

Cost Report Detailed Analysis

Direct Costs:

- Costs that can be identified specifically with a particular final cost objective
- Costs incurred to deliver services: direct care staffing, supplies, and contract labor

Indirect Costs:

- Costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective
- Generally, these are split into two categories – facilities and administration
- May support multiple services lines, not just the CCBHC
- Allocation is required based on a reasonable cost driver

Anticipated Costs:

- Costs that are expected to occur in the future for services that are required and not previously offered
- Changes (increases and decreases) in costs that are not captured in the reporting period used to complete the cost report
- Examples may include training/recruitment, additional salaries and benefits, loss of previous grant funding

Cost Report Worksheets

