1.0 General Report Overview

Pursuant to Subsection 7.1 – Local Obligation of Part II, Section 7.0 – Contract Financing of the current MDHHS/CMHSP Managed Mental Health Supports and Services Contract (contract), the Community Mental Health Services Program (CMHSP) has to provide the local financial obligation for services requiring local match, as stipulated by the Michigan Mental Health Code (MHC). Subsection 7.2 – Revenue Sources for Local Obligation of Part II, Section 7.0 – Contract Financing of the MDHHS/CMHSP master contract describes several potential revenue sources for fulfilling the CMHSP's local obligation.

As set forth in Subsection 7.2.1 – County Appropriations of the MDHHS/CMHSP master contract, county appropriations are a primary revenue source for the CMHSP's local obligation; such county appropriations must meet the requirements of the applicable Chapters of the Michigan MHC.

As described in Subsection 7.2.4 – Special Fund Account of the MDHHS/CMHSP master contract, special revenue funds consistent with the requirements of Section 330.1226a (226a) – Board; special fund account of the Michigan MHC are also a revenue source for the CMHSP's local obligation. Section 226a of Chapter 2 of the Michigan MHC (effective March 28, 1996) reads as follows:

> "Section 226a. A community mental health services program board may create a special fund account to receive recipient funds and third-party reimbursements for services rendered. In the case of a community mental health agency, approval of the board of commissioners of each participating county is necessary before creation of the special fund account. Receipts into the fund shall be recorded by source of payment and by type of service rendered, and a report regarding this information shall be submitted on a quarterly basis to the department. Money in the special fund account shall be used only for matching state funds or for the provision of community mental health services."

When a CMHSP annually participates as a "Section 226a special fund account" CMHSP, the annual general fund appropriation from each county has to fulfill the statutory requirements set forth in Section 330.1311 (311) of Chapter 3 of the Michigan MHC. Section 311 reads as follows:

> "Section 311. For those county community mental health boards that choose to create a special fund account pursuant to section 226a, the department shall not approve a budget under section 232 unless county funding for community mental health programs is provided at a dollar level at least equal to that made available to the county community mental health board in the fiscal year ending September 30, 1980."

Said Section 311 of Chapter 3 of the Michigan MHC constitutes a statutory "maintenance of effort" requirement whereby the MDHHS shall not approve a contract budget of a participating CMHSP unless each county's annual funding of the CMHSP is provided at a dollar level at least equal to that made available to the CMHSP board in the fiscal year ending September 30, 1980.

The current Section 226a of Chapter 2 of the Michigan MHC is a statutory revision (effective March 28, 1996); Chapter 2 of the Michigan MHC originally was amended by Act 423 of the Public Acts of 1980 to include a "Section 226a" pertaining to a special fund account and its statutory requirements. In effect, the purpose of Section 226a of Chapter 2 of the Michigan MHC has been to establish a revenue source (aside from county appropriations and other revenue sources) for a participating CMHSP to fulfill the local obligation under the MDHHS/CMHSP master contract.

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 Second Quarter report submitted from network180 for the Special Fund Account, the file name should read **FYXX Q2 network180 GF SPEC FUND MM-DD-YYYY.**

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

4.0 Report Specific Navigation or Terminology

The Special Fund Account worksheet 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 not shaded.

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., 1st quarter, 2nd quarter, 3rd quarter, 4th quarter, Projection, Interim, Final.

5.0 Instructions for Completion of the Report

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

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

Select the Submission Type from the drop down menu.

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

Note: For the Interim and Final reports, the CMHSP should utilize the GF Special Fund Account – PA226a tab within the FSR Bundle. **When utilizing the form within the FSR Bundle, the CMHSP name, fiscal year, submission type and date of report submission will be auto-populated from the All Non-Medicaid tab of the FSR Bundle.**

5.1 Part A – Mental Health Code (MHC) 330.1311 – County Funding Level

Approval for participation in the 226a Special Fund Account is contingent upon county funding for the county CMHSP at a dollar level at least equal to that made available to the county CMHSP by the county board of commissioners in the fiscal year ending September 30, 1980 as well as other participation requirements contained in the MHC. This section represents the maintenance of local funding level that must be met and the current fiscal year county appropriation funding level.

Part A.1 – County Funding – 1979/1980
Enter the amount of the county maintenance of effort requirement for participation in the Special Fund Account as established in fiscal year ending September 30, 1980.

Part A.2 – County Funding – Current Fiscal Year
Enter the current amount of revenues generated and appropriated by the county board(s) of commissioners during the current fiscal year.

5.2 Part B – Mental Health Code (MHC) 330.1226a – Cash Collections Year to Date by Service Category and Source

This section represents the year-to-date collections by the CMHSP from financially liable individuals and insurers in the current fiscal year. Reimbursements collected from the Michigan Medical Assistance Program (Medicaid) and reimbursements paid by individuals or their legal representatives from supplemental security income (SSI) benefits received by individuals for care and resident allowance shall not be collected or recorded as a recipient fee or third-party reimbursement for purposes of Section 226a of the MHC. The current state fiscal year collection from fees and reimbursements are to be reported by type of service and by source of payment and must be reported on a cash basis of accounting.

Service Category – This column represents the types of services for the CMHSP recipient fee reimbursements.

(1) Individuals Relatives – This column represents the cash collected by the CMHSP for recipient fee reimbursements from individuals and relatives.

(2) Insurers Including Medicare – This column represents cash collected by the CMHSP for recipient fee reimbursements from insurers including Medicare.

(3) Medicaid Health Plan Organizations - This column represents cash collected by the CMHSP for recipient fee reimbursements from Medicaid Health Plan Organizations (MHP). **These amounts must be reported in compliance with the terms of contract section 7.2.4.**

(4) Total – This column represents the total cash collected by the CMHSP for recipient fee reimbursements for each service category. This column is formula driven. The formula is the *sum of Individuals Relatives, Insurers Including Medicare and Medicaid health Plan Organizations.*

Part B.1 – Inpatient Services
Enter the cash collected for recipient reimbursements from Individuals Relatives and Insurers Including Medicare for the inpatient services service category.

Part B.2 – Residential Services
Enter the cash collected for recipient reimbursements from Individuals Relatives and Insurers Including Medicare for the residential services service category.

Part B.3 – Community Living Services
Enter the cash collected for recipient reimbursements from Individuals Relatives and Insurers Including Medicare for the community living services service category.

Part B.4 – Outpatient Services
Enter the cash collected for recipient reimbursements from Individuals Relatives, Insurers Including Medicare and MHP for the outpatient services service category.

Part B.5 – Total

This row represents the total cash collected for recipient reimbursements by source. This row is formula driven. The formula is the *sum of Inpatient Services, Residential Services, Community Living Services and Outpatient Services*.

Note: The amount calculated in Part B.5 – Total (YTD By Service Category and Source) should reconcile to the amount calculated in Part C.5 – Total (Quarterly Summary).

5.3 Part C – Mental Health Code (MHC) 330.1226a Cash Collections Quarterly Summary

This section represents the cash collected for the recipient fees and reimbursements for each quarter.

Part C.1 – First Quarter
Enter the total cash collected for the recipient fees and reimbursements that qualify for participation in Section 226a of the Michigan MHC for the first quarter.

Part C.2 – Second Quarter
Enter the total cash collected for the recipient fees and reimbursements that qualify for participation in Section 226a of the Michigan MHC for the second quarter.

Part C.3 – Third Quarter
Enter the total cash collected for the recipient fees and reimbursements that qualify for participation in Section 226a of the Michigan MHC for the third quarter.

Part C.4 – Fourth Quarter
Enter the total cash collected for the recipient fees and reimbursements that qualify for participation in Section 226a of the Michigan MHC for the fourth quarter.

Part C.5 – Total
This row represents the total cash collected for the recipient fees and reimbursements that qualify for participation in Section 226a of the Michigan MHC for the state fiscal year. This cell is formula driven. The formula is the *sum of the First Quarter, Second Quarter, Third Quarter and Fourth Quarter*.

Note: The amount calculated in Part B.5 – Total (YTD By Service Category and Source) should reconcile to the amount calculated in Part C.5 – Total (Quarterly Summary).

5.4 Certification

The certification of the Section 226a - Special Fund Account should be completed utilizing the Report Certification form. Please refer to the Report Certification & Electronic Report Submission Guidelines.