

FINANCE PLANNING, REPORTING AND SETTLEMENT

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1.0 General Financial Monitoring and Reporting Expectations

Throughout this attachment the use of CMHSP is meant to apply to PIHPs and CMHSPs, depending on contractual status. The financial status reports require that the CMHSP summarize revenues and expenditures and make comparisons with the CMHSP financial plan. The financial status report must be used for quarterly reporting of revenues and expenditure/reimbursement items with comparison to the CMHSP plan. The final expenditures/reimbursement report provides the basis for annual contract reconciliation and cash settlement of managed mental health care services, shared risk, state formula funding, and special designated funding. The information provided in the quarterly reports must also be used to document the programs' actual spending and amend the CMHSP projected revenue/expenditure plan based upon quarterly financial performance. The quarterly reports from the CMHSP will be used to evaluate performance against anticipated funding/expenditure risks and to develop the necessary strategy to bring financial performance in line with shared risk expectations.

1.1 Due Dates

The reporting requirements consist of reports specified in Section 7.8 of the contract. The reporting due dates are also specified in Section 7.8 of the contract.

1.2 Mailing

By the due dates identified above, five copies of the financial reports must be transmitted to:

Contract Management Section
Division of Program Development, Consultation, and Contracts
Michigan Department of Community Health
Lewis Cass Building, 320 South Walnut
Lansing, Michigan 48913

1.3 Financial Status Report

The financial status report includes four components plus narrative explanation as appropriate. Page 1 of the report outlines program revenues. Page 2 is related to expenditures and reimbursements for the report period.

With the exception of P.A. 423 Grant Funds, all reported revenue and expenditure information is required to be provided on an accrual basis of accounting. This accrual basis is expected to recognize all revenues and expenditures through the reporting periods. The fourth component of the report provides state services utilization information and also must be accrual based.

Additional information may be required with the fourth quarter report due October 30. If necessary, these requirements will be transmitted under separate cover as needed. This information is essential to provide the MDCH with timely information for the state book-closing process. Reporting deadlines that are imposed by State book closing schedules do not alter the obligations of either party to this contract.

1.4 Special Fund Report (PA 423 Funds)

For those CMHSPs participating in 330.1226a of the Code, the Mental Health Code establishes a quarterly reporting requirement. This report must be transmitted with the first three quarterly financial status reports. A final report addressing all four quarters is required with the final financial status report and contract reconciliation and cash settlement summary.

The Mental Health Code requires that this report provide receipts into this fund by sources of payment and by type of service rendered. The MDCH also requires that the fund balance for the PA423 fund be reported. The format is included in this attachment.

2.0 Instructions for Completion of the Report: Revenues and Expenditures - Financial Status Report

Subsections to Section 2.0 provide instructions regarding the completion of the revenue and expenditure reports.

2.1 Identifying Information: Revenue and Expenditure Reports

Enter the name of the CMHSP on all pages of the submission. Enter the submission date, submission type, and time period covered as required by the form. The submission must be certified as accurate and complete and must also identify a contact person and phone number to whom questions regarding the submission should be directed; space on the submission for this is available. The certification is on page **one** of the financial status report.

2.2 Revenue and Expenditure - Reconciliation

Consistent with contractual obligations, the CMHSP is expected to maintain a balanced budget in which accrued expenditures (including incurred but unbilled or unreported obligations) do not exceed available revenue. If at any time in the fiscal year the

CMHSP projects that the MDCH portion of the shared risk corridor will be reached, a letter with supporting detail must be forwarded to the MDCH contract administrator and must be attached to the quarterly report.

The submission is intended to build to a CMHSP gross program total inclusive of all the revenues and expenditures of the CMHSP, including non-mental health programs. Additionally, all special, designated or maintenance of effort authorizations (e.g., revenue) may only be expended for costs and services as allowable by the master contract.

2.3 Revenues

2.3.1 Column Instructions

Column A: Original Full Year Plan

Enter the original full year plan in this column. The first financial status report submission for the current fiscal year must always be reported in this column. It then does not change for the duration of the fiscal year.

Column B: Current Full Year Plan

Complete this column, beginning with the first quarterly report, to reflect the amount of revenue that is anticipated to be earned for the entire fiscal year. The information in this column is expected to detail the level and source of revenues required to support the CMHSP planned expenditures. This is the CMHSP projected total accrued revenue and reimbursement deemed collectible. The full year plan should be modified by the CMHSP in future submissions as necessary to reflect actual expected revenue and reimbursement.

Column C: Accrued YTD Actual

The amounts entered in this column are expected to represent year-to-date revenues received and/or accrued for the time period of the report. The amounts entered must include all earned reimbursements regardless of whether these have been billed or collected. The reported reimbursements should include adjustments in billed or earned amounts for uncollectible amounts (write-offs).

Column D: YTD% of Plan

Enter the result of the calculation of Column C divided by Column B multiplied by 100 for a percentage. Percentages above or below the ranges outlined below require an exception report to explain the cause of the deviation and actions being taken to correct the revenue shortages and/or bring expenditures in line with the projected revenue as necessary.

Quarter	Exception Reporting required if:
October - December	Above 31% or below 21%
January - March	Above 55% or below 47%

April - June	Above 78% or below 72
July - September	Above 100% or below 98%

Exception reporting is required for all summary row totals. This would include the totals associated with rows labeled:

- A. Revenue not otherwise reported;
- B. Substance Abuse;
- C. Earned Contracts (non-MDCH);
- D. MICHild;
- E. Local Funding;
- F. Reserve Balance - Planned for Use;
- G. MDCH Earned Contracts;
- H. Gross Medicaid;
- I. Reimbursement;
- J. State General Funds.

The exception reporting format is at the discretion of the CMHSP and must be attached to the report. It is expected to explain significant deviations and the action being taken by the CMHSP to ensure the spending plan is in line with expected revenue and that expenditures are financed.

2.3.2 Row Instructions

Row A: Revenues Not Otherwise Reported

Enter all reimbursement earned from all programs and all revenues which are not reported in any other rows.

Row B: Substance Abuse

Enter the sum of all revenues for substance abuse services. (B1+B2)

Row B-1 Medicaid Managed Care represents the capitation revenue to PIHPs for Medicaid substance abuse services consistent with the contract.

Row B-2 Other represents all special purpose substance abuse funding provided by the Substance Abuse Coordinating Agency to a CMHSP for substance abuse services.

Row C: Earned Contracts (non-MDCH)

Enter the sum of C1+C2 on this line. Earned contracts are defined as funds received by the CMHSP from the sale of services or goods including revenues earned in the context of the sale of these services or goods.

Row C-1 should be used to enter earned contracts with other CMHSPs.

Row C-2 should be used for all other earned contracts except those included in Section G.

Row D: MICHild

MICHild should represent only the per member per month payment to the CMHSP for MICHild mental health services.

Row E: Local Funding

Enter the sum of E1+E2+E3 on this line.

Row E-1 Special Fund Account (226(a)) - For programs participating in the special fund account (also known as the PA 423 Fund) authorized in Section 330.1226a of the Mental Health Code, those revenues received from recipient fees and 3rd party reimbursement, excluding SSI for services rendered. Note that Section 330.1311 of the Mental Health Code provides related direction. **Row E-2** Title XX Replacement - is the amount authorized by the MDCH for this purpose. This is typically a separate payment to the CMHSP.

Row E-3 Other - All other local funding planned for expenditure regardless of the planned use of this revenue.

Row F: Reserve Balances Planned for Use

Enter the sum of F1 through **F6** on this line.

Row F-1 Carry Forward - Funding carried forward from the previous fiscal year under section 226 (2) of the Mental Health Code. It is expected to match the amount reported in the prior year final financial status report. Any variance from the prior year report must be described via footnote or narrative attachment.

Row F-2 Medicaid Savings – Earned Medicaid savings from prior fiscal years that is being utilized to fund current year expenditures.

Row F-3 Internal Service Fund - Abatement - Fund balance used in support of current year expenditures due to over funding of the Internal Service Fund. **Row F-4** Internal Service Funds – Risk Corridor – Fund balance used in support of current year expenditures in the CMHSP Risk Corridor.

Row F-5 All other reserve account fund balances intended to be expended in the contract period from funds established under Section 205(4)(h) of the Mental Health Code for vested employee benefits, worker's compensation, depreciation of capital assets and expected future expenditures for an organizational retirement plan.

Row F-6 Stop/Loss Insurance - Enter any revenues received or due from your insurance carrier for this purpose.

Row G: MDCH Earned Contracts

Enter the sum of G1 thru G8 on this line.

This section is expected to identify all amounts from MDCH grants and earned contracts, as follows:

Row G-1 PASARR Contracts for OBRA pre-admission screening and annual resident reviews. Note that the billed cost must satisfy circular A-87 single audit requirements.

Row G-2 Block Grant for CMH Services - Contracts for mental health services for adults or children that are specified as ADAMHA or block grant funded in the authorization letter.

Row G-3 DD Council Grants - Any contracts with the State DD Council.

Row G-4 PATH/Homeless - All contracts with the MDCH for PATH-Homeless services.

Row G-5 Prevention - All contracts with MDCH for prevention services excluding those projects that have been converted to continuation status and included as maintenance of effort or categorical funding in the authorization.

Row G-6 Aging - All contracts with the MDCH for special services to the aging population, that are not included in G-2 above. Note that this does not include MDCH Contracts for Long Term Care Waiver services for the elderly.

Row G-7 HUD Shelter Plus Care - All contracts with the MDCH for HUD Shelter Plus Care financing.

Row G-8 Other - Any other MDCH contracts. If the space is insufficient to identify each of these "other" awards, provide an attachment that details each and provides the information required in column A through D. Report the total of these here if they are listed in an attachment.

Row H: Gross Medicaid

Enter the sum of H1+H2 on this line.

Row H-1 Medicaid--Specialty Managed Care - Gross (state plus federal share) expected capitated payments. The fourth quarter and final reports must provide actual payments.

Row H-2 Medicaid--Children's Waiver Total - Gross expected earnings from the Children's Waiver, including home health services.

Row I: Reimbursement

Enter the sum of I1+I2 on this line. The following rows are expected to identify first and third party reimbursements for the cost of an individual's care. If the CMHSP is participating in the grant fund established in 330.1226a--Section 226a of the Mental Health Code (PA 423 Grant Fund), first-party and other third-party reimbursement should be shown under local revenues in row E-1. If these

revenues are reported in E (1), do not report them here.

Row I-1 1st and 3rd Party - Consumer fee payments, and Insurances and Medicare received for the cost of a person's daily care or services.

Row I-2 SSI - The amount of revenue received by the CMHSP from consumer supplemental security income benefits for the cost of the consumer's daily care and allowances. Note this is not eligible for inclusion in the grant (PA423) fund.

Row J: State General Funds

Enter the sum of J1 through J4 on this line. This is the amount of state funds received from the MDCH for state formula funding, categorical funding, and state facility services.

Row J-1 CMH Operations - Enter the amount of funds received from the MDCH for CMH Operations.

Row J-2 Categorical Funding - Enter all revenues for categorical funding authorized by the MDCH Mental Health and Substance Abuse Services, as reflected in Attachment P 7.0.1.

Row J-3 State services base - Enter the authorized maximum funding for state facility utilization.

Row J-4 MDCH Risk Authorization - Enter the amount General Fund revenues identified as MDCH Risk Authorization. These funds and the CMH Operations funds are combined and recognized as formula on the monthly prepayment remittance advice.

Row K: Grand Total Revenue

The sum of all revenue described in the above rows.

Row L: Estimated MDCH Obligation including Federal Medicaid

The sum of rows H + J. This represents the funding obligations of this Contract. With specialty managed care, the funding obligation of the MDCH will be dependent on Medicaid enrollment. MDCH will issue a final obligation amount (Medicaid capitation and State General Fund) to the CMHSP by November 15 for use in the final report. This MDCH obligation will be the basis for reconciling the contract. Material deviations in this estimate will require amendment to the final report

2.4 Expenditures

This component of the report must:

- * Provide expenditure information in categories that correspond to row and/or match revenue sources (for example, PASARR activities) and

- * Provide/maintain information as required by the Mental Health Code financing requirements (e.g., net cost, 100% state reimbursement, 90/10, etc.) within the specialty managed care environment.

This component of the report requires expenditure reporting. Each quarterly report and all final reports must, in column C, represent accrued expenditures including incurred, but unbilled liabilities.

Expenditures as reported on this form must be consistent with financing guidelines and applicable cost distribution requirements referenced in this contract.

2.4.1 Maintenance of Effort and Categorical Funding Expenditures

Special Note: The CMHSP is required to maintain accounting information that enables the CMHSP to report on actual expenditures from authorizations that require a maintenance of effort or are categorical funding. Annual reporting for these expenditures, including at the gross expenditure level, will be required as part of the cost settlement process.

For maintenance of effort--the CMHSP must expend 95% of the authorized amount for the purpose intended; the remaining 5% may be included in the CMHSP's carry forward. Any redirection of funding designated as maintenance of effort within the 95% level requires the prior written approval of the MDCH. Unspent authorizations below 95% or the amount specified in the master contract must be returned to the MDCH as lapse.

2.4.2 Column Instructions

Column A: Original Full Year Plan

This is the CMHSP's full year expenditure plan submitted with the first quarter plan. In all subsequent submissions, the information in this column should continue to be reported and must remain the same.

Column B: Current Full Year Plan

This is the CMHSP's full year expenditure plan (on an accrual basis). This represents the CMHSP's spending plan and is expected to be adjusted by the CMHSP during the year consistent with projected revenues, expenditures, and service requirements.

Column C: YTD Actual - Accrual Accounting Basis

The amounts entered in this column are expected to be on an accrual accounting basis for the time period of the report. This is to represent actual expenditures and expenditure obligations

Column D: YTD % of Plan

This is a calculation consisting of dividing column C by column B and multiplying by 100 to obtain a percentage. Exception narrative reporting is required when expenditures as a percentage of the plan are as noted below.

October through December Report	Above 31% or below 21%
January through March Report	Above 55% or below 47%
April through June Report	Above 78% or below 72%
July through September Report	Above 100% or below 98%
Final report	Any variance

Exception reports are required for all row category totals exceeding the parameters outlined above, associated with each row beginning with an alphabetical letter, e.g.,

- A. Gross Total Expenditures;
- B. Expenditures Not Otherwise Reported;
- C. Substance Abuse;
- D. Earned Contracts;
- E. MICHild;
- F. Local Funding;
- G. Expenditures from Reserve Balances;
- H. MDCH Earned Contracts;
- I. Matchable Services;
- J. Payments to MDCH for State Services;
- K. Specialty Managed Care Services;
- L. MDCH Share - State GF/Formula Funding; and
- M. Children’s Waiver.

The narrative exception report, if required, must explain the variance from expected spending and specify, if action is necessary, how the CMHSP expects to bring expenditures in line with revenue by reducing expenditures or increasing reimbursement or revenues. The impact of such adjustment on services must be specified.

2.4.3 Row Instructions

The CMHSP submission is expected to build to a CMHSP gross program total inclusive of all the expenditures of the CMHSP including non-mental health programs.

Row A: Gross Total Expenditures

This is the total of CMHSP accrued expenditures.

Row B: Expenditures Not Otherwise Reported

This is the total expenditures for services not reported in other rows.

The appropriate distribution of administrative costs must be included in this row and is expected to be consistent with Circular A-87. These services may be described as mental health or mental health related; the reporting criteria is not type of service, but that service is not otherwise reported.

Row C: Substance Abuse

Enter the sum of C1+C2 on this line.

Row C-1 Medicaid Managed Care - Payments made to the Substance Abuse Coordinating Agency for substance abuse specialty managed care services per attachment 7.0.1.

Row C-2 Other - the sum of all expenditures for substance abuse services that are authorized through a substance abuse coordinating agency, including appropriately distributed CMHSP administration costs.

Row D: Earned Contract- Expenditures

Enter the sum of D1+D2 on this line.

Row D-1 CMHSP to CMHSP earned contracts are defined as arrangements between CMHSPs from the sale of services or goods including revenues earned in the context of the sale of services or goods. An example is service provided to consumers of one CMHSP by another CMHSP. The CMHSP that provides the service under contract and receives funding for this purpose from another CMHSP, must report the total expenses in row D-1. Note that a CMHSP participating in such an arrangement, but not serving as the fiduciary or service provider must report the use of these funds as appropriate to row G or below. That is, the CMHSP that is purchasing services from another CMHSP must report its expenditures based on the nature of the service purchased in Section G, H, I, J, K or L as appropriate.

Row D-2 Other - Report any other earned contracts spending in this row.

Row E: MICHild - Mental Health

Enter only the MICHild capitated payment expenditure for mental health services.

Row F: Local Funding

Enter the sum of F1+F2 on this line. Local fund expenditures must be reported according to their use as follows:

Row F-1 Local Cost for State Provided Services in psychiatric hospitals or centers - This is the billing to the county for the 10% county cost of care for state provided services. This must be reported on an accrued basis.

Row F-2 Other - This includes all local expenditures not reported elsewhere in this expenditure report and would include local funding expenditures previously designated as "excess local." Note that local funds spent for non-mental health

programs should be reported in row B, C, D, E or H as appropriate.

Row G: Expenditures from Reserve Balances

Enter the sum of G1 through G5 on this line.

Row G-1 Carry Forward - Carry Forward - Enter the expenditure of funding carried forward from the previous fiscal year under section 226 (2) of the Mental Health Code.

Row G-2 Medicaid Savings - Enter the expenditure of prior years Medicaid savings.

Row G-3 Internal Service Fund – Abatement - Enter expenditures from abatement of the Internal Service Fund.

Row G-4 Other (205(4)(h)) - Enter expenditures from reserve accounts established under Section 205(4)(h), which include vested employee benefits, depreciation of capitated assets, and/or the organizational retirement plan.

Row G-5 Stop/Loss Insurance - Enter expenditures made from these payments.

Row H: MDCH Earned Contracts

Enter the sum of H1 through H8 on this line. Expenditures entered in this section should include those made by the CMHSP for services or goods or the provision of services as stated in the applicable contractual agreement. For expenditure reporting purposes, this includes all expenditures regardless of the fund source or amount for this purpose. Therefore, if local match is required, the amount entered in this row should include local match, etc.

If soft match is required for any special project--i.e., the CMHSP agrees to expend a certain amount for like or similar purposes and this expenditure is with the maximum matchable services of the CMHSP, expenditures must be reported in Sections I, J, K or L as appropriate.

Row H-1 PASARR contracts for OBRA are to be reported in row H-1. This includes all expenditures for the provision of pre-admission screening and continuing stay reviews.

Row H-2 Block Grant for CMH Services - Include in this row all expenses incurred by the CMHSP for those services authorized by the MDCH that were designated as “federal block grant” for adults or children in the authorization letter or contract.

Row H-3 DD Council Grants - Include in this row all expenses incurred by the CMHSP for DD Council projects, including any local match requirements.

Row H-4 PATH-Homeless. Include in this row all expenses incurred by the CMHSP for PATH-Homeless projects including any local match requirements.

Row H-5 Prevention - Include in this row all expenses incurred by the CMHSP for prevention pilot projects including any local match requirements.

Row H-6 Aging. Include in this row all expenses incurred by the CMHSP for all

contracts with the MDCH for special services to the aging population that are not included in H-2 above.

Row H-7 HUD Shelter Plus Care - Include in this row all expenses incurred by the CMHSP for all contracts with the MDCH for HUD Shelter Plus Care financing.

Row H-8 Other - Include in this row expenses for any other MDCH contracts. If the space is insufficient to identify all these “other” projects, provide an attachment that details each and provides the information required in columns A through D. Use row 8 to report the total if these are listed on an attachment.

Row I: Matchable Services

This is a calculation made by subtracting the amounts in B, C, D, E, F, G and H from Row A, gross total expenditures.

All expenditures not reported in rows B, C, D, E, F, G and H should fall within matched services funding. This funding must satisfy the state financing standards, with regard to the match percentage and requirements for local funds.

Row J: Payments to MDCH for State Services

Enter expenditures for the purchase of state-provided hospital and center services. These amounts are the product of actual utilization (days) of state provided services and the relevant fixed net state rate. This amount must reconcile with the State Facility Utilization form included in this report and is to be reported on an accrual basis. Expenditures for community-based services from this funding authorization should not be reported in this row but in other rows as appropriate to the expenditure.

This row does not include the 10% local funds required to match state provided services that are billed to the county. These expenses/funds are reported in row F-1.

The next three sections are divided into Specialty Managed Care Service, Formula Funding, and Children’s Waiver. The expenditures remaining from row I minus J will need to be allocated between these programs. The CMHSP method of allocation must be based on direct services provided to consumers and allocated administration costs.

Row K: Specialty Managed Care Services

Row K is the sum of all specialty managed care expenditures (K1+K4). This section applies to specialty managed care services within the waiver, regardless of funding source and represents plan services provided to the Medicaid recipient population.

Row K-1 100% MDCH Matchable Amount - All expenditures eligible for 100%

state funding including the total in-home cost for specialized residential services started and/or transferred to CMHSP operations after March 30, 1981. Also, any other expenditures for services authorized at 100% state match must be reported here. This includes Medicaid community inpatient services.

Row K-2 SSI and Reimbursements - Identify the portion of these expenditures supported by SSI and other reimbursements.

Row K-3 Net MDCH Share of 100% Services - K-1 minus K-2.

Row K-4 90/10 Matchable Services - Enter here the total cost to the CMHSP for specialty managed care services that require local match. This is the difference between row K and row K-1.

Row K-5 Other Reimbursements - Enter all other reimbursements associated with this expenditure category.

Row K-6 Medicaid Federal Share - Calculate the federal share of capitated payments expended in services requiring local match.

Row K-7 10% Local Match - Subtract rows K-5 and K-6 from row K-4 to calculate the base from which the local share must be calculated. Enter 10% of that amount or the maximum CMHSP local share. Any calculation different from 10% must be justified, via an attachment as to exceeding the local liability of the CMHSP as a result of 330.1308-Section 308 of the Mental Health Code. This attachment should summarize the CMHSP local share liability total.

Row K-8 Net State Share - Calculate the Net State share, which should be the remainder of row K-4 less K-5, K-6 and K-7.

Row K-9 Total MDCH Share of Specialty Managed Care Service - Enter the sum of row K-3, K-6 and K-8.

Row L: State GF Categorical and Formula Funding

This row includes all expenditures for mental health services provided to the population supported through formula and categorical funding (L1+L4). Expenditures for this section must also be reported on the basis of the matchable nature of the service--e.g., 90/10 or 100% state funding and must work down to a state share amount.

Row L-1 100% MDCH Matchable Services - All expenditures eligible for 100% state funding including the total in-home cost for specialized residential services started and/or transferred to CMHSP operations after March 30, 1981. Also, any other expenditures for services authorized at 100% state match must be reported here.

Row L-2 SSI and Reimbursements - Identify the portion of these expenditures supported by SSI and other reimbursements.

Row L-3 Net MDCH Share of 100% Services - L-1 minus L-2.

Row L-4 90/10 Matchable Services - Enter the 90/10 Match Program total. This is the difference between row L and L-1.

Row L-5 Reimbursements - Enter all reimbursements associated with this expenditure category.

Row L-6 10% Local Match - Subtract rows L-5 from row L-4 to calculate the

base from which the local share must be calculated. Enter 10% of that amount or the maximum CMHSP local share. Any calculation different from 10% must be justified, via an attachment as to exceeding the local liability of the CMHSP as a result of 330.1308-Section 308 of the Mental Health Code. This attachment should summarize the CMHSP local share liability total.

Row L-7 Net GF and Formula - Calculate the Net State share, which is the remainder of row L-4 less L-5, and L-6.

Row L-8 Total MDCH GF and Formula-Enter the sum of rows L-3, and L-7.

Row M: Children's Waiver

Enter total expenditures for the Children's Waiver Services on this line. All expenditures for the children's waiver must be reported in this section including home health services. The children's waiver program remains in a Medicaid fee-for-service arrangement.

Row M-1 Medicaid--Federal Share - Enter the federal share of Medicaid expenditures using the appropriate federal participation percentage.

Row M-2 Other Reimbursements - Enter the total of other reimbursements associated with these expenditures.

Row M-3 Net State Share - Enter the remainder of row M minus rows M-1 and M-2.

Row M-4 Total MDCH Share - Enter the sum of M-1 plus M-3.

Row N: Unobligated Spending Authority

Enter the total of all unobligated spending authority, which is funds authorized to the CMHSP, but the CMHSP has not obligated or has no current plan to spend.

Row N-1 MDCH Risk Authorization - Enter the MDCH Risk Authorization funds up to the point that you receive authorization from the MDCH to actually expend these funds. When you are authorized to expend these funds, you will reflect the expenditure in Section J, K, L or M, depending on use.

Row N-2 All Other - Enter all unobligated funds other than Risk Authorization funds.

Row O: Total Local Matching Funds

This is the sum of the row F+K-7 + L-6.

Row P: Total MDCH Share of Match Expenditures

This is the sum of the rows J + K-9 + L-8 + M-4. (Do Not Include H)

3.0 Current Year Reserve Accounts and Internal Service Fund

The Managed Mental Health Supports and Services Contract specifies that the CMHSP may

establish an Internal Service Fund (ISF) for risk financing in accordance with the shared risk provisions of this Contract. Expenditures reported in the financial status report may include deposits into the ISF consistent with the ISF Technical Requirement or into Reserve Accounts established under 330.1205 – Section 205(4)(h) of the Mental Health Code. Note: The Michigan Mental Health Code requires that reserve accounts must utilize state funds in the same proportion that state funds relate to all revenue sources. Recognizing that projected full year revenue and associated local match may change through out the year, the ISF quarterly reports serve as point in time reflections of activities for monitoring purposes. The quarterly reports must be submitted specific to the reporting period (i.e., October 1 – December 31; January 1 through March 31; etc.). The final report is the basis for the Contract Reconciliation and Cash Settlement, must reflect all activities for the entire fiscal year, and must incorporate adjustments necessary to maintain the ISF within the parameters of the final revenues subject to risk.

3.1 Reserve Accounts & Internal Service Funds – Section 1

The purpose of this section is to identify all Reserve Accounts and Internal Service Funds held by the CMHSP. For each Reserve or ISF the CMHSP must report the following:

Beginning Balance @ - Enter in the header of the column, the date for which the reporting period begins, (beginning date of quarter).

Beginning Balance amount – Enter the beginning balance.

Additions – Enter the amount of additions into the Reserve or ISF (Interest and new deposits).

Reductions – Enter the amount of reductions from the Reserve or ISF. This amount must be entered as a negative.

Sub-Total Current Period Activity – This column is formula driven. The formula is Additions plus Reductions.

Ending Balance @ - Enter in the header of the column, the date for which the reporting period ends (ending date of quarter).

Ending Balance amount – This column is formula driven. The formula is Beginning Balance @ plus Sub-Total Current Period Activity.

3.2 Internal Service Fund Distribution Percentages – Section 2

The purpose of this section is to calculate a percentage to be used to determine proportional deposits, abatements and usage of the ISF based on the current fiscal years revenue expectations. Additionally, this section calculates a percentage to be used to distribute interest earned fairly and equitably based on the categorical breakdown of the beginning balance of the ISF.

3.2.1 Internal Service Fund Distribution Percentages – Column Definitions

Column – Internal Service Fund Distribution Percentages – This column identifies the categories of funding (Specialty Managed Care, GF Formula, Local)

and then identifies the Total ISF Base.

Column – Current Year ISF Base – This column represents the base for which activity to and from the ISF will be monitored. Please refer to the row instructions for further clarification of MDCH expectations.

Column – Percentage of ISF Base by Category – This column calculates a percentage to be used to determine proportional contributions, abatements and applied

usage of the ISF. This column is entirely formula driven and formatted as percentages. The formula is the ISF Base for each individual funding source divided by the ISF Base Total.

Column – Beginning Balance @ - This column represents the beginning balance of the ISF for the reporting period. This is the balance prior to any interest distributions. The beginning balance date must also be entered in the column header.

Column – Percentage of ISF Balance by Category – This column calculates a percentage to be used to determine a fair and equitable distribution of the interest earned on the ISF. The column is entirely formula driven and formatted as percentages. The formula is the Beginning Balance for each individual funding source divided by the Beginning Balance ISF total.

3.2.2 Internal Service Fund Distribution Percentages – Row Instructions

ISF Base Total/ISF Balance (2.a) – This row is formula driven. The formula is a total of Specialty Managed Care Services (2.b.1 & 2.b.2) and GF Formula Services (2.c.1 & 2.c.2).

Specialty Managed Care Services – Local (2.b.1) – For the column labeled “Current Year ISF Base” enter the amount of projected Local funding for Specialty Managed Care Services. This amount can be found on the Expenditure FSR – line K 7, column titled “Current Full Year Plan”. For the column titled “Beginning Balance @” enter the beginning balance of the ISF as it pertains to Local contributions related to Specialty Managed Care Services.

Specialty Managed Care Services – MDCH (2.b.2) – For the column labeled “Current Year ISF Base” enter the amount of projected full year Medicaid revenue less the authorization for Maintenance of Effort (MOE). The final report should reflect the Medicaid revenue as identified by MDCH less the revised MOE authorization from Section C of the Contract Reconciliation and Cash Settlement. For the column titled “Beginning Balance @” enter the beginning balance of the ISF as it pertains to MDCH funded contributions related to Specialty Managed Care Services.

GF Formula Services – Local (2.c.1) - For the column labeled “Current Year ISF Base” enter the amount of projected Local funding for GF Formula Services. This amount can be found on the Expenditure FSR – Line L 6, column titled “Current Full Year Plan”. For the column titled “Beginning Balance @” enter the beginning balance of the ISF as it pertains to Local contributions related to GF

Formula Services.

GF Formula Service – MDCH (2.c.2) – For the column labeled “Current Year ISF Base” enter the amount of projected GF Formula revenue less the authorization for MOE (GF Formula is defined as CMH Operations, Risk Authorization and State Services. Categorical is excluded). The final report should reflect the GF Formula revenue as identified by MDCH less the revised MOE authorization from Section C of the Contract Reconciliation and Cash Settlement. For the column titled “Beginning Balance @” enter the beginning balance of the ISF as it pertains to MDCH funded contributions related to GF Formula Services.

3.3 Internal Service Fund Current Period Activity – Section 3

The purpose of this section is to report the activity in the ISF for the current period or fiscal year, to obtain an ending balance for the current period or fiscal year, and to calculate the percentage of the ISF balance as it relates to the Current Year ISF Base.

3.3.1 Internal Service Fund Current Period Activity – Column Definitions

Column – ISF Beginning Balance @ - This column is formula driven. The amounts that were entered as beginning balances in Section 2 are referenced here.

Column – Current Period ISF Contributions (Interest Earned) – This column represents the interest earned on the ISF. The CMHSP must enter the total interest earned in the row labeled “ISF Base Total /Current Activity”, the remaining rows will calculate based on the percentages for interest distribution calculated in Section 2.

Column – Current Period ISF Contributions (Deposits) – This column represents the current period contributions to the ISF. The ISF Technical Requirement specifies that the amount of funds paid (Deposited) to the ISF shall be determined in compliance with reserve requirements as defined by GAAP and applicable federal and state financing provisions contained in the contract. Regarding the contract, this means that deposits must be proportional to the amount of projected revenue. The form has been designed to determine the proportional deposits based on the percentages calculated in Section 2. The CMHSP need only enter the total planned contributions in the row labeled “ISF Base Total/Current Activity” and the remaining rows will calculate.

Column – Current Period ISF Financing (Abatement) - This column represents the current period abatement of the ISF due to over funding. The form has been designed to determine the proportional abatement based on the percentages calculated in Section 2. The CMHSP need only enter, as a negative, the total abatement in the row labeled “ISF Base Total/Current Activity”, the remaining rows will calculate.

Column – Current Period ISF Financing (Risk) - This column represents the current period usage of the ISF to fund expenditures in the CMHSP Risk Corridor.

The form has been designed to determine the proportional usage of the ISF based on percentages calculated in Section 2. The CMHSP need only enter, as a negative, the total usage in the row labeled “ISF Base Total/ Current Activity”, the remaining rows will calculate.

Column - Ending Balance @ - This column represents the Ending Balance of the ISF after current period activity has been taken into consideration. The column is formula driven. The formula is the sum of the beginning balance and the current period activity (contributions and ISF financing). The CMHSP should enter the date of the ending balance in the Column header.

Column – Percent of Current ISF Base – This column represent the percent of the ISF balance to the current ISF base. The column is formula driven. The formula is the Ending Balance divided by the Current Year ISF Base.

3.3.2 Internal Service Fund Current Period Activity – Row Instructions

This section is primarily formula driven. The CMHSP need only enter in row 3.a the applicable gross amount for Contributions (Interest and Deposits) and Current Period ISF Financing (Abatement and Risk funding). The amounts recorded here as deposits must be included in the expenditures reported on the Expenditure FSR, lines J, K and L. The amount reflected as an abatement of the current period must match the amount recorded on line G 3 of the Expenditure FSR. The amount reflected as risk financing from the ISF, must match the amount recorded on line F 4 of the Revenue FSR. The associated expenditures must be included in lines J, K and L of the Expenditure FSR in order to properly determine the overrun and associated risk financing.

4.0 Instructions for Completion of the Report: State Services Utilization

This form is intended to identify the CMHSP’s planned state services utilization. A column is provided for each state services provider.

Subsections to section 4.0 provide instructions with regards to the completion of the State Services Utilization Report.

4.1 Identifying Information

Enter the name of the CMHSP, the submission date, check the correct submission type, and enter time period covered.

4.2 Exception Reporting Requirement

To the extent that the YTD % entered in row C-4 differs substantially from the time period covered in the report, a narrative explanation must be provided via attachment to the report. Exception reporting is required as follows:

- * No exception reporting requirement for the initial submission.
- * For the first quarter report, if row C-4 is above 40%, then provide a narrative that explains how the CMHSP expects to manage utilization to the planned level and/or explains the higher than expected first quarter utilization (i.e., a 15% variance from expected utilization).
- * For the second quarter report, if row C-4 is 40% or less or 60% or higher, provide a narrative that explains how the CMHSP expects to manage utilization to the planned level and/or explains the lower or higher than expected mid-year utilization (i.e., a 10% variance from expected utilization).
- * For the third quarter report, if row C-4 is below 72% or above 78%, provide a narrative that explains how the CMHSP expects to manage utilization to the planned level and/or explains the lower or higher than expected 75% utilization (i.e., a 3% variance).
- * The final expenditure report is expected to identify the CMHSP total planned use regardless of whether the utilization has been billed by the MDCH. It is expected to match the MDCH days of care information used for billing the county's 10% share. Variations between the amount reported by the CMHSP and the MDCH billing data must be explained in narrative accompanying the final expenditure and final cost settlement reports.

4.3 Column Instructions - Section D

Base MDCH Funding: Enter the authorization in the four categories noted--Psych Adult, Hawthorn, and Centers from the appropriate column and information reported in row B-2.

Current Planned Costs: Enter this information from the appropriate column in row C-3.

Difference: Calculation consisting of subtracting "current planned payments" from base MDCH funding. This represents the funds the CMHSP intends to redirect to community-based services.

4.4 Row Instructions

Row A: Rates

The rates must reflect the net state rates in effect for the current fiscal year.

Row B: Authorized Utilization and Funding

From the most recent CMHSP authorization, enter the days contained in the base and the maximum amount available. The amount reported in the grand total column of row B-2 must match the amount reported in row I-2 State Facility Funding on page 1 - Revenues.

Special note: Because the MDCH authorizations have not historically adjusted the “days” only the “dollars” when such adjustments associated with consumer transfers or closures have been made, the funding amount will not necessarily be equal to the days in the authorization multiplied by the rate. The funding amount controls.

Row C: Planned Utilization and Cost

Use this section to enter both actual and planned total days of care to be utilized at each state hospital/center.

Row C-1 Actual YTD - Report the actual days of care provided by hospital/center for the time period covered in this submission. For example, the March 31 report should cover services provided from October 1 to the subsequent March 31. This information must be obtained from CMHSP records since MDCH billing information is not sufficiently timely to meet these submission requirements.

Row C-2 Planned Total Days - Report the total days of care the CMHSP plans and projects to use, by hospital/center for the full fiscal year. For example, for FY 98-99, one consumer remaining in a state center for the full time period would be reported as 365 days.

Row C-3 Planned total cost - This is the result of the planned total days (C-2) multiplied by row A (rates) for the hospital/center.

Row C-4 YTD as a % of Planned Days - This is a calculation of Actual YTD days divided by total planned days then multiplied by 100 to obtain the percentage.

The information reported in row C-4 in the “Grand Total” column is expected to be equal to the amount reported in row I - State Facility Payments to MDCH column A - Current Full Year Plan on page 2 - Expenditures.

Row D: Summary

This section reflects summary information as follows:

D-1 comes from Column 5, B-2 and C-3

D-2 comes from Column 6, B-2 and C-3

D-3 comes from Column 9, B-2 and C-3

D-4 comes from Column 10, B-2 and C-3

5.0 Instructions for Completion of the Report: Claims Payment

The Claims report is intended to reflect the extent to which the CMHSP is meeting the Claims Management standards for paying claims. The CMHSP is expected to determine the format of the report. A separate report is required for mental health claims and substance abuse claims. Each report must not exceed five pages in length, and must include the following information in a clearly understandable manner:

- a. Name of the reporting CMHSP, period covered by the report, name and phone number of the person completing the report.

- b. As of the end of the reporting period, the percent of all clean claims paid within 30 days of receipt. Include with this, the summary information used to determine the percentage, as well as the time frame reflected by the claims represented (period during which they were received).
- c. As of the end of the reporting period, the percent of clean claims paid within 90 days of receipt. Include with this, the summary information used to determine the percentage, as well as the time frame reflected by the claims represented (period during which they were received).

6.0 Instructions for Completion of the Report: Financial Trial Balance

The quarterly Financial Trial Balance report is intended to reflect:

- a. the Assets, Liabilities, and Fund Balance of the PIHP consistent with the accounting methodology utilized by the organization for year end presentation, and
- b. the year-to-date status of revenue and expenditure details against the PIHP approved annual budget.

The format of this report is that which the PIHP would use to report this information to the Board of Directors. Please include a brief statement as to the classification of fund type and accounting methodology utilized by the PIHP and any deviations from GAAP within the information.

7.0 Contract Reconciliation and Cash Settlement Summary

General Comments -

The contract reconciliation and cash settlement (CRCS) worksheets provide a mechanism to close out the financial components of the Managed Mental Health Supports and Services Contract (Contract). These worksheets will be used in evaluating any remaining financial obligations due to the CMHSP or MDCH for completion of the States year end closing. The financial information reflected in the report should represent revenues and expenditures on an accrual basis of accounting through the fiscal year ending 9/30 and recorded as specified in the contract.

The CRCS is divided into sections (worksheets) labeled A thru I. These sections will evaluate the special considerations, services and funding arrangements outlined in the Contract. In order to complete this submission, CMHSPs must have documentation which identifies Maintenance of Effort (MOE), Categorical and other special/designated authorizations and expenditures in such a way that reporting can be made within the categories of specialized managed care, formula funding 90/10% and 100% funding obligations of the State and the Mental Health Code requirements. Additionally, the information provides MDCH with the Children's Waiver fee-for-service accounts receivables. If the CMHSP has overspent its operating budget, there is a worksheet that calculates the shared risk obligations between the MDCH and local funding sources. And lastly, there is a worksheet calculating the cash settlement.

Column Headings – General Reference

The column headings are specific to each section of the report and may change from section to section, as well as within a section. Column headings have been shaded, to assist in identification of the column headings.

Formulas

Formulas have been embedded throughout this document. When it is referenced “This cell is formula driven.” it will not be necessary to enter any data. When applicable, the formula will be identified. There are also places within the CRCS where formulas could have been entered, especially between worksheets. Formulas were intentionally left out, so that the CMHSP could make conscious decisions.

Rounding

All numbers in the CRCS should be rounded to the nearest whole dollar. It may be necessary to make minor adjustments throughout the process to accommodate rounding variances. When it is necessary, please include reference to these adjustments as footnotes to the worksheets.

Modifications

It will be necessary to modify the CRCS to match the requirements of the fiscal year (i.e. reflect current fiscal year hospital rates, federal financial participation rate). Modifications and updates to the forms and instructions will be distributed by MDCH – Accounting.

Final General Comments

The CRCS process is complicated. This is due to a very complex financing arrangement. Please follow the directions and call MDCH Accounting when you have questions about the CRCS forms and instructions. MDCH appreciates your commitment to a timely and accurate submission.

Section A – Settlement Summary

Section A summarizes the settlement. This section should be completed last.

Section A.1 – Medicaid

Section A.1 summarizes the Medicaid portion of the settlement. This section should be completed by column. Instructions will identify the column and then identify row instructions.

Section A.1 Medicaid – Authorization Column

Row A.1.a - Maintenance of Effort – Enter the MOE authorization for Medicaid from the MOE & Categorical Worksheet - Section C.2.f – Revised Authorization.

Row A.1.b – Specialty Managed Care – This cell is formula driven. The formula is *Total Medicaid (A.1.c) less MOE (A.1.a)*

Row A.1.c – Total Medicaid – Enter the total Medicaid authorization from the Specialty Managed Care Services Worksheet - Section E.4.a – State Obligation column.

Section A.1 - Medicaid – Matchable Expenditures Column

Row A.1.a - Maintenance of Effort – Enter the MOE expenditures for Medicaid from the MOE & Categorical Worksheet - Section C.4.a – Total MOE Expenditures.

Row A.1.b – Specialty Managed Care – This cell is formula driven. The formula is *Total Medicaid (A.1.c) less MOE (A.1.a)*

Row A.1.c – Total Medicaid – Enter the total Medicaid Matchable expenditures from the Specialty Managed Care Services Worksheet - Section E.4.b – State Obligation column.

Section A.1 Medicaid – Medicaid Savings Column

Row A.1.a - Maintenance of Effort – Enter the Savings earned on MOE Medicaid from the MOE & Categorical Worksheet – Section C.4.a – Total MOE Savings/Carry Forward.

Row A.1.b – Specialty Managed Care – This cell is formula driven. The formula is *Total Medicaid (A.1.c) less MOE (A.1.a)*

Row A.1.c – Total Medicaid – Enter the total Medicaid Savings from the Specialty Managed Care Services Worksheet - Section E.4.d – Total Savings.

Section A.1 Medicaid – MOE/Categorical Redistribution Column

If the CMHSP reports MOE or categorical expenditures greater than the MOE requirements, it may be necessary to redistribute these expenditures. Since MOE is settled separately by category, you cannot use over spending on one category to offset under spending on a different category.

Row A.1.a - Maintenance of Effort – Enter as a *negative* the amount that CMHSP over satisfied the MOE Requirements. If applicable, this will be found in Section C.2 MOE Medicaid Categories – column MOE Balance of the MOE & Categorical Worksheet. The amounts will show as a negative here.

Row A.1.b – Specialty Managed Care – This cell is formula driven. The formula is *less MOE (A.1.a) – column MOE/Categorical Redistribution*.

Row A.1.c – Total Medicaid – This cell is formula driven. The formula is the *sum of MOE (A.1.a) and Specialty Managed Care (A.1.b) The result should always be zero*.

Section A.1 Medicaid – Sub-Total Expenditures Column

This column is simply a sub-total of the expenditures before any

redirection. The column is formula driven. The formula for all rows is *the sum of Matchable Expenditures; Medicaid Savings and MOE/Categorical Redistributions*.

Section A.1 Medicaid – Redirection of GF Column

Row A.1.b – Specialty Managed Care – Enter the amount of GF redirected from the Specialty Managed Care Services - Section E.4.c – Recap: Total Redirection. If positive on the Specialty Managed Care Services Worksheet (Section E) enter positive. If negative on the Specialty Managed Care Services Worksheet (Section E) enter negative.

Row A.1.c – Total Medicaid – This cell is formula driven. The formula is the *sum of MOE (A.1.a) and Specialty Managed Care (A.1.b)*.

Section A.1 Medicaid – Total Expenditures Column

This column represents the total expenditures being applied to current year funding. The cell is formula driven. The formula is *the Sub-Total Expenditure column plus the Redirection of General Fund column*.

Section A.1 Medicaid – Total Lapse Column

This column represents the total lapse of current year funding. The formula for the MOE (A.1.a) and Specialty Managed Care (A.1.b) rows is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Authorization is less than the Total Expenditures, THEN zero ELSE (IF the Authorization is greater than the Total Expenditures, then) the Authorization less the Total Expenditures*. The result of this calculation should match the totals from the Specialty Managed Care Services Worksheet - Section E.4 – Recap: Forced Lapse MOE (E.4.e) and Recap: Forced Lapse Non-MOE (E.4.f). The formula for the Total Medicaid row is *the sum of MOE (A.1.a) and Specialty Managed Care (A.1.b)*.

Section A.1 Medicaid – Total Risk Corridor Column

This column represents the total amount of expenditures in the risk corridor. The formula for the Specialty Managed Care row (A.1.b) is *the Authorization less the Total Expenditures less the Total Lapse*. The result of this calculation should match the totals in Recap: Total Risk Corridor from Section E.4.g of the Specialty Managed Care Services Worksheet.

Section A.2 General Fund

Section A.2 summarizes the General Fund portion of the settlement. This section should be completed by column. Instructions will identify the column and then identify row instructions.

Section A.2 General Fund – Authorization Column

Row A.2.a - Maintenance of Effort – Enter the MOE authorization for General Fund from the MOE & Categorical Worksheet - Section C.3.f – Revised Authorization.

Row A.2.b - Categorical – Enter the Categorical authorization for General Fund from the MOE & Categorical Worksheet - Section C.5.f.

Row A.2.c – General Fund – This cell is formula driven. The formula is *Total General Fund (A.2.d) less MOE (A.2.a) and Categorical (A.2.b)*.

Row A.2.d – Total General Fund – Enter the total General Fund authorization from the General Fund Worksheet - Section F.4.a – State Obligation column.

Section A.2 General Fund – Matchable Expenditures Column

Row A.2.a - Maintenance of Effort – Enter the MOE expenditures for General Fund from the MOE & Categorical Worksheet - Section C.4.b – Total MOE Expenditures.

Row A.2.b - Categorical – Enter the Categorical expenditures for General Fund from the MOE & Categorical Worksheet - Section C.5.f.

Row A.2.c – General Fund – This cell is formula driven. The formula is *Total General Fund (A.2.d) less MOE (A.2.a) and Categorical (A.2.b)*.

Row A.2.d – Total General Fund – Enter the total General Fund Matchable expenditures from the General Fund Worksheet - Section F.4.b – State Obligation column.

Section A.2 General Fund – GF Carry Forward Column

Row A.2.a - Maintenance of Effort – Enter the Carry Forward earned on MOE General Fund from the MOE & Categorical Worksheet - Section C.4.b – Total MOE Savings/Carry Forward.

Row A.2.c – General Fund – This cell is formula driven. The formula is *Total General Fund (A.2.d) less MOE (A.2.a)*

Row A.2.d – Total General Fund – Enter the total General Fund Carry Forward from the General Fund Worksheet - Section F.4.d – Total Carry Forward.

Section A.2 General Fund – MOE/Categorical Redistribution Column

If the CMHSP reports MOE or categorical expenditures greater than the MOE requirements, it may be necessary to redistribute these expenditures. Since MOE is settled separately by category, you cannot use over spending on one category to offset under spending on a different category.

Row A.2.a - Maintenance of Effort – Enter as a *negative* the amount that CMHSP over satisfied the MOE Requirements. If applicable, this will be found in Section C.3 MOE General Fund Categories – column MOE

Balance of the MOE & Categorical Worksheet. The amounts will show as a negative here.

Row A.2.b - Categorical – Enter as a *negative* the amount that CMHSP over satisfied the Categorical Requirements. If applicable, this will be found in Section C.5 Categorical Categories – column Lapse of the MOE & Categorical Worksheet. The amounts will show as a negative here.

Row A.2.c – General Fund – This cell is formula driven. The formula is *less MOE (A.2.a), less Categorical (A.2.b)*

Row A.2.d – Total General Fund – This cell is formula driven. The formula is the *sum of MOE (A.2.a), Categorical (A.2.b) and General Fund (A.2.c)*. *The result should always be zero.*

Section A.2 General Fund – Sub-Total Expenditures Column

This column is simply a sub-total of the expenditures before any redirection. The column is formula driven. The formula for all rows is *the sum of Matchable Expenditures; GF Carry Forward and MOE/Categorical Redistributions*.

Section A.2 General Fund – Redirection of GF Column

Row A.2.c – General Fund – This is formula driven. The formula is *minus Specialty Managed Care – Section A.1.b column Redirection of General Fund*.

Row A.2.d – Total General Fund – This cell is formula driven. The formula is the *sum of MOE (A.2.a), Categorical (A.2.b) and General Fund (A.2.c)*.

Section A.2 General Fund – Total Expenditures Column

This column represents the total expenditures being applied to current year funding. The cell is formula driven. The formula is *the Sub-Total Expenditures column plus the Redirection of GF column*.

Section A.2 General Fund – Total Lapse Column

This column represents the total lapse of current year funding. The formula for rows MOE (A.2.a), Categorical (A.2.b) and General Fund (A.2.c) is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Authorization is less than the Total Expenditures, THEN zero ELSE (IF the Authorization is greater than the Total Expenditures, then) the Authorization less the Total Expenditures*. The result of this calculation should match the totals from the General Fund Worksheet-Section F.4–Recap: Forced Lapse MOE & Categorical (F.4.e) and Recap: Forced Lapse Non-MOE/Non-Categorical (F.4.f). The formula for the Total General Fund row is *the sum of MOE (A.2.a), Categorical (A.2.b) and General Fund (A.2.c)*.

Section A.2 General Fund – Total Risk Corridor Column

This column represents the total amount of expenditures in the risk corridor. The formula for the General Fund row (A.2.c) is *the Authorization less the Total Expenditures less the Total Lapse*. The result of this calculation should match the totals in Recap: Total Risk Corridor from Section F.4.g of the General Fund Worksheet.

Section A.3 Cash Settlement

Section A.3 represents the cash settlement for the Medicaid and General Fund.

Section A.3 - Cash Settlement – MDCH Commitment Column

Row A.3.a – Medicaid – Enter the amount of the MDCH Commitment for Specialty Managed Care - Medicaid. MDCH Commitment is the lesser of Authorization less Forced Lapse (s) or Total Expenditures. This amount can be found in Section A.1.

Row A.3.b – General Fund – Enter the amount of the MDCH Commitment for General Fund. MDCH Commitment is the lesser of Authorization less Forced Lapse (s) or Total Expenditures. This amount can be found in Section A.2.

Section A.3 - Cash Settlement – Settlement Cash Column

Row A.3.a – Medicaid – Enter the amount of the cash recognized for Specialty Managed Care - Medicaid. This amount can be found on the Cash and Accrued Worksheet (I.1.f) and should represent both cash and accrued revenue.

Row A.3.b – General Fund – Enter the amount of the cash recognized for General Fund. This amount can be found on the Cash and Accrued Worksheet (I.2.f).

Section A.3. - Cash Settlement – Balance Due (MDCH)/CMH Column

This column is formula driven and represents the cash due MDCH or the program. The formula is *MDCH Commitment less Settlement Cash*.

Section A.3 – Cash Settlement – Row Total (A.3.c)

This row is formula driven and represents the total of Medicaid and GF for MDCH Commitment, Cash Received and Balance Due (MDCH)/CMH. The formula is *the sum of Medicaid (A.3.a) and General Fund (A.3.b)*.

Section A.4 – State Purchase of Services

This section represents the cash settlement for the State Purchase of Services portion of the settlement. The amounts for this section can be

found on the State Facility Worksheet (Section D).

Section A.4.a – State Facility

Enter the amount of the CMHSP Obligation and Payments Sent MDCH in the appropriate columns for State Facility from the State Facility Worksheet (D.2.a). The Column “Balance Due (MDCH)/CMH is formula driven. The formula is *the CMHSP Obligation less the Payments Sent MDCH*.

Section A.5 – Miscellaneous

This section is reserved for miscellaneous dollars that are either owed MDCH or the program. An example would be unspent GF carry forward from the previous fiscal year. If the amount is due MDCH enter as a negative. If the amount is due the CMH enter as a positive. The Sub-Total row is formula driven. The formula is *the sum of the miscellaneous dollars entered on lines A.5.a and A.5.b*.

Section A.6 – Total Cash Settlement

Section A.6 is the total amount due MDCH or the CMH. It is formula driven. The formula is *Total Medicaid/GF (A.3.c), State Facility total (A.4.a) and total Miscellaneous (A.5.c)*.

Section A.7 – Expenditure Report Certification

This section of the report certifies the accuracy and completeness of this report. Please print and sign names as indicated on the form.

Section B - Carry Forward & Medicaid Savings

Section B of the contract reconciliation and cash settlement (CRCS) is designed to identify and track the Carry Forward and Medicaid Savings activity required in Section 7.7.2 of the Managed Mental Health Supports and Services Contract (contract). The total from B.1.b.5 (Carry Forward – GF) plus the total from B.2.b (Medicaid Savings) should equal the amount reported on the Expenditure Financial Status Report – Line G-1, unless use as local match approved in reinvestment plan, which would require a footnote on the FSR.

Section B.1-Carry Forward–State Mental Health General Funds (Formula Funding)

Section 7.7 of the Contract specifies that the CMHSP may carry forward up to 5% of unexpended State Mental Health General Funds. These funds shall be treated as state funds and shall be budgeted as a CMHSP planned expenditure in the following fiscal year. All carry forward funds unexpended in the following year shall be returned to the MDCH. Section B.1 accommodates the reporting of these expenditures. Column headings for this section are described below:

Specialty Managed Care – This column is used to report all specialty managed care services within the waiver and represents plan services provided to the

Medicaid recipient population funded with carry forward.

GF Categorical & Formula – This column is used to report all mental health services provided to the population supported through formula and categorical funding funded with carry forward.

Children’s Waiver – This column is used to report all expenditures for Children’s Waiver funded with carry forward. The Children’s Waiver program remains in a Medicaid fee-for-service arrangement; therefore the expenditures reported here would be those expenditures incurred which are above the reimbursable screen cost.

Sub-Total – This column is used to Sub-Total the Current Year Expenditures reported in section B.1.b.

Total – This column is used to report the totals for each section.

Section B.1.a - Prior Year Carry Forward Earned

Enter the amount of Carry Forward earned from the previous fiscal year.

Section B.1.b – Current Year Expenditures

This section identifies how the program spent the carry forward. Since the Financial Status Report (FSR) excludes these expenditures from current year matchable services, this information identifies how the carry forward was spent.

Section B.1.b.1 – 100% MDCH Matchable Services

Enter the amount of expenditures that represent services that are eligible for 100% state funding including the total in-home cost for specialized residential services started and/or transferred to CMHSP operations after March 20, 1981, as well as the expenditures for services authorized at 100% state match.

Section B.1.b.2 – 90/10% MDCH Matchable Services

Enter the amount of expenditures that require local match, more commonly referred to as 90/10 services. This amount should represent the maximum eligible for DCH funding.

Section B.1.b.3 – 10% Local Match Funds

This is formula driven. The formula is *90/10% MDCH Matchable Services (B.1.b.2) times 10%*. If the CMHSP is an authority and utilizes a capped local share, (Mental Health Code, Section 330.1308), it may be necessary to enter the amount of the local match. Any calculation different from 10% must be justified.

Section B.1.b.4 – Net State Share of 90/10% Services

This is formula driven. The formula is *90/10% MDCH Matchable Services (B.1.b.2) less 10% Local Match Funds (B.1.b.3)*.

Section B.1.b.5 – Total MDCH Share

This is formula driven. The formula is *100% MDCH Matchable Services (B.1.b.1) plus the Net State Share for 90/10% Services (B.1.b.4)*.

Section B.1.c – Unspent Carry Forward

This is formula driven. Using the Total columns, the formula is *Prior Year Carry Forward Earned (B.1.a) less the Total MDCH Share (B.1.b.5)*. The result of this calculation represents unspent carry forward funding that must be returned to MDCH.

Section B.2 – Medicaid Savings

Section 7.7.2 of the Contract specifies that the CMHSP may retain up to 5% of the Medicaid payment that remains unspent at year-end.

Section B.2.a – Prior Year Medicaid Savings Earned

Enter the amount of Medicaid savings earned from the previous fiscal year (s) and available for use in the current fiscal year. Please label each column with the fiscal year in which the Medicaid Savings was earned and record balance available accordingly.

Section B.2.b – Current Year Expenditures

Enter the amount of expenditures funded with Medicaid savings, applying expenditures according to the approved reinvestment strategy.

Section B.2.c – Balance of Medicaid Savings

This is formula driven. The formula is *Prior Year Medicaid Savings Earned (B.2.a) less Current Year Expenditures (B.2.b)*.

Section C – Maintenance of Effort (MOE) & Categorical Worksheet

Attachment 7.0.1 of the Contract outlines the CMHSPs MOE budget and proposed funding between Medicaid and General Fund (GF) for each MOE category. For contract reconciliation purposes, the allocation of funds between Medicaid and GF may be revised; however the total MOE allocation within each category may not be reduced. To determine if the MOE was attained, this section evaluates budget, spending and MOE requirements for each category. Additionally, Attachment 7.0.1 of the contract outlines the CMHSPs Categorical budget. Section C will evaluate whether or not the CMHSP spent the Categorical budget. Unspent categorical funding lapses back to MDCH.

Section C.1 – MOE Totals

Section C.1 identifies the distribution of the MOE allocations specified in the Contract. This allocation may be revised for settlement purposes based upon actual expenditures; therefore the CMHSP will need to enter the actual expenditures by funding source. From this information, a new allocation between Medicaid and GF will be calculated. The total MOE budget, for any particular

category may not change.

Sections C.1.a – C.1.e – MOE Categories

Row C.1.a through row C.1.e represents each category of MOE as outlined in attachment 7.0.1 of the contract. Column headings and instructions are listed below.

Contract Authorization – Enter for each MOE category, the authorization as outlined in attachment 7.0.1 of the Contract.

Medicaid – MOE Expenditures – Enter for each MOE category, the MDCH share of Medicaid expenditures (state and federal) for Medicaid eligible clients.

Medicaid – Percent of Total Expenditures – This column is formula driven and formatted as percentages. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Medicaid MOE Expenditures are equal to zero, THEN enter zero. ELSE (IF the Medicaid MOE Expenditures are not equal to zero, then the) Medicaid MOE Expenditures divided by the Total MOE Expenditures.* This percentage will be used to calculate the revised MOE authorization between Medicaid and GF.

General Fund – MOE Expenditures – Enter for each MOE category, the MDCH share of GF expenditures.

General Fund – Percent of Total Expenditures – This column is formula driven and formatted as percentages. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the GF MOE Expenditures are equal to zero, THEN enter zero. ELSE (IF the GF MOE Expenditures are not equal to zero, then the) GF MOE Expenditures divided by the Total MOE Expenditures.* This percentage will be used to calculate the revised MOE authorization between Medicaid and GF.

Total MOE Expenditures – This column is formula driven. The formula is *Medicaid MOE Expenditures plus GF MOE Expenditures.*

Revised Authorizations – Medicaid

This column is formula driven. The formula is *Contract Authorization times Medicaid Percent of Total Expenditures.* The result of this calculation represents the revised Medicaid MOE authorization. It may be necessary to make minor adjustments between the GF and Medicaid authorization as calculated (rounding issues). When necessary, please footnote on worksheet.

Revised Authorizations – General Fund

This column is formula driven. The formula is *Contract Authorization times General Fund Percent of Total Expenditures.* The result of this calculation represents the revised GF MOE authorization. It may be necessary to make minor adjustments between the Medicaid and GF authorization as calculated (rounding issues). When necessary, please footnote on worksheet.

Revised Authorizations – Total

This column is formula driven. The formula is *Revised Authorizations – Medicaid plus Revised Authorizations – General Fund.* This column is used as a control total check and should be equal to the Contract Authorization

column. This ensures that the overall total of MOE authorizations was not changed.

Section C.2 – MOE – Medicaid & Section C.3 – MOE – General Fund

These sections evaluate whether or not the MOE was attained, whether there was any savings or carry forward earned and whether or not there was an associated forced lapse. It should be noted that over spending on one category of MOE, may not satisfy under spending on a different MOE. Each MOE must be considered individually.

Revised Authorization - This column is formula driven. The formula is *plus Revised Authorization from Section C.1.*

MOE Requirement – This column identifies the MOE requirement. As specified in the Contract, the CMHSPs are expected to maintain expenditures for each individual MOE budget at a minimum of 95% of the approved budget.

MOE Expectation – This column represents what the MOE expectation is based in relation to the percent identified in the MOE Requirement column. This column is formula driven. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Revised Authorization is equal to zero, THEN enter zero. ELSE (IF the Revised Authorization is not equal to zero, then the) Revised Authorization times the MOE Requirement.*

Maximum Savings or Carry Forward (C/F) – This column represents the maximum amount of savings or carry forward that could be earned on MOE. The column is formula driven. The formula is *Revised Authorization less the MOE Expectation.*

MOE Expenditures – This column represents the total expenditures related to each category of MOE. The column is formula driven. The formula is *plus expenditures identified in Section C.1 (Medicaid Expenditures/GF Expenditures as applicable).*

MOE Balance – This column represents the balance of MOE authorization after the expenditures have been taken into consideration. The column is formula driven. The formula is *Revised Authorization less the MOE Expenditures.*

Forced Lapse - This column represents the amount of forced lapse due to under spending on a MOE category. The column is formula driven. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the MOE Balance is less than or equal to the Maximum C/F, THEN enter zero. ELSE (IF the MOE Balance is greater than the Maximum C/F, then) MOE Balance less the Maximum C/F.*

Savings or Carry Forward – This column represents the savings or carry forward earned for each MOE category. The column is formula driven. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the MOE Balance less the Forced Lapse is greater than or equal to zero, THEN enter the MOE Balance less the Forced Lapse. ELSE (if the MOE*

Balance less the Forced Lapse is less than zero, then) zero.

Total MOE Expenditures & Savings or Carry Forward - This column represents the total MOE expenditures and savings or carry forward earned. The column is formula driven. The formula is *MOE Expenditures plus Savings or Carry Forward*.

Section C.4 Recap – MOE

This section recaps the calculations from the MOE portion of this worksheet. It is entirely formula driven and will automatically complete based on the entries previously made on the worksheet. It is important that the numbers presented here are verified as indicated in the narrative below.

Section C.4.a Medicaid and C.4.b General Fund

Rows C.4.a and C.4.b are identical in theory; therefore the column headings and calculations will be discussed together.

Total MOE Expenditures - This represents the total amount the CMHSP has spent on MOE for the funding category (Medicaid or GF). The column is formula driven. The formula is *plus MOE Expenditures from the MOE Expenditures column, located in row C.2.f (Medicaid) and row C.3.f (GF)*.

Total MOE Savings/Carry Forward (C/F) – This represents the total amount of savings or carry forward the CMHSP has earned on MOE for the funding category (Medicaid or GF). The column is formula driven. The formula is *plus Savings or Carry Forward from the Savings or Carry Forward column, located in row C.2.f (Medicaid) and row C.3.f (GF)*.

Total MOE Lapse – This represents the total amount of forced lapse for each MOE funding category (Medicaid or GF). The column is formula driven. The formula is *plus Forced Lapse from the Forced Lapse column, located in row C.2.f (Medicaid) and row C.3.f (GF)*.

Total MOE – This column is simply a total of the three columns mentioned within this section. The totals in the column should match the Revised Authorizations within funding category, as well as the Contract Authorization in total unless you've spent more than the MOE budget.

Section C.5 – Categorical

Section C.5 identifies the authorizations, expenditures and required lapse associated to Categorical funding outlined in Attachment 7.0.1. Unspent categorical funding lapses back to MDCH.

Sections C.5.a - C.5.e – Categorical Categories

Rows C.5.a through C.5.e represents each category of Categorical funding as outlined in Attachment 7.0.1 of the Contract. Column headings and instructions are listed below:

Authorizations - Enter for each Categorical category, the authorization as

outlined in the Contract.

Expenditures – Enter for each Categorical category, the MDCH share of expenditures.

Lapse – This column represents the amount of lapse due to under spending on a Categorical category. The column is formula driven. The formula is *Authorizations less Expenditures*.

Section D – State Facility Worksheet

Section D will be used to settle the CMSHP liability for State Provided Services. Beginning with the FY 1999 settlement process, the State's records of Days of Care will be utilized to calculate the settlement unless otherwise justified. The number of days recorded on the MDCH Inpatient and Residential Services Fiscal Year-To-Date Management Report (report # 16007-01) are used to calculate the new year authorization for State Facility usage. Therefore, these numbers will be utilized for settlement purposes, unless otherwise justified. Additionally, Section 4.2 of the FSR reporting instructions requires that variations between the amount reported by the CMHSP and the MDCH billing data be explained in narrative accompanying the final expenditure report and cash settlement reports.

Section D.1 - Days of Care

The column headings for this section include the Facility name and a space for the Facility Rates for the fiscal year being settled to be entered. These rates will need to be updated to the appropriate rates for the fiscal year being settled. This rate will be used for the calculations in Section D.1.a and D.1.b. The last column (Total) is formula driven and *represents the sum of all Facilities*.

Section D.1.a – State Report 16007-01

This section represents the days of care utilized and the associated cost as identified on the MDCH Inpatient and Residential Services Fiscal Year-To-Date Management Report.

Section D.1.a.1 – Days of Care

Enter the Days of Care for each facility from report 16007-01.

Section D.1.a.2 – Billed Costs

This row represents the cost of care as identified on report 16007-01. The row is formula driven. The formula is *Days of Care (D.1.a.1) times the Facility Rate (identified in the column heading)*.

Section D.1.b – CMHSP Reported

This section represents the days of care utilized and the associated cost as identified on the State Services Utilization Report (Attachment 8.9.1, section 4.0).

Section D.1.b.1 – Days of Care

Enter the CMHSP record of Days of Care for each facility.

Section D.1.b.2 – Billed Costs

This row represents the cost of care as identified by the CMHSP. The row is formula driven. The formula is *Days of Care (D.1.b.1) times the Facility Rate (identified in the column heading)*.

Section D.1.c – Narrative of Variance(s)

An explanation of any variances between the CMHSP reported data and the State’s report should be reported here.

Section D.2 – State Facility Cash Settlement

This section summarizes the cash settlement for State Facility. The column headings and instructions are as follows:

State Facility Cost – The column should represent the total cost of billable State Facility Utilization. The column has been formatted as a formula to pick up the total cost from *Section D.1.a (State reported)*. However, depending on the narrative in Section D.1.c it is possible that this number could be picked up from Section D.1.b (CMHSP reported). If justified, enter the amount from D.1.b.

Payments Sent MDCH through 9/30 – Enter the amount of payments made to the MDCH for services through 9/30 for State Facility billings. Do not include any payments for the local share of these costs.

Payments Sent MDCH after 9/30 – Enter the amount of payments made to the MDCH after 9/30 for services through 9/30 for State Facility billings. Do not include any payments for the local share of these costs.

Total Payments Sent to MDCH - This column represents the total payments sent to MDCH. The column is formula driven. The formula is *Payments Sent MDCH through 9/30 plus Payments Sent MDCH after 9/30*.

Balance Due (MDCH)/CMH – This column represents the amount due (MDCH) or CMH. The column is formula driven. The formula is *Total Payments Sent less the State Facility Cost*.

Section D.3 – Reconciliation to FSR

This section reconciles the amount reported on line J of the Expenditure FSR to the actual State Facility cost.

Section D.3.a – FSR Expenditures (Line J)

Enter the amount recorded on Line J of the Expenditure FSR.

Section D.3.b – State Facility Cost

This cell is formula driven. The formula is *plus State Facility Costs (D.2.a)*.

Section D.3.c – Variance

This cell is formula driven. The formula is *FSR Expenditures (Line J) (D.3.a) less State Facility Cost (D.3.b)*.

Narrative of Variance

Please provide a narrative explanation of the variance. For example, “includes \$10,000 deposit to the ISF for State Facility” .

Section E – Specialty Managed Care Services Worksheet

Section E applies to specialty managed care services within the waiver, regardless of funding source and represents plan services provided to the Medicaid recipient population. The costs identified in this section are matchable costs to the current fiscal years funding.

Section E.1 – Specialty Managed Care Savings Calculation

Sections 7.7.1 and 7.7.2 of the Managed Mental Health Supports and Services Contract (Contract) specifies that the CMHSP may retain up to 5% of the Medicaid prepayment as described in the Contract. Section E.1 calculates the maximum savings that the CMHSP could potentially retain for this fiscal year.

Section E.1.a – Specialty Managed Care Authorization (PEPM & Accrual)

Enter the authorization for Specialty Managed Care Services. This number should represent the total of the actual capitation payments received through 9/30; as well as, any accruals established for the fiscal year ending 9/30. This amount should agree with the amount reported in Section I – Cash and Accrued Revenue Worksheet (I.1.e).

Section E.1.b – Less: MOE Authorization

Enter the MOE – Medicaid Revised Authorization from Section C – MOE & Categorical Worksheet (C.2.f).

Section E.1.c – Balance Used for Calculation of Savings

This cell is formula driven and represents the base for calculation of the Non-MOE Maximum Savings. The formula is *Specialty Managed Care Authorization (E.1.a) less the MOE Authorization (E.1.b.)*.

Section E.1.d – Medicaid Non-MOE Maximum Savings

This cell is formula driven and represents the maximum non-MOE Savings that can be earned during the fiscal year. The formula is *Balance Used for Calculation of Savings (E.1.c) times 5%*.

Section E.1.e – MOE (From MOE Worksheet)

Enter the amount of the savings earned on MOE. This amount should agree with the amount calculated in Section C – MOE & Categorical Worksheet (C.4.a – Total MOE Savings/Carry Forward).

Section E.1.f – Maximum Savings

This cell is formula driven and represents the maximum savings (Medicaid Savings) that can be earned for the fiscal year. The formula is *Medicaid Non-MOE Maximum Savings (E.1.d) plus MOE Savings (E.1.e)*.

Section E.2 – Specialty Managed Care Expenditures

Section E.2 applies to specialty managed care services within the waiver, regardless of funding source and represents plan services provided to the Medicaid recipient population. Column headings for this section and Section E.3 are described below:

Total Program Expenditures – This column identifies the total program expenditures that relate to the row headings.

Total Program Funding – State Responsibility – Federal

This column identifies the portion of the program costs that are eligible for federal reimbursement. This column is formula driven. The formula will be identified with the applicable row instructions.

Total Program Funding – State Responsibility – State

This column identifies the portion of the program costs that are funded with State General Fund (GF) dollars. This column is formula driven. The formula will be identified with the applicable row instructions.

Total Program Funding – Redirect GF

This column identifies GF that needs to be redirected for one of the following two reasons: (a) as described in the Technical Manual (page 60), local match for Medicaid services can be used to match federal Medicaid funds, which in turn frees up state Medicaid match in the same amount. This freed up state match can be redirected to cover a GF formula fund deficit; (b) GF formula funds can be redirected to pay for services for Medicaid eligibles. This option is available to cover a deficit in Medicaid funds, or to pay for non-covered services to Medicaid eligibles.

Total Program Funding – CMHSP Responsibility – Local

This column identifies the program costs that are funded with Local funding. This column is formula driven-the formula will be identified with the applicable row instructions.

Total Program Funding – CMHSP Responsibility – Other

This column identifies the program costs that are funded with SSI and Other Reimbursements. This column is formula driven-the formula will be identified with the applicable row instructions.

Control Total

The column is purely a control total to ensure that the formulas entered in this worksheet are accurate. The amounts in this column should match the amounts in the Total Program Expenditures column. This column is formula driven. The formula is *the sum of the columns identified as “Total Program Funding”*. This column will not be explained again in the row instructions.

Section E.2.a – 100% Matchable Services

Section E.2.a applies to all specialty managed care services that are eligible for 100% state funding including the total in-home cost for specialized residential services started and/or transferred to CMHSP operations after March 20, 1981. Expenditures for services authorized at 100% state match must be reported here. This includes Medicaid community inpatient services.

Section E.2.a.1 – Total Program Expenditures

Total Program Expenditure Column - Enter the total program expenditures for 100% matchable specialty managed care services. This amount should match the amount reported on the Expenditure FSR (line K-1).

Total Program Funding – State Responsibility – Federal Column – This column is formula driven. The formula is *Net State Share of 100% Services (E.2.a.3) times the FFP referenced in the Total Program Funding – State Responsibility – Federal column heading.*

Total Program Funding – State Responsibility – State Column – This column is formula driven. The formula is *Net State Share of 100% Services (E.2.a.3) less the amount calculated as the Total Program Funding – State Responsibility – Federal.*

Total Program Funding – CMHSP Responsibility – Other Column – This column is formula driven. The formula is *plus All SSI and Other Reimbursements (E.2.a.2).*

Section E.2.a.2 – All SSI and Other Reimbursements

Enter the amount of expenditures supported by SSI and Other Reimbursements for 100% matchable specialty managed care services. This amount should match the amount reported on the Expenditure FSR (line K-2).

Section E.2.a.3 – Net State Share 100% Services

This is formula driven and represents the total amount funded with State funding (both Federal and State GF). The formula is *Total Program Expenditures (E.2.a.1) less All SSI and Other Reimbursements (E.2.a.2).* This amount should match the amount reported on the Expenditure FSR (line K-3).

Section E.2.b – 90% Matchable Services

Section E.2.b applies to all specialty managed care services that require local match, more commonly referred to as 90/10 services.

Section E.2.b.1 – Total Program Expenditures

Total Program Expenditures Column – Enter the total program expenditures for 90/10% matchable specialty managed care services. This amount should match the amount reported on the Expenditure FSR (line K-4).

Total Program Funding – State Responsibility – Federal Column – This column is formula driven. The formula is *plus Medicaid Federal Share (E.2.b.4).* The amount should match the amount reported on the Expenditure FSR (line K-6).

Total Program Funding – State Responsibility – State Column – This column is formula driven. The formula is *plus Net State Share 90/10 Services (E.2.b.7).* The amount should match the amount reported on the Expenditure FSR (line K-8).

Total Program Funding – CMHSP Responsibility – Local Column – This column is formula driven. The formula is *plus 10% Local Match Funds (E.2.b.6).* This amount should match the amount reported on the Expenditure FSR (line K-7).

Total Program Funding – CMHSP Responsibility – Other Column – This column is formula driven. The formula is *plus Other Reimbursement*

(E.2.b.2). This amount should match the amount reported on the Expenditure FSR (line K-5).

Section E.2.b.2 – Other Reimbursement

Enter the amount of expenditures supported by Other Reimbursements for 90/10 matchable services. This amount should match the amount reported on the Expenditure FSR (line K-5).

Section E.2.b.3 – Sub-Total – Medicaid Base

This cell is formula driven and represents the base used in calculating the amount of expenditures funded with Federal dollars. The formula is *Total Program Expenditures (E.2.b.1) less Other Reimbursement (E.2.b.2)*.

Section E.2.b.4 – Medicaid Federal Share

This cell is formula driven and represents the amount of expenditures funded with Federal dollars. The formula is *Sub-Total – Medicaid Base (E.2.b.3) times the FFP referenced in the Total Program Funding – State Responsibility – Federal column heading*. This amount should match the amount reported on the Expenditure FSR (line K-6).

Section E.2.b.5 – Sub-Total – Match Base

This cell is formula driven and represents the base used in calculating the amount of expenditures funded with local dollars. The formula is *Sub-Total Medicaid Base (E.2.b.3) less the Medicaid Federal Share (E.2.b.4)*.

Section E.2.b.6 – 10% Local Match Funds

This cell is formula driven and represents the amount of expenditures funded with local dollars. The formula is *Sub-Total – Match Base (E.2.b.5) times 10%*. This amount should match the amount reported on the Expenditure FSR (line K-7). It should be noted, that if the CMHSP is an Authority and has established a maximum local share (Mental Health Code, section 330.1308), it could be necessary to enter the amount of local match. Any calculation different from 10% must be justified.

Section E.2.b.7 – Net State Share 90/10 Services

This cell is formula driven and represents the total amount funded with State General Funds. The formula is *Sub-Total Match Base (E.2.b.5) less 10% Local Match Funds (E.2.b.6)*. This amount should match the amount reported on the Expenditure FSR (line K-8).

Section E.2.b.8 – Total Specialty Managed Care

This cell is formula driven and represents the total program costs for Specialty Managed Care. The formula is *Total Program Expenditures – 100% (E.2.a.1) plus Total Program Expenditures – 90/10 (E.2.b.1)*. This amount should match the amount reported on the Expenditure FSR (line K).

Section E.3 – Specialty Managed Care Authorization to Expenditures

Section E.3 is primarily formula driven. The section compares total authorization to expenditures, allows for management decisions on funding and identifies the carry forward and lapses related to the current fiscal year funding.

Section E.3.a – State Authorization

Total Program Expenditure Column – This cell is formula driven and represents the total authorization for Specialty Managed Care Services. The formula is *plus Specialty Managed Care Authorization (PEPM & Accrual) – (E.1.a)*.

Total Program Funding – State Responsibility – Federal Column – The cell is formula driven and represents the amount of Federal authorization based on the current years FFP. The formula is *State Authorization (E.3.a) times the FFP referenced in the Total Program Funding – State Responsibility – Federal column heading*.

Total Program Funding – State Responsibility – State Column – The cell is formula driven and represents the amount of State GF authorization. The formula is *State Authorization (E.3.a) less the amount calculated as the Total Program Funding – State Responsibility – Federal*.

Section E.3.b – Local Funding/Other Reimbursements

Total Program Expenditures Column – This cell is formula driven and represents the total amount of authorization created by Local Funding and Other Reimbursements. The formula is *the sum of the Total Program Funding columns*.

Total Program Funding – State Responsibility – State Column - This cell is formula driven and represents the amount of GF “freed up” due to the Local Match mandated in the Mental Health Code. This simply identifies the portion of State Medicaid GF that could be redirected. The formula is *minus Total Program Funding – CMHSP Responsibility – Local column (E.3.b)*.

Total Program Funding – Redirect GF Column – This cell is formula driven and represents the amount of GF “freed up” due to the Local Match mandated in the Mental Health Code. This simply identifies the portion of State Medicaid GF that could be redirected. The formula is *plus Total Program Funding – CMHSP Responsibility – Local column (E.3.b)*.

Total Program Funding – CMHSP Responsibility – Local – Column - This cell is formula driven and represents the amount of local match. The formula is *plus Total Program Funding – CMHSP Responsibility – Local (E.2.b.8)*.

Total Program Funding – CMHSP Responsibility – Other – Column - This cell is formula driven and represents the total amount of Other Funding. The formula is *plus Total Program Funding – CMHSP Responsibility – Other (E.2.b.8)*.

Section E.3.c – Total Specialty Managed Care Authorization

Section E.3.c represents the total authorization for specialty managed care services. The cells in this row are all formula driven. The formula for the entire row is *State Authorization (E.3.a) plus Local Funding/Other Reimbursements (E.3.b)*.

Section E.3.d – Total Specialty Managed Care Expenditures

Section E.3.d represents the total Specialty Managed Care Expenditures. The cells in this row are all formula driven. The formula for the entire row is *plus Total Specialty Managed Care (E.2.b.8)*.

Section E.3.e – Redirection of GF – From GF

Section E.3.e identifies the amount of GF redirected from GF formula

funding to fund a shortfall in Specialty Managed Care Services.

Total Program Expenditures Column – This cell is formula driven. The formula is *plus Total Program Funding – Redirect GF*.

Total Program Funding – Redirect GF Column – Enter as a *negative* the amount of GF redirected to cover the shortfall in Specialty Managed Care Services.

Section E.3.f – Redirection of Freed-Up GF – To GF

Section E.3.f identifies the amount of “freed-up” GF redirected to GF formula funding to fund a shortfall in GF services. This amount cannot exceed the required local match obligation reflected in Section E.3.c.

Total Program Expenditures Column – This cell is formula driven. The formula is *plus Total Program Funding – Redirect GF*.

Total Program Funding – Redirect GF Column – Enter the amount of the GF redirected to cover the shortfall in General Fund Services.

Section E.3.g – Adjusted Expenditures

Section E.3.g identifies the adjusted expenditures for Specialty Managed Care Services. The cells in this row are formula driven. The formula for the entire row is *the sum of Total Specialty Managed Care Expenditures (E.3.d), Redirection of GF – From GF (E.3.e) and Redirection of Freed-Up GF – To GF (E.3.f)*.

Section E.3.h – Funding Surplus/(Deficit)

This cell is formula driven and represents the difference between authorization and adjusted expenditures. The formula is *Total Specialty Managed Care Authorization (E.3.c) less Adjusted Expenditures (E.3.g)*.

Section E.3.i – Less: Forced Lapse (MOE)

Enter the amount of Forced Lapse from the MOE & Categorical Worksheet (SECTION C.4.a)

Section E.3.j – Sub-Total

This cell is formula driven and represents the base used to determine if there is any unexpended funding available for savings. The formula is *Funding Surplus/(Deficit) (E.3.h) less Forced Lapse (MOE) (E.3.i)*.

Section E.3.k – Balance Available for Savings

This cell is formula driven and identifies the balance available for savings. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Sub-Total (E.3.j) is greater than zero, THEN enter Sub-Total. ELSE (IF the Sub-total is less than zero, then) zero.*

Section E.3.l – State Obligation for Savings

This cell is formula driven and identifies the State obligation for savings. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Balance Available for Savings (E.3.k) is less than or equal to the Maximum Savings (E.1.f), THEN the Balance Available for Savings (E.3k). ELSE (IF the Balance Available for Savings (E.3.k) is greater than the Maximum Savings (E.1.f), then) the Maximum Savings (E.1.f).*

Section E.3.m – Non-MOE Lapse

This cell is formula driven and represents the Non-MOE lapse for the program. The formula is *Balance Available for Savings (E.3.k) less the*

State Obligation for Savings (E.3.l).

Section E.3.n – Risk Corridor

This cell is formula driven and represents the amount of spending into the Risk Corridor. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Sub-Total (E.3.j) is less than or equal to zero, THEN the Sub-Total (E.3.j). ELSE (If the Sub-Total (E.3.j) is greater than zero, then) zero.*

Section E.4 Recap

This section recaps the Specialty Managed Care Services Worksheet. The amounts represented here will be used in various sections throughout the settlement.

Section E.4.a – Recap: Total Authorization

Total Program Expenditure Column – This cell is formula driven. The formula is *the sum of the State Obligation and CMHSP/Other columns for this row.*

State Obligation Column – This cell is formula driven. The formula is *the sum of Total Specialty Managed Care Authorization (E.3.c), columns Total Program Funding – State Responsibility and Redirect GF.*

CMHSP/Other Column – This cell is formula driven. The formula is *the sum of the Total Specialty Managed Care Authorization (E.3.c), columns Total Program Funding – CMHSP Responsibility.*

Section E.4.b – Recap: Total Matchable Expenditures

Total Program Expenditure Column – This cell is formula driven. The formula is *the sum of the State Obligation and CMHSP/Other columns for this row.*

State Obligation Column – This cell is formula driven. The formula is *the sum of Total Managed Care Expenditures (E.3.d), columns Total Program Funding – State Responsibility and Redirect GF.*

CMHSP/Other Column – This cell is formula driven. The formula is *the sum of the Total Specialty Managed Care Expenditures (E.3.d), columns Total Program Funding – CMHSP Responsibility.*

Section E.4.c – Recap: Total Redirection

This cell is formula driven. The formula is *the sum of Redirection of GF – From GF – Total Program Expenditures (E.3.e) and Redirection of Freed-Up GF – To GF - Total Program Expenditures (E.3.f).*

Section E.4.d – Recap: Total Savings

This cell is formula driven. The formula is *plus State Obligation for Savings (E.3.l).*

Section E.4.e – Recap: Forced Lapse MOE

This cell is formula driven. The formula is *plus Forced Lapse (MOE) (E.3.i).*

Section E.4.f – Recap: Total Forced Lapse Non-MOE

This cell is formula driven. The formula is *plus Non-MOE Lapse (E.3.m).*

Section E.4.g – Recap: Total Risk Corridor

This cell is formula driven. The formula is *plus Risk Corridor (E.3.n)*.

Section F – General Fund Worksheet

Section F applies to all mental health services provided to the population supported through formula and categorical funding. The costs identified in this section are matchable costs to the current fiscal year funding.

Section F.1 – GF Authorization/Carry Forward Calculation

Sections 7.7.1 and 7.7.2 of the Contract specifies that the CMHSP may carry forward up to 5% of the unexpended State Mental Health General Funds (Formula Funding) as described in the Contract. Section F.1 calculates the maximum carry forward that the CMHSP can earn for this fiscal year.

Section F.1.a – CMH Operations

Enter the authorization for CMH Operations.

Section F.1.b - Categorical Funding

Enter the authorization for Categorical Funding.

Section F.1.c - DCH Risk Authorization

Enter the authorization for Risk.

Section F.1.d - State Facility Funding

Enter the authorization amount for State Facility utilization.

Section F.1.e – DD Center Adjustment

Enter the amount of the adjustment for DD Center placements.

Section F.1.f - Total GF Authorization

This is formula driven. The formula is the sum of F.1.a through F.1.e.

Section F.1.g - Less: MOE Authorization

Enter the revised authorization for GF MOE. This amount can be found on the MOE/Categorical Worksheet (C.3.f – Revised Authorization column).

Section F.1.h - Less: Categorical Authorization

Enter the authorization for Categorical. This amount can be found on the MOE/Categorical Worksheet (C.5.f – Authorization column).

Section F.1.i - Balance Used for Calculation of Carry Forward

This is formula driven and represents the base for calculation of the Non-MOE/Categorical Carry Forward. The formula is *Total GF Authorization less MOE Authorization and Categorical Authorization*.

Section F.1.j – GF Carry Forward (Non-MOE/Categorical)

This cell is formula driven and represents the maximum non-MOE/Categorical Carry Forward. The formula is *Balance Used for Calculation of C/F times 5%*.

Section F.1.k - MOE GF Carry-Forward (From MOE & Categorical worksheet)

Enter the amount of carry forward earned on MOE. This amount should

agree with the amount calculated in Section C – MOE & Categorical Worksheet (C.4.b – Total MOE Carry Forward).

Section F.1.1 - Maximum Carry Forward

This is formula driven and represents the maximum carry forward that can be earned for the fiscal year. The formula is *GF Carry-Forward (Non-MOE/Categorical) plus MOE GF Carry-Forward (From MOE & Categorical Worksheet)*.

Section F.2 – General Fund Expenditures

Section F.2 applies to all mental health services provided to the population supported through formula and categorical funding. Column headings for Sections (F.2) and Section F.3 are described below:

Total Program Expenditures – This column identifies the total program expenditures that relate to the row headings.

State - This column identifies the portion of the program costs that are funded with State General Fund (GF) dollars. This column is formula driven. The formula will be identified with the applicable row instructions.

Redirect GF - This column identifies GF that needs to be redirected for one of the following two reasons: (a) as described in the Technical Manual (page 60), local match for Medicaid services can be used to match federal Medicaid funds, which in turn frees up state Medicaid match in the same amount. This freed up state match can be redirected to cover a GF formula fund deficit; (b) GF formula funds can be redirected to pay for services for Medicaid eligibles. This option is available to cover a deficit in Medicaid funds, or to pay for non-covered services to Medicaid eligibles.

CMHSP Responsibility – Local - This column identifies the program costs that are funded with Local funding. This column is formula driven. The formula will be identified with the applicable row instructions.

CMHSP Responsibility – Other - This column identifies the program costs that are funded with SSI and Other Reimbursements. This column is formula driven. The formula will be identified with the applicable row instructions.

Control Total – The column is purely a control total to ensure that the formulas entered in this worksheet are accurate. The amounts in this column should match the amounts in the Total Program Expenditures column. This column is formula driven. The formula is *the sum of the State, Redirect GF, CMHSP Responsibility – Local & Other columns*. This column will not be explained again in the row instructions.

Section F.2.a – 100% Matchable Services

Section F.2.a applies to all expenditures that are eligible for 100% state funding including the total in-home cost for specialized residential services started and/or transferred to CMHSP operations after March 20, 1981. Expenditures for services authorized at 100% state match must be reported here.

Section F.2.a.1 – Total Program Expenditures

Total Program Expenditure Column - Enter the total program expenditures for 100% matchable GF, Categorical & Formula funded services. This amount should match the amount reported on the Expenditure FSR (line L-1).

State Column – This column is formula driven. The formula is *plus Net*

State Share 100% Services (F.2.a.3).

CMHSP Responsibility – Other Column – This column is formula driven. The formula is *plus All SSI and Other Reimbursements (F.2.a.2)*.

Section F.2.a.2 – All SSI and Other Reimbursements

Enter the amount of expenditures supported by SSI and Other Reimbursements for 100% matchable services. This amount should match the amount reported on the Expenditure FSR (line L-2).

Section F.2.a.3 – Net State Share 100% Services

This is formula driven and represents the total amount funded with State funding.

Section F.2.b – 90% Matchable Services

Section F.2.b applies to all GF services that require local match, more commonly referred to as 90/10 services.

Section F.2.b.1 – Total Program Expenditures

Total Program Expenditures Column – Enter the total program expenditures for 90/10% matchable GF services. This amount should match the amount reported on the Expenditure FSR (line L-4).

State Column – This column is formula driven. The formula is *plus Net State Share 90/10 Services (F.2.b.5)*. The amount should match the amount reported on the Expenditure FSR (line L-7).

CMHSP Responsibility – Local Column – This column is formula driven. The formula is *plus 10% Local Match Funds (F.2.b.4)*. This amount should match the amount reported on the Expenditure FSR (line L-6).

CMHSP Responsibility – Other Column – This column is formula driven. The formula is *plus Other Reimbursements (F.2.b.2)*. This amount should match the amount reported on the Expenditure FSR (line L-5).

Section F.2.b.2 – Other Reimbursements

Enter the amount of expenditures supported by Other Reimbursements for 90/10 matchable services. This amount should match the amount reported on the Expenditure FSR (line L-5).

Section F.2.b.3 – Sub-Total

This cell is formula driven and represents the base used in calculating the amount of expenditures funded with local dollars. The formula is *plus Total Program Expenditures (F.2.b.1) less Other Reimbursements (F.2.b.2)*.

Section F.2.b.4 – 10% Local Match Funds

This cell is formula driven and represents the amount of expenditures funded with local dollars. The formula is *Sub-Total (F.2.b.3) times 10%*. This amount should match the amount reported on the Expenditure FSR (line L-6). It should be noted, that if the CMHSP is an Authority and has established a maximum local share (Mental Health Code, section 330.1308), it could be necessary to enter the amount of local match. Any calculation different from 10% must be justified.

Section F.2.b.5 – Net State Share 90/10 Services

This cell is formula driven and represents the total amount funded with State General Funds for 90/10 services. The formula is *plus Sub-Total (F.2.b.3) less 10% Local Match Funds (F.2.b.4)*. This amount should match the amount reported on the Expenditure FSR (line L-7).

Section F.2.c – Liability for State Services

Total Program Expenditure Column - Enter the liability for State Provided Services. This amount should match Line J of the Expenditure FSR.

State Column – The cell is formula driven and represents the liability for State Provided Services. The formula is *plus Liability for State Services (F.2.c)*.

Section F.2.d – Total GF & Local Expenditures

This cell is formula driven and represents the total program costs for General Fund services. The formula is *plus Total Program Expenditures – 100% (F.2.a.1) plus Total Program Expenditures – 90/10 (F.2.b.1) and the Liability for State Services (F.2.c)*. This amount should be the sum of the amounts reported on the Expenditure FSR line L and J.

Section F.3 – General Fund Authorization to Expenditures

Section F.3 is primarily formula driven. The section compares total authorization to expenditures related to the current fiscal year funding.

Section F.3.a – State Authorization

Total Program Expenditures Column – This cell is formula driven and represents the total authorization for Categorical and Formula Services. The formula is *plus Total GF Authorization (F.1.f)*.

State Column – The cell is formula driven and represents the amount of State GF authorization. The formula is *plus State Authorization (F.3.a)*.

Section F.3.b – Local Funding/Other Reimbursements

Total Program Expenditures Column – This cell is formula driven and represents the total amount of authorization created by Local Funding and Other Reimbursements. The formula is *the sum of the State, Redirect GF, CMHSP Responsibility -- Local & Other columns*.

CMHSP Responsibility – Local Column – This cell is formula driven and represents the amount of local match. The formula is *plus CMHSP Responsibility – Local (F.2.d)*.

CMHSP Responsibility – Other Column – This cell is formula driven and represents the total amount of Other Funding. The formula is *plus CMHSP Responsibility – Other (F.2.d)*.

Section F.3.c – Total GF & Local Authorization

Section F.3.c represents the total authorization for general fund services. The cells in this row are all formula driven. The formula for the entire row is *plus State Authorization (F.3.a) plus Local Funding/Other Reimbursements (F.3.b)*.

Section F.3.d – Total GF & Local Expenditures

Section F.3.d represents the total general fund expenditures. The cells in this row are all formula driven. The formula for the entire row is *plus Total GF & Local (F.2.d)*.

Section F.3.e – Redirection of GF – To Medicaid

Section F.3.e identifies the amount of GF redirected to Medicaid to fund a shortfall in Medicaid services.

Total Program Expenditures Column – This cell is formula driven. The formula is *plus Redirect GF*.

Total Program Funding – Redirect GF Column – Enter the amount of the GF redirected to cover the shortfall in Medicaid.

Section F.3.f – Redirection of Freed-Up GF – From Medicaid

This amount cannot exceed the required local match obligation reflected in Section E.3.c.

Total Program Expenditures Column – This cell is formula driven. The formula is *plus Redirect GF*.

Total Program Funding – Redirect GF Column – Enter as *a negative* the amount of GF redirected to cover the shortfall in General Fund services.

Section F.3.g – Adjusted Expenditures

Section F.3.g identifies the adjusted expenditures for General Fund Services. The cells in this row are formula driven. The formula for the entire row is *the sum of Total GF & Local Expenditures (F.3.d), Redirection of GF – To Medicaid (F.3.e) and Redirection of Freed-Up GF – From Medicaid (F.3.f)*.

Section F.3.h – Funding Surplus/(Deficit)

This cell is formula driven and represents the difference between authorization and adjusted expenditures. The formula is *plus Total GF & Local Authorization (F.3.c) less Adjusted Expenditures Total (F.3.g)*.

Section F.3.i – Less: Forced Lapse (MOE & Categorical)

Enter the amount of total Forced Lapse from the MOE & Categorical Worksheet (Section C.4.b plus Section C.5.f).

Section F.3.j – Sub-Total

This cell is formula driven and represents the base used to determine if there is any unexpended funding available for carry forward. The formula is *Funding Surplus/(Deficit) (F.3.h) less Forced Lapse (MOE & Categorical) (F.3.i)*.

Section F.3.k – Balance Available for Carry Forward

This cell is formula driven and identifies the balance available for carry forward. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Sub-Total (F.3.j) is greater than zero, THEN enter Sub-Total. ELSE (IF the Sub-total is less than zero, then) zero.*

Section F.3.l – State Obligation for Carry-Forward

This cell is formula driven and identifies the State obligation for carry forward. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Balance Available for Carry Forward (F.3.k) is*

less than or equal to the Maximum Carry Forward (F.1.1), THEN the Balance Available for Carry Forward (F.3.k). ELSE (IF the Balance Available for Carry Forward (F.3.k) is greater than the Maximum Carry Forward (F.1.1), then) the Maximum Carry Forward (F.1.1).

Section F.3.m – Non-MOE/Categorical Lapse

This cell is formula driven and represents the Non-MOE/Categorical lapse for the program. The formula is *plus Balance Available for Carry Forward (F.3.k) less the State Obligation for Carry Forward (F.3.l).*

Section F.3.n – Risk Corridor

This cell is formula driven and represents the amount of spending into the Risk Corridor. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Sub-Total (F.3.j) is less than or equal to zero, THEN the Sub-Total (F.3.j). ELSE (If the Sub-Total (F.3.j) is greater than zero, then) zero.*

Section F.4 Recap

This section recaps the General Fund Worksheet. The amounts represented here will be used in various sections throughout the settlement.

Section F.4.a – Recap: Total Authorization

Total Program Expenditure column – This cell is formula driven. The formula is *the sum of the State Obligation and CMHSP/Other columns for this row.*

State Obligation column – This cell is formula driven. The formula is *the sum of Total GF & Local Authorization (F.3.c), columns State and Redirect GF.*

CMHSP/Other column – This cell is formula driven. The formula is *the sum of the Total GF & Local Authorization (F.3.c), columns CMHSP Responsibility.*

Section F.4.b – Recap: Total Matchable Expenditures

Total Program Expenditure column – This cell is formula driven. The formula is *the sum of the State Obligation and CMHSP/Other columns for this row.*

State Obligation column – This cell is formula driven. The formula is *the Total GF & Local Expenditures (F.3.d), column State.*

CMHSP/Other column – This cell is formula driven. The formula is *the Total GF & Local Expenditures (F.3.d), columns CMHSP Responsibility.*

Section F.4.c – Recap: Total Redirection

This cell is formula driven. The formula is *the sum of Redirection of GF – To Medicaid – Total Program Expenditures (F.3.e) and Redirection of Freed-Up GF – From Medicaid - Total Program Expenditures (F.3.f).*

Section F.4.d – Recap: Total Carry Forward

This cell is formula driven. The formula is *plus State Obligation for Carry Forward (F.3.l)*

Section F.4.e – Recap: Forced Lapse MOE & Categorical

This cell is formula driven. The formula is *plus Forced Lapse (MOE &*

Categorical) (F.3.i).

Section F.4.f – Recap: Total Forced Lapse Non-MOE & Non-Categorical

This cell is formula driven. The formula is *plus Non-MOE/Non-Categorical Lapse (F.3.m)*.

Section F.4.g – Recap: Total Risk Corridor

This cell is formula driven. The formula is *plus Risk Corridor (F.3.n)*.

Section G – Risk Responsibility Worksheet

Section 7.7.1 of the Managed Mental Health Supports and Services Contract (Contract) outlines the contractual obligations with respect to the Risk Corridor.

Section G.1 - Specialty Managed Care

Section G.1 applies to the Specialty Managed Care Services portion of the Contract.

Section G.1.a - Operating Budget

Enter the operating budget for specialty managed care services. This amount can be found on the Specialty Managed Care Worksheet - Section E.1.c – Balance Used for Calculation of Savings.

Section G.1.a.1 – Band # 1 (100 – 105%)

The CMHSP is responsible for the first risk band up to 105% of the operating budget. This cell is formula driven and represents 5% of the operating budget. The formula is *Operating Budget times 5%*.

Section G.1.a.2 – Band # 2 (105 – 110%)

The second risk band from 105% to 110% is shared equally between MDCH and the CMHSP. This cell is formula driven and represents the amount of the second risk band. The formula is *Operating Budget times 5%*.

Section G.1.b - Risk (from Specialty Managed Care Services Worksheet)

Enter the Risk Corridor amount from Section E.4.g of the Specialty Managed Care Services Worksheet.

State Risk Column – This column represents the portion of the risk liability that is State responsibility. It is formula driven by band. For Band #1 Liability, since there is no State responsibility the cell is blank. For Band # 2 Liability, since the State and the CMHSP share equally in responsibility, the formula is *Band # 2 Liability times 50%*. For Band # 3, since the State is fully responsible, the formula is *plus Band # 3 Liability*.

Local Risk Column – This column represents the portion of the risk liability that is CMHSP responsibility. It is formula driven by band. For Band #1 Liability, since the CMHSP is fully responsible, the formula is *plus Band # 1 Liability*. For Band # 2 Liability, since the State and the CMHSP share equally in responsibility, the formula is *Band # 2 times 50%*. For Band # 3 Liability, since the State is fully responsible, the cell is left blank.

Total Risk Corridor – This column represents the total Risk Corridor. The formula is *the sum of State Risk and Local Risk*.

Section G.1.b.1 – Band # 1 Liability

This cell is formula driven and represents the liability of risk in the first band. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Risk (G.1.b) is less then or equal to the Band # 1 (G.1.a.1), THEN enter the Risk (G.1.b). ELSE (If the Risk (G.1.b) is greater than Band # 1 (G.1.a.1), then) enter Band # 1 (G.1.a.1).*

Section G.1.b.2 – Sub-Total – Band # 1

This cell is formula driven and represents the amount of Risk after consideration of Band # 1 Liability. The formula is *Risk (G.1.b) less Band #1 Liability (G.1.b.1)*

Section G.1.b.3 – Band # 2 Liability

This cell is formula driven and represents the liability of risk in the second band. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Sub-Total – Band # 1 (G.1.b.2) is less then Band # 2 (105 – 110%) (G.1.a.2), THEN Sub-Total – Band # 1 (G.1.b.2). ELSE (If the Sub-Total – Band # 1 (G.1.b.2) is more then Band # 2 (G.1.a.2) then) enter Band # 2 (G.1.a.2).*

Section G.1.b.4 – Sub-Total – Band # 2

This cell is formula driven and represents the amount of Risk after consideration of Band # 2 Liability. The formula is *Sub-Total – Band # 1 (G.1.b.2) less Band # 2 Liability (G.1.b.3).*

Section G.1.b.5 – Band # 3 Liability

This cell is formula driven and represents the liability of risk in the third band. The formula is *plus Sub-Total – Band # 2.*

Section G.1.b.6 – Totals

This row represents the total State and Local Risk. It is formula driven. The formula is *the sum of Band # 1 Liability, Band # 2 Liability and Band # 3 Liability.*

Section G.2 – General Fund

Section G.2 applies to the General Fund services portion of the Contract.

Section G.2.a - Operating Budget

Enter the operating budget for GF services. This amount can be found in Section F – GF Authorization/Carry-Forward Calculation – Balance Used for Calculation of Carry Forward (F.1.i) of the General Fund Worksheet.

Section G.2.a.1 – Band # 1 (100 – 105%)

The CMHSP is responsible for the first risk band up to 105% of the operating budget. This cell is formula driven and represents 5% of the operating budget. The formula is *Operating Budget times 5%.*

Section G.2.a.2 – Band # 2 (105 – 110%)

The second risk band from 105% to 110% is shared equally between MDCH and the CMHSP. This cell is formula driven and represents the amount of the second risk band. The formula is *Operating Budget times 5%.*

Section G.2.b - Risk (from General Fund Worksheet)

Enter the Risk Corridor amount from Section F.4.g of the General Fund Worksheet.

State Risk Column – This column represents the portion of the risk liability that is State responsibility. It is formula driven by band. For Band #1 Liability, since there is no State responsibility the cell is blank. For Band # 2 Liability, since the State and the CMHSP share equally in responsibility, the formula is *Band # 2 Liability times 50%*. For Band # 3, since the State is fully responsible, the formula is *plus Band #3 Liability*.

Local Risk Column – This column represents the portion of the risk liability that is CMHSP responsibility. It is formula driven by band. For Band # 1 Liability, since the CMHSP is fully responsible, the formula is *plus Band # 1 Liability*. For Band # 2 Liability, since the State and the CMHSP share equally in responsibility, the formula is *Band # 2 times 50%*. For Band # 3 Liability, since the State is fully responsible, the cell is left blank.

Total Risk Corridor – This column represents the total Risk Corridor. The formula is *the sum of State Risk and Local Risk*.

Section G.2.b.1 – Band # 1 Liability

This cell is formula driven and represents the liability of risk in the first band. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Risk (G.2.b) is less than or equal to the Band # 1 (G.2.a.1), THEN enter the Risk (G.2.b). ELSE (If the Risk (G.2.b) is greater than Band # 1 (G.2.a.1), then) enter the Band #1 (G.2.a.1)*.

Section G.2.b.2 – Sub-Total – Band # 1

This cell is formula driven and represents the amount of Risk after consideration of Band # 1 Liability. The formula is *Risk (G.2.b) less Band # 1 Liability (G.2.b.1)*.

Section G.2.b.3 – Band # 2 Liability

This cell is formula driven and represents the liability of risk in the second band. The formula is an IF/THEN/ELSE statement. The statement goes as follows: *IF the Sub-Total – Band # 1 (G.2.b.2) is less than Band # 2 (105 – 110%) (G.2.a.2), THEN Sub-Total – Band # 1 (G.2.b.2). ELSE (If the Sub-Total – Band # 1 (G.2.b.2) is more than Band # 2 (G.2.a.2) then) enter Band # 2 (G.2.a.2)*.

Section G.2.b.4 – Sub-Total – Band # 2

This cell is formula driven and represents the amount of Risk after consideration of Band # 2 Liability. The formula is *Sub-Total – Band # 1 (G.2.b.2) less Band # 2 Liability (G.2.b.3)*.

Section G.2.b.5 – Band # 3 Liability

This cell is formula driven and represents the liability of risk in the third band. The formula is *plus Sub-Total – Band # 2*.

Section G.2.b.6 – Totals

This row represents the total State and Local Risk. It is formula driven. The formula is *the sum of Band # 1 Liability, Band # 2 Liability and Band # 3 Liability*.

Section H – Children’s Waiver

The Children’s Waiver program remains on a fee-for-service basis. The information requested will be used to establish an accounts payable on the State’s books for the

outstanding liability. Additionally, the current fiscal year gross program expenditures have been requested. This information will be used to compare the current fee-for-service revenue to the actual cost of the program.

Section H.1 – Prior Fiscal Year Reporting

The information in this section identifies the amount of fee-for-service revenues earned but not received (by the CMHSP) as of September 30.

Accounts Receivable at 9/30 – Enter the amount of accounts receivable the CMHSP had as of 9/30 for the Children’s Waiver program. It should match the data reported on the CRCS from the previous fiscal year.

Cash Received Current FY – Enter the amount of cash received in the current fiscal year that applies to the previous fiscal year accounts receivable.

Variance – The column is formula driven. The formula is *Accounts Receivable at 9/30 less Cash Received Current FY*.

Medicaid Claims Pending – Enter the amount of billings submitted and pending as of 9/30. This amount will represent the balance due the CMHSP at the appropriate fee screen for claims billed which were pending at 9/30. This amount will be used to justify the previous fiscal year accounts payable on the State’s books.

Section H.2 – Current Fiscal Year Cost

The information from this section will be used to compare the current fee-for-service revenue to the actual cost of the Children’s Waiver program. The MDCH will use this information to determine whether or not the Medicaid Screens (reimbursement rates) cover the expenses incurred.

Number of Approved Waivers - Enter the total number of approved waivers for the current fiscal year ending 9/30.

Gross Cost of Children’s Waiver - Enter the gross cost of providing services to the Children in the waiver program for the current fiscal year. This should include both the fee-for-service reimbursed expenditures as well as the expenditures funded with other funding sources (i.e. expenses if greater than screen).

Fee-For-Service Expenditures – Enter the Fee-for-Service reimbursed expenditures. This should include both the state and federal share of your costs.

Variance – This column is formula driven. The formula is *Gross Cost of Children’s Waiver less Fee for Service Expenditures*. A positive variance indicates that the Medicaid screens are insufficient to cover the gross program cost.

Section H.3 – Current Fiscal Year Reporting

The information in this section identifies the amount of fee-for-service revenues earned but not received (by the CMHSP) as of September 30.

Fee-For-Service Expenditures – Enter the Fee-For-Service reimbursed expenditures. This should include both the state and federal share of your costs. Additionally, it should match the costs reported in Section H.2.

Fee-For-Service Cash Received – Enter the amount of cash received through 9/30. This should include both the federal and state share.

Amounts Billed and Not Received – Enter the amount of billings submitted and pending as of 9/30. This amount will represent the balance due the CMHSP at the appropriate screen for claims billed which were pending as of 9/30.

Amounts Not Billed – Enter the cost of services (Medicaid fee screen rates) delivered to clients through 9/30; but not yet billed.

Total Amount Due for Fee-For-Service – This column represents the total amount due the CMHSP for the current fiscal year Children’s Waiver. This amount will be used to establish an accounts payable on the State’s books for the

outstanding liability.

Section I – Cash and Accrued Revenue Worksheet

This worksheet will reflect the cash and accrued revenue for the fiscal year being settled. This information will be used to resolve the Cash Settlement portion of the CRCS.

Section I.1 – Specialty Managed Care – Medicaid

Section I.1 pertains to the cash and accrued revenue for the Specialty Managed Care program.

Section I.1.a – Current FY Capitation Payments Received through 9/30

Enter the amount of capitation payments received through 9/30.

Section I.1.b – Current FY DD Center GF Adjustment

Enter the amount of the current fiscal year DD Center GF adjustment. The amount will represent the GF that had to be reclassified between Medicaid and General Fund funding.

Section I.1.c – Current FY Accruals Established for Period Ending 9/30

Enter the amount of any accruals established for the current fiscal year (ending 9/30). MDCH will supply this information. Examples of accruals are adjustments for intensity factor changes and the Deceased Recovery.

Section I.1.d – Sub-Total

This column/row is formula driven and represents the total Cash and Accrued Revenue for the current fiscal year. The formula is *Current FY Capitation Payments Received through 9/30 (I.1.a) plus Current FY DD Center Adjustment (I.1.b) plus Current FY Accruals Established for Period Ending 9/30 (I.1.c)*.

Section I.1.e – Prior FY Accruals Established for period ending 9/30

Enter the amount of the prior fiscal year accruals. This number should match the amount reflected in the settlement for the prior fiscal year.

Section I.1.f – Total Current FY Settlement Accrued Revenue

This column/row is formula driven and represents the total Cash and Accrued Revenue for the current fiscal year. The formula is *Sub-Total (I.1.d) less Prior FY Accruals Established for period ending 9/30 (I.1.e)*. This number will be used in the Cash Settlement.

Section I.2 – General Fund (Formula and Categorical Funding)

Section I.2 identifies the revenue received by the program for General Fund (Formula and Categorical) Funding.

Section I.2.a - Current FY CMH Operations Funding Received through 9/30

Enter the amount of CMH Operations Funding received through 9/30. Throughout the year this amount was indicated on the remittance advice as “State GF”.

Section I.2.b – Current FY Categorical Funding Received through 9/30

Enter the amount of Categorical Funding received through 9/30. Throughout the year this amount was indicated on the remittance advice as “Categorical”.

Section I.2.c – Current FY State Facility Funding Received through 9/30

Enter the amount of State Facility Funding received through 9/30. Throughout the

year this amount was indicated on the remittance advice as “State Facility Inpatient”.

Section I.2.d – Current FY DD Center Adjustment

Enter the amount of the current fiscal year DD Center adjustment.

Section I.2.e – Total Current FY GF Funding Received

This column/row is formula driven and represents the total GF funding received through 9/30. The formula is *the sum of Current FY Formula (I.2.a), Current FY Categorical (I.2.b), Current FY State Facility (I.2.c) Funding received through 9/30 and Current FY DD Center Adjustment (I.2.d)*. This number will be used in the Cash Settlement.

8.0 Substance Abuse Financial Reports

There are four separate financial reports for managed substance abuse specialty supports and services. PIHPs must be able to separately account for substance abuse revenues and expenditures. Report due dates are the same for mental health and substance abuse financial reports as specified in this attachment.

The Substance Abuse Current Year Reserve Account and Internal Service Fund report shows the on-going status of the PIHP’s substance abuse ISF. The PIHP must submit a single report each period. Report completion instructions are the same as for prior years.

The Substance Abuse Medicaid Savings Expenditure report is part of the year-end closeout report below. Describe the projects funded by substance abuse Medicaid carryforward savings, and identify state expenditures for each project. Reporting instructions are substantively the same as for prior years. Due dates for this report are the same as the year-end closeout report.

The Quarterly Substance Abuse Medicaid Managed Care Expenditures report and the Year-End Closeout of Medicaid, Substance Abuse report are intended to provide a mechanism for the PIHP to report on the financial status of the PIHP, and separates revenue from expenditure reporting. Instructions for preparing these reports are provided below, and are the same as for prior years with one exception. As in prior years, the PIHP must submit a separate report for the substance abuse coordinating agency (CA) whose jurisdiction is covered by the PIHP’s service area, but only for those counties (or city) that fall within the PIHP’s service area.

The quarterly reports are required to summarize revenues and expenditures and make comparisons with anticipated annual PEPM revenues. A final expenditure/reimbursement report will provide the basis for settlement of speciality substance abuse managed care services shared-risk funding. The information provided in the quarterly reports should also be used to identify the program’s spending plan and revise the PIHP’s projected expenditure plan based upon quarterly financial performance. The quarterly reports will be used to evaluate performance against anticipated funding/ expenditure risks and to develop the necessary strategy to bring financial performance in line with shared-risk expectations.

Enter the name of the PIHP and the name of the CA whose region the PIHP is responsible for. Also, enter the report period, agreement period, PIHP address, and date prepared. Note: If the PIHP is responsible for more than one CA region or partial region, a separate report for each CA region is required.

Report Period

• **Payments** - This column reflects the amount of services/expenditures (delivered and

paid for) and revenues received for the report period.

• **Other Liability** - The amounts entered in this column should represent the estimated service-related costs for care using a sound methodology. Components of this include:

- A. Actual services provided prior to the end of the quarter but not billed by providers because of billing due dates (30/60 days after service).
- B. The amounts billed that were not clean claims but you expect to have to pay. (Determine your approximate liability from each provider's past history in this area.)
- C. Amount attributable to retroactive eligibles. This would pertain to how the PIHP and/or CA functions. Do providers bill and receive Community Grant dollars while Medicaid determination is made? (This can be for up to a year.) If so, you should be looking at some portion of these services provided within the eligibility period being moved to Medicaid and relieve Community Grant dollars.

If providers wait for the actual determination on eligibility for those they believe will be Medicaid, get this information from the providers and add these amounts as Medicaid.

Revenue would likely reflect zero since PEPM is paid in advance and is in the payment column.

Year-To-Date

• **Payments** - This column reflects the amount of services/expenditures (delivered and paid for) and revenues received year-to-date.

• **Other Liability:** *The amount is not the cumulative value from prior quarterly reports* - The amounts entered in this column should represent the estimated service-related costs for care using a sound methodology. Components of this include:

- A. Actual services provided prior to the end of the quarter but not billed by providers because of billing due dates (30/60 days after service).
- B. The amounts billed that were not clean claims but you expect to have to pay. (Determine your approximate liability from each program's past history in this area.)
- C. Amount attributable to retroactive eligibles. This would pertain to how the PIHP and/or CA functions. Do providers bill and receive Community Grant dollars while Medicaid determination is made? (This can be for up to a year.) If so, you should be looking at some portion of these services provided within the eligibility period being moved to Medicaid and relieve Community Grant dollars.

If providers wait for the actual determination on eligibility for those they believe will be Medicaid, get this information from the providers and add these amounts as Medicaid.

Revenue would likely reflect zero since PEPM is paid in advance and is in the payment column.

- **Projected Annual Budget**- This column represents the annual anticipated revenues and expenditures based on projections for the Plan.

- **Balance** - This column represents the difference between the Projected Annual Budget column and the sum of the Payments column and Other Liability column.

Category

- **Expenditures for Medicaid Treatment Services** - The amount expended for each service category (Outpatient, Intensive Outpatient, Methadone/LAAM, and SARF). Methadone/LAAM amounts are for the dispensing only. Counseling is included in the appropriate service modality, that is, Outpatient or Intensive Outpatient. Also include any amount expended for allowable services (Residential and Sub-Acute Detox).

- **Prevention** - Those services directed to Medicaid eligibles that are of non-routine primary health care that meet the MDCH's criteria for Community Grant-related prevention definition. Any amounts must have prior approval from the PIHP's governing board.

- **Administration** - The amount expended for other than direct services in administering the Plan.

- **ISF Financing (Abatement)** - Those charges or abatements related to risk management specifically meeting the provisions of this contract. Not to include refunds where abatements are inadequate to reduce the ISF. This also does not include dissolution of ISF.

- **Total Expenditures** - The total amount expended for the Plan.

Source of Funds

- **Medicaid PEPM** - The amount of funding received by the PIHP for Medicaid Substance Abuse. (Does not include retroactive adjustment made after September 30 for previous fiscal year.)

- **Local** - The amount of funding provided by a local agency/contractor to be utilized in support of this Plan.

- **Other** - Any other funding received to support this Plan, e.g., interest earnings.

- **Total Funding** - The total funding received to support the Plan.

Instructions for Completion of the Community Grant Funds Used to Pay for Medicaid Clients' Treatment Section

The PIHP must complete the bottom portion of the Quarterly Substance Abuse Medicaid Managed Care Report to report the Community Grant Funds spent to reimburse providers for the treatment of Medicaid clients. The section on substance abuse Medicaid allowable services in this contract describes treatment services that can be made available to Medicaid recipients from Plan savings (residential and sub-acute detox). If savings are not available to pay for these categories and Community Grant funds are used to provide them to a Medicaid recipient, the PIHP must keep track of the units provided and funding levels.

- **Current Period Units** - Enter the number of units provided in the current report period.
- **Current Period Expenditures** - Enter the amount of funding expended in the current report period.
- **Year-to-Date Units** - Enter the number of units provided during the agreement period.
- **Year-to-Date Expenditures** - Enter the amount of funding expended during the agreement period.

The entries are broken down by the two service categories (Residential and Sub-acute Detox) and a TOTALS line.

UPDATED FOR FY 09 – 10/08

Modification to instructions in Attachment P 7.8.1 to the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Contract

Medicaid Contract

Financial reporting instructions and forms reflected in Attachment P 7.8.1 must be followed except as modified by the following provisions. These modifications take effect **with FY 09 reporting**.

If there are conflicts within Sections 1.0 or 2.0 of Attachment P 7.8.1 and contract provisions, the contract provision prevails.

FSR Revenue Page:

- Line A – Revenues Not Otherwise Reported: Fee for Service revenues for injectable medications should be reported on Line A.
- Line B – Substance Abuse Total: Deleted. Include in Line H
- Line B.1 – Substance Abuse – Medicaid Managed Care: Deleted. Include in H.1
- Line B.2 – Other: Deleted. Include as appropriate A through I
- Line B.3 – Substance Abuse - Medicaid Savings: Deleted.
- Line C – Earned Contracts (Non-DCH) Total: Formulae changed from C.1 + C.2 to C.1 + C.2 + C.3
- Line C.3 – Medicaid Managed Care – CMHSP Affiliate: This line must be zero (\$0).
- Line E – Local Funding Total: Formulae changed from E.1 + E.2 + E.3 to E.1 + E.2 + E.3 + E.4
- Line E.3 – All Other: The Local revenue earmarked for the Local contribution to State Medicaid match should be included on this line.
- Line E.4 – Affiliate Local Contribution to State Medicaid Match Provided from CMHSP: Record the affiliate Local contribution for State Medicaid match provided to the PIHP from the CMHSP on this line.
- Line F.2a – Medicaid Savings – Substance Abuse: Deleted
- Line H.1 – Medicaid Specialty Managed Care: All Medicaid managed care capitation should be reported on Line H.1.
- Line H.3 – Medicaid – SED Waiver – Federal: CMHSP use only
- Line J.4 – DCH Risk Authorization – Deleted.
- Line L – Estimated MDCH Obligation including Federal Medicaid: Formula change from H + J to D + D.1 + H + J.

FSR Expenditure Page:

- Line B – Expenditures Not Otherwise Reported : Fee for Service expenditures for injectable medication should be reported on Line B.
- Line C – Substance Abuse Total: Deleted. Include in Line K
- Line C.1 – Substance Abuse – Medicaid Managed Care: Deleted.
- Line C.2 – Other: Delete. Include in Line K.2
- Line C.3 – Substance Abuse – Medicaid Savings: Deleted. Report on Line G.2a
- Line D – Earned Contracts (Non-DCH) Total: Formulae changed from D.1 + D.2 to D.1 + D.2 + D.3
- Line D.3 – Medicaid Managed Care – Affiliate: This line must be zero (\$0).
- Line F – Local Total: Formulae changed from F.1 + F.2 to F.1 + F.2 + F.3 + F.4 + F.5
- Line F.3 – Affiliate Local Contribution to State Medicaid Match Provided to PIHP: For the PIHP, this line must be zero (0).
- Line F.4 – PIHP Contribution to State Medicaid Match Provided to DCH: Record the expenditure of the PIHP contribution to State Medicaid match, made by the PIHP to DCH.
- Line F.5 – Local Match - Prior Year Carry-Forward – For the PIHP, this line should be zero (\$0).

UPDATED FOR FY 09 – 10/08

Modification to instructions in Attachment P.7.8.1 to the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Contract

Medicaid Contract

FSR Expenditure Page – Continued :

- Line G.2a – Medicaid Savings – Substance Abuse: Deleted
- Line K through K.3 – Specialty Managed Care: Report both Mental Health and Substance Abuse Specialty Managed Care.
- Line K.4 – QAAP Expenditures: Report QAAP expenditures on Line K.4.
- Line K.5 – Total MDCH (K.3 + K.4): Formula driven
- Line K.6 – K.9 – Specialty Managed Care: Deleted.
- Lines L – L.8 – GF Categorical and Formula Services Total: Complete only if the PIHP utilized GF redirect to fund Medicaid covered services.
- Lines L.c – SED Waiver: CMHSP use only

State Services Utilization: Not required

Reserves and ISF: Complete parts that relate to the Medicaid contract. Separate reports per Contract.

Contract Reconciliation and Cash Settlement:

- Section A: Complete parts 1, 3.a and 3.c, 5, 6 and 7.
- Section A: 2 and 3.b if PIHP utilized GF redirect to fund Medicaid covered services.
- Section B: Complete part 2 only.
- Section C: Do not complete this section.
- Section D: Do not complete this section.
- Section E: Complete all.
- Section E.1.f – Maximum Savings: This field is formula driven. The formula has been changed to recognize a maximum of 7.5% Medicaid savings.
- Section E.2.a.1 – Total Program Expenditures (inc. QAAP): Added emphasis that QAAP expenditures should be included in Section E.2.a.1.
- Section E.3.l – State Obligation for Savings: This field is formula driven. The formula has been changed to reflect the Medicaid savings calculated in the new Section EE – Medicaid Savings / Medicaid Lapse Worksheet.
- Section E.3.m – Non-MOE Lapse: This field is formula driven. The formula has been changed to reflect the Medicaid lapse calculated in the new Section EE – Medicaid Savings / Medicaid Lapse Worksheet.
- Section EE – Medicaid Savings / Medicaid Lapse Worksheet: This worksheet is entirely formula driven. The Operating Budget and Balance Available for Savings are transferred from Section E – Specialty Managed Care Services Worksheet. The worksheet was created to accommodate calculation of Medicaid savings symmetrical to calculation of risk.
- Section F: Complete only if PIHP utilized GF redirect to fund Medicaid covered services.
- Section G: Complete all of part 1.
- Section H: Do not complete this section.
- Section I: Complete part 1. Added a reconciliation to assist in identification of accruals.

Revenue / Expenditure Comparison for Medicaid 1915 State Plan, 1915(b)(3) and Habilitation Supports Waiver – 1915(c) – Section 7.4.1.5:

- This report has been replaced with the Medicaid Utilization and Net Cost Report.

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION A: SETTLEMENT SUMMARY

CMHSP: _____
 FISCAL YEAR: 2009
 SUBMISSION DATE: _____

1. Medicaid	Authorization		Matchable Expenditures		Medicaid Savings	Moe / Categorical Redistribution	Sub-Total Expenditures	Redirection of GF	Total Expenditures	Total Lapse	Total Risk Corridor
a. Maintenance of Effort	0	0	0	0	0	0	0	0	0	0	0
b. Specially Managed Care	0	0	0	0	0	0	0	0	0	0	0
c. Total Medicaid	0	0	0	0	0	0	0	0	0	0	0

2. General Fund	Authorization		Matchable Expenditures		GF Carry Forward	Moe / Categorical Redistribution	Sub-Total Expenditures	Redirection of GF	Total Expenditures	Total Lapse	Total Risk Corridor
a. Maintenance of Effort	0	0	0	0	0	0	0	0	0	0	0
b. Categorical	0	0	0	0	0	0	0	0	0	0	0
c. General Fund	0	0	0	0	0	0	0	0	0	0	0
d. Total General Fund	0	0	0	0	0	0	0	0	0	0	0

3. CASH SETTLEMENT	MDCH COMMITMENT	SETTLEMENT CASH	BALANCE DUE (MDCH) / CMH
a. Medicaid	0	0	0
b. General Fund	0	0	0
c. Total	0	0	0

MDCH Commitment is the lesser of Authorization less Forced Lapses or Total Expenditures

4. State Purchased Services	CMHSP Obligation	Payments Sent MDCH	Balance Due (MDCH) / CMH
a. State Facility	0	0	0

5. Miscellaneous	Balance Due (MDCH) / CMH
a. FY XX Carry Forward	0
b.	0
c. Sub-Total	0

6. Total Cash Settlement	0
--------------------------	---

7. Expenditure Report Certification

This is to certify accuracy and completeness of this report:

Signature _____ Date _____

Please Print Name of Signature _____ Please Print Title _____

Questions should be directed to:

Name - Please Print _____ Telephone _____

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION B: CARRY FORWARD & MEDICAID SAVINGS

CMHSP:
 FISCAL YEAR: 2009
 SUBMISSION DATE:

1. Carry Forward - State Mental Health General Funds (Formula Funding)
 Specialty Managed Care GF Categorical & Formula Children's Waiver Sub-Total Total

a.	Prior Year Carry Forward Earned									\$ -
b.	Current Year Expenditures									
1.	100% MDCH Matchable Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.	90/10% MDCH Matchable Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.	10% Local Match Funds	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	
4.	Net State Share for 90/10% Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5.	Total MDCH Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
c.	Unspent Carry Forward									\$ -

2. Medicaid Savings

	FY	FY	FY	Total	
a.	Prior Year Medicaid Savings Earned	\$ -	\$ -	\$ -	\$ -
b.	Current Year Expenditures	\$ -	\$ -	\$ -	\$ -
c.	Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -

d.	Reinvestment Strategy - Medicaid Savings	Project Title	Approved Initiative		Actual Expenditures		Amount	Variance	Percentage	Concise Description Of Outcome(s) Achieved
			Initiative	Expenditures	Expenditures	Amount				
a.			\$ -	\$ -	\$ -	\$ -	\$ -	0%		
b.			\$ -	\$ -	\$ -	\$ -	\$ -	0%		
c.			\$ -	\$ -	\$ -	\$ -	\$ -	0%		
d.		Total Reinvestment	\$ -	\$ -	\$ -	\$ -	\$ -	0%		

Footnote: If space provided for Reinvestment Strategy - Medicaid Savings is not sufficient, please attach additional sheet(s).

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION C: MAINTENANCE OF EFFORT (MOE) & CATEGORICAL WORKSHEET

CMHSP: _____
 FISCAL YEAR: 2009
 SUBMISSION DATE: _____

1. MOE - Totals Categories	Contract Authorization	Medicaid		General Fund		Total MOE Expenditures	Revised Authorizations		
		MOE Expenditures	Percent of Total Exp.	MOE Expenditures	Percent of Total Exp.		Medicaid	General Fund	Total
a. Ethnic Population	0	0	0.00%	0	0.00%	0	0	0	0
b. OBRA Active Treatment	0	0	0.00%	0	0.00%	0	0	0	0
c. OBRA Residential	0	0	0.00%	0	0.00%	0	0	0	0
d. Residential Direct Care Wage #2	0	0	0.00%	0	0.00%	0	0	0	0
e. Residential Direct Care Wage #2	0	0	0.00%	0	0.00%	0	0	0	0
f. Total	0	0	0.00%	0	0.00%	0	0	0	0

2. MOE - Medicaid Categories	Revised Authorization	MOE Requirement	MOE Expectation	Maximum Savings	MOE Expenditures	MOE Balance	Forced Lapse	Savings	Total MOE Exp. & C/F
b. OBRA Active Treatment	0	95.00%	0	0	0	0	0	0	
c. OBRA Residential	0	95.00%	0	0	0	0	0	0	
d. Residential Direct Care Wage #2	0	100.00%	0	0	0	0	0	0	
e. Residential Direct Care Wage #2	0	100.00%	0	0	0	0	0	0	
f. Total	0	0	0	0	0	0	0	0	

3. MOE - General Fund Categories	Revised Authorization	MOE Requirement	MOE Expectation	Maximum C/F	MOE Expenditures	MOE Balance	Forced Lapse	Carry Forward	Total MOE Exp. & C/F
b. OBRA Active Treatment	0	95.00%	0	0	0	0	0	0	
c. OBRA Residential	0	95.00%	0	0	0	0	0	0	
d. Residential Direct Care Wage #2	0	100.00%	0	0	0	0	0	0	
e. Residential Direct Care Wage #2	0	100.00%	0	0	0	0	0	0	
f. Total	0	0	0	0	0	0	0	0	

4. Recap-MOE	Total MOE Expenditures		Total MOE Savings - C/F		Total MOE LAPSE		Total MOE	
	a. Medicaid	0	0	0	0	0	0	0
b. General Fund	0	0	0	0	0	0	0	0
c. Total	0	0	0	0	0	0	0	0

Sections C.1 through C.4 are not required for FY 2009

5. Categorical - Categories	Authorizations		Expenditures		Lapse	
	a. Grant Pickup	0	0	0	0	0
b. Respite - Tobacco Tax	0	0	0	0	0	0
c. Multicultural Services	0	0	0	0	0	0
d. Other Funding	0	0	0	0	0	0
e. "space holder"	0	0	0	0	0	0
f. Total	0	0	0	0	0	0

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION D: STATE FACILITY WORKSHEET

CMHSP: _____
 FISCAL YEAR: 2009
 SUBMISSION DATE: _____

1. Days Of Care		Caro Center TBD	Kalamazoo TBD	W. Reuther TBD	Hawthorn TBD	Mt. Pleasant TBD	Mt. Pleasant TBD	Total
a.	State Report 16007-01							
1.	Days Of Care (10/19/05)	0	0	0	0	0	0	0
2.	Billed Costs	0	0	0	0	0	0	0
b.	CMHSP Reported							
1.	Days Of Care	0	0	0	0	0	0	0
2.	Billed Costs	0	0	0	0	0	0	0

c. Narrative of any variances between State Report 16007-01 and the CMHSP Reported data. Data to include Client Name, Case Number, and Dates of Services: _____

2. State Facility Cash Settlement		State Facility Cost	Payments Sent MDCH through 9/30	Payments Sent MDCH after 9/30	Total Payments Sent to MDCH	Balance Due (MDCH)/CMH
a.	State Facility Total	-	-	-	-	-

3. Reconciliation to FSR		Expenditures	Narrative of Variance
a.	FSR Expenditures (Line J)	\$ -	
b.	State Facility Cost	-	
c.	Variance	\$ -	

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION E: SPECIALTY MANAGED CARE SERVICES WORKSHEET

CMHSP: _____
 FISCAL YEAR: 2009
 SUBMISSION DATE: _____

1. Specialty Managed Care Savings Forward Calculation

a. Specialty Managed Care Authorization (PEPM & Accrual):	-	d. Medicaid Non-MOE Maximum Savings	-
b. Less: MOE Authorization	-	e. MOE Savings (From MOE Worksheet)	-
c. Balance Used for Calculation of Savings	-	f. Maximum Savings	-

2. Specialty Managed Care Expenditures

	Total Program Expenditures	Total Program Funding			Control Total
		State Responsibility Federal 60.27%	State 39.73%	Redirect GF	
a. 100% Matchable Services					
1. Total Program Expenditures (inc. QAAP)	0	0	0	0	0
2. All SSI and Other Reimbursement	0				
3. Net State Share 100% Services	0				
b. 90% Matchable Services					
1. Total Program Expenditures	0	0	0	0	0
2. Other Reimbursement	0				
3. Sub-Total - Medicaid Base	0				
4. Medicaid Federal Share	0				
5. Sub-Total - Match Base	0				
6. 10% Local Match Funds	0				
7. Net State Share 90/10 Services	0				
8. Total Specialty Managed Care	0	0	0	0	0

3. Specialty Managed Care Authorization to Expenditures

a. State Authorization	0	0	0	0
b. Local Funding / Other Reimbursements	0	0	0	0
c. Total Specialty Managed Care Authorization	0	0	0	0
d. Total Specialty Managed Care Expenditures	0	0	0	0
e. Redirection of GF - From GF	0	0	0	0
f. Redirection of Freed-Up GF - To GF	0	0	0	0
g. Adjusted Expenditures	0	0	0	0
h. Funding Surplus / (Deficit)	0			
i. Less: Forced Lapse (MOE)	0			
Sub-Total	0			
k. Balance Available for Savings	-			
l. State Obligation for Savings	0			
m. Non-MOE Lapse	0			
n. Risk Corridor	0			

4. Recap

	Total Prog. Exp.	State Obligation	CMHSP / Other
a. Recap: Total Authorization	0	0	0
b. Recap: Total Matchable Expenditures	0	0	0
c. Recap: Total Redirection	0		
d. Recap: Total Savings	0		
e. Recap: Forced Lapse MOE	0		
f. Recap: Forced Lapse Non-MOE	0		
g. Recap: Total Risk Corridor	0		

**CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION EE: MEDICAID SAVINGS / MEDICAID LAPSE WORKSHEET**

**CMHSP: FISCAL YEAR: 2009
SUBMISSION DATE:**

1. Specialty Managed Care

a.	Operating Budget		0			
1.	Band # 1 (100 - 105%)	5%	-	PIHP shall retain		
2.	Band # 2 (105 - 110%)	5%	-	Shared PIHP / MDCH		
b.	Balance Available for Savings		0			
	(from Specialty Managed Care Worksheet)					
1.	Band # 1 Liability		0			0
2.	Sub-Total - Band # 1		0			0
3.	Band # 2 Liability		0			0
4.	Sub-Total - Band # 2		0			0
5.	Band # 3 Liability		0			0
6.	Totals		0			0

Medicaid Lapse	Medicaid Savings	Total Savings Corridor
	0	0
0	0	0
0		
0		
0		
0		

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION F: GENERAL FUND WORKSHEET

CMHSP: _____
 FISCAL YEAR: 2009
 SUBMISSION DATE: _____

1. GF Authorization / Carry-Forward Calculation				g. Less: MOE Authorization	h. Less: Categorical Authorization	i. Balance Used for Calculation of Carry-Forward	j. GF Carry-Forward (Non-MOE / Categorical)	k. MOE GF Carry-Forward (From MOE Worksheet)	l. Maximum Carry-Forward
a.	CMH Operations Funding	0							
b.	Categorical Funding	0							
c.	DCH Risk Authorization	0							
d.	State Facility Funding	0							
e.	DD Center Adjustment	0							
f.	Total GF Authorization	0							

2. General Fund Expenditures		Total Program Expenditures	State	Redirect GF	CMHSP Responsibility		Control Total
					Local	Other	
a.	100% Matchable Services	0	0				0
1.	Total Program Expenditures (inc MICHild, ABW, SED, CW - GF)	0	0				0
2.	All SSI and Other Reimbursements	0					
3.	Net State Share 100% Services	0					
b.	90% Matchable Services	0	0				0
1.	Total Program Expenditures	0	0				0
2.	Other Reimbursements	0					
3.	Sub-Total	0					
4.	10% Local Match Funds	0					
5.	Net State Share 90/10 Services	0					
c.	Liability for State Services	0	0				0
d.	Total GF & Local - Expenditures	0	0		0		0

3. General Fund Authorization to Expenditures				g. Adjusted Expenditures	h. Funding Surplus / (Deficit)	i. Less: MOE & Categorical	j. Sub-Total	k. Balance Available for Carry-Forward	l. State Obligation for Carry-Forward	m. Non-MOE Lapse	n. Risk Corridor
a.	State Authorization	0	0					0			
b.	Local Funding / Other Reimbursements	0	0					0			
c.	Total GF & Local Authorization	0	0					0			
d.	Total GF & Local Expenditures	0	0					0			
e.	Redirection of GF to Medicaid	0						0			
f.	Redirection of Freed Up GF - From Medicaid	0						0			
g.	Adjusted Expenditures	0	0					0			
h.	Funding Surplus / (Deficit)	0						0			
i.	Less: Forced Lapse (MOE & Categorical)	0						0			
j.	Sub-Total	0						0			
k.	Balance Available for Carry-Forward	0						0			
l.	State Obligation for Carry-Forward	0						0			
m.	Non-MOE Lapse	0						0			
n.	Risk Corridor	0						0			

4. Recap				Total Prog. Exp.	State Obligation	CMHSP / Other
a.	Recap: Total Authorization	0		0	0	0
b.	Recap: Total Matchable Expenditures	0		0	0	0
c.	Recap: Total Redirection	0		0	0	0
d.	Recap: Total Carry Forward	0		0	0	0
e.	Recap: Forced Lapse MOE & Categorical	0		0	0	0
f.	Recap: Forced Lapse Non-MOE & Categorical	0		0	0	0
g.	Recap: Total Risk Corridor	0		0	0	0

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION H: CHILDREN'S WAIVER

CMHSP:
FISCAL YEAR: 2009
SUBMISSION DATE:

For 2009 - Optional reporting only.

1. Prior Fiscal Year Reporting		Accounts Receivable At 9/30	Cash Received Current FY	Variance	Medicaid Claims Pending
a.	Services Provided October 1 - September 30	0	0	0	0

Informational Purposes Only
 The Children's Waiver program remains on a Fee-For-Service basis. The information reported will be used to justify the accounts payable on the State's books for the outstanding liability.

2. Current Fiscal Year Cost		Number of Approved Waivers	Gross Cost Of Children's Waiver	Fee-For-Service Expenditures	Variance
a.	Services Provided October 1 - September 30		0	0	0

Informational Purposes Only
 Comparing Medicaid screen reimbursement to actual Children's Waiver expenditures.

3. Current Fiscal Year Reporting		Fee-For-Service Expenditures	Fee-For-Service Cash Received	Amounts Billed and Not Received	Amounts Not Billed	Total Amount Due For Fee-For-Service
a.	Services Provided October 1 - September 30	0	0	0	0	0

Informational Purposes Only
 The Children's Waiver program remains on a Fee-For-Service basis. The information reported will be used to establish an accounts payable on the State's books for the outstanding liability.

CONTRACT RECONCILIATION AND CASH SETTLEMENT
SECTION I: CASH AND ACCRUED REVENUE WORKSHEET

CMHSP: _____
 FISCAL YEAR: 2009
 SUBMISSION DATE: _____

1. Specialty Managed Care - Medicaid

a.	Current FY Capitalation Payments Received through 9/30	0
b.	Current FY DD Center Adjustment	0
c.	* Current FY Accruals Established for Period Ending 9/30	0
d.	Sub-Total:	0
	LESS	
e.	** Prior FY Accruals Established for period ending 9/30	0
f.	Total Current FY Settlement Accrued Revenue:	0

* Current FY Accrual Breakdown:	
FY 08 HSW Paid Thru	-
FY 08 HSW Open as of	-
Payment Sub-total:	-
FY 08 HSW Recoveries thru	-
FY 08 HSW Recoveries Open as of	-
Recovery Sub-total:	-
Total Accrual	-

** Prior Year Accruals:	
AY 07 HSW	-
AY 06 HSW	-
Total Prior Year Accrual	-

2. General Fund (Formula and Categorical Funding)

a.	Current FY CMH Operations Funding Received through 9/30	0
b.	Current FY Categorical Funding Received through 9/30	0
c.	Current FY State Facility Funding Received through 9/30	0
d.	Sub-Total:	0
e.	Estimated Accruals	0
f.	Total Current FY GF Settlement Accrued Revenue:	0

Current Year Reserve Account & Internal Service Fund

CMHSP: _____
 FISCAL YEAR: _____
 REPORTING PERIOD: _____
 SUBMISSION DATE: _____

1. Reserve Accounts & Internal Service Funds		Beginning Balance @	Additions	Reductions	Sub-Total Current Period Activity	Ending Balance @		
a. Title: Internal Service Fund					-	-		
Purpose: Risk								
b. Title:					-	-		
Purpose:								
c. Title:					-	-		
Purpose:								
d. Title:					-	-		
Purpose:								
2. Internal Service Fund Distribution Percentages		Deposit / Abatement / Usage		Interest Distribution				
a. ISF Base Total / ISF Balance		\$ -	0.00%	\$ -	-	0.00%		0.00%
b. Specialty Managed Care Services								
1. Local			0.00%					0.00%
2. MDCH			0.00%					0.00%
c. GF Formula Services								
1. Local			0.00%					0.00%
2. MDCH (CMH Operations, Risk & State Services)			0.00%					0.00%
3. Internal Service Fund Current Period Activity		ISF Beginning Balance @	Current Period ISF Contributions (Interest Earned)	Current Period ISF Contributions (Deposits)	Current Period ISF Financing (Abatement)	Current Period ISF Financing (Risk)	Ending Balance @	Percent of Current Year ISF Base
a. ISF Base Total / Current Activity		\$ -	-	-	-	-	\$ -	0.00%
b. Specialty Managed Care Services								
1. Local		\$ -	-	-	-	-	\$ -	-
2. MDCH		\$ -	-	-	-	-	\$ -	-
c. GF Categorical and Formula Services								
1. Local		\$ -	-	-	-	-	\$ -	-
2. MDCH		\$ -	-	-	-	-	\$ -	-

FINANCIAL STATUS REPORT - FY 2008/2009

CMHSP _____

Time Period Covered _____

Submission Date: _____

EXPENDITURES		(A) ORIGINAL FULL YEAR PLAN	(B) CURRENT FULL YEAR PLAN	(C) YEAR TO DATE ACTUAL	(D) YTD % OF PLAN
A.	GROSS TOTAL EXPENDITURES	\$0	\$0	\$0	NULL
B.	EXPENDITURES NOT OTHERWISE REPORTED	\$0	\$0	\$0	NULL
D.	EARNED CONTRACTS (NON DCH) TOTAL	\$0	\$0	\$0	NULL
1	CMH to CMH				NULL
2	Other Earned Contracts				NULL
3	Medicaid Managed Care - Affiliate				NULL
F.	LOCAL TOTAL	\$0	\$0	\$0	NULL
1	Local Cost for State Provided Services				NULL
2	Other Not Used As Local Match				NULL
3	Affiliate Local Contribution to State Medicaid Match Provided to PIHP				NULL
4	PIHP Contribution to State Medicaid Match Provided to DCH				NULL
5	Prior Year Carry-Forward				NULL
G.	EXPENDITURES FROM RESERVE BALANCES	\$0	\$0	\$0	NULL
1	GF Carryforward - Sec. 226(2)(b)(c)				NULL
2	Medicaid Savings				NULL
3	Internal Service Fund - Abatement				NULL
4	Other (205(4)(h)) - Reserves - Vested Employee Benefits / Depreciation				NULL
5	Stop/Loss Ins.				NULL
H.	MDCH EARNED CONTRACTS TOTAL	\$0	\$0	\$0	NULL
1	PASARR				NULL
2	Block Grant for CMH Services				NULL
3	DD Council Grants				NULL
4	PATH/Homeless				NULL
5	Prevention				NULL
6	Aging				NULL
7	HUD Shelter Plus Care				NULL
8	Other DCH Earned Contracts				NULL
I.	MATCHABLE SERVICES (A minus B through H)	\$0	\$0	\$0	NULL
J.	PAYMENTS TO MDCH FOR STATE SERVICES	\$0	\$0	\$0	NULL
K.	SPECIALTY MANAGED CARE SERVICES TOTAL	\$0	\$0	\$0	NULL
1	100% MDCH Matchable Services				NULL
2	All SSI and Other Reimbursements				NULL
3	Net MDCh Share for 100% Services (K.1 - K.2)	\$0	\$0	\$0	NULL
4	QAAP Expenditures				NULL
5	Total MDCH (K.3 + K.4)	\$0	\$0	\$0	NULL
L.	GF CATEGORICAL AND FORMULA SERVICES TOTAL	\$0	\$0	\$0	NULL
1	100% MDCH Matchable Services				NULL
2	All SSI and Other Reimbursements				NULL
3	Net GF and Formula for 100% Services (L1 - L2)	\$0	\$0	\$0	NULL
4	90/10 Matchable Services				NULL
5	Reimbursements				NULL
6	10% Local Match Funds	0	0	0	NULL
7	Net GF and Formula for 90/10 Services (L4 - L5 - L6)	\$0	\$0	\$0	NULL
8	Total MDCH GF and Formula (L3 + L7)	\$0	\$0	\$0	NULL
L.a	MiChild Mental Health	\$0	\$0	\$0	NULL
1	MiChild Mental Health - Capitation - Medicaid only				NULL
2	MiChild Mental Health - MDCH GF Operations Base				NULL
L.b	Adult Benefits Waiver	\$0	\$0	\$0	NULL
1	ABW - Capitation - Medicaid and State Match				NULL
2	ABW - MDCH GF Operations Base				NULL
L.c	SED Waiver	\$0	\$0	\$0	NULL
1	SED - Federal				NULL
2	SED - MDCH GF Operations Base				NULL
3	SED - Other				NULL
4	SED - Non-Federal Reimbursable - Other				NULL
M.	CHILDREN'S WAIVER - TOTAL	\$0	\$0	\$0	NULL
1	Medicaid				NULL
2	Other Reimbursements				NULL
3	MDCH GF Operations Base				NULL
O.	TOTAL LOCAL FUNDS (F + L6)	\$0	\$0	\$0	NULL
P.	TOTAL MDCH SHARE OF EXPENDITURES (J+K5+L8+La+Lb+Lc1+Lc2+M1+M3)	\$0	\$0	\$0	NULL

FINANCIAL STATUS REPORT- FY 2008/2009

Submission Type (1) Initial _____
 (2) Quarterly _____
 (3) Final _____

CMHSP _____
 Submission Date _____

Time Period Covered _____

	(A) ORIGINAL FULL YEAR PLAN	(B) CURRENT FULL YEAR PLAN	(C) ACCRUED YTD ACTUAL	(D) YTD % of PLAN
REVENUES*				
A. REVENUES NOT OTHERWISE REPORTED	\$0	\$0	\$0	NULL
C. EARNED CONTRACTS (Non DCH) TOTAL	\$0	\$0	\$0	NULL
1 CMH to CMH				NULL
2 Other				NULL
3 Medicaid Managed Care - CMHSP Affiliate				NULL
D. MI CHILD - MENTAL HEALTH	\$0	\$0	\$0	NULL
D.1 ADULT BENEFITS WAIVER	\$0	\$0	\$0	NULL
E. LOCAL FUNDING TOTAL	\$0	\$0	\$0	NULL
1 Special Fund Account (226(a))				NULL
2 Title XX Replacement				NULL
3 All Other				NULL
4 Affiliate Local Contribution to State Medicaid Match Provided from CMHSP				NULL
F. RESERVE BALANCES - PLANNED FOR USE	\$0	\$0	\$0	NULL
1 GF Carryforward-Sec. 226(2)(b)(c)				NULL
2 Medicaid Savings				NULL
3 Internal Service Fund - Abatement				NULL
4 Internal Service Fund - Risk Corridor				NULL
5 Other (205(4)(h)) - Reserves - Vested Employee Benefit / Depreciation				NULL
6 Stop/Loss Ins.				NULL
G. DCH EARNED CONTRACTS TOTAL	\$0	\$0	\$0	NULL
1 PASARR				NULL
2 Block Grant for CMH Services				NULL
3 DD Council Grants				NULL
4 PATH/Homeless				NULL
5 Prevention				NULL
6 Aging				NULL
7 HUD Shelter Plus Care				NULL
8 Other DCH Earned Contracts				NULL
H. GROSS MEDICAID TOTAL	\$0	\$0	\$0	NULL
1 Medicaid Specialty Managed Care				NULL
2 Medicaid - Children's Waiver Total				NULL
3 Medicaid - SED Waiver - Federal Dollars				NULL
I. REIMBURSEMENTS TOTAL	\$0	\$0	\$0	NULL
1 1st and 3rd Party				NULL
2 SSI				NULL
J. STATE GENERAL FUNDS TOTAL	\$0	\$0	\$0	NULL
1 CMH Operations				NULL
2 Categorical Funding				NULL
3 State Services Base				NULL
K. GRAND TOTAL REVENUES	\$0	\$0	\$0	NULL
L. Estimated MDCH Obligation including Federal Medicaid (D + D1 + H + J)	\$0	\$0	\$0	NULL

Certification: I certify that I am authorized to sign on behalf of the CMHSP or PIHP and that this is an accurate statement of revenues / expenditures for the report period. Appropriate documentation is available and will be maintained for the required period to support revenues and expenditures reported.

Authorized Signature:

Date:

Contact Person Name:

Telephone Number:

MDCH QUARTERLY TRANSMITTAL REPORT FOR RECEIVING GRANTS FROM CMH GRANT FUND

State Fiscal Year: _____

CMH Services Program _____

Quarter Ending: _____

Part A: Base Year County (Counties) Financing Amount Based on Actual Expenditures and Next Fiscal Year County Funding

(1) Total Base Year County (Counties) Financing Amount Based on Actual Expenditures	\$ _____
(2) Total Current Year County (Counties) Appropriation Amount in County Fiscal Year	\$ _____

Part B: Current State Fiscal Year Cash Collections by Service Category and Source

Service Category	Cash Collection Source					TOTAL (columns 3 + 4 + 5)
	(1) Individuals Relatives	(2) Insurers Including Medicare	(3) Subtotals (columns 1 + 2)	(4) Medicaid	(5) SSI Benefits	
1. Inpatient Services	\$	\$	\$	\$	\$	\$
2. Residential Services	\$	\$	\$	\$	\$	\$
3. Partial Day Services	\$	\$	\$	\$	\$	\$
4. Outpatient Services	\$	\$	\$	\$	\$	\$
5. TOTAL	\$	\$	\$	\$	\$	\$

Part C: Statement of Earned Grant - For Current Fiscal Year

(Use amounts from column (3) above)

1. Total previous amounts earned through _____ (quarter)	\$ _____
2. Amount this period (quarter)	\$ _____
3. Earned to date amount (row 1 + 2)	\$ _____
4. Less base year collections	\$ _____
5. Net increase over base year (row 3 - 4)	\$ _____

Certification: I certify that I am authorized to sign on behalf of the CMHSP and that this is an accurate statement of revenues for the report period. Appropriate documentation is available and will be maintained for the required period to support revenues reported.

Authorized Signature: _____ Date: _____

Contact Person Name: _____ Telephone Number: _____

Please Print