

Report on Compliance
**Community Mental Health Partnership
of Southeast Michigan**

September 30, 2016



Community Mental Health Partnership of Southeast Michigan
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September 30, 2016

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

Community Mental Health Partnership of Southeast Michigan
Ann Arbor, Michigan

Report On Compliance

We have examined Community Mental Health Partnership of Southeast Michigan's (the PIHP) compliance with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that could have a direct and material effect on its Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein) for the year ended September 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein).

Independent Accountants' Responsibility

Our responsibility is to express an opinion on compliance of the PIHP's Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein), based on our examination of the compliance requirements referred to above.

We conducted our examination of compliance in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination includes examining, on a test basis, evidence supporting the PIHP's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinions on compliance for the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein). However, our examination does not provide a legal determination of the PIHP's compliance.

Opinion on Each Program

In our opinion, the PIHP complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein) for the year ended September 30, 2016.

Other Matters

The results of our examination procedures disclosed instances of noncompliance, which are required to be reported in accordance with *Compliance Examination Guidelines*, and which are described in the accompanying *Schedule of Findings* as item 2016-01. Our opinion on each program is not modified with respect to these matters.

The PIHP's responses to the noncompliance findings identified in our examination are described in the accompanying *Schedule of Findings*. The PIHP's responses were not subjected to the examination procedures applied in the examination of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

This report is intended solely for the use of the board and management of the PIHP and the Michigan Department of Health and Human Services and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Roslund, Prestage & Company, P.C." The signature is written in a cursive, flowing style. A thin vertical yellow line is positioned to the right of the signature.

Roslund, Prestage & Company, P.C.
Certified Public Accountants

July 28, 2017

Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract, General Fund Contract, and/or CMHS Block Grant Program(s):

2016-01 FSR Examination Adjustments

Criteria or specific requirements:

The FSR must include revenues and expenditures in proper categories and follow the reporting instructions. (Contract Section 6.6.1)

Condition:

Community Mental Health Partnership of Southeast Michigan is not in compliance with FSR instructions.

Examination adjustments:

Examination adjustments were made to sections of the FSR. See detailed descriptions of these examination adjustments in the Explanation of Examination Adjustments section of this report.

Context and perspective:

Management was aware of the rules regarding reporting of revenues and expenditures on the *Financial Status Report - All Non Medicaid*. Several of the examination adjustments were made as a result of changes to CMHSP FSRs.

Effect:

See detailed descriptions of these examination adjustments in the Explanation of Examination Adjustments section of this report.

Recommendations:

Community Mental Health Partnership of Southeast Michigan should review its current policies and procedures regarding the preparation and review of the Financial Status Report to assure that all amounts are reported in compliance with the reporting instructions. Specifically, a review of the final draft should be performed by a knowledgeable person who is independent from the original preparation of the report(s).

Views of responsible officials:

Management is in agreement with our recommendation.

Planned corrective action:

A qualified accountant will be hired to assist in the preparation of the Financial Status Report and the supporting documentation with the Chief Financial Officer completing the preparation and the final review.

Responsible party:

Suzanne Stolz, CFO

Anticipated completion date:

06/30/17

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract, General Fund Contract, and/or CMHS Block Grant Program(s):

None

Known fraud affecting the Medicaid Contract, General Fund Contract, and/or CMHS Block Grant Program(s):

None

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS
EXAMINED MEDICAID CONTRACT SETTLEMENT WORKSHEET**

PIHP: Community Mental Health Partnership of Southeast Michigan
FISCAL YEAR: FY 15 / 16

1. Specialty Managed Care - Medicaid	State Plan (b) & 1915 (B)(3)	HSW	HMP	MI CHILD (OCT-DEC 2015)	AUTISM (JAN-SEP 2016)	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	94,271,289	44,495,376	12,148,700	101,876	524,427	\$ 151,541,668	FY 16
b. Current Fiscal Year - Medicaid Revenue Accruals	191,724				1,237,132	\$ 1,428,856	FY 16
b1. DHS Incentive Payments (B)	267,389					\$ 267,389	FY 16
b2. Other Incentive Payments (B)						\$ -	FY 16
b3. Autism Training payments (B)	27,900					\$ 27,900	FY 16
c. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 94,758,302	\$ 44,495,376	\$ 12,148,700	\$ 101,876	\$ 1,761,559	\$ 153,265,813	
d. Prior Fiscal Year 1 - Accrual Adjustment - Net		145,874				\$ 145,874	FY 15
e. Prior Fiscal Year 2 - Accrual Adjustment - Net						\$ -	FY 14
f. Other Adjustments (DCH Approval Required)						\$ -	
g. Sub-Total - Prior Year Accrual Adjustments:	\$ -	\$ 145,874	\$ -	\$ -	\$ -	\$ 145,874	Describe Below
h. Total Medicaid Revenue - Current Year Settlement:	\$ 94,758,302	\$ 44,641,250	\$ 12,148,700	\$ 101,876	\$ 1,761,559	\$ 153,411,687	
i. Explanation of Accrual Adjustments							

The following examination adjustments were made to separate MI Child from State Plan (b) & 1915 (B)(3) revenues
- An examination adjustment was made to decrease 1.a State Plan (b) & 1915 (B)(3) from \$94,373,165 to \$94,271,289; a difference of \$101,876.
- An examination adjustment was made to increase 1.a MI Child (Oct-Dec 2015) from \$0 to \$101,876; a difference of \$101,876.

2. Forced Lapse to MDCH	Amount	Amount	Amount
a. Medicaid Specialty Managed Care Forced Lapse (enter as negative)			\$ -
1. Explanation of Forced Lapse and Explanation of Examination Adjustment.			

3. Medicaid Savings / Medicaid Lapse Calculation	
a. Specialty Managed Care - Medicaid Capitation (incl Autism Jan-Sep 2016)	153,411,687

1. Band # 1 (95 - 100%)	5%	7,670,584	PIHP retains
2. Band # 2 (90 - 95%)	5%	7,670,584	Shared PIHP / MDHHS

b. Balance Available for Savings (from Medicaid FSR)	5,107,828
b1. Balance Available for Savings (from Healthy Michigan FSR)	1,721,947
b2. Total Available for Savings	6,829,775

Total Lapse	Total Earned Savings	Total Savings Corridor
-------------	----------------------	------------------------

c. 1. Band # 1	6,829,775
2. Sub-Total - Band # 1	-
3. Band # 2	-
4. Sub-Total - Band # 2	-
5. Band # 3	-
6. Totals	

	6,829,775	6,829,775
-	-	-
-	-	-
-	-	-
\$ -	\$ 6,829,775	\$ 6,829,775

4. Summary of Total Savings / Lapse	Total Lapse	Total Earned Savings	Total Savings Corridor	% of Savings by Funding
1. Total Disposition of Medicaid Savings / Lapse		5,107,828	5,107,828	75%
2. Total Disposition of Healthy Michigan Savings / Lapse		1,721,947	1,721,947	25%
3. Total Savings / Lapse	\$ -	\$ 6,829,775	\$ 6,829,775	100%

5. Medicaid Savings - Prior Year Earnings to Expend	FY	FY	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid	1,473,549					1,473,549
b. Current Year Expenditures - Medicaid	1,473,549					1,473,549
c. Prior Year Medicaid Savings Earned - HMP	5,224,847					5,224,847
d. Current Year Expenditures - HMP	5,224,847					5,224,847
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

6. Narrative: Both CRCS and Contract Settlement Worksheet

The following examination adjustments were made as of result of other changes to the Medicaid and Healthy Michigan FSRs
- An examination adjustment was made to increase 4.1 Total Disposition of Medicaid Savings / Lapse from \$4,983,420 to \$5,107,828; a difference of \$124,408
- An examination adjustment was made to decrease 4.2 Total Disposition of Healthy Michigan Savings / Lapse from \$1,952,075 to \$1,721,947; a difference of \$230,128

The following examination adjustments were made since the cells were not populated in the original FSR that was filed
- An examination adjustment was made to increase 5.a Prior Year Medicaid Savings Earned - Medicaid from \$0 to \$1,473,549; a difference of \$1,473,549
- An examination adjustment was made to increase 5.c Prior Year Medicaid Savings Earned - HMP from \$0 to \$5,224,847; a difference of \$5,224,847

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS
EXAMINED MEDICAID/HMP CONTRACT RECONCILIATION AND CASH SETTLEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

PIHP: Community Mental Health Partnership of Southeast Michigan

1. Medicaid Services - Available Resources	PIHP Contract Cost Settled
a. Total Managed Care Capitation (Medicaid & Healthy Michigan Plan)	\$ 151,650,128
b. 1st & 3rd Party Collections - Medicaid (FSR A 121)	-
c. 1st & 3rd Party Collections - HMP (FSR AI 121)	-
d. Prior Year Medicaid Savings (FSR A 123 + FSR AI 123)	6,698,396
e. ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)	-
f. Redirected CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
g. Redirected Non-MDHHS Earned Contracts (FSR A 303 + FSR AI 303)	-
h. Redirected from Autism (Jan-Sep 2016) (FSR A 310)	-
i. Sub-Total Other Medicaid Services - Resources	\$ 6,698,396
j. Total Medicaid Services - Available Resources	\$ 158,348,524

2. Medicaid Services - Expenditures	
a. PIHP HICA/USE Tax (FSR A 201)	9,360,837
a.1 PIHP HICA/USE Tax Healthy Michigan Plan (FSR AI 201)	817,607
b. Medicaid Services (incl MI Child) (FSR A 202 - A 122 - A 325)	122,609,884
b.1 Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)	13,592,644
b.2 MI Health Link Medicaid Services (FSR A 205)	-
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	2,581,623
d. Psych Hospital HRA (FSR A 204)	2,168,850
e. Sub-Total Medicaid Services - Expenditures	\$ 151,131,445
f. Redirected CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
g. Redirected to Autism (Jan-Sep 2016) (FSR A 301a)	387,304
h. Redirected to MI Health Link (FSR A 301b)	-
i. Sub-Total Medicaid Services - Redirected Expenditures	\$ 387,304
j. Total Medicaid Services - Expenditures	\$ 151,518,749

3. Net Medicaid Services Surplus / (Deficit)	
a. Medicaid Funding Surplus / (Deficit)	6,829,775
b. Less: Forced Lapse to MDCH (Medicaid worksheet 2.a)	-
c. Net Medicaid Services Surplus / (Deficit)	\$ 6,829,775

4. Disposition	Amount
a. Surplus	
1. Transfer to Fund Balance - Medicaid Savings Earned	(6,829,775)
2. Lapse to MDHHS - Contract Settlement	-
3. Total Disposition - Surplus	\$ (6,829,775)

b. Deficit	
1. Redirected from General Fund (FSR A 331 + AI 331 + AK 331)	-
2. Redirected from Local (FSR A 332 + AI 332 + AK 332)	-
3. Redirected Risk Corridor - PIHP Share (FSR A 333 + AI 333)	-
4. Redirected Risk Corridor - MDHHS Share (FSR A 334 + AI 334)	-
5. Redirected from PA2 Fund Balance (FSR A 335 + AI 335 + AK 335)	-
6. Total Disposition - Deficit	\$ -

4.1 Medicaid Savings Transferred To/From	Amount
PIHP receiving transferred Medicaid savings	Total Transferred
a.	
b.	
c.	
d.	
e.	
f. Total	\$ -

5. Cash Settlement: (Due MDHHS) / Due PIHP	Amount
a. Forced Lapse to MDCH	-
b. Lapse to MDHHS - Contract Settlement	-
c. Risk Corridor - MDHHS Share	-
d. Return of Prior Year Medicaid Savings	
e. Misc (please explain)	
f. Misc (please explain)	
g. Total Cash Settlement: (Due MDHHS) / Due PIHP	\$ -

6. Medicaid MDHHS Commitment	Amount
a. MDHHS / PIHP Medicaid Funded Expenditures	144,820,353
b. Earned Medicaid Savings	6,829,775
c. Sub-Total MDHHS Commitment	\$ 151,650,128
d. Risk Corridor - MDHHS Share	-
e. Total MDHHS Medicaid Commitment	\$ 151,650,128
f. General Fund Supplement for Unfunded Medicaid	-

Examined Cash Settlement and MDHHS Commitment		
Examined	Cash Settlement	Savings
Original Settlement	\$ -	6,829,775
Increase (Decrease)	-	6935495
		(105,720)

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT - MEDICAID page 1
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PIHP:		Community Mental Health Partnership of Southeast Michigan	YEAR TO DATE REPORTING											
			A	B	C	D	E	F	G	H	I			
			Regional Authority / Reporting Board	CMHSP or CA							PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
				# 1	# 2	# 3	# 4	# 5	# 6	# 7				
1		PIHP or CMHSP or CA	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw							
A		MEDICAID SERVICES - PIHP USE ONLY												
A	100	REVENUE												
A	101	Specialty Managed Care Medicaid Revenue	139,501,428								139,501,428		139,501,428	
A	115	Medicaid Managed Care - Affiliate Contracts	(119,729,905)	14,644,255	22,057,948	24,150,431	58,877,271				-	-	-	
A	120	Subtotal - Current Period Medicaid Services Revenue	19,771,523	14,644,255	22,057,948	24,150,431	58,877,271	-	-	-	139,501,428	-	139,501,428	
A	121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rptng Bd									-	-	-	
A	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate		80,197		10,215	321,760				412,172		412,172	
A	123	Prior Year Medicaid Savings (Funding Current Year Expenses)	1,473,549								1,473,549		1,473,549	
A	124	ISF Abatement									-		-	
A	140	Subtotal - Other Medicaid Revenue	1,473,549	80,197	-	10,215	321,760	-	-	-	1,885,721	-	1,885,721	
A	190	TOTAL REVENUE	21,245,072	14,724,452	22,057,948	24,160,646	59,199,031	-	-	-	141,387,149	-	141,387,149	
A	200	EXPENDITURE												
A	201	PIHP HICA/USE Tax	9,360,837								9,360,837		9,360,837	
A	202	Medicaid Services (including MI Child)	2,879,979	14,724,452	22,057,948	24,160,646	59,199,031				123,022,056		123,022,056	
A	203	Payment into Medicaid ISF	1,340,274								1,340,274		1,340,274	
A	204	Psych Hospital Rate Adjuster (HRA)	2,168,850								2,168,850		2,168,850	
A	205	MI Health Link - Medicaid Services									-		-	
A	290	TOTAL EXPENDITURE	15,749,940	14,724,452	22,057,948	24,160,646	59,199,031	-	-	-	135,892,017	-	135,892,017	
A	295	SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)	5,495,132	-	-	-	-	-	-	-	5,495,132	-	5,495,132	
A	300	Redirected Funds (To) From												
A	301	(TO) CMHSP to CMHSP Earned Contracts - J304	-								-		-	
A	301a	(TO) AUTISM (Jan-Sep 2016) - AE310	(387,304)								(387,304)		(387,304)	
A	301b	(TO) MI Health Link Services (Medicare) - AK310	-								-		-	
A	302	FROM CMHSP to CMHSP Earned Contracts - J301 (explain - section AB)									-		-	
A	303	FROM Non-MDHHS Earned Contracts - K301 (explain - section AB)									-		-	
A	310	FROM AUTISM (Jan-Sep 2016) - AE301	-								-		-	
A	325	Info only - Affiliate Total Redirected Funds - I390									-		-	
A	330	Subtotal Redirected Funds rows 301 - 325	(387,304)	-	-	-	-	-	-	-	(387,304)	-	(387,304)	
A	331	FROM General Fund - Redirected to Unfunded Medicaid Costs - B301									-		-	
A	332	FROM Local Funds - M301									-		-	
A	333	FROM Risk Corridor - PIHP Share - N301									-		-	
A	334	FROM Risk Corridor - MDHHS Share - N302									-		-	
A	335	FROM PA2 Local Fund Balance - PA2 1.c									-		-	
A	390	Total Redirected Funds	(387,304)	-	-	-	-	-	-	-	(387,304)	-	(387,304)	
A	400	BALANCE MEDICAID SERVICES	5,107,828	-	-	-	-	-	-	-	5,107,828	-	5,107,828	

[illegible]

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT - Healthy Michigan page 1
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PIHP:		Community Mental Health Partnership of Southeast Michigan		YEAR TO DATE REPORTING											
				A	B	C	D	E	F	G	H	I			
				Regional Authority / Reporting Board	CMHSP or CA										
			# 1		# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals		
1		PIHP or CMHSP or CA		CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	0	0	0				

AI		HEALTHY MICHIGAN SERVICES - PIHP USE ONLY											
AI	100	REVENUE											
AI	101	Healthy Michigan Plan	12,148,700							12,148,700			12,148,700
AI	115	Healthy Michigan Managed Care - Affiliate Contracts	(11,135,334)	1,674,197	2,088,499	1,905,742	5,466,896			-	-	-	-
AI	120	Subtotal - Current Period Healthy Michigan Services Revenue	1,013,366	1,674,197	2,088,499	1,905,742	5,466,896	-	-	-	-	-	12,148,700
AI	121	1st & 3rd Party Collections - HMP Consumers - Rptg Bd											-
AI	122	1st & 3rd Party Collections - HMP Consumers - Affiliate											-
AI	123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)	5,224,847							5,224,847			5,224,847
AI	124	ISF Abatement HMP											-
AI	140	Subtotal - Other Healthy Michigan Revenue	5,224,847	-	-	-	-	-	-	5,224,847	-	-	5,224,847
AI	190	TOTAL REVENUE	6,238,213	1,674,197	2,088,499	1,905,742	5,466,896	-	-	-	-	-	17,373,547
AI	200	EXPENDITURE											
AI	201	PIHP HICA/USE Tax Healthy Michigan Plan	817,607							817,607			817,607
AI	202	Healthy Michigan Plan Services	2,457,310	1,674,197	2,088,499	1,905,742	5,466,896			13,592,644			13,592,644
AI	203	Payment into Healthy Michigan Plan ISF	1,241,349							1,241,349			1,241,349
AI	290	TOTAL EXPENDITURE	4,516,266	1,674,197	2,088,499	1,905,742	5,466,896	-	-	15,651,600	-	-	15,651,600
AI	295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	1,721,947	-	-	-	-	-	-	1,721,947	-	-	1,721,947
AI	300	Redirected Funds (To) From											
AI	301	(TO) CMHSP to CMHSP Earned Contracts - J304.1	-							-			-
AI	302	FROM CMHSP to CMHSP Earned Contracts - J301.1 (explain - section AJ)								-			-
AI	303	FROM Non-MDHHS Earned Contracts - K301.1 (explain - section AJ)								-			-
AI	310	Intentionally left blank											-
AI	325	Info only - Affiliate Total Redirected Funds - I390								-			-
AI	330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-	-	-	-
AI	331	FROM General Fund - Redirected to Unfunded Healthy Michigan Costs - B301.1								-			-
AI	332	FROM Local Funds - M301.1								-			-
AI	333	FROM Risk Corridor - PIHP Share - N301.1								-			-
AI	334	FROM Risk Corridor - MDHHS Share - N302.1								-			-
AI	335	FROM PA2 Local Fund Balance - PA2 1.d								-			-
AI	390	Total Redirected Funds	-	-	-	-	-	-	-	-	-	-	-
AI	400	BALANCE HEALTHY MICHIGAN PLAN SERVICES	1,721,947	-	-	-	-	-	-	1,721,947	-	-	1,721,947

AJ		REMARKS											
AJ		Remarks may be added about any entry or activity on the report for which additional information may be useful.											
AJ		The following examination adjustments were made due to changes in Washtenaw's examined FSR											
AJ		- An examination adjustment was made to increase AI115 from \$5,236,768 to \$5,466,896; a difference of \$230,128											
AJ		- An examination adjustment was made to increase AI202 from \$5,236,768 to \$5,466,896 a difference of \$230,128											
AJ													
AJ													
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AJ													

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT - MI Health Link page 1
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PIHP: Community Mental Health Partnership of Southeast Michigan		YEAR TO DATE REPORTING										
		A	B	C	D	E	F	G	H	I		
			CMHSP or CA									
		Regional Authority / Reporting Board									PIHP Grand Total page 1 & 2	Examination Adjustments
1	PIHP or CMHSP or CA	CMHPSM	# 1 Lenawee	# 2 Livingston	# 3 Monroe	# 4 Washtenaw	# 5 0	# 6 0	# 7 0			Examined Totals

AK	MI HEALTH LINK SERVICES - PIHP USE ONLY											
AK	100 REVENUE											
AK	101 MI Health Link										-	-
AK	102 ICO - Risk Financing / (ICO - Shared Savings)										-	-
AK	115 MI Health Link - Affiliate Contracts	-									-	-
AK	120 Subtotal - Current Period MI Health Link Services Revenue	-	-	-	-	-	-	-	-	-	-	-
AK	121 1st & 3rd Party Collections - MI Health Link Consumers - Rptg Bd										-	-
AK	122 1st & 3rd Party Collections - MI Health Link Consumers - Affiliate										-	-
AK	140 Subtotal - Other MI Health Link Revenue	-	-	-	-	-	-	-	-	-	-	-
AK	190 TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-	-
AK	200 EXPENDITURE											
AK	202 MI Health Link Services										-	-
AK	290 TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-
AK	295 SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-
AK	300 Redirected Funds (To) From											
AK	301 (TO) CMHSP to CMHSP Earned Contracts - J304.3	-									-	-
AK	302 FROM CMHSP to CMHSP Earned Contracts - J301.3 (explain - section AL)										-	-
AK	303 FROM Non-MDHHS Earned Contracts - K301.3 (explain - section AL)										-	-
AK	310 FROM Medicaid - A301b										-	-
AK	325 Info only - Affiliate Total Redirected Funds - ID390										-	-
AK	330 Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-	-	-	-
AK	331 FROM General Fund - Redirected to Unfunded MI Health Link Costs - B301.3										-	-
AK	332 FROM Local Funds - M301.3										-	-
AK	333 Intentionally left blank											
AK	334 Intentionally left blank											
AK	335 FROM PA2 Local Fund Balance - PA2 1.e										-	-
AK	336 (TO) Local funds - M313.3	-									-	-
AK	390 Total Redirected Funds	-	-	-	-	-	-	-	-	-	-	-
AK	400 BALANCE MI HEALTH LINK SERVICES (must = 0)	-	-	-	-	-	-	-	-	-	-	-

AL	REMARKS	
AL	Remarks may be added about any entry or activity on the report for which additional information may be useful.	
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<p align="center">MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</p> <p align="center">EXAMINED FINANCIAL STATUS REPORT - Health Home Services</p> <p align="center">FOR THE YEAR ENDED SEPTEMBER 30, 2016</p>
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MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT AND CRCS - AUTISM BENEFIT (October 1, 2015 through December 31, 2015) page 1
FOR THE YEAR ENDED SEPTEMBER 30, 2016

1. Financial Status Report - Autism Benefit (October 1, 2015 - December 31, 2015 services)

PIHP:		Community Mental Health Partnership of Southeast Michigan		YEAR TO DATE REPORTING											
				A	B	C	D	E	F	G	H	I			
				Regional Authority / Reporting Board	CMHSP										
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
1.1		PIHP or CMHSP		CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	0	0	0				
AE		AUTISM SERVICES - PIHP USE ONLY													
AE	100	REVENUE													
AE	101	Revenue - Medicaid													
AE	102	Medicaid Autism Benefit rec'd thru 9/30 (Oct - Dec 2015 services)		300,232								300,232			300,232
AE	115	Medicaid Autism Benefit - Affiliate Contracts		(367,257)	6,730	129,209	60,993	170,325				-	-	-	-
AE	120	Subtotal Revenue - Medicaid Autism Benefit		(67,025)	6,730	129,209	60,993	170,325	-	-	-	300,232	-	-	300,232
AE	121	1st & 3rd Party Collections - Medicaid Autism Consumers - Rptg Bd										-	-	-	-
AE	122	1st & 3rd Party Collections - Medicaid Autism Consumers - Affiliate										-	-	-	-
AE	130	Subtotal - Other Medicaid Autism Revenue		-	-	-	-	-	-	-	-	-	-	-	-
AE	131	Revenue - MICHild													
AE	132	MICHild Autism Benefit rec'd thru 9/30 (Oct - Dec 2015 services)		6,990								6,990			6,990
AE	135	MICHild Autism Benefit - Affiliate Contracts		(14,067)	1,080			12,987				-	-	-	-
AE	140	Subtotal Revenue - MICHild Autism Benefit		(7,077)	1,080	-	-	12,987	-	-	-	6,990	-	-	6,990
AE	141	1st & 3rd Party Collections - MICHild Autism Consumers - Rptg Bd										-	-	-	-
AE	142	1st & 3rd Party Collections - MICHild Autism Consumers - Affiliate										-	-	-	-
AE	150	Subtotal - Other MICHild Autism Revenue		-	-	-	-	-	-	-	-	-	-	-	-
AE	190	TOTAL REVENUE		(74,102)	7,810	129,209	60,993	183,312	-	-	-	307,222	-	-	307,222
AE	200	EXPENDITURE													
AE	201	Expenditure - Medicaid													
AE	202	PIHP HICA/USE Tax - Medicaid		14,831								14,831			14,831
AE	203	Medicaid Autism Benefit Services		6,938	6,730	129,209	60,993	170,325				374,195			374,195
AE	220	Subtotal Expenditure - Medicaid Autism Benefit		21,769	6,730	129,209	60,993	170,325	-	-	-	389,026	-	-	389,026
AE	230	Expenditure - MICHild													
AE	231	PIHP HICA/USE Tax - MICHild		458								458			458
AE	232	MICHild Autism Benefit Services		214	1,080			12,987				14,281			14,281
AE	240	Subtotal Expenditure - MICHild Autism Benefit		672	1,080	-	-	12,987	-	-	-	14,739	-	-	14,739
AE	290	TOTAL EXPENDITURE		22,441	7,810	129,209	60,993	183,312	-	-	-	403,765	-	-	403,765
AE	291	Subtotal Net Medicaid Autism Benefit Services Surplus (Deficit)		(88,794)	-	-	-	-	-	-	-	(88,794)	-	-	(88,794)
AE	292	Subtotal Net MI Child Autism Benefit Services Surplus (Deficit)		(7,749)	-	-	-	-	-	-	-	(7,749)	-	-	(7,749)
AE	295	SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)		(96,543)	-	-	-	-	-	-	-	(96,543)	-	-	(96,543)
AE	300	Redirected Funds (To) From													
AE	331	FROM Risk Corridor - MDHHS Share - N304		96,543								96,543			96,543
AE	390	Total Redirected Funds		96,543	-	-	-	-	-	-	-	96,543	-	-	96,543
AE	400	BALANCE AUTISM BENEFIT SERVICES (cannot be < 0)		-	-	-	-	-	-	-	-	-	-	-	-

2. Autism Settlement: (Due MDHHS) / Due PIHP (Oct - Dec 2015)			Original	Exam Adj	Final
a.	Medicaid Autism Benefit Services (Due MDHHS) / Due PIHP		88,794	-	88,794
b.	MICHild Autism Benefit Services (Due MDHHS) / Due PIHP		7,749	-	7,749
c.	Total Settlement		\$ 96,543	\$ -	\$ 96,543.00

AF	REMARKS
AF	Remarks may be added about any entry or activity on the report for which additional information may be useful. Explain prior fiscal year accrual adjustment.
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MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT - AUTISM BENEFIT (January 1, 2016 through September 30, 2016) page 1
FOR THE YEAR ENDED SEPTEMBER 30, 2016

1. Financial Status Report - Autism Benefit (January 1, 2016 through September 30, 2016)

PIHP:			Community Mental Health Partnership of Southeast Michigan										YEAR TO DATE REPORTING								
				Regional Authority / Reporting Board	A	B	C	D	E	F	G	H	I								
					CMHSP																
1.1		PIHP or CMHSP			CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	0	0	0		PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals					

AE		AUTISM SERVICES - PIHP USE ONLY												
AE	100	REVENUE												
AE	101	Autism Benefit revenue (Jan - Sep 2016 Services)	1,761,559									1,761,559		1,761,559
AE	115	Autism Benefit - Affiliate Contracts	(2,086,726)	72,414	560,005	284,286	1,170,021					-	-	-
AE	120	Subtotal Revenue - Autism Benefit	(325,167)	72,414	560,005	284,286	1,170,021	-	-	-	-	1,761,559	-	1,761,559
AE	121	1st & 3rd Party Collections - Autism Benefit Consumers - Rptng Bd										-	-	-
AE	122	1st & 3rd Party Collections - Autism Benefit Consumers - Affiliate										-	-	-
AE	140	Subtotal - Other Autism Benefit Revenue	-	-	-	-	-	-	-	-	-	-	-	-
AE	190	TOTAL REVENUE	(325,167)	72,414	560,005	284,286	1,170,021	-	-	-	-	1,761,559	-	1,761,559
AE	200	EXPENDITURE												
AE	201	PIHP HICA/USE Tax	40,681									40,681		40,681
AE	202	Autism Benefit Services	21,456	72,414	560,005	284,286	1,170,021					2,108,182		2,108,182
AE	290	TOTAL EXPENDITURE	62,137	72,414	560,005	284,286	1,170,021	-	-	-	-	2,148,863	-	2,148,863
AE	295	SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(387,304)	-	-	-	-	-	-	-	-	(387,304)	-	(387,304)
AE	300	Redirected Funds (To) From												
AE	301	(To) Medicaid - A310	-									-		-
AE	310	FROM Medicaid - A301a	387,304									387,304		387,304
AE	390	Total Redirected Funds	387,304	-	-	-	-	-	-	-	-	387,304	-	387,304
AE	400	BALANCE AUTISM BENEFIT SERVICES (must = 0)	-	-	-	-	-	-	-	-	-	-	-	-

AF		REMARKS												
AF		Remarks may be added about any entry or activity on the report for which additional information may be useful. Explain prior fiscal year accrual adjustment.												
AF		The following examination adjustments were made due to changes in Washtenaw's examined FSR												
AF		- An examination adjustment was made to decrease AE115 (Jan - Sept) from \$1,170,117 to \$1,170,021; a difference of \$96												
AF		- An examination adjustment was made to decrease AE202 (Jan - Sept) from \$1,170,117 to \$1,170,021; a difference of \$96												
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AF														

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT & CRCS SUPPLEMENTAL - AUTISM BENEFIT (January 1, 2016 - September 30, 2016)
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

PIHP: Community Mental Health Partnership of Southeast Michigan

1.	Number of Units by Provider Type										
		A	B	C	D	E	F	G	H	I	J
1.a	I-SPA Code	H0031 - VB-MAPP, ABLLS-R, AFLS, etc.	H0031 - FBA	H2019	H2019TT	S5108	S5111	S5111T	H2019TT	H2019TG	TOTAL
	Reporting Units	Encounter 3/day	1 hour	15 mins	15 mins	15 mins	Encounter	Encounter	Encounter	15 mins	
Provider Type	Unit Rate	\$ 480.00	\$ 120.00	\$ 12.50	\$ 3.57	\$ 30.00	\$ 120.00	\$ 72.00	\$ 25.72	\$ 25.00	
BCBA QBHP, LP/LLP	# of Units	80	77	67,841	1,046	7,581	275				
		\$ 38,400.00	\$ 9,240.00	\$ 848,012.50	\$ 3,734.22	\$ 227,430.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ 1,159,816.72

1.b	I-SPA Code	H0031 - VB-MAPP, ABLLS-R, AFLS, etc.	H0031 - FBA	H2019	H2019TT	S5108	S5111	S5111T	H2019TT	H2019TG	TOTAL
	Reporting Units	Encounter 3/day	1 hour	15 mins	15 mins	15 mins	Encounter	Encounter	Encounter	15 mins	
Provider Type	Unit Rate	\$ 340.00	\$ 85.00	\$ 12.50	\$ 3.57	\$ 21.25	\$ 85.00	\$ 51.00	\$ 18.22	\$ 25.00	
BCaBA	# of Units										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1.c	I-SPA Code	H0031 - VB-MAPP, ABLLS-R, AFLS, etc.	H0031 - FBA	H2019	H2019TT	S5108	S5111	S5111T	H2019TT	H2019TG	TOTAL
	Reporting Units	Encounter 3/day	1 hour	15 mins	15 mins	15 mins	Encounter	Encounter	Encounter	15 mins	
Provider Type	Unit Rate			\$ 11.25	\$ 3.21					\$ 22.50	
BT	# of Units			23,640							
				\$ 265,950.00	\$ -					\$ -	\$ 265,950.00

2.	Autism Fee Schedule Expenditures	Total
a.	Total Utilization Costs	\$ 1,425,767.00
b.	Total Administrative costs	\$ 230,251.16
c.	Total Assessment costs	\$ 64,859.59
d.	PIHP HICA/Use Tax	\$ 40,681.00
e.	Total Autism Benefit Fee Schedule Expenditures	\$ 1,761,558.75

3.	Fee Schedule Expenditures vs. PIHP FSR Expenditures	Total
a.	FSR Expenditures (Line AE.290)	\$ 2,148,863.00
b.	Autism Benefit Fee Schedule Expenditures	\$ 1,761,558.75
c.	Variance	\$ 387,304.25

4.	Autism Cash Settlement (January 1 - September 30, 2016)	Total
a.	Autism Benefit Service Expenditures used for Settlement	\$ 1,761,558.75
b.	Autism Interim Payment Funding rec'd thru 9/30 (enter as negative)	\$ (524,426.69)
c.	Autism Interim Payment Funding rec'd after 9/30 (enter as negative)	\$ (861,694.60)
d.	MDHHS Cash Settlement (Due MDHHS) / Due PIHP	\$ 375,437.46

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED FINANCIAL STATUS REPORT - Substance Use Disorder Services - Page 1
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PIHP:		Community Mental Health Partnership of Southeast Michigan		YEAR TO DATE REPORTING											
				A	B	C	D	E	F	G	H	I			
				Regional Authority / Reporting Board	CMHSP										
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
1		PIHP or CMHSP or CA		CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	0	0	0				

AC	Substance Use Disorder (SUD) Services - PIHP USE ONLY												
AC 100	REVENUE												
AC 101	Revenue - SUD Agreement	3,541,509								3,541,509			3,541,509
AC 115	Affiliate Contracts	(692,539)	449,005	243,534						-	-		-
AC 120	Subtotal SUD Agreement Revenue	2,848,970	449,005	243,534	-	-	-	-	-	3,541,509	-		3,541,509
AC 121	Fees & Collections - Rptg Bd									-	-		-
AC 122	Fees & Collections - Affiliate									-	-		-
AC 140	Subtotal - Other Revenue	-	-	-	-	-	-	-	-	-	-		-
AC 190	TOTAL REVENUE	2,848,970	449,005	243,534	-	-	-	-	-	3,541,509	-		3,541,509
AC 200	EXPENDITURE												
AC 201	Expenditure - SUD Services	3,716,277	449,005	243,534						4,408,816			4,408,816
AC 290	TOTAL EXPENDITURE	3,716,277	449,005	243,534	-	-	-	-	-	4,408,816	-		4,408,816
AC 295	SUBTOTAL NET SUD SERVICES SURPLUS (DEFICIT)	(867,307)	-	-	-	-	-	-	-	(867,307)	-		(867,307)
AC 300	Redirected Funds (To) From												
AC 301	(TO) CMHSP to CMHSP Earned Contracts - J304.2	-								-			-
AC 302	FROM CMHSP to CMHSP Earned Contracts - J301.2									-			-
AC 303	FROM Non-MDHHS Earned Contracts - K301.2									-			-
AC 325	Info only - Affiliate Total Redirected Funds - IA390									-			-
AC 331	FROM General Funds - Redirected to Unfunded SUD Costs - B301.2									-			-
AC 332	FROM Local Funds - M301.2	-								-			-
AC 335	FROM PA2 Local Fund Balance - PA2 1.b	867,307								867,307			867,307
AC 390	Total Redirected Funds	867,307	-	-	-	-	-	-	-	867,307	-		867,307
AC 400	BALANCE SUD Services	-	-	-	-	-	-	-	-	-	-		-

AD	REMARKS
AD	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please note risk management arrangement between PIHP and Affiliates.
AD	<p>The following examination adjustment was made to account for the SUD deficit of \$13,436 in Prevention which was covered with PA2 funds</p> <ul style="list-style-type: none"> - An examination adjustment was made to decrease AC101 from \$3,554,945 to \$3,541,509; a difference of \$13,436 - An examination adjustment was made to increase AC335 from \$853,871 to \$867,307; a difference of \$13,436 <p>The following examination adjustments were made to agree CMHPSM's FSR to Lenawee's FSR that was filed with MDHHS</p> <ul style="list-style-type: none"> - An examination adjustment was made to increase AC115 from \$386,928 to \$449,005; a difference of \$62,077 - An examination adjustment was made to increase AC201 from \$386,928 to \$449,005; a difference of \$62,077 <p>The following examination adjustments were made to agree CMHPSM's FSR to Livingston's FSR that was filed with MDHHS</p> <ul style="list-style-type: none"> - An examination adjustment was made to increase AC115 from \$205,465 to \$243,534; a difference of \$38,069 - An examination adjustment was made to increase AC201 from \$205,465 to \$243,534; a difference of \$38,069 <p>The following examination adjustments were made to reduce CMHPSM's expenditures by the amounts as noted above for Lenawee and Livingston</p> <ul style="list-style-type: none"> - An examination adjustment was made to decrease AC201 from \$3,816,423 to \$3,716,277; a difference of \$100,146
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED SUPPLEMENTAL FINANCIAL STATUS REPORT - SUD SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

PIHP: Community Mental Health Partnership of Southeast Michigan

			EXPENDITURES											
	Fund Source	Budgeted Revenue	General Admin	Access Mgt Sys	Treatment	Womens Specialty	Prevention	PFS 2015-2020	Other (please specify)	Other (please specify)	Total	Examination Adjustments	Examined Totals	Balance
A	State Agreement	A.	B.	C.	D.	E.	F.	G.	H.	I.	J.			K.
1	Community Grant										-		-	-
1.a	- General Admin	199,988	186,873								186,873		186,873	13,115
1.b	- Access Management System	65,000		42,667							42,667		42,667	22,333
1.c	- Treatment	2,143,165			2,034,063						2,034,063		2,034,063	109,102
1.d	- Women's Specialty Services (WSS)	148,204				196,041					196,041		196,041	(47,837)
1.e	- Other (please specify)										-		-	-
1.f	Subtotal - Community Grant	2,556,357	186,873	42,667	2,034,063	196,041	-	-	-	-	2,459,644	-	2,459,644	96,713
2	Prevention	1,054,838	50,230				1,018,044				1,068,274	(13,436)	1,054,838	-
3	State Disability Assistance	82,855			27,027						27,027		27,027	55,828
4	Partnership For Success (2015-2020)										-		-	-
5	Other (please specify)										-		-	-
6	Subtotal - State Agreement	3,694,050	237,103	42,667	2,061,090	196,041	1,018,044	-	-	-	3,554,945	(13,436)	3,541,509	152,541
B	Medicaid													
1	MIChild	3,046	152	15	1,682						1,849		1,849	1,197
2	Medicaid	1,667,188	45,701	45,721	1,560,339						1,651,761		1,651,761	15,427
3	Healthy MI Plan	3,177,753	84,841	89,415	2,890,295						3,064,551		3,064,551	113,202
4	Medicaid - Savings / ISF										-		-	-
5	Healthy MI Plan - Savings / ISF										-		-	-
6	Subtotal - Medicaid	4,847,987	130,694	135,151	4,452,316	-	-	-	-	-	4,718,161	-	4,718,161	129,826
C	MI Health Link (Medicare)													
1	MI Health Link (Medicare)										-		-	-
2	Subtotal - Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-
D	Local & Other													
1	PA2	1,850,437			795,948		57,923				853,871	13,436	867,307	983,130
2	Fees & Collections										-		-	-
3	Other Contracts & Sources										-		-	-
4	Other Local										-		-	-
5	Subtotal - Local & Other	1,850,437	-	-	795,948	-	57,923	-	-	-	853,871	13,436	867,307	983,130
E	Grand Total	10,392,474	367,797	177,818	7,309,354	196,041	1,075,967	-	-	-	9,126,977	-	9,126,977	1,265,497
F	Local Match Computation	Funds Subject to Match									Total Match Funds (Local & Other - D1+D2+D4)		Examined Totals	Match Percentage
		4,408,816	237,103	42,667	2,857,038	196,041	1,075,967	-	-	-	853,871	13,436	867,307	19.37%
G	REMARKS													
G	Remarks may be added about any entry or activity on the report for which additional information may be useful.													
G	The following examination adjustment was made to account for the SUD deficit of \$13,436 in Prevention which was covered with PA2 funds													
G	- An examination adjustment was made to decrease A.1.f.2 Prevention from \$1,068,274 to \$1,054,838; a difference of \$13,436													
G	- An examination adjustment was made to increase D.1 PA2 from \$853,871 to \$867,307; a difference of \$13,436													
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED PA2 FUND BALANCE ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

PIHP: Community Mental Health Partnership of Southeast Michigan

1. PA2 Fund Balance Activity		PA2 Balance @ Beginning of Fiscal Year	Current Period PA2 Deposits	Current Period PA2 Financing	PA2 Ending Balance
a.	PA2 Balances / Current Activity	\$ 6,196,234	\$ 1,850,437	\$ (867,307)	\$ 7,179,364
b.	(TO) SUD Non-Medicaid (AC 335)			\$ (867,307)	
c.	(TO) Medicaid (A 335)			\$ -	
d.	(TO) Healthy Michigan (AI 335)			\$ -	
e.	(TO) MI Health Link (AK 335)			\$ -	

1.1	PA2 Transferred From Coordinating Agency PA2 Fund Balances	Total Transferred		
a.				
b.				
c.				
d.				
e.				
f.	Total Transferred from CAs	\$ -	Examination Adjustments	Examined Totals
g.	Final Balance after Transfers	\$ 7,179,364		\$ 7,179,364

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
EXAMINED INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PIHP: Community Mental Health Partnership of Southeast Michigan

1. Internal Service Fund Fiscal Year Activity	ISF Balance @ Beginning of Fiscal Year	Current Period ISF Contributions Interest Earned	Current Period ISF Contributions Deposits	Current Period ISF Reduction (Abatement)	Current Period ISF Financing (Risk)	Current Period ISF Reduction (Refund to MDHHS)	ISF Ending Balance
a. ISF Balances / Current Activity	\$ 8,804,280	\$ 38,875	\$ 2,581,623	\$ -	\$ -	\$ (34,272)	\$ 11,390,506
b. Specialty Managed Care	\$ 8,804,280	\$ 38,875	\$ 1,340,274	\$ -	\$ -	\$ (34,272)	\$ 10,149,157
c. Healthy Michigan Plan			\$ 1,241,349	\$ -	\$ -		\$ 1,241,349

1.1	PIHP Transferred To/From ISF balances	Total Transferred
a.		
b.		
c.		
d.		
e.		
f.	Total Transferred to/from PIHPs	\$ -
g.	Final balance after transfers	\$ 11,390,506
h.	Specialty Managed Care portion of balance	\$ 10,149,157
i.	Healthy Michigan Plan portion of balance	\$ 1,241,349

2. PIHP Maximum Allowable Funding of ISF	Amount
a. Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AE 120 Jan-Sep 2016) HMP - FSR AI 120	\$ 153,411,687
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 11,505,877

3. Disposition of ISF Ending Balance		Amount	Narrative of Resolution if ISF Over Funded
a.	Maximum Allowable Funding of Medicaid ISF	\$ 11,505,877	
b.	Medicaid ISF Ending Balance	\$ 11,390,506	
c.	Within Maximum Allowable Limit / (Overfunded)	\$ 115,371	
Explanation of Examination Adjustments			
Note: The \$(34,272) relates to a prior period change to the ISF fund as the result of a cost settlement.			

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT
SHARED RISK CALCULATION & RISK FINANCING
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PIHP: Community Mental Health Partnership of Southeast Michigan

1. Shared Risk Calculation			Medicaid Amount	HMP Amount	Total Amount			
a1.	Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AE 120 Jan-Sep 2016) HMP - FSR AI 120		\$ 141,262,987	\$ 12,148,700	\$ 153,411,687			
a2.	Band # 1 (100 - 105%)	5%			7,670,584	Full PIHP Responsibility		
a3.	Band # 2 (105 - 110%)	5%			7,670,584	Shared State / PIHP Responsibility		
b.	Risk - Medicaid				-			
b1.	Risk - Healthy Michigan Plan				-			
b2.	Total Risk				-			
						State Risk	Local Risk	Total Risk Corridor
c1.	Band # 1 Liability			-			-	-
c2.	Sub-Total - Band # 1			-				
c3.	Band # 2 Liability			-	-	-	-	-
c4.	Sub-Total - Band # 2			-				
c5.	Band # 3 Liability			-	-			-
c6.	Total Risk Responsibility				\$ -	\$ -	\$ -	

2. Disposition of Risk					State Risk	Local Risk	Total Risk Corridor
a.	Stop/Loss Insurance (FSR Line N 101)						-
b.	Medicaid / HMP for PIHP Share Risk Corridor (FSR Line N 102)						-
c.	Local Funds / Local Fund Balance - Medicaid / HMP Services (FSR Line M 301, M 301.1)						-
d.	General Fund Redirect for Unfunded Medicaid / HMP Costs - MDHHS Approved ONLY (FSR Line B 301, B301.1)						-
e.	Due PIHP From MDHHS (FSR Line N 103)						-
f.	Total Risk Corridor Funding				\$ -	\$ -	\$ -

3. Summary of Total Risk / Funding			State Risk	Local Risk	Total Risk Corridor
a.	Total Risk		-	-	-
b.	Total Disposition of MDHHS / Local Risk - Medicaid				-
b1.	Total Disposition of MDHHS / Local Risk - Healthy Michigan Plan				-
c.	Balance of Risk Corridor (Must = \$0)		\$ -	\$ -	\$ -
Explanation of Examination Adjustments					

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

CMHSP: Community Mental Health Partnership of Southeast Michigan

		REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
A	MEDICAID SERVICES - Summary From FSR - Medicaid Worksheet			
A 190	TOTAL REVENUE	140,974,977	-	140,974,977
A 290	TOTAL EXPENDITURE	135,479,845	-	135,479,845
A 295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	5,495,132	-	5,495,132
A 390	Total Redirected Funds	(387,304)	-	(387,304)
A 400	BALANCE MEDICAID SERVICES	5,107,828	-	5,107,828
AC	SUD NON-MEDICAID SERVICES - Summary From FSR - SUD Worksheet			
AC 190	TOTAL REVENUE	3,541,509	-	3,541,509
AC 290	TOTAL EXPENDITURE	4,408,816	-	4,408,816
AC 295	NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)	(867,307)	-	(867,307)
AC 390	Total Redirected Funds	867,307	-	867,307
AC 400	BALANCE SUD NON-MEDICAID SERVICES	-	-	-
AE	AUTISM BENEFIT SERVICES - Summary From FSR - Autism (Oct-Dec 2015 and Jan-Sep 2016)			
AE 190	TOTAL REVENUE	2,068,781	-	2,068,781
AE 290	TOTAL EXPENDITURE	2,552,628	-	2,552,628
AE 295	NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(483,847)	-	(483,847)
AE 390	Total Redirected Funds	483,847	-	483,847
AE 400	BALANCE AUTISM BENEFIT SERVICES	-	-	-
AG	HEALTH HOME SERVICES - Summary From FSR - Health Home Services Worksheet			
AG 190	TOTAL REVENUE	715,582	-	715,582
AG 290	TOTAL EXPENDITURE	715,582	-	715,582
AG 295	NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-	-
AG 390	Total Redirected Funds	-	-	-
AG 400	BALANCE HEALTH HOME SERVICES	-	-	-
AI	HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan Worksheet			
AI 190	TOTAL REVENUE	17,373,547	-	17,373,547
AI 290	TOTAL EXPENDITURE	15,651,600	-	15,651,600
AI 295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	1,721,947	-	1,721,947
AI 390	Total Redirected Funds	-	-	-
AI 400	BALANCE HEALTHY MICHIGAN SERVICES	1,721,947	-	1,721,947
AK	MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link Worksheet			
AK 190	TOTAL REVENUE	-	-	-
AK 290	TOTAL EXPENDITURE	-	-	-
AK 295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-	-
AK 390	Total Redirected Funds	-	-	-
AK 400	BALANCE MI HEALTH LINK SERVICES	-	-	-
PA2	PA2 FUND BALANCE ACTIVITY			
PA2 190	TOTAL REVENUE	8,046,671		
PA2 390	TOTAL Redirected Funds	(867,307)		
PA2 400	BALANCE PA2	7,179,364	-	7,179,364
B	GENERAL FUND			
B 100	REVENUE			
B 101	CMH Operations			-
B 102	Categorical			-
B 103	Intentionally left blank			
B 120	Subtotal - Current Period General Fund Revenue	-	-	-
B 121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services			-
B 122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services			-
B 123	Prior Year GF Carry Forward (including FY15 Mental Health Innovation Carry Forward)			-
B 124	Intentionally left blank			
B 140	Subtotal - Other General Fund Revenue	-	-	-
B 190	TOTAL REVENUE	-	-	-
B 200	EXPENDITURE			
B 201	100% MDHHS Matchable Services / Costs			-
B 202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap			-
B 203	90% MDHHS Matchable Services / Costs - REPORTED			
	90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS			
	90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	\$ -	-	-
B 204	Intentionally left blank			
B 205	Intentionally left blank			
B 290	TOTAL EXPENDITURE	-	-	-
B 295	NET GENERAL FUND SURPLUS (DEFICIT)	-	-	-
B 300	Redirected Funds (To) From			
B 301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - A331 (PIHP use only)	-	-	-
B 301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - AI331 (PIHP use only)	-	-	-
B 301.2	(TO) SUD Non-Medicaid - Redirected for Unfunded SUD Non-Medicaid Services AC331 (PIHP use only)	-	-	-
B 301.3	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - AK331 (PIHP use only)	-	-	-
B 301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG331 (PIHP use only)	-	-	-
B 302	Intentionally left blank			
B 303	Intentionally left blank			
B 304	(TO) Targeted Case Management - D301	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CMHSP:	Community Mental Health Partnership of Southeast Michigan					
B	305	(TO) GF Cost of SED - E301		-	-	-
B	306	(TO) GF Cost of SED - Not SED Waiver eligible - E303		-	-	-
B	307	Intentionally left blank				
B	308	(TO) GF Cost of Children's Waiver - F301		-	-	-
B	309	(TO) Allowable GF Cost of Injectable Medications - G301		-	-	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - I304		-	-	-
B	310.1	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA304		-	-	-
B	310.2	Intentionally left blank				
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - IC304		-	-	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID304		-	-	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - J305 (explain - section Q)		-	-	-
B	313	FROM CMHSP to CMHSP Earned Contracts - J302				-
B	314	FROM Non-MDHHS Earned Contracts - K302				-
B	330	Subtotal Redirected Funds rows 301 - 314		-	-	-
B	331	FROM Local Funds - M302				-
B	332	FROM Risk Corridor - N303				-
B	390	Total Redirected Funds		-	-	-
B	400	BALANCE GENERAL FUND (cannot be < 0)		-	-	-

OTHER GF CONTRACTUAL OBLIGATIONS

C		INTENTIONALLY LEFT BLANK				
C	100	Revenue				
C	170					
C	180					
C	190	Total Revenue		-	-	-
C	290	Expenditure				
C	295	NET SURPLUS (DEFICIT)		-	-	-
C	300	Redirected Funds (To) From				
C	301					
C	302					
C	390	Total Redirected Funds		-	-	-
C	400	BALANCE (cannot be < 0)		-	-	-

FEE FOR SERVICE MEDICAID

D		TARGETED CASE MANAGEMENT - (GHS Only)				
D	190	Revenue				-
D	290	Expenditure				-
D	295	NET TARGETED CASE MANAGEMENT (cannot be > 0)		-	-	-
D	300	Redirected Funds (To) From				
D	301	FROM General Fund - B304				-
D	302	FROM Local Funds - M304				-
D	303	(TO) CMHSP to CMHSP Earned Contracts - J304.4		-	-	-
D	304	FROM CMHSP to CMHSP Earned Contracts - J303.4				-
D	390	Total Redirected Funds		-	-	-
D	400	BALANCE TARGETED CASE MANAGEMENT (GHS Only) (must = 0)		-	-	-

E		SED WAIVER				
E	100	REVENUE				
E	101	FFS Medicaid - SED-Trad				-
E	102	FFS Medicaid - SED-DHS				-
E	190	TOTAL REVENUE		-	-	-
E	200	EXPENDITURE				
E	201	Expenditure - Traditional - Federal Reimbursable				-
E	202	Expenditure - Traditional - Not SED waiver eligible				-
E	203	Expenditure - SED-DHS - Federal Reimbursable				-
E	204	Expenditure - SED-DHS - Not SED waiver eligible				-
E	290	TOTAL EXPENDITURE		-	-	-
E	295	NET SED WAIVER (DEFICIT)		-	-	-
E	300	Redirected Funds (To) From				
E	301	FROM General Fund - B305				-
E	302	FROM Local Funds - M305				-
E	303	FROM General Fund - Not SED Waiver eligible - B306				-
E	304	FROM Local Funds - Not SED Waiver eligible - M306				-
E	390	Total Redirected Funds		-	-	-
E	400	BALANCE SED WAIVER (must = 0)		-	-	-

F		CHILDREN'S WAIVER				
F	190	Revenue				-
F	290	Expenditure				-
F	295	NET CHILDREN'S WAIVER (cannot be > 0)		-	-	-
F	300	Redirected Funds (To) From				
F	301	FROM General Fund - B308				-
F	302	FROM Local Funds - M308				-
F	303	FROM Activity not otherwise reported - O301				-
F	390	Total Redirected Funds		-	-	-
F	400	BALANCE CHILDREN'S WAIVER (must = 0)		-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CMHSP: Community Mental Health Partnership of Southeast Michigan

G		INJECTABLE MEDICATIONS			
G	190	Revenue			-
G	290	Expenditure			-
G	295	NET INJECTABLE MEDICATIONS (cannot be > 0)	-	-	-
G	300	Redirected Funds (To) From			
G	301	FROM General Fund - B309			-
G	302	FROM Local Funds - M309			-
G	390	Total Redirected Funds	-	-	-
G	400	BALANCE INJECTABLE MEDICATIONS (must = 0)	-	-	-

OTHER FUNDING

H		MDHHS EARNED CONTRACTS			
H	100	REVENUE			
H	101	PASARR			-
H	102	DCH Block Grants for CMH services		34,569	34,569
H	103	DD Council Grants			-
H	104	PATH/Homeless			-
H	105	Prevention			-
H	106	Aging			-
H	107	HUD Shelter Plus Care			-
H	150	Other MDHHS Earned Contracts (describe):			-
H	151	Other MDHHS Earned Contracts (describe):			-
H	152	Other MDHHS Earned Contracts (describe):			-
H	190	TOTAL REVENUE	-	34,569	34,569
H	200	EXPENDITURE			
H	201	PASARR			-
H	202	DCH Block Grants for CMH services		34,569	34,569
H	203	DD Council Grants			-
H	204	PATH/Homeless			-
H	205	Prevention			-
H	206	Aging			-
H	207	HUD Shelter Plus Care			-
H	250	Other MDHHS Earned Contracts (describe):			-
H	251	Other MDHHS Earned Contracts (describe):			-
H	252	Other MDHHS Earned Contracts (describe):			-
H	290	TOTAL EXPENDITURE	-	34,569	34,569
H	400	BALANCE MDHHS EARNED CONTRACTS (must = 0)	-	-	-

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
I	100	REVENUE			
I	101	Revenue - from PIHP Medicaid (including MICHild)			-
I	104	Revenue - from PIHP Healthy Michigan Plan			-
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate			-
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate			-
I	190	TOTAL REVENUE	-	-	-
I	201	Expenditure - Medicaid (including MICHild)			-
I	202	Expenditure - Healthy Michigan Plan			-
I	203	Expenditure - MI Health Link (Medicaid) Services			-
I	290	TOTAL EXPENDITURE	-	-	-
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
I	300	Redirected Funds (To) From			
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303			-
I	303	FROM Non-MDHHS Earned Contracts - K303			-
I	304	FROM General Fund - B310			-
I	390	Total Redirected Funds	-	-	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	-	-	-

IA		PIHP to AFFILIATE SUBSTANCE USE DISORDER (NON-MEDICAID) CONTRACTS - CMHSP USE ONLY			
IA	100	REVENUE			
IA	101	Revenue - SUD Non-Medicaid - from PIHP			-
IA	122	Revenue - Fees & Collections - Affiliate			-
IA	190	TOTAL REVENUE	-	-	-
IA	200	EXPENDITURE			
IA	201	Expenditure			-
IA	202	Intentionally left blank			
IA	290	TOTAL EXPENDITURE	-	-	-
IA	295	NET PIHP to AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IA	300	Redirected Funds (To) From			
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.2	-	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - J303.2			-
IA	303	FROM Non-MDHHS Earned Contracts - K303.2			-
IA	304	FROM General Fund - B310.1			-
IA	305	Intentionally left blank			-
IA	306	FROM Local Funds - M309.2			-
IA	390	Total Redirected Funds	-	-	-
IA	400	BALANCE PIHP to AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS (must = 0)	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CMHSP:	Community Mental Health Partnership of Southeast Michigan		
IB	PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS - CMHSP USE ONLY		
IB 100	REVENUE		
IB 101	Revenue - Medicaid - from PIHP	-	-
IB 102	Revenue - MICHild - from PIHP	-	-
IB 122	1st & 3rd Party Collections - Autism Benefit Consumers - Affiliate	-	-
IB 190	TOTAL REVENUE	-	-
IB 200	EXPENDITURE		
IB 201	Expenditure - Medicaid	-	-
IB 202	Expenditure - MICHild	-	-
IB 290	TOTAL EXPENDITURE	-	-
IB 400	BALANCE PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS (must = 0)	-	-

IC	PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY		
IC 190	Revenue - Medicaid Health Home Services - from PIHP		-
IC 290	Expenditure - Medicaid Health Home Services		-
IC 295	NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-
IC 300	Redirected Funds (To) From		
IC 304	FROM General Fund - B310.3		-
IC 306	FROM Local Funds - M309.4		-
IC 390	Total Redirected Funds	-	-
IC 400	BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (must = 0)	-	-

ID	PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY		
ID 100	REVENUE		
ID 101	Revenue - MI Health Link - from PIHP		-
ID 122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate		-
ID 190	TOTAL REVENUE	-	-
ID 200	EXPENDITURE		
ID 201	Expenditure		-
ID 202	Intentionally left blank		
ID 290	TOTAL EXPENDITURE	-	-
ID 295	NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-
ID 300	Redirected Funds (To) From		
ID 301	(TO) CMHSP to CMHSP Earned Contracts - J306.3	-	-
ID 302	FROM CMHSP to CMHSP Earned Contracts - J303.3		-
ID 303	FROM Non-MDHHS Earned Contracts - K303.3		-
ID 304	FROM General Fund - B310.4		-
ID 305	Intentionally left blank		-
ID 306	FROM Local Funds - M309.3		-
ID 390	Total Redirected Funds	-	-
ID 400	BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)	-	-

J	CMHSP to CMHSP EARNED CONTRACTS		
J 190	Revenue		-
J 290	Expenditure		-
J 295	NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)	-	-
J 300	Redirected Funds (To) From		
J 301	(TO) Medicaid Services - A302 (PIHP use only)	-	-
J 301.1	(TO) Healthy Michigan - A1302 (PIHP use only)	-	-
J 301.2	(TO) SUD (Non-Medicaid) Services Contracts - AC302 (PIHP use only)	-	-
J 301.3	(TO) MI Health Link - AK302 (PIHP use only)	-	-
J 302	(TO) General Fund - B313	-	-
J 303	(TO) PIHP to Affiliate Medicaid Services Contracts - I302	-	-
J 303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA302	-	-
J 303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID302	-	-
J 303.4	(TO) Targeted Case Management - D304	-	-
J 304	FROM Medicaid Services - A301 (PIHP use only)		-
J 304.1	FROM Healthy Michigan - A1301 (PIHP use only)		-
J 304.2	FROM SUD (Non-Medicaid) Service Contracts - AC301 (PIHP use only)		-
J 304.3	FROM MI Health Link - AK301 (PIHP use only)		-
J 304.4	FROM Targeted Case Management - D303		-
J 305	FROM General Fund - B312		-
J 306	FROM PIHP to Affiliate Medicaid Services Contracts - I301		-
J 306.2	FROM PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA301		-
J 306.3	FROM PIHP to MI Health Link Services Contracts - ID301		-
J 307	FROM Local Funds - M310		-
J 390	Total Redirected Funds	-	-
J 400	BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)	-	-

K	NON-MDHHS EARNED CONTRACTS		
K 190	Revenue		-
K 290	Expenditure		-
K 295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)	-	-
K 300	Redirected Funds (To) From		
K 301	(TO) Medicaid Services - A303 (PIHP use only)	-	-
K 301.1	(TO) Healthy Michigan - A1303 (PIHP use only)	-	-
K 301.2	(TO) SUD (Non-Medicaid) Services Contracts - AC303 (PIHP use only)	-	-
K 301.3	(TO) MI Health Link - AK303 (PIHP use only)	-	-
K 302	(TO) General Fund - B314	-	-
K 303	(TO) PIHP to Affiliate Medicaid Services Contracts - I303	-	-
K 303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA303	-	-
K 303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID303	-	-
K 304	(TO) Local Funds - M315	-	-
K 305	FROM Local Funds - M311		-
K 390	Total Redirected Funds	-	-
K 400	BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CMHSP: Community Mental Health Partnership of Southeast Michigan

L		Intentionally left Blank			
L	100	REVENUE			
L	101				
L	102				
L	190	TOTAL REVENUE	-	-	-
L	200	EXPENDITURE			
L	201				
L	202				
L	290	TOTAL EXPENDITURE	-	-	-
L	295	NET SURPLUS (DEFICIT)	-	-	-
L	300	Redirected Funds (To) From			
L	300.3				
L	300.5				
L	301				
L	302				
L	390	Total Redirected Funds	-	-	-
L	400	BALANCE (must = 0)	-	-	-

M		LOCAL FUNDS			
M	100	REVENUE			
M	101	County Appropriation for Mental Health			-
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds			-
M	103	Section 226 (a) Funds	-	-	-
M	104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)	1,577,780		1,577,780
M	105	Medicaid Fee for Service Adjuster Payments			-
M	106	Local Grants			-
M	107	Interest	8,324		8,324
M	108	Intentionally left blank			
M	109	SED Partner			-
M	110	All Other Local Funding	75,907	(4,349)	71,558
M	190	TOTAL REVENUE	1,662,011	(4,349)	1,657,662
M	200	EXPENDITURE			
M	201	GF 10% Local Match	-	-	-
M	202	Reported Local match cap amount			
		Examination Adjustment Local match cap amount			
		Local match cap amount	\$ -		
M	203	GF Local Match Capped per MHC 330.1308	-	-	-
M	204	Local Cost for State Provided Services			-
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)			-
M	206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	1,577,780		1,577,780
M	207	Local Match to Grants and MDHHS Earned Contracts			-
M	208	Intentionally left blank			-
M	209	Local Only Expenditures	75,907	(4,349)	71,558
M	290	TOTAL EXPENDITURE	1,653,687	(4,349)	1,649,338
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	8,324	-	8,324
M	300	Redirected Funds (To) From			
M	301	(TO) Medicaid Services - A332 (PIHP use only)	-	-	-
M	301.1	(TO) Healthy Michigan - A1332 (PIHP use only)	-	-	-
M	301.2	(TO) SUD (Non-Medicaid) Services - AC332 (PIHP use only)	-	-	-
M	301.3	(TO) MI Health Link - AK332 (PIHP use only)	-	-	-
M	301.4	(TO) Health Home Services - AG332 (PIHP use only)	-	-	-
M	302	(TO) General Fund - B331	-	-	-
M	303	Intentionally left blank			
M	304	(TO) Targeted Case Management - D302	-	-	-
M	305	(TO) SED Waiver - E302	-	-	-
M	306	(TO) SED Waiver - Not SED Waiver eligible - E304	-	-	-
M	307	Intentionally left blank			
M	308	(TO) Children's Waiver - F302	-	-	-
M	309	(TO) Injectable Medications - G302	-	-	-
M	309.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA306	-	-	-
M	309.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306	-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-	-	-
M	311	(TO) Non-MDHHS Earned Contracts - K305	-	-	-
M	312	Intentionally left blank			
M	313	(TO) Activity Not Otherwise Reported - O302	-	-	-
M	313.3	FROM MI Health Link (Medicare) - AK336 (PIHP use only)			-
M	314	Intentionally left blank			
M	315	FROM Non-MDHHS Earned Contracts - K304			-
M	390	Total Redirected Funds	-	-	-
M	400	BALANCE LOCAL FUNDS	8,324	-	8,324

N		RISK CORRIDOR			
N	100	REVENUE			
N	101	Stop/Loss Insurance			-
N	102	Medicaid ISF for PIHP Share Risk Corridor			-
N	103	MDHHS for MDHHS Share of Medicaid Risk Corridor			-
N	104	MDHHS Autism Benefit Risk Corridor (Oct-Dec 2015)	96,543		96,543
N	190	TOTAL REVENUE	96,543	-	96,543
N	300	Redirected Funds (To) From			
N	301	(TO) Medicaid Services - PIHP Share - A333 (PIHP use only)	-	-	-
N	301.1	(TO) Healthy Michigan - PIHP Share - A1333 (PIHP use only)	-	-	-
N	301.3	Intentionally left blank			
N	302	(TO) Medicaid Services - MDHHS Share - A334 (PIHP use only)	-	-	-
N	302.1	(TO) Healthy Michigan - MDHHS Share - A1334 (PIHP use only)	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)				
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID				
FOR THE YEAR ENDED SEPTEMBER 30, 2016				
CMHSP:	Community Mental Health Partnership of Southeast Michigan			
N	302.3	Intentionally left blank		
N	303	(TO) General Fund - B332	-	-
N	304	(TO) Autism Benefit Services (Oct-Dec 2015) - MDHHS Share - AE331 (PIHP use only)	(96,543)	(96,543)
N	390	Total Redirected Funds	(96,543)	(96,543)
N	400	BALANCE RISK CORRIDOR (must = 0)	-	-
O	ACTIVITY NOT OTHERWISE REPORTED			
O	100	REVENUE		
O	101	Other Revenue (describe):	173,586	173,586
O	102	Other Revenue (describe):		-
O	103	Other Revenue (describe):		-
O	190	TOTAL REVENUE	173,586	173,586
O	200	EXPENDITURE		
O	201	Other Expenditure (describe):	173,586	173,586
O	202	Other Expenditure (describe):		-
O	203	Other Expenditure (describe):		-
O	290	TOTAL EXPENDITURE	173,586	173,586
O	295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	-	-
O	300	Redirected Funds (To) From		
O	301	(TO) Children's Waiver - F303	-	-
O	302	FROM Local Funds - M313		-
O	390	Total Redirected Funds	-	-
O	400	BALANCE ACTIVITY NOT OTHERWISE REPORTED	-	-
P	GRAND TOTALS			
P	190	GRAND TOTAL REVENUE	174,653,207	174,683,427
P	290	GRAND TOTAL EXPENDITURE	160,635,744	160,665,964
P	390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-
P	400	NET INCREASE (DECREASE)	14,017,463	14,017,463
Q	REMARKS			
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.			
Q	<p>The following examination adjustments were made since the cells were not populated in the original FSR that was filed</p> <ul style="list-style-type: none"> - An examination adjustment was made to increase H102 from \$0 to \$34,569; a difference of \$34,569 - An examination adjustment was made to increase H202 from \$0 to \$34,569; a difference of \$34,569 <p>The following examination adjustments were made due to changes in Washtenaw's examined FSR (10% of the \$43,490 change to Health Homes)</p> <ul style="list-style-type: none"> - An examination adjustment was made to decrease M110 from \$75,907 to \$71,558; a difference of \$4,349 - An examination adjustment was made to decrease M209 from \$75,907 to \$71,558; a difference of \$4,349 			
Q				
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Community Mental Health Partnership of Southeast Michigan
Explanation of Examination Adjustments
September 30, 2016

Examined Medicaid Contract Settlement Worksheet

The following examination adjustments were made to separate MI Child from State Plan (b) & 1915 (B)(3) revenues

- An examination adjustment was made to decrease 1.a State Plan (b) & 1915 (B)(3) from \$94,373,165 to \$94,271,289; a difference of \$101,876.
- An examination adjustment was made to increase 1.a MI Child (Oct-Dec 2015) from \$0 to \$101,876; a difference of \$101,876.

The following examination adjustments were made as of result of other changes to the Medicaid and Healthy Michigan FSRs

- An examination adjustment was made to increase 4.1 Total Disposition of Medicaid Savings / Lapse from \$4,983,420 to \$5,107,828; a difference of \$124,408
- An examination adjustment was made to decrease 4.2 Total Disposition of Healthy Michigan Savings / Lapse from \$1,952,075 to \$1,721,947; a difference of \$230,128

The following examination adjustments were made since the cells were not populated in the original FSR that was filed

- An examination adjustment was made to increase 5.a Prior Year Medicaid Savings Earned - Medicaid from \$0 to \$1,473,549; a difference of \$1,473,549
- An examination adjustment was made to increase 5.c Prior Year Medicaid Savings Earned - HMP from \$0 to \$5,224,847; a difference of \$5,224,847

Examined Financial Status Report – Medicaid

The following examination adjustments were made due to changes in Washtenaw's examined FSR

- An examination adjustment was made to decrease A115 from \$59,001,583 to \$58,877,271; a difference of \$124,312
- An examination adjustment was made to decrease A202 from \$59,323,343 to 59,199,031 a difference of \$124,312

Examined Financial Status Report – Healthy Michigan

The following examination adjustments were made due to changes in Washtenaw's examined FSR

- An examination adjustment was made to increase AI115 from \$5,236,768 to \$5,466,896; a difference of \$230,128
- An examination adjustment was made to increase AI202 from \$5,236,768 to \$5,466,896 a difference of \$230,128

Examined Financial Status Report – Health Home Services

The following examination adjustments were made due to changes in Washtenaw's examined FSR

- An examination adjustment was made to decrease AG101 from \$759,072 to \$715,582; a difference of \$43,490
- An examination adjustment was made to decrease AG115 from \$707,987 to \$664,497; a difference of \$43,490
- An examination adjustment was made to decrease AG201 from \$707,987 to \$664,497; a difference of \$43,490

Examined Financial Status Report – Autism Benefit

The following examination adjustments were made due to changes in Washtenaw's examined FSR

- An examination adjustment was made to decrease AE115 (Jan - Sept) from \$1,170,117 to \$1,170,021; a difference of \$96
- An examination adjustment was made to decrease AE202 (Jan - Sept) from \$1,170,117 to \$1,170,021; a difference of \$96

Examined Financial Status Report – Substance Use Disorder Services

The following examination adjustment was made to account for the SUD deficit of \$13,436 in Prevention which was covered with PA2 funds

- An examination adjustment was made to decrease AC101 from \$3,554,945 to \$3,541,509; a difference of \$13,436
- An examination adjustment was made to increase AC335 from \$853,871 to \$867,307; a difference of \$13,436

Community Mental Health Partnership of Southeast Michigan
Explanation of Examination Adjustments
September 30, 2016

The following examination adjustments were made to agree CMHPSM's FSR to Lenawee's FSR that was filed with MDHHS

- An examination adjustment was made to increase AC115 from \$386,928 to \$449,005; a difference of \$62,077
- An examination adjustment was made to increase AC201 from \$386,928 to \$449,005; a difference of \$62,077

The following examination adjustments were made to agree CMHPSM's FSR to Livingston's FSR that was filed with MDHHS

- An examination adjustment was made to increase AC115 from \$205,465 to \$243,534; a difference of \$38,069
- An examination adjustment was made to increase AC201 from \$205,465 to \$243,534; a difference of \$38,069

The following examination adjustments were made to reduce CMHPSM's expenditures by the amounts as noted above for Lenawee and Livingston

- An examination adjustment was made to decrease AC201 from \$3,816,423 to \$3,716,277; a difference of \$100,146

Examined Supplemental Financial Status Report - SUD Services

The following examination adjustment was made to account for the SUD deficit of \$13,436 in Prevention which was covered with PA2 funds

- An examination adjustment was made to decrease A.1.f.2 Prevention from \$1,068,274 to \$1,054,838; a difference of \$13,436
- An examination adjustment was made to increase D.1 PA2 from \$853,871 to \$867,307; a difference of \$13,436

Examined Financial Status Report – All Non Medicaid

The following examination adjustments were made since the cells were not populated in the original FSR that was filed

- An examination adjustment was made to increase H102 from \$0 to \$34,569; a difference of \$34,569
- An examination adjustment was made to increase H202 from \$0 to \$34,569; a difference of \$34,569

The following examination adjustments were made due to changes in Washtenaw's examined FSR (10% of the \$43,490 change to Health Homes)

- An examination adjustment was made to decrease M110 from \$75,907 to \$71,558; a difference of \$4,349
- An examination adjustment was made to decrease M209 from \$75,907 to \$71,558; a difference of \$4,349

Community Mental Health Partnership of Southeast Michigan
Comments and Recommendations
September 30, 2016

During our compliance audit, we may have become aware of matters that are opportunities for strengthening internal controls, improving compliance and increasing operating efficiency. These matters are not individually or cumulatively material weaknesses in internal control over the Medicaid Contract, General Fund Contract, and/or CMHS Block Grant program(s). Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

There are no comments or recommendations for the September 30, 2016 fiscal year.