1.0 General Report Overview

The Michigan Department of Health and Human Services (MDHHS) 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 MDHHS needs to know the financial status of all MDHHS 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 Schedule E of the Contract for identification of report due dates.

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This is no longer applicable.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 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 accrual reporting package submitted from network180 for the Medicaid Year End Accrual Schedule report, the file name should read **FYXX YEC Northcare MEDYEC MM-DD-YYYY**.

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.

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 MDHHS Estimate

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

Part A.1 – Medicaid Forced Lapse to MDHHS - Medicaid
Enter the estimated amount of Medicaid forced lapse due to the MDHHS. This amount represents what would be reported in Section 5.a of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.2 – Medicaid Forced Lapse to MDHHS – Healthy Michigan Plan (HMP)
Enter the estimated amount of HMP forced lapse due to the MDHHS. This amount represents what would be reported in Section 5.a of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.3 – Lapse to MDHHS – Medicaid (Non-Healthy Michigan Plan Funding)
Enter the estimated Medicaid lapse due to the MDHHS. This amount should represent the Medicaid Contract authorization less the MDHHS commitment. The MDHHS 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 4 (Total Lapse column) of the Medicaid Contract Settlement Worksheet.

Part A.4 – Lapse to MDHHS – Healthy Michigan Plan (HMP) Funding
Enter the estimated HMP lapse due to the MDHHS. This amount should represent the HMP Contract authorization less the MDHHS commitment. The MDHHS commitment is the lesser of the authorization or total expenditures (total expenditures include earned HMP savings). This amount represents what would be reported in Section 4 (Total Lapse column) of the Medicaid Contract Settlement Worksheet.

Part A.5 – Lapse to MDHHS – Certified Community Behavioral Health Clinic (CCBHC) Supplemental Funding - Medicaid
Enter the estimated CCBHC Medicaid supplemental lapse due to the MDHHS. This amount should represent the CCBHC Medicaid supplemental capitation (excluding administration) less the CCBHC PPS-1 supplemental Medicaid funding required to cover the CCBHC supplemental Medicaid costs. The amount represents what would be reported in Section 2.g CCBHC Supplemental Contract Reconciliation and Cash Settlement (Medicaid column) of the FSR - CCBHC.

Part A.6 – Lapse to MDHHS – Certified Community Behavioral Health Clinic (CCBHC) Supplemental Funding – Healthy Michigan Plan (HMP)
Enter the estimated CCBHC HMP supplemental lapse due to the MDHHS. This amount should represent the CCBHC HMP supplemental capitation (excluding administration) less the CCBHC PPS-1 supplemental HMP funding required to cover the CCBHC supplemental HMP costs. The amount represents what would be reported in Section 2.g CCBHC Supplemental Contract Reconciliation and Cash Settlement (HMP column) of the FSR - CCBHC.

Part A.7 – Return of Prior Year Medicaid Savings
Enter the estimated amount due to the MDHHS for the unspent balance of the Medicaid savings from prior year(s). This amount represents what would be included in Section 5.d of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.8 – Return of Prior Year Healthy Michigan Plan (HMP) Savings
Enter the estimated amount due to the MDHHS for the unspent balance of the HMP savings from prior year(s). This amount represents what would be included in Section 5.d of the Medicaid Contract Reconciliation and Cash Settlement.

Part A.9 – Health Homes Behavioral Health (HHBH) Recoveries (current contract year)
Enter the estimated amount due the MDHHS for any non-service recoveries of the HHBH program. This amount represents payments received that do not have an associated encounter within 90 days of the eligible month.

Part A.10 – Opioid Health Homes (HHO) Recoveries (current contract year)
Enter the estimated amount due the MDHHS for any non-service recoveries of the HHO program. This amount represents payments received that do not have an associated encounter within 90 days of the eligible month.

Part A.11 – Certified Community Behavioral Health Clinic (CCBHC) Recoveries (current contract year) - Medicaid
Enter the estimated amount due the MDHHS for any recoveries of the CCBHC Medicaid supplemental capitated payments. This amount represents payments received where consumer eligibility was no longer valid within 6 months of the eligible month.

Part A.12 – Certified Community Behavioral Health Clinic (CCBHC) Recoveries (current contract year) - HMP
Enter the estimated amount due the MDHHS for any recoveries of the CCBHC HMP supplemental capitated payments. This amount represents payments received where consumer eligibility was no longer valid within 6 months of the eligible month.

Part A.13 – Miscellaneous – Please Explain
Enter the estimated amount due the MDHHS for any miscellaneous, non-standard activity. If any amount is due the MDHHS, a description must be entered.

Part A.14 – Total Due MDHHS Estimate
This cell is formula driven. The formula is the *sum of Medicaid Forced Lapse to MDHHS - Medicaid (A.1), Medicaid Forced Lapse to MDHHS - HMP (A.2), Lapse to MDHHS – Medicaid (Non-Healthy Michigan Plan Funding) (A.3), Lapse to MDHHS - Healthy Michigan Plan (HMP) Funding (A.4), Lapse to MDHHS – Certified Community Behavioral Health Clinic (CCBHC) Supplemental Funding – Medicaid (A.5), Lapse to MDHHS – Certified Community Behavioral Health Clinic (CCBHC) Supplemental Funding – HMP (A.6), Return of Prior Year Medicaid Savings (A.7), Return of Prior Year Healthy Michigan Plan (HMP) Savings (A.8), Health Homes (HHBH)Recoveries (current contract year) (A.9), Opioid Health Homes (HHO) Recoveries (current contract year) (A.10),), Certified Community Behavioral Health Clinic (CCBHC) Recoveries (current contract year) – Medicaid (A.11), Certified Community Behavioral Health Clinic (CCBHC) Recoveries (current contract year) – HMP (A.12), Misc: – Please Explain (A.13).*

5.2 Part B – Due PIHP Estimate

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

Part B.1 – Medicaid Risk Corridor – MDHHS Share
Enter the estimated amount due the PIHP for the MDHHS share of the Medicaid risk liability. This amount represents what would be reported in Section 3.b (State Risk column) of the Medicaid Shared Risk Calculation & Risk Financing worksheet.

Part B.2 – Healthy Michigan Plan (HMP) Risk Corridor – MDHHS Share
Enter the estimated amount due the PIHP for the MDHHS share of the HMP risk liability. This amount represents what would be reported in Section 3.b.1 (State Risk column) of the Medicaid Shared Risk Calculation & Risk Financing worksheet.

Part B.3 – Certified Community Behavioral Health Clinic (CCBHC) Supplemental - Medicaid Risk Corridor – MDHHS Share
Enter the estimated amount due the PIHP for the MDHHS share of the CCBHC supplemental Medicaid risk liability. This amount represents what would be reported in Section 2.g CCBHC Supplemental Contract Reconciliation and Cash Settlement (Medicaid column) of the FSR - CCBHC

Part B.4 – Certified Community Behavioral Health Clinic (CCBHC) Supplemental - Healthy Michigan Plan (HMP) Risk Corridor – MDHHS Share
Enter the estimated amount due the PIHP for the MDHHS share of the CCBHC supplemental HMP risk liability. This amount represents what would be reported in Section 2.g CCBHC Supplemental Contract Reconciliation and Cash Settlement (HMP column) of the FSR - CCBHC

Part B.5 – Health Homes Behavioral Health (HHBH) Payments (current contract year)
Enter the estimated amount due the PIHP for the HHBH program. This amount represents Health Homes program eligibility which capitation has not been processed.

Part B.6 – Opioid Health Homes (HHO) Payments (current contract year)
Enter the estimated amount due the PIHP for the HHO program. This amount represents HHO program eligibility which capitation has not been processed.

Part B.7 – Certified Community Behavioral Health Clinic (CCBHC) Payments (current contract year) - Medicaid
Enter the estimated amount due the PIHP for the CCBHC Medicaid supplemental capitation. This amount represents CCBHC program eligibility which capitation has not been processed.

Part B.8 – Certified Community Behavioral Health Clinic (CCBHC) Payments (current contract year) - HMP
Enter the estimated amount due the PIHP for the CCBHC HMP supplemental capitation. This amount represents CCBHC program eligibility which capitation has not been processed.

Part B.9 – DHS Incentive Payment (DHIP)
Enter the estimated amount due the PIHP for the DHIP. This amount represents what would be included in Section 1.b (DHIP column) of the Medicaid Contract Settlement Worksheet.

Part B.10 – Hospital Rate Adjustment (HRA) Payment
Enter the estimated amount due the PIHP for the HRA. This amount represents the 4th quarter HRA which has not been processed.

Part B.11 – 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.12 – Total Due PIHP Estimate
This cell is formula driven. The formula is the *sum of Medicaid Risk Corridor – MDHHS Share (B.1), Healthy Michigan Plan (HMP) Risk Corridor – MDHHS Share (B.2), Certified Community Behavioral Health Clinic (CCBHC) Supplemental - Medicaid Risk Corridor – MDHHS Share (B.3), Certified Community Behavioral*

Health Clinic (CCBHC) Supplemental - HMP Risk Corridor – MDHHS Share (B.4), Health Homes Behavioral Health (HHBH) Payments (current contract year) (B.5), Opioid Health Homes (HHO) Payments (current contract year) (B.6), Certified Community Behavioral Health Clinic (CCBHC) Payments (current contract year) – Medicaid (B.7), Certified Community Behavioral Health Clinic (CCBHC) Payments (current contract year) – HMP (B.8), DHS Incentive Payment (B.9),), Hospital Rate Adjustment (HRA) Payment (B.10), Misc: – Please Explain (B.11).

5.3 Certification

Enter the Contact Name & Title, Date, Telephone Number and Email Address for the individual authorized to certify on behalf of the CMHSP / PIHP.

The name of the individual authorized to certify on behalf of the CMHSP / PIHP represents assurance that the submitted report(s) reflect an accurate statement of the revenues and expenditures for the reporting period.