FY'15 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) but who are also receiving a general fund-covered service like family friend respite or state inpatient, 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

Background:

PIHPs report Medicaid managed care expenditures on the Medicaid Utilization and Aggregate Net Cost report (MUNC) as well as Medicaid benefit plan management. It is used by the state's actuary as a PIHP Financial Statement as well as in the analysis of the encounter data and costs The report is also used to compare the volume of units reported with the encounter data.

Healthy Michigan

PIHPs report Healthy Michigan managed care expenditures on the HMP Utilization and Aggregate Net Cost report (HMPUNC) as well as HMP benefit plan management. It is used by the state's actuary as a PIHP Financial Statement as well as in the analysis of the encounter data and costs. The report is also used to compare the volume of units reported with the encounter data.

MI Child

Starting in FY15, PIHPs report MI Child managed care expenditures on the MI Child Utilization and Aggregate Net Cost report (MiChildUNC), as well as MI Child benefit plan management. It is used by the state's actuary as a PIHP Financial Statement as well as in the analysis of the encounter data and costs. The report is also used to compare the volume of units reported with the encounter data.

Autism (Medicaid and MiChild)

Starting FY13, PIHPs report cases, units and costs for services covered under the state plan amendment for the Mediciad/MiChild autism benefit, as well as Autism benefit plan management. PIHPs are to use this sheet to document those services included in the cost settlement process for Medicaid/MiChild autism services.

Sub-Element Cost Report

CMHSPs report expenditures for all funding streams on the Sub-Element Cost Report. It is used by MDHHS to comply with the MDHHS Appropriations Act Section 404 boilerplate requirements.

General Fund Utilization and Net Cost Report (GFUNC)
CMHSPs report their expenditures for general fund only on this General Fund Cost Report. This report enables MDHHSto know the services, cases, units and costs, and indirect activity and subsidies attributed to CMH general funds. It is used by MDHHS to respond to MDHHS Appropriations Act Section 1006.

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 MDCH web site, the Mental Health and Substance Abuse Chapter of the Medicaid Provider Manual (also on the MDCH 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.**

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. Report information from State Psychiatric Hospitals (excluding Forensic Center), including local match costs.

E. 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 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.

F. Several codes have rows without modifiers as well as rows with modifiers: 90849 (HS modifier used to distinguish when a beneficiary is not present), H2016 and T1020 (TF and TG modifiers used to distinguish level of care). 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.

G. 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."

H. 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

I. A row for "other" (Row 373) 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.

J. 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.

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

L. 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/SA. **Do not include units and costs for services managed/provided via the PIHP Substance Abuse Function.**

II. Total MH/DD 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/DD 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, and B307 'All Non-Medicaid' from the Financial Status Report.

P. General fund expenditures on Healthy Michigan. Should equal AI 331 from the Financial Status Report.

Q. General Fund expenditures on Supportive Innovation Grant. Should equal C 301 from the Financial Status Report.

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

S. General Fund expenditures on PIHP to Affiliate Substance Use Disorder Contract. Should equal IA304 on Financial Status Report.

T. Write offs (e.g., hospital accruals)

U. Prior year adjustment

V. Local dollars for Center for Forensic Psychiatry

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.***

Grand Total Expenditures:

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

Exclusions:

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, or MiChild 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.

Additional Issues:

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).