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1.0 General Report Overview

Effective October 1, 2017, the Michigan Department of Health and Human Services (MDHHS) has modified the functionality of the Financial Status Report (FSR) bundle. The modification to the FSR bundle is designed to increase reporting efficiency for the Community Mental Health Service Programs (CMHSP) and the Prepaid Inpatient Health Plan (PIHP) Regional Entities. The FSR bundle will now allow FSR reporting specific to the needs of the reporting board. There are three FSR report types; CMHSP (Non-Medicaid reporting), PIHP (Medicaid/Affiliate CMHSP reporting) and Stand Alone (Detroit-Wayne, Oakland, Macomb). The selected FSR will only display the applicable report tabs, columns and rows.


Please note that the report tabs, columns and rows that are not applicable are hidden or relabeled to condense the FSR bundle. Additionally, the financial reporting instructions for each form within the FSR bundle have not been modified. All column, row, cell and formula references remain intact and should only be considered if applicable to the selected FSR.

The Financial Status Report (FSR) – Opioid Health Home (OHH) Services is a report of all activity for the Prepaid Inpatient Health Plan (PIHP) for the provision of Opioid Health Home Services. Section 2703 of the Patient Protection and Affordable Care Act allows State Medicaid programs to develop Health Home services for Medicaid beneficiaries with substance use disorders, serious mental illness, and other comorbid physical and behavioral health conditions. The FSR – Opioid Health Home Services summarizes the revenues and expenditures of the PIHP related to the provision of Opioid Health Home Services.

Opioid Health Home services are authorized through a Medicaid State Plan Option (Section 1945 of the Social Security Act) that provides a comprehensive system of care coordination for Medicaid individuals with an opioid use disorder diagnosis living in eligible geographic areas and have or are at risk of another chronic condition. Opioid health home providers integrate and coordinate all primary, acute, behavioral and physical health services and supports to treat the “whole-person” across the lifespan. The Opioid 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
- Use of Health Information Technology

MDHHS designates Prepaid Inpatient Health Plans (PIHPs) to 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,

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integrated behavioral health (mental health and substance use disorder), medical, care coordination and management services.

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 Opioid Health Homes Behavioral Health (OHH) 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.


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

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

NOTE: In accordance with the Centers for Medicare & Medicaid Services (CMS) approved Michigan Opioid Health Home State Plan Amendment (SPA: # [18-1500](#)), the payment methodology section outlines a pay-for-performance (P4P) mechanism via a payment withhold by which the PIHP and CMHSP can receive the withheld revenue by achieving state-defined quality metrics. Per the P4P language, FY19 serves as a measurement year with FY20 serving as the first performance year (e.g., FY20 data on the state-defined quality metrics will be compared to FY19 measurement year data to determine P4P); thus, monies should not have been withheld in FY19.

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Given the above, the FY19 withheld amount shall be returned to the PIHP. The PIHP shall retain the revenues proportionate to the Health Home Director/Coordinator cost component percentage of the OHH rates (i.e., 23% for S0280 and 37% for S0281). The remaining revenues shall be distributed to the CMHSPs in proportion to the percentage of each CMHSP’s adjudicated OHH encounters to the total adjudicated OHH encounters in FY19. The PIHP shall attest that these revenues were dispersed in accordance to this distribution method.

- The OHH withhold will be reported on a cash basis. The FY 2019 amount withheld will be reported in the **FY 2020** reporting period.

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: https://www.michigan.gov/mdhhs/0,5885,7-339-71550_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.

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

Note: The FSR – Opioid 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

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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 met the MDHHS requirements for selection to be certified to the Center for Medicare and Medicaid Services as a PIHP.

MHP: Medicaid Health Plan

IPA: Insurance Provider Assessment Act. Public Act 175 of 2018 created the Insurance Provider Assessment Act. The legislation mandates that effective October 1, 2018, certain insurance providers are required to pay an assessment on certain paid health care revenue.

The FSR – Opioid Health Homes 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.


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.

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The following numbering / sequencing have been utilized in the FSR – Opioid 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 Opioid 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 H.

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 Opioid 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 – AE 332 (FROM) Local Funds M301.5 the “M” refers to Local Fund, the 301.5 indicates that this row represents a redirection to another row the “AE 332” indicates that the partner row (FROM row) is in Section AE 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.

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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:

AE 331 FROM General Fund – Redirected to Unfunded Opioid Health Home Services costs – B 301.5 \$10

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

B 301.5 (TO) Opioid Health Home Services – Redirected for Unfunded Opioid Health Home Services (AE 331) (\$10)

This line is within the FSR - All Non-Medicaid – General Fund Section and indicates that \$10 is being redirected “(TO)” the FSR – Opioid 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

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 – Opioid Health Homes

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

Row 1 – PIHP or CMHSP


The name of the Regional Authority / Reporting Board (column A) and the name of any affiliate CMHSP (columns B through H) will auto populate based on what was entered on the FSR - Medicaid. As previously mentioned, the MDHHS may request, for select PIHPs, the reporting of prime sub-contractors.

Row AE – Opioid 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 Opioid Health Home Services.

Row AE 100 – Revenue

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

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Row AE 101 – Revenue – Opioid Health Home

Column A, in this row represents the amount of funding authorization associated to the Opioid Health Home Services capitated payments, inclusive of any open accruals.

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

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

NOTE: The Opioid Health Home Contract requires the PIHP shall: forward the entirety of all OHH payments received from MDHHS to the designated CMHSP Opioid Health Home (less any amount required to satisfy applicable Insurance Provider Assessment (IPA) tax and administrative costs).

Row AE-190 – Total Revenue

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

Row AE 200 – Expenditure

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

Row AE 201 – Expenditure - PIHP Insurance Provider Assessment (IPA) – Opioid Health Home Services


Enter, in Column A, the amount of expenditures associated to Opioid Health Home Benefit IPA Tax.

Row AE 202 – Expenditure – Opioid Health Home

Enter the amount of expenditures related to the provision of services for consumers eligible through the Opioid Health Home Services as authorized in the Contract.

Row AE 204 – Surplus Opioid Health Home Funding - Retained at Affiliate

Per the MDHHS/PIHP contract the Opioid 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. Enter the amount of surplus retained at each affiliate.

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NOTE: The Opioid Health Home Contract requires the PIHP shall:

- forward the entirety of all OHH payments received from MDHHS to the designated CMHSP Opioid Health Home (less any amount required to satisfy applicable Insurance Provider Assessment (IPA) tax and administrative costs).
- ensure that its contract with a CMHSP for the provision of Opioid Health Home service delivery requires the CMHSP to account to the PIHP on Opioid Health Home expenditures, including how surplus became local and how deficits were covered.

Row AE 290 - Total Expenditure

This row represents the total Opioid Health Home Services accrued expenditures. The cells in this row are formula driven. The formula is *the sum of Expenditure – PIHP Insurance Provider Assessment (IPA) Tax (AE 201) Expenditure – Opioid Health Home (AE 202) and Surplus Opioid Health Home – Retained at Affiliate (AE 204).*

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

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

Row AE-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 Opioid 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 Opioid Health Home Services funding.

Row AE 315 – From Restricted Fund Balance – RES 1.e


This cell represents the amount of restricted fund balance being redirected to cover the costs associated to the provision of services to Medicare consumers enrolled in the Opioid Health Homes. The cell is formula driven. The formula is *less RES Fund Bal - Current Period Financing Opioid Health Homes Behavioral Health (1.e) Columns: PA2 and Performance Bonus Incentive Pool (PBIP).*

Row AE 325 – Information Only - Affiliate Total Redirected Funds – IB 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 Opioid Health Home Services. Enter the amount of redirected funding used by the affiliate to fund all or a portion of the affiliate deficit in Opioid Health Home Services.

Row AE-330 - SUBTOTAL REDIRECTED FUNDS – ROWS 300 – 325

This cell represents the subtotal of redirected funds prior to any redirections for an overall funding deficit. The cell is formula driven. The formula is the *sum of FROM*

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Restricted Fund Balance (AE 315) and Info Only – Affiliate Total Redirected Funds (AE 325).

Row AE-331 - From General Fund - Redirected to Unfunded Opioid Health Home Services Costs - B301.5

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

Row AE 332 – From Local Funds – M301.5

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

Row AE 335 – FROM Restricted Fund Balance – RES 1.e

This cell represents the amount of restricted fund balance being utilized to fund all or a portion of the net Opioid Health Home Services deficit. This cell is formula driven. The formula is *less RES Fund Bal - Current Period Financing Opioid Health Homes Behavioral Health (1.e) Columns: PA2 – (Risk Financing) and Performance Bonus Incentive Pool (PBIP) – (Risk Financing).*

Row AE-390 - Total Redirected Funds

This cell represents the total of redirected funds associated to the Opioid Health Home Services. These cells are formula driven. The formula is the *sum of Affiliate Total redirected Funds (AE 325), FROM General Fund (AE 331), FROM Local Funds (AE 332) and FROM Restricted Fund Balance - Risk Financing (AE 335).*

Row AE 400 – Balance Opioid Health Home Services

These cells represent the net Opioid Health Home Services surplus or deficit after redirection of funds. There should never be a surplus/deficit, as any surplus/deficit in Opioid Health Home Services funding must be resolved. This cell is formula driven. The formula is *Subtotal Net Opioid Health Home Services Surplus (Deficit) (AE 295) plus Total Redirected Funds (AE 390).*

NOTE: Any amounts greater than zero will be reflected in cells (AE 204) Surplus Funding Retained, columns B through H, and will represent the unspent balance of Opioid Health Home Services which will be converted to local funding as defined in the contract.

5.2 Row AF - REMARKS

This section has been provided for the PIHP to provide a narrative description as necessary. If this space is insufficient, please utilize the “Additional Narrative” tab within the FSR Bundle.