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1.0 General Report Overview


Effective January 1, 2016, the Autism program was expanded to serve children up to age 21 with autism spectrum disorders (ASD), Asperger’s disorder or pervasive developmental disorder – not otherwise specified. Due to the expansion, a new cost settlement process was implemented for the January 1, 2016 through September 30, 2016 Autism Benefit service period. Thus, the PIHP will be required to report the activity for the January 1, 2016 through September 30, 2016 service period separately. The Financial Status Report (FSR) – Autism Benefit (January 1, 2016 - September 30, 2016) is a report of all activity for the Prepaid Inpatient Health Plan (PIHP) for the provision of Applied Behavioral Analysis (ABA) services authorized within the 1915(i) State Plan Amendment for the Autism Benefit January 1, 2016 through September 30, 2016 service period. The FSR – Autism Benefit (January 1, 2016 - September 30, 2016) summarizes the revenues and expenditures of the PIHP related to the provision of ABA services for Medicaid children from age 18 months through 21 years.

The Michigan Department of Health and Human Services (MDHHS) received federal approval to provide coverage for ABA services for Medicaid and MICHild children ages 18 months through age 21 with autism spectrum disorders (ASD), Asperger’s disorder or pervasive developmental disorder-not otherwise specified. ABA is an evidence-based treatment that research has shown can make a difference for children with ASD in improving behavior, communication and social skills, particularly if this intensive intervention is provided in early childhood years. Please refer to the Medicaid Provider Manual for further details on the Autism benefit.

The PIHP will receive retrospective monthly interim payments for ABA services. The payments will be paid only on the behalf of Medicaid or MICHild children that have active Autism eligibility in the Waiver Support Application (WSA), that have an Individual Plan of Service in the WSA, and where at least one valid encounter has been accepted in the MDHHS data warehouse (H2019-U5 or S5108-U5). The amount of the retrospective interim payment will be based on the intensity of the services to be provided (as indicated in the Plan of Service / WSA). The two intensity levels of payment are 1) Comprehensive Behavioral Intervention (CBI) representing the higher intensity service and 2) Focused Behavioral Intervention (FBI) representing the lower intensity service. The encounter verification will occur at the end of the third month following the service month. If an encounter has been accepted in the data warehouse, the payment will be generated in the fourth or fifth month following the service month. Please refer to the PIHP/CMHSP Encounter Reporting HCPCS and Revenue Code chart for identification of the codes and modifiers that will be utilized for reporting ABA services.

The FSR – Autism Benefit (January 1, 2016 - September 30, 2016) will be utilized by the MDHHS as a tool to monitor the fiscal operations of the PIHP.

The PIHP/CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the PIHP Contract. All revenue and expenditures are required to be reported on an accrual basis of accounting.

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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 & CRCS – Autism Benefit (January 1, 2016 - September 30, 2016) must reconcile to the PIHP’s general ledger.

NOTE: The amount reported on line AE 101 - Autism Benefit revenue (Jan - Sep 2016 Services) of the FSR – Autism January 1, 2016 – September 30, 2016 will represent the funding needed to cover the actual costs associated with direct BHT/ABA services or up to the Medicaid fee screen, **whichever is less**, inclusive of administrative costs and assessments related to potential eligibility for these services as determined on the FSR & CRCS – Supplemental – Autism Benefit (January 1, 2016 – September 30, 2016). The revenue reported will include the interim payments and the Autism cost settlement.

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

2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment P.7.7.1.1 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 submitted from network180 for the Autism Benefit, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY**.

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Note: The FSR – Autism Benefit (January 1, 2016 – September 30, 2016) 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.

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

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

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


ABA – Applied Behavior Analysis

CBI – Comprehensive Behavioral Intervention

ASD – Autism Spectrum Disorders

FBI – Focused Behavioral Intervention

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

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Assessment Costs: The cost of assessments, whether the results indicate the need for ABA services or indicate that ABA are not needed, SHOULD BE reported on the FSR – Autism Benefit (January 1, 2016 – September 30, 2016).

The FSR – Autism Benefit (January 1, 2016 – September 30, 2016) includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

Cells requiring data entry are shaded in yellow.

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

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

Worksheet protection has been enabled.


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

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

The following numbering / sequencing have been utilized in the FSR – Autism Benefit (January 1, 2016 – September 30, 2016):

- 100 Title row for revenue
- 101-189 Detail rows for reporting revenue. This range of rows may include sub-totals.
- 190 Total row for revenue
- 200 Title row for expenditures
- 201-289 Detail rows for reporting expenditures. This range of rows may include sub-totals.
- 290 Total row for expenditures
- 295 Sub-total row identifying net surplus (deficit)
- 300 Title row for redirection of fund (TO) and FROM
- 301-389 Detail rows for reporting redirection. This range of rows may include sub-totals.
- 390 Total row for redirection of funds (TO) and FROM
- 400 Total row identifying the variance between revenues and expenditures. The Autism Benefit will be cost settled.

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

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

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

Columns J through R – Page 2: With the formation of Regional Authorities the number of affiliate CHMSPs contracts has increased. To facilitate reporting, a second page has been added to the FSR – Autism (January 1, 2016 – September 30, 2016). Columns J through R, found on the second page of the FSR – Autism (January 1, 2016 – September 30, 2016), will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of Autism services for the January 1, 2016 through September 30, 2016 service period. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirections, sub-totals and totals of the affiliate CMHSPs.


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

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

4.1 REPORTING - FSR - AUTISM VERSUS FSR - MEDICAID

FSR – Medicaid:

- Administrative Training: The activity related to the cost of clinical trainings for board certified behavior analysts, masters prepared and psychologist level providers, as well as training applied behavior analysis aides implementing applied behavior analysis (ABA) services for children receiving ABA services under the Autism benefit. The administrative training costs will be reported on the FSR – Medicaid – Row A 202 (Medicaid Services). As noted in Section 8.4.1.7 of the Contract, payment for the administrative training costs will be paid via gross adjustment to the PIHP. The administrative training payment should be recorded on the FSR – Medicaid – Row A 101c (Autism Training Payments). The gross adjustment for administrative training is inclusive of partial funding for both the Medicaid Autism Benefit and the MICHild Autism Benefit. There will not be a

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separate cost settlement for administrative training costs. These costs will be taken into consideration in the Medicaid Specialty Supports and Services Contract settlement.

- Training of providers implementing the Autism ABA benefit.
 - Examples (not exhaustive):
 - Sending your LP or LLP to a t-3 day ADOS-s or ADI-R Workshop / Booster Session
 - Sending your BCBA's to VB-MAPP or ABLLS-R training
 - Purchasing a license for Autism / ABA initial training modules for your ABA Aide workforce
- Any medically necessary services authorized by the Managed Specialty Supports & Services Plan (1915(b)(c)) to children enrolled in the Autism Benefit.
- Treatment planning, OT, SLP, PT, and family training.


FSR – AUTISM (January 1, 2016 – September 30, 2016):

- Assessment of a child to diagnose and determine eligibility for the 1915(i) State Plan Amendment. Include the cost of assessments, whether the results indicated the need for ABA services or indicated that ABA services were not needed.
- Provision of ABA services.
- Supervision of ABA services.
- The cost of the required intermittent re-assessment of skills related to the ABA service.
- Administrative Costs: Include assessment tools (i.e. ABLLS/VBMAPP books, Mullens, ADOS-2, VABS-2, etc), materials for ABA implementation, time of autism coordinators/administrative staff overseeing: ABA services, WSA administration, attending autism trainings and webinars, working with ABA providers.
- Indirect Costs: Include Individual Plan of Service (IPOS) training facilitated by Board Certified Behavior Analysts (BCBA) or ABA Supervisor to ABA aides on IPOS and comprehensive ABA treatment plans without the child or parent present.

Questions concerning how to use the training allocations (FSR-Medicaid) or clarification of what training costs should be included in the Autism Cost Settlement (FSR – Autism (January 1, 2016 – September 30, 2016)) should be directed to your PIHP Autism Coordinator or Morgan VanDenBerg (vandenbergm@michigan.gov)

5.0 Instructions for Completion of the Report

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

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5.1 SECTION 1 – FINANCIAL STATUS REPORT - AUTISM BENEFIT (January 1, 2016 – September 30, 2016 services)

This section is the Financial Status Report for the Autism Benefit January 1, 2016 – September 30, 2016 service period.

Row 1.1 – PIHP or CMHSP

The name of the Regional Authority / Reporting Board (column A) and the name of any affiliate CMHSP or CA (columns B through J) will auto populate based on what is entered on the FSR - Medicaid. As previously mentioned, the MDHHS may request, for select PIHPs, the reporting of prime sub-contractors.

Row AE – Autism Benefit Services – PIHP Use Only

This row is a title row for informational purposes only. The rows immediately following will represent the revenues, expenditures and redirection of funding related to the Autism Benefit for the January 1, 2016 through September 30, 2016 service period.

Row AE 100 – Revenue

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

Row AE 101 – Revenue - Autism Benefit revenue (Jan – Sep 2016 services) – Column A


This cell represents the amount of funding needed to cover the actual costs associated with direct BHT/ABA services or up to the Medicaid fee screen, **whichever is less**, inclusive of administrative costs and assessments related to potential eligibility for these services as determined on the FSR & CRCS – Supplemental – Autism Benefit (January 1, 2016 – September 30, 2016). The revenue reported here will include the interim payments and the Autism cost settlement. This cell is formula driven. The formula is *plus Medicaid Contract Settlement Worksheet – Total Medicaid Revenue – Current Year Settlement (1.h) – Column – Autism (Jan-Sep 2016)*.

Row AE 115 – Revenue - Autism Benefit - Affiliate Contracts- COLUMN A

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

Row AE 115 – Revenue - Autism Benefit – Affiliate Contracts-COLUMNS B THROUGH H – PAGE 1 AND COLUMNS J THROUGH R – PAGE 2

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

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Row AE 120 – Subtotal Revenue – Autism Benefit

These cells represent the total of Autism Benefit revenue and/or distribution of revenue to the affiliate CMHSPs thru 9/30 for the provision of ABA services. The cells are formula driven. The formula is *the sum of Autism Benefit (Jan – Sep 2016 services) (AE 102) and Autism Benefit Affiliate Contracts (AE 115).*

Row AE 190 – Total Revenue

These cells represent the total Autism Benefit revenue thru 9/30 available to fund January 1, 2016 through September 30, 2016 expenditures. These cells are formula driven. The formula is *plus Sub-total – Revenue Autism Benefit (AE 120).*

Row AE 200 – Expenditure

This row is a title row for informational purposes only. The rows immediately following will represent the Autism Benefit service expenditures provided and authorized in the Contract for the January 1, 2016 through September 30, 2016 service period.

Row AE 201 – Expenditure - PIHP HICA / USE Tax – Autism Benefit

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

Row AE 202 – Expenditure - Autism Benefit Services

Enter the amount of expenditures, on an accrual basis, related to providing ABA services, as defined in the Medicaid Provider Manual. Refer to Section 4.1 for additional information on what costs should be included on the FSR - Autism January 1, 2016 – September 30, 2016 and what administrative training costs need to be included on the FSR-Medicaid.

Row AE 290 - Total Expenditure

This row represents the total Autism Benefit accrued expenditures for the January 1, 2016 through September 30, 2016 service period. The cells in this row are formula driven. The formula is *the sum of PIHP HICA / Use Tax – Autism Benefit (AE201) and Autism Benefit Services (AE 202).*


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

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

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

Row AE 300 - Redirected Funds (To) From

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

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Row AE 310 – FROM MEDICAID – A301A

Enter, in Column A, the amount of any current year Medicaid funding being redirected to cover the costs associated to the provision of services for the Autism Benefit January 1, 2016 through September 30, 2016 service period.

Row AE 390 - Total Redirected Funds

The cell represents the total of redirected funds. The cell is formula driven. The formula is *plus FROM Medicaid – A301a (AE 310)*.

Row AE 400 – Balance Autism Benefit Services (must = 0)

As the row title indicates, the amount in this cell must equal zero. Any deficit in Autism Benefit funding must be resolved. This cell is formula driven. The formula is *the sum of the Subtotal Net Autism Benefit Services Surplus (Deficit) (AE 295) and the Total Redirected Funds (AE 390)*.

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

5.2 Row AF - REMARKS

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