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 Health and Human Services (MDHHS) 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 MDHHS/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 arrangements as outlined 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 Substance Abuse Disorder (SUD) Non-Medicaid Services (CMHSP that is a PIHP Use Only)
AE Autism Benefit Services (CMHSP that is a PIHP Use Only)
AG Health Home Services (CMHSP that is a PIHP Use Only)
AI Healthy Michigan Plan Services (CMSHP that is a PIHP Use Only)
AK MI Health Link Services (CMHSP that is a PIHP Use Only)
PA2 PA 2 Fund Balance Activity (CMHSP that is a PIHP Use Only)
B General Fund

<u>Other GF Contractual Obligations</u>

C Intentionally Left Blank

Fee-for-Service Medicaid

D Targeted Case Management – (GHS Only)
E SED Waiver
F Children's Waiver
G Injectable Medications

Other Funding

H MDHHS Earned Contracts
I PIHP to Affiliate Medicaid Services Contracts - CMHSP Use Only
IA PIHP to Affiliate SUD (Non-Medicaid) Contracts – CMHSP Use Only
IB PIHP to Affiliate Autism Benefit Services Contracts – CMHSP Use Only
IC PIHP to Affiliate Health Home Services – CMHSP Use Only
ID PIHP to Affiliate MI Health Link Services Contracts – CMHSP Use Only
J CMHSP to CMHSP Earned Contracts
K Non-MDHHS Earned Contracts
L Intentionally Left Blank
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. MDHHS will establish a one page "face" sheet for inclusion in the final packet.

2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment C.6.5.1.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDHHS website: http://www.michigan.gov/mdhhs/0,4612,7-132-2941_38765---,00.html

3.0 Report Submission

3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

3.2 Report Submission – Electronic

The report should be submitted electronically to the department by the due date identified in 2.0 above at MDHHS-BHDDA-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 XX Year End Interim reporting package submitted from network180 for the All Non Medicaid Financial Status Report, the file name should read **FYXX Year End Interim network180 FSRBUNDLE MM-DD-YYYY.**

Note: The All Non- Medicaid Financial Status Report is included in the FSR Bundle. It is not a stand-alone report.

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

4.0 Report Specific Navigation or Terminology

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

Medicaid Contract: The Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract with selected PIHPs to manage the Concurrent 1915(b)/(c) and the Healthy Michigan Plan Programs in a designated service area and to provide a comprehensive array of specialty mental health and substance abuse services and supports.

Healthy Michigan Plan: The Healthy Michigan Plan is a new category of eligibility authorized under the Patient Protection and Affordable Care Act and Michigan Public Act 107 of 2013 that began April 1, 2014.

Autism Benefit Services: The MDHHS/PIHP Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program – 1915(i) – Autism Benefit is authorized in the Medicaid Contract.

MI Health Link: MI Health Link is a new demonstration health care option authorized under Section 2602 of the Patient Protection and Affordable Care Act for Michigan adults, age 21 or older, who are enrolled in both Medicare and Medicaid (dual eligible).

GF Contract: MDHHS/CMHSP Managed Mental Health Supports and Services Contract.

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

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

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

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.

Substance Use Disorder (SUD): A combination of the federal grant received by the State from the Substance Abuse and Mental Health Services Administration (SAMHSA) and the general fund dollars appropriated by the legislature for the prevention and treatment of SUD.

The Financial Status Report – All Non-Medicaid includes cell shading to assist the end user with the completion of the form.

Report headers are shaded in light green.

Cells requiring data entry are shaded in yellow.

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

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

Worksheet protection has been enabled.

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

The term “Submission Type” on the worksheet refers to the reporting period, i.e., Projection, Interim, 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 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 308 (TO) GF Cost of Children's Waiver – F 301, the "B" refers to General Fund, the 308 indicates that this row represents a redirection to another row, the "(TO) GF Cost of Children's Waiver" describes that GF funds are being redirected to Children's Waiver, the "F 301" indicates that the partner row (FROM row) is in Section F –Children's Waiver, 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 MDHHS.

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 305 (TO) GF Cost of SED – E 301 ($10)

This line is within the General Fund section and indicates that $10 is being transferred "(TO)" the SED section to fund expenditures.

E 301 FROM General Fund – B 305 $10

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

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 activity on the FSR – All Non-Medicaid, the totals from the Financial Status Report – Medicaid will be included in the 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 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 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) and less FSR Medicaid – Column I, Info Only – Affiliate Total Redirected Funds (A 325).*

Note: The amount recorded as 1st and 3rd Party Collections – Medicare/Medicaid Consumers – Affiliate (A 122) and Info only – Affiliate Total Redirected Funds (A 325) on the FSR – Medicaid is deducted since the expenditures funded with these revenues and/or redirects are not included in the CMHSPs general ledger.

ROW A-295 SUBTOTAL 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) plus FSR Medicaid – Column I, Info only – Affiliate Total Redirected Funds (A 325).*

Note: The amount recorded as Info only – Affiliate Total Redirected Funds (A 325) on the FSR – Medicaid is added since the expenditures funded with these redirected funds are not included in the CMHSPs general ledger.

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 *plus FSR Medicaid, Column I, Balance Medicaid Services (A 400).*

5.2 SECTION AC –SUD NON-MEDICAID SERVICES – SUMMARY FROM FSR - SUD WORKSHEET

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

ROW AC-190 TOTAL REVENUE
This cell represents the total revenue available for provision of SUD Non-Medicaid services as authorized in the Contract. This cell is formula driven. The formula is *plus FSR SUD*, *Column I, Total Revenue (AC 190) less FSR SUD, Column I, Fees and Collections – Affiliate (AC 122).*

Note: The amount recorded as Fees & Collections – Affiliate on the FSR – SUD is deducted since this funding is not included in the CMHSP's general ledger.

ROW AC-290 TOTAL EXPENDITURE
This cell represents the total SUD Non-Medicaid expenditures incurred for provision of SUD Non-Medicaid services as authorized in the Contract. This cell is formula driven. The formula is *plus FSR SUD, Column I, Total Expenditure, (AC 290) less FSR SUD, Column I, Fees & Collections – Affiliate (AC 122) less FSR SUD – Column I, Info only – Affiliate Total Redirected Funds (AC 325).*

Note: The amounts recorded as Fees & Collections - Affiliate (AC 122) and recorded as Info only – Affiliate Total Redirected Funds (AC 325) on the FSR – SUD are deducted since the expenditures funded with these revenues and/or redirects are not included in the CMHSP's general ledger.

ROW AC-295 SUBTOTAL NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)
This cell represents the difference between available revenues and expenditures associated to the SUD Non-Medicaid services 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 SUD, Column I, Sub-Total Net SUD Services*

Surplus (Deficit) (AC 295) plus FSR SUD – Column I, Info only – Affiliate Total Redirected Funds (AC 325).

Note: The amount recorded as Info only – Affiliate Total Redirected Funds (AC 325) on the FSR – SUD is added since the expenditures funded with these redirected funds are not included in the CMHSP's general ledger.

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

Note: The amount recorded as Info only - Affiliate Total Redirected on the FSR – SUD is deducted since the expenditures funded by these redirects are not included in the CMHSP's general ledger.

ROW AC-400 BALANCE SUD NON-MEDICAID SERVICES
This cell represents the net SUD surplus after redirection of funds. The cell is formula driven. The formula is *plus FSR SUD, Column I, Balance AC 400).*

5.3 SECTION AE – AUTISM BENEFIT SERVICES – SUMMARY FROM FSR-AUTISM (OCT-DEC 2015 AND JAN-SEPT 2016)

This section recaps the total revenues, total expenditures, net Autism Benefit Services Surplus (Deficit), total redirected funds and the balance of Autism Benefit Services from the FSR – Autism Oct – Dec 2015 and FSR – Autism Jan – Sept 2016 for the Autism Benefit authorized in the Medicaid Contract. The section is entirely formula driven and will be utilized only by those CMHSPs that are also PIHPs. By recapping the Autism Benefit Service activity on the FSR – All Non-Medicaid, the totals from the FSR – Autism Oct – Dec 2015 and FSR – Autism Jan – Sept 2016 will be included in the Grand Totals (Section P – All Non-Medicaid FSR). The amounts reflected in the Grand Totals must reconcile to the CMHSP's general ledger.

ROW AE-190 TOTAL REVENUE
This cell represents the total revenue available for provision of the Autism Benefit – ABA services as authorized in the Medicaid Contract. This cell is formula driven. The formula is *the sum of the FSR Autism Oct – Dec 2015*, *Column I, Total Revenue (AE 190) and the FSR Autism Jan – Sept 2016, Column I, Total Revenue (AE 190).*

ROW AE-290 TOTAL EXPENDITURE
This cell represents the total Autism Benefit expenditures incurred for provision of ABA services as authorized in the Medicaid Contract. This cell is formula driven. The

formula is *the sum of the FSR Autism Oct – Dec 2015, Column I, Total Expenditure (AE 290) and the FSR Autism Jan – Sept 2016, Column I, Total Expenditure (AE 290).*

ROW AE-295 SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)
This cell represents the difference between available revenues and expenditures associated to the provision of the Autism Benefit – ABA services prior to any redirection. The amount reflected indicates whether there is a funding surplus or deficit. The cell is formula driven. The formula is *the sum of the FSR Autism Oct – Dec 2015, Column I, Sub-Total Net Autism Benefit Services Surplus (Deficit) (AE 295) and the FSR Autism Jan – Sept 2016, Column I, Sub-Total Net Autism Benefit Services Surplus (Deficit) (AE 295).*

ROW AE-390 TOTAL REDIRECTED FUNDS
This cell represents the total amount of redirected funds associated to the provision of Autism Benefit – ABA services. This cell is formula driven. The formula is *the sum of the FSR Autism Oct – Dec 2015 Column I, Total Redirected Funds (AE 390) and the FSR Autism Jan – Sept 2016, Column I, Total Redirected Funds (AE 390).*

ROW AE-400 BALANCE AUTISM BENEFIT SERVICES
This cell represents the net Autism Benefit – ABA services surplus. The cell is formula driven. The formula is *the sum of the FSR Autism Oct – Dec 2015t. Column I, Balance Autism Benefit Services (AE 400) and the FSR Autism Jan – Sept 2016, Column I, Balance Autism Benefit Services (AE 400).*

5.4 SECTION AG – HEALTH HOME SERVICES – SUMMARY FROM FSR-HEALTH HOME SERVICES WORKSHEET

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

ROW AG-190 TOTAL REVENUE
This cell represents the total revenue available for provision of the Health Home Benefit services as authorized in the Medicaid Contract. This cell is formula driven. The formula is *plus FSR – Health Home Services*, *Column I, Total Revenue (AG 190).*

ROW AG-290 TOTAL EXPENDITURE
This cell represents the total Health Home Services expenditures incurred for the provision of Health Home services as authorized in the Medicaid Contract. This cell is formula driven. The formula is *plus FSR – Health Home Services, Column I, Total Expenditure (AG 290) less FSR – Health Home Services, Column I, Info only – Affiliate Total Redirected Funds (AG 325).*

Note: The amount recorded as Info only - Affiliate Total Redirected Funds on the FSR-Health Home is deducted since the expenditures funded by these redirected funds are not included in the CMHSP's general ledger.

ROW AG-295 SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)
This cell represents the difference between available revenues and expenditures associated to Health Home Services 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 Health Home Services, Column I, Sub-Total Net Health Homes Services Surplus (Deficit) (AG 295) plus FSR Health Home Services, Column I, Info only - Affiliate Total Redirected Funds (AG 325).*

Note: The amount recorded as Info only - Affiliate Total Redirected Funds on the FSR-Health Home Services is added since the expenditures funded by these redirected funds are not included in the CMHSP's general ledger.

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

Note: The amount recorded as Info only - Affiliate Total Redirected on the FSR – Health Home Services is deducted since the expenditures funded by these redirects are not included in the CMHSP's general ledger.

ROW AG-400 BALANCE HEALTH HOME SERVICES
This cell represents the net Health Home services surplus. The cell is formula driven. The formula is *plus FSR – Health Home Services, Column I, Balance (AG 400).*

5.5 SECTION AI – HEALTHY MICHIGAN SERVICES – SUMMARY FROM FSR-HEALTHY MICHIGAN WORKSHEET

This section recaps the total revenues and total expenditures, and the balance of Healthy Michigan Services from the FSR – Healthy Michigan as authorized in the Medicaid Contract. The section is entirely formula driven and will be utilized only by those CMHSPs that are also PIHPs. By recapping the Healthy Michigan activity on the

FSR – All Non-Medicaid, the totals from the FSR – Healthy Michigan will be included in the Grand Totals (Section P – All Non-Medicaid FSR). The amounts reflected in the Grand Totals must reconcile to the CMHSP's general ledger.

ROW AI-190 TOTAL REVENUE

This cell represents the total revenue available for provision of the Medicaid services to the Healthy Michigan population as authorized in the Medicaid Contract. This cell is formula driven. The formula is *plus FSR – Healthy Michigan*, *Column I, Total Revenue (AI 190).*

ROW AI-290 TOTAL EXPENDITURE

This cell represents the total Healthy Michigan service expenditures incurred for provision of Medicaid services to the Healthy Michigan population as authorized in the Medicaid Contract. This cell is formula driven. The formula is *plus FSR – Healthy Michigan, Column I, Total Expenditure (AI 290) less FSR – Healthy Michigan, Column I, Info only – Affiliate Total Redirected Funds (AI 325).*

Note: The amount recorded as Info only - Affiliate Total Redirected Funds on the FSR-Healthy Michigan is deducted since the expenditures funded by these redirected funds are not included in the CMHSP's general ledger.

ROW AI-295 SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)

This cell represents the difference between available revenues and expenditures associated to Medicaid services provided to the Healthy Michigan population 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 - Healthy Michigan, Column I, Sub-Total Net Healthy Michigan Services Surplus (Deficit) (AI 295) plus FSR - Healthy Michigan, Column I, Info only - Affiliate Total Redirected Funds (AI 325).*

Note: The amount recorded as Info only - Affiliate Total Redirected Funds on the FSR-Healthy Michigan, is added since the expenditures funded by these redirected funds are not included in the CMHSP's general ledger.

ROW AI-390 TOTAL REDIRECTED FUNDS

This cell represents the total amount of redirected funds associated to Healthy Michigan. This cell is formula driven. The formula is *plus FSR - Healthy Michigan, Column I, Total Redirected Funds (AI 390) less FSR Healthy Michigan, Column I, – Info only - Affiliate Total Redirected Funds (AI 325).*

Note: The amount recorded as Info only - Affiliate Total Redirected Funds on the FSR – Healthy Michigan, is deducted since the expenditures funded by these redirects are not included in the CMHSP's general ledger.

ROW AI-400 BALANCE HEALTHY MICHIGAN PLAN SERVICES
This cell represents the net Healthy Michigan surplus. The cell is formula driven. The formula is *plus FSR – Healthy Michigan. Column I, Balance Healthy Michigan Plan Services (AI 400).*

5.6 SECTION AK – MI HEALTH LINK SERVICES – SUMMARY FROM FSR – MI HEALTH LINK WORKSHEET

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

ROW AK-190 TOTAL REVENUE
This cell represents the total revenue available for provision of MI Health Link – Medicare services as authorized in the Contract. This cell is formula driven. The formula is *plus FSR - MI Health Link*, *Column I, Total Revenue (AK 190) less FSR - MI Health Link, Column I, 1st & 3rd Party Collections – MI Health Link Consumers – Affiliate (AK 122).*

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

ROW AK-290 TOTAL EXPENDITURE
This cell represents the total MI Health Link – Medicare expenditures incurred for provision of MI Health Link Medicare services as authorized in the Contract.

This cell is formula driven. The formula is *plus FSR - MI Health Link, Column I, Total Expenditure, (AK 290) less FSR - MI Health Link, Column I, 1st and 3rd Party Collections – MI Health Link Consumers – Affiliate (AK 122) and less FSR - MI Health Link – Column I, Info only – Affiliate Total Redirected Funds (AK 325).*

Note: The amounts recorded as 1st and 3rd Party Collections – MI Health Link Consumers – Affiliate (AK 122) and recorded as Info only – Affiliate Total Redirected Funds (AK 325) on the FSR – MI Health Link, is deducted since the expenditures funded with these revenues and/or redirects are not included in the CMHSP's general ledger.

ROW AK-295 SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)
This cell represents the difference between available revenues and expenditures associated to the MI Health Link – Medicare services 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 - MI Health Link, Column I, Sub-Total Net MI Health Link Services Surplus (Deficit) (AK 295) plus FSR - MI Health Link – Column I, Info only – Affiliate Total Redirected Funds (AK 325).*

Note: The amount recorded as Info only – Affiliate Total Redirected Funds (AK 325) on the FSR – MI Health Link, is added since the expenditures funded with these redirected funds are not included in the CMHSP's general ledger.

ROW AK-390 TOTAL REDIRECTED FUNDS

This cell represents the total amount of redirected funds associated to the provision of MI Health Link – Medicare services. This cell is formula driven. The formula is *plus FSR - MI Health Link, Column I, Total Redirected Funds (AK 390) less FSR - MI Health Link, Column I, Info only – Affiliate Total Redirected Funds (AK 325).*

Note: The amount recorded as Info only – Affiliate Total Redirected on the FSR – MI Health Link is deducted since the expenditures funded by these redirects are not included in the CMHSP's general ledger.

ROW AK-400 BALANCE MI HEALTH LINK SERVICES

This cell represents the net MI Health Link – Medicare surplus or deficit after redirection of funds. The cell is formula driven. The formula is *plus FSR - MI Health Link, Column I, Balance MI Health Link Services (AK 400).*

5.7 SECTION PA2 – PA 2 FUND BALANCE ACTIVITY

This section recaps the total revenues, total redirected funds and the balance of PA 2 from the FSR – PA 2 Fund Balance. The section is entirely formula driven and will be utilized only by those CMHSPs that are also PIHPs. By recapping the PA 2 activity on the FSR – All Non-Medicaid, the totals from the FSR – PA 2 Fund Balance will be included in the Grand Totals (Section P – All Non-Medicaid FSR). The amounts reflected in the Grand Totals must reconcile to the CMHSP's general ledger.

ROW PA2-190 TOTAL REVENUE

This cell represents the total PA 2 revenue available for the provision of Substance Abuse Prevention and Treatment as authorized in the MCL 211e(11). This cell is formula driven. The formula is *plus FSR - PA 2 Fund Balance*, row 1.a PA2 Balance @ Beginning of Fiscal Year column *plus FSR - PA 2 Fund Balance, row 1.a Current Period PA2 Deposits column plus FSR - PA2 Fund Balance, row 1.1.f Total Transferred from CAs.*

ROW PA2-390 TOTAL REDIRECTED FUNDS

This cell represents the total amount of redirected funds associated to the provision of Substance Abuse Prevention and Treatment as authorized in the MCL.24e(11). This

cell is formula driven. The formula is *plus FSR - PA 2 Fund Balance row 1.a Current Period PA2 Financing column.*

ROW PA2-400 BALANCE PA 2
This cell represents the net PA 2 Fund Balance. The cell is formula driven. The formula is *plus FSR - PA 2 Fund Balance, Row 1.1.g, Final Balance after Transfers.*

5.8 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 and prior year GF carry-forward. 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 - INTENTIONALLY LEFT BLANK

ROW B-120 – SUBTOTAL – CURRENT PERIOD GENERAL FUND REVENUE
This cell represents the total of funding authorized in the GF Contract with MDHHS. This cell is formula driven. The formula is the *sum of CMH Operations (B 101), Categorical Funding (B 102) and Intentionally Left Blank (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 costs 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 costs of a person's 90% funded daily care or services.

ROW B-123 – PRIOR YEAR GF CARRY FORWARD (INCLUDING FY 15 MENTAL HEALTH INNOVATION CARRY-FORWARD

Enter the amount of carry forward funding available from the previous fiscal year (FY) earned under section 226 (2) of the MHC and any remaining Mental Health Innovation carry-forward funding. 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 INTENTIONALLY LEFT BLANK

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 (including FY 15 MHI C/F) (B 123) and Intentionally left blank (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% MDHHS 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% MDHHS matchable services.

ROW B-202 - MDHHS 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% MDHHS 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% MDHHS matchable services.

Enter the amount of expenditures eligible for 90% reimbursement.

ROW B-203 – 90% MDHHS MATCHABLE SERVICES – COLUMN B
This cell represents the net 90/10 expenditures eligible for state funding. The MDHHS obligation for the 90% matchable costs are net of any related earned 1st & 3rd party revenue. Therefore, prior to calculating the MDHHS obligation, the amount of 1st & 3rd party revenue must be taken into consideration. After calculating the MDHHS 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 - INTENTIONALLY LEFT BLANK

ROW B-205 INTENTIONALLY LEFT BLANK

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% MDHHS Matchable Services (B 201), 100% MDHHS Matchable Services Based on CMHSP Local Match Cap (B 202), 90% MDHHS Matchable Services – Column B (B 203), Intentionally Left Blank (B 204) and Intentionally Left Blank (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 8.6.4 of the Medicaid Contract, MDHHS 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-301.1 - (TO) HEALTHY MICHIGAN – REDIRECTED FOR UNFUNDED HEALTHY MICHIGAN COSTS AI-331 (PIHP USE ONLY).
This row is only used by CMHSPs that are PIHPs. As identified in section 8.6.4 of the Medicaid Contract, MDHHS approval to use GF for unfunded Medicaid costs is required.

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

ROW B-301.2 - (TO) SUD NON-MEDICAID – REDIRECTED FOR UNFUNDED SUD NON-MEDICAID SERVICES AC-331 (PIHP USE ONLY).
This row is only used by CMHSPs that are PIHPs. This cell represents the amount of GF funds that are being redirected to cover the cost of providing SUD Non-Medicaid services above the amount provided in the SUD portion of the Contract. This cell is formula driven. The formula is *less FSR –SUD, FROM General Funds – Redirected to Unfunded SUD Costs* (AC 331).

ROW B-301.3 - (TO) MI HEALTH LINK – REDIRECTED FOR UNFUNDED MI HEALTH LINK (MEDICARE) COSTS AK-331 (PIHP USE ONLY).
This row is only used by CMHSPs that are PIHPs. This cell represents the amount of GF funds that are being redirected to cover the cost of providing Medicare services to consumers enrolled in the MI Health Link.

This cell is formula driven. The formula is *less FSR –MI Health Link, FROM General Fund – Redirected to Unfunded MI Health Link Costs* (AK 331).

ROW B-301.4 - (TO) HEALTH HOME SERVICES – REDIRECTED FOR UNFUNDED HEALTH HOME SERVICES COSTS AG331 (PIHP USE ONLY)
This row is only used by CMHSPs that are PIHPs. This cell represents the amount of GF funds that are being redirected to cover the cost of providing Health Home Services above Health Home Services capitation. The cell is formula driven. The formula is *less FSR –Health Home Services, FROM General Fund (AG 331)*.

ROW B-302 –INTENTIONALLY LEFT BLANK

ROW B-303 – INTENTIONALLY LEFT BLANK

ROW B-304 – (TO) TARGETED CASE MANAGEMENT D301
This cell represents the amount of GF funds that are being redirected to cover the cost of providing Target Case Management services above fee screens. The cell is formula driven. The formula is *less Section D: Targeted Case Management, FROM General Fund (D* 301).

ROW B-305 - (TO) GF COST OF SED E301
This cell represents the amount of GF funds being redirected to cover the costs of providing SED waiver services above the fee screen. The cell is formula drive. The formula is *less Section E –SED, FROM General Fund* (E 301).

ROW B-306 - (TO) GF COST OF SED – NOT SED WAIVER ELIGIBLE – E303
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 Waiver Eligible (E 303).

ROW B-307 - INTENTIONALLY LEFT BLANK

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-310 – (TO) PIHP TO AFFILIATE MEDICAID SERVICES CONTRACTS – I304
This cell represents the amount of GF funds that are being redirected to cover the cost of providing Medicaid services above the funding received from the PIHP. Prior approval from the MDHHS is required prior to any GF being utilized to fund Medicaid costs. The cell is formula driven. The formula is *less Section I: PIHP to Affiliate Medicaid, FROM General Fund (I 304*).

ROW B-310.1 - (TO) PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS– IA 304
This cell represents the amount of GF funds that are being redirected to cover the cost of providing SUD Non-Medicaid services above the funding received from the PIHP. The cell is formula driven. The formula is *less Section IA: PIHP to Affiliate SUD (Non-Medicaid), FROM General Fund (IA 304*).

ROW B-310.2 – INTENTIONALLY LEFT BLANK

ROW B-310.3 - (TO) PIHP TO AFFILIATE HEALTH HOME SERVICES CONTRACTS– IC 304
This cell represents the amount of GF funds that are being redirected to cover the cost of providing Health Home Services above Health Home Services capitation. The cell is formula driven. The formula is *less Section IC: PIHP to Affiliate Health Home Services Contracts, FROM General Fund (IC 304*).

ROW B-310.4 – (TO) PIHP TO AFFILIATE MI HEALTH LINK SERVICES CONTRACTS – ID 304
This cell represents the amount of GF funds that are being redirected to cover the cost of providing MI Health Link services above the funding received from the PIHP. Prior

approval from the MDHHS is required prior to any GF being utilized to fund MI Health Link costs. The cell is formula driven. The formula is *less Section ID: PIHP to Affiliate MI Health Link, FROM General Fund (ID 304*).

ROW B 312 – (TO) CMHSP TO CMHSP EARNED CONTRACTS – J305 (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-313 - FROM CMHSP TO CMHSP EARNED CONTRACTS – J302
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-MDHHS EARNED CONTRACTS – K302
Enter the amount of any surplus in Non-MDHHS 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 (B 301),

(TO) Healthy Michigan – Redirected for Unfunded Healthy Michigan Costs (B 301.1),

(TO) SUD Non-Medicaid – Redirected for Unfunded SUD Non-Medicaid Services (B 301.2),

(TO) MI HEALTH LINK – Redirected for Unfunded MI Health Link Costs (B 301.3),

(To) Health Home Services – Redirected for Unfunded Health Home Services (B 301.4),

Intentionally Left Blank (B 302),

Intentionally Left Blank (B 303),

(To) Targeted Case Management (B 304),

(TO) GF Cost of SED (B 305),

(TO) GF Cost of SED – Not SED Waiver Eligible (B 306),

Intentionally Left Blank (B 307),

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

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

(TO) PIHP to Affiliate Medicaid Services Contracts (B 310),

(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts (B 310.1),

Intentionally Left Blank (B 310.2)

(TO) PIHP to Affiliate Health Home Services Contracts (B 310.3)

(TO) PIHP to Affiliate MI Health Link Services Contracts (B310.4)

(TO) CMHSP to CMHSP Earned Contracts (B 312),

FROM CMHSP to CMHSP Earned Contracts (B 313),

FROM Non-MDHHS 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 Stop/Loss Insurance funds being utilized to fund all or a portion of the deficit in GF.

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 MDHHS. 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 MDHHS. This cell cannot be less than zero. It has conditional formatting so that if it incorrectly shows a number less than zero it will turn orange. Any negative amount must be funded by a redirection of other funding.

OTHER GF CONTRACTUAL OBLIGATIONS

5.9 SECTION C INTENTIONALLY LEFT BLANK

This section was previously utilized for reporting of the Mental Health Innovation Grant. This grant has ended. Section C will be labeled as "Intentionally Left Blank" and kept for future use.

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

ROW C-170 – Intentionally Left Blank

Row C-180 – Intentionally Left Blank

Row C190 – Total Revenue
This cell represents the total revenue available to fund current year expenditures. The cell is formula driven. The formula is the *sum of Intentionally Left Blank (C 170) and Intentionally Left Blank (C 180).*

ROW C-290 - EXPENDITURE

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

ROW C-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 cover any shortfall in "Intentionally Left Blank" funding.

ROW C-301 - INTENTIONALLY LEFT BLANK

ROW C-302 INTENTIONALLY LEFT BLANK

ROW C-390 TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the "Intentionally Left Blank". The cell is formula driven. The formula is the *sum of Intentionally Left Blank* (C 301*) and Intentionally Left Blank (C 302).*

ROW C-400 - BALANCE (CANNOT BE < 0)
As the row title indicates, the amount in this cell cannot be less than zero. Any deficit in funding must be resolved. Any amounts greater than zero reflected in this cell will represent the unspent balance. This cell is formula driven. The formula is *Net Surplus (Deficit) (C 295) plus Total Redirected Funds (C 390).*

FEE FOR SERVICE

5.10 SECTION D - TARGETED CASE MANAGEMENT – (GHS ONLY)

Targeted Case Management services provide a comprehensive array of case management services that are appropriate to the conditions of the individual. At a minimum, Targeted Case Management must include:

- A face-to-face comprehensive assessment, history, re-assessments, and identification of a course of action to determine the specific needs of the beneficiary and to develop an individual Plan of Care.
- Planning, linking, coordinating, follow-up, and monitoring to assist the beneficiary in gaining access to services.
- Coordination with the beneficiary's primary care provider, other providers, and Medicaid Health Plan, as applicable.
- Any other service approved by MDHHS.

Targeted Case Management services are part of a comprehensive health benefit available to pregnant women and children who were served by the Flint water system during the specified time period who meet the Medicaid eligibility requirements. Refer to Medicaid bulletin MSA 16-10, and MSA 16-11 and the 1115 Demonstration Waiver for additional information.

The Targeted Case Management program is a fee-for-service program administered by the Designated Provider Organization (DPO). Genesee Health System, the local community mental health serving Genesee County, will serve as the DPO for Targeted Case Management services.

This section of the report will be used to report all revenues and expenditures associated to the Targeted Case Management. A comparison will be made between revenue and expense to determine whether there is an overall 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 D-190 - REVENUE

The CMHSP receives Targeted Case Management 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 D-290 - EXPENDITURE

Enter the amount of expenditures related to providing Targeted Case Management, as defined in the Medicaid Bulletin MSA 16-10 and the 1115 Demonstration Waiver, to the children up to age 21, pregnant women, and children born to pregnant women served by the Flint water system as deemed eligible in Medicaid Bulletin MSA 16-11.

ROW D-295 - NET TARGETED CASE MANAGEMENT (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 (D *190) less Expenditure (D 290).*

ROW D-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (To) From. This row indicates both "TO" and "FROM" for consistency within the FSR structure. The rows immediately following the label "Redirected Funds (To) From" will identify the amount redirected to Targeted Case Management to address any deficit in funding.

ROW D-301 - FROM GENERAL FUND – B304
Enter the amount of GF being utilized to fund expenditures related to providing targeted case management services as defined in the Medicaid Bulletin MSA 16-10, to the population defined in Medicaid Bulletin MSA 16-11.

ROW D-302 - FROM LOCAL FUNDS – M304
Enter the amount of Local funds being utilized to fund expenditures related to providing targeted case management services as defined in the Medicaid Bulletin MSA 16-10, to the population defined in Medicaid Bulletin MSA 16-11.

ROW D-303 – (TO) CHMSP TO CMHSP EARNED CONTRACTS – J304.4
This cell represents the amount of Targeted Case Management funds being redirected to cover the cost of services above the CMHSP to CMHSP earned contract revenue. The cell is formula driven. The formula is *less Section J – FROM Targeted Case Management (J304.4).*

ROW D-304 - FROM CMHSP TO CMHSP EARNED CONTRACTS – J303.4
Enter the amount of any surplus CMHSP to CMHSP earned contract funds being utilized to fund expenditures related to providing targeted case management services as defined in the Medicaid Bulletin MSA 16-10, to the population defined in Medicaid Bulletin MSA 16-11.

ROW D-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the Targeted Case Management program. The cell is formula driven. The formula is the *sum of FROM General Fund* (D 301*), FROM Local Funds (D 302), (TO) CMHSP to CMHSP Earned Contracts (D 303), and FROM CMHSP to CMHSP Earned Contracts (D 304).*

ROW D-400 - BALANCE TARGETED CASE MANAGEMENT (MUST = 0)
As the row title indicates, the amount in this cell must equal zero. This cell is formula driven. The formula is *Net Targeted Case Management (D 295) plus Total Redirected Funds (D 390).*

5.11 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

  MDHHS 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.

  MDHHS will provide funding not to exceed the fee screen or actual cost, whichever is less.

- SED – DHS

  MDHHS 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 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-100 - REVENUE

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

ROW E-101 –FFS MEDICAID – SED-TRAD

The CMHSP receives SED-Traditional 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 E-102 –FFS MEDICAID – SED-DHS

The CMHSP receives SED-DHS 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 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 *FFS Medicaid – SED – Traditional (E 101) and FFS Medicaid – SED-DHS (E 102).*

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
This 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 – Traditional - Federal Reimbursable (E 201), Expenditure –Traditional - Not SED Waiver eligible (E 202), Expenditure – SED-DHS – Federal Reimbursable (E 203), and Expenditure – SED-DHS – Not SED Waiver Eligible (E204).*

ROW E-295 - NET SED WAIVER (DEFICIT)
This cell represents the net SED Waiver 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 – B305
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. Enter the amount of GF funds being utilized to cover all or a portion of the SED-Traditional and SED-DHS Waiver costs above the fee screen.

ROW E-302 - FROM LOCAL FUNDS– M305
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.

ROW E-303 - FROM GENERAL FUND – NOT SED WAIVER ELIGIBLE – B306
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. Enter the amount of GF being utilized to cover all or a portion of the costs of providing services that do not qualify as allowable under the SED Waiver.

ROW E-304 - FROM LOCAL FUNDS – NOT SED WAIVER ELIGIBLE – M306
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 –* (E 301*), FROM Local Funds (E 302), FROM General Funds – Not SED Waiver eligible (E 303), and FROM Local Funds – Not SED Waiver eligible (E 304)..*

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).*

5.12 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 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. This row indicates both "TO" and "FROM" for consistency within the FSR structure. However, 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 (F 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).*

5.13 SECTION G - INJECTABLE MEDICATIONS

Specific injectable drugs administered through a PIHP/CMHSP clinic to Medicaid Health Plan enrollees are reimbursed by the MDHHS 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 – B309
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 – M309
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

5.14 SECTION H - MDHHS EARNED CONTRACTS

This section of the report is used to report revenues and expenditures associated to MDHHS 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 MDHHS Earned Contracts. Since only expenditures funded by the MDHHS for Earned Contracts will be reported in this section, there are no rows for redirection and the Balance MDHHS 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 MDHHS 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 MDHHS 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 MDHHS for DD Council projects.

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

ROW H-105 - PREVENTION
Enter the amount of earned revenue associated to any contracts with MDHHS 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 MDHHS 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 MDHHS 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 MDHHS for HUD Shelter Plus Care financing.

ROW H-150 - OTHER MDHHS EARNED CONTRACTS (DESCRIBE)
Enter the amount of earned revenue associated to any other contract that the CMHSP has with MDHHS 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 MDHHS EARNED CONTRACTS (DESCRIBE)
Enter the amount of earned revenue associated to any other contract that the CMHSP has with MDHHS 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 MDHHS EARNED CONTRACTS (DESCRIBE)
Enter the amount of earned revenue associated to any other contract that the CMHSP has with MDHHS 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 MDHHS 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 MDHHS 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 MDHHS 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 MDHHS 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 MDHHS for DD Council projects.

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

ROW H-205 - PREVENTION
Enter the amount of expenditures associated to any contracts with MDHHS 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 MDHHS 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 MDHHS 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 MDHHS for HUD Shelter Plus Care financing.

ROW H-250 - OTHER MDHHS EARNED CONTRACTS (DESCRIBE)
Enter the amount of expenditures associated to any other contract that the CMHSP has with MDHHS 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 MDHHS EARNED CONTRACTS (DESCRIBE)
Enter the amount of expenditures associated to any other contract that the CMHSP has with MDHHS 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 MDHHS EARNED CONTRACTS (DESCRIBE)
Enter the amount of expenditures associated to any other contract that the CMHSP has with MDHHS 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 MDHHS 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 MDHHS Earned Contracts (H 250 – H 252).

ROW H-400 - BALANCE MDHHS 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).*

5.15 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-MDHHS 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

Note: The CMSHP will report the revenue and expense related to MI Child consumers and Medicaid consumers enrolled in the MI Health Link in this section.

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 – MEDICAID (INCLUDING MI CHILD)
Enter the amount of Specialty Managed Care (1915(b)/(c)) revenue, inclusive of MI Child, from the PIHP that is associated to the provision of the comprehensive array of specialty mental health and substance abuse services and supports and MI Child services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW I-104 - REVENUE - FROM PIHP – HEALTHY MICHIGAN PLAN
Enter the amount of Healthy Michigan Plan 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-122 - 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-123 - 1ST & 3RD PARTY COLLECTIONS – HEALTHY MICHIGAN PLAN CONSUMERS - AFFILIATE
NOTE: At implementation of the Healthy Michigan Plan, the proposed Healthy Michigan consumer co-pays were not intended to be collected by the providers of the Mental Health and Substance Abuse services. Additionally, it was not anticipated that these consumers would have other forms of 1st & 3rd party revenues. These rows are being included to address any eligibility and / or implementation issues.

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 I-190 - TOTAL REVENUE
This 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 – Medicaid (I 101), Revenue – from PIHP – Healthy Michigan Plan (I 104), 1st & 3rd Party Collections – Medicare/Medicaid Consumers – Affiliate (I 122), and 1st & 3rd Party Collection – Healthy Michigan Plan Consumers – Affiliate (I 123).*

ROW I-201 – EXPENDITURE - MEDICAID (INCLUDING MI CHILD)
Enter the amount of expense 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, excluding the cost associated to consumers eligible through the Healthy Michigan Plan requirements.

ROW I-202 – EXPENDITURE – HEALTHY MICHIGAN PLAN
Enter the amount of expense 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 for consumers who are eligible through the Healthy Michigan Plan.

ROW I-203 – EXPENDITURE – MI HEALTH LINK (MEDICAID) SERVICES
Enter the amount of expense associated to the provision of Medicaid services to individuals enrolled in MI Health Link (dual eligible) as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual for consumers who are eligible through the MI Health Link requirements.

ROW I-290 - TOTAL EXPENDITURE
This cell represents the total 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. This cell is formula driven. The formula is the *sum of Expenditure – Medicaid (I 201), Expenditure – Healthy Michigan Plan (I 202), and Expenditure – MI Health Link (Medicaid) Services (I 203).*

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-MDHHS Earned Contracts for costs associated to consumers who are Medicaid eligible (1915(b)/(c) and Healthy Michigan).

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 Q with a cross reference to this row.

ROW I-303 - FROM NON-MDHHS EARNED CONTRACTS - K303
Enter the amount of the surplus Non-MDHHS Earned Contract funding redirected from section K-Non-MDHHS 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-304 - FROM GENERAL FUND – B310
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) PIHP to AFFILIATE Medicaid Services Contracts (B 310) to cover the costs of

Medicaid services. Prior approval from the MDHHS is required prior to any GF being utilized to fund Medicaid costs.

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), FROM Non-MDHHS Earned Contracts* (I 303*), and FROM General Fund (I 304).*

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).*

Note: If this cell turns orange, it indicates a PHIP wide Medicaid deficit. This can only be negative if the entire PIHP is in deficit after using all current Medicaid funding, prior year Medicaid savings and any Medicaid ISF. Should this cell result in a negative amount, provide an explanation in section Q of the funding status of the entire PIHP deficit.

5.16 Section IA - PIHP to AFFILIATE SUBSTANCE USE DISORDER (NON-MEDICAID) CONTRACTS - CMHSP USE ONLY

The CMHSP will use this section to report revenues and expenditures associated to the provision of Non-Medicaid Substance Use Disorder services as indicated in the CMHSP contract with the PIHP. 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 cover costs associated to Non-Medicaid consumers who received SUD services.

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 – SUD.

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 SUD Non-Medicaid Services Contracts.

ROW IA-101 - REVENUE – SUD NON-MEDICAID - FROM PIHP
Enter the amount of revenue from the PIHP that is associated to the provision of Non-Medicaid SUD services as indicated in the CMHSP contract with the PIHP.

ROW IA-122 - REVENUE – FEES & COLLECTIONS - AFFILIATE
The CMHSP must make reasonable efforts to collect 1st and 3rd party fees where applicable. Enter the amount of fees and collections being utilized to fund SUD Non-Medicaid services.

ROW IA-190 - TOTAL REVENUE
This cell represents the total amount of revenue available to fund expenditures for the provision of the Non-Medicaid SUD services as indicated in the CMHSP contract with the PIHP. This cell is formula driven. The formula is the *sum of Revenue –SUD Non-Medicaid- from PIHP (IA 101) and Revenue-Fees and Collections - Affiliate (IA 122).*

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 SUD Non-Medicaid Contract with the PIHP.

ROW IA-201 – EXPENDITURE
Enter the amount of expenditures associated to the provision of Non-Medicaid SUD services as indicated in the CMHSP contract with the PIHP.

ROW IA-202 – INTENTIONALLY LEFT BLANK

ROW IA-290 - TOTAL EXPENDITURE
This cell represents the total expenditures associated to the provision of Non-Medicaid SUD services. The cell is formula driven. The formula is the *sum of Expenditure (IA 201) and Intentionally Left Blank (IA 202)*.

ROW IA-295 - NET PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS SURPLUS (DEFICIT)
This cell represents the net PIHP to Affiliate SUD (Non-Medicaid) 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 for costs associated to the provision of the Non-Medicaid SUD services.

ROW IA-301 - (TO) CMHSP TO CMHSP EARNED CONTRACTS - J306.2
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 Non-Medicaid SUD 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 SUD Non-Medicaid Contract* (J 306.2).

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

ROW IA-302 - FROM CMHSP TO CMHSP EARNED CONTRACTS - J303.2
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 Non-Medicaid SUD services.

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

ROW IA-303 - FROM NON-MDHHS EARNED CONTRACTS - K303.2
Enter the amount of the surplus Non-MDHHS Earned Contract funding redirected from section K - Non-MDHHS Earned Contracts to cover the costs of Non-Medicaid SUD services.
Note: A brief explanation of this amount should be included in section Q - Remarks with a cross reference to this row.

ROW IA-304 – FROM GENERAL FUND – B310.1
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) PIHP to AFFILIATE SUD Non-Medicaid CONTRACTS (B310.1) to cover the costs of Non-Medicaid SUD services.

ROW IA-305 - INTENTIONALLY LEFT BLANK

Row IA 306 – From Local Funds – M309.2
Enter the amount of local funds being utilized to fund all or a portion of the deficit in PIHP to Affiliate SUD Non-Medicaid Services Contracts.

NOTE: 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 SUD Non-Medicaid Services Contracts. The cell is formula driven. The formula is the *sum of (TO) CMHSP to CMHSP Earned Contracts (IA 301), FROM CMHSP to CMHSP Earned Contracts (IA 302), FROM Non-MDHHS Earned Contracts* (IA 303*), From General Fund (IA 304), Intentionally Left Blank (IA 305), and From Local Funds (IA 306).*

ROW IA-400 - BALANCE PIHP TO AFFILIATE SUD (NON-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 SUD (Non-Medicaid) Services Contracts Surplus (Deficit)* (IA 295*) plus Total Redirected Funds (IA 390).*

5.17 Section IB - PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS - CMHSP USE ONLY

The CMHSP will use this section to report revenues and expenditures associated to the Autism Benefit and the provision of ABA services as authorized in the Contract between the CMHSP and the affiliate PIHP and in the Medicaid Provider Manual.

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 – Autism Benefit.

Note: For FY 16 reporting, the CMHSP will need to report Autism for both the Autism – Oct – Dec 2015 time period, as well as Autism – Jan – Sept 2016. MDHHS has inserted into the FSR Bundle a tab labeled “All Non-Medicaid Supplemental”. The CMHSP will use the All Non-Medicaid Supplemental to report PIHP to Affiliate Autism Benefit Services. MDHHS will auto populate Section IB – PIHP to Affiliate Autism Benefit Services of the FSR All Non Medicaid from the All Non-Medicaid Supplemental.

ROW IB-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 Autism Benefit Services Contracts.

ROW IB-101 - REVENUE – MEDICAID - FROM PIHP
This cell represents the amount of revenue received from the PIHP that is associated to the provision of ABA services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. This cell is formula driven. The formula is *plus*

FSR – All Non-Medicaid Supplemental, Revenue – Medicaid – From PIHP, Total Column (IB 101).

ROW IB-102 - REVENUE - MICHILD - FROM PIHP
This cell represents the amount of revenue received from the PIHP that is associated to the provision of ABA services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. This cell is formula driven. The formula is *plus FSR – All Non-Medicaid Supplemental*, *Revenue – MIChild – From PIHP, Total Column (IB 102).*

ROW IB-190 - TOTAL REVENUE
This cell represents the total amount of revenue available to fund expenditures for the provision of the Autism Benefit – ABA services 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 –Medicaid - from PIHP (IB 101) and Revenue-MIChild - From PIHP (IB 102).*

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

ROW IB-201 – EXPENDITURE-MEDICAID
This cell represents the amount of expenditures associated to the provision of Autism Benefit – ABA services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. This cell is formula driven. The formula is *plus FSR All Non-Medicaid Supplemental, Expenditure - Medicaid, Total Column (IB 201).*

ROW IB-202 – EXPENDITURE-MICHILD
This cell represents the amount of expenditures associated to the provision of Autism Benefit – ABA services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. This cell is formula driven. The formula is *plus FSR All Non-Medicaid Supplemental, Expenditure - MIChild, Total Column (IB 202).*

ROW IB-290 - TOTAL EXPENDITURE
This cell represents the total expenditures associated to the provision of the Autism Benefit – ABA services. This cell is formula driven. The formula is the *sum of Expenditure-Medicaid (IB 201) and Expenditure-MIChild (IB 202).*

ROW IB-400 - BALANCE PIHP TO AFFILIATE AUTISM BENEFIT SERVICES 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 (IB 190) less Total Expenditure (IB 290).

5.18 Section IC - PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY

The CMHSP will use this section to report revenues and expenditures associated to the Health Home Services as authorized in the Contract between the CMHSP and the affiliate PIHP and in the Medicaid Provider Manual.

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 – Home Health Services.

ROW IC-190 - REVENUE – MEDICAID HEALTH HOME SERVICES - FROM PIHP
Enter the amount of revenue from the PIHP that is associated to the provision of services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

ROW IC-290 – EXPENDITURE - MEDICAID HEALTH HOME SERVICES
Enter the amount of expenditures associated to the provision of Health Home Services as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual.

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

ROW IC-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 from General Fund or Local Funds for costs associated to consumers who are Health Home Services eligible.

ROW IC-304 - FROM GENERAL FUND – B310.3
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) PIHP to AFFILIATE Health Home Services Contracts (B310.3) to cover the costs of services provided to consumers who are Health Home Services eligible.

Row IC 306 – From Local Funds – M309.4
Enter the amount of local funds being utilized to fund all or a portion of the deficit in PIHP to Affiliate Health Home Services.

ROW IC-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the PIHP to Affiliate Health Home Services. The cell is formula driven. The formula is the *sum of From General Fund (IC 304) and From Local Funds (IC 306).*

ROW IC-400 - BALANCE PIHP TO AFFILIATE HEALTH HOMES SERVICES 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 PIHP to Affiliate Health Home Services Contracts Surplus (Deficit) (IC 295) less Total Redirected Funds (IC 390).

5.19 Section ID - PIHP to AFFILIATE MI Health Link 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 for MEDICARE consumers enrolled in the MI Health Link. 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 for costs associated to MEDICARE consumers who are enrolled in the MI Health Link.

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 – MI Health Link.

Note: Cost of providing services to MEDICAID consumers enrolled in MI Health Link should be reported in the PIHP to Affiliate Medicaid Services Contracts (Section I).

ROW ID-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 MI Health Link Contracts (Medicare consumers).

ROW ID-101 - REVENUE –MI HEALTH LINK - 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 for Medicare consumers who are enrolled in the MI Health Link.

ROW ID-122 - 1ST & 3RD PARTY COLLECTIONS – MI HEALTH LINK 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 ID-190 - TOTAL REVENUE
This 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 for Medicare consumers enrolled in the MI Health Link. This cell is formula driven. The formula is the *sum of Revenue – MI Health Link - From PIHP (ID 101) and 1st & 3rd Party Collections – MI Health Link Consumers – Affiliate (ID 122).*

ROW ID-200 – EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for services provided and authorized in the MI Health Link Contract with the PIHP for Medicare consumers.

ROW ID-201 – EXPENDITURE
Enter the amount of expense 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 for Medicare consumers enrolled in the MI Health Link.

ROW ID-202 – INTENTIONALLY LEFT BLANK

ROW ID-290 - TOTAL EXPENDITURE
This cell represents the total 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 for Medicare consumers enrolled in the MI Health Link. This cell is formula driven. The formula is the *sum of Expenditure (ID 201) and Intentionally Left Blank (ID 202)*.

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

ROW ID-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 for costs associated to Medicare consumers who are enrolled in the MI Health Link.

ROW ID-301 - (TO) CMHSP TO CMHSP EARNED CONTRACTS - J306.3
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 MI Health Link (Medicare) 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 MI Health Link Services Contract* (J 306.3).

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

ROW ID-302 - FROM CMHSP TO CMHSP EARNED CONTRACTS - J303.3
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 Medicare consumers enrolled in MI Health Link.

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

ROW ID-303 - FROM NON-MDHHS EARNED CONTRACTS - K303.3
Enter the amount of the surplus Non-MDHHS Earned Contract funding redirected from section K - Non-MDHHS Earned Contracts to cover the costs of services provided to Medicare consumers enrolled in the MI Health Link.

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

ROW ID-304 – FROM GENERAL FUND – B310.4
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) PIHP to AFFILIATE MI Health Link Services Contracts (B 310.4) to cover the costs of

Medicaid services. Prior approval from the MDHHS is required prior to any GF being utilized to fund MI Health Link costs.

ROW ID-305 – INTENTIONALLY LEFT BLANK

ROW ID-306 - FROM LOCAL FUNDS - M309.3
Enter the amount of the Local funds redirected from section M – Local Funds to cover the costs of services provided to Medicare consumers enrolled in the MI Health Link.

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

ROW ID-390 - TOTAL REDIRECTED FUNDS
This cell represents the total of redirected funds associated to the PIHP to Affiliate MI Health Link Contracts. The cell is formula driven. The formula is the *sum of (TO) CMHSP to CMHSP Earned Contracts (ID 301), FROM CMHSP to CMHSP Earned Contracts (ID 302), FROM Non-MDHHS Earned Contracts* (ID 303*), FROM General Fund (ID 304), Intentionally Left Blank (ID 305), and FROM Local Funds (ID 306).*

ROW ID-400 - BALANCE PIHP TO AFFILIATE MI HEALTH LINK SERVICES 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 PIHP to Affiliate MI Health Link Services Contracts Surplus (Deficit)* (ID 295*) plus Total Redirected Funds (ID 390).*

5.20 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).

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

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-301.1 - (TO) HEALTHY MICHIGAN – AI 302 – PIHP USE ONLY
This cell represents the amount of funding available from CMHSP to CMHSP Earned Contracts utilized in support of current year Medicaid services provided to the Healthy Michigan population. Any surplus CMHSP to CMSHP funding reported here must be associated to consumers who are eligible based on the Healthy Michigan criteria. The cell is formula driven. The formula is *less FSR – Healthy Michigan – FROM CMHSP TO CMHSP Earned Contracts (AI 302).*

ROW J-301.2 - (TO) SUD (NON-MEDICAID) SERVICES CONTRACTS – AC 302 – PIHP USE ONLY
This cell represents the amount of funding available from CMHSP to CMHSP Earned Contracts utilized in support of SUD Non-Medicaid services. The cell is formula

driven. The formula is *less FSR – SUD – FROM CMHSP TO CMHSP Earned Contracts (AC 302).*

ROW J-301.3 - (TO) MI HEALTH LINK – AK 302 – PIHP USE ONLY
This cell represents the amount of funding available from CMHSP to CMHSP Earned Contracts utilized in support of services provided to the Medicare consumers enrolled in MI Health Link. The cell is formula driven. The formula is *less FSR – MI Health Link – FROM CMHSP TO CMHSP Earned Contracts (AK 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-303.2 - (TO) PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS - IA302
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 SUD Non-Medicaid Services Contract. Any surplus CMHSP to CMHSP funding reported here must be associated to providing SUD services to consumers who are eligible for Medicaid. This cell is formula driven. The formula is *less Section IA - PIHP to Affiliate SUD (Non-Medicaid) Contracts – FROM CMHSP to CMHSP Earned Contracts* (IA 302).

ROW J-303.3 - (TO) PIHP TO AFFILIATE MI HEALTH LINK SERVICES CONTRACTS – ID 302
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 MI Health Link. Any surplus CMHSP to CMHSP funding reported here must be associated to providing services to Medicare consumers who are enrolled in MI Health Link. This cell is formula driven. The formula is *less Section ID - PIHP to Affiliate MI Health Link Services Contracts – FROM CMHSP to CMHSP Earned Contracts* (ID 302).

ROW J-303.4 - (TO) TARGETED CASE MANAGEMENT – D 304 – GHS USE ONLY
This cell represents funding available from the CMHSP to CMHSP earned contracts utilized in support of current year expenditures associated to Targeted Case Management. Any surplus CMHSP to CMHSP funding reported here must be associated to providing services to Medicaid beneficiaries who meet the eligibility requirements outlined in Medicaid Bulletin MSA 16-11 and who were served by the Flint water system. This cell is formula driven. The formula is *less Section D – Targeted Case Management – FROM CMHSP to CMHSP Earned Contracts* (D 304).

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-304.1 - FROM HEALTHY MICHIGAN – AI 301 - PIHP USE ONLY
Enter the amount of the surplus capitated Healthy Michigan funding redirected from FSR - Healthy Michigan – (TO) CMHSP to CMHSP Earned Contracts (AI 301) to cover the cost of services provided to the Healthy Michigan population.

ROW J-304.2 - FROM SUD (NON-MEDICAID) SERVICE CONTRACTS – AC 301 PIHP USE ONLY
Enter the amount of the surplus SUD (Non-Medicaid) funding redirected from FSR-SUD (Non-Medicaid) – (TO) CMHSP to CMHSP Earned Contracts (AC 301) to cover the cost of services for substance abuse services to the Non-Medicaid population.

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

ROW J-304.3 - FROM MI HEALTH LINK – AK 301 - PIHP USE ONLY
Enter the amount of the surplus capitated MI Health Link funding redirected from FSR-MI Health Link – (TO) CMHSP to CMHSP Earned Contracts (AK 301) to cover the cost of services provided to Medicare consumers enrolled in MI Health Link.

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

ROW J-304.4 - FROM TARGETED CASE MANAGEMENT – D 303 - GHS USE ONLY
Enter the amount of the surplus Targeted Case Management funding redirected from Section D – Targeted Case Management - (TO) CMHSP to CMHSP Earned Contracts (D 303) to cover the cost of services provided to Medicaid beneficiaries who meet the eligibility requirements outlined in Medicaid Bulletin MSA 16-11 and who were served by the Flint water system.

ROW J-305 - FROM GENERAL FUND – B312
Enter the amount of surplus GF redirected from Section B – General Fund – (TO) CMHSP to CMHSP Earned Contracts (B312) 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-306.2 - FROM PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS - IA301
Enter the amount of the surplus PIHP to Affiliate SUD (Non-Medicaid) Contracts funding redirected from Section IA – PIHP to Affiliate SUD (Non-Medicaid) ~~Services~~ Contracts – (TO) CMHSP to CMHSP Earned Contracts (IA 301) to cover the cost of substance abuse services provided to Non-Medicaid consumers.

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

ROW J-306.3 - FROM PIHP TO MI HEALTH LINK SERVICES CONTRACTS - ID301
Enter the amount of the surplus PIHP to Affiliate MI Health Link Services Contracts funding redirected from Section ID – PIHP to Affiliate MI Health Link Services Contracts – (TO) CMHSP to CMHSP Earned Contracts (ID 301) to cover the cost of services provided to Medicare consumers enrolled in the MI Health Link.

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

ROW J-307 - FROM LOCAL FUNDS – M310
Enter the amount of the surplus local funding redirected from Section M – Local Funds - (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) Healthy Michigan (J 301.1), (TO) SUD (Non-Medicaid) Services Contract (J 301.2), (TO) MI Health Link (J 301.3), (TO) General Fund (J 302), (TO) PIHP to Affiliate Medicaid Services Contracts (J 303),* (TO) *PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS* – (J 303.2), *(TO) PIHP to Affiliate MI Health Link Services Contracts (J303.3), (TO) Targeted Case Management (J303.4),*

FROM Medicaid Services (J 304), FROM Healthy Michigan (J 304.1), FROM SUD (Non-Medicaid) Services Contracts (J 304.2), FROM MI Health Link (J 304.3),FROM Targeted Case Management (J304.4), FROM General Fund (J 305), FROM PIHP to Affiliate Medicaid Services Contracts (J 306), From PIHP to Affiliate SUD (Non-Medicaid) Services Contracts (J 306.2), FROM PIHP to MI Health Link Services Contracts (J306.3), 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).*

5.21 SECTION K - NON-MDHHS EARNED CONTRACTS

Non-MDHHS 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 MDHHS or another CMHSP.

The CMHSP will use this section to report revenues and expenditures associated to Non-MDHHS 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-MDHHS 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-MDHHS earned contracts.

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

ROW K-295 - NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)
This cell represents the net Non-MDHHS 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-MDHHS Earned Contracts utilized in support of current year specialty managed care services expenditures. Any surplus Non-MDHHS funding reported here must be associated consumers who are Medicaid eligible. The cell is formula driven. The formula is *less FSR – Medicaid – FROM Non-MDHHS Earned Contracts (A 303)*.

ROW K-301.1 - (TO) HEALTHY MICHIGAN – AI 303 PIHP USE ONLY
This cell represents the amount of funding available from Non-MDHHS Earned Contracts utilized in support of current year Medicaid services provided to the Healthy Michigan population. Any surplus Non-MDHHS funding reported here must be associated to consumers who are Healthy Michigan eligible. The cell is formula driven. The formula is *less FSR – Healthy Michigan – FROM Non-MDHHS Earned Contracts (AI 303).*

ROW K-301.2 - (TO) SUD (NON-MEDICAID) SERVICES CONTRACTS – AC 303 PIHP USE ONLY
This cell represents the amount of funding available from Non-MDHHS Earned Contracts utilized in support of current year SUD services. Any surplus Non-MDHHS funding reported here must be associated to consumers who are not Medicaid eligible. The cell is formula driven. The formula is *less FSR – SUD – FROM Non-MDHHS Earned Contracts (AC 303).*

ROW K-301.3 - (TO) MI HEALTH LINK – AK 303 PIHP USE ONLY
This cell represents the amount of funding available from Non-MDHHS Earned Contracts utilized in support of services provided to Medicare consumers enrolled in the MI Health Link. The cell is formula driven. The formula is *less FSR – MI Health Link – FROM Non-MDHHS Earned Contracts (AK 303).*

ROW K-302 - (TO) GENERAL FUNDS – B314
This cell represents funding available from the Non-MDHHS Earned Contracts utilized in support of current year GF expenditures. Any surplus Non-MDHHS Earned Contract funding reported here must be associated consumers who are not Medicaid eligible. This cell is formula driven. The formula is *less Section B - General Fund – FROM Non-MDHHS Earned Contracts* (B 314).

ROW K-303 - (TO) PIHP TO AFFILIATE MEDICAID SERVICES CONTRACTS - I303
This cell represents funding available from the Non-MDHHS Earned Contracts utilized in support of current year expenditures associated the PIHP to Affiliate Medicaid Services Contract. Any surplus Non-MDHHS 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-MDHHS Earned Contracts* (I 303).

ROW K-303.2- (TO) PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS - IA303
This cell represents funding available from the Non-MDHHS Earned Contracts utilized in support of current year expenditures associated to SUD services provided to Non-Medicaid consumers. This cell is formula driven. The formula is *less Section IA - PIHP to Affiliate SUD (Non-Medicaid) Contracts – FROM Non-MDHHS Earned Contracts* (IA 303).

ROW K-303.3- (TO) PIHP TO AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - ID303
This cell represents funding available from the Non-MDHHS Earned Contracts utilized in support of current year expenditures associated to services provided to Medicare consumers enrolled in the MI Health Link. This cell is formula driven. The formula is *less Section ID - PIHP to Affiliate MI Health Link Services Contracts – FROM Non-MDHHS Earned Contracts* (ID 303).

ROW K-304 - (TO) LOCAL FUNDS – M315
This cell represents funding earned from the Non-MDHHS Earned Contracts that is in excess of current year Non-MDHHS Earned Contract expenditures and is being transferred to Local. This cell is formula driven. The formula is *less Section M – Local Funds - FROM Non-MDHHS Earned Contracts (M 315).*

ROW K-305 - FROM LOCAL FUNDS – M311
Enter the amount of the surplus local funding redirected from Section M – Local Funds - (TO) Non-MDHHS 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-MDHHS Earned Contracts. The cell is formula driven. The formula is the *sum of (TO) Medicaid Services (K 301), (TO) Healthy Michigan (K 301.1), (TO) SUD (Non-Medicaid) Services Contracts (K 301.2), (TO) MI Health Link (K301.3), (TO) General Fund (K 302), (TO) PIHP to Affiliate Medicaid Services Contract (K 303), (TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts (K303.2), (TO) PIHP to Affiliate MI Health Link Services (K 303.3), (TO) Local Funds (K 304) and FROM Local Funds (K 305)*.

ROW K-400 - BALANCE NON-MDHHS 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-MDHHS Earned Contracts Surplus (Deficit)* (K 295*) plus Total Redirected Funds (K 390).*

5.22 SECTION L – INTENTIONALLY LEFT BLANK

5.23 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 county 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 county appropriations, provide the detail in Section Q - Remarks.

ROW M-103 - SECTION 226(A) FUNDS

Enter, on a cash basis, 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 (PIHP ONLY)

Enter the amount of funding received from affiliate CMHSPs for their contribution to the State Medicaid match as mandated in Section 428 of the MDHHS Appropriation bill and Section 7.4.5 of the GF Contract.

ROW M-105 – MEDICAID FEE FOR SERVICE ADJUSTER PAYMENTS

Enter the amount of Medicaid Fee For Service adjuster payments received by the CMHSP. All adjuster payments received by the CMHPS will be reported on row M-105. The CMHSP must report in Section Q – Remarks the breakdown of the adjuster payments by category and amount, i.e. CWP FFS adjuster, CWP Administrative Cost adjuster, SED Administrative Cost adjuster, SED FFS adjuster. Both the FFS and the Administrative Cost reimbursement adjuster payments may 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 MDHHS funds held by contract agencies and/or network providers as specified in the contracts with the CMHSP.

ROW M-108 – INTENTIONALLY LEFT BLANK

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.

MDHHS 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 MDHHS to the CMHSP is based on the federal portion of the fee screen or actual costs, whichever is less. The federal funding provided by MDHHS 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
This 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), Medicaid Fee for Service Adjuster Payments (M 105), Local Grants (M 106), Interest (M 107), Intentionally Left Blank (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% MDHHS 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 MDHHS 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 (CMHSP CONTRIBUTION ONLY)

Enter the amount of expenditures associated to the CMHSP for their contribution to the State Medicaid match as mandated in Section 428 of the MDHHS Appropriation bill and Section 7.4.5 of the GF Contract.

If the CMHSP contribution differs from the schedule issued by MDHHS, the CMHSP must provide a narrative explanation in Section Q – Remarks.

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 (PIHP ONLY)
Enter the amount of expenditures associated to the contribution to the State Medicaid match as mandated in Section 428 of the MDHHS 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 MDHHS EARNED CONTRACTS
Enter the amount of expenditures associated to any required local match for Grants and MDHHS earned contracts.

ROW M-208 – INTENTIONALLY LEFT BLANK

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 MDHHS Earned Contracts (M 207), Intentionally Left Blank (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-301.1 - (TO) HEALTHY MICHIGAN – AI-332 PIHP USE ONLY
This cell represents the amount of funding available from local utilized in support of current year Medicaid services provided to the Healthy Michigan population. The cell is formula driven. The formula is *less FSR – Healthy Michigan – FROM Local Funds (AI 332).*

ROW M-301.2 - (TO) SUD (NON-MEDICAID) SERVICES – AC-332 (PIHP USE ONLY)
This cell represents the amount of funding available from local utilized in support of current year SUD services provided to Non-Medicaid consumers. The cell is formula driven. The formula is *less FSR – SUD – FROM Local Funds (AC 332).*

ROW M-301.3 - (TO) MI HEALTH LINK – AK-332 (PIHP USE ONLY)
This cell represents the amount of funding available from local utilized in support of services provided to Medicare consumers enrolled in the MI Health Link. The cell is formula driven. The formula is *less FSR – MI Health Link – FROM Local Funds (AK 332).*

ROW M-301.4 - (TO) HEALTH HOME SERVICES – AG-332 (PIHP USE ONLY)
This cell represents the amount of funding available from local utilized in support of current year Health Home Services expenditures. The cell is formula driven. The formula is *less FSR – Health Home Services – FROM Local Funds (AG 332).*

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 – INTENTIONALLY LEFT BLANK

ROW M-304 – (TO) TARGETED CASE MANAGEMENT – D302
This cell represents the amount of Local funds that are being redirected to cover the costs of providing Targeted Case Management services above fee screen. The cell is formula driven. The formula is *less Section D – Targeted Case Management – FROM Local Funds (D 302).*

ROW M-305 - (TO) SED WAIVER E302
This cell represents the amount of Local funds that are 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 (E 302).*

ROW M-306 - (TO) SED WAIVER –NOT SED WAIVER ELIGIBLE - E304
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 304).*

ROW M-307 - INTENTIONALLY LEFT BLANK

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-309.2 - (TO) PIHP TO AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS– IA306
This cell represents the amount of Local funds being utilized to fund expenditures related to SUD services provided to Non-Medicaid consumers. This cell is formula driven. The formula is *less Section IA –PIHP to Affiliate SUD (Non-Medicaid) Contracts – FROM Local Funds (IA 306).*

ROW M-309.3 - (TO) PIHP TO AFFILIATE MI HEALTH LINK SERVICES CONTRACTS– ID306
This cell represents the amount of Local funds being utilized to fund expenditures related to services provided to Medicare consumers enrolled in the MI Health Link. This cell is formula driven. The formula is *less Section ID –PIHP to Affiliate MI Health Link Services Contracts – FROM Local Funds (ID 306).*

ROW M-309.4 - (TO) PIHP TO AFFILIATE HEALTH HOME SERVICES– IC306
This cell represents the amount of Local funds being utilized to fund expenditures related to Health Home services as defined in the Medicaid Provider Manual. This cell is formula driven. The formula is *less Section IC –PIHP to Affiliate Health Home Services – FROM Local Funds (IC 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 – FROM Local Funds (J 307).*

ROW M-311 - (TO) NON-MDHHS 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-MDHHS Earned Contracts. This cell is formula driven. The formula is *less Section K – Non-MDHHS Earned Contracts – FROM Local Funds (K 305).*

ROW M-312 – INTENTIONALLY LEFT BLANK

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 M 313.3 – FROM MI HEALTH LINK (MEDICARE) – AK 336 (PIHP USE ONLY)
Enter the amount of any surplus Medicare that will be converting to Local during the current fiscal year.

ROW M-314- INTENTIONALLY LEFT BLANK

ROW M-315 - FROM NON-MDHHS EARNED CONTRACTS – K 304
Enter the amount of funding earned from the Non-MDHHS Earned Contracts that is in excess of current year Non-MDHHS 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) Healthy Michigan (M 301.1), (TO) SUD (NON-MEDICAID) SERVICES (M 301.2), (TO) MI HEALTH LINK (M 301.3), (TO) Health Homes Services (M 301.4), (TO) General Fund (M 302), Intentionally Left Blank (M 303), (To) Targeted Case Management (M 304), (TO) SED Waiver (M 305), (TO) SED Waiver – Not SED Waiver Eligible (M 306), Intentionally Left Blank (M 307), (TO) Children's Waiver (M 308), (TO) Injectable Medications (M 309), (TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts (M 309.2), (TO) PIHP to Affiliate MI Health Link Services Contracts (M 309.3),(To) PIHP to Affiliate*

Health Home Services (M309.4),(TO) CMHSP to CMHSP Earned Contracts (M 310), (TO) Non-MDHHS Earned Contracts (M 311), Intentionally Left Blank (M 312), (TO) Activity Not Otherwise Reported (M 313), From MI Health Link (Medicare) (M 313.3), Intentionally Left Blank (M 314),and FROM Non-MDHHS 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 - 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 Remarks (i.e., prior year fund balance used to meet the deficit).

5.24 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 expenditures. Only the amount needed to fund current year cost over runs should be recognized from the ISF, insurance payment, MDHHS, 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 - MDHHS FOR MDHHS SHARE OF MEDICAID RISK CORRIDOR

Enter the amount of the MDHHS obligation for cost over runs into the MDHHS share of the Medicaid risk corridor.

ROW N-104 - MDHHS AUTISM BENEFIT RISK CORRIDOR (OCT – DEC 2015)
When the costs of providing Autism Benefit – ABA services for the period of October – December 2015 exceed the accrued interim payments from MDHHS, a settlement payment will be issued to the PIHP. Enter the amount of the MDHHS obligation related to the settlement of the Autism Benefit.

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), MDHHS for MDHHS Share of Medicaid Risk Corridor (N 103), and MDHHS Autism Benefit Risk Corridor (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-301.1 - (TO) HEALTHY MICHIGAN – PIHP SHARE – AI 333 (PIHP USE ONLY)
This cell represents the amount of funding (PIHP share) being redirected to cover any cost over runs associated to the Healthy Michigan population. This cell is formula driven. The formula is *less FSR – Healthy Michigan – FROM Risk Corridor –PIHP Share (AI 333)*.

ROW N-301.3 - INTENTIONALLY LEFT BLANK

ROW N-302 - (TO) MEDICAID SERVICES – MDHHS SHARE – A334 (PIHP USE ONLY)
This cell represents the amount of funding (MDHHS 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 –MDHHS Share (A 334)*.

ROW N-302.1 - (TO) HEALTHY MICHIGAN – MDHHS SHARE – AI 334 (PIHP USE ONLY)
This cell represents the amount of funding (MDHHS share) being redirected to cover any cost over runs associated to the Healthy Michigan population. This cell is formula driven. The formula is *less FSR – Healthy Michigan – FROM Risk Corridor –MDHHS Share (AI 334)*.

ROW N-302.3 - INTENTIONALLY LEFT BLANK

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)*.

Note: Only Stop/Loss Insurance may be used to fund cost over runs associated to the GF Contract.

ROW N-304 - (TO) AUTISM BENEFIT SERVICES (OCT-DEC 2015) – MDHHS SHARE – AE 331 (PIHP USE ONLY)
This cell represents the amount of funding (MDHHS share) being redirected to cover any cost over runs associated to the provision of the Autism Benefit – ABA services. This cell is formula driven. The formula is *less FSR – Autism Benefit (Oct-Dec 2015) – FROM Risk Corridor –MDHHS Share (AE 331)*.

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) Healthy Michigan – PIHP Share (N 301.1), Intentionally Left Blank (N301.3), (TO) Medicaid Services – MDHHS Share (N 302), (TO) Healthy Michigan – MDHHS Share (N 302.1), Intentionally Left Blank (N 302.3), (TO) General Fund (N 303) and (TO) Autism Benefit Services (Oct-Dec 2015)– MDHHS Share (N 304).*

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).*

5.25 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 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-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 Funds (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).*

5.26 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)

SUD (Non-Medicaid) Services – Total Revenue (AC 190)

Autism Benefit Services – Total Revenue (AE 190)

Health Home Benefit Services – Total Revenue (AG 190)

Healthy Michigan Services – Total Revenue (AI 190)

MI Health Link Services – Total Revenue (AK 190)

PA 2 Fund Balance Activity – Total Revenue (PA2 190)

General Fund – Total Revenue (B 190)

Intentionally Left Blank (C 190)

Targeted Case Management – Revenue (D 190)

SED Waiver – Total Revenue (E 190)

Children's Waiver – Revenue (F 190)

Injectable Medications - Revenue (G 190)

MDHHS Earned Contracts – Total Revenue (H 190)

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

PIHP to Affiliate SUD Non-Medicaid Services Contracts - Total Revenue (IA 190)

PIHP to Affiliate Autism Benefit Services Contracts – Total Revenue (IB 190)

PIHP to Affiliate Health Home Services Contracts – Total Revenue (IC 190)

PIHP to Affiliate MI Health Link Contracts – Total Revenue (ID 190)

CMHSP to CMHSP Earned Contracts – Revenue (J 190)

Non-MDHHS Earned Contracts – Revenue (K 190)

Intentionally Left Blank – 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)

SUD Non-Medicaid Services – Total Expenditure (AC 290)

Autism Benefit Services – Total Expenditure (AE 290)

Health Home Benefit Services – Total Expenditure (AG 290)

Healthy Michigan Services – Total Expenditure (AI 290)

MI Health Link Services – Total Expenditures (AK 290)

General Fund – Total Expenditure (B 290)

Intentionally Left Blank– Expenditure (C 290)

Targeted Case Management – Expenditure (D 290)

SED Waiver – Total Expenditure (E 290)

Children's Waiver – Expenditure (F 290)

Injectable Medications - Expenditure (G 290)

MDHHS Earned Contracts – Total Expenditure (H 290)

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

PIHP to Affiliate SUD Non-Medicaid Services Contracts - Total Expenditure (IA 290)

PIHP to Affiliate Autism Benefit Services Contracts – Total Expenditure (IB 290)

PIHP to Affiliate Health Home Services Contracts – Expenditure (IC 290)

PIHP to Affiliate MI Health Link Contracts – Total Expenditure (ID 290)

CMHSP to CMHSP Earned Contracts – Expenditure (J 290)

Non-MDHHS Earned Contracts – Expenditure (K 290)

Intentionally Left Blank – 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)

SUD Non-Medicaid Services – Total Redirected Funds (AC 390)

Autism Benefit Services – Total Redirected Funds (AE 390)

Health Home Services – Total Redirected (AG 390)

Healthy Michigan Services – Total Redirected (AI 390)

MI Health Link Services – Total Redirected (AK 390)

PA 2 Fund Balance Activity – Total Redirected Funds (PA2 390)

General Fund – Total Redirected Funds (B 390)

Intentionally Left Blank– Total Redirected Funds (C 390)

Targeted Case Management– 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 SUD Non-Medicaid Services Contracts - Total Redirected Funds (IA 390)

PIHP to Affiliate Health Home Services Contracts – Total Redirected Funds (IC 390)

PIHP to Affiliate MI Health Link Contracts – Total Redirected Funds (ID 390)

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

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

Intentionally Left Blank – 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).*

5.27 SECTION Q - REMARKS

This section has been provided for the CMHSP to provide narrative descriptions as necessary. If this space is insufficient, please utilize the “Additional Narrative” tab within the FSR Bundle.