	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
Financial Status Report – Health Homes – October 2016		PAGE OF
		1 of 8

1.0 General Report Overview

The Financial Status Report (FSR) – Health Home Services is a report of all activity for the Prepaid Inpatient Health Plan (PIHP) for the provision of Health Home Services. Section 2703 of the Affordable Care Act allows State Medicaid programs to develop Health Home services for Medicaid beneficiaries with chronic conditions. The FSR – Health Home Services summarizes the revenues and expenditures of the PIHP related to the provision of Health Home Services.


Health Home services are authorized through a Medicaid State Plan Option that provides a comprehensive system of care coordination for Medicaid individuals with chronic conditions. Health home providers integrate and coordinate all primary, acute, behavioral health and long term services and supports to treat the “whole-person” across the lifespan. The health home services include:

- Comprehensive care management;
- Care coordination;
- Health promotion;
- Comprehensive transitional care/follow-up;
- Patient and family support; and
- Referrals to community and social support services

Michigan designates Community Mental Health Service Programs (CMHSPs) as health homes that serve as the central point for directing patient-centered care, accountable for reducing avoidable health care costs (specifically preventing hospital admissions/readmissions and avoidable emergency room visits), providing timely post-discharge follow-up, and improving patient outcomes by addressing whole-person health care needs through provision of comprehensive, integrated behavioral health (mental health and substance use disorder), medical, care coordination and management services.

Medicaid eligible adults with Serious Mental Illness (SMI) residing in an eligible county qualify for the provision of benefits described in the Health Home State Plan Amendment. Prepaid Inpatient Health Plans (PIHPs) and Medicaid Health Plans (MHPs) operating in an eligible county shall establish a care coordination agreement to assure service coordination and continuity of care for persons receiving services from both organizations, including persons with SMI who qualify for MHP Complex Case Management services.

The Health Homes Behavioral Health (HHBH) benefit is managed on a full risk basis by the PIHP. PIHPs shall develop and establish contracts with CMHSPs to ensure that the terms of the agreements between PIHPs and MHPs shall extend to CMHSPs as applicable, particularly those terms for ensuring sharing of information and collaborating on mutually shared beneficiaries.

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
Financial Status Report – Health Homes – October 2016		PAGE OF
		2 of 8

A comparison will be made between revenue and expense to determine whether there is an overall surplus or deficit in funding. When a surplus in funding exists the unspent Health Home Services funds become local funds in the following FY. When an overall deficit exists, the PIHP must report what funding will be used to cover the costs above the capitation received.

The FSR – Health Home Services will be utilized by the Michigan Department of Health and Human Services (MDHHS) as a tool to monitor the fiscal operations of the PIHP. In addition, this report will provide the basis for the annual contract reconciliation of the MDHHS/PIHP Health Home Services.

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. 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 – Health Home Services must reconcile to the PIHP’s general ledger.

The PIHPs with affiliate CMHSPs for the provision of the Health Home Services 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 IC – PIHP to Affiliate Health Home Services Contracts for each affiliate CMHSP.

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.

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
Financial Status Report – Health Homes – October 2016		PAGE OF
		3 of 8

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 Health Home Benefit, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY**.

Note: The FSR – Health Homes 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.

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.

The FSR – Health Homes includes cell shading to assist the end user with completion of the form.

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
Financial Status Report – Health Homes – October 2016		PAGE OF
		4 of 8

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 – Health Homes

- 100 Title row for revenue
- 101-189 Detail rows for reporting revenue.
- 190 Total row for revenue
- 200 Title row for expenditures
- 201-289 Detail rows for reporting expenditures.
- 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 variance between revenues and expenditures.

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.

Column B through H: Columns 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 Health Home Benefit. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirection of funds, 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.

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
Financial Status Report – Health Homes – October 2016		PAGE OF
		5 of 8

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 Health Home Benefit. 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. The redirection rows include at the end of the description a reference to the partner row.

For example – AG 332 (FROM) Local Funds M301.4 the “M” refers to Local Fund, the 301.4 indicates that this row represents a redirection to another row the “AG 332” indicates that the partner row (FROM row) is in Section AG row 332.

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” sections will be the mechanism in which the PIHP/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.

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:

AG 331 FROM General Fund – Redirected to Unfunded Health Home Services costs – B 301.4 \$10


This line is within the General fund section and indicates that \$10 is being received “FROM” the GF section to fund Health Home Services expenditures that exceed Health Home Services funding.

B 301.4 (TO) Health Home Services – Redirected for Unfunded Health Home Services (AG 331) (\$10)

This line is within the FSR - All Non-Medicaid – General Fund Section and indicates that \$10 is being redirected “(TO)” the FSR – Health Home to fund the PIHP share of a 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

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report – Health Homes – <i>October 2016</i>		6 of 8

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

5.1 SECTION 1 – FINANCIAL STATUS REPORT – Health Homes

This section is the Financial Status Report for the Health Home Benefit.

Row 1 – PIHP or CMHSP

Enter in Column A the name of the Regional Authority / Reporting Board. Enter in columns B through H the names of the affiliate CMHSPs. The MDHHS may request, for select PIHPs, the reporting of prime sub-contractors in columns B through H.

Row AG – Health Home Services – PIHP Use Only

This row is a title row for informational purposes only. The rows immediately following will represent, on an accrued basis, the revenues, expenditures and redirection of funding related to the Health Home Services.

Row AG 100 – Revenue

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

Row AG 101 – Revenue – Health Home

This row is also a title row for informational purposes only. The rows immediately following will represent the funding related to the Health Home Services.


Row AG 115 – Revenue – Health Home Services - 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. The formula is *less the amounts reported in columns B through H*.

Row AG 115 – Revenue – Health Home Services – Affiliate Contracts- COLUMNS B THROUGH H

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

Note: The Health Home Contract amendment requires the PIHP shall: forward the entirety of all HHBH payments received from MDHHS to the designated CMHSP Health Home (less any amount required to satisfy applicable HICA and/or Use tax).

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report – Health Homes – <i>October 2016</i>		7 of 8

Row AG-190 – Total Revenue

These cells represent the total Health Home Services accrued revenue available to fund current year expenditures. These cells are formula driven. The formula is the *sum of Revenue – Health Home (AG 101) and Affiliate Contracts – Health Home Services (AG 115)*.

Row AG 200 – Expenditure

This row is a title row for informational purposes only. The rows immediately following will represent the Health Home Service expenditures provided and authorized in the Contract.

Row AG 201 – Expenditure – Health Home

This row is a title row for informational purposes only. The rows immediately following will represent the expenditures for Health Home Services provided and authorized in the Contract.

Row AG 202 – Expenditure - PIHP HICA / USE Tax – Health Home Services

Enter the amount of expenditures associated to Health Home Benefit HICA / Use Tax.

Row AG 204 – Surplus Health Home - Retained at Affiliate

Per the MDHHS/PIHP contract amendment the Health Home Service is full risk and the PIHP has flexibility in terms of how risk is covered. Under this full risk arrangement any remaining funds convert in the subsequent year to local revenue. If the arrangement between the PIHP and the CMHSP allows the surplus Health Home Services funding to be retained at the affiliate CMHSP, enter the amount of surplus retained at each affiliate.


Note: The Health Home Contract amendment requires the PIHP shall: ensure that its contract with a CMHSP for the provision of Health Home service delivery requires the CMHSP to account to the PIHP on Health Home expenditures, including how surplus became local and how deficits were covered.

Row AG 290 - Total Expenditure

This row represents the total Health Home Services accrued expenditures. The cells in this row are formula driven. The formula is *the sum of Expenditure – Home Health (AG 201), Expenditure – PIHP HICA / USE Tax (AG 202), and Surplus Health Home – Retained at Affiliate (AG 204)*.

Row AG 295 - Subtotal Net Health Home Services Surplus (Deficit)

This cell represents the net Health Home Services surplus or deficit prior to any redirection of funds. The cell is formula driven. The formula is *Total Revenue (AG 190) less Total Expenditure (AG 290)*.

	STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-2
		EFFECTIVE DATE
		10/01/2015
Financial Status Report – Health Homes – <i>October 2016</i>		PAGE OF
		8 of 8

Row AG-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 Health Home Services section does not allow for any redirection to any other program. The rows immediately following the label “Redirected Funds (To) From” will identify how the PIHP addressed any deficit in Health Home Services funding.

Row AG 325 – Information Only - Affiliate Total Redirected Funds – IC 390

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 consumers for Health Home Services. Enter the amount of redirected funding used by the affiliate to fund all or a portion of the affiliate deficit in Health Home Services.

Row AG-331 - From General Fund - Redirected to Unfunded Health Home Services Costs - B301.4

Enter the amount of GF being utilized to fund all or a portion of the deficit in Health Home Services funding.

Row AG 332 – From Local Funds – M301.4

Enter the amount of local funds being utilized to fund all or a portion of the deficit in Health Home Services funding.

Row AG-390 - Total Redirected Funds This cell represents the total of redirected funds associated to the Health Home Services. These cells are formula driven. The formula is the *sum of Affiliate Total redirected Funds (AG 325), FROM General Fund (AG 331), and FROM Local Funds (AG 332).*

Row AG 400 – Balance Health Home Services

These cells represent the net Health Home Services surplus or deficit after redirection of funds. There should never be a deficit, as any deficit in Health Home Services funding must be resolved. Any amounts greater than zero reflected in this cell will represent the unspent balance of Health Home Services which will be converted to local funding as defined in contract amendment. This cell is formula driven. The formula is *Subtotal Net Health Home Services Surplus (Deficit) (AG 295) plus Total Redirected Funds (AG 390).*

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

5.2 Row AH - 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.