

**MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
CMHSP/PIHP ADMINISTRATION COST REPORT INSTRUCTIONS**

INTRODUCTION

These administration cost reporting requirements are based on the functions and guidance contained in the 2005 “Establishing Managed Care Administrative Costs” document as updated in the enclosed “Establishing Administrative Costs Within and Across the CMHSP System (2010 Guidance)”. This guidance also applies to the administrative cost information reported in the Medicaid Utilization and Net Cost Report (MUNC). Beginning with the report of FY10 expenditures, these administrative cost reporting requirements replace sub-element reporting of administrative costs. Note that CMHSP administrative cost reporting is required to be consistent with A-87 principles, recognizing that there are various methods by which A-87 compliance may be achieved.

The purpose of these reporting requirements is to:

- Provide comprehensive CMHSP / PIHP administration cost information using a single set of definitions and reporting requirements
- Provide greater transparency of administrative costs using definitions that are common to health care organizations
- Satisfy appropriations boilerplate reporting requirements and administration cost information requirements for the DCH fee-for-service waivers (SED and Children’s Waiver) and other programs
- Identify the organizations and administrative costs of CMHSP or PIHP delegated administrative functions
- Provide sufficient information to describe and understand the CMHSP / PIHP administrative cost information as submitted
- Provide an equitable and comparable basis for cost analysis and identify opportunities for efficiency
- Identify administrative costs of large contract providers

SUMMARY OF SUBMISSION REQUIREMENTS

CMHSP Administration Reporting requirements consist of the following components:

1. CMHSP/PIHP Administration Reporting Form (three page form)
2. Narrative Description and Explanation
3. IRS 990 Tax Return Information for Certain Providers (one page form)

These three components comprise the administrative cost reporting requirements for CMHSP / PIHP contract compliance. This report is required at the CMHSP level for all 46 CMHSPs. The CMHSP that functions as the PIHP “hub” must submit a single report including all three components including its own CMHSP and its PIHP functions.

The administrative reporting requirements beyond the direct operations of the CMHSP / PIHP extend to those administrative costs that have been delegated by the administering authority. The “hub” PIHP in affiliate arrangements and the CMHSP will both be reporting administrative costs that have been delegated to its affiliate CMHSPs, CAs, or entities such as MCPNs. It is recognized that some CMHSPs have delegated functions and these arrangements must be reported as well. DCH recognizes this duplicative reporting requires that state summaries must be adjusted for this duplication.

In recognition that some PIHPs / CMHSPs provide centralized functions to its affiliate or other CMHSPs, a new reporting sheet entitled HUB PIHP only has been added to the form. The purpose of this form is to identify the cost which is attributed to the hub PIHP that is on behalf of the CMHSPs in the affiliate.

Additionally, administrative cost information must be provided for the CMHSP top **six** contractual service providers receiving over \$500,000 from the CMHSP (service provider) **and** any management entity (other than an affiliate CMHSP or CA) to whom the CMHSP has delegated administrative functions that also manages a provider network if over \$500,000 (this is expected to include the MCPN structure in place in the Detroit-Wayne County Community Mental Health Agency) **and** for management entities, their top **six** contractual service providers receiving over \$500,000 in funding. The reporting format and information is obtained from the contract provider organization's IRS 990 return.

REPORTING INSTRUCTIONS

I. CMHSP ADMINISTRATIVE COST REPORT FORM INSTRUCTIONS

Due to the variations in CMHSP operations, this report is intended to be sufficient to provide information to enable comparison of "like" organizations and costs. Furthermore, to fully identify the costs at the total (gross) level in the administrative functional categories specified in the form on rows 1-9.

The reporting format is intended to:

1. Report gross (total) administrative costs by function as contained in the 2010 Guidance.
2. Enable those CMHSPs / PIHPs that are direct service providers to report those administration costs that are attributed to direct services.
3. Enable those CMHSPs / PIHPs that are also the Coordinating Agency to report those administrative costs attributable to substance use disorder services. Also, to enable those CMHSPs that provide contractual services to the Coordinating Agency to report its substance use disorder program administration costs.
4. Include PIHP and any CMHSP delegated administrative costs. This includes administrative costs of organizations (including CMHSPs, CAs, MCPNs or other organizations) that have been delegated administrative responsibilities. Any PIHP revenue associated with the provision of centralized services is also to be reported on this new form.
5. Distribute gross (total) administrative costs by program area (e.g., Medicaid, ABW, State General Fund benefit, etc.).

RECONCILIATION TO OTHER FINANCIAL REPORTS

The sum of the CMHSP administrative costs as reported are expected to reconcile to the CMHSP general ledger as well as other financial reports such as the MUNC report for PIHPs. The narrative must provide a description and reconciling information as necessary.

Special Instructions for ABW reporting for FY10. From October 2009 through April 2010, authority and responsibility for the ABW Waiver both under SCHIP and (effective January 1, 2010) as a Medicaid 1915(a) Demonstration Waiver was administered by the CMHSP. Correspondingly, the CMHSP is expected to report ABW administrative expenditures. Effective May, 2010, the ABW Medicaid waiver is administered by the PIHP. Correspondingly, the PIHP is expected to report the delegation of any ABW Medicaid waiver administrative functions and associated costs. These costs should be reported on Page 2 with the fund source reported in

section (B) of Page 2 as appropriate to the ABW waiver or the Specialty Services and Supports Waiver.

PART 1- CMHSP/PIHP ADMINISTRATION REPORT (SHEET 1-CMHSP REPORTING FORM)

Complete the identifying information at the top of the form including the name of the person who is certifying as to the accuracy of the information being transmitted. Identifying information is required on all sheets.

ROW INSTRUCTIONS

SECTION A - GROSS (TOTAL) ADMINISTRATIVE COST. This section of the form is intended to identify the CMHSP gross administrative costs, by the seven (A-G) functions. Rows 1 through 7 parallel the administrative functions outlined in the 2010 Guidance. Row 8 is the sum of Rows 1-7. Row 9a-d is provided to identify any administrative costs not attributable to the seven functions identified in rows 1-7.

Note: review of the FY09 submissions identified some CMHSPs that excluded some administrative costs from rows 1-7. Please review the 2010 Guidance and note the following:

- *For Information Systems, see pages 6-7.*
- *Access Systems are administrative costs that should be reported in row 5 Utilization Management. See page 8.*
- *Customer complaint, grievance and appeals processes including Recipient Rights should be reported in Row 6 - Customer (Beneficiary) Services (see page 9).*
- *Customer (Beneficiary) Services also includes participation in community planning bodies, jail diversion, system of care initiatives (see page 9).*
- *The 2010 guidance includes corporate compliance within quality management (page 10). If the CMHSP does not include corporate compliance in this category, the narrative must specify how and in what category corporate compliance is reported.*

Expenditures that should be excluded from this form include Use Tax, HRA, local match contributions to Medicaid, ISF contributions and prior year adjustments. Reconciliation information to the General Ledger and/or MUNC reports as applicable should be included in the narrative submission.

SECTION (B) ADMINISTRATIVE COSTS BY PROGRAM. (SERVICE BENEFIT)

In Section A, CMHSP/PIHPs are required to submit detail regarding administrative costs by function at the gross funding level. However, only the total (as reported in Row 8) is required to be distributed in the rows listed in Section B. The total of Section (B) Administrative Costs by Program is expected to reconcile to the amount in Row 8 for each column.

Note: The total reported in the Row titled Total Section (B) Row 18 (sum of rows 11-17a-c) must represent the total gross administrative expenditures – across all fund sources for each column. Reminder, Section B is to be completed on the basis of the service benefit. So, for example, row 12 General Fund Benefit would include state GF allocations as well associated local match, excess local, etc.

CMHSPS are required to provide fund source information for **Row 8 total administrative costs** for each column. That is, if column C row 8 is \$1.3 Million, then Section B – Administrative Costs by Program should provide the program benefit (fund source) detail for the \$1.3 Million amount in Row 8. Correspondingly, the information reported in column D Row 8 would be distributed by program in section (B).

Section (B) is the distribution of the Total Administrative Costs reported for each column in Row 8 - Total Administrative costs. Note these reporting requirements do not affect the cost settlement process.

This section identifies the major program (benefit plan) categories – that is, the PIHP 1915(a) and concurrent 1915(b) Medicaid Specialty Services and Supports Waiver, ABW, the General Fund Benefit, etc. As such, this is not intended to be specific to that source of revenue but to include all sources of revenue attributed to the administrative costs of the program (benefit plan) category.

The administrative cost should be reported by program (service benefit) category and the costs by program should include all revenue associated with that program category. For example, the program category for the GF benefit includes the State GF allocation, local match, and associated third party and fee revenue. All fund sources attributed to the General Fund program should be reported in Row 12. Other service benefit categories should also include all revenue sources.

The administration costs reported for the Children’s and SEW Waivers must reflect the CMHSP OHCDs administration costs. Note that administration costs allocated to the direct provision of Children’s or SEW Waiver services should be reported in Section A Column F.

It is recognized that some CMHSP/PIHPs may use GF or other funds to supplement the revenue in other program categories. For completion of this section, report the distribution of administrative costs to the listed program areas irrespective of the revenue source. For example, if GF allocations were used to supplement administrative costs of the MIChild or any other waiver, these funds should be reported with the program in which the funds were used. That is, the full administrative cost, including any subsidization of that program benefit, should be reported with the program. Correspondingly, though, if state GF was used to pay for administrative costs in any of the other rows in Section B then these amounts should not be included again in the General Fund Benefit row. If revenue or funds from one program category were used to subsidize or supplement another program category, a brief description is required to be provided in the narrative section.

SECTION C. SUMMARY

This section of the report is intended to provide summary information about total expenditures by source of funding and to provide calculations of the percentage of administration

Columns are provided for the Gross (total) Program and selected program benefit (funding sources) only.

ROW 19. TOTAL EXPENDITURES BY SOURCE OF FINANCING. Report expenditures. Row 19 should exclude all use tax expenditures, HRA, local match contributions to Medicaid and all ISF contributions or any prior year adjustments.

ROW 20. TOTAL NET ADMINISTRATIVE COSTS. Enter the amount reported in column I as detailed below:

- Gross Program: Column I row 10
- PIHP: Medicaid Specialty Services inc HSW: Column I row 11
- GF/GP: Column I row 12
- ABW: Column I row 13
- Children’s Waiver: Column I row 14

- MiChild: Column I row 15
- SED Waiver: Column I row 16
- Total All Other Programs-the sum of all Column I row 17 a-c entries

ROW 21. PERCENT ADMINISTRATION - TOTAL EXPENDITURES. This is row 20 divided by row 19 expressed as a percentage.

ROW 22. TOTAL GROSS ADMINISTRATION. This is Column C plus Column H

ROW 23. PERCENT GROSS ADMINISTRATION AS A PERCENTAGE OF TOTAL EXPENDITURES. This is row 22 divided by row 19 expressed as a percentage.

ROW 24. HUB TOTAL EXPENDITURES LESS THE MEDICAID EXPENDITURES OF THE AFFILIATE CMHSP. This is intended to report an expenditure total that excludes the Medicaid expenditures of the affiliate CMHSP that are also reported by the affiliate.

ROW 25. HUB—TOTAL ADMINISTRATION LESS THE DELEGATED MEDIC AID ADMINISTRATION OF AFFILIATE CMHSPS. This is intended to the Hub total administration expenditures excluding the administration delegated to affiliate CMHSPs reported in Column H

ROW 26. HUB—% TOTAL ADMINISTRATION (EXCLUDING AFFILIATE CMHSPS) This calculation is row 25 divided by the amount reported in row 24.

COLUMN INSTRUCTIONS

CMHSP DIRECT OPERATIONS

Columns C through G apply to the CMHSP direct operations (including both “board administration” and administrative costs attributed to any direct services provided by the CMHSP); administrative costs related to administration of the PIHP Medicaid benefit and any other Waivers; and administration of other community mental health program (service benefit) categories and other funds.

Special note, for the WCHO organization, this must also include the administrative costs of the county program direct operations. Any WCHO formally delegated administration for the county program should be reported in column H and on the detail sheet.

COLUMN C. GROSS (TOTAL) ADMINISTRATIVE EXPENDITURES. This column is intended to identify the CMHSP direct operated expenditures for the (row) defined administrative functions.

COLUMN D. GRANTS AND EARNED CONTRACTS. This column is expected to identify the amount of Gross Administrative Expenditures that are attributable to and funded through CMHSP grants or earned contracts such as PASARR payments. This column should also include any earned revenue associated with the provision of centralized administrative services by Hub PIHPs in affiliate arrangements. Note that the narrative should provide a brief description of the nature of these grants and contracts.

COLUMN E. ADMINISTRATIVE COSTS ATTRIBUTABLE TO THE CMHSP / PIHP AS CA AND ADMINISTRATIVE COSTS ATTRIBUTABLE TO CA FUNDED SERVICES - Those CMHSPs that are the designated CA should report their CA administrative costs excluding Medicaid Substance Abuse Administration costs in this column. Additionally, some CMHSPs are not CAs, but are contractual substance use disorder providers to the CA. These provider-related administrative costs should also be reported in this column.

COLUMN F. ADMINISTRATIVE COSTS ATTRIBUTABLE TO DIRECT CMHSP / PIHP OPERATED CONSUMER SERVICES. This column applies only to those CMHSP/PIHPs that are direct service providers. Those administrative costs that are incorporated in direct services costs should be reported in this column.

The purpose of Column F is to enable the CMHSP to specify the administrative costs that are attributable to directly operated community mental health services. These are administrative costs that the CMHSP would incur as “any other” service provider agency and if the CMHSP was not also functioning as the CMHSP or the PIHP.

Those costs associated with the CMHSP in managing the general fund benefit should **not** be reported in this column. Some examples of costs associated with managing the general fund benefit would be developing and maintaining a provider network, recipient rights, or centralized services that CMHSP contract service providers use.

COLUMN G. This is a calculated column consisting of Column C less Column D, less Column E, and less Column F.

COLUMN H. DELEGATED (CONTRACTED) NON-PROVIDER ADMINISTRATIVE COSTS. Most PIHPs and some CMHSPs delegate administrative functions and thereby costs to either affiliate CMHSPs or other organizations. In order to provide comparability across PIHPs/CMHSPs, the costs of these delegated functions must be included in administration costs reported by CMHSPs. As applicable, both the PIHP and any CMHSP that delegates administrative functions must also specify the administrative services provider and the delegated administrative costs. With regard to CMHSP delegation, for example, in some PIHPs, the PIHP provides access center functions for all CMHSPs in the affiliation for all fund sources. In these situations, the CMHSP pays the “hub” PIHP for GF related access services. These should be reported by the CMHSP as a delegated administrative function on part 2 of the form.

Part 2 (sheet 2) of the reporting form requires identification of each entity which the CMHSP (or PIHP) has delegated any administrative functions, including to Coordinating Agencies, CMHSPs and other organizations. This delegation method could be through contract, purchase of services, fixed sum, or other means. The sum of all entities reported in part 2 should be reported in column G. The narrative should describe the method of payment for the delegation.

For both PIHP and CMHSP delegated functions, DCH understands that state summaries must adjust for this duplication.

COLUMN I. TOTAL NON SERVICE CMHSP / PIHP ADMINISTRATION. This is the sum of column G plus column H.

COLUMN J. PERCENT. This is intended to represent the administrative function (row) as a Percent of total administration. The percentages apply to rows 1-7 and should be calculated as a percentage of row 8. For instance, if total administration (row 8, column H) is \$100.00 and row 2, column H is \$10.00, then the entry in row 2 of column I would be 10%.

PART 2 (SHEET 2 - DELEGATION DETAIL)

DELEGATED (CONTRACTED) OR PURCHASED NON-PROVIDER ADMINISTRATION

Part 2 of the report requires the CMHSP / PIHP to identify each organization to which administrative functions have been delegated. The amount reported is the CMHSP / PIHP expenditure. Use a single column for each entity and a final column for the total of all previous

columns. This information is also reported on page 1 - Column G. CMHSPs / PIHPs should use additional pages if additional columns are necessary to report each entity to which any of the administrative functions have been delegated.

Special Note: for WCHO this should include any delegation to the county for administrative functions.

PART 3 (SHEET 3 - HUB PIHP ONLY)

Part 3 applies only to the HUB PIHP in an affiliate PIHP arrangement that directly provides administrative functions that are **NOT charged back or allocated to the CMHSP**. The hub PIHP should not include its cost in the column entitled "Cost on Behalf of Affiliate". While this is not expected, if a CMHSP that is not a Hub PIHP also provides such services, this should also be reported on Sheet 3.

The Row instructions are the same as Part 1 of the form. The column instructions are as follows:

The first column is the same as Column H - page 1 is copied from Part 1 of the form. In the next column, provide the cost of centralized and/or centrally provided functions in this column. For example, if the Hub PIHP provides a single centralized access function that is not charged back or allocated to the CMHSP, the total cost of the centralized access function should be provided in the column entitled "Cost-Centralized / Centrally Provided Functions Only".

The column entitled "Cost on Behalf of Affiliates" is expected to be the estimated cost of the function on behalf of the affiliate CMHSPs excluding the Hub. The column entitled "Difference: Cost to the Hub only" is the difference between the prior two columns.

An additional column, labeled "PIHP Associated Earned Revenue" should include any payments made to the PIHP for the provision of these administrative services as an informational item. These arrangements should be described in the narrative. The associated expenditures of the PIHP would be reported on Page 1, Column D – Grants and Earned Contracts.

II. NARRATIVE DESCRIPTION AND EXPLANATION

Each CMHSP must provide a narrative describing its cost allocation processes (including by function as well as by cost accounts within the General Ledger), delegation arrangements, and other information. This narrative is expected to provide an explanation of information reported on the Administration Report form. This will provide guidance to MDCH an understanding of the information submitted SP as well as improving both consistency across CMHSPs and the improving the reporting forms and instructions.

A word document, using the format required for this submission is enclosed in the mailing.

A narrative submission using the following outline is required and should be clearly labeled. The name of the CMHSP, the contact person name and e mail address for questions should be included. Note that reported costs are expected to reconcile to the CMHSP General Ledger; consequently, the narrative should provide a description of reconciling items and the reconciliation process as necessary. Medicaid expenditure information is expected to reconcile to the MUNC report.

A. DIRECT SERVICE PROVISION

If the CMHSP directly operates and provides consumer services, specify the gross amount, including the administrative costs allocated to direct-run mental health services for the reporting year. Additionally, provide an estimate of the % that CMHSP direct service operations are in relation to total service expenditures. This is only required for gross expenditures. The requested format is provided in the Narrative Template. This information will assist the department in determining the extent to which administrative costs have been identified throughout the service provider network.

B. COST ALLOCATION METHODOLOGY

Provide a brief description of the CMHSP cost allocation (step down) methodology. Also provide a concise description of how the costs for each of the expenditure categories and fund sources for the CMHSP Administration Reporting Form Section (A) Gross (Total Administrative Costs) were developed for both the rows (types of administrative costs) and columns. For example, a description of how costs were allocated to column D.

C. ADMINISTRATIVE COSTS BY CATEGORY.

1. If not already included elsewhere in the narrative, in this section provide a brief description of how the CMHSP assigns staff to each of these cost categories. DCH understands that some staff provide services in more than one functional area; correspondingly, these costs must be allocated. The narrative should include a description of the allocation method.
2. Provide a description of any changes in reporting from the prior year report.
3. Include in the narrative a description of any deviation from the guidance in reporting for each function.
4. **GENERAL MANAGEMENT. ROW 1.** Provide a description of the functions included in this category including any deviation from the guidance. Specifically identify if corporate compliance related costs are included in this category.
5. **INFORMATION SYSTEMS (IS) MANAGEMENT ROW 3.** See pages 6-7 of the 2010 Guidance for a description of Information Systems Management Costs. In the narrative, describe and identify the amount that is considered general management IS costs and separately describe and provide an estimate of the amount of IS costs attributable to services.
6. **UTILIZATION MANAGEMENT - ROW 5.** Access and eligibility determination is included in Utilization Management. Consequently, the cost of access activities other than those that are face-to-face and reported as encounters should be reported as costs in Utilization Management. The narrative should describe the CMHSP access arrangement (system) and describe the costs included in row 5. The narrative should also identify the access activities that are reported as face-to-face and therefore excluded from this report.

D. DELEGATION ARRANGEMENTS. Describe the nature of the delegation arrangements - including whether the arrangement is contractually delegated at cost, is a purchased service, is an administrative fee, etc. Provide sufficient information to explain all delegation arrangements applicable to the CMHSP/PIHP. For Affiliation-based PIHPs - the Hub must identify and provide a brief description of functions that are centralized and how these costs are allocated to affiliates and to fund source.

E. RECONCILING INFORMATION. Since the Administration Report form is intended to reconcile to the General Ledger, the narrative should report reconciling items as appropriate. This narrative should provide information sufficient to describe the financial information

reported on the Administration Reporting form. Additionally, some CMHSPs may include certain costs as administrative. The following costs should be excluded from the Administration Reporting Form, but the amount listed in the following:

- Use Tax Expenditures: \$
- HRA : \$
- Local match contributions to Medicaid: \$
- ISF contributions: \$
- Previous Year Adjustments: \$

RECONCILING ITEMS

The format for provision of Reconciling Items for the general ledger and/or if the Administration Reporting Form does not reconcile to the MUNC, the format for provision of reconciling information is as below and should list the items along with the dollar amount and description as below.

| | | |
|--------|--------|-------------|
| Report | Amount | Description |
|--------|--------|-------------|

F. NARRATIVE FOR SECTION (B) ADMINISTRATIVE COSTS BY PROGRAM

Provide a concise description of how administrative costs were allocated to the identified program areas. If the GF allocation was used to supplement other benefits such as ABW, MICHild, etc, then provide the amount and a brief description for each program (service benefit) category.

| | | | |
|---------|---------------------------|--------|-------------|
| Program | Subsidization Fund Source | Amount | Description |
|---------|---------------------------|--------|-------------|

G. DESCRIPTION OF INFORMATION REPORTED IN THE ADMINISTRATION REPORTING FORM

Use this section of the narrative to describe the information on the form as necessary. Identify the row and column to which the description applies.

H. HUB PIHP NARRATIVE

If the CMHSP functions as the Hub in an affiliate arrangement, this section of the narrative should describe the centralized services. The form requires that centralized functions that are not charged back or allocated to the affiliate CMHSP be reported and the cost by CMHSP estimated. This narrative, however, should describe all centralized functions and also specify those that are charged back or allocated to the affiliate CMHSP. The Hub should report earned revenue associated with the provision of these administrative services and provide a brief description in the narrative.

I. SUPPLEMENTAL NARRATIVE

The CMHSP/PIHP has the option to submit additional explanatory information.

III. ADMINISTRATIVE REPORTING CONTRACTUAL SERVICE PROVIDER – IRS 990 INFORMATION

The service provider report is intended to capture information about the largest providers as well as information about management entities used by CMHSPs/PIHPs to provide delegated administrative functions. The reporting format is taken from the IRS 990 Tax Return, Part IX, and is IRS required for submission by non-profit organizations. CMHSP/PIHPs are required to submit administrative cost information, obtained from the most recent IRS 990 Tax Return for certain types of CMHSP/PIHP contract providers.

The reporting threshold is at least \$500,000 (gross) payments to the provider by the reporting CMHSP/PIHP. .

There are a small number of CMHSP/PIHP provider organizations that meet this reporting threshold and that are designated as “for-profit”. In order to have comparable administrative cost information for all CMHSP/PIHP providers, CMHSPs should take action with for-profit providers to obtain the equivalent to the information required on this form using the same instructions that apply to the IRS 990 Part IX form for reporting of FY11 expenditure information if not yet available.

Information for the providers meeting the criteria listed below must be reported:

1. For the CMHSP top six (6) contractual service providers receiving over \$500,000 from the CMHSP (service provider) **AND**
2. Any management entity (other than an affiliate CMHSP or CA) to whom the CMHSP has delegated administrative functions that also manages a provider network if over \$500,000. This is expected to include the MCPN structure in place in the Detroit-Wayne County Community Mental Health Agency (administrative provider type) **AND**
3. For those management entities reported above (item 2), their top six contractual service providers receiving over \$500,000 in funding. Note - for this reporting segment, specify both the management entity and the name of the provider in the applicable row provider name) (admin sub-contract provider type).

NOTE: CMHSPs contracting with MORC for over \$500,000 must include MORC and its top five providers receiving over \$500,000 from MORC for the reporting CMHSP.

INSTRUCTIONS

The administrative cost reporting categories follow the line instructions for the IRS 990 form. If IRS 990 information is not available for a non-profit provider, report all available information on the report and include a footnote that the IRS 990 information was not available.

Additionally, general information is required as follows:

- In the provider type row specify whether the provider is: service **OR** administrative **OR** an administrative sub-contractor (use “admin sub-contract” for this category).
- In the Profit Type row, specify whether the provider is non-profit or for-profit.
- In the tax return year row, specify the calendar year in which the provider filed the IRS 990 tax return.

Note that a small number of for-profit providers are anticipated to meet these reporting thresholds. Since for-profit providers are not required to file an IRS 990 form, list the provider if they meet the reporting threshold specified above and report all available information on the contractual provider page of the report. Indicate in the row provided whether this is a for-profit provider.