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1.0 General Report Overview

The Michigan Department of Health and Human Services (MDHHS) is required to record accruals at the end of the Fiscal Year (FY) as part of the State's year-end closing process. To meet that requirement, the MDHHS needs to know the financial status of all MDHHS obligations as of September 30. The Year End Accrual Schedule compiles financial information similar to what is reported in Section A. State Agreement, of the Supplemental Financial Status Report – SUD Services. The Prepaid Inpatient Health Plan (PIHP) should encourage timely financial reporting from their contractors and make every effort to accurately estimate the FY revenues and expenditures.

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.htm

The report due date has been estimated based on the historical closing schedule set by the Michigan Department of Technology, Management and Budget. *This date is subject to change.* If the due date changes, notification will be sent to the PIHP Director and the Finance Officer.

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This is no longer applicable.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 accrual reporting package submitted from network180 for the SUD Non-Medicaid Year End Accrual Schedule report, the file name should read **FYXX YEC network180 SUDYEC MM-DD-YYYY**.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

4.0 Report Specific Navigation or Terminology

The Year End Accrual Schedule includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

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Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are not shaded.

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.

5.0 Instructions for Completion of the Report

This report is only used by the PIHP.

Enter the full name of the PIHP on the line labeled “PIHP”; please do not use acronyms.

Select the appropriate Fiscal Year (FY) from the drop down menu.

Enter the date of report submission on the line labeled “Submission Date”.

5.1 Row 1 – Community Grant


This row is the label Community Grant. Community Grant funds are a combination of the federal grant 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 and include General Administration, Access Management System (AMS), Treatment and Women’s Specialty Services (WSS). The PIHP should report for each funding source only those expenditures funded with that funding source. Community Grant funding is fungible after required targets are met and may not exceed \$50K. A surplus in one or more of the Community Grant funding sources must exist.

The rows immediately following will represent the budgeted revenues available by fund source, the current year expenditures by category and the balances by each funding source.

Row 1.a – General Administration

Administration includes the seven administrative functions listed and defined in Attachment P 13.0.B Administrative Functions, “Establishing Administrative Costs Within and Across the PIHP” of the Contract. General Administration does not include AMS (see Row 1.b) or Prevention Administration (see Row 2).

The Administrative Rules for the Substance Use Disorders Service Program prohibit PIHPs from providing services. Any activity or function that is carried out within the PIHP or that is delegated to the PIHP is considered an administrative activity or function, and expenditures must be reported as such. For example, all PIHP personnel expenditures for employees and contractors are administrative expenditures, including expenditures for Treatment Coordinators and others. Prevention Administration is to be reported in Row 2 – Prevention Administration.

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If the PIHP purchases administrative functions from a vendor or subcontractor, these contractual expenditures must be reported as PIHP administration. This would include audit services, data reporting functions and building maintenance. Refer to the document entitled, “Establishing Administrative Costs Within and Across the PIHP”. The administrative costs of service providers, whether vendors or subcontractors, are not counted as PIHP administrative costs.

Enter, in column A, the budgeted revenue amount for General Administration. Enter, in column B, the cost of providing General Administration as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources (rows 1.a – 1.e), all required targets are met, and the deficit does not exceed \$50K.*

Row 1.b – Access Management System (AMS)

Access Management System (AMS) functions are as described in Attachment P4.1.1 – Access System Standards of the Contract. All AMS functions are administrative. AMS can be considered a subcategory of General Administration.

All AMS budgeted revenue and expenditures must be reported whether the functions are carried out within the PIHP, by another entity, by a contractor, or by a combination of these.


If a PIHP purchases AMS functions through a contractor, and if the contractor also provides direct services under the contract, expenditures associated with AMS functions must be reported.

Enter, in column A, the budgeted revenue amount for AMS. Enter, in column B, the cost of providing AMS as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources (rows 1.a – 1.e), all required targets are met, and the deficit does not exceed \$50K.*

Row 1.c – Treatment

Treatment includes all American Society of Addiction Medicine levels of Intensive Outpatient, Out Patient, Case Management, Early Intervention, Recovery Support, Methadone, and Residential services.

Enter, in column A, the budgeted revenue amount for Treatment. Enter, in column B, the cost of providing Treatment as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources (rows 1.a – 1.e), all required targets are met, and the deficit does not exceed \$50K.*

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Row 1.d – Women’s Specialty Services (WSS)

The Women’s Specialty Services (WSS) funding is included in the Community Grant funds.

For the purpose of assuring statewide compliance with the SAPT Block Grant minimum expenditure requirement for WSS, each PIHP has a minimum expenditure target.

The expenditure target can be reached through a combination of SAPT Block Grant and State funds (Community Grant, State Disability Assistance and Medicaid State share) for specialty treatment services for eligible individuals. Eligible individuals are pregnant women, primary caregivers with dependent children and primary caregivers attempting to regain custody of their children. Use of Federal and State funds must be consistent with applicable SUD Agreement requirements.

MDHHS extends the five federal requirements to primary caregivers attempting to regain custody of their children or at risk of losing custody of their children due to a substance use disorder. These individuals are a priority service population in Michigan.

Attainment of the expenditure target and program/services objectives is a contract performance requirement. The target can be amended by mutual agreement. MDHHS will not approve budget revisions or amendments that appear to create risk of failing to meet the WSS Maintenance of Effort (MOE).


Enter, in column A, the budgeted revenue amount for WSS. Enter, in column B, the cost of providing WSS as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources (rows 1.a – 1.e), all required targets are met, and the deficit does not exceed \$50K.*

NOTE: Only State Agreement budgeted revenue and expenditures should be reported on this line.

Row 1.e — Other (MDHHS Approval Required)

Special use Community Grant funds identified in the initial fiscal year allocation letter and/or subsequent reallocations. The special use funds must be budgeted separately by project. Special use funds may include Communicable Disease, Outreach to Children Whose Parents Receive Medicated Assisted Treatment, or other identified programs. MDHHS approval is required for entries in this row.

Enter in column A, the budgeted revenue amount for any special use funds. Enter, in column B, the cost associated to the special use funds as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources (rows 1.a – 1.e), all required targets are met, and the deficit does not exceed \$50K.*

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Row 1.f - Subtotal – Community Grant

This row represents the total of Community Grant budgeted revenue and total expenditures by category. The cells are formula driven. The formula is the *sum of General Administration (1.a), Access Management System (1.b), Treatment (1.c), Women’s Specialty Services (1.d), and Other (MDHHS Approval required) (1.e).*

Row 2 – Prevention Administration

Administration includes the seven administrative functions listed and defined in Attachment P 13.0.B Administrative Functions, “Establishing Administrative Costs Within and Across the PIHP”, of the Agreement. The Prevention allocation is 100% Federal SAPT Block Grant.

NOTE: Prevention Administration funding shall only supplement Prevention Service funding. Do not include Prevention Expenditures in Rows 1.a – e above.

Enter in column A, the Budgeted Revenue amount for Prevention Administration.
Enter in column B, the administration costs for Prevention activities.


Row 3 – Prevention Services

The Prevention allocation is 100% Federal SAPT Block Grant. There are no separate allocations for Tobacco Vendor Education or Non-Synar Tobacco Retailers Inspections. PIHPs are expected to use their Prevention allocations to meet tobacco-related performance objectives and to accomplish other Prevention plans developed through the Annual Plan Guidelines. Prevention funds may be used for needs assessment and related activities. All prevention services must be based on a formal local needs assessment.

The Department’s intent is to move toward a community-based, consequence-driven model of prevention. Prevention activities must be targeted to high-risk groups and must be directed to those at greatest risk of substance use disorders and/or most in need of services within these high-risk groups. PIHPs are not required to implement prevention programming for all high-risk groups. The PIHP may also provide targeted prevention services to the general population.

NOTE: Prevention Service funding shall only supplement Prevention Administration funding. Do not include Prevention Expenditures in Rows 1.a – e above.

Enter, in column A, the budgeted revenue amount for Prevention Services.
Enter, in column B, the service costs for Prevention activities as described above.

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Row 4 - State Disability Assistance (SDA)

MDHHS continues to allocate SDA funding and to delegate management of this funding to the PIHP. The PIHP is responsible for allocating these funds to eligible SUD Residential providers. SDA funds shall not be used to pay for lodging in conjunction with Residential Subacute Detoxification services.

NOTE: The SDA balance must be greater than or equal to zero and cannot supplement any other funding category.

Enter, in column A, the budgeted revenue amount for SDA. Enter, in column B, the cost of providing allowable activities as described above.

Row 5 – Partnership for Success (PFS)

Partnership for Success is an additional Federal grant not awarded to all PIHPs. PIHPs receiving PFS funding are responsible for program budget(s), report(s) and justification required by MDHHS.

NOTE: The PFS balance must be greater than or equal to zero and cannot supplement any other funding category.

Enter, in column A, the budgeted revenue amount for PFS. Enter, in column B, the cost of providing PFS services as described above.

Row 6 – State Targeted Response (STR)

State Targeted Response is an additional Federal grant not awarded to all PIHPs. PIHPs receiving STR funding are responsible for program budget(s), report(s) and justification required by MDHHS.

NOTE: The STR balance must be greater than or equal to zero and cannot supplement any other funding category.

Enter, in column A, the budgeted revenue amount for STR. Enter, in column B, the cost of providing STR services as described above.

Row 7 – Total State Agreement

This row represents the total of the State Agreement budgeted revenue, total expenditures by category, and total of the Agreement Balance. The cells are formula driven. The formula is the *sum of* Subtotal – Community Grant (1.f), Prevention Administration (2), Prevention Services (3), State Disability Assistance (4), Partnership for Success (5), and State Targeted Response (6).

5.2 Contact Information

Please enter the name, date, e-mail, and telephone number of the contact person whom questions should be directed to.