1.0 General Report Overview

The Financial Status Report (FSR) – All Non-Medicaid is a comprehensive report of all activity of the Community Mental Health Service Program (CMHSP). The FSR - All Non-Medicaid summarizes the revenues and expenditures of the CMHSP by program category. For each program category, the FSR – All Non-Medicaid will identify whether there is a net surplus or deficit prior to any redirection of funding. The FSR – All Non-Medicaid will also identify, for each program category, any funding redirected to meet match requirements or provide supplement to other program categories.

The FSR – All Non-Medicaid will be utilized by the Michigan Department of Community Health (MDCH) as a tool to monitor the fiscal operations of the CMHSP. In addition, this report will provide the basis for the annual contract reconciliation and cash settlement of the MDCH/CMHSP Mental Health Supports and Services Contract (GF Contract).

The CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the GF Contract. With the exception of the Special Fund Account – Section 226(a) of the Mental Health Code (MHC), 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 earned reimbursements and/or obligations regardless of whether they have been billed or collected. Additionally, any adjustments for uncollectible amounts or write-offs should be included. The FSR – All Non-Medicaid must reconcile to the CMHSP's general ledger.

The FSR – All Non-Medicaid is divided into sections for each program category. Each section of the FSR – All Non-Medicaid will evaluate the special considerations, services and funding arrangement as outline in the GF Contract for that particular program. Included in the instructions for completion of the FSR – All Non-Medicaid will be a brief narrative explanation of each section. The sections are:

A Medicaid Services (CMHSP that is a PIHP Use Only)
AC Adult Benefit Waiver Services (CMHSP that is a PIHP Use Only)
B General Fund

<u>Other GF Contractual Obligations</u>
C SED – GF BENEFIT

D MIChild – Mental Health

<u>Fee-for-Service</u>
E SED Waiver
F Children's Waiver
G Injectable Medications

<u>Other Funding</u>
H MDCH Earned Contracts

I PIHP to Affiliate Medicaid Services Contracts - CMHSP Use Only
IA PIHP to Affiliate Medicaid Services Contracts – CMHSP Use Only
J CMHSP to CMHSP Earned Contracts
K Non-MDCH Earned Contracts
L Substance Abuse MDCH Contract (CMHSP that is a CA Use Only)
M Local Funds
N Risk Corridor
O Activity Not Otherwise Reported
P Grand Totals
Q Remarks

The CMHSP must certify the accuracy and completeness of the FSR – All Non-Medicaid and identify a contact person, phone number and email address that questions regarding the submission should be directed to. MDCH will establish a one page "face" sheet for inclusion in the final packet.

2.0 Report - Due Dates

Financial Status Report – All Non Medicaid is due

Report Period	Report Type	Due Date
October 1 – June 30	Nine Month (3rd quarter)	August 15th
October 1 – September 30	Projection	August 15th
October 1 – September 30	Interim	November 10th
October 1 – September 30	Final	February 28, 2011

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.

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 10 second quarter FSR reporting package submitted from network180 for the All Non Medicaid Financial Status Report, the file name should read **FY10 Q2 network180 FSRBUNDLE 05-30-2010.** Note: The All Non Medicaid Financial Status Report is part of the FSR Bundle file. Additionally, MDCH discontinued 2nd quarter reporting. This previous reference is for illustration purposes only.

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

ABW Contract: The ABW Non-Pregnant Childless Adults Waiver Section 1115 Demonstration Program Contract

GF Contract: MDCH/CMHSP Managed Mental Health Supports and Services Contract

PIHP: CMHSP that holds the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract and the Michigan ABW Non-Pregnant Childless Adults Waiver Contract with MDCH and acts as the Prepaid Inpatient Health Plan either for an affiliation of CMHSPs or as a stand alone PIHP

CMHSP: Community Mental Health Services Program that holds the GF Contract with MDCH

FFP: Federal Financial Participation; which is sometimes referred to as FMAP or Federal Medical Assistance Percentage. Both refer to the rate at which the Federal Government will match State dollars. For instance, a 75% FFP would indicate that for every $100 spent, the Federal Government would fund $75 and the State would need to provide $25 in match.

ARRA: American Recovery and Reinvestment Act of 2009, enacted February 17, 2009. The ARRA provides for federally financed economic stimulus funding.

The Financial Status Report – All Non-Medicaid 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., 2nd quarter, 3rd quarter, projection, 4th quarter, Interim, Final.

The following numbering / sequencing have been utilized in the FSR All Non-Medicaid:

1 – 99	Indicates rows where FFPs have been entered
100	Title row for revenue
101-189	Detail rows for reporting revenue. May include sub-totals.
190	Total row for revenue
200	Title row for expenditures
201-289	Detail rows for reporting expenditures. May include sub-totals.
290	Total row for expenditures
295	Sub-total row identifying net surplus (deficit) prior to any redirection
300	Title row for redirection of funds (TO) and FROM
301-389	Detail rows for reporting redirection. May include sub-totals.
390	Total row for redirection of funds (TO) and FROM
400	Total row identifying the remaining balance. The balance is calculated by taking into consideration available revenue less expenditures and adjusting for any redirections (TO) or FROM. For each section, this row will indicate whether there can be a remaining balance (impacts fund balance, carry-forward, lapse), whether the remaining balance cannot be less than zero (MIChild where remaining balances will convert to local) or whether the remaining balance must equal zero (CMHSP must indicate how all surplus/deficits where addressed).

The FSR All Non-Medicaid – Column A: Column A is only used for select rows. Typically, for indicating values (FFP) or amounts that will be used in calculations. Each section that utilizes column A will contain language that identifies how the value or amount will be utilized.

The FSR All Non-Medicaid – Column B: Column B is used for reporting revenues, expenditures, redirection of funds, sub-totals and totals.

The FSR All Non-Medicaid – 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 Section of the FSR (Medicaid, GF, etc). The number reference refers to the character of the line (revenue, expenditures, etc). The description could be a label (revenue, expenditure, etc) or a more detailed description of the item (CMH Operations, Categorical, etc). The redirection rows include at the end of the description a reference to the partner row.

For example – B 302 (TO) SED-GF Benefit– C 301, the “B” refers to General Fund, the 302 indicates that this row represents a redirection to another row, the “(TO) SED-GF Benefit” describes that GF funds are being redirected to SED-GF Benefit, the “C 301” indicates that the partner row (FROM row) is in Section C –SED-GF Benefit, row 301.

REDIRECTS – (TO) FROM – Each CMHSP 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

CMHSP 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 redirection of GF to Medicaid requires prior approval of the MDCH.

Every "TO" redirection will have an off-setting "FROM" transaction. The converse is also true, for every "FROM" redirection there will be a "TO" transaction. The "TO" and "From" amounts will be equal; thus all redirections will sum to zero. Following is an example:

B 303 (TO) GF Cost of MIChild – Required Match – D 302 ($10)

This line is within the General Fund section and indicates that $10 is being transferred "(TO)" the MIChild section to fund expenditures and satisfy the GF match requirements.

D 302 FROM General Fund – Required Match – B 303 $10

This line is within the MIChild section and indicates that $10 is being received "FROM" the GF section to fund MIChild expenditures and satisfy the GF match requirements.

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

5.0 Instructions for Completion of the Report

Enter the name of the CMHSP on the line labeled "CMHSP".

Select the appropriate Fiscal Year (FY) from the drop down menu.

Select the Submission Type from the drop down menu.

Enter the date of report submission on the line labeled "Submission Date".

5.1 SECTION A – MEDICAID SERVICES – SUMMARY FROM FSR - MEDICAID WORKSHEET

This section recaps the total revenues, total expenditures, net Medicaid Services Surplus (Deficit), total redirected funds and the balance of Medicaid Services from the FSR – Medicaid for the Medicaid Contract. The section is entirely formula driven and will be utilized only by those CMHSPs that are also PIHPs. By recapping the Medicaid expenditures on the FSR – All Non-Medicaid the totals from the Financial Status Report – Medicaid will be included in Grand Totals (Section P - All Non-Medicaid FSR). The amounts reflected in the Grand Totals must reconcile to the CMHSP's general ledger.

ROW A-190 TOTAL REVENUE

This cell represents the total revenue available for provision of Medicaid services as authorized in the Medicaid Contract. This cell is formula driven. The formula is *plus FSR* Medicaid, *Column I, Total Revenue (A 190) less FSR Medicaid, Column I, 1st & 3rd Party Collection - Medicare/Medicaid Consumers – Affiliate (A 122).*

Note: The amount recorded as 1st and 3rd Party Collections – Medicare/Medicaid Consumers – Affiliate on the FSR – Medicaid is deducted since this funding is not included in the CMHSP's general ledger.

ROW A-290 TOTAL EXPENDITURE
This cell represents the total Medicaid expenditures incurred for provision of Medicaid services as authorized in the Medicaid Contract. This cell is formula driven. The formula is *plus FSR Medicaid, Column I, Total Expenditure, (A 290) less FSR Medicaid, Column I, 1st and 3rd Party Collections – Medicare/Medicaid Consumers – Affiliate (A 122) .*

Note: The amount recorded as 1st and 3rd Party Collections – Medicare/Medicaid Consumers – Affiliate on the FSR – Medicaid is deducted since the expenditures funded with these revenues are not included in the CMHSPs general ledger.

ROW A-295 NET MEDICAID SERVICES SURPLUS (DEFICIT)
This cell represents the difference between available revenues and expenditures associated to the Medicaid Contract prior to any redirection. The amount reflected indicates whether there is a funding surplus or deficit. The cell is formula driven. The formula is *plus FSR Medicaid, Column I, Sub-Total Net Medicaid Services Surplus (Deficit) (A 295).*

ROW A-390 TOTAL REDIRECTED FUNDS
This cell represents the total amount of redirected funds associated to the Medicaid Contract. This cell is formula driven. The formula is *plus FSR Medicaid, Column I, Total Redirected Funds (A 390) less FSR Medicaid, Column I, Info Only – Affiliate Total Redirected Funds (A 325.*

Note: The amount recorded as Info Only – Affiliate Total Redirected on the FSR – Medicaid is deducted since the expenditures funded by these redirects are not included in the CMHSPs general ledger.

ROW A-400 BALANCE MEDICAID SERVICES
This cell represents the net Medicaid surplus or deficit after redirection of funds. The cell is formula driven. The formula is FSR Medicaid, Column I, Balance Medicaid Services A 400).

5.15 SECTION AC –ADUTL BENEFIT WAIVER SERVICES – SUMMARY FROM FSR - ABW WORKSHEET

This section recaps the total revenues, total expenditures, net ABW Services Surplus (Deficit), total redirected funds and the balance of ABW Services from the FSR – ABW for the ABW Contract. The section is entirely formula driven and will be utilized only by those CMHSPs that are also PIHPs. By recapping the ABW expenditures on the FSR – All Non-Medicaid the totals from the Financial Status Report – ABW will be included

in Grand Totals (Section P - All Non-Medicaid FSR). The amounts reflected in the Grand Totals must reconcile to the CMHSP's general ledger.

ROW A-190 TOTAL REVENUE
This cell represents the total revenue available for provision of ABW services as authorized in the ABW Contract. This cell is formula driven. The formula is *plus FSR ABW*, *Column I, Total Revenue (A 190)*

ROW A-290 TOTAL EXPENDITURE
This cell represents the total ABW expenditures incurred for provision of ABW services as authorized in the ABW Contract. This cell is formula driven. The formula is *plus FSR ABW, Column I, Total Expenditure, (A 290)*

ROW A-295 NET ABW SERVICES SURPLUS (DEFICIT)
This cell represents the difference between available revenues and expenditures associated to the ABW Contract prior to any redirection. The amount reflected indicates whether there is a funding surplus or deficit. The cell is formula driven. The formula is *plus FSR ABW, Column I, Sub-Total Net ABW Services Surplus (Deficit) (A 295).*

ROW A-390 TOTAL REDIRECTED FUNDS
This cell represents the total amount of redirected funds associated to the ABW Contract. This cell is formula driven. The formula is *plus FSR ABW, Column I, Total Redirected Funds (A 390) less FSR ABW, Column I, – Affiliate Total Redirected Funds (A 301).*

Note: The amount recorded as Affiliate Total Redirected on the FSR – ABW is deducted since the expenditures funded by these redirects are not included in the CMHSPs general ledger.

ROW A-400 BALANCE ABW SERVICES
This cell represents the net ABW surplus after redirection of funds. The cell is formula driven. The formula is FSR ABW, Column I, Balance ABW Services A 400).

5.2 SECTION B - GENERAL FUND (GF)

This section is used by CMHSPS to report all revenues and expenditures associated to the GF Contract. The CMHSP will report all funding available for provision of services to non-Medicaid consumers, including 1st and 3rd party collections, prior year GF carry-forward and ISF abatement. Within this section it will be identified whether there is a net surplus or deficit prior to any redirection. The CMHSP will report any redirection of GF required to match other programs or redirected to supplement other GF programs. In addition, the CMHSP will report any funding redirected from other funding sources to cover cost over runs or from other GF programs for costs of serving non-Medicaid consumers.

ROW B-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures.

ROW B-101 – CMH OPERATIONS
Enter the funding authorized in the GF Contract for CMH Operations.

ROW B-102 - CATEGORICAL
Enter the funding authorized in the GF Contract for specific purposes, projects and/or target populations. These funds are commonly referred to as categorical. .

ROW B-103 - STATE SERVICES
Enter the funding authorized in the GF Contract for state facility utilization.

ROW B-120 – SUBTOTAL – CURRENT PERIOD GENERAL FUND REVENUE
This cell represents the total of funding authorized in the GF Contract with MDCH. This cell is formula driven. The formula is the *sum of CMH Operations (B 101), Categorical Funding (B 102) and State Services (B 103)*

ROW B-121 - 1ST & 3RD PARTY COLLECTIONS (NOT IN SECTION 226A FUNDS) 100% SERVICES
The CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to recipients. Enter the funding available from 1st and 3rd party collections (consumer fee payments, insurances and Medicare) that are not included in the Special Fund Account authorized in Section 226a (PA423) of the Mental Health Code (MHC). The amount entered in this cell is for 1st and 3rd party collections associated to the cost of a person's 100% funded daily care or services.

ROW B-122 - 1ST & 3RD PARTY COLLECTIONS (NOT IN SECTION 226A FUNDS) 90% SERVICES
The CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to recipients. Enter the funding available from 1st and 3rd party collections (consumer fee payments, insurances and Medicare) that are not included in the Special Fund Account authorized in Section 226a (PA423) of the Mental Health Code (MHC). The amount entered in this cell is for 1st and 3rd party collections associated to the cost of a person's 90% funded daily care or services.

ROW B-123 – PRIOR YEAR GF CARRY FORWARD
Enter the amount of carry forward funding available from the previous fiscal year (FY) earned under section 226 (2) of the MHC. This amount should reconcile with the prior FY issued cost settlement. Any variance from the prior year cost settlement must be described in Section Q –Remarks (FSR All Non-Medicaid).

ROW B-124 GF ABATEMENT
Enter the amount of the ISF abatement that is being utilized in support of current year State Facility expenditures due to over funding of the GF Internal Service Fund.

Note: Per the FY 10 Contract, in the event of reductions to GF, the ISF may be used to support services at a continuation level. The ISF cannot be replenished if the CMH elects to utilize the ISF in this manner.

ROW B-140 SUBTOTAL – OTHER GENERAL FUND REVENUE

This cell represents the sub-total of other GF revenue available to fund current year expenditures. This cell is formula driven. The formula is the *sum of 1st & 3rd Party Collections -100% (B 121), 1st & 3rd Party Collections – 90% (B 122), Prior Year GF Carry Forward (B 123) and ISF Abatement (B 124).*

ROW B-190 TOTAL REVENUE
This cell represents the total GF services revenue available to fund current year expenditures. The cell is formula driven. The formula is the *sum of Subtotal – Current Period General Fund Revenue (B 120) and Subtotal – Other General Fund Revenue (B 140).*

ROW B-200 EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for services provided and authorized in the GF Contract. **Row B-201 - 100% MDCH MATCHABLE SERVICES**

Enter the amount of 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. In addition, any other expenditure for services authorized at 100% state match must be reported here.

Note: State and County Financial Responsibility is defined in Chapter 3 of the MHC. Additionally, Section 7.3 of the GF Contract lists services that do not require the CMHSP to provide the local match obligation; thus making those services eligible as 100% MDCH matchable services.

ROW B-202 - MDCH MATCHABLE SERVICES BASED ON CMHSP LOCAL MATCH CAP
This cell represents the amount of 90/10% matchable services that are eligible for 100% state funding due to the CMHSP invoking 330.1308(2) of the MHC. Section 330.1308(2) of the MHC limits, in some cases, the amount of match funding required for a CMHSP that is an authority. When a CMHSP invokes Section 330.1308 of the MHC and limits the amount of match required, there is a shift of funding between local and 100% GF. The amount of expenditures eligible for 100% funding is represented here.

This cell is formula driven. The formula is *less GF Local Match Capped per MHC 330.1308 (M 203)*.

NOTE: The amount of expenditures that would have been covered by local fund is reported as a reduction (negative amount) in section M – Local Funds, row M 203 – GF Local Match Capped per MHC 330.1308.

ROW B-203 - 90% MDCH MATCHABLE SERVICES – COLUMN A
State and County Financial Responsibility is defined in Chapter 3 of the MHC. As defined in the MHC Chapter 3, Section 330.1308, except as otherwise provided in Chapter 3 or subsections (2) and (3), and subject to the constraint of funds actually

appropriated by the legislature for such purpose, the state shall pay 90% of the annual cost of a CMHSP. Additionally, Section 7.3 of the GF Contract lists services that do not require the CMHSP to provide the local match obligation; thus making those services eligible as 100% MDCH matchable services.

Enter the amount of expenditures eligible for 90% reimbursement.

ROW B-203 – 90% MDCH MATCHABLE SERVICES – COLUMN B
This cell represents the net 90/10 expenditures eligible for state funding. The MDCH obligation for the 90% matchable costs are net of any related earned 1st & 3rd party revenue. Therefore, prior to calculating the MDCH obligation, the amount of 1st & 3rd party revenue must be taken into consideration. After calculating the MDCH and local commitment, the amount of 1st and 3rd party collections is added back to derive the total expenditures reported in the GF section of the FSR.

This cell is formula driven. The formula is *the sum of 90% Matchable Services (B 203, Column A) less 1st & 3rd Party Collections 90% Services (B 122) times 90% (.9), plus 1st & 3rd Party Collections (B 122).*

ROW B-204 - STATE SERVICES – PAYMENTS TO MDCH FOR STATE SERVICES
Enter the amount of expenditures for the purchase of state-provided hospital and center services. This amount is the product of actual utilization (days) of state provided services and the relevant fixed net state rate.

Note:

1) Expenditures for community-based services funded with State Services authorization (trade-offs) should not be reported in this row but in other rows as appropriate to the expenditure

2) Administrative costs are not to be included, and

3) ISF abatement and/or ISF financing are treated as funding sources and should not reduce the amount of expense reported in this cell.

ROW B-205 PAYMENT INTO GF ISF
Enter the amount of expenditures related to a contribution (deposit) to the GF ISF. All deposits into the ISF must meet the criteria established in the ISF Technical Requirement of the GF Contract.

Note: Per the FY 10 Contract, in the event of GF reductions to GF, the ISF may be used to support services at a continuation level. The ISF cannot be replenished if the CMH elects to utilize the ISF in this manner.

ROW B-290 - TOTAL EXPENDITURE
This cell represents the total GF Contract expenditures prior to any redirects. This cell is formula driven. The formula is the *sum of 100% MDCH Matchable Services (B 201), 100% MDCH Matchable Services Based on CMHSP Local Match Cap (B 202), 90% MDCH Matchable Services – Column B (B 203), State Services – Payments to MDCH for State Services (B 204) and Payment into GF ISF (B 205).*

ROW B-295 - NET GENERAL FUND SURPLUS (DEFICIT)
This cell represents the net GF surplus or deficit prior to any redirections. This cell is formula driven. The formula is *Total Revenue (B 190) less Total Expenditure (B 290)*.

ROW B-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following will identify how surplus funds were used by other funding programs or how deficits were covered by other funding sources.

ROW B-301 - (TO) MEDICAID – REDIRECTED FOR UNFUNDED MEDICAID COSTS A-331 (PIHP USE ONLY).
This row is only used by CMHSPs that are PIHPs. As identified in section 7.7.4 of the Medicaid Contract, MDCH approval to use GF for unfunded Medicaid costs is required.

This cell is formula driven. The formula is *less FSR –Medicaid, FROM General Fund – Redirected to Unfunded Medicaid Costs* (A 331).

ROW B-301.3 - (TO) ABW – REDIRECTED FOR UNFUNDED MH ABW COSTS AC302 (PIHP USE ONLY)
This cell represents the amount of GF funds that are being redirected to cover the cost of providing MH ABW services above MH ABW capitation. The cell is formula driven. The formula is *less Section AC 302: ABW, FROM General Fund*.

ROW B-302 - (TO) SED-GF BENEFIT– C301
This cell represents the amount of GF funds that are being redirected to cover the cost of providing SED-GF services above SED-GF reimbursement. The cell is formula driven. The formula is *less Section C: SED-GF, FROM General Fund (*C 302).

ROW B-303 - (TO) GF COST OF MICHILD – REQUIRED MATCH – D302
This cell represents the amount of GF funds being redirected to match the MIChild federal capitation payments based on services provided (total expenditures). This cell is formula driven. The formula is *less Section D- MIChild, FROM General Fund – Required Match* (D 302).

ROW B-304 - (TO) GF COST OF MICHILD – ABOVE REQUIRED MATCH - D303
This cell represents the amount of GF funds being redirected to cover the costs of providing MIChild services above the MIChild capitation and mandatory match. This cell is formula driven. The formula is *less Section D- MIChild, FROM General Fund – Above Required Match* (D 303).

ROW B-305 - (TO) GF COST OF SED – REQUIRED MATCH – E301
This cell represents the amount of GF funds being redirected to match the SED fee-for-service reimbursements. This cell is formula driven. The formula is *less Section E –SED, FROM General Fund – Required Match* (E 301).

ROW B-306 - (TO) GF COST OF SED – ABOVE REQUIRED MATCH SCREEN – E303
This cell represents the amount of GF funds being redirected to cover the costs of providing SED waiver services above the fee screen. This cell is formula driven. The formula is *less Section E – SED, FROM General Fund – Above Required Match* (E 303).

ROW B-307 - (TO) GF COST OF SED – NOT SED WAIVER ELIGIBLE – E305
This cell represents the amount of GF funds being redirected to cover the costs of services provided to SED waiver participants that are not covered by the SED waiver. This cell is formula driven. The formula is *less Section E – SED, FROM General Fund – Not SED Wavier eligible* (E 305).

ROW B-308 - (TO) GF COST OF CHILDREN'S WAIVER – F301
This cell represents the amount of GF funds that are being redirected to cover the cost of providing Children's Wavier services above fee screens. The cell is formula driven. The formula is *less Section F: Children's Waiver, FROM General Fund (F* 301).

ROW B-309 - (TO) ALLOWABLE GF COST OF INJECTABLE MEDICATIONS – G301
This cell represents the amount of GF funds that are being redirected to cover the cost of injectable medications above the fee-for-service reimbursement. The cell is formula driven. The formula is *less Section G – Injectable Medications. FROM General Fund (G* 301).

ROW B-309.5 - (TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS– IA 302
This cell represents the amount of GF funds that are being redirected to cover the cost of providing MH ABW services above MH ABW capitation. The cell is formula driven. The formula is *less Section IA: ABW, FROM General Fund (IA 302*).

ROW B-310 - (TO) CMHSP TO CMHSP EARNED CONTRACTS – J304 (EXPLAIN IN SECTION Q)
This cell represents the amount of GF funds that are being redirected to cover the cost of services above the earned CMHSP to CMHSP Contract revenue. The cell is formula driven. The formula is *less Section J –CMHSP to CMHSP Earned Contracts, FROM General Fund (J* 305).

ROW B-311 - (TO) SUBSTANCE ABUSE – L301
This cell represents the amount of GF funds that are being redirected to cover the cost of services above the MDCH Substance Abuse Contract earned contract amount. The cell is formula driven. The formula is *less Section L –Substance Abuse MDCH Contract, FROM General Fund (L* 301).

ROW B-313 - FROM CMHSP TO CMHSP EARNED CONTRACTS – I302
Enter the amount of any surplus in CMHSP to CMHSP earned contracts related to services to consumers who are not eligible for Medicaid.

ROW B-314 - FROM NON-MDCH EARNED CONTRACTS – J302
Enter the amount of any surplus in Non-MDCH earned contracts related to services to consumer who are not eligible for Medicaid.

ROW B-330 - SUBTOTAL REDIRECTED FUNDS ROWS 301 – 314
This cell represents the subtotal of redirected funds to or from the General Fund program. The cell if formula driven. The formula is *the sum of*

(TO) Medicaid – Redirected for Unfunded Medicaid Costs – A 331 (B 301),

(TO) ABW – REDIRECTED FOR UNFUNDED MH ABW COSTS AC302 (B 301.3)

(TO) SED-GF BENEFIT– C301 *(B 302)*

(TO) GF Cost of MIChild – Required Match (B 303),

(TO) GF Cost of MIChild – Above Required match (B 304),

(TO) GF Cost of SED – Required Match (B 305),

(TO) GF Cost of SED – Above Required Match (B 306),

(TO) GF Cost of SED – Not SED Waiver Eligible (B 307),

(TO) GF Cost of Children's Waiver (B 308),

(TO) Allowable GF Cost of Injectable Medications (B 309),

(TO) PIHP to Affiliate ABW Services Contracts (B 309.5),

(TO) CMHSP to CMHSP Earned Contracts (B 310),

(TO) Substance Abuse (B 311),

FROM CMHSP to CMHSP Earned Contracts (B 313),

FROM Non-MDCH Earned Contracts (B 314.)

ROW B-331 - FROM LOCAL FUNDS – M302
Enter the amount of local funds being utilized to fund all or a portion of the deficit in GF.

ROW B-332 - FROM RISK CORRIDOR – N303
Enter the amount of ISF funds being utilized to fund all or a portion of the deficit in GF.

NOTE: In order to utilize the GF ISF, the State Facility costs less any ISF abatement must exceed the State Facility authorization and the CMHSP must have an overall GF shortfall.

ROW B-390 - TOTAL REDIRECTED FUNDS
The cell represents the total of redirected funds to or from the GF program. The cell is formula driven. The formula is the *sum of Subtotal Redirected Funds* (B 330), FROM Local Funds (B 331) and FROM Risk Corridor (B 332).

ROW B-400 BALANCE GENERAL FUND
This row represents the balance of GF available for earned carry forward and/or lapse to MDCH. The cell is formula driven. The formula is *Net General Fund Surplus (Deficit) (B 295) less Total Redirected Funds (B 390).*

NOTE: The GF Contract is not a shared risk contract. As such, FSR lines FROM Local Funds (B 331) and FROM Risk Corridor (B 332) should identify how the CMHSP is addressing any deficit. The amount reflected on FSR line Balance General Fund (B 400) should represent surplus funding eligible for carry-forward or lapse to the MDCH.

OTHER GF CONTRACTUAL OBLIGATIONS

5.3 SECTION C SED-GF BENEFIT

MDCH reimburses the SED-GF Benefit contracted CMHSPs based on submission of expenditure reports. MDCH will reimburse for cost reported on the SED-GF expenditure report up to the amount authorized in attachment C 4.13.1 of the MDCH/CMHSP Managed Mental Health Supports and Services Contract.

ROW C-190 - REVENUE SED-GF
Enter the amount of earned revenue associated to the SED-GF benefit.

ROW C-290 - EXPENDITURE
Enter the amount of expenditures related to providing GF services, to the SED-GF population.

ROW C-295 - NET SED-GF SURPLUS (DEFICIT)
This cell represents the net SED-GF surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total* Revenue (C *190) less Total Expenditure (C 290).*

ROW C-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following will identify how deficits or non-SED-GF eligible costs were covered by other funding sources.

ROW C-301 - FROM GENERAL FUND B302
Enter the amount of GF being utilized to fund all or a portion of the deficit in SED-GF.

ROW C-302 - FROM LOCAL FUNDS M303
Enter the amount of Local funds being utilized to fund all or a portion of the deficit in SED-GF.

Row C-390 - Total Redirected Funds
This cell represents the total of redirected funds associated to the SED-GF program. The cell is formula driven. The formula is the *sum of FROM General Fund* (B *302) and FROM Local Funds (B 303).*

Row C-400 – Balance SED-GF BENEFIT (Must equal 0)
As the row title indicates, the amount in this cell must equal zero. Any Surplus or deficit in SED-GF funding must be resolved.

5.4 SECTION D MICHILD – MENTAL HEALTH

Children under age 19 who are U.S. citizens or documented aliens not eligible for Medicaid, who do not have health coverage, and whose families meet certain income requirements and restrictions are eligible for MIChild. Please refer to the Medicaid Provider Manual for further details on mental health services and benefit restrictions. The CMHSP receives MIChild funding via a capitation payment based on per enrolled child per month methodology. The capitation payment processed to the CMHSP is for the federal share only. It is the responsibility of the CMHSP to supply the required match.

This section of the report will be used to report all revenues and expenditures associated to the MIChild program. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding. When a surplus in funding exists, as per Section 7.2.8 of the GF Contract, the unspent MIChild funds become local funds in the following FY. When an overall deficit exists, the CMHSP must report what funding will be used to cover the costs above the capitation received.

ROW D-1 - ENTER CURRENT MICHILD FFP - COLUMN A

The CMHSP receives MIChild funding via a capitation payment based on per enrolled child per month methodology. The capitation payment processed to the CMHSP is for the federal share only. It is the responsibility of the CMHSP to supply the required match. To assist in calculating the amount of required match, it is necessary to identify the FFP for the FY being reported on.

Enter, in Column A, the FFP for the FY being reported on.

Note: For user convenience, the default will be the current FY FFP.

ROW D-190 - REVENUE

The CMHSP receives MIChild funding via a capitation payment based on per enrolled child per month methodology. The capitation payment processed to the CMHSP is for the federal share only. Enter the amount of capitation received for MIChild.

ROW D-290 - EXPENDITURE

Enter the amount of expenditures related to providing mental health services, as defined in the Medicaid Provider Manual, to the MIChild population.

ROW D-295 NET MICHILD SURPLUS (DEFICIT)

This cell represents the net MIChild surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Revenue (D 190) less Expenditure (D 290).*

ROW D-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, the MIChild section does not allow for any redirection to any other program. The rows immediately following the label “Redirected Funds (To) From” will identify the amount redirected to meet the match requirements and identify how the CMHSP addressed any deficit in MIChild funding.

ROW D-301 - FEDERAL SHARE APPLIED

As previously mentioned, the capitation payment to the CMHSP represents the federal only portion of the MIChild capitation rate. It is the responsibility of the CMHSP to supply the local match for the MIChild program. The amount in this cell will represent the amount of federal dollars utilized to fund MIChild expenditures. This cell is formula driven. The formula is an IF/THEN/ELSE statement. To assist with comprehension listed first will be the “common language” describing what the IF/THEN/ELSE statement will accomplish followed by the actual statement.

Basically, it is first being determined whether there is surplus funding when comparing the total available revenue (federal capitation and required GF match) to the expenditures. When the available revenue (federal capitation and required GF match) is greater than the expenditures there is a surplus in funding. When there is a surplus in funding, the federal share applied is equal to the federal capitation less the surplus. If there is not a surplus in funding, then the entire amount of federal capitation has been utilized and the federal share is equal to the amount of federal capitation.

The statement is as follows: *IF the Balance MIChild (D 400) is greater than zero, THEN Revenue (D 190) less Balance MIChild (D 400), ELSE Revenue (D 190).*

ROW D-302 - FROM GENERAL FUND – REQUIRED MATCH - B303
This cell represents the amount of GF funds that are being redirected to satisfy the MIChild match requirements. The determination of required match will be calculated based on the total MIChild expenditures. The cell is formula driven. The formula is an IF/THEN/ELSE statement. To assist with comprehension listed first will be the "common language" describing what the IF/THEN/ELSE statement will accomplish followed by the actual statement.

Basically, it is first being determined whether the amount of expenditures reported times the FFP is less than or equal to the amount of federal capitation. If the expenditures are less than the federal capitation, then the required GF match is equal to the expenditure amount times the GF FFP (100% less the federal FFP). If the expenditures are greater than the federal capitation, then the federal capitation has to be "grossed up" (capitation divided by federal FFP) to determine the minimum amount that would have to be spent to earn the entire amount of federal capitation received. The amount of federal capitation received is subtracted from the "grossed up" amount to determine the required GF match.

The statement is as follows: *Round - IF Expenditure (D290) times Current MIChild FFP (D1) is less than or equal to Revenue (D190), THEN Expenditure (D290) times the result of 1 minus the Current MIChild FFP (D1), ELSE Revenue (D190) divided by the Current MIChild FFP (D1) less Revenue (D190)*

ROW D-303 - FROM GENERAL FUND – ABOVE REQUIRED MATCH – B304
This cell represents the amount of GF funds being redirected to cover the costs of providing MIChild services above the capitation and mandatory match. Enter the amount of GF funds being utilized to cover all or a portion of the deficit in MIChild.

ROW D-304 FROM LOCAL FUNDS – M304
This cell represents the amount of Local funds being redirected to cover the costs of providing MIChild services above the capitation and mandatory match. Enter the amount of Local funds being utilized to cover all or a portion of the deficit in MIChild.

ROW D-390 TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the MIChild program. The cell is formula driven. The formula is the *sum of FROM General Fund – Required Match* (D 302*), FROM General Fund – Above Required Match (D 303) and FROM Local Funds (D 304).*

ROW D-400 - BALANCE MICHILD (CANNOT BE < 0
As the row title indicates, the amount in this cell cannot be less than zero. Any deficit in MIChild funding must be resolved. Any amounts greater than zero reflected in this cell will represent the unspent balance of MIChild which per the GF Contract will be converted to local funding in the following FY. This cell is formula driven. The formula is *Net MIChild Surplus (Deficit) (D 295) plus Total Redirected Funds (D 390).*

FEE FOR SERVICE

5.5 SECTION E - SED WAIVER

The SED Waiver provides 1915(c) Home and Community Based Waiver Services, as approved by the Centers for Medicare and Medicaid Services for children with Serious Emotional Disturbances, along with state plan services in accordance with the Medicaid Provider Manual.

There are currently two separate versions of the SED Waiver that are reimbursed on a fee for service basis.

- SED - Traditional

  MDCH reimburses SED- Traditional-Waiver enrolled CMHSPs on a fee-for-service basis for all services provided in accordance with the Medicaid Provider Manual, to those children that have been enrolled in the SED- Traditional Waiver.

  The CMHSP is obligated to ensure sufficient local match is provided. MDCH will provide funding not to exceed the federal portion of the fee screen or actual cost, whichever is less. The federal funding provided by MDCH will be based on the FFP active on the date of payment (remittance advice date)

- SED – DHS

  MDCH reimburses SED-DHS-Waiver enrolled CMHSPs on a fee-for-service basis for all services provided in accordance with the Medicaid Provider Manual, to those children that have been enrolled in the SED-DHS - Waiver.

  The reimbursement to the CMHSP for SED-DHS will be at the gross amount. In other words, the amount paid to the CMHSP represents both the federal and state share of the funding of the fee screen or actual costs, whichever is less.

This section of the report will be used to report all FFS revenues and expenditures associated to the SED Waiver program. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding. When an overall deficit exists, the CMHSP must report what funding will be used to cover the costs above the fee-for-service reimbursement received.

ROW E-101a COLUMN A - ENTER CURRENT YEAR SED WAIVER FFP – SED-TRADITIONAL – QTR 1
The CMHSP receives the SED-Traditional Waiver funding on a fee-for-service basis. The reimbursement from MDCH is the federal share only and is calculated based on the FFP active on the date of payment (date of remittance advice). It is the

responsibility of the CMHSP to supply the required match. To assist in calculating the amount of required match, it is necessary to identify the various FFPs for the FY.

Enter in Column A the FFP active for the current FY Quarter 1.

Note: For user convenience, the default will be the current FY regular FFP.

ROW E-101b Column A - ENTER CURRENT YEAR SED WAIVER FFP – SED-TRADITIONAL – QTR 2

The CMHSP receives the SED-Traditional Waiver funding on a fee-for-service basis. The reimbursement from MDCH is the federal share only and is calculated based on the FFP active on the date of payment (date of remittance advice). It is the responsibility of the CMHSP to supply the required match. To assist in calculating the amount of required match, it is necessary to identify the various FFPs for the FY.

Enter in Column A the FFP active for the current FY Quarter 2.

ROW E-101c Column A - ENTER CURRENT YEAR SED WAIVER FFP – SED-TRADITIONAL – QTR 3

The CMHSP receives the SED-Traditional Waiver funding on a fee-for-service basis. The reimbursement from MDCH is the federal share only and is calculated based on the FFP active on the date of payment (date of remittance advice). It is the responsibility of the CMHSP to supply the required match. To assist in calculating the amount of required match, it is necessary to identify the various FFPs for the FY.

Enter in Column A the FFP active for the current FY Quarter 3.

ROW E-101d Column A - ENTER CURRENT YEAR SED WAIVER FFP – SED-TRADITIONAL – QTR 4

The CMHSP receives the SED-Traditional Waiver funding on a fee-for-service basis. The reimbursement from MDCH is the federal share only and is calculated based on the FFP active on the date of payment (date of remittance advice). It is the responsibility of the CMHSP to supply the required match. To assist in calculating the amount of required match, it is necessary to identify the various FFPs for the FY.

Enter in Column A the FFP active for the current FY Quarter 4.

ROW E-102 COLUMN A ENTER SUBSEQUENT YEAR SED WAIVER FFP – SED-TRADITIONAL

The CMHSP receives the SED-Traditional Waiver funding on a fee-for-service basis. The reimbursement from MDCH is the federal share only and is calculated based on the FFP active on the date of payment (date of remittance advice). It is the responsibility of the CMHSP to supply the required match. To assist in calculating the amount of required match, it is necessary to identify the various FFPs for the FY.

Enter in Column A the FFP active for the subsequent FY.

Note: For user convenience, the default will be the FFP for the next FY.

ROW E-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures.

ROW E-101a COLUMN B - REVENUE FFS MEDICAID - FEDERAL PORTION RECEIVED AT CURRENT YEAR FFP RATE – SED-TRADITIONAL – QTR 1
The CMHSP receives SED-Traditional Waiver funding on a fee-for-service basis. Reimbursement is for the federal portion of the allowable costs or the federal portion of the Medicaid fee screen amount, whichever is less. Enter the amount of SED-Traditional revenue paid at the current FY Quarter 1 FFP.

ROW E-101b COLUMN B - REVENUE FFS MEDICAID - FEDERAL PORTION RECEIVED AT CURRENT YEAR FFP RATE – SED-TRADITIONAL – QTR 2
The CMHSP receives SED-Traditional Waiver funding on a fee-for-service basis. Reimbursement is for the federal portion of the allowable costs or the federal portion of the Medicaid fee screen amount, whichever is less. Enter the amount of SED-Traditional revenue paid at the current FY Quarter 2 FFP.

ROW E-101c COLUMN B - REVENUE FFS MEDICAID - FEDERAL PORTION RECEIVED AT CURRENT YEAR FFP RATE – SED-TRADITIONAL – QTR 3
The CMHSP receives SED-Traditional Waiver funding on a fee-for-service basis. Reimbursement is for the federal portion of the allowable costs or the federal portion of the Medicaid fee screen amount, whichever is less. Enter the amount of SED-Traditional revenue paid at the current FY Quarter 3 FFP.

ROW E-101d COLUMN B - REVENUE FFS MEDICAID - FEDERAL PORTION RECEIVED AT CURRENT YEAR FFP RATE – SED-TRADITIONAL QTR 4
The CMHSP receives SED-Traditional Waiver funding on a fee-for-service basis. Reimbursement is for the federal portion of the allowable costs or the federal portion of the Medicaid fee screen amount, whichever is less. Enter the amount of SED-Traditional revenue paid at the current FY Quarter 4 FFP.

ROW E-102 COLUMN B- REVENUE FFS MEDICAID - FEDERAL PORTION RECEIVED AT SUBSEQUENT YEAR FFP RATE – SED-TRADITIONAL
The CMHSP receives SED-Traditional Waiver funding on a fee-for-service basis. Reimbursement is for the federal portion of the allowable costs or the federal portion of the Medicaid fee screen amount, whichever is less. Enter the amount of SED-Traditional revenue earned at the subsequent FY FFP.

ROW E-103 - REVENUE FFS MEDICAID -SED-DHS
The CMHSP receives SED-DHS Waiver funding on a fee-for-service basis. Reimbursement is made to the CMHSP for the gross amount of the allowable costs or the Medicaid fee screen amount, whichever is less. Enter the amount of SED-DHS revenue earned.

ROW E-190 - TOTAL REVENUE
This cell represents the total federal fee-for-service revenue available to fund current year SED Waiver expenditures. The cell is formula driven. The formula is the sum of *Revenue FFS Medicaid – Federal portion received at current year FFP rate- SED-Traditional (E 101a), Revenue FFS Medicaid – Federal portion received at current year FFP rate- SED-Traditional (E 101b), Revenue FFS Medicaid – Federal portion received at current year FFP rate- SED-Traditional (E 101c), Revenue FFS Medicaid – Federal portion received at current year FFP rate- SED-Traditional (E 101d), Revenue FFS Medicaid – Federal portion received at subsequent year FFP rate- SED-Traditional (E 102), and Revenue FFS Medicaid – SED-DHS (E 103)*

ROW E-200 – EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for services provided and authorized in the GF Contract.

ROW E-201 - EXPENDITURE – TRADITIONAL - FEDERAL REIMBURSABLE
Enter the amount of expenditures related to providing mental health services, as defined in the Medicaid Provider Manual, to the SED-Traditional population.

ROW E-202 - EXPENDITURE -- TRADITIONAL– NOT SED WAIVER ELIGIBLE
Enter the amount of expenditures related to products or services that do not qualify as allowable under the SED Waiver for the SED-Traditional population.

ROW E-203 - EXPENDITURE – SED-DHS—FEDERAL REIMBURSABLE
Enter the amount of expenditures related to providing mental health services, as defined in the Medicaid Provider Manual, to the SED--DHS Waiver population.

ROW E-204 - EXPENDITURE – SED-DHS NOT SED WAIVER ELIGIBLE
Enter the amount of expenditures related to products or services that do not qualify as allowable under the Medicaid Provider Manual for the SED-DHS population.

ROW E-290 - TOTAL EXPENDITURE
The cell represents the total SED-Traditional and SED-DHS Waiver expenditures prior to any redirects. This cell is formula driven. The formula is the *sum of Expenditure – Federal Reimbursable (E 201) Expenditure – Not SED Waiver eligible (E 202, Expenditure – SED-DHS (E 203) and Expenditure – SED-DHS – Not SED Waiver Eligible (E204).*

ROW E-295 - NET SED WAIVER SURPLUS (DEFICIT)
This cell represents the net SED Waiver surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total* Revenue (*E 190) less Total Expenditure (E 290).*

ROW E-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following will identify how deficits or non-SED Waiver eligible costs were covered by other funding sources.

ROW E-301 - FROM GENERAL FUND – REQUIRED MATCH – B305
This cell represents the amount of GF funds that are being redirected to satisfy the SED-Traditional match requirements. The cell is formula driven. The formula is as follows:

Revenue FFS Medicaid - Federal portion received at current year Qtr 1 FFP rate - SED-Traditional (E 101a column b) divided by Current Year Qtr 1 SED Waiver FFP - SED-Traditional (E 101a column a) times 1 less the Current Year Qtr 1 SED Waiver FFP-SED-Traditional (E 101a column a) plus Revenue FFS Medicaid - Federal portion received at current year Qtr 2 FFP rate - SED-Traditional (E 101b column b) divided by Current Year Qtr 2 SED Waiver FFP - SED-Traditional (E 101b column a) times 1 less the Current Year Qtr 2 SED Waiver FFP-SED-Traditional (E 101b column a) plus Revenue FFS Medicaid - Federal portion received at current year Qtr 3 FFP rate - SED-Traditional (E 101c column b) divided by Current Year Qtr 3 SED Waiver FFP - SED-Traditional (E 101c column a) times 1 less the Current Year Qtr 3 SED Waiver FFP-SED-Traditional (E 101c column a) plus Revenue FFS Medicaid - Federal portion received at current year Qtr 4 FFP rate - SED-Traditional (E 101d column b) divided by Current Year Qtr 4 SED Waiver FFP - SED-Traditional (E 101d column a) times 1 less the Current Year Qtr 4 SED Waiver FFP-SED-Traditional (E 101d column a) plus Revenue FFS Medicaid - Federal portion received at subsequent year FFP rate - SED-Traditional (E 102 column b) divided by subsequent year SED Waiver FFP - SED-Traditional (E 102 column a) times 1 less the Subsequent Year SED Waiver FFP-SED-Traditional (E 102 column a) less FROM Local Funds - Required Match (E 302)

Note: As designed, Local Funds used to match SED Waivers services entered (E 302) will be taken into consideration prior to calculating the GF required match. Additionally, the rounding function was excluded from the narrative for ease in reading the complex formula; but is actually included in the actual calculation.

ROW E-302 - FROM LOCAL FUNDS – REQUIRED MATCH – M305
This cell represents the amount of Local funds that are being redirected to satisfy the SED-Traditional match requirements. Enter the amount of Local funds being utilized to match SED-Traditional Waiver expenditures.

ROW E-303 - FROM GENERAL FUND – ABOVE REQUIRED MATCH SCREEN – B306
This cell represents the amount of GF funds being redirected to cover the costs of providing SED-Traditional and SED-DHS Waiver services above the fee screen. The cell is formula driven. The formula is *round Expenditures – Federal Reimbursable (E 201) less Total Revenue (E 190) plus Revenue FFS Medicaid-American Recovery & Reimbursement Act (ARRA / Stimulus) increase (E101) less From General Funds – Required Match (E 301) less From Local Funds – Required Match (E 302) less From Local Funds – Above Required Match Screen (E 304).*

Note: If the cost for providing services exceeds fee screens, the local match obligations specified in the Mental Health Code prevail. It is the CMHSPs responsibility to appropriate report these costs by funding.

ROW E-304 - FROM LOCAL FUNDS – ABOVE REQUIRED MATCH SCREEN – M306

This cell represents the amount of Local funds being redirected to cover the costs of providing SED-Traditional and SED-DHS Waiver services above the fee screen. Enter the amount of Local funds being utilized to cover all or a portion of the SED-Traditional and SED-DHS Waiver costs above the fee screen.

Note: If the cost for providing services exceeds fee screens, the local match obligations specified in the Mental Health Code prevail. It is the CMHSPs responsibility to appropriate report these costs by funding.

ROW E-305 - FROM GENERAL FUND – NOT SED WAIVER ELIGIBLE – B307
This cell represents the amount of GF funds being redirected to cover the costs of providing products or services that do not qualify as allowable under the SED Waiver. The cell is formula driven. The formula is Expenditure – Not SED Waiver eligible (E 202) less FROM Local Funds – Not SED Waiver eligible (E 306).

ROW E-306 - FROM LOCAL FUNDS – NOT SED WAIVER ELIGIBLE – M307
This cell represents the amount of Local funds being redirected to cover the costs of providing products or services that do not qualify as allowable under the SED Waiver. Enter the amount of Local funds being utilized to cover all or a portion of the costs of providing products or services that do not qualify as allowable under the SED Waiver.

ROW E-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the SED Waiver program. The cell is formula driven. The formula is the *sum of FROM General Fund – Required Match* (E 301*), FROM Local Funds – Required Match (E 302), FROM General Fund – Above Required Match (E 303), FROM Local Funds – Above Required Match (E 304), FROM General Funds – Not SED Waiver eligible (E 305), and FROM Local Funds – Not SED Waiver eligible (E 306)..*

ROW E-400 - BALANCE SED WAIVER (MUST=0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net SED Waiver Surplus (Deficit) (E 295) plus Total Redirected Funds (E 390).*

5.6 Section F Children's Waiver

The Children's Home and Community Based Waiver Program (CWP) provides services that are enhancements or additions to regular Medicaid coverage to children up to age 18 who are enrolled in the CWP. The CWP enables Medicaid to fund necessary home and community based services for children with developmental disabilities who reside with their birth or legally adoptive parent(s) or with a relative who has been named legal guardian under the laws of the State of Michigan, regardless of their parent's income.

The CWP is a fee-for-service program administered by the CMHSP. The CMHSP is held financially responsible for any costs incurred on behalf of the CWP beneficiary that were authorized by the CMHSP and exceed the Medicaid fee screens or amount, duration and scope parameters.

This section of the report will be used to report all revenues and expenditures associated to the CWP. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding. When an overall deficit exists, the CHMSP must report what funding will be used to cover the costs above the fee-for-service reimbursements received.

ROW F-190 - REVENUE
The CMHSP receives CWP funding on a fee-for-service basis. Reimbursement is for the actual costs or the Medicaid fee screen amount, whichever is less. Enter the amount of revenue earned for this reporting period.

ROW F-290 - EXPENDITURE
Enter the amount of expenditures related to providing home and community based services, as defined in the Medicaid Provider Manual, to the CWP population.

ROW F-295 - NET CHILDREN'S WAIVER (CANNOT BE >0)
As the row title indicates, the amount in this cell cannot be greater than zero. This cell is formula driven. The formula is Revenue (F *190) less Expenditure (F 290).*

ROW F-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, the CWP section does not allow for any redirection to any other program. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to CWP to address any deficit in CWP funding.

ROW F-301 - FROM GENERAL FUND – B308
Enter the amount of GF being utilized to fund expenditures related to providing home and community based services, as defined in the Medicaid Provider Manual, to the CWP population.

Note: If the cost for providing services exceeds fee screens, the local match obligations specified in the Mental Health Code prevail. It is the CMHSPs responsibility to appropriately report these costs by funding.

ROW F-302 - FROM LOCAL FUNDS – M308
Enter the amount of Local funds being utilized to fund expenditures related to providing home and community based services, as defined in the Medicaid Provider Manual, to the CWP population.

Note: If the cost for providing services exceeds fee screens, the local match obligations specified in the Mental Health Code prevail. It is the CMHSPs responsibility to appropriately report these costs by funding.

ROW F-303 - FROM ACTIVITY NOT OTHERWISE REPORTED – O301
Enter the amount of funds from Activity Not Otherwise Reported (Section O) being utilized to fund expenditures related to providing home and community based services, as defined in the Medicaid Provider Manual, to the CWP population.

ROW F-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the CWP. The cell is formula driven. The formula is the *sum of FROM General Fund* (F 301*), FROM Local Funds (E 302) and FROM Activity not otherwise reported (F 303)*

ROW F-400 - BALANCE CHILDREN'S WAIVER (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net Children's Waiver (F295) plus Total Redirected Funds (F390).*

5.7 SECTION G - INJECTABLE MEDICATIONS

Specific injectable drugs administered through a PIHP/CMHSP clinic to Medicaid Health Plan enrollees are reimbursed by the MDCH on a fee-for-service basis when meeting the criteria defined in the Medicaid Provider Manual, Chapter -Practitioner, Section 4.13.C – Injectables Administered Through PIHP/CMHSP for MHP Enrollees.

ROW G-190 - REVENUE
The CMHSP receives Injectable Medication reimbursement on a fee-for-service basis. Reimbursement is for the actual costs or the Medicaid fee screen amount, whichever is less. Enter the amount of revenue earned for this reporting period.

ROW G-290 - EXPENDITURE
Enter the amount of expenditures related to Injectable Medications as defined in the Medicaid Provider Manual.

ROW G-295 - NET INJECTABLE MEDICATIONS (CANNOT BE > 0)
As the row title indicates, the amount in this cell cannot be greater than zero. This cell is formula driven. The formula is Revenue (G *190) less Expenditure (G 290).*

ROW G-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, the Injectable Medications section does not allow for any redirection to any other program. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to Injectable Medications to address any deficit in funding.

ROW G-301 - FROM GENERAL FUND – B308
Enter the amount of GF being utilized to fund expenditures related to Injectable Medications as defined in the Medicaid Provider Manual.

Note: If the cost for providing services exceeds fee screens, the local match obligations specified in the Mental Health Code prevail. It is the CMHSPs responsibility to appropriately report these costs by funding.

ROW G-302 - FROM LOCAL FUNDS – M308
Enter the amount of Local funds being utilized to fund expenditures related to Injectable Medications as defined in the Medicaid Provider Manual.

Note: If the cost for providing services exceeds fee screens, the local match obligations specified in the Mental Health Code prevail. It is the CMHSPs responsibility to appropriately report these costs by funding.

ROW G-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to Injectable Medications. The cell is formula driven. The formula is *FROM General Fund* (G 301*) plus FROM Local Funds (G 302).*

ROW G-400 - BALANCE INJECTABLE MEDICATIONS (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net Injectable Medications (G295) plus Total Redirected Funds (G390).*

OTHER FUNDING

5.8 SECTION H - MDCH EARNED CONTRACTS

This section of the report is used to report revenues and expenditures associated to MDCH Earned Contracts. Expenditures 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. Any Local match that is required by the specific Earned Contract should be reported in Section M – Local Funds, Row M 207 – Local Match to Grants and MDCH Earned Contracts. Since only expenditures funded by the MDCH for Earned Contracts will be reported in this section, there are no rows for redirection and the Balance MDCH Earned Contracts must equal zero.

ROW H-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures for various MDCH Earned Contracts.

ROW H-101 - PASARR
Enter the amount of earned revenue associated to the PASARR Contracts for OBRA pre-admission screening and annual resident reviews.

Note: Billed cost must satisfy circular A- 87 single audit requirements.

ROW H-102 - DCH BLOCK GRANTS FOR CMH SERVICES
Enter the amount of earned revenue associated to contracts with MDCH for mental health services for adults or children that are specified as ADAMHA or block grant funded in the authorization letter.

ROW H-103 - DD COUNCIL GRANTS
Enter the amount of earned revenue associated to any grants with MDCH for DD Council projects.

ROW H-104 - PATH/HOMELESS
Enter the amount of earned revenue associated to any contract with the MDCH for PATH / Homeless projects.

ROW H-105 - PREVENTION
Enter the amount of earned revenue associated to any contracts with MDCH for prevention services.

Note: Projects that have been converted to continuation status and have been transferred as maintenance of effort or categorical funding in the GF Contract should be reported as applicable in Section B – General Fund.

ROW H-106 - AGING
Enter the amount of earned revenue associated to any contracts with the MDCH for special services to the aging population that are not included in the DCH Block Grants for CMH Services (H 102).

Note: Do not include MDCH Contracts for Long Term Care Waiver services for the elderly.

ROW H-107 - HUD SHELTER PLUS CARE
Enter the amount of earned revenue associated to any contracts with the MDCH for HUD Shelter Plus Care financing.

ROW H-150 - OTHER MDCH EARNED CONTRACTS (DESCRIBE)
Enter the amount of earned revenue associated to any other contract that the CMHSP has with MDCH that hasn't been previously listed. Additionally, please enter a description of the contract by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks

Note: CMHSPs that have a contractual arrangement for provision of SED-GF Benefit should report SED-GF Benefit revenues on this line.

ROW H-151 - OTHER MDCH EARNED CONTRACTS (DESCRIBE)
Enter the amount of earned revenue associated to any other contract that the CMHSP has with MDCH that hasn't been previously listed. Additionally, please enter a description of the contract by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q - Remarks

ROW H-152 - OTHER MDCH EARNED CONTRACTS (DESCRIBE)
Enter the amount of earned revenue associated to any other contract that the CMHSP has with MDCH that hasn't been previously listed. Additionally, please enter a

description of the contract by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW H-190 - TOTAL REVENUE
This cell represents the total revenue available to fund current year MDCH Earned Contract expenditures. The cell is formula driven. The formula is the *sum of PASARR (H 101*), DCH Block Grants for CMH Services (H 102), DD Council Grants (H 103), PATH/Homeless (H 104), Prevention (H 105), Aging (H 106), HUD Shelter Plus Care (H 107),Other MDCH Earned Contracts (H 150 – H 152).

ROW H-200 - EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for various MDCH Earned Contracts.

ROW H-201 - PASARR
Enter the amount of expenditures associated to the PASARR contracts for OBRA pre-admission screening and annual resident reviews.

ROW H-202 - DCH BLOCK GRANTS FOR CMH SERVICES
Enter the amount of expenditures associated to contracts with MDCH for mental health services for adults or children that are specified as ADAMHA or block grant funded in the authorization letter.

ROW H-203 - DD COUNCIL GRANTS
Enter the amount of expenditures associated to any grants with MDCH for DD Council projects.

ROW H-204 - PATH/HOMELESS
Enter the amount of expenditures associated to any contract with the MDCH for PATH / Homeless projects.

ROW H-205 - PREVENTION
Enter the amount of expenditures associated to any contracts with MDCH for prevention services.

Note: Projects that have been converted to continuation status and have been transferred as maintenance of effort or categorical funding in the GF Contract should be reported as applicable in Section B – General Fund.

ROW H-206 - AGING
Enter the amount of expenditures associated to any contracts with the MDCH for special services to the aging population that are not included in the DCH Block Grants for CMH Services (H 102).

Note: Do not include MDCH Contracts for Long Term Care Waiver services for the elderly.

ROW H-207 - HUD SHELTER PLUS CARE
Enter the amount of expenditures associated to any contracts with the MDCH for HUD Shelter Plus Care financing.

ROW H-250 - OTHER MDCH EARNED CONTRACTS (DESCRIBE)
Enter the amount of expenditures associated to any other contract that the CMHSP has with MDCH that hasn't been previously listed. Additionally, please enter a description of the contract by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

Note: CMHSPs that have a contractual arrangement for provision of SED-GF Benefit should report SED-GF Benefit expenditures on this line.

ROW H-251 - OTHER MDCH EARNED CONTRACTS (DESCRIBE)
Enter the amount of expenditures associated to any other contract that the CMHSP has with MDCH that hasn't been previously listed. Additionally, please enter a description of the contract by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW H-252 - OTHER MDCH EARNED CONTRACTS (DESCRIBE)
Enter the amount of expenditures associated to any other contract that the CMHSP has with MDCH that hasn't been previously listed. Additionally, please enter a description of the contract by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW H-290 - TOTAL EXPENDITURE
This cell represents the total expenditures associated to MDCH Earned Contracts. The cell is formula driven. The formula is the *sum of PASARR (H 201*), DCH Block Grants for CMH Services (H 202), DD Council Grants (H 203), PATH/Homeless (H 204), Prevention (H 205), Aging (H 206), HUD Shelter Plus Care (H 207), Other MDCH Earned Contracts (H 250 – H 252).

ROW H-400 - BALANCE MDCH EARNED CONTRACTS (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is Total Revenue (H*190) plus Total Expenditure (H 290).*

5.9 Section I - PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY

The CMHSP will use this section to report revenues and expenditures associated to the provision of a comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding associated to the CMHSP / PIHP contract. It will also identify whether the CMHSP had to redirect funding (TO) or From CMHSP to CMHSP Earned Contracts or From Non-MDCH Earned Contracts for costs associated to consumers who are Medicaid eligible.

Note: This section will only be used by CMHSPs that are affiliate members of a PIHP. Additionally, this information must be reported to the PIHP and be included on the Financial Status Report – Medicaid

ROW I-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures associated to the PIHP to Affiliate Medicaid Services Contracts.

ROW I-101 - REVENUE - FROM PIHP
Enter the amount of revenue from the PIHP that is associated to the provision of the comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW I-102 - 1ST & 3RD PARTY COLLECTIONS – MEDICARE/MEDICAID CONSUMERS - AFFILIATE
The CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to recipients. Enter the funding available from 1st and 3rd Party collections that are not included in the Special Fund Account authorized in Section 226a (PA 423) of the MHC.

ROW I-190 - TOTAL REVENUE
The cell represents the total amount of revenue available to fund expenditures for the provision of the comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. This cell is formula driven. The formula is the *sum of Revenue – from PIHP (I 101) and 1st & 3rd Party Collections – Medicare/Medicaid Consumers – Affiliate (I 102)*

ROW I-290 - EXPENDITURE
Enter the amount of expenditures associated to the provision of the comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW I-295 - NET PIHP TO AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)
This cell represents the net PIHP to Affiliate Medicaid Services Contract surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total Revenue (I 190) less Expenditure (I 290).*

ROW I-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following will identify whether there was an overall surplus or deficit in funding associated to the CMHSP / PIHP contract. It will identify whether the CMHSP had to redirect funding (TO) or From CMHSP to CMHSP Earned Contracts or From Non-MDCH Earned Contracts for costs associated to consumers who are Medicaid eligible.

ROW I-301 - (TO) CMHSP TO CMHSP EARNED CONTRACTS - J306
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 revenues and expenses in section J – CMHSP to CMHSP Earned Contracts.

Enter the amount of surplus Medicaid funding which is being redirected to Section J for cost overruns in the CMHSP to CMHSP Earned Contracts. The cell is formula driven. The formula is *less FROM PIHP to Affiliate Medicaid Services Contract* (J 306).

ROW I-302 - FROM CMHSP TO CMHSP EARNED CONTRACTS - J303
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 revenues and expenses in section J - CMHSP to CMHSP Earned Contracts.

Enter the amount of surplus CMHSP to CMHSP funding redirected from section J to cover cost of services provided to Medicaid consumers.

A brief explanation of this amount should be included in section P with a cross reference to this row.

ROW I-303 - FROM NON-MDCH EARNED CONTRACTS - K303
Enter the amount of the surplus Non-MDCH Earned Contract funding redirected from section K-Non-MDCH Earned Contracts to cover the costs of services provided to Medicaid consumers.

A brief explanation of this amount should be included in section Q - Remarks with a cross reference to this row.

ROW I-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the PIHP to Affiliate Medicaid Services Contracts. The cell is formula driven. The formula is the *sum of (TO) CMHSP to CMHSP Earned Contracts (I 301), FROM CMHSP to CMHSP Earned Contracts (I 302) and FROM Non-MDCH Earned Contracts* (I 303*).*

ROW I-400 - BALANCE PIHP TO AFFILIATE MEDICAID SERVICES CONTRACT (MUST = 0).
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net PIHP to Affiliate Medicaid Services Contracts Surplus (Deficit)* (I 295*) plus Total Redirected Funds (I 390).*

5.10 Section IA - PIHP to AFFILIATE ABW SERVICES CONTRACTS - CMHSP USE ONLY

The CMHSP will use this section to report revenues and expenditures associated to the provision of a comprehensive array of ABW mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding associated to the CMHSP / PIHP contract. It will also identify whether the CMHSP had to redirect

funding (TO) or From CMHSP to CMHSP Earned Contracts or From Non-MDCH Earned Contracts for costs associated to consumers who are ABW eligible.

Note: This section will only be used by CMHSPs that are affiliate members of a PIHP. Additionally, this information must be reported to the PIHP and be included on the Financial Status Report – ABW

ROW IA-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures associated to the PIHP to Affiliate ABW Services Contracts.

ROW IA-101 - REVENUE – MH - FROM PIHP
Enter the amount of revenue from the PIHP that is associated to the provision of the comprehensive array of ABW mental health services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW IA-102 - - REVENUE - SA - FROM PIHP
Enter the amount of revenue from the PIHP that is associated to the provision of the comprehensive array of ABW substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW IA-190 - TOTAL REVENUE
The cell represents the total amount of revenue available to fund expenditures for the provision of the comprehensive array of ABW mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. This cell is formula driven. The formula is the *sum of Revenue –MH- from PIHP (IA 101) and Revenue-SA-From PIHP (IA 102)*

ROW IA-200 – EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for services provided and authorized in the ABW Contract.

ROW IA-201 – EXPENDITURE-MH
Enter the amount of expenditures associated to the provision of the comprehensive array of ABW mental health as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW IA-202 – EXPENDITURE-SA
Enter the amount of expenditures associated to the provision of the comprehensive array of ABW substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW IA-290 - TOTAL EXPENDITURE
This cell represents the total expenditures associated to ABW mental health and substance abuse services and supports. The cell is formula driven. The formula is the *sum of Expenditure-MH (IA 201) and Expenditure-SA (IA 202)*.

ROW IA-295 - NET PIHP TO AFFILIATE ABW SERVICES CONTRACTS SURPLUS (DEFICIT)
This cell represents the net PIHP to Affiliate ABW Services Contract surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total Revenue (IA 190) less Total Expenditure (IA 290).*

ROW IA-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following will identify whether there was an overall surplus or deficit in funding associated to the CMHSP / PIHP contract. It will identify whether the CMHSP had to redirect funding (TO) or From CMHSP to CMHSP Earned Contracts or From Non-MDCH Earned Contracts, General Fund, Substance Abuse MDCH Contract or Local Funds for costs associated to consumers who are ABW eligible.

ROW IA-301 - (TO) CMHSP TO CMHSP EARNED CONTRACTS - J306.5
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 revenues and expenses in section J – CMHSP to CMHSP Earned Contracts.

Enter the amount of surplus ABW funding which is being redirected to Section J for cost overruns in the CMHSP to CMHSP Earned Contracts. The cell is formula driven. The formula is *less FROM PIHP to Affiliate ABW Services Contract* (J 306.5).

A BRIEF EXPLANATION OF THIS AMOUNT SHOULD BE INCLUDED IN SECTION Q – REMARKS WITH A CROSS REFERENCE TO THIS ROW.

ROW IA-302 - FROM GENERAL FUND – B309.5
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) PIHP to AFFILIATE ABW SERVICES CONSTRACTS (B309.5) to cover the costs of services provided to consumers who are ABW eligible.

ROW IA-303 - FROM CMHSP TO CMHSP EARNED CONTRACTS - J303.5
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 revenues and expenses in section J - CMHSP to CMHSP Earned Contracts.

Enter the amount of surplus CMHSP to CMHSP funding redirected from section J to cover cost of services provided to ABW consumers.

A brief explanation of this amount should be included in section Q - Remarks with a cross reference to this row.

ROW IA-304 - FROM NON-MDCH EARNED CONTRACTS - K303.5
Enter the amount of the surplus Non-MDCH Earned Contract funding redirected from section K-Non-MDCH Earned Contracts to cover the costs of services provided to ABW consumers.

A brief explanation of this amount should be included in section Q - Remarks with a cross reference to this row.

Row IA-305 - From Substance Abuse MDCH Contract - L300.5
Enter the amount of SA funding being utilized to fund all or a portion of the deficit in PIHP to Affiliate ABW Services Contracts.

A brief explanation of this amount should be included in section Q - Remarks with a cross reference to this row.

Row IA 306 – From Local Funds – M309.5
Enter the amount of local funds being utilized to fund all or a portion of the deficit in PIHP to Affiliate ABW Services Contracts

A brief explanation of this amount should be included in section Q - Remarks with a cross reference to this row.

ROW IA-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the PIHP to Affiliate ABW Services Contracts. The cell is formula driven. The formula is the *sum of (TO) CMHSP to CMHSP Earned Contracts (IA 301),From General fund IA 302, FROM CMHSP to CMHSP Earned Contracts (IA 303), FROM Non-MDCH Earned Contracts* (IA 304*), From Substance Abuse MDCH Contract IA 305 and From Local Funds IA 306.*

ROW IA-400 - BALANCE PIHP TO AFFILIATE ABW SERVICES CONTRACT (CANNOT BE < 0).
As the row title indicates, the amount in this cell cannot be less than zero. This cell is formula driven. The formula is *Net PIHP to Affiliate ABW Services Contracts Surplus (Deficit)* (IA 295*) plus Total Redirected Funds (IA 390).*

5.11 Section J - CMHSP to CMHSP Earned Contracts

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 revenue and expenditures in this section.

The CMHSP will use this section to report revenues and expenditures associated to CMHSP to CMHSP contracts. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding prior to any redirection. The CMHSP will report any redirection of CMHSP to CMHSP funding to supplement other programs. In addition, the CMHSP will report any funding redirected from other funding sources to cover cost over runs.

NOTE: This section should be used by a CMHSP that is being paid by another CMHSP to serve that CMHSP's consumers. CMHSPs that are paying another CMHSP to serve their consumer do not use this section; but report the cost in the appropriate section of the FSR, such as Medicaid or GF.

ROW J-190 - REVENUE
Enter the amount of revenue earned from the CMHSP to CMHSP earned contract(s).

Note: Effective May 1, 2010, those CMHSP that contract with a PIHP for provision of ABW services should report earned contract revenue, from the PIHP, on this line.

ROW J-290 - EXPENDITURE
Enter the amount of expenditures associated to the CMHSP to CMHSP earned contract(s).

Note: Effective May 1, 2010, those CMHSP that contract with a PIHP for provision of ABW services should report associated expenditures on this line.

ROW J-295 - NET CMHSP TO CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)
This cell represents the net CMHSP to CMHSP Earned Contract surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Revenue (J 190) less Expenditure (J 290).*

ROW J-300 - REDIRECTED FUNDS (TO) FROM,
This row is the label Redirected Funds (To) From. The rows immediately following the label will identify how surplus funds were used by other funding programs or how deficits were covered by other funding sources.

ROW J-301 - (TO) MEDICAID SERVICES – A302 – PIHP USE ONLY
This cell represents the amount of funding available from CMHSP to CMHSP Earned Contracts utilized in support of current year specialty managed care services expenditures. Any surplus CMHSP to CMSHP funding reported here must be associated to consumers who are Medicaid eligible. The cell is formula driven. The formula is *less FSR – Medicaid – FROM CMHSP TO CMHSP Earned Contracts (A 302).*

ROW J-302 - (TO) GENERAL FUND – B313
This cell represents funding available from the CMHSP to CMHSP Earned Contracts utilized in support of current year GF expenditures. Any surplus CMHSP to CMHSP funding reported here must be associated to consumers who are not Medicaid eligible. This cell is formula driven. The formula is *less Section B-General Fund – FROM CMHSP to CMHSP Earned Contracts* (B 313).

ROW J-303 - (TO) PIHP TO AFFILIATE MEDICAID SERVICES CONTRACTS - I302
This cell represents funding available from the CMHSP to CMHSP Earned Contracts utilized in support of current year expenditures associated to the PIHP to Affiliate Medicaid Services Contract. Any surplus CMHSP to CMHSP funding reported here must be associated to consumers who are Medicaid eligible. This cell is formula driven. The formula is *less Section I - PIHP to Affiliate Medicaid Services Contracts – FROM CMHSP to CMHSP Earned Contracts* (I 302).

ROW J-303.5 - (TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS - IA303
This cell represents funding available from the CMHSP to CMHSP Earned Contracts utilized in support of current year expenditures associated to the PIHP to Affiliate ABW Services Contract. Any surplus CMHSP to CMHSP funding reported here must be associated to consumers who are ABW eligible. This cell is formula driven. The formula is *less Section IA - PIHP to Affiliate ABW Services Contracts – FROM CMHSP to CMHSP Earned Contracts* (IA 303).

ROW J-304 - FROM MEDICAID SERVICES – A301 PIHP USE ONLY
Enter the amount of the surplus capitated Medicaid funding redirected from FSR-Medicaid – (TO) CMHSP to CMHSP Earned Contracts (A 301) to cover the cost of services provided to Medicaid consumers.

ROW J-305 - FROM GENERAL FUND – B310
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) CMHSP to CMHSP Earned Contracts (B310) to cover the costs of services provided to consumers who are not Medicaid eligible.

ROW J-306 FROM PIHP TO AFFILIATE MEDICAID SERVICES CONTRACTS - I301
Enter the amount of the surplus PIHP to Affiliate Medicaid Services Contract funding redirected from Section I – PIHP to Affiliate Medicaid Services Contract – (TO) CMHSP to CMHSP Earned Contracts (I 301) to cover the cost of services provided to Medicaid consumers.

ROW J-306.5 FROM PIHP TO AFFILIATE ABW SERVICES CONTRACTS - IA301
Enter the amount of the surplus PIHP to Affiliate ABW Services Contract funding redirected from Section IA – PIHP to Affiliate ABW Services Contract – (TO) CMHSP to CMHSP Earned Contracts (IA 301) to cover the cost of services provided to ABW consumers.

ROW J-307 - FROM LOCAL FUNDS – M310
Enter the amount of the surplus local funding redirected from Section M – Local Funding - (TO) CMHSP to CMHSP Earned Contracts (M 310) to cover the cost of services provided.

ROW J-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the CMHSP to CMHSP Earned Contracts. The cell is formula driven. The formula is the *sum of (TO) Medicaid Services (J 301), (TO) General Fund (J 302), (TO) PIHP to Affiliate Medicaid Services Contract (J 303),* **(TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS - IA303**

FROM Medicaid Services (J 304), FROM General Fund (J 305), FROM PIHP to Affiliate Medicaid Services Contract (J 306), From PIHP to Affiliate ABW Services Contracts (IA 301) and FROM Local Funds (J 307).

ROW J-400 - BALANCE CMHSP TO CMHSP EARNED CONTRACTS (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net CMHSP to CMHSP Earned Contracts Surplus (Deficit)* (J 295*) plus Total Redirected Funds (J 390).*

5.12 SECTION K - NON-MDCH EARNED CONTRACTS

Non-MDCH earned contracts are defined as arrangements for the sale of services or goods including revenues earned in the context of the sale of services or goods that are not with MDCH or another CMHSP.

The CMHSP will use this section to report revenues and expenditures associated to Non-MDCH earned contracts. A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding prior to any redirection. The CMHSP will report any redirection of Non-MDCH earned contract funding to supplement other programs. In addition, the CMHSP will report any funding redirected from local funding to cover cost over runs.

ROW K-190 - REVENUE
Enter the amount of revenue earned from Non-MDCH earned contracts.

ROW K-290 - EXPENDITURE
Enter the amount of expenditures associated to the provision of services as specified in the Non-MDCH earned contracts.

ROW K-295 - NET NON-MDCH EARNED CONTRACTS SURPLUS (DEFICIT)
This cell represents the net Non-MDCH Earned Contracts surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Revenue (K 190) less Expenditure (K 290).*

ROW K-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following the label will identify how surplus funds were used by other programs or whether an overall deficit was covered by local funding.

ROW K-301 - (TO) MEDICAID SERVICES – A303 PIHP USE ONLY
This cell represents the amount of funding available from Non-MDCH Earned Contracts utilized in support of current year specialty managed care services expenditures. Any surplus Non-MDCH funding reported here must be associated to consumers who are Medicaid eligible. The cell is formula driven. The formula is *less FSR – Medicaid – FROM Non-MDCH Earned Contracts (A 303),*

ROW K-302 - (TO) GENERAL FUNDS – B314
This cell represents funding available from the Non-MDCH Earned Contracts utilized in support of current year GF expenditures. Any surplus Non-MDCH Earned Contract funding reported here must be associated to consumers who are not Medicaid eligible.

This cell is formula driven. The formula is *less Section B - General Fund – FROM Non-MDCH Earned Contracts* (B 314).

ROW K-303 - (TO) PIHP TO AFFILIATE MEDICAID SERVICES CONTRACTS - I303
This cell represents funding available from the Non-MDCH Earned Contracts utilized in support of current year expenditures associated to the PIHP to Affiliate Medicaid Services Contract. Any surplus Non-MDCH funding reported here must be associated to consumers who are Medicaid eligible. This cell is formula driven. The formula is *less Section I - PIHP to Affiliate Medicaid Services Contracts – FROM Non-MDCH Earned Contracts* (I 303).

ROW K-303 .5- (TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS - IA304
This cell represents funding available from the Non-MDCH Earned Contracts utilized in support of current year expenditures associated to the PIHP to Affiliate ABW Services Contract. Any surplus Non-MDCH funding reported here must be associated to consumers who are ABW eligible. This cell is formula driven. The formula is *less Section IA - PIHP to Affiliate ABW Services Contracts – FROM Non-MDCH Earned Contracts* (IA 304).**ROW K-304 - (TO) LOCAL FUNDS – M315**
This cell represents funding earned from the Non-MDCH Earned Contracts that is in excess of current year Non-MDCH Earned Contract expenditures and is being transferred to Local. This cell is formula driven. The formula is *less Section M – FROM Non-MDCH Earned Contracts (M 315).*

ROW K-305 - FROM LOCAL FUNDS – M311
Enter the amount of the surplus local funding redirected from Section M – Local Funding - (TO) Non-MDCH Earned Contracts (M 311) to cover the cost of services provided.

ROW K-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the Non-MDCH Earned Contracts. The cell is formula driven. The formula is the *sum of (TO) Medicaid Services (K 301), (TO) General Fund (K 302), (TO) PIHP to Affiliate Medicaid Services Contract (K 303),* **(TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS - IA304,** *(TO) Local Funds (K 304) and FROM Local Funds (K 305)*.

ROW K-400 - BALANCE NON-MDCH EARNED CONTRACTS (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net Non-MDCH Earned Contracts Surplus (Deficit)* (K 295*) plus Total Redirected Funds (K 390).*

5.13 SECTION L – SUBSTANCE ABUSE MDCH CONTRACT

This section of the report is new and is used to report the non Medicaid Substance Abuse MDCH contract revenues and expenditures, including any other funding used to support these costs.

Note: Medicaid capitation revenue and expenditures associated to the provision of Substance Abuse Services are reported by the PIHP. This section will only be used by CMHSPs that are also a Coordinating Agency (CA). This section is intended to be a

restatement of what is reported under the MDCH/CA agreement. It is not intended to replace the required reporting or any settlements under the MDCH/CA contract.

ROW L-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures associated to the Substance Abuse MDCH Contract.

ROW L-101 - STATE AGREEMENT
Enter the amount of revenue earned associated to the provision of Substance Abuse services as authorized in the State Agreement.

ROW L-102 - MICHILD – SA
The CA receives MIChild funding via a capitation payment based on per enrolled child per month methodology. The capitation payment processed to the CA is for the federal share only. Enter the amount of capitation received for MIChild.

ROW L-190 - TOTAL REVENUE
This cell represents the total amount of revenue available to fund expenditures for the provision of substance abuse services and supports as indicated in the CA contract with the MDCH. This cell is formula driven. The formula is the *sum of State Agreement (L 101) and MIChild – SA (L 102).*

ROW L-200 - EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures associated to the Substance Abuse MDCH Contract.

ROW L-201 - STATE AGREEMENT
Enter the amount of expenditures associated to the provision of substance abuse services as authorized in the State Agreement.

ROW L-202 - MICHILD – SA
Enter the amount of expenditures related to providing substance abuse services, as defined in the Medicaid Provider Manual, to the MIChild population.

ROW L-290 TOTAL EXPENDITURE
This cell represents the total expenditures associated to the Substance Abuse MDCH Contract. The cell is formula driven. The formula is the *sum of State Agreement (L 201) and MIChild – SA (L 202).*

ROW L-295 - NET SUBSTANCE ABUSE CONTRACT SURPLUS (DEFICIT)
This cell represents the net Substance Abuse MDCH Contract surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total Revenue (L 190) less Total Expenditure (L 290).*

ROW L-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, the Substance Abuse Contract

section does not allow for any redirection to any other program. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to meet the match requirements and identify how the CA addressed any deficit in funding.

ROW L-300.3 - (TO) ABW REDIRECTED FOR UNFUNDED SA ABW COSTS– AC303 (PIHP USE ONLY)
This cell represents the amount of funding available from Substance Abuse MDCH Contract utilized in support of current year ABW services expenditures. Any surplus Substance Abuse funding reported here must be associated to consumers who are ABW eligible. The cell is formula driven. The formula is *less FROM Substance Abuse MDCH Contract (AC 303),*

ROW L-300.5 - (TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS – IA305
This cell represents the amount of funding available from Substance Abuse MDCH Contract utilized in support of current year ABW services expenditures. Any surplus Substance Abuse funding reported here must be associated to consumers who are ABW eligible. The cell is formula driven. The formula is *less FROM Substance Abuse MDCH Contract (IA 305),*

ROW L-301 - FROM GENERAL FUNDS – B311
Enter the amount of GF being redirected from Section B – (TO) Substance Abuse (B 311) to cover the cost of services provided.

ROW L-302 - FROM LOCAL FUNDS – M312
Enter the amount of Local funds being redirected from Section M – (TO) Substance Abuse (M 312) to cover the cost of services provided.

ROW L-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the Substance Abuse Contract. The cell is formula driven. The formula is the *sum of* **(TO) ABW REDIRECTED FOR UNFUNDED SA ABW COSTS (L 300.3), (TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS (L 300.5),** *FROM General Funds (L 301) and FROM Local Funds (L 302)*

ROW L-400 BALANCE SUBSTANCE ABUSE CONTRACT
This cell is formula driven. The formula is *plus Net Substance Abuse Contract Surplus (Deficit)* (*L 295) plus Total Redirected Funds (L 390).*

5.14 SECTION M - LOCAL FUNDS

This section of the report is used to report local revenues and expenditures. Within this section it will be identified whether there is a net surplus or deficit prior to any redirection. The CMHSP will report any redirection of local funds to match or supplement other programs. In addition, the CMHSP will report any funding redirected from other funding sources that can be treated as local.

Local funds exclude grants or gifts received by the County, the CMHSP, or agencies contracting with the CMHSP, from an individual or agency contracting to provide services to the CMHSP. An exception may be made, where the CMHSP can

demonstrate that such funds constitute a transfer of grants or gifts made for the purposes of financing mental health services, and are not made possible by CMHSP payments to the contract agency that are claimed as matchable expenses for the purpose of state financing.

ROW M-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures.

ROW M-101 - COUNTY APPROPRIATION FOR MENTAL HEALTH
Enter the amount of County appropriation revenue associated to the provision of Mental Health services. If this is made up of multiple counties appropriations provide the detail in Section Q - Remarks.

ROW M-102 - COUNTY APPROPRIATION FOR SUBSTANCE ABUSE – NON PUBLIC ACT 2 FUNDS
Enter the amount of County appropriation revenue associated to the provision of Substance Abuse services. If this is made up of multiple counties appropriations provide the detail in Section Q - Remarks.

ROW M-103 - SECTION 226(A) FUNDS
Enter the amount of Special Fund Account revenue associated to the provision of Mental Health and Substance Abuse services. This row will only be utilized by programs participating in the Special Fund Account authorized in Section 330.1226a (PA 423) of the MHC. Special Fund Account revenues include revenues that are received from recipient fees and 3rd party reimbursement, excluding SSI for services rendered.

Note: Please refer to Section 330.1311 of the Mental Health Code and Section 7.2.4 of the GF Contract for additional information related to the Special Fund Account.

ROW M-104 - AFFILIATE LOCAL CONTRIBUTION TO STATE MEDICAID MATCH PROVIDED FROM CMHSP
Enter the amount of funding received from affiliate CMHSPs for their contribution to the State Medicaid match as mandated in Section 428 of the MDCH Appropriation bill and Section 7.4.5 of the GF Contract.

ROW M-105 - CHILDREN/S WAIVER (CWP) ADJUSTER PAYMENT
Enter the amount of CWP adjuster payment received by the CMHSP. CWP adjuster payment funding can be retained as Local funding.

ROW M-106 - LOCAL GRANTS
Enter the amount of revenue related to grants, from local non-governmental sources, foundations, or charitable institutions.

ROW M-107 - INTEREST
Enter the amount of interest earned on funds deposited or invested by or on behalf of the CMHSP, except as otherwise restricted by GAAP or OMB Circular A-87. Also, include interest earned on MDCH funds held by contract agencies and/or network providers as specified in the contracts with the CMHSP.

ROW M-108 - PUBLIC ACT 2 - SA
Per Public Act 106 of 1985, as amended, if distribution of liquor tax funds is made to a county in accordance with the act, an amount equal to 50% of the distribution shall be used for substance abuse treatment within the taxing unit. This funding is commonly referred to as PA 2 (liquor tax).

Enter the amount of PA 2 (liquor tax) revenue the CMHSP has received from the county designated for substance abuse programs.

Note: The row is only used by a CMHSP that is also a CA.

ROW M-109 – SED PARTNER
The SED Waiver provides 1915(c) Home and Community Based Waiver Services, as approved by the Centers for Medicare and Medicaid Services for children with Serious Emotional Disturbances, along with state plan services in accordance with the Medicaid Provider Manual.

MDCH reimburses SED Waiver enrolled CMHSPs on a fee-for-service basis for all services provided in accordance with the Medicaid Provider Manual, to those children that have been enrolled in the SED Waiver. The fee-for service reimbursement provided by MDCH to the CMHSP is based on the federal portion of the fee screen or actual costs, whichever is less. The federal funding provided by MDCH will be based on the FFP active on the date of payment.

The CMHSP is obligated to ensure sufficient local match is provided. The CMHSP may opt to partner with various local agencies (i.e. Local DHS office for Child Care Funds). Enter the amount of revenue received from partner agencies associated to the provision of SED Waiver services.

ROW M-110 - ALL OTHER LOCAL FUNDING
Enter the amount of revenue received for any other local funding not specifically addressed above, which would include revenue related to bequests, donations, or gifts.

ROW M-190 - TOTAL REVENUE
The cell represents the total amount of local revenue. This cell is formula driven. The formula is the *sum of County Appropriation for Mental Health (M 101), County Appropriation for Substance Abuse (M 102), Section 226(a) Funds (M 103), Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (M 104), Title XX (M 105), Local Grants (M 106), Interest (M 107), Public Act 2 – SA (M 108), SED Partner (M 109) and All Other Local Funding (M 110).*

ROW M-200 - EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures associated to the Local Fund obligations.

ROW M-201 - GF 10% LOCAL MATCH
As defined in the MHC Chapter 3, Section 330.1302 except as otherwise provided in Chapter 3 or subsection (2), a county is financially liable for 10% of the net cost of any

service that is provided by the department, directly or by contract, to a resident of that county. This cell represents the 10% share of the 90/10% services (Section B – General Fund, Row B 203). This cell is formula driven. The formula is 90% MDCH Matchable Services – Column A (B 203) less 90% Matchable Services – Column B (B 203).

ROW M-202 - LOCAL MATCH CAP AMOUNT

Within certain conditions, Section 330.1308(2) of the MHC limits the amount of local match required of a community mental health authority to the amount of local match provided in the year in which the program became a community mental health authority. If the conditions as defined in the MHC have been met, enter the amount that the CMHSP local match has been capped at.

NOTE: The Local Match Cap amount should not be entered unless the CMHSP is invoking Section 330.1308. An amount entered in the cell indicates that the CMHSP has invoked Section 330.1308.

The MDCH is not obligated to provide additional state funds because of the limitation on local funding levels.

In Section Q – Remarks, the CMHSP must include notations on the calculation of the local match amount.

ROW M-203 - GF LOCAL MATCH CAPPED PER MHC 330.1308

When a CMHSP invokes Section 330.1308 of the MHC and limits the local match required, there is a shift in funding from local to 100% GF. Therefore it is necessary to reduce the equivalent amount of local match previously identified on GF 10% Local Match (M 203). The amount in this cell will be displayed as a negative; thus reducing the required 10% local match. This cell is formula driven. The formula is an IF/THEN/ELSE statement within another IF/THEN/ELSE statement embedded. To assist with comprehension listed first will be the “common language” describing what the IF/THEN/ELSE statement will accomplish followed by the actual statement.

Basically, the formula is first looking to see if the CMHSP has invoked Section 330.1308 of the MHC. If the CMHSP has not invoked Section 330.1308, then a zero is entered for the GF Local Match Capped per MHC 330.1308 (M 203). If the CMHSP has invoked Section 330.1308, then the formula is comparing the sum of the 10% local match (M 202) and the Local Contribution to State Medicaid Match (M 205) to the Local match cap amount (M 202). If the sum of the 10% local match and the Local Contribution to State Medicaid Match is greater than the local match cap amount, then the formula calculates the amount by which the local match is reduced. The result of this calculation will be displayed as a negative amount, thus reducing the amount of local funding being utilized.

The IF/THEN/ELSE statement is as follows: IF the Local match cap amount (M 202) is equal to zero, THEN zero, ELSE IF the GF 10% Local Match (M 201) plus the Local Contribution to State Medicaid Match (M 205) is greater than the Local match cap amount (M 202), THEN less GF 10% Local Match (M 201) less Local Contribution to State Medicaid Match (M 205) plus Local match cap amount (M 202).

ROW M-204 - LOCAL COST FOR STATE PROVIDED SERVICES
Enter the amount of expenditures associated to the local cost for state provided services in psychiatric hospitals or centers. This is the billing to the county for the 10% county net cost of care for state provided services. This must be reported on an accrued basis.

ROW M-205 - LOCAL CONTRIBUTION TO STATE MEDICAID MATCH
Enter the amount of expenditures associated to the CMHSP for their contribution to the State Medicaid match as mandated in Section 428 of the MDCH Appropriation bill and Section 7.4.5 of the GF Contract.

NOTE: This row is only for the reporting CMHSP and their contribution. Any contribution made by the PIHP for the affiliate CMHSPs should be reported on Row M-206 – Local Contribution to State Medicaid Match on Behalf of Affiliate.

ROW M-206 - LOCAL CONTRIBUTION TO STATE MEDICAID MATCH ON BEHALF OF AFFILIATE
Enter the amount of expenditures associated to the contribution to the State Medicaid match as mandated in Section 428 of the MDCH Appropriation bill and Section 7.4.5 of the GF Contract made by the PIHP on behalf of an affiliate CMHSP.

ROW M-207 - LOCAL MATCH TO GRANTS AND MDCH EARNED CONTRACTS
Enter the amount of expenditures associated to any required local match for Grants and MDCH earned contracts.

ROW M-208 - PUBLIC ACT 2 – SA
Enter the amount of expenditures associated to the Public Act 2 funding received from the county which has been designated for substance abuse programs.

ROW M-209 - LOCAL ONLY EXPENDITURES
Enter the amount of expenditures funded with local that have not been reported elsewhere in this expenditure report.

ROW M-290 - TOTAL EXPENDITURE
This cell represents the total expenditures associated to Local Funding. The cell is formula driven. The formula is the *sum of GF 10% Local Match (M 201), GF Local Match Capped per MHC 330.1308 (M 203), Local Cost for State Provided Services (M 204), Local Contribution to State Medicaid Match (M 205), Local Contribution to State Medicaid Match on Behalf of Affiliate (M 206), Local Match to Grants and MDCH Earned Contracts (M 207), Public Act 2 – SA (M 208) and Local Only Expenditures (M 209).*

ROW M-295 - NET LOCAL FUNDS SURPLUS (DEFICIT)
This cell represents the net Local Funds surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total Revenue (M 190) less Total Expenditure (M 290).*

ROW M-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to meet local funding obligations and identify how the CMHSP addressed any deficit in funding**.**

ROW M-301 - (TO) MEDICAID SERVICES – A-332 PIHP USE ONLY
This cell represents the amount of funding available from local utilized in support of current year specialty managed care services expenditures. The cell is formula driven. The formula is *less FSR – Medicaid – FROM Local Funds (A 332).*

ROW M-301.3 - (TO) ABW SERVICES – AC-304 (PIHP USE ONLY)
This cell represents the amount of funding available from local utilized in support of current year ABW services expenditures. The cell is formula driven. The formula is *less FSR – ABW – FROM Local Funds (AC 304).*

ROW M-302 - (TO) GENERAL FUND – B331
This cell represents funding available from local utilized in support of current year GF expenditures. This cell is formula driven. The formula is *less Section B - General Fund – FROM Local Funds* (B 331).

ROW M-303 - (TO) ADULT BENEFIT WAIVER – C302
This cell represents funding available from local utilized in support of current year ABW expenditures. This cell is formula driven. The formula is *less Section C - Adult Benefit Waiver – FROM Local Funds* (C 302).

ROW M-304 - (TO) MICHILD – D304
This cell represents funding available from local utilized in support of current year MIChild expenditures. This cell is formula driven. The formula is *less Section D - MIChild – FROM Local Funds* (D 304).

ROW M-305 - (TO) SED WAIVER – REQUIRED MATCH – E302
This cell represents the amount of Local funds that are being redirected to satisfy the SED match requirements. The cell is formula driven. The formula is *less Section E – SED – FROM Local Funds Required Match (E 302).*

ROW M-306 - (TO) SED WAIVER – ABOVE REQUIRED MATCH SCREEN E-304
This cell represents the amount of Local funds being redirected to cover the costs of providing SED Waiver services above the fee screen. The cell is formula driven. The formula is *less Section E – SED – FROM Local Funds – Above Required Match Screen (E 304).*

ROW M-307 - (TO) NOT SED WAIVER ELIGIBLE – E306
This cell represents the amount of Local funds being redirected to cover the costs of providing products or services that do not qualify as allowable under the SED Waiver. This cell is formula driven. The formula is *less Section E – SED – FROM Local Funds – Not SED Waiver eligible (E 306).*

ROW M-308 - (TO) CHILDREN'S WAIVER – F302
This cell represents the amount of Local funds being utilized to fund expenditures related to providing home and community based services, as defined in the Medicaid Provider Manual, to the CWP population. This cell is formula driven. The formula is *less Section F – Children's Waiver – FROM Local Funds (F 302).*

ROW M-309 - (TO) INJECTABLE MEDICATIONS – G302
This cell represents the amount of Local funds being utilized to fund expenditures related to Injectable Medications as defined in the Medicaid Provider Manual. This cell is formula driven. The formula is *less Section G – Injectable Medications – FROM Local Funds (G 302).*

ROW M-309.5 - (TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS– IA306
This cell represents the amount of Local funds being utilized to fund expenditures related to ABW services as defined in the Medicaid Provider Manual. This cell is formula driven. The formula is *less Section IA –PIHP to Affiliate ABW Services Contracts – FROM Local Funds (IA 306).*

ROW M-310 - (TO) CMHSP TO CMHSP EARNED CONTRACTS – J307
This cell represents the amount of local funding redirected to cover the deficit related to the cost of services provided in the CMHSP to CMHSP Contracts. This cell is formula driven. The formula is *less Section J – CMHSP to CMHSP Earned Contracts (J 307).*

ROW M-311 - (TO) NON-MDCH EARNED CONTRACTS – K305
This cell represents the amount of local funding redirected to cover the deficit related to the cost of services provided in the Non-MDCH Earned Contracts. This cell is formula driven. The formula is *less Section K – Non-MDCH Earned Contracts – FROM Local Funds (K 305).*

ROW M-312 - (TO) SUBSTANCE ABUSE – L302
This cell represents the amount of Local funds being redirected to cover local match obligations or a deficit related to the cost of services provided in the Substance Abuse MDCH Contract. This cell is formula driven. The formula is *less Section L – Substance Abuse MDCH Contract – FROM Local Funds (L 302).*

ROW M-313 - (TO) ACTIVITY NOT OTHERWISE REPORTED – O302
This cell represents the amount of Local funds being redirected to cover costs associated to items reported in the Activity Not Otherwise Reported section of the FSR. This cell is formula driven. The formula is *less Section O – Activity Not Otherwise Reported – FROM Local Funds (O 302).*

ROW 314 DELETED

ROW M-315 - FROM NON-MDCH EARNED CONTRACTS – K 304
Enter the amount of funding earned from the Non-MDCH Earned Contracts that is in excess of current year Non-MDCH Earned Contract expenditures and is being transferred to Local.

ROW M-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to Local funds. This cell is formula driven. The formula is the *sum (TO) Medicaid Services (M 301), (TO) General Fund (M 302), (TO) Adult Benefit Waiver (M 303),* **(TO) ABW SERVICES (M301.3),** *(TO) MIChild (M 304), (TO) SED Waiver – Required Match (M 305), (TO) SED Waiver – Above Required Match Screen (M 306), (TO) Not SED Waiver eligible (M 307), (TO) Children's Waiver (M 308), (TO) Injectable Medications (M 309),* **(TO) PIHP TO AFFILIATE ABW SERVICES CONTRACTS (M309.5),** *(TO) CMHSP to CMHSP Earned Contracts (M 310), (TO) Non-MDCH Earned Contracts (M 311), (TO) Substance Abuse (M 312), (TO) Activity Not Otherwise Reported (M 313), and FROM Non-MDCH Earned Contracts (M 315).*

ROW M-400 - BALANCE LOCAL FUNDS
This cell is formula driven. The formula is *plus Net Local Funds Surplus (Deficit)* (M *295) plus Total Redirected Funds (M 390).*

For any surplus an explanation of its disposition should be included in section Q - 3 Remarks (i.e. increase to fund balance). For any deficit an explanation of funds used to cover that deficit should be included in section Q - 3 Remarks (i.e., prior year fund balance used to meet the deficit).

5.15 SECTION N – RISK CORRIDOR

Both the GF and Medicaid Contracts include provisions related to ensuring that both the CMHSP and PIHP have documentation that demonstrates financial management sufficient to cover the CMHSP's and PIHP's determination of risk. The CMHSP and PIHP may use one or a combination of measures to assure financial risk protection. This section of the report will be used to report revenues received to fund cost overruns such as stop loss insurance, ISF funding, etc. The CMHSP and PIHP will also report the disposition of these revenues through redirection of funding to support the cost over runs.

ROW N-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund cost over runs associated to current year Medicaid and GF expenditures. Only the amount needed to fund current year cost over runs should be recognized from the ISF, insurance payment, MDCH, or reserve fund.

ROW N-101 - STOP/LOSS INSURANCE
Enter the amount of Stop/Loss insurance revenue to be used for cost over runs into the risk corridor.

ROW N-102 - MEDICAID ISF FOR PIHP SHARE RISK CORRIDOR
Enter the amount of Medicaid ISF that will be used for the PIHP share of cost over runs into the risk corridor.

ROW N-103 - MDCH FOR MDCH SHARE OF MEDICAID RISK CORRIDOR
Enter the amount of the MDCH obligation for cost over runs into the MDCH share of the Medicaid risk corridor.

ROW N-104 - GF ISF FOR STATE FACILITY COST OVER RUNS
Enter the amount of revenue from the GF ISF to be used for cost over runs resulting from increased costs for state facilities.

Note: The maximum allowable ISF usage is determined by comparing the State Facility authorization to the current year State facility costs adjusted for cost funded with ISF abatement. In addition, the CMHSP must have an overall GF shortfall.

ROW N-190 - TOTAL REVENUE
This cell represents the total amount of Risk Corridor revenue. This cell is formula driven. The formula is the *sum of Stop/Loss Insurance (N 101), Medicaid ISF for PIHP Share Risk Corridor (N 102), MDCH for MDCH Share of Medicaid Risk Corridor (N 103), and GF ISF for State Facility Cost Over Runs (N 104).*

ROW N-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, the Risk Corridor section does not allow for any redirection from any other program. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to address any deficit in funding related to the GF and Medicaid Contracts.

ROW N-301 - (TO) MEDICAID SERVICES – PIHP SHARE – A333 (PIHP USE ONLY)
This cell represents the amount of funding (PIHP share) being redirected to cover any cost over runs associated to the Medicaid Contract. This cell is formula driven. The formula is *less FSR – Medicaid – FROM Risk Corridor –PIHP Share (A 333)*

ROW N-302 - (TO) MEDICAID SERVICES – MDCH SHARE – A334 (PIHP USE ONLY)
This cell represents the amount of funding (MDCH share) being redirected to cover any cost over runs associated to the Medicaid Contract. This cell is formula driven. The formula is *less FSR – Medicaid – FROM Risk Corridor –MDCH Share (A 334)*.

ROW N-303 - (TO) GENERAL FUND – B332
This cell represents the amount of funding being redirected to cover any cost over runs associated to the GF Contract. This cell is formula driven. The formula is *less Section B – General Fund – FROM Risk Corridor (B 332)*.

ROW N-390 TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the Risk Corridor. The cell is formula driven. The formula is the *sum (TO) Medicaid Services – PIHP Share (N 301), (TO) Medicaid Services – MDCH Share (N 302) and (TO) General Fund (N 303).*

ROW N-400 BALANCE RISK CORRIDOR (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is Total Revenue (N 190) less *Total Redirected Funds (N 390).*

5.16 SECTION O – ACTIVITY NOT OTHERWISE REPORTED

This section of the report will be used to report revenues and expenditures of any activity not otherwise reported previously in the FSR. The Section includes a

determination of a surplus or deficit in funding and allows for reporting of the disposition of surplus funds or redirected funding used to support the deficit in funding.

ROW O-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund activity not previously reported in the FSR.

ROW O-101 - OTHER REVENUE (DESCRIBE):
Enter the amount of reimbursement and/or revenue earned from any activity not previously reported in the FSR. Additionally, please enter a description by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks. .

ROW O-102 - OTHER REVENUE (DESCRIBE):
Enter the amount of reimbursement and/or revenue earned from any activity not previously reported in the FSR. Additionally, please enter a description by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW O-103 - OTHER REVENUE (DESCRIBE):
Enter the amount of reimbursement and/or revenue earned from any activity not previously reported in the FSR. Additionally, please enter a description by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW O-190 - TOTAL REVENUE
This cell represents the total amount of Activity Not Otherwise Reported revenue. This cell is formula driven. The formula is the *sum of Other Revenue (O 101, O 102, and O 103).*

ROW O-200 EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures associated to Activity Not Otherwise Reported.

ROW O-201 - OTHER EXPENDITURES (DESCRIBE):
Enter the amount of expenditures associated to any activity not previously reported in the FSR. Additionally, please enter a description by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW O-202 - OTHER EXPENDITURE (DESCRIBE):
Enter the amount of expenditures associated to any activity not previously reported in the FSR. . Additionally, please enter a description by using the edit (F2) function in EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW O-203 - OTHER EXPENDITURE (DESCRIBE):
Enter the amount of expenditures associated to any activity not previously reported in the FSR. Additionally, please enter a description by using the edit (F2) function in

EXCEL. If the space provided is insufficient, please put additional verbiage in Section Q – Remarks.

ROW O-290 - TOTAL EXPENDITURE
This cell represents the total expenditures associated to Activity Not Otherwise Reported. This cell is formula driven. The formula is the *sum of Other Expenditure (O 201, O 202, and O 203).*

ROW O-295 - NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)
This cell represents the net Activity Not Otherwise Reported surplus or deficit prior to any redirection of funds. This cell is formula driven. The formula is *Total Revenue (O 190) less Total Expenditure (O 290).*

ROW O-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to address any deficit in funding related to the Activity Not Otherwise Reported.

ROW O-301 - (TO) CHILDREN'S WAIVER – F303
This cell represents the amount of funds from Activity Not Otherwise Reported being redirected to cover expenditures related to providing home and community based services, as defined in the Medicaid Provider Manual, to the CWP population. This cell is formula driven. The formula is *less Section F – Children's Waiver – FROM Activity Not Otherwise Reported (F 303).*

ROW O-302 - FROM LOCAL FUNDS – M313
Enter the amount of Local funds being redirected to cover costs associated to items reported in the Activity Not Otherwise Reported section of the FSR.

ROW O-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to Activity Not Otherwise Reported. This cell is formula driven. The formula is the *sum of (TO) Children's Waiver (O 301) and FROM Local Fund (O 302).*

ROW O-400 - BALANCE ACTIVITY NOT OTHERWISE REPORTED
This cell is formula driven. The formula is *plus Net Activity Not Otherwise Reported Surplus (Deficit)* (O *295) plus Total Redirected Funds (O 390).*

5.17 Section - P Grand Totals

This section recaps the grand totals for revenue, expense, redirection and net increase (decrease) for the FSR – All Non Medicaid. This section is entirely formula driven. The grand total amounts should reconcile with the general ledger of the CMHSP.

ROW P – GRAND TOTAL
This row is the label Grand Totals. The rows immediately following will represent the grand totals of revenues, expense, redirection and net increases or decreases for the FSR.

ROW P-190 - GRAND TOTAL REVENUE
This cell represents the grand total of revenues reported in the FSR. This cell is formula driven. The formula is the *sum of*

Medicaid Services – Total Revenue (A 190)

ABW Services – Total Revenue (AC 190)

General Fund – Total Revenue (B 190)

SED GF– Revenue (C 190)

MIChild – Revenue (D 190)

SED Waiver – Total Revenue (E 190)

Children's Waiver – Revenue (F 190)

Injectable Medications - Revenue (G 190)

MDCH Earned Contracts – Total Revenue (H 190)

PIHP to Affiliate Medicaid Services Contracts – Total Revenue (I 190)

PIHP to AFFILIATE ABW Services Contracts Total Revenue (IA 190)

CMHSP to CMHSP Earned Contracts – Revenue (J 190)

Non-MDCH Earned Contracts – Revenue (K 190)

Substance Abuse MDCH Contract – Total Revenue (L 190)

Local Funds – Total Revenue (M 190)

Risk Corridor – Total Revenue (N 190) and

Activity Not Otherwise Reported – Total Revenue (O 190).

ROW P-290 - GRAND TOTAL EXPENDITURE
This cell represents the grand total of expenditures reported in the FSR. This cell is formula driven. The formula is the *sum of*

Medicaid Services – Total Expenditure (A 290)

ABW Services – Total Expenditure (AC 290)

General Fund – Total Expenditure (B 290)

SED GF – Expenditure (C 290)

MIChild – Expenditure (D 290)

SED Waiver – Total Expenditure (E 290)

Children's Waiver – Expenditure (F 290)

Injectable Medications - Expenditure (G 290)

MDCH Earned Contracts – Total Expenditure (H 290)

PIHP to Affiliate Medicaid Services Contracts – Expenditure (I 290)

PIHP to AFFILIATE ABW Services Contracts Total Expenditure (IA 290)

CMHSP to CMHSP Earned Contracts – Expenditure (J 290)

Non-MDCH Earned Contracts – Expenditure (K 290)

Substance Abuse MDCH Contract – Total Expenditure (L 290)

Local Funds – Total Expenditure (M 290)

Activity Not Otherwise Reported – Total Expenditure (O 290).

ROW P-390 - GRAND TOTAL REDIRECTED FUNDS (MUST = 0)
This cell represents the grand total of redirected funds reported in the FSR. This cell is formula driven. The formula is the *sum of*

Medicaid Services – Total Redirected Funds (A 390)

ABW Services – Total Redirected Funds (AC 390)

General Fund – Total Redirected Funds (B 390)

SED GF– Total Redirected Funds (C 390)

MIChild – Total Redirected Funds (D 390)

SED Waiver – Total Redirected Funds (E 390)

Children's Waiver – Total Redirected Funds (F 390)

Injectable Medications - Total Redirected Funds (G 390)

PIHP to Affiliate Medicaid Services Contracts – Total Redirected Funds (I 390)

PIHP to AFFILIATE ABW Services Contracts Total Redirected Funds (IA 390)

CMHSP to CMHSP Earned Contracts – Total Redirected Funds (J 390)

Non-MDCH Earned Contracts – Total Redirected Funds (K 390)

Substance Abuse MDCH Contract – Total Redirected Funds (L 390)

Local Funds – Total Redirected Funds (M 390)

Risk Corridor – Total Redirected Funds (N 390) and

Activity Not Otherwise Reported – Total Redirected Funds (O 390).

ROW P-400 - NET INCREASE (DECREASE)
This cell represents the net increase (decrease) of expenditures reported in the FSR. This cell is formula driven. The formula is *the sum of Grand Total Revenue (P 190) less Grand Total Expenditure (P 290).*

5.18 SECTION Q - REMARKS

This section has been provided for the CMHSP to provide narrative descriptions as necessary.