# 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 Services Programs (CMHSPs) and the Prepaid Inpatient Health Plans (PIHPs). 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) – All Non-Medicaid Supplemental is a comprehensive report of the behavioral health MDHHS earned contracts. The FSR - All Non-Medicaid Supplemental will be utilized to report the revenues and expenditures associated with MDHHS Earned Contracts. Expenditures in the supplemental should include expenditures for services or goods as outlined in the applicable contractual agreement. Any local match requirement per a specific earned contract should be reported in Section M – Local Funds, Row M 207 – Local Match to Grants and MDHHS Earned Contracts. Since only expenditures funded by the MDHHS for earned contracts will be reported in the supplemental, there are no columns for redirections. The total balance of all MDHHS Earned Contracts cannot be less than zero.

> Note: A PIHP Regional Entity utilization of restricted fund balance to meet SUD Non-Medicaid local match requirements should be reported in row 1.d, Current Period Financing SUD Non-Medicaid of the Restricted Fund Balance Activity report.

The FSR – All Non-Medicaid Supplemental lists behavioral health MDHHS earned contracts by the grant program and project. The revenue and expenditures should be reported according to the funding arrangements outlined in the contract for a particular grant program and/or project.

The CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the GF Contract. With the exception of the Special Fund Account – Section 226(a) of the Mental Health Code (MHC), 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 – All Non-Medicaid Supplemental must reconcile to the CMHSP's general ledger.

# 2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment C.6.5.1.1 of the Contract for identification of report due dates. Reporting requirements 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 reporting package submitted from network180 for the All Non-Medicaid Financial Status Report, the file name should read **FYXX Year End Interim network180 FSRBUNDLE MM-DD-YYYY.**

Note: The FSR All Non-Medicaid Supplemental 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

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 1115, 1915(c)/(i) Waiver Program Contract with selected PIHPs to manage the Concurrent 1115, 1915(c)/(i) 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.

Healthy Michigan Plan: The Healthy Michigan Plan is a new category of eligibility authorized under the Patient Protection and Affordable Care Act and Michigan Public Act 107 of 2013 that began April 1, 2014.

Substance Use Disorder (SUD): 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.

Direct Care Wage (DCW): Per Public Act 2 of 2021 Sec 251 (1) an hourly wage increase (referred to as "Premium Pay") in direct care worker wages in response to the COVID-19 state of emergency.

Certified Community Behavioral Health Clinic (CCBHC): A new demonstration health care option authorized under Section 223 of the federal Protecting Access to Medicare Act of 2014 (PAMA) and the federal Cares Act of 2020 for all persons with any mental illness or substance use disorder diagnosis.

GF Contract: MDHHS/CMHSP Managed Mental Health Supports and Services Contract.

PIHP: A CMHSP or Regional Authority that holds the Medicaid Managed Specialty Supports and Services Concurrent 1115 and 1915(c)/(i) Waiver Program Contract with MDHHS and acts as the Prepaid Inpatient Health Plan.

CMHSP: Community Mental Health Services Program that holds the GF Contract with MDHHS.

Regional Authority: An entity, jointly governed by the sponsoring CMHSPs, that has met the MDHHS requirements for selection to be certified to the Center for Medicare and Medicaid Services as a PIHP.

Medicaid Consumer: A Medicaid beneficiary who requires the Medicaid services included under the 1115 and 1915(c)/(i)Waiver Program; or who is eligible for the Healthy Michigan 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 Financial Status Report – All Non-Medicaid Supplemental includes cell shading to assist the end user with the 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.

The following numbering / sequencing has been utilized in the FSR All Non-Medicaid Supplemental:

The FSR All Non-Medicaid Supplemental - Project Title column allows data entry for projects associated with multiple contracts

The FSR All Non-Medicaid Supplemental – Column A: Column A is used to report contract revenue.

The FSR All Non-Medicaid Supplemental – Column B: Column B is used to report contract expenditures.

The FSR All Non-Medicaid Supplemental – Column C: Column C is used to report CCBHC expenditures.

The FSR All Non-Medicaid Supplemental – Column D: Column D represents the contract balance.

Data entry is required in Column A, Column B, and Column C. These columns represent the revenue and expenditures related to each MDHHS earned contract.

The FSR All Non-Medicaid Supplemental – Row Layout: All rows contain an H alpha reference, a grant program code, grant program title, project code, project title, revenue, expenditures and the contract balance. The alpha reference identifies the related section of the FSR All Non-Medicaid.

## 5.0 Instructions for Completion of the Report

The CMHSP name, Fiscal Year, Submission Type and Submission Date have been brought forward from the FSR – All Non-Medicaid.

### 5.1 SECTION H - MDHHS EARNED CONTRACTS

The CMHSP and the PIHP will utilize this section to report revenues and expenditures associated to MDHHS Earned Contracts. For ease of reporting, the earned contracts are grouped by the related MDHHS grant program. Expenditures in this section should include expenditures for services or goods for the provision of services as stated in the applicable contractual agreement. Any Local match that is required by the specific earned contract should be reported in Section M – Local Funds – Local Match to Grants and MDHHS Earned Contracts (M 207). Since only expenditures funded by the MDHHS for earned contracts will be reported in this section, there are no rows for redirection and the Balance MDHHS Earned Contracts must equal zero.

Note: A PIHP/Regional Entity utilization of restricted fund balance to meet SUD Non-Medicaid local match requirements should be reported in row 1.d, Current Period Financing SUD Non-Medicaid of the Restricted Fund Balance Activity report.

**COLUMN INSTRUCTIONS:**

**COLUMN A**
This column is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures for the applicable MDHHS earned contracts.

**COLUMN B**
This column is the label EXPENDITURES. The rows immediately following will represent the current year expenditures for the applicable MDHHS earned contracts.

**COLUMN C**
This column is the label CCBHC EXPENDITURES. The rows immediately following will represent the current year expenditures related to CCBHC eligible service costs for the applicable MDHHS earned contracts.

**COLUMN D**
This column is the label BALANCE. The rows immediately following will represent the balance for the applicable MDHHS earned contracts. The cells are formula driven. The formula is *Column A Revenue, less Column B Expenditures, less Column C CCBHC Expenditures.*

**ROW INSTRUCTIONS:**

**ROW H - MDHHS EARNED CONTRACTS**
This row is the label MDHHS Earned Contracts.

**ROW H - GRANT PROGRAM CODE, GRANT PROGRAM TITLE, PROJECT CODE, PROJECT TITLE, REVENUE, EXPENDITURES, CCBHC EXPENDITURES, BALANCE**
This row contains the column labels for MDHHS Earned Contracts reporting. The rows immediately following will represent the revenues, expenditures and balance for the identified contracts.

In Column A, Revenue, enter the revenue available to fund current year expenditures for the applicable MDHHS Earned Contracts.

In Column B, Expenditures, enter the associated expenditures for the applicable MDHHS Earned Contracts.

In Column C, CCBHC Expenditures, enter the associated CCBHC eligible expenditures for the applicable MDHHS Earned Contracts.

Note:

- A Project Code containing an asterisk(s) (*) is associated with multiple projects/contracts. The PIHP/CMHSP should enter the related Project Title (e.g., Project Code: DROP** - Project Title: KANDU ISLAND DROP-IN CENTER).
- Row H Other MDHHS Earned Contracts (describe) should be utilized for any other contract with MDHHS that is not listed. Additionally, a description of the contract is required and can be entered by using the edit (F2) function in EXCEL. If the space provided is insufficient, please utilize Section Q – Remarks or the Additional Narrative tab.

**ROW H - SUBTOTAL (BY GRANT PROGRAM)**
MDHHS Earned Contracts are grouped by grant program. Each grant program has a subtotal row. Column A, Revenue, Column B, Expenditures, Column C, CCBHC Expenditures and Column D, Balance subtotals are formula driven. The formula is *the sum Column A, Revenue, the sum Column B, Expenditures, the sum Column C, CCBHC Expenditures and the sum Column C, Balance for each MDHHS Earned Contract grant program*.

**ROW H - BALANCE MDHHS EARNED CONTRACTS (MUST = 0)**
As the row description indicates, the amount in Column D, Balance, must equal zero. This cell is formula driven. The formula is *the sum row H Subtotal, Column D, Balance for each MDHHS Earned Contracts grant program subtotal row*.

## 5.2 SECTION Q - REMARKS

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