses. To determine the number of FTEs needed, take the total number of consumers not enrolled in Case Management and assume 90-100 consumers per care coordinator.

**Column 10:** Column 10 sums the expenses by line item for columns 1-9. No entry is necessary in this column for Part 1 Direct STEP-VA Expenses.

### Line Descriptions

### PART 1A – STEP VA STAFF COSTS

**Lines 1–17:** Enter the additional salary and wage expense needed for health care staff in the appropriate lines for columns 1–9, for the professional as described in column A.

**Line 18:** “Subtotal Salaries and Wages,” which is calculated by adding the amounts on lines 1 thru 17, is automatically populated on this line.

**Line 19:** Enter the additional benefit costs needed for lines 1-17, for columns 1-9 as described above.

**Line 20:** Enter the additional cost information for non-payroll expenses in line 20 for columns 1-9 as described above.

**Line 21:** “Subtotal staff costs,” which is calculated by adding the amounts on lines 18–20 above, is automatically populated on this line.

## PART 2 – PERSONNEL ADDITIONS IN 2025-26 DIRECT STEP-VA EXPENSES

Use Part 2 to record expected changes to FTE counts and their associated costs in 2025-26.

### Column Descriptions

**Column 0:** Enter the additional number of full-time equivalents needed to meet STEP-VA requirements. Do not include FTEs counted in the FTE tab for existing staff.

**Column 1:** Enter additional expense needed on the appropriate lines for Same Day Access expenses. The expenses listed in these columns must agree with those listed in your accounting books and records.

**Column 2:** Enter additional expense needed on the appropriate lines for Primary Care Screening expenses.

**Column 3:** Enter additional expense needed on the appropriate lines for Outpatient Services expenses.

**Column 4:** Enter additional expense needed on the appropriate lines for Crisis Services expenses.

**Column 5:** Enter additional expense needed on the appropriate lines for Peer and Family Services expenses.

**Column 6:** Enter additional expense needed on the appropriate lines for Military Services expenses.

**Column 7:** Enter additional expense needed on the appropriate lines for Case Management expenses.

**Column 8:** Enter additional expense needed on the appropriate lines for Psychiatric Rehabilitation expenses.

**Column 9:** Enter additional expense needed on the appropriate lines for Care Coordination expenses. To determine the number of FTEs needed, take the total number of consumers not enrolled in Case Management and assume 90-100 consumers per care coordinator.

**Column 10:** Column 10 sums the expenses by line item for columns 1-9. No entry is necessary in this column for Part 1 Direct STEP-VA Expenses.

### Line Descriptions

### PART 1A – STEP VA STAFF COSTS

**Lines 1–17:** Enter the additional FTEs in column 0 and the associated salary and wage expense needed for health care staff in the appropriate lines for columns 1–9, for the professional as described in column A.

**Line 18:** “Subtotal Salaries and Wages,” which is calculated by adding the amounts on lines 1 thru 17, is automatically populated on this line.

**Line 19:** Enter the additional benefit costs needed for lines 1-17, for columns 1-9 as described above.

**Line 20:** Enter the additional cost information for non-payroll expenses in line 20 for columns 1-9 as described above.

**Line 21:** “Subtotal staff costs,” which is calculated by adding the amounts on lines 18–20 above, is automatically populated on this line.

# Projected Needs Tab

Use the Projected Needs tab (1) to record amounts needed to meet the requirements for STEP-VA that are not included in the trial balance expense accounts from your books and records recorded in the Financial Summary tab, the Personnel Changes 23-4 tab, or the Personnel Needs 25-6 tab. This tab is used to calculate the additional expenses needed for budgeting not already recorded in the Financial Summary tab. All expense categories listed do not apply to all STEP VA STEP VAs using this worksheet. Where expense categories are not applicable, enter 0.

Personnel costs in Part 1 are pulled from the Personnel Changes 23-4 tab, and the Personnel Needs 25-6 tab, so no additional data entry is needed for this section of the worksheet.

## PART 1 – DIRECT STEP VA EXPENSES

### Column Descriptions

**Column 0:** Enter the additional number of full-time equivalents needed to meet STEP-VA requirements. Do not include FTEs counted in the FTE tab for existing staff.

**Column 1:** Enter additional expense needed on the appropriate lines for Same Day Access expenses. The expenses listed in these columns must agree with those listed in your accounting books and records.

**Column 2:** Enter additional expense needed on the appropriate lines for Primary Care Screening expenses.

**Column 3:** Enter additional expense needed on the appropriate lines for Outpatient Services expenses.

**Column 4:** Enter additional expense needed on the appropriate lines for Crisis Services expenses.

**Column 5:** Enter additional expense needed on the appropriate lines for Peer and Family Services expenses.

**Column 6:** Enter additional expense needed on the appropriate lines for Military Services expenses.

**Column 7:** Enter additional expense needed on the appropriate lines for Case Management expenses.

**Column 8:** Enter additional expense needed on the appropriate lines for Psychiatric Rehabilitation expenses.

**Column 9:** Enter additional expense needed on the appropriate lines for Care Coordination expenses. To determine the number of FTEs needed, take the total number of consumers not enrolled in Case Management and assume 90-100 consumers per care coordinator.

**Column 10:** Column 10 sums the expenses by line item for columns 1-9. No entry is necessary in this column for Part 1 Direct STEP-VA Expenses.

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### Line Descriptions

### PART 1A – STEP VA STAFF COSTS

**Lines 1–17:** All data for these lines are pulled from the Personnel Changes 23-4 tab plus the Personnel Needs 25-6 tab. No data entry is needed in these lines.

**Line 18:** “Subtotal Salaries and Wages,” which is calculated by adding the amounts on lines 1 thru 17, is automatically populated on this line.

**Line 19-20:** All data for these lines are pulled from the Personnel Changes 23-4 tab plus the Personnel Needs 25-6 tab. No data entry is needed in these lines.

**Line 21:** “Subtotal staff costs,” which is calculated by adding the amounts on lines 18–20 above, is automatically populated on this line.

### PART 1B – STEP VA COSTS UNDER AGREEMENT

**Line 22:** Enter the additional needed cost of STEP VA services furnished by outsourced providers but billed under the STEP VA.

**Line 23:** Enter any other additional needed expenses directly related to providing STEP VA services furnished through subcontractor agreements. For example, if a 24-hour mobile crisis service is outsourced and mileage charges are billed separately, enter the expenses here and specify on the Comments tab.

**Line 24:** “Subtotal costs under agreement,” which is calculated by adding the amounts on lines 19–20 above, is automatically populated on this line.

### PART 1C – OTHER DIRECT STEP VA COSTS

**Lines 25-30:** Enter additional needed direct expenses related to providing STEP VA-covered services. If these costs are used to provide both STEP VA and non-STEP VA services, reclassify the non-STEP VA cost in your working trial balance.

**Line 30:** Enter a subtotal of all net costs for other categories not listed on lines 25–30, and specify in the Comments tab.

**Line 31:** “Subtotal other direct STEP VA costs,” which is calculated by adding the amounts on lines 22–28 above, is automatically populated on this line.

**Line 32:** “Total direct cost of STEP VA services,” which is calculated by adding the amounts on lines 18, 21, and 28 above, is automatically populated on this line.

## PART 2 – INDIRECT COSTS

Only totals in column 10 are required for Part 2.

### PART 2A: SITE COSTS

**Lines 33–40:** Enter the additional needed overhead expenses related to the site.

**Line 41:** Enter a subtotal of all other additional needed overhead facility expenses and describe the expenses with amounts in the Comments tab.

**Line 42:** “Other site costs,” which is calculated by adding lines 33–41 above, is automatically populated on this line.

### PART 2B: ADMINISTRATIVE COSTS

**Lines 43–49:** Enter the additional needed overhead expenses related to administration and management of the clinic.

**Line 50:** Enter a subtotal of all other additional needed overhead administrative expenses and describe the expenses with amounts in the Comments tab.

**Line 51:** “Subtotal administrative costs,” which is calculated by adding the amounts in lines 43–50, is automatically populated in this line.

**Line 52:** “Total overhead,” which is calculated by adding lines 42 and 51, is automatically populated on this line.

## PART 3 – DIRECT COSTS FOR NON-STEP VA SERVICES

Only totals in column 10 are required for Part 3.

### PART 3A: DIRECT COSTS FOR NON-STEP-VA Services

**Line 53:** Enter the subtotal of additional needed direct costs for non-STEP VA services covered (allowable) by Medicaid, excluding overhead and specify in the Comments tab.

### PART 3B: NON-REIMBURSABLE COSTS

**Line 54:** Enter the subtotal of additional needed direct costs for non-STEP VA services not reimbursable (unallowable) by Medicaid, and specify in the Comments tab.

**Line 55:** “Subtotal costs for non-STEP VA services,” which is calculated by adding the amounts on lines 53 and 54 above, is automatically populated on this line.

**Line 56:** “Total costs,” which is calculated by adding line 32, line 52, and line 35 above, is automatically populated on this line.

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# Indirect Cost Allocation Tab

Use the Indirect Cost Allocation tab to identify the method used for calculating allocable indirect costs to STEP VA services. This cost report allows a clinic to identify indirect cost using (1) an indirect rate approved by a cognizant agency, (2) a 10 percent rate, (3) calculated indirect cost allocable to STEP VA services, or (4) other method.

## Line Descriptions

**Lines 1–2:** If the organization has an indirect rate approved by a cognizant agency, enter “Yes,” and enter the cognizant agency on line 2. The following rules apply to the use of approved indirect cost rate agreements:

* Non-profit organizations with no Federal funding are not required to negotiate a federally approved rate. Pass-through entities, such as state governments, are required to either negotiate a rate with the non-profit or provide the minimum rate of 10% described in line 7.
* Non-profit organizations with Federal funding should either use the rate negotiated with the agency that provides the most funding or, if they qualify, the minimum rate of 10% described in line 7.
* State governments, local governments, or tribal agencies with less than $35 million in direct Federal funding are required to prepare an annual indirect cost rate proposal and keep it on file. If a federal rate agreement has never been filed, the state or local government may opt for the minimum rate of 10% described in line 7.
* State or local governments with at least $35 million in direct Federal funding must obtain a federally approved rate agreement and use the agreed upon rate here.

If the organization does not have an approved indirect cost rate, enter “No” and proceed to line 7.

**Line 3:** Describe the basis for calculating the indirect cost rate. Identify the line numbers from the Financial Summary tab used in determining the base. If more space is needed for a complete description, include additional information in the Comments tab.

**Line 4:** Enter the cost basis described on line 3 above as a whole dollar amount.

**Line 5:** Enter the allocation rate percentage subject to the agreement.

**Line 6:** “Calculated indirect costs allocable to STEP VA services,” which is calculated by multiplying lines 4 and 5 above, is automatically populated on this line. If line 6 is greater than zero, no additional information is needed in this tab.

**Line 7:** If the organization is qualified and chooses to use the minimum rate, enter “Yes” and review lines 8–10. If not, enter “No” and go to question 11.

Pursuant to 45 CFR 75.414(f), to qualify for the minimum rate, the organization must be a nonfederal entity that has never received a negotiated indirect cost rate and that receives less than $35 million in direct federal funding. The organization may then elect to use the minimum rate of 10 percent of modified total direct costs, which may be used indefinitely. Costs must be consistently charged as either indirect or direct, and costs may not be double charged. Once chosen, the methodology must be used consistently for all federal awards until such time as a nonfederal entity chooses to negotiate for a new rate, which the nonfederal entity may apply to do at any time.

As described in lines 1-2, organizations that qualify for the 10% minimum rate include:

* Non-profits with no direct Federal funding and who have never negotiated an indirect cost rate with a federal agency[[2]](#footnote-3), or
* State governments, local governments, or tribal entities that receive less than $35 million in Federal funding and have never negotiated an indirect cost rate with a federal agency may all elect to use the minimum rate of 10%.

**Line 8:** “Direct costs for STEP VA services” is automatically populated on this line from line 15, column 10 of the Financial Summary tab.

**Line 9:** If yes is entered on line 7, the minimum rate of 10 percent will appear automatically on this line.

**Line 10:** “Calculated indirect costs allocable to STEP VA services,” which is calculated by multiplying lines 8 and 9 above, is automatically populated on this line. If line 10 is greater than zero, no additional information is needed in this tab.

**Line 11:** Organizations without indirect rate agreements that do not choose or are not qualified for the minimum rate may allocate indirect costs by taking the ratio of direct costs for providing STEP VA covered services to total allowable costs less indirect costs. If the organization chooses this method for allocating direct costs, enter “Yes” and review lines 12 through 14. Otherwise, enter “No” and proceed to question 15.

**Line 12:** If yes is entered on line 11, the calculated indirect allocation rate is automatically populated on this line.

The formula for the calculation is described in Table 5: Ratio of Direct Costs.

Table 5: Ratio of Direct Costs

Direct STEP VA Costs

(Total Allowable Costs *-* Indirect Costs)

**Line 13:** If yes is entered on line 11, the indirect cost to be allocated is automatically populated on this line from line 35, column 10 of the Financial Summary tab.

**Line 14:** “Calculated indirect costs allocable to STEP VA services,” which is calculated by multiplying lines 12 and 13 above, is automatically populated on this line. If line 14 is greater than zero, no additional information is needed in this tab.

**Line 15:** If none of lines 1, 7, or 11 are entered as “Yes,” provide a thorough description of the indirect costs allocated to STEP VA services in the Allocation Narrative tab. This detailed description should include references to line items in the Financial Summary tab that describe the basis as well as the calculation of the indirect cost.

**Line 16:** “Total Indirect Costs allocated to STEP VA services,” which is calculated from the total indirect costs allocated to STEP VA services from line 6, 10, 14, or 15, is automatically populated on this line.

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# Allocation Narrative Tab

Use the Allocation Narrative tab for describing calculations and methods that support the allocation methodology of direct and indirect costs. Each allocation should be referenced to the applicable adjustment or reclassification on the appropriate tabs. If the trial balance or trial balance crisis contained the adjustments or reclassifications prior to importing into the cost report, note the methodologies and calculations used. This information can be summarized and should contain occupational grouping, allocation statistics, and the allowable adjustments or reclassifications as applicable.

If an allocation is used for direct costs, enter a description of allocations for the following sections as needed. Examples of common allocation methods for classifying costs as direct or indirect for each section are listed below. The examples given are not the only acceptable methods for allocating costs.

Additional documentation supporting the summarized allocations should be kept on file for review. Documentation should be sufficient to support an audit or desk review and permit the preparation of reports required by general and program-specific terms and conditions. Documentation should permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and terms and conditions of the federal award.2

The allocation of home office adjustments must be described in detail. Home offices usually furnish central management and administrative services, such as centralized accounting, purchasing, personnel services, management direction and control, information technology and other costs. To the extent that the home office furnishes services related to patient care to a provider, the reasonable costs of such services are included in the STEP VA’s direct costs. If the home office of the organization does not provide services related to patient care, the home office may be included in the indirect facility costs allocated to STEP VA services.

If completing line 15 of the Indirect Cost Allocations tab, describe the indirect cost allocation method in detail on this tab in the appropriate section. For example, a portion of the facility is directly attributable and exclusively used to provide STEP VA services may be allocated based on square footage. For each expense, describe the method for allocating related costs, such as percentage of total FTE or percentage of square footage. The total of all indirect expenses allocable to STEP VA STEP VAs using the methods described on this page should support the amount on line 15 of the Indirect Cost Allocations tab.

2 45 CFR §75.302

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# Visits Tab

Use the Services tab to summarize the daily visits furnished by your health care staff and by outsourced providers that apply specifically to STEP VA services and the quantity of patients served.

Include units from both Medicaid-covered and non-Medicaid-covered recipients. Consolidate units of service for all facilities reported for the STEP VA.

## Part 1: Visit Counts

This section is for reporting consolidated patient services demographics.

### Line Descriptions

**Line 1:** Enter the counts of daily visits for patients who receive STEP VA services directly from STEP VA staff.

**Line 2:** Enter the counts of daily visits for patients who receive outsourced STEP VA services.

**Line 3:** “Total daily visits for patients receiving STEP VA services,” which is calculated by adding the amounts on lines 1 through 2 above, is automatically populated on this line.

## Part 2: Patients Served

This section is for reporting unique patients served for the reporting year. Identify unique patients by patient number assigned in your system. If a patient has more than one patient ID, please consolidate and count as one.

Calculate the total number of unique patients receiving STEP-VA services. Based on the type of services received, allocate the total number to each STEP-VA service category such that the total in column Q is equal to the total number of unique patients who received STEP-VA services in the reporting year.

### Line Descriptions

**Line 1:** Enter the counts of unique patients who received STEP VA services directly from STEP VA staff.

**Line 2:** Enter the counts of unique patients who received outsourced STEP VA services.

**Line 3:** “Total number of unique patients receiving STEP VA services,” which is calculated by adding the amounts on lines 1 through 2 above, is automatically populated on this line.

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# Comments Tab

Use this worksheet to explain any considerations (such as cost anomalies or explanations for deviations from accrual accounting principles) to inform further the justification of expenses used to determine the payment rate.

10

# FTE Counts

Use this worksheet to describe the number of full-time-equivalents (FTEs) providing STEP VA services. FTEs are calculated using 2080 hours per year. Partial FTEs are allowed. If data is not available, use a reasonable estimate.

11

# Rates Tab

Use the Rates tab to calculate the cost per service for each of the 9 STEP VA service categories. The rate is based on the expected costs of all STEP VA services irrespective of payer.

## PART 1 – DETERMINATION OF TOTAL ALLOWABLE COST APPLICABLE TO THE STEP VA

If the suggested order of completion described in Table 2: Recommended Order is followed, the information on lines 1–3 will be auto populated from data entered from other areas of the cost report and does not need to be re-entered here.

**Line 1:** “Total direct STEP VA costs” is automatically populated on this line from the Financial Summary tab, line 32, for each column.

**Line 2:** “Total direct projected needs of STEP-VA services” is automatically populated on this line from the Projected Needs tab, line 32.

**Line 3:** “Indirect costs allocated to STEP VA services” is automatically populated on this line from the Indirect Cost Allocation tab, line 16 times the appropriate percentage from the Financial Summary tab plus the percentage of overhead times the additional indirect costs needed from line 52 of the Projected Needs tab.

**Line 4:** “Total allowable STEP VA costs,” which is calculated by adding lines 1 and 2 above, is automatically populated on this line.

## PART 2 – DETERMINATION OF RATES PER DAILY VISIT

**Line 5:** “Total allowable STEP VA costs,” from Line 4 above.

**Line 6:** “Total STEP VA visits” is pulled from the visits tab, line 3 for each column.

**Line 7:** “Cost Per Service” is calculated by dividing Line 5 by Line 6.

## PART 2 – DETERMINATION OF RATES PER UNIT

**Line 8:** “Total allowable STEP VA costs,” from Line 4 above.

**Line 9:** “Total STEP VA units” is pulled from the Service Participation tab, summary section for each column.

**Line 10:** “Cost Per Unit” is calculated by dividing Line 8 by Line 9. This rate estimates the cost per 15-minute unit of care.

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# Certification Tab

Prepare and sign the certification statement after the worksheets have been completed. The individual signing this statement must be an officer or other authorized administrator. Cost reports should include certification from the chief executive officer (CEO), the chief financial officer (CFO), or an authorized delegate who reports to the CEO or CFO.

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# Appendix

| STEP | Service | Code | Taxonomy | Description |
| --- | --- | --- | --- | --- |
| outpatient | MH Outpatient | 90791 | 310 | Psychiatric Diagnostic Evaluation ‐ no medical svcs\* |
| outpatient | MH Medical Services | 90792 | 312 | Psychiatric Diagnostic Evaluation ‐ w/ medical svcs\* |
| outpatient | SUD Outpatient | 99408 | 310 | Alcohol/SA structured screening and brief intervention 15‐30 min |
| outpatient | MH Medical Services | 96116 | 312 | Neurobehavioral status exam, by physician or other QHP, both face‐to‐face |
| outpatient | MH Outpatient | 90832 | 310 | Psychotherapy w/ patient, 30 min\* |
| outpatient | MH Outpatient | 90834 | 310 | Psychotherapy w/ patient, 45 min\* |
| outpatient | MH Outpatient | 90837 | 310 | Psychotherapy w/ patient, 60 min\* |
| outpatient | MH Outpatient | 90839 | 310 | Psychotherapy for crisis, first 60 min\* |
| outpatient | MH Outpatient | 90840 | 310 | Psychotherapy for crisis, additional 30 min\* |
| outpatient | MH Outpatient | 90846 | 310 | Family/Couples Psychotherapy w/o patient present, 50 min\* |
| outpatient | MH Outpatient | 90847 | 310 | Family/Couples Psychotherapy w/ patient present, 50 min\* |
| outpatient | MH Outpatient | 90853 | 310 | Group Psychotherapy\* |
| outpatient | MH Outpatient | 90785 | 310 | Interactive Complexity Add‐on |
| outpatient | MH Medical Services | 90792 | 312 | Psychiatric Diagnostic Evaluation ‐ w/ medical svcs\* |
| outpatient | MH Medical Services | 90833 | 312 | Psychotherapy w/ patient, 30 min, w/ E&M svc\* |
| outpatient | MH Medical Services | 90836 | 312 | Psychotherapy w/ patient, 45 min, w/ E&M svc\* |
| outpatient | MH Medical Services | 90838 | 312 | Psychotherapy w/ patient, 60 min, w/ E&M svc\* |
| outpatient | MH Outpatient | 99202 | 310 | Office Outpatient Visit, New patient, low to moderate severity\* |
| outpatient | MH Outpatient | 99203 | 310 | Office Outpatient Visit, New patient, moderate severity\* |
| outpatient | MH Outpatient | 99204 | 310 | Office Outpatient Visit, New patient, moderate to high severity\* |
| outpatient | MH Outpatient | 99205 | 310 | Office Outpatient Visit, New patient, moderate to high severity\* |
| outpatient | MH Outpatient | 99211 | 310 | Office Outpatient Visit, Established patient, minimal\* |
| outpatient | MH Outpatient | 99212 | 310 | Office Outpatient Visit, established patient, minor\* |
| outpatient | MH Outpatient | 99213 | 310 | Office Outpatient Visit, Estbl patient, low to moderate severity\* |
| outpatient | MH Outpatient | 99214 | 310 | Office Outpatient Visit, Estbl patient, moderate to high severity\* |
| outpatient | MH Outpatient | 99215 | 310 | Office Outpatient Visit, Estbl patient, moderate to high severity\* |
| outpatient | MH Outpatient | 99354 | 310 | Prolonged Service, in office or outpatient setting; 60 min |
| outpatient | MH Outpatient | 99355 | 310 | Prolonged Service, in office or outpatient setting; addtl 30 min |
| outpatient | SUD Outpatient | 99408 | 310 | Alcohol/SA structured screening and brief intervention 15‐30 min |
| outpatient | SUD Outpatient | 99409 | 310 | Alcohol/SA structured screening and brief intervention > 30 min |
| outpatient | MH Medical Services | 96121 | 312 | time w/ patient & time interp & report, each addtl hr |
|  |  | Q3014 | OMINBUS | Telehealth, originating site fee\* |
|  |  | S9480 |  | Mental Health Program ‐ per diem |
| outpatient | IOP |  | 313 | Mental Health Intensive Outpatient Services (MH‐IOP) ‐ per diem |
| outpatient | IOP | S9480 | 313 | Mental Health Intensive Outpatient Services (MH‐IOP) with Occupational |
| outpatient | MH Outpatient | H0036 | 310 | Functional Family Therapy (Bachelor Established) |
| outpatient | MH Outpatient | H0036 | 310 | Functional Family Therapy (Master Established) |
| outpatient | MH Outpatient | H0036 | 310 | Functional Family Therapy (Bachelor New) |
| outpatient | MH Outpatient | H0036 | 310 | Functional Family Therapy (Master New) |
| outpatient | MH Outpatient | 99211 | 310 | Office Outpatient Visit, Established patient, minimal |
| outpatient | MH Outpatient | 99212 | 310 | Office Outpatient Visit, established patient, minor |
| outpatient | MH Outpatient | 99213 | 310 | Office Outpatient Visit, Estbl patient, low to moderate severity |
| outpatient | MH Outpatient | 99214 | 310 | Office Outpatient Visit, Estbl patient, moderate to high severity |
| outpatient | MH Outpatient | 99215 | 310 | Office Outpatient Visit, Estbl patient, moderate to high severity |
| outpatient | SUD MAT | H0014 | 335 | Medication Assisted Treatment (MAT) induction ‐ Physician |
| CM | SUD CM | G9012 | 310 | Substance Use Care Coordination |
| outpatient | SUD Medical Services | H0020 | 312 | Medication Administration |
| outpatient | SUD Outpatient | H0004 | 310 | Opioid treatment services ‐ Individual |
| outpatient | SUD Outpatient | H0005 | 310 | Opioid treatment services ‐ Group |
| outpatient | SUD Outpatient | 90832 | 310 | Psychotherapy w/ patient, 30 min ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90833 | 310 | Psychotherapy w/ patient, 30 min, w/ E&M svc ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90834 | 310 | Psychotherapy w/ patient, 45 min ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90836 | 310 | Psychotherapy w/ patient, 45 min, w/ E&M svc ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90837 | 310 | Psychotherapy w/ patient, 60 min ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90838 | 310 | Psychotherapy w/ patient, 60 min, w/ E&M svc ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90846 | 310 | Family Psychotherapy w/o patient, 50 min ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90847 | 310 | Family Psychotherapy w/ patient, 50 min ‐ ASAM level 1\* |
| outpatient | SUD Outpatient | 90853 | 310 | Group Psychotherapy ‐ ASAM level 1\* |
| outpatient | MH Medical Services | 99202 | 312 | Office Outpatient Visit, New patient, low to moderate severity |
| outpatient | MH Medical Services | 99203 | 312 | Office Outpatient Visit, New patient, moderate severity |
| outpatient | MH Medical Services | 99204 | 312 | Office Outpatient Visit, New patient, moderate to high severity |
| outpatient | MH Medical Services | 99205 | 312 | Office Outpatient Visit, New patient, moderate to high severity |
| outpatient | MH Medical Services | 99211 | 312 | Office Outpatient Visit, Established patient, minimal |
| outpatient | MH Medical Services | 99212 | 312 | Office Outpatient Visit, established patient, minor |
| outpatient | MH Medical Services | 99213 | 312 | Office Outpatient Visit, Estbl patient, low to moderate severity |
| outpatient | MH Medical Services | 99214 | 312 | Office Outpatient Visit, Estbl patient, moderate to high severity |
| outpatient | MH Medical Services | 99215 | 312 | Office Outpatient Visit, Estbl patient, moderate to high severity |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (1:1 Licensed) |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (1:1 Prescreener) |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (Non‐Emergency 1:1 Prescreener Licensed) |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (2:1 MA/Peer) |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (2:1 Licensed/Peer) |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (2:1 MA/MA) |
| crisis | Emergency Services | H2011 | 100 | Mobile Crisis (2:1 Licensed/MA) |
| crisis | MH Crisis Stab | S9482 | 510 | Community Stabilization |
| peer, psych rehab | Consumer Run Services | T1012 | 730 | Peer Support Services ‐ Individual (substance use disorder) |
| peer, psych rehab | Consumer Run Services |  | 730 | Peer Support Services ‐ Group (Substance Use Disorder) |
| peer, psych rehab | Consumer Run Services | H00 | 730 | Peer Support Services ‐ Individual (Mental Health) |
| peer, psych rehab | Consumer Run Services | H002 | 730 | Peer Support Services ‐ Group (Mental Health) |
| outpatient | MH Outpatient | H0031 | 310 | Intensive In‐Home Assessment |
| outpatient | MH Outpatient | H2012 | 310 | Intensive In‐Home Services, per hour |
| Psych Rehab | ACT | H0032 | 350 | Assessment, Psychosocial Rehab\* |
| Psych Rehab | MH Day Treatment | H2017 | 410 | Psychosocial Rehabilitation svcs; per unit |
| Psych Rehab | ACT | H0032 | 350 | Assessment, Mental Health Skill Building Services |
| Psych Rehab | ACT | H0032 | 350 | Assessment, Mental Health Skill Building Services |
| Psych Rehab | ACT | H0046 | 350 | Mental Health Skill Building Services 1 unit = 1 to 2.99 hours per day |
| Psych Rehab | ACT | H0046 | 350 | Mental Health Skill Building Services 2 units = 3 to 4.99 hours per day |
| Psych Rehab | ACT | H0040 | 350 | ACT ‐ Contracted as Base Large Team ‐ per diem |
| Psych Rehab | ACT | H0040 | 350 | ACT ‐ Contracted as Base Medium Team ‐ per diem |
| Psych Rehab | ACT | H0040 | 350 | ACT ‐ Contracted as Base Small Team ‐ per diem |
| Psych Rehab | ACT | H0040 | 350 | ACT ‐ Contracted as High-Fidelity Large Team ‐ per diem |
| Psych Rehab | ACT | H0040 | 350 | ACT ‐ Contracted as High-Fidelity Medium Team ‐ per diem |
| Psych Rehab | ACT | H0040 | 350 | ACT ‐ Contracted as High-Fidelity Small Team ‐ per diem |
| CM | MH CM | T1016 | 320 | Case Management, Foster Care ‐ per month |
| CM | MH CM | H0023 | 320 | Case Management, Mental Health, per month |
| CM | SUD CM | H0006 | 310 | Substance Use Case Management (licensed by DBHDS) |
| Psych Rehab | MH Recovery Supports | H2015 | 935 | Intensive Care Coordination/High Fidelity Wraparound/Comprehensive Community Supports |
|  |  | TBD | TBD | Primary Care Billing Codes |
|  |  | TBD | TBD | Urine Analysis |
|  |  | TBD | TBD | Family Support |

1. 2 CFR 200.413(a) [↑](#footnote-ref-2)
2. Additionally, non-profits that receive pass through funds may use a 10% rate in lieu of negotiating an indirect cost rate with the pass-through entity. [↑](#footnote-ref-3)