

PRA Disclosure Statement

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Budget neutrality is a Federal policy that governs the Federal expenditures for 1115 demonstrations. It is assured by placing an upper limit on the amount of Federal Financial Participation (FFP) the state can receive during the demonstration. The upper limit represents what the state could have received in the absence of the 1115 demonstration.

The Budget Neutrality workbook will assist in collecting standardized data in order to determine financial performance for the demonstration in terms of budget neutrality.

The workbook has two major groups of tabs: the first group collects and calculates Without Waiver (WOW) numbers, and the second group calculates With Waiver (WW) numbers. Data is collected per each demonstration Medicaid Eligibility Group (MEG), by demonstration year (DY). A Medicaid section 1115 demonstration is considered budget neutral if the Federal title XIX match, or funding received by the state (i.e., "with waiver" expenditures) do not exceed what the state would have (or could have) received without the demonstration (i.e., "without waiver" expenditures). The workbook provides the ability to evaluate any variance between WW and WOW calculations.

The workbook consists of 15 tabs which contain different types of data and calculations. The following color schema is applied to the tabs:

Blue	Information populated in the Budget Neutrality workbook template based on the demonstration's approved STC
Red	Information populated by states on a quarterly basis or per the reporting requirements defined in the STC
Green	Information automatically populated based on the input from other worksheets

Note: Overview and Dropdowns tabs are read-only, no data entry is required. The Dropdowns tab displays the values used to build the dropdowns menus throughout the workbook, including the list of active waivers for the demonstration.

Data Entry Within the tabs where a State User populates information (C Report, Total Adjustments, WW Spending Projected, MemMon Actual, MemMon Projected, and Summary TC tabs), yellow highlighted cells denote where data entry may be needed (depending on DY being updated).

Pre-populated values in the downloaded Budget Neutrality workbook template

The original workbook entries are based on the STCs and other demonstration approval documentation. These entries are made on the DY Def, MEG Def, WOW PMPM & Agg, Program Spending Limits, and Summary TC tab (Phase-Down Percentage and Cumulative Target Percentage fields).

The MEG Def tab defines MEGs as Medicaid populations (core demonstration populations), Hypothetical populations (when a demonstration has separate budget neutrality agreements) and Tracking Only populations (for example, "pass-through" populations). The MEG Def tab also defines how expenditure numbers are calculated for a MEG (Per Capita vs. Aggregate) and the applicable scenarios (WOW, WW, or both). Also, the tab contains indicators defining MEG characteristics such as expenditure caps or applicability of savings phase-down calculations.

Calculating With Waiver (WW) numbers

WW numbers for each active DY of a demonstration are calculated based on a combination of actual WW expenditures, projected future expenditures, and any adjustments entered by a State User. The actual WW expenditures are copied from the Schedule C of the MBES CMS-64 report to the workbook (C Report tab). These numbers are automatically transferred to the C Report Grouper tab, where waiver expenditures are grouped by MEGs. The numbers are also transferred to the WW Spending Actual tab, which factors in adjustments entered on the Total Adjustments tab to calculate total actual WW expenditures. The WW Spending Total tab displays the actual WW expenditures plus future projected expenditures (transferred from the WW Spending Projected tab). Finally, the total WW actual and projected numbers are transferred to the Summary TC (Total Computable) tab (into the With-Waiver Total Expenditures section).

Calculating Without Waiver (WOW) numbers

WOW numbers can be obtained either one of two ways: using Aggregate or Per Capita calculations. If total projected expenditures for a MEG is known and the expenditure calculation type is defined as 'Aggregate' on the MEG Def tab, the total projected expenditure amount is entered for each active DY. However, if the expenditure calculation type is defined as 'Per Capita', total projected expenditures are derived by multiplying per member per month (PMPM) costs by the actual number of member months.

Both Aggregate and PMPM numbers are populated on the WOW PMPM & Agg tab. The number of actual member months (number of beneficiaries times the number of months enrolled) are entered by a State User on the MemMon Actual tab for each DY. On the MemMon Projected tab, State User enters projected numbers. The totals for actual and projected member months are calculated on the MemMon Total tab. WOW aggregate, PMPM and member month data is then moved to the Without-Waiver Total Expenditures section of the Summary TC tab, where final calculations are performed.

Based on information from all tabs, the WW and WOW numbers are compared to determine the budget neutrality status of the demonstration.

Below are the definitions for the tabs of the workbook which require data entries from State User.

On top of the C Report tab, enter data in the following highlighted cells:

'Data Pulled On:' - enter the date the source file used to enter data on this tab was pulled
'For the Time Period Through : ' - enter the date through which the source file data was pulled
Reporting DY' - enter the Demonstration Year (DY) for which data is being reported. Entered DY value must align with DYs from the DY Def tab.
Reporting Quarter' - enter a number of the quarter (values 1 through 4) for which data is being reported.

Notes:

- Dates must be entered in the following format: mm/dd/yyyy
- Reporting DY and Reporting Quarter entries affect which portion of the 'Medicaid Aggregate' and 'Medicaid Aggregate - WOW only' amounts for a DY will be calculated as Actuals, and which will be calculated as Projected
- Entry for each of these four fields is required for the workbook submission. If any field is not populated, you will receive an error and the document will not be uploaded to the system.

State User enters information on the following tabs:

C Report Tab

Open Schedule C of the CMS 64 Expenditure Report. Under your state, locate expenditure data for the specific demonstration. From this location on the CMS 64 Expenditure Report, copy expenditure data cells for all DYs (active and non-active). On the C Report tab, paste the data into the correct cell/row. Repeat the copy and paste process for MAP Waivers section (Total Computable and Federal Share) and ADM Waivers section (if applicable). Verify that the pasted numbers are correctly aligned with the Waiver Name values.

Total Adjustments tab

When adjustments are relevant for a demonstration, enter the actual numbers of total contributions to the reported expenditures, per each MEG, for the reporting quarter. Add new reported adjustments to any existing numbers for previous quarters for the reported DY.

Note: Any adjustments that reduce expenditures must be entered as negative numbers (for example, -\$10,000).

WW Spending Projected tab

Enter projected annual expenditures for each MEG for the active DYs of a demonstration.

For each reporting quarter, update the projected numbers so they reflect only future quarter projections. Please see the example for the MemMon Projected tab.

MemMonth Actual tab

For each MEG, calculate the actual number of member months for the reported quarter and add this number to the previously entered number for the same DY. For example, for Q3 reporting period, add Q3 member months to the existing number for the same MEG and DY and enter the result into the same cell.

MemMonth Projected tab

For each MEG, enter projected (future) annual member months for all active DYs of the demonstration. Adjust future DY numbers as needed.

For the current DY, enter only the number that reflects future quarters. For example, for Q3 reporting, only enter the projected number for Q4. There should be no projected numbers for completed (actual) DYs.

Summary TC tab

In the Net Variance section, for each DY, enter estimated numbers in row '1115A Dual Demonstration Savings (state preliminary estimate)'. In the next row, '1115A Dual Demonstration Savings (OACT certified)' enter certified numbers.

Both estimated and certified numbers must be negative, as dual demonstration savings numbers reduce the Net Variance amount.

Demonstration Years Definitions

DY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Start Date	07/01/1995	07/01/1996	07/01/1997	07/01/1998	07/01/1999	07/01/2000	07/01/2001	07/01/2002	07/01/2003	07/01/2004	07/01/2005	07/01/2006	07/01/2007	10/31/2008	07/01/2009	07/01/2010	07/01/2011	07/01/2012	07/01/2013	07/01/2014	07/01/2015	07/01/2016	07/01/2017	07/01/2018	07/01/2019	07/01/2020
End Date	06/30/1996	06/30/1997	06/30/1998	06/30/1999	06/30/2000	06/30/2001	06/30/2002	06/30/2003	06/30/2004	06/30/2005	06/30/2006	06/30/2007	10/30/2008	06/30/2009	06/30/2010	06/30/2011	06/30/2012	06/30/2013	06/30/2014	06/30/2015	06/30/2016	06/30/2017	06/30/2018	06/30/2019	06/30/2020	12/31/2021

Enter any general comments / notes:

MEG Definitions

MEG Name	MEG Description	Savings Phase-Down	Expenditures Subject to Cap?	Hypothetical Populations Included in Calculations?	Start DY	Start Date	End DY	End Date
Medicaid Per Capita				N/A				
				N/A				
				N/A				
				N/A				
				N/A				
Medicaid Per Capita - WOW only				N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
Medicaid Aggregate				N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
Medicaid Aggregate - WOW only				N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
Medicaid Aggregate - WW only				N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
		N/A		N/A				
Hypothetical 1 Per Capita								
1	MA Children Age One	Infants age 12 months through 23 months (MA One Year Olds) with incomes above 275 percent FPL and at or below 283 percent FPL.	N/A	No	Yes	1 07/01/1995	26	12/31/2021
2	Medicaid Caretaker adults living with 18 year old	Caretaker adults who live with and are responsible for children age 18 who are not full time secondary school students	N/A	No	Yes	19 07/01/2013	20	06/30/2015
3	Minnesota-Care Pregnant Women	Expenditures for MinnesotaCare coverage to pregnant women with incomes at or below 275 percent of the FPL, who would not otherwise be eligible for Medicaid or who would be eligible under the State plan but who have elected not to apply under the State plan	N/A	No	Yes	15 07/01/2009	20	06/30/2015
4	Minnesota-Care Children	Expenditures for MinnesotaCare coverage for children	N/A	No	Yes	1 07/01/1995	19	06/30/2014
5	Caretaker Adults	Expenditures for MinnesotaCare coverage for caretaker adults of children who are eligible for Medicaid, SCHIP or MinnesotaCare with family incomes at or below 275 percent of the FPL or \$50,000 per year (whichever is lower)	N/A	No	Yes	4 07/01/1998	19	06/30/2014
6	Minnesota-Care Adults without Children	MinnesotaCare Adult without Children. A person must meet the following criteria for eligibility under this category: i. Is at least 21 years of age but no more than 64 years of age; ii. Is not pregnant and is not married to a pregnant woman; iii. Is not entitled to Medicare; and iv. Is not a parent, stepparent, relative caretaker, legal guardian, or foster parent of a child or children under age 21 in the household; or is a caretaker relative, foster parent or legal guardian applying separately for their own coverage and does not include the children as family members on the MinnesotaCare application.	N/A	No	Yes	15 07/01/2009	19	06/30/2014
Hypothetical 1 Aggregate				N/A				
			N/A					
			N/A					
Hypothetical 2 Per Capita				N/A				
			N/A					
			N/A					
Hypothetical 2 Aggregate				N/A				
			N/A					
			N/A					
Tracking Only								

WOW PMPMs and Aggregates

		21	22	23	24	25	26
Hypothetical 1 Per Capita							
<i>MA Children Age One</i>	1	\$389.10	\$404.27	\$420.04	\$436.42	\$453.44	\$471.13
<i>Medicaid Caretaker adults living with 18 year old</i>	2	\$537.94	\$563.76	\$590.82	\$619.18	\$648.90	\$680.05
<i>Minnesota-Care Pregnant Women</i>	3						
<i>Minnesota-Care Children</i>	4						
<i>Caretaker Adults</i>	5						
<i>Minnesota-Care Adults without Children</i>	6						

Program Spending Limits

							TOTAL
Program Name and Associated MEGs	21	22	23	24	25	26	
Spending Cap							
							\$ -
Expenditures Subject to Cap							
Variance							\$ -
Over or Under							

C Report Grouper

MAP Waivers Only

Total Computable

MEG Names	C Report Waiver Names	21	22	23	24	25	26
Hypothetical 1 Per Capita							
<i>MA Children Age One</i>	1 MA Children Age 1	\$27,690	\$32,489	\$43,617	\$57,372	\$62,469	
<i>Medicaid Caretaker adults living with 18 year old</i>	2 MA CARETAKER 18 YR OLD	\$6,060,960	\$6,069,326	\$6,788,778	\$6,701,160	\$5,319,240	
<i>Minnesota-Care Pregnant Women</i>	3 PREGNANT WOMEN						
<i>Minnesota-Care Children</i>	4 1115 CHILD						
<i>Minnesota-Care Children</i>	4 MC Children<21	\$298,286	\$421	\$4			
<i>Minnesota-Care Children</i>	4 MNCARE CHILDREN						
<i>Caretaker Adults</i>	5 Adult Caretaker						
<i>Caretaker Adults</i>	5 ADULT CARETAKERS	(\$715)					
<i>Minnesota-Care Adults without Children</i>	6 Adult- No Children						
TOTAL		\$ 6,386,221	\$ 6,102,236	\$ 6,832,399	\$ 6,758,532	\$ 5,381,709	\$ -

Adjustments made to the reported expenditures

Enter total adjustments made to the expenditure numbers, including adjustments to the previous reporting periods.

Positive adjustments increase expenditures, and negative adjustments decrease expenditures.

Enter adjustments for every MEG for which adjustments were made or are planned.

Helpful Hint: Remember to enter total adjustments as positive or negative (for example, -\$10,000 reflects a decrease in expenditures).

		21	22	23	24	25	26	Description (type of collection, time period, CMS-64 reporting line, etc.)
Hypothetical 1 Per Capita								
<i>MA Children Age One</i>	1							
<i>Medicaid Caretaker adults living with 18 year old</i>	2							
<i>Minnesota-Care Pregnant Women</i>	3							
<i>Minnesota-Care Children</i>	4							
<i>Caretaker Adults</i>	5							
<i>Minnesota-Care Adults without Children</i>	6							

WW Spending - Actual

Total Computable

		21	22	23	24	25	26
Hypothetical 1 Per Capita							
<i>MA Children Age One</i>	1	\$27,690	\$32,489	\$43,617	\$57,372	\$62,469	
<i>Medicaid Caretaker adults living with 18 year old</i>	2	\$6,060,960	\$6,069,326	\$6,788,778	\$6,701,160	\$5,319,240	
<i>Minnesota-Care Pregnant Women</i>	3						
<i>Minnesota-Care Children</i>	4	\$298,286	\$421	\$4			
<i>Caretaker Adults</i>	5	(\$715)					
<i>Minnesota-Care Adults without Children</i>	6						
TOTAL		\$ 6,386,221	\$ 6,102,236	\$ 6,832,399	\$ 6,758,532	\$ 5,381,709	\$ -

WW Spending - Projected

Enter projected spending for the demonstration which includes the remaining quarters of the current DY and all future DYs.

Enter the projected annual expenditures for each DY per MEG for the active DYs.

For the current DY, only future quarters should have projected spending information. Do not include expenditures that were reported as actuals.

Total Computable

		21	22	23	24	25	26
Hypothetical 1 Per Capita							
<i>MA Children Age One</i>	1					\$20,708	\$45,155
<i>Medicaid Caretaker adults living with 18 year old</i>	2					\$1,791,698	\$3,884,932
<i>Minnesota-Care Pregnant Women</i>	3						
<i>Minnesota-Care Children</i>	4						
<i>Caretaker Adults</i>	5						
<i>Minnesota-Care Adults without Children</i>	6						

WW Spending - Total

Total Computable

		21	22	23	24	25	26
Hypothetical 1 Per Capita							
MA Children Age One	1	\$27,690	\$32,489	\$43,617	\$57,372	\$83,177	\$45,155
Medicaid Caretaker adults living with 18 year old	2	\$6,060,960	\$6,069,326	\$6,788,778	\$6,701,160	\$7,110,938	\$3,884,932
Minnesota-Care Pregnant Women	3						
Minnesota-Care Children	4	\$298,286	\$421	\$4			
Caretaker Adults	5	(\$715)					
Minnesota-Care Adults without Children	6						
TOTAL		\$ 6,386,221	\$ 6,102,236	\$ 6,832,399	\$ 6,758,532	\$ 7,194,115	\$ 3,930,087

Member Months - Actual

Enter actual member months (number of beneficiaries times the number of enrolled months) for quarters to date for each active DY.

For the reported quarter, add the actual number of member months per each MEG to the previous actual number. The number should equal the total of ALL actual member months.

Note: Depending of the specifics of the state, you can use Total member months or Average monthly unduplicated counts. Whichever definition is used, it must be applied consistently.

Helpful Hint: When updating a DY, remember to enter actual member months for the reported quarter along with actuals for prior quarter(s). Retroactive adjustments may affect the entries.

		21	22	23	24	25	26
Hypothetical 1 Per Capita							
<i>MA Children Age One</i>	1	614	601	642	650	488	
<i>Medicaid Caretaker adults living with 18 year old</i>	2	12961	13487	14077	13729	10304	
<i>Minnesota-Care Pregnant Women</i>	3						
<i>Minnesota-Care Children</i>	4						
<i>Caretaker Adults</i>	5						
<i>Minnesota-Care Adults without Children</i>	6						

Member Months - Projected

Enter/adjust projected member months based on reported actuals.
 Enter projected number of member months for each active DY per MEG for the demonstration.
 For the current DY, enter only the number that reflects projections for future quarters of the DY.
 Do not include member months for either the current reporting quarter or past quarters.

		21	22	23	24	25	26
<u>Hypothetical 1 Per Capita</u>							
MA Children Age One	1					163	348
Medicaid Caretaker adults living with 18 year old	2					3435	7355
Minnesota-Care Pregnant Women	3						
Minnesota-Care Children	4						
Caretaker Adults	5						
Minnesota-Care Adults without Children	6						

Member Months - Total

		21	22	23	24	25	26
Hypothetical 1 Per Capita							
MA Children Age One	1	614	601	642	650	651	348
Medicaid Caretaker adults living with 18 year old	2	12,961	13,487	14,077	13,729	13,739	7,355
Minnesota-Care Pregnant Women	3						
Minnesota-Care Children	4						
Caretaker Adults	5						
Minnesota-Care Adults without Children	6						

Yes No

Yes

No

Per Capita or Aggregate

Per Capita

Aggregate

Phase-Down

No Phase-Down

Savings Phase-Down

Actuals and Projected

Actuals Only

Actuals + Projected

MAP ADM

MAP+ADM Waivers

MAP Waivers Only

Waiver List

MAP WAIVERS

Not Applicable

1,115

1115 CHILD

1115 WAIVER

Adult Caretaker

ADULT CARETAKERS

Adult- No Children

DSHP

MA CARETAKER 18 YR OLD

MA Children Age 1

MC Children<21

MERC 1115

MN Care

MNCARE CHILDREN

PREGNANT WOMEN

ADM WAIVERS

Demonstration Reporting Start DY

21

Demonstration Reporting End DY

26

Reporting Net Variance

\$

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