	STATE OF MICHIGAN DEPARTMENT OF COMMUNITY HEALTH MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT 1915 (B)/(C) WAIVER PROGRAM CONTRACT	ATTACHMENT
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1.0 General Report Overview

The Michigan Department of Community Health (MDCH) 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 MDCH needs to know the financial status of all MDCH obligations as of September 30. The Year End Accrual Schedule compiles financial information similar to what is reported in Section 5 of the Medicaid Contract Reconciliation and Cash Settlement (CRCS). 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.7.8.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDCH website: http://www.michigan.gov/mdch/0,4612,7-132-2941_38765---,00.html

The report due date has been estimated based on the historical closing schedule set by the Michigan Department of 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This is no longer applicable.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 MDCH-MHSA-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 13 year end accrual reporting package submitted from network180 for the Medicaid Year End Accrual Schedule report, the file name should read **FY13 YEC network180 MEDYEC 10-08-2013**.


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.

Cells requiring data entry are shaded in yellow.

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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

Enter the name of the PIHP on the line labeled "PIHP".

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 Part A – Due MDCH Estimate

This section represents the amount(s) due to the MDCH from the PIHP.

Part A.1 – Medicaid Forced Lapse to MDCH

Enter the estimated amount of Medicaid forced lapse due to the MDCH. This amount represents what would be reported in Section 5.a of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.2 – Lapse to MDCH – Medicaid Contract Settlement

Enter the estimated Medicaid lapse due to the MDCH. This amount should represent the Medicaid Contract authorization less the MDCH commitment. The MDCH commitment is the lesser of the authorization or total expenditures (total expenditures include earned Medicaid savings). This amount represents what would be reported in Section 5.b of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.3 – Return of Prior Year Medicaid Savings


Enter the estimated amount due to the MDCH for the unspent balance of the Medicaid savings from prior year(s). This amount represents what would be reported in Section 5.d of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.4 – HSW Enrollment / Non-Service Recoveries related to current contract year

Enter the estimated amount due the MDCH for any HSW enrollment or non-service recoveries for the HSW. This amount represents what would be included in the HSW column of Section 1.b of the Medicaid Contract Settlement Worksheet.

Part A.5 – Medicaid Autism Benefit

Enter the estimated amount due the MDCH for the Medicaid Autism Benefit services. The Autism Benefit cost settlement will compare, on an accrued basis, the Autism Benefit interim payments to the cost of Applied Behavioral Analysis (ABA) services,

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including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When the interim payments exceed the actual costs, the overpayment will be recouped from the PIHP. The amount entered here represents the amount owed MDCH due to the fact that the interim payments exceeded the actual cost of ABA services related to the Medicaid population for the current fiscal year and what would be reported as the amount due MDCH in Section 3.a of the Autism Benefit FSR.

Part A.6 – MICHild Autism Benefit

Enter the estimated amount due the MDCH for the MICHild Autism Benefit services. The Autism Benefit cost settlement will compare, on an accrued basis, the Autism Benefit interim payments to the cost ABA services, including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When the interim payments exceed the actual costs, the overpayment will be recouped from the PIHP. The amount entered here represents the amount owed MDCH due to the fact that the interim payments exceeded the actual cost of ABA services related to the MICHild population for the current fiscal year and what would be reported as the amount due MDCH in Section 3.b of the Autism Benefit FSR.

Part A.7 – Miscellaneous – Please Explain

Enter the estimated amount due the MDCH for any miscellaneous, non-standard activity. If any amount is due the MDCH, a description must be entered.

Part A.8 – Total Due MDCH Estimate

This cell is formula driven. The formula is the *sum of Medicaid Forced Lapse to MDCH (A.1), Lapse to MDCH – Medicaid Contract Settlement (A.2), Return of Prior Year Medicaid Savings (A.3), HSW Enrollment / Non-Service Recoveries related to current contract year (A.4), Medicaid Autism Benefit (A.5), MICHild Autism Benefit (A.6.), Misc. – Please Explain (A.7).*

5.2 Part B – Due PIHP Estimate


This section represents the amount(s) due to the PIHP from the MDCH.

Part B.1 – HSW Enrollment / Spend Down Capitation related to current year contract

Enter the estimated amount due the PIHP for any approved HSW enrollment(s) in the HSW for which capitation hasn't been processed due to spend down or eligibility issues. This amount represents what would be included in the HSW column of Section 1.b of the Medicaid Contract Settlement Worksheet.

Part B.2 – Risk Corridor – MDCH Share

Enter the estimated amount due the PIHP for the MDCH share of the Medicaid risk liability. This amount represents what would be reported in Section 2.e of the Medicaid Shared Risk Calculation & Risk Financing worksheet.

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Part B.3 – DHS Incentive

Enter the estimated amount due the PIHP for the DHS Incentive Payment. This amount represents what would be included in Section 1.b.1 – State Plan (b) column of the Medicaid Contract Settlement Worksheet.

Part B.4 – Medicaid Autism Benefit

Enter the estimated amount due the PIHP for the Medicaid Autism Benefit. The Autism Benefit cost settlement will compare, on an accrued basis, the Autism Benefit interim payments to the cost of ABA services, including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When costs exceed the interim payments, a settlement payment will be issued to the PIHP. The amount entered here represents **both** the cost of ABA services in excess of the interim payments related to the Medicaid population and the estimated accrual for interim payments due the PIHP for the current fiscal year. The amount entered here would be the sum of the amount reported as accrued interim payments in Section 2.b – Current Fiscal Year – Medicaid column and the amount due the PIHP from Section 3.a of the Autism Benefit FSR.

Part B.5 – MICHild Autism Benefit

Enter the estimated amount due the PIHP for the MICHild Autism Benefit. The Autism Benefit cost settlement will compare, on an accrued basis, the Autism Benefit interim payments to the cost of ABA services, including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When costs exceed the interim payments, a settlement payment will be issued to the PIHP. The amount entered here represents **both** the cost of ABA services in excess of the interim payments related to the MICHild population and the estimated accrual for interim payments due the PIHP for the current fiscal year. The amount entered here would be the sum of the amount reported as accrued interim payments in Section 2.b – Current Fiscal Year – MICHild column and the amount due the PIHP from Section 3.a of the Autism Benefit FSR.

Part B.6 – Miscellaneous – Please Explain

Enter the estimated amount due the PIHP for any miscellaneous, non-standard activity. If any amount is due the PIHP, a description must be entered.

Part B.7 – Total Due PIHP Estimate

This cell is formula driven. The formula is the *sum of HSW Enrollment / Spend Down Capitation related to current contract year (B.1), Risk Corridor – MDCH Share (B.2), DHS Incentive Payment (B.3), Medicaid Autism Benefit (B.4), MICHild Autism Benefit (B.5), Misc. – Please Explain (B.6).*

5.3 Contact Information

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