

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

*September 30, 2015*



Community Mental Health Partnership of Southeast Michigan  
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September 30, 2015

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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 Entity) compliance with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Community Health 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, 2015.

### 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 Entity'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 Entity'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 Entity's compliance.

### Opinion on Each Program

In our opinion, the Entity 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, 2015.

### 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 Comments and Recommendations as item 2015-01. Our opinion on each program is not modified with respect to these matters.

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

### Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our examination of compliance,

we considered the Entity's internal control over compliance with the types of requirements that could have a direct and material effect on the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein) to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The Entity's response to the internal control over compliance finding identified in our examination is described in the accompanying schedule of findings and schedule of comments and recommendations. The Entity's response was not subjected to the procedures applied in the examination of compliance and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our consideration of internal control over compliance. Accordingly, this report is not suitable for any other purpose.

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



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

June 28, 2016

Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein):

None

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein):

None

Known fraud affecting the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein):

None

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

**PIHP:** CMHPSM  
**FISCAL YEAR:** FY 14 / 15

1. Specialty Managed Care - Medicaid	State Plan (b)	1915(b)(3)	HSW	HMP	MI CHILD	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	50,350,432	38,148,567	45,096,943	16,551,314	454,917	\$ 150,602,173	FY 15
b. Current Fiscal Year - Medicaid Revenue Accruals	425,969	94,621				\$ 520,590	FY 15
b1. DHS Incentive Payments (B)	303,499					\$ 303,499	FY 15
b2. Other Incentive Payments (B)						\$ -	FY 15
b3. Autism Training payments (B)	27,900					\$ 27,900	FY 15
c. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 51,107,800	\$ 38,243,188	\$ 45,096,943	\$ 16,551,314	\$ 454,917	\$ 151,454,162	
d. Prior Fiscal Year 1 - Accrual Adjustment - Net			361,258			\$ 361,258	FY 14
e. Prior Fiscal Year 2 - Accrual Adjustment - Net						\$ -	FY 13
f. Other Adjustments (DCH Approval Required)	(3,384)					\$ (3,384)	Describe Below
g. Sub-Total - Prior Year Accrual Adjustments:	\$ (3,384)	\$ -	\$ 361,258	\$ -	\$ -	\$ 357,874	
h. Total Medicaid Revenue - Current Year Settlement:	\$ 51,104,416	\$ 38,243,188	\$ 45,458,201	\$ 16,551,314	\$ 454,917	\$ 151,812,036	
i. Explanation of Accrual Adjustments							

**NOTE: Section 1 should remain at the reported amounts**

2. Forced Lapse to MDCH	Reported	Adjustment	Examined
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	151,812,036

1. Band # 1 (95 - 100%)	5%	7,590,602	PIHP retains
2. Band # 2 (90 - 95%)	5%	7,590,602	Shared PIHP / MDCH

b. Balance Available for Savings (from Medicaid FSR)	1,473,549
b1. Balance Available for Savings (from Healthy Michigan FSR)	5,224,847
b2. Total Available for Savings	6,698,396

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

c. 1. Band # 1	6,698,396
2. Sub-Total - Band # 1	-
3. Band # 2	-
4. Sub-Total - Band # 2	-
5. Band # 3	-
6. Totals	

	6,698,396	6,698,396
	-	-
	-	-
	-	-
\$ -	\$ 6,698,396	\$ 6,698,396

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		1,473,549	1,473,549	22%
2. Total Disposition of Healthy Michigan Savings / Lapse		5,224,847	5,224,847	78%
3. Total Savings / Lapse	\$ -	\$ 6,698,396	\$ 6,698,396	100%

5. Medicaid Savings - Prior Year Earnings to Expend	FY	FY	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid	408,132					408,132
b. Current Year Expenditures - Medicaid	408,132					408,132
c. Prior Year Medicaid Savings Earned - HMP	2,153,122					2,153,122
d. Current Year Expenditures - HMP	2,153,122					2,153,122
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

6. Narrative: Both CRCS and Contract Settlement Worksheet

**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES  
CONCURRENT WAIVER PROGRAMS  
EXAMINED MEDICAID CONTRACT RECONCILIATION AND CASH SETTLEMENT  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

PIHP: CMHPSM

<b>1. Medicaid Services - Available Resources</b>		<b>PIHP Contract Cost Settled</b>
a.	State Plan (b) (FSR A 101)	50,776,401
a.1	DHS Incentive Payments (B) (FSR A 101 a)	300,115
a.2	Other Incentive Payments (B) (FSR A 101b)	-
a.3	Autism Training Payments (B) (FSR A 101c)	27,900
b.	State Plan (b3) (FSR A 102)	38,243,188
c.	Habilitation Support Waiver (c) (FSR A 103)	45,458,201
d.	MIChild (FSR A 104)	454,917
e.	Healthy Michigan Plan (FSR AI 120)	16,551,314
f.	Total Managed Care Capitation	\$ 151,812,036

g.	1st & 3rd Party Collections - Medicaid (FSR A 121)	-
g.1	1st & 3rd Party Collections - HMP (FSR AI 121)	-
h.	Prior Year Medicaid Savings (FSR A 123 + FSR AI 123)	2,468,564
i.	ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)	-
j.	Redirected CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
k.	Redirected Non-MDCH Earned Contracts (FSR A 303 + FSR AI 303)	-
l.	Sub-Total Other Medicaid Services - Resources	\$ 2,468,564
m.	Total Medicaid Services - Available Resources	\$ 154,280,600

<b>2. Medicaid Services - Expenditures</b>		
a.	PIHP HICA/USE Tax (FSR A 201)	8,817,030
a.1	PIHP HICA/USE Tax Healthy Michigan Plan (FSR AI 201)	1,116,922
b.	Medicaid Services (incl MI Child) (FSR A 202 - A 122 - A 325)	123,158,452
b.1	Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)	12,362,667
b.2	MI Health Link Medicaid Services (FSR A 205)	-
c.	Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	-
d.	Psych Hospital HRA (FSR A 204)	2,127,133
e.	Sub-Total Medicaid Services - Expenditures	\$ 147,582,204

f.	Redirected CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
g.	Redirected to MI Health Link (FSR A 301b)	-
h.	Sub-Total Medicaid Services - Redirected Expenditures	\$ -
i.	Total Medicaid Services - Expenditures	\$ 147,582,204

<b>3. Net Medicaid Services Surplus / (Deficit)</b>		
a.	Medicaid Funding Surplus / (Deficit)	6,698,396
b.	Less: Forced Lapse to MDCH (Medicaid worksheet 2.a)	-
c.	Net Medicaid Services Surplus / (Deficit)	\$ 6,698,396

<b>4. Disposition</b>		<b>Amount</b>
a.	Surplus	
1.	Transfer to Fund Balance - Medicaid Savings Earned	(6,698,396)
2.	Lapse to MDCH - Contract Settlement	-
3.	Total Disposition - Surplus	\$ (6,698,396)

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 + AK 333)	-
4.	Redirected Risk Corridor - MDCH Share (FSR A 334 + AI 334 + AK 334)	-
5.	Redirected from PA2 Fund Balance (FSR A 335 + AI 335 + AK 335)	-
6.	Total Disposition - Deficit	\$ -

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

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

<b>6. Medicaid MDCH Commitment</b>		<b>Amount</b>
a.	MDCH / PIHP Medicaid Funded Expenditures	145,113,640
b.	Earned Medicaid Savings	6,698,396
c.	Sub-Total MDCH Commitment	\$ 151,812,036
d.	Risk Corridor - MDCH Share	-
e.	Total MDCH Medicaid Commitment	\$ 151,812,036
f.	General Fund Supplement for Unfunded Medicaid	-

<b>Examined Cash Settlement and MDCH Commitment</b>		
	<b>Cash Settlement</b>	<b>Savings</b>
Examined	\$ -	6,698,396
Original Settlement		6698396
Increase (Decrease)	\$ -	\$ -

**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT**  
**EXAMINED FINANCIAL STATUS REPORT - MEDICAID page 1**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2015**

PIHP:	CMHPSM	YEAR TO DATE REPORTING										PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals
		A	B	C	D	E	F	G	H	I				
		CMHSP or CA												
		Regional Authority / Reporting Board	# 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	<b>REVENUE</b>													
A 101	State Plan ( B )	50,776,401										50,776,401		50,776,401
A 101a	DHS Incentive Payments (B)	300,115										300,115		300,115
A 101b	Other Incentive Payments (B)	-										-		-
A 101c	Autism Training Payments (B)	27,900										27,900		27,900
A 102	State Plan ( B3 )	38,243,188										38,243,188		38,243,188
A 103	Hab Support Waiver (C)	45,458,201										45,458,201		45,458,201
A 104	MI Child	454,917										454,917		454,917
A 115	Medicaid Managed Care - Affiliate Contracts	(120,935,725)	13,986,446	21,125,611	23,654,393	62,169,275						-	-	-
A 120	<b>Subtotal - Current Period Medicaid Services Revenue</b>	14,324,997	13,986,446	21,125,611	23,654,393	62,169,275	-	-	-	-	-	135,260,722	-	135,260,722
A 121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rptng Bd											-		-
A 122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate		77,374		57,487							134,861		134,861
A 123	Prior Year Medicaid Savings (Funding Current Year Expenses)	315,442										315,442		315,442
A 124	ISF Abatement											-		-
A 140	<b>Subtotal - Other Medicaid Revenue</b>	315,442	77,374	-	57,487	-	-	-	-	-	-	450,303	-	450,303
A 190	<b>TOTAL REVENUE</b>	14,640,439	14,063,820	21,125,611	23,711,880	62,169,275	-	-	-	-	-	135,711,025	-	135,711,025
A 200	<b>EXPENDITURE</b>													
A 201	PIHP HICA/USE Tax	8,817,030										8,817,030		8,817,030
A 202	Medicaid Services (including MI Child)	2,222,727	14,063,820	21,125,611	23,711,880	62,169,275						123,293,313		123,293,313
A 203	Payment into Medicaid ISF											-		-
A 204	Psych Hospital Rate Adjuster (HRA)	2,127,133										2,127,133		2,127,133
A 205	MI Health Link - Medicaid Services											-		-
A 290	<b>TOTAL EXPENDITURE</b>	13,166,890	14,063,820	21,125,611	23,711,880	62,169,275	-	-	-	-	-	134,237,476	-	134,237,476
A 295	<b>SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)</b>	1,473,549	-	-	-	-	-	-	-	-	-	1,473,549	-	1,473,549
A 300	<b>Redirected Funds (To) From</b>													
A 301	(TO) CMHSP to CMHSP Earned Contracts - J304	-										-		-
A 301a	(TO) Healthy Michigan - AI310	-										-		-
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-MDCH Earned Contracts - K301 (explain - section AB)											-		-
A 325	Info only - Affiliate Total Redirected Funds - I390											-		-
A 330	<b>Subtotal Redirected Funds rows 301 - 325</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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 - MDCH Share - N302											-		-
A 335	FROM PA2 Local Fund Balance - PA2 1.c											-		-
A 390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
A 400	<b>BALANCE MEDICAID SERVICES</b>	1,473,549	-	-	-	-	-	-	-	-	-	1,473,549	-	1,473,549

AB	REMARKS
AB	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AB	An examination adjustment was made to Lenawee and Livingston to include Medicaid SUD that was original included in CMHPSM's Medicaid Services.
AB	Lenawee: Row A115 was changed from 13,757,467 to 13,986,446 (a difference of 228,979) and Row A202 was changed from 13,834,841 to 14,063,820 (a difference of 228,979).
AB	Livingston: Row A115 was changed from 20,918,747 to 21,125,611 (a difference of 206,864) and Row A202 was changed from 20,918,747 to 21,125,611 (a difference of 206,864).
AB	CMHPSM: Row A202 was changed from 2,658,570 to 2,222,727 (a difference of 435,843).
AB	An examination adjustment was made to Washtenaw to exclude prior year cost settlement payments that was original reported as current year revenues on CMHPSM's Medicaid FSR
AB	Washtenaw: Row A115 was changed from 62,261,965 to 62,169,275 (a difference of 92,690) and Row A202 was changed from 62,261,965 to 62,169,275 (a difference of 92,690).
AB	CMHPSM: Row A123 was changed 408,132 to 315,442 (a difference of 92,690) to reflect Washtenaw's FY13 & FY14 HSW recoveries settled in FY15.



**MDCH/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, 2015**

PIHP:	CMHPSM	YEAR TO DATE REPORTING									PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals
		A	B	C	D	E	F	G	H	I			
		Regional Authority / Reporting Board	CMHSP or CA										
			# 1	# 2	# 3	# 4	# 5	# 6	# 7				
1	PIHP or CMHSP or CA	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	0	0	0				
<b>AI</b>	<b>HEALTHY MICHIGAN SERVICES - PIHP USE ONLY</b>												
<b>AI</b>	<b>100</b>	<b>REVENUE</b>											
AI	101	Healthy Michigan Plan	16,551,314									16,551,314	16,551,314
AI	115	Healthy Michigan Managed Care - Affiliate Contracts	(10,472,909)	1,417,421	1,961,696	1,865,416	5,228,376					-	-
AI	120	<b>Subtotal - Current Period Healthy Michigan Services Revenue</b>	6,078,405	1,417,421	1,961,696	1,865,416	5,228,376	-	-	-	-	16,551,314	16,551,314
AI	121	1st & 3rd Party Collections - HMP Consumers - Rpting Bd										-	-
AI	122	1st & 3rd Party Collections - HMP Consumers - Affiliate										-	-
AI	123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)	2,153,122									2,153,122	2,153,122
AI	124	ISF Abatement HMP										-	-
AI	140	<b>Subtotal - Other Healthy Michigan Revenue</b>	2,153,122	-	-	-	-	-	-	-	-	2,153,122	2,153,122
AI	190	<b>TOTAL REVENUE</b>	8,231,527	1,417,421	1,961,696	1,865,416	5,228,376	-	-	-	-	18,704,436	18,704,436
<b>AI</b>	<b>200</b>	<b>EXPENDITURE</b>											
AI	201	PIHP HICA/USE Tax Healthy Michigan Plan	1,116,922									1,116,922	1,116,922
AI	202	Healthy Michigan Plan Services	1,889,758	1,417,421	1,961,696	1,865,416	5,228,376					12,362,667	12,362,667
AI	203	Payment into Healthy Michigan Plan ISF										-	-
AI	290	<b>TOTAL EXPENDITURE</b>	3,006,680	1,417,421	1,961,696	1,865,416	5,228,376	-	-	-	-	13,479,589	13,479,589
AI	295	<b>SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)</b>	5,224,847	-	-	-	-	-	-	-	-	5,224,847	5,224,847
<b>AI</b>	<b>300</b>	<b>Redirected Funds (To) From</b>											
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-MDCH Earned Contracts - K301.1 (explain - section AJ)										-	-
AI	310	FROM Medicaid - A301a										-	-
AI	325	Info only - Affiliate Total Redirected Funds - I390										-	-
AI	330	<b>Subtotal Redirected Funds rows 301 - 325</b>	-	-	-	-	-	-	-	-	-	-	-
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 - MDCH Share - N302.1										-	-
AI	335	FROM PA2 Local Fund Balance - PA2 1.d										-	-
AI	390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-	-	-	-
AI	400	<b>BALANCE HEALTHY MICHIGAN PLAN SERVICES</b>	5,224,847	-	-	-	-	-	-	-	-	5,224,847	5,224,847

<b>AJ</b>	<b>REMARKS</b>
AJ	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AJ	An examination adjustment was made to Lenawee and Livingston to include Healthy Michigan SUD that was original included in CMHPSM's Healthy Michigan Plan Services.
AJ	Lenawee: Row AI115 was changed from 1,118,054 to 1,417,421 (a difference of 299,367) and Row AI202 was changed from 1,118,054 to 1,417,421 (a difference of 299,367).
AJ	Livingston: Row AI115 was changed from 1,665,880 to 1,961,969 (a difference of 295,816) and Row AI202 was changed from 1,665,880 to 1,961,696 (a difference of 295,816).
AJ	CMHPSM: Row AI202 was changed from 2,484,941 to 1,889,758 (a difference of 595,183).
AJ	
AJ	
AJ	
AJ	
AJ	
AJ	

**MDCH/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, 2015**

PIHP:	CMHPSM	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	0	0	0			

<b>AK</b>	<b>MI HEALTH LINK SERVICES - PIHP USE ONLY</b>											
<b>AK</b>	<b>100 REVENUE</b>											
AK	101 MI Health Link											
AK	102 ICO - Risk Financing / (ICO - Shared Savings)											
AK	115 MI Health Link - Affiliate Contracts											
AK	120 <b>Subtotal - Current Period MI Health Link Services Revenue</b>											
AK	121 1st & 3rd Party Collections - MI Health Link Consumers - Rpting Bd											
AK	122 1st & 3rd Party Collections - MI Health Link Consumers - Affiliate											
AK	140 <b>Subtotal - Other MI Health Link Revenue</b>											
AK	190 <b>TOTAL REVENUE</b>											
AK	<b>200 EXPENDITURE</b>											
AK	202 MI Health Link Services											
AK	290 <b>TOTAL EXPENDITURE</b>											
AK	295 <b>SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)</b>											
AK	300 <b>Redirected Funds (To) From</b>											
AK	301 (TO) CMHSP to CMHSP Earned Contracts - <b>J304.3</b>											
AK	302 FROM CMHSP to CMHSP Earned Contracts - <b>J301.3</b> (explain - section AL)											
AK	303 FROM Non-MDCH Earned Contracts - <b>K301.3</b> (explain - section AL)											
AK	310 FROM Medicaid - <b>A301b</b>											
AK	325 Info only - Affiliate Total Redirected Funds - <b>ID390</b>											
AK	330 <b>Subtotal Redirected Funds rows 301 - 325</b>											
AK	331 FROM General Fund - Redirected to Unfunded MI Health Link Costs - <b>B301.3</b>											
AK	332 FROM Local Funds - <b>M301.3</b>											
AK	333 FROM Risk Corridor - PIHP Share - <b>N301.3</b>											
AK	334 FROM Risk Corridor - MDCH Share - <b>N302.3</b>											
AK	335 FROM PA2 Local Fund Balance - <b>PA2 1.e</b>											
AK	336 (TO) Local funds - <b>M313.3</b>											
AK	390 <b>Total Redirected Funds</b>											
AK	400 <b>BALANCE MI HEALTH LINK SERVICES (must = 0)</b>											

<b>AL</b>	<b>REMARKS</b>
AL	Remarks may be added about any entry or activity on the report for which additional information may be useful.
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**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - Health Home Services  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

PIHP:	CMHPSM	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	Examination Adjustments	Examined Totals
1	PIHP or CMHSP or CA	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	0	0	0			

<b>AG</b>	<b>Health Home Program - PIHP USE ONLY</b>											
<b>AG</b>	100	<b>REVENUE</b>										
<b>AG</b>	101	Revenue - Health Home Services	579,765								579,765	579,765
<b>AG</b>	115	Affiliate Contracts	(540,747)			540,747					-	-
<b>AG</b>	190	<b>TOTAL REVENUE</b>	39,018	-	-	-	540,747	-	-	-	579,765	579,765
<b>AG</b>	200	<b>EXPENDITURE</b>										
<b>AG</b>	201	Expenditure - Health Home Services				540,747					540,747	540,747
<b>AG</b>	202	PIHP HICA/USE Tax	39,018								39,018	39,018
<b>AG</b>	204	Surplus Funding Retained									-	-
<b>AG</b>	290	<b>TOTAL EXPENDITURE</b>	39,018	-	-	-	540,747	-	-	-	579,765	579,765
<b>AG</b>	295	<b>SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)</b>	-	-	-	-	-	-	-	-	-	-
<b>AG</b>	300	<b>Redirected Funds (To) From</b>										
<b>AG</b>	325	Info only - Affiliate Total Redirected Funds - IC390									-	-
<b>AG</b>	331	FROM General Fund - B301.4									-	-
<b>AG</b>	332	FROM Local Funds - M301.4									-	-
<b>AG</b>	390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-	-	-
<b>AG</b>	400	<b>BALANCE</b>	-	-	-	-	-	-	-	-	-	-

<b>AH</b>	<b>REMARKS</b>
<b>AH</b>	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.
<b>AH</b>	
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**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - AUTISM BENEFIT page 1  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**1. Financial Status Report - Autism Benefit**

PIHP:	CMHPSM	YEAR TO DATE REPORTING									PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals
		A	B	C	D	E	F	G	H	I			
		Regional Authority / Reporting Board	CMHSP										
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	650,082												650,082			650,082
AE 115	Medicaid Autism Benefit - Affiliate Contracts	(1,544,361)	49,859	653,596	301,709	539,197								-	-	-	-
AE 120	Subtotal Revenue - Medicaid Autism Benefit	(894,279)	49,859	653,596	301,709	539,197	-	-	-	-	-	-	-	650,082	-	-	650,082
AE 130	Revenue - MICHild																
AE 131	MICHild Autism Benefit rec'd thru 9/30	30,024												30,024			30,024
AE 132	MICHild Autism Benefit - Affiliate Contracts	(105,969)	8,210	55,317	-	42,442								-	-	-	-
AE 140	Subtotal Revenue - MICHild Autism Benefit	(75,945)	8,210	55,317	-	42,442	-	-	-	-	-	-	-	30,024	-	-	30,024
AE 190	TOTAL REVENUE	(970,224)	58,069	708,913	301,709	581,639	-	-	-	-	-	-	-	680,106	-	-	680,106
AE 200	EXPENDITURE																
AE 201	Expenditure - Medicaid																
AE 202	PIHP HICA/USE Tax - Medicaid	144,606												144,606			144,606
AE 203	Medicaid Autism Benefit Services	15,915	49,859	653,596	301,709	539,197								1,560,276			1,560,276
AE 220	Subtotal Expenditure - Medicaid Autism Benefit	160,521	49,859	653,596	301,709	539,197	-	-	-	-	-	-	-	1,704,882	-	-	1,704,882
AE 230	Expenditure - MICHild																
AE 231	PIHP HICA/USE Tax - MICHild	7,474												7,474			7,474
AE 232	MICHild Autism Benefit Services	1,106	8,210	55,317	-	42,442								107,075			107,075
AE 240	Subtotal Expenditure - MICHild Autism Benefit	8,580	8,210	55,317	-	42,442	-	-	-	-	-	-	-	114,549	-	-	114,549
AE 290	TOTAL EXPENDITURE	169,101	58,069	708,913	301,709	581,639	-	-	-	-	-	-	-	1,819,431	-	-	1,819,431
AE 291	Subtotal Net Medicaid Autism Benefit Services Surplus (Deficit)	(1,054,800)	-	-	-	-	-	-	-	-	-	-	-	(1,054,800)	-	-	(1,054,800)
AE 292	Subtotal Net MI Child Autism Benefit Services Surplus (Deficit)	(84,525)	-	-	-	-	-	-	-	-	-	-	-	(84,525)	-	-	(84,525)
AE 295	SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(1,139,325)	-	-	-	-	-	-	-	-	-	-	-	(1,139,325)	-	-	(1,139,325)
AE 300	Redirected Funds (To) From																
AE 331	FROM Risk Corridor - MDCH Share - N304	1,139,325												1,139,325			1,139,325
AE 390	Total Redirected Funds	1,139,325	-	-	-	-	-	-	-	-	-	-	-	1,139,325	-	-	1,139,325
AE 400	BALANCE AUTISM BENEFIT SERVICES (cannot be < 0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

2. Autism Settlement: (Due MDCH) / Due PIHP		Original	Exam Adj	Final
a.	Medicaid Autism Benefit Services (Due MDCH) / Due PIHP	1,054,800	-	1,054,800
b.	MICHild Autism Benefit Services (Due MDCH) / Due PIHP	84,525	-	84,525
c.	Total Settlement	\$ 1,139,325	\$ -	#####

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	
AF	
AF	
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AF	

**MDCH/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, 2015**

PIHP:	CMHPSM	YEAR TO DATE REPORTING									PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals
		A	B	C	D	E	F	G	H	I			
		Regional Authority / Reporting Board	CMHSP										
			# 1	# 2	# 3	# 4	# 5	# 6	# 7				
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	<b>REVENUE</b>											
AC 101	Revenue - SUD Agreement	2,505,303								2,505,303		2,505,303
AC 115	Affiliate Contracts	(560,032)	373,868	186,164						-		-
AC 120	<b>Subtotal SUD Agreement Revenue</b>	1,945,271	373,868	186,164	-	-	-	-	-	2,505,303		2,505,303
AC 121	Fees & Collections - Rpting Bd											
AC 122	Fees & Collections - Affiliate											
AC 140	<b>Subtotal - Other Revenue</b>	-	-	-	-	-	-	-	-			
AC 190	<b>TOTAL REVENUE</b>	1,945,271	373,868	186,164	-	-	-	-	-	2,505,303		2,505,303
AC 200	<b>EXPENDITURE</b>											
AC 201	Expenditure - SUD Services	3,588,588	373,868	186,164						4,148,620		4,148,620
AC 290	<b>TOTAL EXPENDITURE</b>	3,588,588	373,868	186,164	-	-	-	-	-	4,148,620		4,148,620
AC 295	<b>SUBTOTAL NET SUD SERVICES SURPLUS (DEFICIT)</b>	(1,643,317)	-	-	-	-	-	-	-	(1,643,317)		(1,643,317)
AC 300	<b>Redirected Funds (To) From</b>											
AC 301	(TO) CMHSP to CMHSP Earned Contracts - J304.2	-								-		-
AC 302	FROM CMHSP to CMHSP Earned Contracts - J301.2											
AC 303	FROM Non-MDCH 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	1,643,317								1,643,317		1,643,317
AC 390	<b>Total Redirected Funds</b>	1,643,317	-	-	-	-	-	-	-	1,643,317		1,643,317
AC 400	<b>BALANCE SUD Services</b>	-	-	-	-	-	-	-	-	-		-

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	An examination adjustment was made to Lenawee to include recognition of PA2 funds. An examination adjustment was made to Livingston to exclude SUD payments to non-CMHSP providers in this county.
AD	
AD	Lenawee: Row AC115 was changed from 363,679 to 373,868 (a difference of 10,189) and Row AC201 was changed from 363,679 to 373,868 (a difference of 10,189).
AD	Livingston: Row AC115 was changed from 535,610 to 186,164 (a difference of 349,446) and Row AC201 was changed from 535,610 to 186,164 (a difference of 349,446).
AD	CMHPSM: Row AC201 was changed from 3,249,331 to 3,588,588 (a difference of 339,257).
AD	
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**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED SUPPLEMENTAL FINANCIAL STATUS REPORT - SUD SERVICES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

PIHP:	CMHPSM

		EXPENDITURES												
	Fund Source	Budgeted Revenue	General Admin	Access Mgt Sys	Treatment	Womens Specialty	Prevention	PFS II	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	208,484	182,758								182,758		182,758	25,726
1.b	- Access Management System	59,494		61,747							61,747		61,747	(2,253)
1.c	- Treatment	2,213,585			1,055,552						1,055,552		1,055,552	1,158,033
1.d	- Women's Specialty Services (WSS)	148,204				158,706					158,706		158,706	(10,502)
1.e	- Other (please specify)													
1.f	<b>Subtotal - Community Grant</b>	<b>2,629,767</b>	<b>182,758</b>	<b>61,747</b>	<b>1,055,552</b>	<b>158,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,458,763</b>	<b>-</b>	<b>1,458,763</b>	<b>1,171,004</b>
2	Prevention	1,054,838	50,230				957,403				1,007,633		1,007,633	47,205
3	State Disability Assistance	39,855			38,907						38,907		38,907	948
4	Partnership For Success II													
5	Other (please specify)													
6	<b>Subtotal - State Agreement</b>	<b>3,724,460</b>	<b>232,988</b>	<b>61,747</b>	<b>1,094,459</b>	<b>158,706</b>	<b>957,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,505,303</b>	<b>-</b>	<b>2,505,303</b>	<b>1,219,157</b>
<b>B</b>	<b>Medicaid</b>													
1	MIChild	7,345	207		2,631						2,838		2,838	4,507
2	Medicaid	1,253,331	84,817	67,242	1,131,640	73,894					1,357,593		1,357,593	(104,262)
3	Healthy MI Plan	2,220,844	144,061	115,501	1,985,757	60,197					2,305,516		2,305,516	(84,672)
4	Medicaid - Savings / ISF													
5	Healthy MI Plan - Savings / ISF													
6	<b>Subtotal - Medicaid</b>	<b>3,481,520</b>	<b>229,085</b>	<b>182,743</b>	<b>3,120,028</b>	<b>134,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,665,947</b>	<b>-</b>	<b>3,665,947</b>	<b>(184,427)</b>
<b>C</b>	<b>MI Health Link (Medicare)</b>													
1	MI Health Link (Medicare)													
2	<b>Subtotal - Medicare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D</b>	<b>Local &amp; Other</b>													
1	PA2	1,497,252			1,428,652		214,665				1,643,317		1,643,317	(146,065)
2	Fees & Collections													
3	Other Contracts & Sources													
4	Other Local													
5	<b>Subtotal - Local &amp; Other</b>	<b>1,497,252</b>	<b>-</b>	<b>-</b>	<b>1,428,652</b>	<b>-</b>	<b>214,665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,643,317</b>	<b>-</b>	<b>1,643,317</b>	<b>(146,065)</b>
<b>E</b>	<b>Grand Total</b>	<b>8,703,232</b>	<b>462,073</b>	<b>244,490</b>	<b>5,643,139</b>	<b>292,797</b>	<b>1,172,068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,814,567</b>	<b>-</b>	<b>7,814,567</b>	<b>888,665</b>
<b>F</b>	<b>Local Match Computation</b>													
		Funds Subject to Match (including Examination Adjustments)									Total Match Funds (Local & Other - D1+D2+D4)		Examined Totals	Examined Match Percentage
		4,148,620	232,988	61,747	2,523,111	158,706	1,172,068	-	-	-	1,643,317	-	1,643,317	39.61%

G REMARKS							
Remarks may be added about any entry or activity on the report for which additional information may be useful.							
		Expenditure Category Detail	Amount	Expenditure Category Detail	Amount	Expenditure Category Detail	Amount
G							
G							
G							
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G							
G							
G							
G							
G							
G							
		Total	\$ -	Total	\$ -	Total	\$ -

**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED PA2 FUND BALANCE ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

PIHP: CMHPSM

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		\$ 3,424,998	\$ (1,643,317)	\$ 1,781,681
b.	(TO) SUD Non-Medicaid (AC 335)			\$ (1,643,317)	
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.	WCHO - Lenawee County	\$ 799,870		
b.	WCHO - Livingston County	\$ 1,695,243		
c.	WCHO - Washtenaw County	\$ 1,654,186		
d.	SEMCA - Monroe County	\$ 265,254		
e.				
f.	Total Transferred from CAs	\$ 4,414,553	<b>Examination Adjustments</b>	<b>Examined Totals</b>
g.	Final Balance after Transfers	\$ 6,196,234		\$ 6,196,234

Explanation of Examination Adjustments

**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED INTERNAL SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

PIHP: **CMHPSM**

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 MDCH)	ISF Ending Balance
a.	ISF Balances / Current Activity	\$ 8,791,664	\$ 12,616	\$ -	\$ -	\$ -	\$ -	\$ 8,804,280
b.	Specialty Managed Care	\$ 8,791,664	\$ 12,616					\$ 8,804,280
c.	Healthy Michigan Plan							\$ -
d.	MI Health Link							\$ -

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	\$ 8,804,280
h.	Specialty Managed Care portion of balance	\$ 8,804,280
i.	Healthy Michigan Plan portion of balance	\$ -

2. PIHP Maximum Allowable Funding of ISF		Amount
a.	Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AI 120)	\$ 151,812,036
b.	% of Current Year Medicaid Capitation	7.5%
c.	Maximum Allowable Funding of Med ISF	\$ 11,385,903

3. Disposition of ISF Ending Balance		Amount	Narrative of Resolution if ISF Over Funded
a.	Maximum Allowable Funding of Medicaid ISF	\$ 11,385,903	
b.	Medicaid ISF Ending Balance	\$ 8,804,280	
c.	Within Maximum Allowable Limit / (Overfunded)	\$ 2,581,623	

Explanation of Examination Adjustments



## MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT EXAMINED SHARED RISK CALCULATION & RISK FINANCING FOR THE YEAR ENDED SEPTEMBER 30, 2015

PIHP: \_\_\_\_\_ CMHPSM

1. Shared Risk Calculation				Medicaid Amount	HMP Amount	Total Amount			
a1.	Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AI 120)			\$ 135,260,722	\$ 16,551,314	\$ 151,812,036			
a2.	Band # 1 (100 - 105%)		5%			7,590,602	Full PIHP Responsibility		
a3.	Band # 2 (105 - 110%)		5%			7,590,602	Shared State / PIHP Responsibility		
b.	Risk - Medicaid					-			
b1.	Risk - Healthy Michigan Plan					-			
b2.	Risk - MI Health Link					-			
b3.	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 / MI Health Link ISF for PIHP Share Risk Corridor (FSR Line N 102)					-
c.	Local Funds / Local Fund Balance - Medicaid / HMP / MI Health Link Services (FSR Line M 301, M 301.1, M 301.3)					-
d.	General Fund Redirect for Unfunded Medicaid / HMP/MI Health Link Costs - MDCH Approved ONLY (FSR Line B 301, B301.1, B 301.3)					-
e.	Due PIHP From MDCH (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 MDCH / Local Risk - Medicaid					-
b1.	Total Disposition of MDCH / Local Risk - Healthy Michigan Plan					-
b2.	Total Disposition of MDCH / Local Risk - MI Health Link					-
c.	Balance of Risk Corridor (Must = \$0)			\$ -	\$ -	\$ -
Explanation of Examination Adjustments						

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

CMHSP:	CMHPSM			
			<b>REPORTED</b>	<b>EXAMINATION ADJUSTMENTS</b>
				<b>EXAMINED TOTALS</b>
<b>A</b>		<b>MEDICAID SERVICES - Summary From FSR - Medicaid Worksheet</b>		
A	190	TOTAL REVENUE	135,576,164	-
A	290	TOTAL EXPENDITURE	134,102,615	-
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	1,473,549	-
A	390	Total Redirected Funds	-	-
A	400	BALANCE MEDICAID SERVICES	1,473,549	-

<b>AC</b>		<b>SUD NON-MEDICAID SERVICES - Summary From FSR - SUD Worksheet</b>		
AC	190	TOTAL REVENUE	2,505,303	-
AC	290	TOTAL EXPENDITURE	4,148,620	-
AC	295	NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)	(1,643,317)	-
AC	390	Total Redirected Funds	1,643,317	-
AC	400	BALANCE SUD NON-MEDICAID SERVICES	-	-

<b>AE</b>		<b>AUTISM BENEFIT SERVICES - Summary From FSR - Autism Worksheet</b>		
AE	190	TOTAL REVENUE	680,106	-
AE	290	TOTAL EXPENDITURE	1,819,431	-
AE	295	NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(1,139,325)	-
AE	390	Total Redirected Funds	1,139,325	-
AE	400	BALANCE AUTISM BENEFIT SERVICES	-	-

<b>AG</b>		<b>HEALTH HOME SERVICES - Summary From FSR - Health Home Services Worksheet</b>		
AG	190	TOTAL REVENUE	579,765	-
AG	290	TOTAL EXPENDITURE	579,765	-
AG	295	NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-
AG	390	Total Redirected Funds	-	-
AG	400	BALANCE HEALTH HOME SERVICES	-	-

<b>AI</b>		<b>HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan Worksheet</b>		
AI	190	TOTAL REVENUE	18,704,436	-
AI	290	TOTAL EXPENDITURE	13,479,589	-
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	5,224,847	-
AI	390	Total Redirected Funds	-	-
AI	400	BALANCE HEALTHY MICHIGAN SERVICES	5,224,847	-

<b>AK</b>		<b>MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link Worksheet</b>		
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	-	-

<b>PA2</b>		<b>PA2 FUND BALANCE ACTIVITY</b>		
PA2	190	TOTAL REVENUE	7,839,551	
PA2	390	TOTAL Redirected Funds	(1,643,317)	
PA2	400	BALANCE PA2	6,196,234	-

<b>B</b>		<b>GENERAL FUND</b>		
B	100	REVENUE		
B	101	CMH Operations		-
B	102	Categorical		-
B	103	State Services		-
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		-
B	124	Intentionally left blank		
B	140	Subtotal - Other General Fund Revenue	-	-
B	190	TOTAL REVENUE	-	-
B	200	EXPENDITURE		
B	201	100% MDCH Matchable Services / Costs		-
B	202	100% MDCH Matchable Services Based on CMHSP Local Match Cap	-	-
B	203	90% MDCH Matchable Services / Costs - REPORTED		
		90% MDCH Matchable Services / Costs - EXAMINATION ADJUSTMENTS		
		90% MDCH Matchable Services / Costs - EXAMINED TOTAL	\$ -	-
B	204	State Services - Payments to MDCH for State Services		-
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	(TO) Mental Health Innovation Grant C301	-	-
B	303	Intentionally left blank		
B	304	Intentionally left blank		
B	305	(TO) GF Cost of SED - Required Match - E301	-	-
B	306	(TO) GF Cost of SED - Above Required Match Screen - E303	-	-
B	307	(TO) GF Cost of SED - Not SED Waiver eligible - E305	-	-
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-MDCH Earned Contracts - K302		-

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
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CMHSP:		CMHPSM	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>B</b>	330	<b>Subtotal Redirected Funds rows 301 - 314</b>	-	-	-
<b>B</b>	331	FROM Local Funds - <b>M302</b>			-
<b>B</b>	332	FROM Risk Corridor - <b>N303</b>			-
<b>B</b>	390	<b>Total Redirected Funds</b>	-	-	-
<b>B</b>	400	<b>BALANCE GENERAL FUND (cannot be &lt; 0)</b>	-	-	-

**OTHER GF CONTRACTUAL OBLIGATIONS**

<b>C</b>		<b>MENTAL HEALTH INNOVATION GRANT</b>			
<b>C</b>	100	<b>Revenue</b>			
<b>C</b>	170	MH Innovation Grant Revenue			-
<b>C</b>	180	MH Innovation Grant Prior Year Carry Forward			-
<b>C</b>	190	<b>Total Revenue</b>	-	-	-
<b>C</b>	290	Expenditure			-
<b>C</b>	295	<b>NET SURPLUS (DEFICIT)</b>	-	-	-
<b>C</b>	300	<b>Redirected Funds (To) From</b>			
<b>C</b>	301	FROM General Fund - <b>B302</b>			-
<b>C</b>	302	FROM Local Funds - <b>M303</b>			-
<b>C</b>	390	<b>Total Redirected Funds</b>	-	-	-
<b>C</b>	400	<b>BALANCE MENTAL HEALTH INNOVATION GRANT (cannot be &lt; 0)</b>	-	-	-

<b>D</b>		<b>INTENTIONALLY LEFT BLANK</b>			
<b>D</b>	1				
<b>D</b>	190	Revenue			
<b>D</b>	290	Expenditure			
<b>D</b>	295	<b>NET SURPLUS (DEFICIT)</b>	-	-	-
<b>D</b>	300	<b>Redirected Funds (To) From</b>			
<b>D</b>	301				
<b>D</b>	302				
<b>D</b>	303				
<b>D</b>	304				
<b>D</b>	390	<b>Total Redirected Funds</b>	-	-	-
<b>D</b>	400	<b>BALANCE</b>	-	-	-

**FEE FOR SERVICE MEDICAID**

<b>E</b>		<b>SED WAIVER</b>			
<b>E</b>	100	<b>REVENUE</b>			
<b>E</b>	101a	FFS Medicaid - Federal portion recvd at current year FFP rate - SED-Trad.	0.6554		-
<b>E</b>	101b	Intentionally left blank	0.6554		-
<b>E</b>	101c	Intentionally left blank	0.6554		-
<b>E</b>	101d	Intentionally left blank	0.6554		-
<b>E</b>	102	FFS Medicaid - Federal portion recvd at subsequent year FFP rate - SED-Trad.	0.6560		-
<b>E</b>	103	FFS Medicaid - SED-DHS			-
<b>E</b>	190	<b>TOTAL REVENUE</b>		-	-
<b>E</b>	200	<b>EXPENDITURE</b>			
<b>E</b>	201	Expenditure - Traditional - Federal Reimbursable			-
<b>E</b>	202	Expenditure - Traditional - Not SED waiver eligible			-
<b>E</b>	203	Expenditure - SED-DHS - Federal Reimbursable			-
<b>E</b>	204	Expenditure - SED-DHS - Not SED waiver eligible			-
<b>E</b>	290	<b>TOTAL EXPENDITURE</b>		-	-
<b>E</b>	295	<b>NET SED WAIVER (DEFICIT)</b>		-	-
<b>E</b>	300	<b>Redirected Funds (To) From</b>			
<b>E</b>	301	FROM General Fund - Required Match - <b>B305</b>		-	-
<b>E</b>	302	FROM Local Funds - Required Match - <b>M305</b>		-	-
<b>E</b>	303	FROM General Fund - Above Required Match Screen - <b>B306</b>		-	-
<b>E</b>	304	FROM Local Funds - Above Required Match Screen - <b>M306</b>		-	-
<b>E</b>	305	FROM General Fund - Not SED Waiver eligible - <b>B307</b>		-	-
<b>E</b>	306	FROM Local Funds - Not SED Waiver eligible - <b>M307</b>		-	-
<b>E</b>	390	<b>Total Redirected Funds</b>		-	-
<b>E</b>	400	<b>BALANCE SED WAIVER (must = 0)</b>		-	-

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

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

**OTHER FUNDING**

<b>H</b>		<b>MDCH EARNED CONTRACTS</b>			
<b>H</b>	100	<b>REVENUE</b>			
<b>H</b>	101	PASARR			-
<b>H</b>	102	DCH Block Grants for CMH services	176,021		176,021

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
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CMHSP:		CMHPSM	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
H	103	DD Council Grants			-
H	104	PATH/Homeless			-
H	105	Prevention			-
H	106	Aging			-
H	107	HUD Shelter Plus Care			-
H	150	Other MDCH Earned Contracts (describe):			-
H	151	Other MDCH Earned Contracts (describe):			-
H	152	Other MDCH Earned Contracts (describe):			-
H	190	<b>TOTAL REVENUE</b>	176,021	-	176,021
H	200	<b>EXPENDITURE</b>			
H	201	PASARR			-
H	202	DCH Block Grants for CMH services	176,021		176,021
H	203	DD Council Grants			-
H	204	PATH/Homeless			-
H	205	Prevention			-
H	206	Aging			-
H	207	HUD Shelter Plus Care			-
H	250	Other MDCH Earned Contracts (describe):			-
H	251	Other MDCH Earned Contracts (describe):			-
H	252	Other MDCH Earned Contracts (describe):			-
H	290	<b>TOTAL EXPENDITURE</b>	176,021	-	176,021
H	400	<b>BALANCE MDCH EARNED CONTRACTS (must = 0)</b>	-	-	-

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
I	100	<b>REVENUE</b>			
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	<b>TOTAL REVENUE</b>	-	-	-
I	201	Expenditure - Medicaid (including MIChild)			-
I	202	Expenditure - Healthy Michigan Plan			-
I	203	Expenditure - MI Health Link (Medicaid) Services			-
I	290	<b>TOTAL EXPENDITURE</b>	-	-	-
I	295	<b>NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
I	300	<b>Redirected Funds (To) From</b>			
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303			-
I	303	FROM Non-MDCH Earned Contracts - K303			-
I	304	FROM General Fund - B310			-
I	390	<b>Total Redirected Funds</b>	-	-	-
I	400	<b>BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)</b>	-	-	-

IA		PIHP to AFFILIATE SUBSTANCE USE DISORDER (NON-MEDICAID) CONTRACTS - CMHSP USE ONLY			
IA	100	<b>REVENUE</b>			
IA	101	Revenue - SUD Non-Medicaid - from PIHP			-
IA	122	Revenue - Fees & Collections - Affiliate			-
IA	190	<b>TOTAL REVENUE</b>	-	-	-
IA	200	<b>EXPENDITURE</b>			
IA	201	Expenditure			-
IA	202	Intentionally left blank			-
IA	290	<b>TOTAL EXPENDITURE</b>	-	-	-
IA	295	<b>NET PIHP to AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
IA	300	<b>Redirected Funds (To) From</b>			
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.2	-	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - J303.2			-
IA	303	FROM Non-MDCH 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	<b>Total Redirected Funds</b>	-	-	-
IA	400	<b>BALANCE PIHP to AFFILIATE SUD (NON-MEDICAD) SERVICES CONTRACTS (must = 0)</b>	-	-	-

IB		PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS - CMHSP USE ONLY			
IB	100	<b>REVENUE</b>			
IB	101	Revenue - Medicaid - from PIHP			-
IB	102	Revenue - MIChild - from PIHP			-
IB	190	<b>TOTAL REVENUE</b>	-	-	-
IB	200	<b>EXPENDITURE</b>			
IB	201	Expenditure - Medicaid			-
IB	202	Expenditure - MIChild			-
IB	290	<b>TOTAL EXPENDITURE</b>	-	-	-
IB	400	<b>BALANCE PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS (must = 0)</b>	-	-	-

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	<b>NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
IC	300	<b>Redirected Funds (To) From</b>			
IC	304	FROM General Fund - B310.3			-
IC	306	FROM Local Funds - M309.4			-
IC	390	<b>Total Redirected Funds</b>	-	-	-
IC	400	<b>BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (must = 0)</b>	-	-	-

ID		PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY			
ID	100	<b>REVENUE</b>			
ID	101	Revenue - MI Health Link - from PIHP			-
ID	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate			-
ID	190	<b>TOTAL REVENUE</b>	-	-	-
ID	200	<b>EXPENDITURE</b>			
ID	201	Expenditure			-
ID	202	Intentionally left blank			-
ID	290	<b>TOTAL EXPENDITURE</b>	-	-	-
ID	295	<b>NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
ID	300	<b>Redirected Funds (To) From</b>			

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CMHSP:		CMHPSM	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
ID	301	(TO) CMHSP to CMHSP Earned Contracts - J306.3	-	-	-
ID	302	FROM CMHSP to CMHSP Earned Contracts - J303.3			-
ID	303	FROM Non-MDCH 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	<b>Total Redirected Funds</b>	-	-	-
ID	400	<b>BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)</b>	-	-	-

J		CMHSP to CMHSP EARNED CONTRACTS			
J	190	Revenue			-
J	290	Expenditure			-
J	295	<b>NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
J	300	<b>Redirected Funds (To) From</b>			
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	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	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	<b>Total Redirected Funds</b>	-	-	-
J	400	<b>BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)</b>	-	-	-

K		NON-MDCH EARNED CONTRACTS			
K	190	Revenue			-
K	290	Expenditure			-
K	295	<b>NET NON-MDCH EARNED CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
K	300	<b>Redirected Funds (To) From</b>			
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	<b>Total Redirected Funds</b>	-	-	-
K	400	<b>BALANCE NON-MDCH EARNED CONTRACTS (must = 0)</b>	-	-	-

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

M		LOCAL FUNDS			
M	100	<b>REVENUE</b>			
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	19,591	(12,616)	6,975
M	108	Intentionally left blank			-
M	109	SED Partner			-
M	110	All Other Local Funding	58,004		58,004
M	190	<b>TOTAL REVENUE</b>	1,655,375	(12,616)	1,642,759
M	200	<b>EXPENDITURE</b>			
M	201	GF 10% Local Match			-
M	202	Reported Local match cap amount			
		Examination Adjustment Local match cap amount			
		Adjusted 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 MDCH Earned Contracts			-
M	208	Intentionally left blank			-
M	209	Local Only Expenditures	57,976		57,976

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CMHSP:		CMHPSM	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>M</b>	290	<b>TOTAL EXPENDITURE</b>	1,635,756	-	1,635,756
<b>M</b>	295	<b>NET LOCAL FUNDS SURPLUS (DEFICIT)</b>	19,619	(12,616)	7,003
<b>M</b>	300	<b>Redirected Funds (To) From</b>			
<b>M</b>	301	(TO) Medicaid Services - <b>A332</b> (PIHP use only)	-	-	-
<b>M</b>	301.1	(TO) Healthy Michigan - <b>AI332</b> (PIHP use only)	-	-	-
<b>M</b>	301.2	(TO) SUD (Non-Medicaid) Services - <b>AC332</b> (PIHP use only)	-	-	-
<b>M</b>	301.3	(TO) MI Health Link - <b>AK332</b> (PIHP use only)	-	-	-
<b>M</b>	301.4	(TO) Health Home Services - <b>AG332</b> (PIHP use only)	-	-	-
<b>M</b>	302	(TO) General Fund - <b>B331</b>	-	-	-
<b>M</b>	303	(TO) MH Innovation Grant - <b>C302</b>	-	-	-
<b>M</b>	304	Intentionally left blank			
<b>M</b>	305	(TO) SED Waiver - Required Match - <b>E302</b>	-	-	-
<b>M</b>	306	(TO) SED Waiver - Above Required Match Screen - <b>E304</b>	-	-	-
<b>M</b>	307	(TO) Not SED Waiver eligible - <b>E306</b>	-	-	-
<b>M</b>	308	(TO) Children's Waiver - <b>F302</b>	-	-	-
<b>M</b>	309	(TO) Injectable Medications - <b>G302</b>	-	-	-
<b>M</b>	309.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - <b>IA306</b>	-	-	-
<b>M</b>	309.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID306</b>	-	-	-
<b>M</b>	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - <b>IC306</b>	-	-	-
<b>M</b>	310	(TO) CMHSP to CMHSP Earned Contracts - <b>J307</b>	-	-	-
<b>M</b>	311	(TO) Non-MDCH Earned Contracts - <b>K305</b>	-	-	-
<b>M</b>	312	Intentionally left blank			
<b>M</b>	313	(TO) Activity Not Otherwise Reported - <b>O302</b>	-	-	-
<b>M</b>	313.3	FROM MI Health Link (Medicare) - <b>AK336</b> - (PIHP use only)			-
<b>M</b>	314	Intentionally left blank			
<b>M</b>	315	FROM Non-MDCH Earned Contracts - <b>K304</b>			-
<b>M</b>	390	<b>Total Redirected Funds</b>	-	-	-
<b>M</b>	400	<b>BALANCE LOCAL FUNDS</b>	19,619	(12,616)	7,003

<b>N</b>		<b>RISK CORRIDOR</b>			
<b>N</b>	100	<b>REVENUE</b>			
<b>N</b>	101	Stop/Loss Insurance			-
<b>N</b>	102	Medicaid ISF for PIHP Share Risk Corridor			-
<b>N</b>	103	MDCH for MDCH Share of Medicaid Risk Corridor			-
<b>N</b>	104	MDCH Autism Benefit Risk Corridor	1,139,325		1,139,325
<b>N</b>	190	<b>TOTAL REVENUE</b>	1,139,325	-	1,139,325
<b>N</b>	300	<b>Redirected Funds (To) From</b>			
<b>N</b>	301	(TO) Medicaid Services - PIHP Share - <b>A333</b> (PIHP use only)	-	-	-
<b>N</b>	301.1	(TO) Healthy Michigan - PIHP Share - <b>AI333</b> (PIHP use only)	-	-	-
<b>N</b>	301.3	(TO) MI Health Link - PIHP Share - <b>AK333</b> (PIHP use only)	-	-	-
<b>N</b>	302	(TO) Medicaid Services - MDCH Share - <b>A334</b> (PIHP use only)	-	-	-
<b>N</b>	302.1	(TO) Healthy Michigan - MDCH Share - <b>AI334</b> (PIHP use only)	-	-	-
<b>N</b>	302.3	(TO) MI Health Link - MDCH Share - <b>AK334</b> (PIHP use only)	-	-	-
<b>N</b>	303	(TO) General Fund - <b>B332</b>	-	-	-
<b>N</b>	304	(TO) Autism Benefit Services - MDCH Share - <b>AE331</b> (PIHP use only)	(1,139,325)	-	(1,139,325)
<b>N</b>	390	<b>Total Redirected Funds</b>	(1,139,325)	-	(1,139,325)
<b>N</b>	400	<b>BALANCE RISK CORRIDOR (must = 0)</b>	-	-	-

<b>O</b>		<b>ACTIVITY NOT OTHERWISE REPORTED</b>			
<b>O</b>	100	<b>REVENUE</b>			
<b>O</b>	101	Other Revenue (describe): CMHSP Reimbursement Revenue for SIS Assessments by PIHP	119,965		119,965
<b>O</b>	102	Other Revenue (describe):			-
<b>O</b>	103	Other Revenue (describe):			-
<b>O</b>	190	<b>TOTAL REVENUE</b>	119,965	-	119,965
<b>O</b>	200	<b>EXPENDITURE</b>			
<b>O</b>	201	Other Expenditure (describe): PIHP SIS Assessment Expenses (CMHSP Cost in Medicaid FSR)	119,965		119,965
<b>O</b>	202	Other Expenditure (describe):			-
<b>O</b>	203	Other Expenditure (describe):			-
<b>O</b>	290	<b>TOTAL EXPENDITURE</b>	119,965	-	119,965
<b>O</b>	295	<b>NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)</b>	-	-	-
<b>O</b>	300	<b>Redirected Funds (To) From</b>			
<b>O</b>	301	(TO) Children's Waiver - <b>F303</b>	-	-	-
<b>O</b>	302	FROM Local Funds - <b>M313</b>			-
<b>O</b>	390	<b>Total Redirected Funds</b>	-	-	-
<b>O</b>	400	<b>BALANCE ACTIVITY NOT OTHERWISE REPORTED</b>	-	-	-

<b>P</b>		<b>GRAND TOTALS</b>			
<b>P</b>	190	<b>GRAND TOTAL REVENUE</b>	168,976,011	(12,616)	168,963,395
<b>P</b>	290	<b>GRAND TOTAL EXPENDITURE</b>	156,061,762	-	156,061,762
<b>P</b>	390	<b>GRAND TOTAL REDIRECTED FUNDS (must = 0)</b>	-	-	-
<b>P</b>	400	<b>NET INCREASE (DECREASE)</b>	12,914,249	(12,616)	12,901,633

<b>Q</b>		<b>REMARKS</b>
<b>Q</b>		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 / MDCH.
<b>Q</b>		An examination adjustment was made to exclude Medicaid ISF interest that was original reported in Section M.
<b>Q</b>		Row M107 was changed from 19,591 to 6,975 (a difference of 12,616)
<b>Q</b>		
<b>Q</b>		
<b>Q</b>		
<b>Q</b>		
<b>Q</b>		
<b>Q</b>		
<b>Q</b>		

Community Mental Health Partnership of Southeast Michigan  
Explanation of Examination Adjustments  
September 30, 2015

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Examined Financial Status Report – Medicaid

An examination adjustment was made to Lenawee and Livingston to include Medicaid SUD that was original included in CMHPSM's Medicaid Services.

Lenawee: Row A115 was changed from 13,757,467 to 13,986,446 (a difference of 228,979) and Row A202 was changed from 13,834,841 to 14,063,820 (a difference of 228,979).

Livingston: Row A115 was changed from 20,918,747 to 21,125,611 (a difference of 206,864) and Row A202 was changed from 20,918,747 to 21,125,611 (a difference of 206,864).

CMHPSM: Row A202 was changed from 2,658,570 to 2,222,727 (a difference of 435,843).

An examination adjustment was made to Washtenaw to exclude prior year cost settlement payments that was original reported as current year revenues on CMHPSM's Medicaid FSR

Washtenaw: Row A115 was changed from 62,261,965 to 62,169,275 (a difference of 92,690) and Row A202 was changed from 62,261,965 to 62,169,275 (a difference of 92,690).

CMHPSM: Row A123 was changed 408,132 to 315,442 (a difference of 92,690) to reflect Washtenaw's FY13 & FY14 HSW recoveries settled in FY15.

Examined Financial Status Report – Healthy Michigan

An examination adjustment was made to Lenawee and Livingston to include Healthy Michigan SUD that was original included in CMHPSM's Healthy Michigan Plan Services.

Lenawee: Row AI115 was changed from 1,118,054 to 1,417,421 (a difference of 299,367) and Row AI202 was changed from 1,118,054 to 1,417,421 (a difference of 299,367).

Livingston: Row AI115 was changed from 1,665,880 to 1,961,969 (a difference of 295,816) and Row AI202 was changed from 1,665,880 to 1,961,696 (a difference of 295,816).

CMHPSM: Row AI202 was changed from 2,484,941 to 1,889,758 (a difference of 595,183).

Examined Financial Status Report – Substance Use Disorder Services

An examination adjustment was made to Lenawee to include recognition of PA2 funds. An examination adjustment was made to Livingston to exclude SUD payments to non-CMHSP providers in this county.

Lenawee: Row AC115 was changed from 363,679 to 373,868 (a difference of 10,189) and Row AC201 was changed from 363,679 to 373,868 (a difference of 10,189).

Livingston: Row AC115 was changed from 535,610 to 186,164 (a difference of 349,446) and Row AC201 was changed from 535,610 to 186,164 (a difference of 349,446).

CMHPSM: Row AC201 was changed from 3,249,331 to 3,588,588 (a difference of 339,257).

Examined Financial Status Report – All Non Medicaid

An examination adjustment was made to exclude Medicaid ISF interest that was original reported in Section M. Row M107 was changed from 19,591 to 6,975 (a difference of 12,616)

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 Community Mental Health Services Block Grants (including various programs included therein). Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

### **2015-01 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 the following FSRs: Medicaid, Healthy Michigan, Substance Use Disorder Services, and All Non Medicaid. 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 Financial Status Report reporting rules. These omissions appear to be isolated as amounts were reported correctly in previous years.

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:

Community Mental Health Partnership of Southeast Michigan will update the general ledger account descriptions to accurately reflect financial status report line definitions to properly code expenditures to the appropriate affiliates or prepaid insurance health plan direct service expense columns.

Responsible party:

Suzanne Stolz, Chief Financial Officer

Anticipated completion date:

The planned corrective action has been implemented by the date of this report.