

**MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES
MID-YEAR STATUS REPORT (AS PROJECTED) – FINANCIAL REPORT
FY 15**

The purpose of this report is to provide the Department of Health and Human Services (DHHS) with timely information about the projected year end financial status of the CMHSP/PIHP. This report is due May 31st or the first state business day after May 31st in case of weekends or holidays.

The following provides general guidance and instructions for completion of the form. CMHSPs/PIHPs are encouraged to submit additional information and must provide explanatory information via an accompanying narrative as necessary to explain the information contained on the financial report.

It should be noted that in FY 15 the unspent Medicaid PA 2 funding for the 16 old CAs will be transferred to the new regional PIHPs. The form has been modified to include PA 2 Beginning Balance, PA 2 Transferred from CA/County and PA 2 Ending Balance. If the amount reported as transferred from CA/County is from multiple sources please note the detail in Section G – Other Information of the Mid-Year Status Report.

The Mid-Year Status report includes cell shading to assist the end user in completion of the form. Cells requiring data entry are shaded in yellow. Cells that are not applicable to the specific row on the form are shaded grey. Cells that are not shaded are either formulae or non-entry fields.

SUBMISSION REQUIREMENTS

All CMHSPs and PIHPs are required to submit the Mid-Year Status Report (As Projected) but only PIHPs should complete section F which covers funding authorized in the Medicaid Managed Specialty Services and Supports Concurrent 1915(b)(c) Waiver Program(s), the Healthy Michigan Program and the Substance Use Disorder Community Grant Program contract. Those PIHPs that are also a CMHSP can submit one Mid-Year Status Report for both the PIHP and CMHSP. An accompanying narrative document as necessary to explain the information submitted is also required.

I. MID-YEAR STATUS REPORT (AS PROJECTED) – FINANCIAL REPORT

IDENTIFYING INFORMATION

Please complete the identifying information and certification designating the accuracy of the information. Note the certification name may be typed into this form. The Mid-Year Status Report has been programmed so that the Reporting Entity only has to be entered on the first page. Once entered, on the first page, the Reporting Entity will appear at the top of each page when you print / print preview.

This report requires information about the projected year end status of the CMHSP/PIHP. In the item “Based on Accrued Expenditures Through;” the Reporting Entity must specify the date. It is expected that this report will be based on actual accrued expenditures through at least March 31st.

A. Fund Balances, ISF and Carry Forward

COLUMN INSTRUCTIONS

Fund Balance and ISF: For the most part this column contains rows (labels) for which DHHS is requesting information on. Rows that are shaded in yellow have data entry capability. The CMHSP/PIHP would enter entity specific information in these rows based on the nature of the section. Example: Under Section A.1 Unrestricted Local Fund Balances (list each), the CMHSP/PIHP would enter any unrestricted local fund balances they have.

New for FY 15: For PA 2 Balances the form has been modified to include PA 2 Beginning Balance, PA 2 Transferred from CA/County and PA 2 Ending Balance. If the amount reported as transferred from CA/County is from multiple sources please note the detail in Section G of the Mid-Year Status Report.

Current Balance: Enter the date that the current balance information represents in Row A.1. For all other rows, enter the current balance of the Fund Balance or ISF identified in the row title.

Projected Year End: Enter the expected balance at year end closing. This is expected to represent the remaining amounts in the funds listed and would represent the projected starting balance for next fiscal year.

Fund/ISF Balance as % of Annual Expenditures: The CMHSP/PIHP manually calculates this figure. The percentage entered here should represent what percent the Fund balance /ISF Projected Year End balance is of the CMHSP/PIHP expected annual expenditure. For PIHPs that function as the hub, this should include payments to affiliates. For affiliate CMHSPs, the expenditures should include the expected payments from the hub PIHP.

Completed Audits – Most Recent 2 years: Enter the fiscal year Under the “FY:” in each column. And, enter the audited Unreserved (or Unrestricted) fund balance in the row associated with the fund identified in the row titles. The CMHSP/PIHP must identify, in the narrative, if the reported fund balance is from the Fund Statement or the Government-Wide Financial Statement. If from the fund statement, also provide the Government-Wide Financial Statement information in the narrative submission.

ROW INSTRUCTIONS

Fund balance information in the four categories - unrestricted local fund balances; ISF funds, PA 2 funds, carry-forward, and savings must be provided. Use a separate row for each fund and insert additional rows if necessary.

Row 4 is formula driven. The formula is the sum of the unrestricted fund balances, ISFs, and carry-forward / savings identified in Section A.

B. CMHSP Programs

COLUMN INSTRUCTIONS

Information is requested for six categories—the General Fund Program/Benefit, Purchase of Services-for state operated hospitals/centers, the Children’s Waiver, Injectable medications, MH Innovation Grant, and the SED Waiver (for SED participating CMHSPs). This report does not require reporting on the status of grants or categorical funding authorizations.

ROW INSTRUCTIONS

- 1. DCH Allocation (excluding categorical funding).** Enter the DCH authorization for the GF program and the amount allocated for Purchase of Services. Exclude categorical funding.
- 2. Projected Revenue.** Enter the projected total revenue for the program in the appropriate column. This would include any local match, PA 423 funds as well as capitated payments for MH Innovation and Medicaid FFS reimbursement for Children's Waiver and the SED Waiver.
- 3. Estimated Expenditures.** Enter the total estimated expenditures for the program.
- 4. Difference.** This is formula driven and the formula is Projected Revenue less Estimated Expenditures. If a deficit is projected, the CMHSP must identify how the deficit will be met. Several rows describing various fund sources are identified on the form. Enter the amount, as applicable to the CMHSP to describe the source of the funds that will be used to cover the shortfall. Under g-Other-List any other sources of funding that will be used to address shortfalls. Note that row 5.a. general fund should net to zero in the check figure in the right hand column. If it does not net to zero the conditional formatting will change to red.
- 5. Disposition of Deficit**
- 6. Total.** This row is formula driven. The formula is the sum of row 4 a-g. The total would be expected to be equal to the amount of the shortfall identified in row 4 – Difference Surplus / (Shortfall) for the each program (column).

C. 236 Transfers

This section of the form is intended to identify information relating to potential 236 transfers among the CMHSPs. The section will capture anticipated transfers, the need for transfers (shortfalls), the ability to donate to a transfer (surplus). It will identify for DHHS those CMHSPs that are projecting a GF surplus or projected lapse at year end and are willing to provide a 236 transfer.

Row 1. If a 236 transfer has been worked out, identify the CMHSP and amount agreed upon. Both the "sending" and "receiving" CMHSPs must report the transfer on their respective Mid-Year Status Reports.

Row 2. Specify "yes" or "no" in response to the question and, if yes, specify the amount the CMHSP is seeking.

Row 3. Specify "yes" or "no" in response to the question and, if yes, specify the amount the CMHSP is willing to provide.

D. Non-Medicaid Demand Trends

The purpose of this section is to identify significant CMHSP non-Medicaid service demand trends recognizing that these trends vary across the state. Note this section does not require the PIHP to identify Medicaid funded demand trends; however, the PIHP may include such information in the narrative submission.

COLUMN INSTRUCTIONS

The "Current Year Budgeted" column is expected to represent the CMHSP's budget or it's planned spending for the category. The "Current Year Projected" column is intended to identify the projected accrued expenditures as of the date of the report. The "Prior Year

Actual” column is intended to represent the actual expenditures from the last completed fiscal year.

ROW INSTRUCTIONS

For the convenience of the end user, DHHS has entered in rows 1 (Community Inpatient Psych) and 2 (Healthy Michigan Eligible Consumers at IMDs) the common non-Medicaid demand trends that impact the CMHSP operations. The CMHSP should list other service categories as applicable to their experience in the rows provided. A single service category should be reported in each row. Insert additional rows as necessary.

E. GF Obligations Associated with Medicaid Eligibility/Enrollment Trends

COLUMN INSTRUCTIONS

The column instructions are the same as those for Section D.

Row 1. Spend-down – General Fund Obligations. This section is intended to provide information about the GF obligations associated with Medicaid beneficiaries while in spend down status. Note that the costs of services prior to Medicaid eligibility may not be charged to Medicaid and consequently, these costs become GF obligations. The CMHSP is expected to have this information, but if it is unavailable, enter “n/a” and provide an explanation in an accompanying narrative. Include in the narrative when the CMHSP will have the capability to report this information.

Row 2. Medicaid Eligibility Delays-GF Implications. This row is optional and dependent upon the information available to the CMHSP. While delays in Medicaid eligibility will affect PIHP payments since PIHP rates/payments are prospective only, the impact on the GF allocation is less clear. To the extent that Medicaid eligibility is retroactively approved within the fiscal year and before book closing, the service costs for the beneficiary may be categorized correctly. The purpose of this row is to enable the CMHSP to report information about those eligibility delays that affect GF. Explanatory information about the amounts entered in this row must be provided in the narrative.

F. PIHPs only – Medicaid Specialty Services/Supports Waiver (including the HSW Waiver), Healthy Michigan Plan, MIChild, Health Homes, SUD Non-Medicaid and Autism

This section of the form is intended to provide information about the expected year end status of the PIHP. Only the PIHPs should complete this section of the form.

COLUMN INSTRUCTIONS

The column headings indicate which PIHP funding stream should be reported in that column. If necessary, provide a brief explanation of the information entered in Section G of the Mid-Year Status Report.

ROW INSTRUCTIONS

- 1. Projected Revenue.** Enter the projected total revenue in the appropriate column.
- 2. Estimated Expenditures.** Enter the total estimated expenditures for the program.
- 3. Difference-Dollar Amount.** This is formula driven and is projected revenue less estimated expenditures. If a deficit is projected, then the PIHP must identify how the deficit will be met.

4. **Difference-Percentage.** This is formula driven and is difference surplus(deficit) divided by projected revenue.
5. **Deficit-and how it will be met.** Several rows describing various sources are listed on the form. Enter the amount, as applicable to the PIHP to describe the source of the funds that will be used to cover the shortfall. In row i-Other list any other sources of funding that will be used to address shortfalls. Note: DHHS has added grey shading, as applicable, to indicate what funding sources cannot be used to cover shortfalls within the categories listed.

G. Other Information.

Space is provided for other financial information or explanation to be included.

II. NARRATIVE

An accompanying narrative, set to print to 11x 8½, (landscape), must be submitted with the form. The narrative must include identifying information, including the name of the Reporting Entity as well as contact Name/email for questions and a submission date on each page.

The narrative should explain as necessary the information submitted on the form. Provide a reference to the section/row and column of the information on the form to which the narrative applies as necessary.

CMHSPs/PIHPs may provide additional information describing their budget status and/or plans. If these plans involve implementation of reductions to meet projected over-expenditures, the planned reductions should be described in the narrative. In these situations, the narrative should provide sufficient information to determine the impact of the reductions with regard to:

- new admissions;
- the adequacy of the service array; and
- the impact on current consumers