FY'19 CMHSP GENERAL FUND COST REPORT

This report provides the general fund cost and service data necessary for MDHHS management of CMHSP contracts. The data set of cases, units and costs reflects and describes the support activity provided to or on behalf of all uninsured and underinsured consumers receiving services from the CMHSP paid with general funds. This report also includes information on consumers who are enrolled in a benefit plan (i.e., Medicaid, MI Health Link, Children's Waiver, Healthy Michigan, SED Waiver, MI Child, autism) but who are also receiving a general fund-covered service like family friend respite, or are on spend-down and receiving some of their services funded by general fund. The format is presented by procedure code, beginning with facility services reported by revenue code. Most of the activity reported here will also have been reported in the encounter data system. Refer to the PIHP/CMHSP Encounter Reporting Costing per Code and Code Chart on the MDHHS web site for a crosswalk between services and the appropriate codes.

RULES FOR REPORTING ON CMHSP GENERAL FUND COST REPORT

Instructions:

I. Total units, cases, and costs per procedure code:

A. Enter the number of **units** per procedure code that were provided during the period of this report for all people served for whom general funds were used to pay for their services. Follow the same rules for reporting units in this report that are followed for reporting encounters. Refer to the PIHP/CMHSP Encounter Reporting Costing per Code and Code Chart on the MDHHS web site, the Mental Health and Substance Abuse Chapter of the Medicaid Provider Manual (also on the MDHHS web site). **Do not include the units and costs for GF-subsidized services provided to consumers enrolled in the SED waiver, Children's Waiver, Adult Benefit Waiver, or MI Child. This information is collected in Section VI.**

B. Include costs and services for persons with MI/SA co-occurring conditions where GF revenues were used by the CMHSP to purchase or provide such services and PIHP/SUD funds **did not** cover these services.

C. Include costs and services that were funded by prior-year GF carry-forward.

D. The service line for reporting cases, unit and costs for State Psychiatric Hospitals was retired for FY16.

E. The service line for reporting cases, unit and costs for Intermediate Care Facilities for Intellectual and Development Disability (ICF/MR) was retired for FY16.

F. For FY18 inpatient costs for IMDs and local psychiatric hospitals, are separated out to distinguish between costs with **bundled per diems and those with the physician**

costs excluded. Within each of these, there are rows added to distinguish between level of payment responsibility:

1. a row for inpatient costs and units for which the CMHSP GF dollars makes up 100% of the payment for the inpatient encounter.
2. a second row for which the CMHSP GF dollars make up partial payment for an inpatient encounter. Lines for partial GF payment for inpatient - Lines 4, 6, 8, 10 - will be used in the following scenarios**:**
    1. Commercial insurance covers part of the stay, GF dollars cover the remainder.
    2. Medicare covers part of the stay, GF covers the remainder.
    3. When a Medicaid enrollee is hospitalized for psychiatric inpatient services, their Medicaid coverage should be retroactive to the beginning of the month covering any spenddown that might exist for the individual. Therefore, GF dollars should not be used for any portion of inpatient stays for Medicaid enrollees.

G. **Very important - Community inpatient and IMD costs reported in rows 3-10 should not include IBNR accrual costs for the current year nor the estimate of the use (days and consumers) that align with those accruals.**

H. For FY19 there are two rows to report IBNR/Accruals for services in the reporting year but for which there has not been an adjudicated claim at the time the report is compiled. One row for each of PT68 and for PT73 is added to include the reporting of the accrued GF costs.

I. Inpatient costs reported in rows 3 through 13 **should include** costs and services that were provided during the reporting year, but funded by prior year savings or carry-forward or by funds pulled **out** of the ISFs.

J. Peer-support specialist services (H0038), Substance Abuse Peer Services (H0038 with HF), Developmental Disabilities Peer Mentor (H0046), and Drop-in centers (H0023), each have a row to report cases, units and costs for those services reported as encounters. In addition, there is a row 296 for peer-delivered expenditures and drop-in center activities that were **not** captured by encounter data. It is important that the appropriate numbers are entered into the correct rows for these procedures. **Do not** aggregate the units, cases and costs into one row.

K. Several codes have rows without modifiers as well as rows with modifiers: 90849 (HS modifier used to distinguish when a beneficiary is not present), H0031 (HW modifier used to determine whether the assessment is a Supports Intensity Scale (SIS) assessment). It is important that the appropriate number of units, cases and costs are entered into the correct rows for these procedures. **Do not** aggregate the units, cases and costs for the modified procedures into one row.

L. If room and board is reported as encounters (S9976) to the warehouse, enter the cases, units and costs here. If room and board was not reported as encounters, report it in Row VI.D., "Other Costs Details, Room and Board."

M. A row for pharmacy is included to report drugs, including injectibles, and other biologicals. Do not report "enhanced pharmacy" cases and costs in this row. A row for Medicaid billable J-codes where GF was needed to cover costs is also included.

N. A row for "other" (Row 411) has been added to report other **procedure codes** that are not included in the rows above. These are any additional activities provided to individual consumers for which CMHSPs use general funds.

O. In column G, enter the **unique number of cases** per procedure code. This number should reflect the unduplicated number of consumers who were provided the service during the reporting period.

P. Enter the **total costs,** including service administration, per procedure code (see exclusions below).

Q. Rows for Substance Abuse procedure codes using GF are included. If the CMHSP is providing these services or contracting with a provider for these GF-funded services then the unique number of cases, number of units, and total costs should be entered into these lines. Cases should only include those consumers who are in at least one of the disability groups – individuals with a developmental disability, adults with mental illness, and children with mental illness or people with co-occurring MI/SUD. **Do not include units and costs for services managed/provided via the PIHP Substance Abuse Function.**

II. Total MH/IDD Cases and Costs:

Enter in Column G the unduplicated number of General Fund cases. The total General Fund service costs will automatically calculate in column I.

III. Prevention – Indirect Service Model

In row III, column I, enter the total expenditures (staff, facility, equipment, staff travel, contract services, supplies and materials) for indirect prevention activities that are not included in the services rows above under H0025. Indirect prevention activities include Health Fair participation, visiting classrooms, speaking at events, and similar activities aimed at informing stakeholders about mental illness or developmental disabilities and where they can go for help.

IV. Row purposely left blank

V. MH/IDD Administration by CMHSP:

Enter in column I the general fund expenditures for managed care administration performed by the CMHSP for all its services.

VI. Other Costs Details:

Report General Fund expenditures that are not already included in the costs reported in the service rows above. The amounts reported in rows A-V below are those included in the General Fund Expenditures reported in B290 of the Financial Status Report.

A. Michigan Rehabilitation Services (MRS), MRS Cash Match.

B. GF used to subsidize PASARR and not reported in encounters or claims).

C. Contracts and grants, only reported expenses beyond the grant revenue. One row each for:

    1. DCH grants.

    2. Non-DCH Grants, earned contracts (including COFR).

    3. CMHSP, as subcontractor to the PIHP for the substance use disorder function. GF subsidy expensed for substance abuse services.

    4. Categorical funds.

D. Room and board not reported in S9976.

E. Laboratory procedures.

F. Jail treatment services – embedded in the service lines above

G. Jail treatment services – not embedded in service lines above.

H. Jail diversion.

I. Department of Human Services Eligibility Worker.

J. Transportation. – not reported as encounter or claim

K. Injectible Medications not reported as claims or encounters.

L. Spend-down for Medicaid Beneficiaries.

1. In column H, include the spend-down costs used to MEET their spend-down (i.e. spend down was met) for persons who are Medicaid-ONLY embedded in the service rows above.
2. In column I, include the GF used meeting spend down that the CMHSP has NOT included in the service lines above. If the CMHSP reported these spend-down costs as services above (i.e. embedded in the services) then report zero here.

M. Spend-down for Medicare-Medicaid (dual eligible)

1. In column H, include the spend-down costs for Medicare-Medicaid beneficiaries used to MEET their spend down that are embedded in the service rows above.
2. In column I, include the GF used meeting spend down for dual eligibles that the CMHSP has NOT included in the service lines above. If the CMHSP reported these spend-down costs as services above (i.e. embedded in the services) then report zero here.

N. General fund expenditures on Medicaid Children's Waiver. The amount should equal row B308 'All Non-Medicaid' from the Financial Status Report.

O. General fund expenditures on Children's Serious Emotional Disturbance Waiver. The amount should equal the sum of rows B305, B306,'All Non-Medicaid' from the Financial Status Report.

P. General Fund expenditures on Health Homes. Should equal IC 304 on the Financial Status Report.

Q. General Fund expenditures on Opioid Health Homes. Should equal IB 304 on the Financial Status Report.

R. Prior year adjustment

VII. All Other Costs:

In column I report all service related costs that cannot be included in any of the service lines, or Other Costs Details rows. The amounts reported in this row are those included in the General Fund Expenditures reported in B290 of the Financial Status Report. ***Please provide an itemized listing of "all other costs" in the Comments box.***

VIII. Grand Total Expenditures:

Formula in cell will automatically calculate the sum of all costs included in this report.

<u>Exclusions:</u>

The following expenditures **MUST BE EXCLUDED** from the CMHSP General Fund Cost Report:

1. Do not include the units and costs for GF-subsidized services provided to consumers enrolled in the SED waiver, Children's Waiver, Adult Benefit Waiver in the service rows of Section I of this report. This information should only be included under VI. 'Other'.

2. Local contribution to Medicaid.

3. Provider of administrative service organization (ASO) services to other entities, including PIHP ASO activities provided by the CMHSP affiliate.

4. Services provided by CMHSP for another CMHSP/PIHP through an earned contract (the COFR CMHSP should report these costs, NOT the providing CMHSP).

5. Workshop production costs these costs should be offset by income for the products).

6. Medicare payments for inpatient days (where CMHSP has no financial responsibility).

7. Mental health services delivered by CMHSP but paid for by health plan (MHP) contracts.

<u>Additional Issues:</u>

1. Report services and costs that match the accrual assumptions for fee-for-service activities where an end-of-year financial accrual is made for services incurred but where a claim has not been processed. (ie., report cases, units, and costs for services rendered, but those whose claims have not been adjudicated by the time of report).