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) – Healthy Michigan is utilized by the CMHSP that is a PIHP or the Regional Entity that holds the Medicaid Managed Specialty Supports and Services Concurrent 1115 and 1915(c)/(i) Waiver Program Contract (Medicaid Contract) with the Michigan Department of Health and Human Services (MDHHS) to report all activity associated to the Healthy Michigan Plan. The FSR – Healthy Michigan summarizes the revenues and expenditures related to the provision of services to consumers who have obtained Medicaid eligibility based on the eligibility requirements for enrollment in the Healthy Michigan Plan. The FSR – Healthy Michigan will identify whether there is a net surplus or deficit prior to any redirection of funding. The FSR – Healthy Michigan will also identify any funding redirected to provide supplement to other programs for services to Medicaid consumers or redirected to address a deficit in funding.

The FSR – Healthy Michigan will be utilized by the MDHHS as a tool to monitor the fiscal operations of the PIHP/CMHSP. In addition, this report in conjunction with the FSR-Medicaid will provide the basis for the annual contract reconciliation and cash settlement of the Medicaid Contract.

The PIHP/CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the Medicaid Contract. With the exception of the GF Contract - 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, unless otherwise directed by MDHHS policy. 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 – Healthy Michigan must reconcile to the PIHP/CMHSP's general ledger.

The PIHPs with affiliate CMHSP contracts for the provision of the Medicaid benefit will report summary level revenue and expenditure information in separate columns for each contract.

The amounts reported by the PIHP on the FSR – Healthy Michigan and FSR – Medicaid should reconcile to the FSR – All Non-Medicaid – Section I – PIHP to Affiliate Medicaid Services Contracts for each affiliate CMHSP. The MDHHS may request, for select PIHPs, the reporting of prime sub-contractors in the separate columns.

The PIHP/CMHSP must certify the accuracy and completeness of the FSR – Healthy Michigan and identify a contact person, phone number and email address that questions regarding the submission should be directed to. Please refer to the Electronic Report Submission Guidance and Report Certification Form.

2.0 Report - Due Dates

Refer to the reporting grid incorporated in Schedule E 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 submitted from network180 for the Medicaid FSR, the file name should read **FYXX Year End Interim Northcare FSR Bundle MM-DD-YYYY.**

Note: The FSR– Healthy Michigan 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 and 1915(c)/(i) Waiver Program Contract with selected PIHPs to manage the Concurrent 1115, 1915(c)/(i) waiver and 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.

Autism Benefit - The MDHHS/PIHP Medicaid Managed Specialty Supports and Services Concurrent 1115 and 1915(i) Waiver Program, specifically via EPSDT authority, authorizes the Autism Benefit.

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.

PPS-1 Rate: The Certified Community Behavioral Health Clinic (CCBHC) Prospective Payment System 1 (PPS-1) methodology in which CCBHC Demonstration Sites receive a daily clinic-specific rate for providing approved CCBHC services to eligible individuals with a mental health and/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) waivers 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 – Healthy Michigan 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, Final.

The following numbering / sequencing have been utilized in the FSR Medicaid:

1	Row for entry of the name of the PIHP or CMHSP for each column
100	Title row for revenue
101-189	Detail rows for reporting revenue. May include sub-totals.
190	Total row for revenue
200	Title row for expenditures
201-289	Detail rows for reporting expenditures. May include sub-totals.
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 remaining balance. The balance is calculated by taking into consideration available revenue less expenditures and adjusting

for any redirections (TO) or FROM. This row will indicate whether there is a remaining balance impacts fund balance, savings or lapse.

401 Intentionally Left Blank

The FSR Healthy Michigan

Column A is to be used by the reporting PIHP for the revenues, expenditures incurred by the PIHP. Additionally, the PIHP will use Column A to report all redirection of funds. Column B through H – Page 1: Column 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 Healthy Michigan benefits. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirection of funds, sub-totals and totals for the affiliate CMHSPs.

Column I: Column I is formula driven and represents the total of revenues, expenditures and redirections entered in Columns A through H – Page 1 and Columns J through R – Page 2.

Column J through R – Page 2: With the formation of Regional Authorities the number of affiliate CMHSPs has increased. To facilitate reporting, a second page has been added to the FSR – Healthy Michigan. Columns J through R, found on the second page of the FSR – Healthy Michigan, will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of the Healthy Michigan benefits. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirection of funds, sub-totals and totals of the affiliate CMHSPs.

The FSR – Healthy Michigan – 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 Section of the FSR (Healthy Michigan). 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 – AI 301 (TO) CHMSP to CMHSP Earned Contracts – J 304.1, the "AI" refers to Healthy Michigan, the 301 indicates that this row represents a redirection to another row, the "(TO) CMHSP to CMHSP Earned Contracts" describes that Healthy Michigan funds are being redirected to CMHSP to CMHSP Earned Contracts, the "J 304.1" indicates that the partner row (FROM row) is in Section J – CMHSP to CMHSP Earned Contracts, row 304.1 on the FSR – All Non-Medicaid.

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" section will be the mechanism in which the PIHP/CMHSP will identify how any funding surplus or deficit was resolved. 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.

The redirection of GF to Healthy Michigan requires prior approval of the MDHHS. Every "TO" redirection will have an offsetting "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:

AI 333 (FROM) Risk Corridor – PIHP Share – N 301.1 $100,000

This line is within the FSR – Healthy Michigan and indicates that $100,000 is being transferred "FROM" the FSR – All Non-Medicaid – Risk Corridor Section to fund the PIHP share of a funding deficit.

N 301.1 (TO) Healthy Michigan – PIHP Share – AI 333 ($100,000)

This line is within the FSR – All Non-Medicaid – Risk Corridor Section and indicates that $100,000 is being redirected "(TO)" the FSR – Healthy Michigan 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.

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 J) 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 AI – HEALTHY MICHIGAN SERVICES – PIHP USE ONLY

This row is the label HEALTHY MICHIGAN SERVICES – PIHP ONLY. The rows immediately following will represent the revenues, expenditures and redirection of funding related to the provision of the Medicaid-Healthy Michigan Plan benefit.

Row AI-100 – REVENUE
This row is the label REVENUE. The rows immediately following will represent the revenues available to fund current year expenditures.

Note: Effective FY20, the quarterly HRA HMP revenue should not be reported with HMP; row (AI 125) should be utilized.

Row AI-101 – HEALTHY MICHIGAN PLAN
This row represents the amount of funding authorization associated to the Healthy Michigan Plan capitated payments. The cell is formula driven. The formula is *plus Medicaid Contract Settlement Worksheet – Total Medicaid Revenue – Current Year Settlement (1.i) – column – Healthy MI Plan.*

Row AI-102 – CCBHC HEALTHY MICHIGAN PLAN
Column A, in this row, represents the amount of funding authorization associated to the CCBHC base portion of the CCBHC PPS-1 rate. This cell is formula driven. The formula is *plus FSR – CCBHC (AC 123) – column A.*

Row AI-103 – CCBHC HEALTHY MICHIGAN PLAN ADMIN REVENUE
Column A, in this row, represents the amount of funding authorization for CCBHC Demonstration administrative costs associated to the CCBHC Supplemental capitated payments. This cell is formula driven. The formula is *less FSR – CCBHC (AC 126) – column A.*

Row AI-115 - HEALTHY MICHIGAN MANAGED CARE - 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 – Page 1 and columns J through R – Page 2. The formula is *less the amounts reported in Columns B through H – Page 1 and columns J through R – Page 2.*

Row AI-115 – HEALTHY MICHIGAN MANAGED CARE – AFFILIATE CONTRACTS – COLUMN B THROUGH H – PAGE 1 AND COLUMN J THROUGH R – PAGE 2
Enter the amount of funding distributed to each of the affiliate CMHSPs of the PIHP.

Row AI-116 – INTENTIONALLY LEFT BLANK

Row AI-120 - SUBTOTAL - CURRENT PERIOD HEALTHY MICHIGAN SERVICES REVENUE
These cells represent the total of the Healthy Michigan capitated payments and/or distribution of revenue to the affiliate CMHSPs. The cells are formula driven. The formula is *the sum of Healthy Michigan Plan (AI 101), CCBHC Healthy Michigan Plan (AI 102), Healthy Michigan Managed Care – Affiliate Contracts (AI 115) and Intentionally Left Blank (AI 116).*

Row AI-121 - 1ST & 3RD PARTY COLLECTIONS - HMP CONSUMERS REPORTING BOARD
NOTE: At implementation of the Healthy Michigan Plan, the proposed Healthy Michigan consumer co-pays were not intended to be collected by the providers of the Mental Health and Substance Abuse services. Additionally, it was not anticipated that these consumers

would have other forms of 1st & 3rd party revenues. These rows are being included to address any eligibility and / or implementation issues.

The PIHP/CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to recipients. Enter, in Column A, the funding available to the Reporting Board from 1st and 3rd party collections (consumer fee payments, insurances and Medicare) that are not included in the Special Fund Account authorized in Section 226a (PA423) of the Mental Health Code (MHC). The amount entered in this cell is for 1st and 3rd party collections associated to the cost of a person's 100% funded daily care or services.

Row AI-122 - 1ST & 3RD PARTY COLLECTIONS - HMP CONSUMERS – AFFILIATE
NOTE: At implementation of the Healthy Michigan Plan, the proposed Healthy Michigan consumer co-pays were not intended to be collected by the providers of the Mental Health and Substance Abuse services. Additionally, it was not anticipated that these consumers would have other forms of 1st & 3rd party revenues. These rows are being included to address any eligibility and / or implementation issues.

The PIHP/CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to recipients. Enter, in columns B through H- Page 1 and columns J through R – Page 2, the funding available to the affiliate CMHSP from 1st and 3rd party collections (consumer fee payments, insurances and Medicare) that are not included in the Special Fund Account authorized in Section 226a (PA423) of the Mental Health Code (MHC). The amount entered in this cell is for 1st and 3rd party collections associated to the cost of a person's 100% funded daily care or services.

> Note: The amounts reported for affiliate 1st and 3rd party are for reporting purposes only and will not be included in the general ledger of the PIHP/CMHSP. These amounts will not be taken into consideration for the contract reconciliation and cash settlement.

Row AI-123 - PRIOR YEAR HEALTHY MICHIGAN PLAN SAVINGS (FUNDING CURRENT YEAR EXPENSES)
This cell represents the amount of earned Healthy Michigan savings from the prior fiscal year (FY) that is being utilized to fund current year expenditures. This cell is formula driven. The formula is *plus Medicaid Contract Settlement Worksheet – Current Year Expenditures – HMP, Total column (5.d).*

Row AI-124 - ISF ABATEMENT- HEALTHY MICHIGAN PLAN (HMP)
Enter, in Column A, the amount of Internal Service Fund (ISF) - Abatement that is being utilized to fund current year expenditures due to over funding of the ISF.

Row AI-125 – Psych Hospital Rate Adjuster (HRA)
Enter, in Column A, the amount of revenue received for the psychiatric inpatient hospital rate adjustment.

Row AI-140 - SUBTOTAL - OTHER HEALTHY MICHIGAN REVENUE
These cells represent the total Other Healthy Michigan Revenue available to fund current year expenditures. This cell is formula driven. The formula is the *sum of 1st & 3rd Party Collections – HMP Consumers – Reporting Board (AI 121), 1st & 3rd Party Collections – HMP Consumers – Affiliate (AI 122), Prior Year Healthy Michigan Plan Savings (Funding Current Year Expenses) (AI 123), ISF Abatement HMP (AI 124), and Psych Hospital Rate Adjuster (HRA) (AI 125).*

Row AI-190 - TOTAL REVENUE
These cells represent the total Healthy Michigan Plan services revenue available to fund current year expenditures. These cells are formula driven. The formula is the *sum of Subtotal – Current Period Healthy Michigan Services Revenue (AI 120) and Subtotal – Other Healthy Michigan Revenue (AI 140).*

Row AI-200 – EXPENDITURE
This row is the label EXPENDITURE. The rows immediately following will represent the expenditures for providing the covered services described in the Mental Health/Substance Abuse Chapter of the Michigan Medicaid Provider Manual as well as the additional substance use disorder services and supports described in the Medicaid Provider Manual for consumers who are eligible for the Healthy Michigan Plan.

Row AI-201 - PIHP INSURANCE PROVIDER ASSESSMENT (IPA) TAX HEALTHY MICHIGAN PLAN (HMP)
Enter, in Column A, the amount of accrued expenditures associated to the Healthy Michigan Plan Insurance Provider Assessment (IPA) Tax.

Row AI-202 – HEALTHY MICHIGAN PLAN SERVICES
Enter the amount of expenditures related to the provision of services for consumers eligible through the Healthy Michigan Plan as authorized in the Medicaid Contract.

Row AI-203 - PAYMENT INTO HEALTHY MICHIGAN PLAN ISF
Enter, in Column A, the amount of expenditures related to the contribution (deposit) into the Healthy Michigan Plan ISF. All deposits into the ISF must meet the criteria established in the ISF Technical Requirement of the Medicaid Contract.

Row AI-204 – Psych Hospital Rate Adjuster (HRA)
Enter, in Column A, the amount of expenditures related to the psychiatric inpatient hospital rate adjustment.

Row AI-205 – INTENTIONALLY LEFT BLANK

Row AI-290 - TOTAL EXPENDITURE
These cells represent the total Healthy Michigan Services expenditures prior to any redirects. These cells are formula driven. The formula is the *sum of, PIHP Insurance Provider Assessment (IPA) Tax – Healthy Michigan Plan (AI 201), Healthy Michigan Plan Services (AI 202), Payments into Healthy Michigan Plan ISF (AI 203), Psych Hospital Rate Adjuster (HRA) (AI 204) and Intentionally Left Blank (AI 205).*

Row AI-295 - Subtotal Net HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)
These cells represent the net Healthy Michigan surplus or deficit before any redirection of funds. These cells are formula driven. The formula is *Total Revenue (AI 190) less Total Expenditure (AI 290).*

Row AI-300 - REDIRECTED FUNDS (TO) FROM
This row is the label Redirected Funds (TO) FROM. The rows immediately following will identify how surplus funds were used by other funding 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.

Row AI-301 - (TO) CMHSP TO CMHSP EARNED CONTRACTS - J304.1
This cell represents the amount of Healthy Michigan funds that are being redirected to cover the cost of services provided to Healthy Michigan beneficiaries above the earned CMHSP to CMHSP Earned Contract revenue. The cell is formula driven. The formula is *less FSR – All Non-Medicaid – Section J – CMHSP to CMHSP Earned Contracts – FROM Healthy Michigan Services (J 304.1)*.

Row AI-301a - (TO) MEDICAID – A 310a
This cell represents the amount of *current year* Healthy Michigan funds that are being redirected to cover the cost of services provided to Medicaid beneficiaries above the Medicaid capitation. The cell is formula driven. The formula is *less FSR – Medicaid – From Healthy MI Plan (A 310a).*

> Note: The funding priority, for federal funding, established in FY 17 relative to Medicaid and Healthy Michigan funds is indicated below:
>
> If a shortfall in Medicaid or Healthy Michigan exists, surplus current year Medicaid or Healthy MI Plan funding should be utilized first, if a shortfall still exists then the Medicaid or Healthy MI Plan ISF.

Row AI-301b - INTENTIONALLY LEFT BLANK

Row AI-302 - FROM CMHSP TO CMHSP EARNED CONTRACTS - J301.1 (explain - section AJ).
Enter, in Column A, the amount of any surplus in CMHSP to CMHSP Earned Contracts related to the provision of services to Healthy Michigan beneficiaries being redirected to Healthy Michigan. A brief explanation should be included in Section AJ identifying the rationale of this transaction.

Row AI-303 - FROM NON-MDHHS EARNED CONTRACTS - K301.1 (explain - section AJ)
Enter, in Column A, the amount of any surplus Non-MDHHS Earned Contract funding associated to the provision of services to Healthy Michigan beneficiaries being redirected to Healthy Michigan. A brief explanation should be included in section AJ identifying the rationale of this transaction.

Row AI-310 – FROM MEDICAID – A301b
Enter, in Column A, the amount of Medicaid funding associated to the provision of services to Healthy Michigan beneficiaries being redirected to Healthy MI Plan.

Note: The funding priority, for federal funding, established in FY 17 relative to Medicaid and Healthy Michigan funds is indicated below:

If a shortfall in Medicaid or Healthy Michigan exists, surplus current year Medicaid or Healthy MI Plan funding should be utilized first, if a shortfall still exists then the Medicaid or Healthy MI Plan ISF.

Row AI-315 – FROM Restricted Fund Balance – RES 1.g
This cell represents the amount of restricted fund balance being redirected to fund all or a portion of the net Medicaid services expenditures. This cell is formula driven. The formula is *less the sum of RES Fund Bal - Restricted Fund Balance Activity (1.g) – Column: PA2 and Column: Performance Bonus Incentive Pool (PBIP).*

Row AI-325 – INFO ONLY – AFFILIATE TOTAL REDIRECTED FUNDS – I390
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 Healthy Michigan consumers for Healthy Michigan covered benefits. Enter the amount of redirected funds, at the affiliate level, being utilized to fund all or a portion of the net Healthy Michigan Services deficit.

Row AI-330 - SUBTOTAL REDIRECTED FUNDS – ROWS 301 – 325
This cell represents the subtotal of redirected funds to or from the FSR – All Non-Medicaid and the FSR – Medicaid to Healthy Michigan Services prior to any redirections for an overall funding deficit. The cell is formula driven. The formula is the *sum of (TO) CMHSP to CMSHP Earned Contracts (AI 301), (TO) Medicaid (AI 301a), Intentionally Left Blank (AI 301b), FROM CMHSP to CMHSP Earned Contracts (AI 302), FROM Non-MDHHS Earned Contracts (AI 303), FROM Medicaid (AI 310), FROM Restricted Fund Balance (AI 315) and Info Only – Affiliate Total Redirected Funds (AI 325).*

Row AI-331 - FROM GENERAL FUND - REDIRECTED TO UNFUNDED HEALTHY MICHIGAN COSTS - B301.1
Enter, in Column A, the amount of redirected general funds (GF) being utilized to fund all or a portion of the net Healthy Michigan Services deficit. This amount must have prior approval from the MDHHS as part of the PIHP's risk management plan.

Row AI-332 - FROM LOCAL FUNDS - M301.1
Enter, in Column A, the amount of Local funds being utilized to fund all or a portion of the net Healthy Michigan Services deficit.

Row AI-333 - FROM RISK CORRIDOR - PIHP SHARE - N301.1

This cell represents the amount of Stop/Loss Insurance and/or ISF funds being utilized to fund all or a portion of the net Healthy Michigan Services deficit. This cell is formula driven. The formula is *less Medicaid ISF - ISF Balances / Current Activity (1.a) – Column: Current Period ISF Financing HMP (Risk).*

Note: The funding priority, for federal funding, established in FY 17 relative to Medicaid and Healthy Michigan funds is indicated below:

If a shortfall in Medicaid or Healthy Michigan exists, surplus current year Medicaid or Healthy MI Plan funding should be utilized first, if a shortfall still exists then the Medicaid or Healthy MI Plan ISF.

Row AI-334 - FROM RISK CORRIDOR - MDHHS SHARE - N302.1
Enter the amount of MDHHS funds being utilized to fund the MDHHS share of the net Healthy Michigan Services deficit.

Row AI-335 - FROM RESTRICTED FUND BALANCE – RISK FINANCING RES 1.g
This cell represents the amount of restricted fund balance being utilized to fund all or a portion of the net Medicaid services deficit. This cell is formula driven. The formula is *less the sum of RES Fund Bal - Restricted Fund Balance Activity (1.g) – Column: PA2 – (Risk Financing) and Column: Performance Bonus Incentive Pool (PBIP) – (Risk Financing).*

Row AI-390 - TOTAL REDIRECTED FUNDS
These cells represent the total of redirected funds associated to Healthy Michigan Services. These cells are formula driven. The formula is the *sum of Subtotal Redirected Funds (AI 330), FROM General Fund – Redirected to Unfunded Healthy Michigan Costs (AI 331), FROM Local Funds (AI 332), FROM Risk Corridor – PIHP Share (AI 333), FROM Risk Corridor – MDHHS Share (AI 334), and FROM Restricted Fund Balance – Risk Financing (AI 335).*

Row AI-400 - BALANCE HEALTHY MICHIGAN PLAN SERVICES
These cells represent the net Healthy Michigan surplus or deficit after redirection of funds. There should never be a deficit, as the PIHP identifies how the deficit was resolved utilizing the redirect section of the FSR. Any amounts greater than zero (surplus) reflected in this cell (column A and column I) will represent unspent Healthy Michigan funding. The Contract Reconciliation and Cash Settlement process will determine whether any unspent Healthy Michigan funding will be earned Healthy Michigan Savings or lapsed to MDHHS. These cells are formula driven. The formula is *Subtotal Net Healthy Michigan Services Surplus (Deficit) (AI 295) plus Total Redirected Funds (AI 390) less Intentionally Left Blank (AI 401).*

Note: Column A – Reporting Board and Column I – PIHP Grand Total page 1 & 2 are the only columns that should have amounts greater than zero. All other columns should equal zero.

Row AI-401 - INTENTIONALLY LEFT BLANK

ROW AJ – REMARKS

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