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## 1.0 General Report Overview

Effective October 1, 2017, the Michigan Department of Health and Human Services (MDHHS) has modified the functionality of the Financial Status Report (FSR) bundle. The modification to the FSR bundle is designed to increase reporting efficiency for the Community Mental Health Service Programs (CMHSP) and the Prepaid Inpatient Health Plan (PIHP) Regional Entities. The FSR bundle will now allow FSR reporting specific to the needs of the reporting board. There are three FSR report types; CMHSP (Non-Medicaid reporting), PIHP (Medicaid/Affiliate CMHSP reporting) and Stand Alone (Detroit-Wayne, Oakland, Macomb). The selected FSR will only display the applicable report tabs, columns and rows.


Please note that the report tabs, columns and rows that are not applicable are hidden or relabeled to condense the FSR bundle. Additionally, the financial reporting instructions for each form within the FSR bundle have not been modified. All column, row, cell and formula references remain intact and should only be considered if applicable to the selected FSR.

The Financial Status Report (FSR) – Substance Use Disorder (SUD) Services is a comprehensive report of all SUD Non-Medicaid activity of the Community Mental Health Service Program (CMHSP), that is a Prepaid Inpatient Health Plan (PIHP), or the Regional Authority that holds the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract (Medicaid Contract) with the Michigan Department of Community Health (MDHHS). The FSR-SUD summarizes the revenues and expenditures related to the SUD Non-Medicaid services. The FSR–SUD will identify whether there is a net surplus or deficit prior to any redirection of funding. The FSR–SUD will also identify any SUD State Agreement funding surplus.

The FSR–SUD will be utilized by the MDHHS, in conjunction with the Supplemental FSR–SUD Services and the Restricted Fund Balance Activity report as a tool to monitor the federal and state spending requirements. In addition, this report will provide the basis for the annual revenue and expenditure reconciliation.

The PIHP/CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the SUD agreement. 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 also be included. The FSR–SUD must reconcile to the PIHP/CMHSP’s general ledger.

The PIHPs with affiliate CMHSPs will report summary level revenue and expenditure information in separate columns for each contract. The amounts reported by the PIHP on the FSR–SUD should reconcile to the FSR – All Non-Medicaid – Section IA – PIHP to Affiliate Substance Use Disorder Non-Medicaid Contracts for each affiliate CMHSP.

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The PIHP/CMHSP must certify the accuracy and completeness of the FSR–SUD and identify a contact person, phone number and email address that questions regarding the submission should be directed to. Please refer to the Electronic Report Submission Guidance and Report Certification Form.

## 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: [https://www.michigan.gov/mdhhs/0,5885,7-339-71550\\_2941\\_38765---,00.html](https://www.michigan.gov/mdhhs/0,5885,7-339-71550_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](mailto: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 Medicaid FSR, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY**.

Note: The FSR– Substance Use Disorder Services 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

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.

**Substance Use Disorder (SUD):** A combination of the federal grants 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.

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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.

Non-Medicaid Consumer: A consumer who is not a Medicaid beneficiary and requires SUD services.

The Financial Status Report - Substance Use Disorder Services 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-SUD:

- 1 Row for entry of the name of the PIHP or CMHSP for each column
- 100 Title row for revenue
- 101-140 Detail rows for reporting revenue. May include sub-totals.
- 190 Total row for revenue
- 200 Title row for expenditures
- 201 Detail row 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

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- 301-335 Detail rows for reporting redirection.
- 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. This row will indicate whether there is a remaining balance.

The FSR-Substance Use Disorder Services – Column A through I

Column A is to be used by the reporting PIHP for the revenues and expenditures incurred by the PIHP. Additionally, the PIHP will use Column A to report all redirection of funds.


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

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

Column J through R – Page 2: With the formation of Regional Authorities the number of affiliate CMHSPs has increased. To facilitate reporting, a second page has been added to the FSR - SUD. Columns J through R, found on the second page of the FSR – SUD, will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of the SUD State Agreement services. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirection of funds, sub-totals and totals of the affiliate CMHSPs.

The FSR - Substance Use Disorder Services – 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 (SUD). 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 (Revenue – SUD Agreement). The redirection rows include at the end of the description a reference to the partner row.

For example – AC 301 (TO) CHMSP to CMHSP Earned Contracts – J 304.2, the “AC” refers to SUD, the 301 indicates that this row represents a redirection to another row, the “(TO) CMHSP to CMHSP Earned Contracts” describes that SUD funds are being redirected to CMHSP to CMHSP Earned Contracts, the “J 304.2” indicates that the partner row (FROM row) is in Section J – CMHSP to CMHSP Earned Contracts, row 304.2 on the FSR – All Non-Medicaid.

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REDIRECTS – (TO) FROM – Each PIHP/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” section will be the mechanism in which the PIHP/CMHSP will identify how any funding surplus or deficit was resolved. 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. 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:

AC 332 (FROM) Local Funds –M301.2      \$100,000

This line is within the FSR – SUD and indicates that \$100,000 is being transferred “FROM” the FSR – All Non-Medicaid – Local Funds Section to fund the PIHP funding deficit.

M 301.2 (TO) SUD (Non-Medicaid) Services – AC 332      (\$100,000)

This line is within the FSR – All Non-Medicaid Local funds Section and indicates that \$100,000 is being redirected “(TO)” the FSR – SUD to fund the PIHP funding deficit.

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

This report is only used by the PIHP.

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

### Row 1 – PIHP or CMHSP


The name of the Regional Authority / Reporting Board (column A) and the name of any affiliate CMHSP (columns B through R) will auto populate based on what was entered on the FSR – Medicaid.

### Row AC – Substance Use Disorder (SUD) Services – PIHP USE ONLY

This row is the label Substance Use Disorder (SUD) Services – PIHP USE ONLY. The rows immediately following will represent the revenues, expenditures and redirection of funding related to the provision of the SUD State Agreement services.

### Row AC-100 – Revenue

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

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**Row AC-101 - Revenue – SUD Agreement**

This row represents the amount of budgeted revenue related to the SUD services State Agreement. This cell is formula driven. The formula is *plus SUD Supplemental – Subtotal State Agreement (A.1.6) – Column: A – Budgeted Revenue*.

**Row AC-115 - 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 AC-115 –Affiliate Contracts – Column B through H – Page 1 and Column J through R – Page 2**

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

**Row AC-120 –Subtotal SUD Agreement Revenue**

These cells represent the total of SUD prepayments and/or distribution of revenue to the affiliate CMHSPs. The cells are formula driven. The formula is *the sum of Revenue – SUD Agreement (AC 101) and Affiliate Contracts (AC 115)*.

**Row AC-121 - Fees & Collections – Reporting Board**

The PIHP/CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to Non-Medicaid consumers. Enter, in Column A, the funding available to the Reporting Board from fees and 1<sup>st</sup> and 3<sup>rd</sup> party collections.

**Row AC-122 - Fees & Collections - Affiliate**

The PIHP/CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to Non-Medicaid consumers. Enter, in columns B through H- Page 1 and columns J through R – Page 2, the funding available to the affiliate CMHSP from fees and 1<sup>st</sup> and 3<sup>rd</sup> party collections.


Note: The amounts reported for affiliate fees & collections are for reporting purposes only and will not be included in the general ledger of the PIHP/CMHSP. These amounts will not be considered in the contract reconciliation and cash settlement.

**Row AC-140 - Subtotal - Other Revenue**

These cells represent the total other SUD State Agreement services revenue available to fund current year expenditures. This cell is formula driven. The formula is the *sum of Fees & Collections – Rptg Bd (AC121) and Fees & Collections – Affiliate (AC 122)*.

**Row AC-190 - Total Revenue**

These cells represent the total SUD State Agreement services revenue available to fund current year expenditures. These cells are formula driven. The formula is the *sum of the Subtotal – SUD Agreement Revenue (AC 120) and the Subtotal – Other Revenue (AC 140)*.

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**Row AC-200 – EXPENDITURE**

This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for services provided and authorized in the SUD contract.

**Row AC-201 - Expenditure – SUD Services**

Enter the amount of expenditures related to the provision of Non-Medicaid SUD services.

**Row AC-290 - Total Expenditure**

These cells represent the total Non-Medicaid SUD service expenditures prior to any redirects. These cells are formula driven. The formula is *equal Expenditures – SUD Services (AC 201)*.

**Row AC-295 - Subtotal Net SUD Services Surplus (Deficit)**

These cells represent the net SUD Non-Medicaid services surplus or deficit before any redirection of funds. These cells are formula driven. The formula is *Total Revenue (AC 190) less Total Expenditure (AC 290)*.

**Row AC-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 deficit was 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.

**Row AC-301 - (TO) CMHSP to CMHSP Earned Contracts - J304.2**

This cell represents the amount of SUD funds that are being redirected to cover the cost of services provided to Non-Medicaid SUD consumers above the earned CMHSP to CMHSP Earned Contract revenue. The cell is formula driven. The formula is *less FSR – All Non-Medicaid – Section J – CMHSP to CMHSP Earned Contracts – FROM SUD (Non-Medicaid) Service Contracts (J 304.2)*.

**Row AC-302 - From CMHSP to CMHSP Earned Contracts - J301.2 (explain - section AD).**


Enter, in Column A, the amount of any surplus in CMHSP to CMHSP Earned Contracts related to the provision of services to Non-Medicaid SUD consumers being redirected to SUD services. A brief explanation should be included in Section AD identifying the rationale of this transaction.

**Row AC-303 - From Non-MDHHS Earned Contracts - K301.2 (explain - section AD)**

Enter, in Column A, the amount of any surplus Non-MDHHS Earned Contract funding associated to the provision of services to Non-Medicaid SUD consumers being redirected to SUD services. A brief explanation should be included in section AD identifying the rationale of this transaction.

**Row AC-315 - From Restricted Fund Balance – RES 1.d**

This cell represents the amount of restricted fund balance being redirected for the provision of services to Non-Medicaid SUD consumers. The cell is formula driven. The formula is

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*less the sum of RES Fund Bal - Restricted Fund Balance Activity (1.d) – Column: PA2 and Column: Performance Bonus Incentive Pool (PBIP).*

**Row AC-325 – Info Only – Affiliate Total Redirected Funds – IA390**

This data is being collected for informational purposes only and will assist in identifying the overall funding associated to the cost of providing services to Non-Medicaid consumers for SUD covered services. Enter the amount of redirected funds, at the affiliate level, being utilized to fund all or a portion of the net SUD services deficit.

**Row AC-330 - Subtotal Redirected Funds – rows 301 – 325**

This cell represents the subtotal of redirected funds to or from the FSR – SUD Services prior to any redirections for an overall funding deficit. The cell is formula driven. The formula is the *sum of (TO) CMHSP to CMSHP Earned Contracts (AC 301), FROM CMHSP to CMHSP Earned Contracts (AC 302), FROM Non-MDHHS Earned Contracts (AC 303), FROM Restricted Fund Balance (AC 315) and Info Only – Affiliate Total Redirected Funds (AC 325).*

**Row AC-331 - From General Funds - Redirected to Unfunded SUD Costs - B301.2**

Enter, in Column A, the amount of redirected general funds (GF) being utilized to fund all or a portion of the net SUD Non-Medicaid services deficit.

**Row AC-332 - From Local Funds - M301.2**

Enter, in Column A, the amount of Local funds being utilized to fund all or a portion of the SUD Non-Medicaid services expenditures.

**Row AC-335 - From Restricted Fund Balance - Risk Financing – RES 1.d**

This cell represents the amount of restricted fund balance being utilized to fund all or a portion of the net SUD Non-Medicaid services deficit. This cell is formula driven. The formula is *less the sum of RES Fund Balance - Restricted Fund Balance Activity (1.d) – Column: PA2 - (Risk Financing) and Column: Performance Bonus Incentive Pool (PBIP) - (Risk Financing).*


**Row AC-390 - Total Redirected Funds**

These cells represent the total of redirected funds associated to SUD Non-Medicaid services. These cells are formula driven. The formula is the *sum of FROM General Funds – Redirected to Unfunded SUD Costs (AC 3331), FROM Local Funds (AC 332) and FROM Restricted Fund Balance – Risk Financing (AC 3335).*

**Row AC-400 - Balance SUD Services**

These cells represent the net SUD services State Agreement surplus after redirection of funds. There should never be a deficit, as the PIHP identifies how the deficit was resolved utilizing the redirect section of the FSR. Any amounts greater than zero (surplus) reflected in this cell (column A) will represent unspent SUD services State Agreement funding. The revenue and expenditure reconciliation process will determine the lapse to MDHHS. These cells are formula driven. The formula is *Subtotal Net SUD Services Surplus (Deficit) (AC 295) plus Total Redirected Funds (AC 390).*



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*NOTE: Column A – Reporting Board and Column I – PIHP Total are the only rows that should have amounts greater than zero. All other columns should equal zero.*

**ROW AD – REMARKS**

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