

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(i) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
		<b>PAGE OF</b>
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		1 of 13

## 1.0 General Report Overview

The Financial Status Report (FSR) and Contract Reconciliation and Cash Settlement (CRCS) –Autism Benefit is a report of all activity for the Prepaid Inpatient Health Plan (PIHP) for the provision of Applied Behavioral Analysis (ABA) services authorized within the 1915(i) State Plan Amendment for the Autism Benefit. The FSR & CRCS – Autism Benefit summarizes the revenues and expenditures of the PIHP related to the provision of ABA services for Medicaid and MICHild children from age 18 months through 5 years. Additionally, the FSR & CRCS will be utilized to cost settle the Autism Benefit.

The Michigan Department of Community Health (MDCH) received federal approval to provide coverage for ABA services for Medicaid and MICHild children ages 18 months through age 5 with autism spectrum disorders (ASD), Asperger’s disorder or pervasive developmental disorder-not otherwise specified. ABA is an evidence-based treatment that research has shown can make a difference for children with ASD in improving behavior, communication and social skills, particularly if this intensive intervention is provided in early childhood years. Please refer to the Medicaid Provider Manual for further details on the Autism benefit.

The PIHP will receive retrospective monthly interim payments for ABA services. The payments will be paid only on the behalf of Medicaid or MICHild children receiving ABA services during a given month, will be based on the intensity level of the services provided to those children, and where there has been at least one ABA encounter accepted in the MDCH data warehouse by the end of the fourth month following the service month. The two intensity levels of payment are 1) Applied Behavioral Intervention (ABI) representing the lower intensity service and 2) Early Intensive Behavioral Intervention (EIBI) representing the higher intensity service. Please refer to the PIHP/CMHSP Encounter Reporting HCPCS and Revenue Code chart for identification of the codes and modifiers that will be utilized for reporting ABA services.

The FSR & CRCS –Autism Benefit will be utilized by the MDCH as a tool to monitor the fiscal operations of the PIHP. In addition, this report will be utilized for the cost settlement of the MDCH/PIHP Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program – 1915(i) – Autism Benefit. The Autism Benefit cost settlement will compare, on an accrued basis, the Autism Benefit interim payments to the cost of ABA services, including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When costs exceed the interim payments, a settlement payment will be processed to the PIHP. When the interim payments exceed the actual costs, the overpayment will be recouped from the PIHP. MDCH will cost settle separately the Medicaid (Title XIX) Autism Benefit and the MICHild Autism Benefit (Title XXI).

The PIHP/CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the PIHP Contract. All revenue and expenditures are required to be reported on an accrual basis of accounting. As such, the revenue and expenditure amounts reported must include all revenues and obligations regardless of whether they have been received or billed. Additionally, any adjustments for

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>PAGE OF</b>		
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		2 of 13

uncollectible amounts or write-offs should be included. The FSR & CRCS – Autism Benefit must reconcile to the PIHP’s general ledger.

The PIHPs, with affiliate CMHSP contracts for the provision of the Autism Benefit, will report summary level revenue and expenditure information in separate columns for each contract. The amounts reported by the PIHP should reconcile to the FSR – All Non-Medicaid – Section IB – PIHP to Affiliate Autism Benefit Services Contracts for each affiliate CMHSP. The MDCH may request, for select PIHPs, the reporting of prime sub-contractors in the separate columns.

## 2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment P.7.8.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDCH website: [http://www.michigan.gov/mdch/0,4612,7-132-2941\\_38765---,00.html](http://www.michigan.gov/mdch/0,4612,7-132-2941_38765---,00.html)

## 3.0 Report Submission

### 3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

### 3.2 Report Submission – Electronic

The report should be submitted electronically to the department by the due date identified in 2.0 above at [MDCH-MHSA-Contracts-MGMT@michigan.gov](mailto:MDCH-MHSA-Contracts-MGMT@michigan.gov).

The report’s file name must identify the reporting fiscal year, period covered (submission type), agency name, report title and date of submission. Example: For the FY 13 Year End Interim submitted from network180 for the Autism Benefit, the file name should read **FY13 Year End Interim network180 FSR Bundle 11-10-2013**.

Note: The FSR & CRCS – Autism Benefit is included in the FSR Bundle. It is not a stand-alone report.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

## 4.0 Report Specific Navigation or Terminology

Within this document the terms used in these instructions shall be construed and interpreted as defined below:

Medicaid Contract: The Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract with selected PIHPs to manage

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>PAGE OF</b>		
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		3 of 13

the Concurrent 1915(b)/(c) and the Healthy Michigan Plan Programs in a designated service area and to provide a comprehensive array of specialty mental health and substance abuse services and supports.

PIHP: A CMHSP or Regional Authority that holds the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program with MDCH and acts as the Prepaid Inpatient Health Plan.

CMHSP: Community Mental Health Services Program that holds the Managed Mental Health Supports and Services Contract (GF Contract) with MDCH

Regional Authority: An entity, jointly governed by the sponsoring CHMSPs, that has meet the MDCH requirements for selection to be certified to the Center for Medicare and Medicaid Services as a PIHP.

ABA – Applied Behavior Analysis

ABI – Applied Behavioral Intervention

ASD – Autism Spectrum Disorders

EIBI – Early Intensive Behavioral Intervention

HICA: Health Insurance Claims Assessment Act. Public Act 142 of 2011 created the Health Insurance Claims Assessment Act. The legislation mandates that effective January 1, 2012, certain third party administrators, carriers and self-insured entities are required to pay an assessment on certain paid health care claims.

Administrative Training: The activity related to administrative training SHOULD NOT be reported on the FSR – Autism Benefit. The administrative training costs will be reported on the FSR – Medicaid – Row A 202 (Medicaid Services). As noted in Section 7.4.1.7 of the Contract, payment for the administrative training costs will be paid via gross adjustment to the PIHP. The administrative training payment should be recorded on the FSR – Medicaid – Row A 101c (Autism Training Payments). The gross adjustment for administrative training is inclusive of partial funding for both the Medicaid Autism Benefit and the MICHild Autism Benefit. There will not be a separate cost settlement for administrative training costs. These costs will be taken into consideration in the Medicaid Specialty Supports and Services Contract settlement.

Assessment Costs: The cost of assessments, whether the results indicate the need for ABA services or indicate that ABA are not needed, SHOULD BE reported on the FSR & CRCS– Autism Benefit.

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>Financial Status Report and CRCS – Autism Benefit revised 8/1/2014</b>		<b>PAGE OF</b>
		4 of 13

The FSR & CRCS– Autism Benefit includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are shaded peach or light turquoise. The cells shaded in light turquoise represent sub-totals or totals.

Select cells have conditional formatting applied so that if an erroneous entry is made the cell will turn orange.

Worksheet protection has been enabled.

Precision as displayed functionality has been enabled. As such, Excel will utilize the displayed value instead of the stored value when it recalculates formulas.

The term “Submission Type” on the worksheet refers to the reporting period, i.e., Projection, Interim, and Final.

The following numbering / sequencing have been utilized in the FSR & CRCS – Autism Benefit

- 100 Title row for revenue
- 101-189 Detail rows for reporting revenue. This range of rows may include sub-totals.
- 190 Total row for revenue
- 200 Title row for expenditures
- 201-289 Detail rows for reporting expenditures. This range of rows may include sub-totals.
- 290 Total row for expenditures
- 295 Sub-total row identifying net surplus (deficit)
- 300 Title row for redirection of fund (TO) and FROM
- 301-389 Detail rows for reporting redirection. This range of rows may include sub-totals.
- 390 Total row for redirection of funds (TO) and FROM
- 400 Total row identifying the variance between revenues and expenditures. The Autism Benefit will be cost settled. The cost settlement will compare the Autism Benefit interim payments to the actual cost of ABA services, including the cost of assessments whether they indicated the need for ABA services or indicated that ABA services were not needed. When costs exceed the interim payments, a settlement payment will be processed to the PIHP. When the interim payments exceed the actual costs, the overpayment will be recouped from the PIHP. MDCH will cost settle separately the Medicaid (Title XIX) Autism Benefit and the MICHild Autism Benefit (Title XXI).

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>PAGE OF</b>		
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		5 of 13

Column A: Column A is to be used by the reporting Regional Authority or PIHP for the revenues, expenditures, redirection of funds, sub-totals and totals.

Column B through H – Page 1: Column B through H – Page 1 will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of the Autism Benefit. The amounts reported by the PIHP should reconcile to the revenues, expenditures, sub-totals and totals of the affiliate CMHSPs.

Column I: Column I is formula driven and represents the total revenues, expenditures and redirections entered in columns B through H – Page 1 and columns J through R – Page 2.

Columns J through R – Page 2: With the formation of Regional Authorities the number of affiliate CHMSPs contracts has increased. To facilitate reporting, a second page has been added to the FSR – Autism. Columns J through R, found on the second page of the FSR – Autism, will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of Autism services. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirections, sub-totals and totals of the affiliate CMHSPs.

Row Layout: For the most part, all rows contain an alpha reference, a numeric reference, a description and then the amount associated to the listed elements. The alpha reference refers to the Autism Benefit. The number reference refers to the character of the line (revenue, expenditures, redirections, etc.). The description could be a label (revenue, expenditure, redirections, etc.) or a more detailed description of the item. The redirection rows include, at the end of the description, a reference to the partner row.

Redirected Funds (To) From: Each PIHP is expected to maintain a balanced budget. However, it is acknowledged that funding and expenditures, by category may not always be equal. The “Redirected Funds (To) From” sections will be the mechanism in which the PIHP will identify how any funding surplus or deficit was resolved by category. The “redirects” will identify how surplus funds are used by other programs or how deficits were covered by other funding sources. In either case, the funding source must be a legitimate source of funding for the program the funding is being redirected to cover.

The Autism Benefit cost settlement will compare, on an accrued basis, the Autism Benefit interim payments to the cost of ABA services, including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When costs exceed the interim payments, a settlement payment will be processed to the PIHP. The PIHP will utilize the Redirected Funds (To) From section of the FSR & CRCS – Autism Benefit to report the anticipated payment “from” MDCH. The off-setting “to” is on the FSR - All Non-Medicaid line N304 – FROM Risk Corridor – MDCH Share.

Redirection amounts are entered in the FROM redirects and automatically link to the TO redirects as the opposite of converse amount.

## 5.0 Instructions for Completion of the Report

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	ATTACHMENT
		P.7.8.1
		SECTION
		Form v 2014-1
		EFFECTIVE DATE
		10/01/2013
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		PAGE OF
		6 of 13

The PIHP name, Fiscal Year, Submission Type and Submission Date have been brought forward from the FSR – Medicaid.

## 5.1 SECTION 1 – FINANCIAL STATUS REPORT - AUTISM BENEFIT

This section is the Financial Status Report for the Autism Benefit.

### Row 1.1 – PIHP or CMHSP

Enter in Column A the name of the Reporting Board. Enter in columns B through H – Page 1 and columns J through R – Page 2 the names of the affiliate CMHSPs. The MDCH may request, for select PIHPs, the reporting of prime sub-contractors in columns B through H – Page 1 and columns J through R – Page 2.

### Row AE – Autism Benefit Services – PIHP Use Only

This row is a title row for informational purposes only. The rows immediately following will represent, on an accrued basis, the revenues, expenditures and redirection of funding related to the Autism Benefit.

### Row AE 100 – Revenue

This is a title row for informational purposes only. The form will not allow any numbers in this row.

### Row AE 101 – Revenue - Medicaid

This row is also a title row for informational purposes only. The rows immediately following will represent the funding related to the Medicaid Autism Benefit.

### Row AE 102 – Revenue - Medicaid Autism Benefit

The PIHP receives, retrospectively, monthly interim payments for ABA services provided to Medicaid children. Enter the amount of interim payments accrued for the provision of ABA services to Medicaid children.

### Row AE 103 – Revenue - Medicaid Autism Benefit - Affiliate Contracts- COLUMN A

This cell is formula driven and will offset the revenue distributed to each of the affiliates recognized in columns B through H – Page 1 and columns J through R – Page 2. The formula is *less the amounts reported in columns B through H – Page 1 and columns J through R – Page 2*.

### Row AE 103 – Revenue - Medicaid Autism Benefit – Affiliate Contracts- COLUMNS B THROUGH H – PAGE 1 AND COLUMNS J THROUGH R – PAGE 2

Enter the amount of Medicaid Autism Benefit funding distributed to each of the affiliate CMHSPs of the PIHP.

### Row AE 120 – Subtotal Revenue – Medicaid Autism Benefit

These cells represent the total of Autism Benefit accrued interim payments and/or distribution of revenue to the affiliate CMHSPs for the provision of ABA services. The cells are formula driven. The formula is *the sum of Medicaid Autism Benefit (AE 102) and Medicaid Autism Benefit Affiliate Contracts (AE 103)*.

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>Financial Status Report and CRCS – Autism Benefit revised 8/1/2014</b>		<b>PAGE OF</b>
		7 of 13

**Row AE 130 – Revenue – MICHild**

This row is also a title row for informational purposes only. The rows immediately following will represent the funding related to the MICHild Autism Benefit.

**Row AE 131 – Revenue – MICHild Autism Benefit**

The PIHP receives, retrospectively, monthly interim payments for ABA services provided to MICHild children. Enter the amount of interim payments accrued for the provision of ABA services to MICHild children.

**Row AE 132 – Revenue – MICHild Autism Benefit- Affiliate Contracts- Column A**

This cell is formula driven and will offset the revenue distributed to each of the affiliates recognized in columns B through H – Page 1 and J through R – Page 2. The formula is *less the amounts reported in columns B through H – Page 1 and columns J through R – Page 2*

**Row AE 132 – Revenue – MICHild Autism Benefit – Affiliate Contracts – Columns B through H – Page 1 and Columns J through R – Page 2**

Enter the amount of Autism Benefit funding distributed to each of the affiliate CMHSPs of the PIHP for provision of the MICHild Autism Benefit.

**Row AE 140 – Subtotal Revenue – MICHild Autism Benefit**

These cells represent the total of MICHild Autism Benefit accrued interim payments and/or distribution of revenue to the affiliate CMHSPs for the provision of ABA services. The cells are formula driven. The formula is *the sum of MICHild Autism Benefit (AE 131) and MICHild Autism Benefit - Affiliate Contracts (AE 132)*.

**Row AE-190 – Total Revenue**

These cells represent the total Autism Benefit accrued revenue available to fund current year expenditures. These cells are formula driven. The formula is the *sum of Sub-total – Revenue Medicaid Autism Benefit (AE 120)) and Subtotal – Revenue MICHild Autism Benefit (AE 140)*.

**Row AE 200 – Expenditure**

This row is a title row for informational purposes only. The rows immediately following will represent the Autism Benefit service expenditures provided and authorized in the Contract.

**Row AE 201 – Expenditure – Medicaid**

This row is a title row for informational purposes only. The rows immediately following will represent the expenditures for ABA services provided and authorized in the Contract for Medicaid children.

**Row AE 202 – Expenditure - PIHP HICA / USE Tax – Medicaid Autism Benefit**

Enter the amount of expenditures associated to Medicaid Autism Benefit HICA ' Use Tax.

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	ATTACHMENT
		P.7.8.1
		SECTION
		Form v 2014-1
		EFFECTIVE DATE
		10/01/2013
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		PAGE OF
		8 of 13

**Row AE 203 – Expenditure - Medicaid Autism Benefit Services**

Enter the amount of expenditures, on an accrual basis, related to providing ABA services, as defined in the Medicaid Provider Manual, to Medicaid children.

**NOTE:**

The cost of assessments, whether the results indicated the need for ABA services or indicated that ABA services were not needed, **should be** included.

The cost related to administrative training **should not** be reported here. The administrative training costs should be reported on the FSR – Medicaid – Row A 202 (Medicaid Services). As noted in Section 7.4.1.7 of the Contract, payment for the administrative training costs will be paid via gross adjustment to the PIHP. The administrative training payment should be recorded on the FSR – Medicaid – Row A 101c (Autism Training Payments). The gross adjustment for administrative training is inclusive of partial funding for both the Medicaid Autism Benefit and the MICHild Autism Benefit. There will not be a separate cost settlement for administrative training costs. These costs will be taken into consideration in the Medicaid Specialty Supports and Services Contract settlement.

**Row AE 220 – Subtotal Expenditure – Medicaid Autism Benefit**

This row represents the total of accrued expenditures related to the provision of ABA services to Medicaid children. The cells in this row are formula driven. The formula is the *sum of rows PIHP HICA / Use Tax – Medicaid Autism Benefit (AE 202) and Medicaid Autism Benefit Services (AE 203)*.

**Row AE 230 – Expenditure – MICHild**

This row is a title row for informational purposes only. The rows immediately following will represent the expenditures for ABA services provided and authorized in the Contract for MICHild children.

**Row AE 231 – Expenditure - PIHP HICA / USE Tax – MICHild Autism Benefit**

Enter the amount of expenditures associated to MICHild Autism Benefit HICA / UseTax.

**Row AE 232 – Expenditure - MICHild Autism Benefit Services**

Enter the amount of expenditures, on an accrual basis, related to providing ABA services, as defined in the Medicaid Provider Manual, to MICHild children.

**NOTE:**

The cost of assessments, whether the results indicated the need for ABA services or indicated that ABA services were not needed, **should be** included.

**Row AE 240 – Subtotal Expenditure – MICHild Autism Benefit**

This row represents the total of accrued expenditures for ABA services to MICHild children. The cells in this row are formula driven. The formula is the *sum of rows PIHP HICA / UseTax – MICHild Autism Benefit (AE 231) and MICHild Autism Benefit Services (AE 232)*.

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>Financial Status Report and CRCS – Autism Benefit revised 8/1/2014</b>		<b>PAGE OF</b>
		9 of 13

**Row AE 290 - Total Expenditure**

This row represents the total Autism Benefit accrued expenditures. The cells in this row are formula driven. The formula is *the sum of Subtotal Expenditure - Medicaid Autism Benefit (AE 220) and Subtotal Expenditure MICHild Autism Benefit (AE 240)*.

**Row AE 291 – Subtotal Net Medicaid Autism Services Surplus (Deficit)**

These cells represent the Medicaid Autism Benefit surplus or deficit. The cells in this row are formula driven. The formula is *Subtotal Revenue- Medicaid Autism Benefit (AE 120) less Subtotal Expenditure - Medicaid Autism Benefit (AE 220)*

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

**Row AE 292 – Subtotal Net MICHild Autism Services Surplus (Deficit)**

These cells represent the MICHild Autism Benefit surplus or deficit. The cells in this row are formula driven. The formula is *Subtotal Revenue - MICHild Autism Benefit (AE 140) less Subtotal Expenditure - MICHild Autism Benefit (AE 240)*

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

**Row AE 295 - Subtotal Net Autism Benefit Services Surplus (Deficit)**

This cell represents the net Autism Benefit surplus or deficit. The cell is formula driven. The formula is *Total Revenue (AE 190) less Total Expenditure (AE 290)*.

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

**Row AE-300 - Redirected Funds (To) From**

This row is the label Redirected Funds (To) From. Although this row indicates both “TO” and “FROM” for consistency within the FSR Bundle, the Autism Benefit section does not allow any redirection to any other program. The row immediately following the label “Redirected Funds (To) From” will identify the funding being redirected to fully fund ABA services.

**Row AE-331- FROM Risk Corridor –MDCH Share – N304**

This cell represents the amount of MDCH funding being redirected to cover the costs of providing ABA services. Enter the amount of MDCH – Autism Benefit funds being utilized to cover the deficit in Autism Benefit funding.

**Row AE-390 - Total Redirected Funds**

The cell represents the total of redirected funds. The cell is formula driven. The formula is *plus FROM Risk Corridor –MDCH Share (AE 331)*.

**Row AE 400 – Balance Autism Benefit Services**

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	ATTACHMENT
		P.7.8.1
		SECTION
		Form v 2014-1
		EFFECTIVE DATE
		10/01/2013
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		PAGE OF
		10 of 13

These cells represent the net surplus or deficit. Any amount greater than zero reflected in this cell will represent the unspent balance which must be returned to MDCH. Any amount less than zero reflected in this cell will represent a funding shortfall at the PIHP and a settlement payment will be issued to the PIHP. This cell is formula driven. The formula is *the sum of the Subtotal Net Autism Benefit Services Surplus (Deficit) (AE 295) and the Total Redirected Funds (AE 390)*.

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

## 5.2 SECTION 2 - AUTISM PROGRAM – INTERIM PAYMENTS

This section represents the estimated Autism Benefit Interim Payment funding that the PIHP will receive to fund ABA services provided and authorized for the provision of the Autism Benefit for the fiscal year being settled. This information will be utilized in the settlement of the current fiscal year.

Additionally, due to the timing of the final Autism Benefit Interim Payment and the deadline for submission of the final FSR, it is acknowledged that there could be variances between the accrual assumptions and the actual payments pertaining to the prior fiscal year. Since the Autism Benefit is fully financed by MDCH, any variances between the prior fiscal year accrual assumptions and the actual Autism Interim Payments for the prior fiscal year must be cost settled. Therefore, this section will also identify any variances between the prior fiscal year accrual assumptions for the Autism Benefit Interim Payment funding and the actual Autism Benefit Interim Payment funding received for the prior fiscal year.

### **Column: Current Fiscal Year - Medicaid**

This column represents the funding made available to the PIHP via interim payments for providing ABA services to the Medicaid children for the current fiscal year.

### **Column: Current Fiscal Year - MICHild**

This column represents the funding made available to the PIHP via interim payments for providing ABW services to the MICHild children for the current fiscal year.

### **Column: Current Fiscal Year - Total**

This column represents the total funding made available to the PIHP via interim payments for the provision of ABA services for the current fiscal year. This column is formula driven. The formula is *the sum of the Current Fiscal Year - Medicaid column and the Current Fiscal Year - MICHild column*.

### **Column: Prior Fiscal Year - Medicaid**

This column represents the funding made available to the PIHP via interim payments for providing ABA services to the Medicaid children during the previous fiscal year.

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>PAGE OF</b>		
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		11 of 13

**Column: Prior Fiscal Year - MICHild**

This column represents the funding made available to the PIHP via interim payments for providing ABW services to the MICHild children during the previous fiscal year.

**Column: Prior Fiscal Year - Total**

This column represents the total funding made available to the PIHP via interim payments for the provision of ABA services during the previous fiscal year. This column is formula driven. The formula is *the sum of the Prior Fiscal Year - Medicaid column and the Prior Fiscal Year - MICHild column.*

**Row 2 a. – Autism Interim Payment Funding Received thru 9/30**

**Current Fiscal Year Columns**

Enter the amount of Autism Benefit Interim Payment funding received thru 9/30 of the current fiscal year.

**Prior Fiscal Year Columns**

Enter the amount of Autism Benefit Interim Payment funding received thru 9/30 of the previous fiscal year. The amount reflected in this cell should reconcile to the amount reported on the FSR submitted for the previous fiscal year.

**Row 2 b. – Autism Interim Payment Funding – Accruals**

**Current Fiscal Year Columns**

Enter the estimated accrual for the Autism Benefit Interim Payment funding for the current fiscal year.

**Prior Fiscal Year Columns**

Enter the estimated accrual for the previous fiscal year Autism Benefit Interim Payment funding. The amount reflected in this cell should reconcile to the amount reported on the FSR submitted for the previous fiscal year.

**Row 2 c. – Total – Autism Interim Payment Funding – Accrued Basis**

**Current Fiscal Year Columns**

This cell represents the cash and accrued Autism Benefit Interim Payment funding for the current fiscal year. The cell is formula driven. The formula is the *sum of Autism Interim Payment Funding Received thru 9/30 (2.a) and Autism Interim Payment Funding - Accrued (2.b).*

**Prior Fiscal Year Columns**

This cell represents the cash and accrued Autism Benefit Interim Payment funding for the previous fiscal year. The cell is formula driven. The formula is the *sum of Autism Interim Payment Funding Received thru 9/30 (2.a) and Autism Interim Payment Funding - Accrued (2.b).*

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
		<b>PAGE OF</b>
	Financial Status Report and CRCS – Autism Benefit revised 8/1/2014	12 of 13

**Row 2 d. – Prior Fiscal Year – Actual Autism Interim Payment Funding Received**

Enter, in the Prior Fiscal Year columns, the actual amount of Autism Benefit Interim Payment funding received for the prior fiscal year. The amount reported here should be the total Autism Benefit Interim Payment funding received for the previous fiscal year regardless of when received. NOTE: Do not include the Autism Benefit Cost Settlement from the previous fiscal year. This line should only reflect actual Autism Interim Payment Funding received.

**Row 2 e. – Variance: PY Accrued Interim Payment Funding to PY Actual Interim Payment Funding**

This cell represents the variance between the total Autism Benefit Interim Payment funding (cash and accrued) reported on the FSR submitted for the previous fiscal year and the actual Autism Benefit Interim Payment funding received for the previous fiscal year. The cell is formula driven. The formula is the *Total – Autism Interim Payment Funding – Accrued Basis (2.c in the Prior Fiscal Year column) less the Prior Fiscal Year- Actual Autism Interim Payment Funding Received (2.d in the Prior Fiscal Year column)*.

**5.3 SECTION 3 - AUTISM BENEFIT CASH SETTLEMENT: (DUE MDCH) / DUE PIHP**

This section identifies the cash due the MDCH or the PIHP.

**Row 3 a. – Current Fiscal Year - Medicaid Autism Benefit Services (Due MDCH)/Due PIHP**

This cell represents the Medicaid Autism Benefit surplus or deficit for the current fiscal year. The cell in this row is formula driven. The *formula is less the Subtotal Medicaid Autism Benefit Services Surplus (Deficit) – Column I – PIHP Total (AE 291)*.

**Row 3 b. – Current Fiscal Year - MIChild Autism Benefit Services (Due MDCH)/Due PIHP**

This cell represents the MIChild Autism Benefit surplus or deficit for the current fiscal year. The cell in this row is formula driven. The *formula is less Subtotal MIChild Autism Benefit Services Surplus (Deficit) – Column I – PIHP Total (AE 292)*.

**Row 3 c. – Prior Fiscal Year – Medicaid Autism Benefit Services (Due MDCH)/Due PIHP**

This cell represents the variance between the total Medicaid Autism Benefit Interim Payment funding (cash and accrued) reported on the FSR submitted for the previous fiscal year and the actual Medicaid Autism Benefit Interim Payment funding received for the previous fiscal year. The cell is formula driven. The formula is *plus the Variance: PY Accrued Interim Payment Funding to PY Actual Interim Payment Funding (2.e in the Prior Fiscal Year – Medicaid column)*.

	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT – 1915(I) – AUTISM BENEFIT	<b>ATTACHMENT</b>
		P.7.8.1
		<b>SECTION</b>
		Form v 2014-1
		<b>EFFECTIVE DATE</b>
		10/01/2013
<b>PAGE OF</b>		
Financial Status Report and CRCS – Autism Benefit revised 8/1/2014		13 of 13

**Row 3d. – Prior Fiscal Year – MICHild Autism Benefit Services (Due MDCH)/Due PIHP**

This cell represents the variance between the total MICHild Autism Benefit Interim Payment funding (cash and accrued) reported on the FSR submitted for the previous fiscal year and the actual MICHild Autism Benefit Interim Payment funding received for the previous fiscal year. The cell is formula driven. The formula is *plus the Variance: PY Accrued Interim Payment Funding to PY Actual Interim Payment Funding (2.e in the Prior Fiscal Year – MICHild column).*

**Row 3 e. – Total Cash Settlement**

This row represents the total amount due the MDCH or the PIHP. The cell is formula driven. The formula is the *sum of Current Fiscal Year - Medicaid Autism Benefit Services (Row 3 a), Current Fiscal Year - MICHild Autism Benefit Services (Row 3 b), Prior Fiscal Year – Medicaid Autism Benefit Services (Row 3 c) and Prior Fiscal Year – MICHild Autism Benefit Services (Row 3 d).*

**5.4 Row AF - REMARKS**

This section has been provided for the PIHP to provide narrative description as necessary. Please enter remarks in this section in regards to any entry or activity on the report for which additional information may be useful. If this space is insufficient, please utilize the “Additional Narrative” tab within the FSR Bundle.