

**Report on Compliance**

**Community Mental Health Partnership of Southeast Michigan**

*September 30, 2020*



Community Mental Health Partnership of Southeast Michigan  
Table of Contents  
September 30, 2020

---

Independent Accountant's Report .....	1
Schedule of Findings .....	2
Examined Medicaid Contract Settlement Worksheet .....	3
Examined Medicaid/HMP Contract Reconciliation and Cash Settlement .....	4
Examined Financial Status Report – Medicaid.....	5
Examined Financial Status Report – Healthy Michigan .....	6
Examined Financial Status Report – Health Home Services .....	7
Examined Financial Status Report – Opioid Health Home Services.....	8
Examined Financial Status Report – MI Health Link .....	9
Examined Restricted Fund Balance Activity.....	10
Examined Internal Service Fund .....	11
Examined Shared Risk Calculation and Risk Financing .....	12
Examined Financial Status Report – All Non Medicaid.....	13 – 16
Examined Financial Status Report – All Non Medicaid – Supplemental.....	17
Explanation of Examination Adjustments .....	18
Comments and Recommendations .....	19



## INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the Board  
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 are applicable to its Medicaid Contract, General Fund (GF) Contract, Community Mental Health Services (CMHS) Block Grant, and Substance Abuse Prevention and Treatment (SAPT) Block Grant programs for the year ended September 30, 2020.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Medicaid Contract, GF Contract, CMHS Block Grant, and SAPT Block Grant programs.

### Independent Accountants' Responsibility

Our responsibility is to express an opinion on the PIHP's compliance with the Medicaid Contract, GF Contract, CMHS Block Grant, and SAPT Block Grant programs based on our examination of the compliance requirements referred to above.

Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the PIHP complied, in all material respects, with the compliance requirements referred to above.

An examination involves performing procedures to obtain evidence about the PIHP's compliance with the specified requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. 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 specified requirements referred to above that are applicable to its Medicaid Contract, GF Contract, CMHS Block Grant, and SAPT Block Grant programs for the year ended September 30, 2020.

### Purpose of this Report

This report is intended solely for the information and 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 dark blue ink that reads "Roslund, Prestage &amp; Company, P.C." in a cursive style.

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

June 30, 2021

Community Mental Health Partnership of Southeast Michigan  
Schedule of Findings  
September 30, 2020

---

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

None

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

None

Known fraud affecting the Medicaid Contract, General Fund Contract, and/or Community Mental Health Services Block Grant Program(s):

None

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES  
CONCURRENT WAIVER PROGRAMS  
EXAMINED MEDICAID CONTRACT SETTLEMENT WORKSHEET  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

PIHP: Community Mental Health Partnership of Southeast Michigan  
FISCAL YEAR: FY 19 / 20

1. Specialty Managed Care - Medicaid	Medicaid	Healthy MI Plan	Children's Waiver	SED	HSW	DHIP	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	112,547,570	19,085,102	1,387,410	262,314	47,578,010	131,843	\$ 180,992,249	FY 20
b. Current Fiscal Year - Medicaid Revenue Accruals						112,782	\$ 112,782	FY 20
c. Less Direct Care Wage Revenue	(3,325,793)	(223,026)	(145,826)	(3,352)	(2,653,508)		\$ (6,351,505)	FY 20
d. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 109,221,777	\$ 18,862,076	\$ 1,241,584	\$ 258,962	\$ 44,924,502	\$ 244,625	\$ 174,753,526	FY 20
e. Prior Fiscal Year 1 - Accrual Adjustment - Net					(293,344)		\$ (293,344)	FY 19
f. Prior Fiscal Year 2 - Accrual Adjustment - Net							\$ -	FY 18
g. Other Adjustments (DHHS Approval Required)							\$ -	Describe Below
h. Sub-Total - Prior Year Accrual Adjustments:	\$ -	\$ -	\$ -	\$ -	\$ (293,344)	\$ -	\$ (293,344)	
i. Total Medicaid Revenue - Current Year Settlement:	\$ 109,221,777	\$ 18,862,076	\$ 1,241,584	\$ 258,962	\$ 44,631,158	\$ 244,625	\$ 174,460,182	
j. Total Current Fiscal Year Performance Bonus Incentive Pool (PBIP) Withheld (enter as a positive amount)	806,176	136,697	9,937	1,879	340,777		\$ 1,295,466	
k. Total Retro-active adjustment							\$ -	
l. Explanation of Accrual Adjustments								

2. MDHHS - Direct Care Wage Revenue	Medicaid	Healthy MI Plan	Children's Waiver	SED	HSW	Total
a. Direct Care Wage - (April - June) (as of 9/30)	1,663,923	112,574	110,452	1,676	1,326,754	3,215,379
b. Direct Care Wage - (July - September) (as of 9/30)	1,661,870	110,452	35,374	1,676	1,326,754	3,136,126
c. Direct Care Wage - (April - June) (after 9/30)	7,959	1,530	-	558	(3,627)	6,420
d. Direct Care Wage - (July - September) (after 9/30)	38,080	9,009	-	1,411	59,598	108,098
e. Totals	\$ 3,371,832	\$ 233,565	\$ 145,826	\$ 5,321	\$ 2,709,479	\$ 6,466,023

2.1 MDHHS - Direct Care Wage Settlement	Revenue	Expenditures	Lapse	Cost Above Authorizations
a. Direct Care Wage - (April - June)	3,221,799	2,893,223	(328,576)	-
b. Direct Care Wage - (July - September)	3,244,224	2,936,062	(308,162)	-
c. Totals	\$ 6,466,023	\$ 5,829,285	\$ (636,738)	\$ -
d. Explanation:				

3. Medicaid Savings / Medicaid Lapse Calculation	Amount
a. Specialty Managed Care - Medicaid Capitation	175,755,648

1. Band # 1 (95 - 100%)	5%	8,787,782	PIHP retains
2. Band # 2 (90 - 95%)	5%	8,787,782	Shared PIHP / MDHHS

b. Balance Available for Savings (from Medicaid FSR)	-
b1. Balance Available for Savings (from Healthy Michigan FSR)	-
b2. Total Available for Savings	-

Total Lapse	Total Earned Savings	Total Savings Corridor

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

	-	-
	-	-
	-	-
	-	-
	-	-
	\$ -	\$ -

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			-	#DIV/0!
2. Total Disposition of Healthy Michigan Savings / Lapse			-	#DIV/0!
3. Total Savings / Lapse	\$ -	\$ -	\$ -	#DIV/0!

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

6. Narrative: Both CRCS and Contract Settlement Worksheet

**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, 2020**

PIHP: Community Mental Health Partnership of Southeast Michigan

	PIHP Contract Cost Settled
<b>1. Medicaid Services - Available Resources</b>	
a. Total Managed Care Capitation (Medicaid & Healthy Michigan Plan) incl DCW	\$ 180,926,205
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)	-
e. ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)	-
f. Psych Hospital HRA (FSR A 125 + FSR AI 125)	3,980,155
g. Redirected FROM CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
h. Redirected FROM Non-MDHHS Earned Contracts (FSR A 303 + FSR AI 303)	-
i. Redirected FROM Restricted Fund Balance (FSR A 315 + AI 315 + AK 315)	1,295,466
j. Sub-Total Other Medicaid Services - Resources	\$ 5,275,621
k. Total Medicaid Services - Available Resources	\$ 186,201,826

<b>2. Medicaid Services - Expenditures</b>	
a. PIHP Insurance Provider Assessment (IPA) Tax (FSR A 201 + FSR AI 201)	1,694,312
b. Medicaid Services (incl DCW) (FSR A 202 + A 206 - A 122 - A 325)	153,731,304
b.1 Healthy Michigan Plan Services (incl DCW) (FSR AI 202 + AI 205 - AI 122 - AI 325)	15,104,501
b.2 MI Health Link Medicaid Services (FSR A 205)	-
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	11,054,816
d. Psych Hospital HRA (FSR A 204 + FSR AI 204)	3,980,155
e. Sub-Total Medicaid Services - Expenditures	\$ 185,565,088
f. Redirected TO CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
h. Redirected TO MI Health Link (FSR A 301c)	-
i. Sub-Total Medicaid Services - Redirected Expenditures	\$ -
j. Total Medicaid Services - Expenditures	\$ 185,565,088

<b>3. Net Medicaid Services Surplus / (Deficit)</b>	
a. Medicaid Funding Surplus / (Deficit)	636,738
b. Less: Direct Care Wage Surplus / (Deficit) (Medicaid worksheet 2.1.c)	636,738
c. Net Medicaid Services Surplus / (Deficit)	\$ -

4. Disposition	Amount
<b>a. Surplus</b>	
1. Transfer to Fund Balance - Medicaid Savings Earned	-
2. Lapse to MDHHS - Contract Settlement	-
3. Total Disposition - Surplus	\$ -

<b>b. Deficit</b>	
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 Restricted Fund Balance (FSR A 335 + AI 335 + AK 335)	-
6. Total Disposition - Deficit	\$ -

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

5. Cash Settlement: (Due MDHHS) / Due PIHP	Amount
a. Forced Lapse to MDHHS	(636,738)
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	\$ (636,738)

6. Medicaid MDHHS Commitment	Amount
a. MDHHS / PIHP Medicaid Funded Expenditures	174,460,182
b. Earned Medicaid Savings	-
c. Sub-Total MDHHS Commitment	\$ 174,460,182
d. Risk Corridor - MDHHS Share	-
e. Total MDHHS Medicaid Commitment	\$ 174,460,182
f. General Fund Supplement for Unfunded Medicaid	-

7. Report Certification		
	<b>Cash Settlement</b>	<b>Savings</b>
Examined	\$ (636,738)	-
Original Settlement	(636,738)	-
Increase (Decrease)	-	-
Comments:		

**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, 2020**

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							PIHP Grand Total page 1 & 2
			# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw				

A	MEDICAID SERVICES - PIHP USE ONLY									
A 100	<b>REVENUE</b>									
A 101	Specialty Managed Care Medicaid Revenue	155,598,106								155,598,106
A 115	Medicaid Managed Care - Affiliate Contracts	(144,397,170)	16,212,158	28,186,936	30,650,463	69,347,613				-
A 116	Direct Care Wage	546,156	454,607	771,294	1,326,526	3,133,875	-	-	-	6,232,458
A 120	<b>Subtotal - Current Period Medicaid Services Revenue</b>	11,747,092	16,666,765	28,958,230	31,976,989	72,481,488	-	-	-	161,830,564
A 121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rpting Bd									-
A 122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate		57,629		17,939	172,395				247,963
A 123	Prior Year Medicaid Savings (Funding Current Year Expenses)	-								-
A 124	ISF Abatement									-
A 125	Psych Hospital Rate Adjuster (HRA)	2,102,244								2,102,244
A 140	<b>Subtotal - Other Medicaid Revenue</b>	2,102,244	57,629	-	17,939	172,395	-	-	-	2,350,207
A 190	<b>TOTAL REVENUE</b>	13,849,336	16,724,394	28,958,230	31,994,928	72,653,883	-	-	-	164,180,771
A 200	<b>EXPENDITURE</b>									
A 201	PIHP Insurance Provider Assessment (IPA) Tax	1,526,406								1,526,406
A 202	Medicaid Services	3,634,750	16,269,787	28,186,936	30,668,402	69,520,008				148,279,883
A 203	Payment into Medicaid ISF	7,335,246								7,335,246
A 204	Psych Hospital Rate Adjuster (HRA)	2,102,244								2,102,244
A 205	MI Health Link - Medicaid Services									-
A 206	Direct Care Wage	13,082	454,607	771,294	1,326,526	3,133,875				5,699,384
A 290	<b>TOTAL EXPENDITURE</b>	14,611,728	16,724,394	28,958,230	31,994,928	72,653,883	-	-	-	164,943,163
A 295	<b>SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)</b>	(762,392)	-	-	-	-	-	-	-	(762,392)
A 300	<b>Redirected Funds (To) From</b>									
A 301	(TO) CMHSP to CMHSP Earned Contracts - J304	-								-
A 301a	Intentionally left blank									-
A 301b	(TO) Healthy MI Plan - AI310	-								-
A 301c	(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 310a	FROM Healthy MI Plan - AI301a									-
A 315	FROM Restricted Fund Balance - RES 1.c	1,295,466								1,295,466
A 325	Info only - Affiliate Total Redirected Funds - I390									-
A 330	<b>Subtotal Redirected Funds rows 301 - 325</b>	1,295,466	-	-	-	-	-	-	-	1,295,466
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 Restricted Fund Balance - Risk Financing RES 1.c	-								-
A 390	<b>Total Redirected Funds</b>	1,295,466	-	-	-	-	-	-	-	1,295,466
A 400	<b>BALANCE MEDICAID SERVICES</b>	-	-	-	-	-	-	-	-	-
A 401	<b>BALANCE MEDICAID DIRECT CARE WAGE SERVICES</b>	533,074	-	-	-	-	-	-	-	533,074

AB	REMARKS
AB	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AB	
AB	
AB	
AB	
AB	

**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, 2020**

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							PIHP Grand Total page 1 & 2
			# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

AI	HEALTHY MICHIGAN SERVICES - PIHP USE ONLY									
AI 100	<b>REVENUE</b>									
AI 101	Healthy Michigan Plan	18,862,076								18,862,076
AI 115	Healthy Michigan Managed Care - Affiliate Contracts	(12,043,089)	2,966,548	2,069,324	1,775,679	5,231,538				-
AI 116	Direct Care Wage	123,286	34,645	25,607	10,491	39,536	-	-	-	233,565
AI 120	<b>Subtotal - Current Period Healthy Michigan Services Revenue</b>	6,942,273	3,001,193	2,094,931	1,786,170	5,271,074	-	-	-	19,095,641
AI 121	1st & 3rd Party Collections - HMP Consumers - Rptng Bd									-
AI 122	1st & 3rd Party Collections - HMP Consumers - Affiliate									-
AI 123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)	-								-
AI 124	ISF Abatement HMP									-
AI 125	Psych Hospital Rate Adjuster (HRA)	1,877,911								1,877,911
AI 140	<b>Subtotal - Other Healthy Michigan Revenue</b>	1,877,911	-	-	-	-	-	-	-	1,877,911
AI 190	<b>TOTAL REVENUE</b>	8,820,184	3,001,193	2,094,931	1,786,170	5,271,074	-	-	-	20,973,552
AI 200	<b>EXPENDITURE</b>									
AI 201	PIHP Insurance Provider Assessment (IPA) Tax Healthy Michigan Plan	167,906								167,906
AI 202	Healthy Michigan Plan Services	2,931,511	2,966,548	2,069,324	1,775,679	5,231,538				14,974,600
AI 203	Payment into Healthy Michigan Plan ISF	3,719,570								3,719,570
AI 204	Psych Hospital Rate Adjuster (HRA)	1,877,911								1,877,911
AI 205	Direct Care Wage	19,622	34,645	25,607	10,491	39,536				129,901
AI 290	<b>TOTAL EXPENDITURE</b>	8,716,520	3,001,193	2,094,931	1,786,170	5,271,074	-	-	-	20,869,888
AI 295	<b>SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)</b>	103,664	-	-	-	-	-	-	-	103,664
AI 300	<b>Redirected Funds (To) From</b>									
AI 301	(TO) CMHSP to CMHSP Earned Contracts - J304.1	-								-
AI 301a	(TO) Medicaid - A310a	-								-
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	FROM Medicaid - A301b									-
AI 315	FROM Restricted Fund Balance - RES 1.g	-								-
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 - MDHHS Share - N302.1									-
AI 335	FROM Restricted Fund Balance - Risk Financing RES 1.g	-								-
AI 390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-	-
AI 400	<b>BALANCE HEALTHY MICHIGAN PLAN SERVICES</b>									-
AI 401	<b>BALANCE HEALTHY MICHIGAN PLAN DIRECT CARE WAGE SERVICES</b>	103,664	-	-	-	-	-	-	-	103,664

AJ	REMARKS
AJ	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AJ	
AJ	
AJ	
AJ	
AJ	
AJ	
AJ	
AJ	
AJ	



**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - Health Home Services  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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							PIHP Grand Total page 1 & 2
			# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

<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								-
<b>AG</b>	115	Affiliate Contracts								-
<b>AG</b>	190	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	-
<b>AG</b>	200	<b>EXPENDITURE</b>								
<b>AG</b>	201	PIHP Insurance Provider Assessment (IPA) Tax								-
<b>AG</b>	202	Expenditure - Health Home Services								-
<b>AG</b>	204	Surplus Funding Retained								-
<b>AG</b>	290	<b>TOTAL EXPENDITURE</b>	-	-	-	-	-	-	-	-
<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>	315	FROM Restricted Fund Balance - RES 1.f	-							-
<b>AG</b>	325	Info only - Affiliate Total Redirected Funds - IC390								-
<b>AG</b>	330	<b>Subtotal Redirected Funds rows 301 - 325</b>	-	-	-	-	-	-	-	-
<b>AG</b>	331	FROM General Fund - B301.4								-
<b>AG</b>	332	FROM Local Funds - M301.4								-
<b>AG</b>	335	FROM Restricted Fund Balance - Risk Financing RES 1.f	-							-
<b>AG</b>	390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-
<b>AG</b>	400	<b>BALANCE HEALTH HOMES BEHAVIORAL HEALTH SERVICES</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>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	
<b>AH</b>	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - Opioid Health Home Services  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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							PIHP Grand Total page 1 & 2
			# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

<b>AE</b>	<b>Opioid Health Home Program - PIHP USE ONLY</b>									
AE 100	<b>REVENUE</b>									
AE 101	Revenue - Opioid Health Home Services									-
AE 115	Affiliate Contracts	-								-
AE 190	<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	-	-
AE 200	<b>EXPENDITURE</b>									
AE 201	PIHP Insurance Provider Assessment (IPA) Tax									-
AE 202	Expenditure - Opioid Health Home Services									-
AE 204	Surplus Funding Retained									-
AE 290	<b>TOTAL EXPENDITURE</b>	-	-	-	-	-	-	-	-	-
AE 295	<b>SUBTOTAL NET OPIOID HEALTH HOME SERVICES SURPLUS (DEFICIT)</b>	-	-	-	-	-	-	-	-	-
AE 300	<b>Redirected Funds (To) From</b>									
AE 315	FROM Restricted Fund Balance - RES 1.e	-								-
AE 325	Info only - Affiliate Total Redirected Funds - IB390									-
AE 330	<b>Subtotal Redirected Funds rows 301 - 325</b>	-	-	-	-	-	-	-	-	-
AE 331	FROM General Fund - B301.3									-
AE 332	FROM Local Funds - M301.3									-
AE 335	FROM Restricted Fund Balance - Risk Financing RES 1.e	-								-
AE 390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-	-
AE 400	<b>BALANCE OPIOID HEALTH HOME SERVICES</b>	-	-	-	-	-	-	-	-	-

<b>AF</b>	<b>REMARKS</b>
AF	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.
AF	
AF	
AF	
AF	
AF	
AF	
AF	
AF	
AF	
AF	

**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, 2020**

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							PIHP Grand Total page 1 & 2
			# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP	CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

<b>AK</b>	<b>MI HEALTH LINK SERVICES - PIHP USE ONLY</b>									
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	<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 200	<b>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-MDHHS Earned Contracts - K301.3 (explain - section AL)									-
AK 310	FROM Medicaid - <b>A301c</b>									-
AK 315	FROM Restricted Fund Balance - <b>RES 1.h</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>B301.5</b>									-
AK 332	FROM Local Funds - <b>M301.5</b>									-
AK 335	FROM Restricted Fund Balance - Risk Financing <b>RES 1.h</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.
AL	
AL	
AL	
AL	
AL	
AL	
AL	
AL	
AL	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED RESTRICTED FUND BALANCE ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**PIHP:** Community Mental Health Partnership of Southeast Michigan

1.	Restricted Fund Balance Activity	PA2	PA2 - (Risk Financing)	Performance Bonus Incentive Pool (PBIP)	Performance Bonus Incentive Pool (PBIP) - (Risk Financing)	Restricted Fund Balances / Current Activity
a.	Restricted Fund Balance @ Beginning of Fiscal Year	\$ 6,992,496				\$ 6,992,496
b.	Current Period Deposits	\$ 1,859,196		\$ 1,295,466		\$ 3,154,662
c.	Current Period Financing Medicaid			\$ (1,295,466)		\$ (1,295,466)
d.	Current Period Financing SUD Non-Medicaid	\$ (2,010,307)				\$ (2,010,307)
e.	Current Period Financing Opioid Health Homes Behavioral Health					\$ -
f.	Current Period Financing Health Homes Behavioral Health					\$ -
g.	Current Period Financing Healthy MI Plan					\$ -
h.	Current Period Financing MI Health Link					\$ -
i.	Current Period Financing Behavioral Health System					\$ -
j.	Restricted Fund Ending Balance	\$ 6,841,385		\$ -		\$ 6,841,385

Explanation of Examination Adjustme

--

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED INTERNAL SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**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 Medicaid (Risk)	Current Period ISF Financing HMP (Risk)	ISF Ending Balance
a.	ISF Balances / Current Activity	\$ -	\$ -	\$ 11,054,816	\$ -	\$ -	\$ -	\$ 11,054,816
b.	Specialty Managed Care			\$ 7,335,246	\$ -			\$ 7,335,246
c.	Healthy Michigan Plan			\$ 3,719,570	\$ -			\$ 3,719,570

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	\$ 11,054,816
h.	Specialty Managed Care portion of balance	\$ 7,335,246
i.	Healthy Michigan Plan portion of balance	\$ 3,719,570

2. PIHP Maximum Allowable Funding of ISF	Amount
a. Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet - 1.i PBIP Withhold + Medicaid Worksheet - 1.j. Retro-active Adjustment)	\$ 175,755,648
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 13,181,674

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 13,181,674	
b. Medicaid ISF Ending Balance	\$ 11,054,816	
c. Within Maximum Allowable Limit / (Overfunded)	\$ 2,126,858	
Explanation of Examination Adjustments		

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT  
EXAMINED SHARED RISK CALCULATION & RISK FINANCING  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**PIHP:** Community Mental Health Partnership of Southeast Michig

1. Shared Risk Calculation		Medicaid Amount	HMP Amount	PBIP Amount	Retro Adj Amount	Total Amount
a1.	Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet - 1.i PBIP Withhold + Medicaid Worksheet - 1.j. Retro-active Adjustment)	\$ 155,598,106	\$ 18,862,076	\$ 1,295,466	\$ -	\$ 175,755,648
a2.	Band # 1 (100 - 105%)	5%		8,787,782	Full PIHP Responsibility	
a3.	Band # 2 (105 - 110%)	5%		8,787,782	Shared State / PIHP Responsibility	
b.	Total Risk			-		
					State Risk	Local Risk
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 - Non-Medicaid Line N 101)		-	-
b.	Medicaid / HMP for PIHP Share Risk Corridor (FSR - Non-Medicaid Line N 102)		-	-
c.	Local Funds / Local Fund Balance - Medicaid / HMP Services (FSR - Non-Medicaid Line M 301, M 301.1)		-	-
d.	Restricted Funds / Restricted Fund Balance - Medicaid / HMP Services (FSR - Non-Medicaid Line N 104)		-	-
e.	General Fund Redirect for Unfunded Medicaid / HMP Costs - MDHHS Approved ONLY (FSR - Non-Medicaid Line B 301, B301.1)		-	-
f.	Due PIHP From MDHHS (FSR - Non-Medicaid Line N 103)	-		-
g.	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, 2020**

CMHSP:	Community Mental Health Partnership of Southeast Michigan			
			<b>REPORTED</b>	<b>EXAMINATION ADJUSTMENTS</b>
				<b>EXAMINED TOTALS</b>

<b>A</b>		<b>MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)</b>		
A	190	TOTAL REVENUE	163,932,808	
A	290	TOTAL EXPENDITURE	164,695,200	
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	(762,392)	
A	390	Total Redirected Funds	1,295,466	
A	400	BALANCE MEDICAID SERVICES (A 400 + A 401)	533,074	

<b>AE</b>		<b>OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services</b>		
AE	190	TOTAL REVENUE	-	
AE	290	TOTAL EXPENDITURE	-	
AE	295	NET SURPLUS (DEFICIT)	-	
AE	390	Total Redirected Funds	-	
AE	400	BALANCE OPIOID HEALTH HOME SERVICES	-	

<b>AG</b>		<b>HEALTH HOME SERVICES - Summary From FSR - Health Home Services</b>		
AG	190	TOTAL REVENUE	-	
AG	290	TOTAL EXPENDITURE	-	
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 (incl Direct Care Wage)</b>		
AI	190	TOTAL REVENUE	20,973,552	
AI	290	TOTAL EXPENDITURE	20,869,888	
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	103,664	
AI	390	Total Redirected Funds	-	
AI	400	BALANCE HEALTHY MICHIGAN SERVICES (AI 400 + AI 401)	103,664	

<b>AK</b>		<b>MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link</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>RES</b>		<b>RESTRICTED FUND BALANCE ACTIVITY</b>		
RES	180	Beginning Restricted Fund balance	6,992,496	
RES	190	TOTAL REVENUE (Deposits)	3,154,662	
RES	290	TOTAL EXPENDITURE (PBIP & SUD NON-MEDICAID only)	2,010,307	
RES	390	Total Redirected Funds	(1,295,466)	
RES	400	BALANCE RESTRICTED FUND	6,841,385	

<b>B</b>		<b>GENERAL FUND</b>		
B	100	REVENUE		
B	101	CMH Operations		
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	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		
B		90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS		
B		90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	\$ -	
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 - <b>A331</b> (PIHP use only)	-	
B	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - <b>AI331</b> (PIHP use only)	-	
B	301.3	(TO) Opioid Health Home Services - Redirected for Unfunded Opioid Health Home Services <b>AE331</b> (PIHP use only)	-	
B	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services <b>AG331</b> (PIHP use only)	-	
B	301.5	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - <b>AK331</b> (PIHP use only)	-	
B	304	(TO) Targeted Case Management - <b>D301</b>	-	
B	309	(TO) Allowable GF Cost of Injectable Medications - <b>G301</b>	-	
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I304</b>	-	
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - <b>IB304</b>	-	
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - <b>IC304</b>	-	
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID304</b>	-	
B	312	(TO) CMHSP to CMHSP Earned Contracts - <b>J305</b> (explain - section Q)	-	
B	313	FROM CMHSP to CMHSP Earned Contracts - <b>J302</b>		
B	314	FROM Non-MDHHS Earned Contracts - <b>K302</b>		
B	330	Subtotal Redirected Funds rows 301 - 314	-	
B	331	FROM Local Funds - <b>M302</b>		
B	332	FROM Risk Corridor - <b>N303</b>		
B	390	Total Redirected Funds	-	
B	400	BALANCE GENERAL FUND (cannot be < 0)	-	

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Community Mental Health Partnership of Southeast Michigan			
		<b>REPORTED</b>	<b>EXAMINATION ADJUSTMENTS</b>	<b>EXAMINED TOTALS</b>
<b>D</b>	<b>TARGETED CASE MANAGEMENT - (GHS Only)</b>			
D 190	Revenue			-
D 290	Expenditure			-
D 295	<b>NET TARGETED CASE MANAGEMENT (cannot be &gt; 0)</b>	-	-	-
D 300	<b>Redirected Funds (To) From</b>			
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	<b>Total Redirected Funds</b>	-	-	-
D 400	<b>BALANCE TARGETED CASE MANAGEMENT (GHS Only) (must = 0)</b>	-	-	-
<b>E</b>	<b>INTENTIONALLY LEFT BLANK</b>			
<b>F</b>	<b>INTENTIONALLY LEFT BLANK</b>			
<b>G</b>	<b>INJECTABLE MEDICATIONS</b>			
G 190	Revenue			-
G 290	Expenditure			-
G 295	<b>NET INJECTABLE MEDICATIONS (cannot be &gt; 0)</b>	-	-	-
G 300	<b>Redirected Funds (To) From</b>			
G 301	FROM General Fund - B309			-
G 302	FROM Local Funds - M309			-
G 390	<b>Total Redirected Funds</b>	-	-	-
G 400	<b>BALANCE INJECTABLE MEDICATIONS (must = 0)</b>	-	-	-
<b>OTHER FUNDING</b>				
<b>H</b>	<b>MDHHS EARNED CONTRACTS</b>			
H 100	<b>REVENUE</b>			
H 101	Comprehensive Services for Behavioral Health	6,958,185		
H 102	Housing and Homeless Services	-		
H 103	Pilot Programs for Juvenile Justice Diversion	-		
H 104	Mental Health Diversion Council	-		
H 105	Projects for Assistance in Transition from Homelessness	-		
H 106	Regional Perinatal Collaborative	-		
H 107	Substance Abuse & Mental Health COVID-19 Grant Program	-		
H 108	Coronavirus (COVID-2019) Community Mental Health Support Program	-		
H 150	Other MDHHS Earned Contracts (describe):	-		
H 151	Other MDHHS Earned Contracts (describe):	-		
H 190	<b>TOTAL REVENUE</b>	6,958,185		
H 200	<b>EXPENDITURE</b>			
H 201	Comprehensive Services for Behavioral Health	6,958,185		
H 202	Housing and Homeless Services	-		
H 203	Pilot Programs for Juvenile Justice Diversion	-		
H 204	Mental Health Diversion Council	-		
H 205	Projects for Assistance in Transition from Homelessness	-		
H 206	Regional Perinatal Collaborative	-		
H 207	Substance Abuse & Mental Health COVID-19 Grant Program	-		
H 208	Coronavirus (COVID-2019) Community Mental Health Support Program	-		
H 250	Other MDHHS Earned Contracts (describe):	-		
H 251	Other MDHHS Earned Contracts (describe):	-		
H 290	<b>TOTAL EXPENDITURE</b>	6,958,185		
H 400	<b>BALANCE MDHHS EARNED CONTRACTS (cannot be &lt; 0)</b>	-		
<b>I</b>	<b>PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY</b>			
I 100	<b>REVENUE</b>			
I 101	Revenue - from PIHP Medicaid (incl Direct Care Wage)			-
I 104	Revenue - from PIHP Healthy Michigan Plan (incl Direct Care Wage)			-
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 (incl Direct Care Wage)	-		
I 202	Expenditure - Healthy Michigan Plan (incl Direct Care Wage)	-		
I 203	Expenditure - MI Health Link (Medicaid) Services (incl Direct Care Wage)	-		
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-MDHHS Earned Contracts - K303			-
I 304	FROM General Fund - B310			-
I 306	FROM Local Funds - M309.1			-
I 390	<b>Total Redirected Funds</b>	-	-	-
I 400	<b>BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)</b>	-	-	-
<b>IA</b>	<b>INTENTIONALLY LEFT BLANK</b>			
<b>IB</b>	<b>PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY</b>			
IB 190	Revenue - Medicaid Opioid Health Home Services - from PIHP			-
IB 290	Expenditure - Medicaid Opioid Health Home Services			-
IB 295	<b>NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
IB 300	<b>Redirected Funds (To) From</b>			
IB 304	FROM General Fund - B310.2			-
IB 306	FROM Local Funds - M309.3			-
IB 390	<b>Total Redirected Funds</b>	-	-	-
IB 400	<b>BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (cannot be &lt; 0)</b>	-	-	-



**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Community Mental Health Partnership of Southeast Michigan			
			<b>REPORTED</b>	<b>EXAMINATION ADJUSTMENTS</b>
				<b>EXAMINED TOTALS</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 - <b>B310.3</b>			-
IC 306		FROM Local Funds - <b>M309.4</b>			-
IC 390		<b>Total Redirected Funds</b>	-	-	-
IC 400		<b>BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be &lt; 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>			
ID 301		(TO) CMHSP to CMHSP Earned Contracts - <b>J306.3</b>	-	-	-
ID 302		FROM CMHSP to CMHSP Earned Contracts - <b>J303.3</b>			-
ID 303		FROM Non-MDHHS Earned Contracts - K303.3			-
ID 304		FROM General Fund - <b>B310.4</b>			-
ID 306		FROM Local Funds - <b>M309.5</b>			-
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 - <b>A302</b> (PIHP use only)	-		
J 301.1		(TO) Healthy Michigan - <b>AI302</b> (PIHP use only)	-		
J 301.3		(TO) MI Health Link - <b>AK302</b> (PIHP use only)	-		
J 302		(TO) General Fund - <b>B313</b>	-	-	-
J 303		(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I302</b>	-	-	-
J 303.3		(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID302</b>	-	-	-
J 303.4		(TO) Targeted Case Management - <b>D304</b>	-	-	-
J 304		FROM Medicaid Services - <b>A301</b> (PIHP use only)			-
J 304.1		FROM Healthy Michigan - <b>AI301</b> (PIHP use only)			-
J 304.3		FROM MI Health Link - <b>AK301</b> (PIHP use only)			-
J 304.4		FROM Targeted Case Management - <b>D303</b>			-
J 305		FROM General Fund - <b>B312</b>			-
J 306		FROM PIHP to Affiliate Medicaid Services Contracts - <b>I301</b>			-
J 306.3		FROM PIHP to MI Health Link Services Contracts - <b>ID301</b>			-
J 307		FROM Local Funds - <b>M310</b>			-
J 390		<b>Total Redirected Funds</b>	-	-	-
J 400		<b>BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)</b>	-	-	-

K		NON-MDHHS EARNED CONTRACTS			
K 190		Revenue			-
K 290		Expenditure			-
K 295		<b>NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
K 300		<b>Redirected Funds (To) From</b>			
K 301		(TO) Medicaid Services - <b>A303</b> (PIHP use only)	-		
K 301.1		(TO) Healthy Michigan - <b>AI303</b> (PIHP use only)	-		
K 301.3		(TO) MI Health Link - <b>AK303</b> (PIHP use only)	-		
K 302		(TO) General Fund - <b>B314</b>	-	-	-
K 303		(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I303</b>	-	-	-
K 303.3		(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID303</b>	-	-	-
K 304		(TO) Local Funds - <b>M315</b>	-	-	-
K 305		FROM Local Funds - <b>M311</b>			-
K 390		<b>Total Redirected Funds</b>	-	-	-
K 400		<b>BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)</b>	-	-	-

L		INTENTIONALLY LEFT BLANK			

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)	1,259,140		1,259,140
M 105		Medicaid Fee for Service Adjuster Payments			-
M 106		Local Grants			-
M 107		Interest	12,614		12,614
M 108		Intentionally left blank			-
M 109		SED Partner			-
M 110		All Other Local Funding	100,302		100,302
M 111		Performance Bonus Incentive Pool (PBIP) Restricted Local Funding			-
M 190		<b>TOTAL REVENUE</b>	1,372,056	-	1,372,056
M 200		<b>EXPENDITURE</b>			
M 201		GF 10% Local Match	-	-	-
M 202		Reported Local match cap amount			
		Examination Adjustment Local match cap amount			

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Community Mental Health Partnership of Southeast Michigan			
			<b>REPORTED</b>	<b>EXAMINATION ADJUSTMENTS</b>
				<b>EXAMINED TOTALS</b>

		Examined Total 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)	1,259,140		1,259,140
M	207	Local Match to Grants and MDHHS Earned Contracts			
M	208	Intentionally left blank			
M	209	Local Only Expenditures	100,302		100,302
M	290	<b>TOTAL EXPENDITURE</b>	1,359,442	-	1,359,442
M	295	<b>NET LOCAL FUNDS SURPLUS (DEFICIT)</b>	12,614	-	12,614
M	300	<b>Redirected Funds (To) From</b>			
M	301	(TO) Medicaid Services - <b>A332</b> (PIHP use only)	-		
M	301.1	(TO) Healthy Michigan - <b>AI332</b> (PIHP use only)	-		
M	301.3	(TO) Opioid Health Home Services - <b>AE332</b> (PIHP use only)	-		
M	301.4	(TO) Health Home Services - <b>AG332</b> (PIHP use only)	-		
M	301.5	(TO) MI Health Link - <b>AK332</b> (PIHP use only)	-		
M	302	(TO) General Fund - <b>B331</b>	-	-	-
M	304	(TO) Targeted Case Management - <b>D302</b>	-	-	-
M	309	(TO) Injectable Medications - <b>G302</b>	-	-	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I306</b>	-	-	-
M	309.3	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - <b>IB306</b>	-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - <b>IC306</b>	-	-	-
M	309.5	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID306</b>	-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - <b>J307</b>	-	-	-
M	311	(TO) Non-MDHHS Earned Contracts - <b>K305</b>	-	-	-
M	313	(TO) Activity Not Otherwise Reported - <b>O302</b>	-	-	-
M	313.3	FROM MI Health Link (Medicare) - <b>AK336</b> - (PIHP use only)			
M	315	FROM Non-MDHHS Earned Contracts - <b>K304</b>			
M	390	<b>Total Redirected Funds</b>	-	-	-
M	400	<b>BALANCE LOCAL FUNDS</b>	12,614	-	12,614

N		<b>RISK CORRIDOR</b>			
N	100	<b>REVENUE</b>			
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	Restricted Fund balance for PIHP Share Risk Corridor	-		-
N	190	<b>TOTAL REVENUE</b>	-	-	-
N	300	<b>Redirected Funds (To) From</b>			
N	301	(TO) Medicaid Services - PIHP Share - <b>A333</b> (PIHP use only)	-		
N	301.1	(TO) Healthy Michigan - PIHP Share - <b>AI333</b> (PIHP use only)	-		
N	301.2	(TO) Restricted Fund balance for PIHP Share - <b>A335 &amp; AI335</b> (PIHP use only)	-		
N	302	(TO) Medicaid Services - MDHHS Share - <b>A334</b> (PIHP use only)	-		
N	302.1	(TO) Healthy Michigan - MDHHS Share - <b>AI334</b> (PIHP use only)	-		
N	303	(TO) General Fund - <b>B332</b>	-	-	-
N	390	<b>Total Redirected Funds</b>	-	-	-
N	400	<b>BALANCE RISK CORRIDOR (must = 0)</b>	-	-	-

O		<b>ACTIVITY NOT OTHERWISE REPORTED</b>			
O	100	<b>REVENUE</b>			
O	101	Other Revenue (describe):			
O	102	Other Revenue (describe):			
O	103	Other Revenue (describe):			
O	190	<b>TOTAL REVENUE</b>	-	-	-
O	200	<b>EXPENDITURE</b>			
O	201	Other Expenditure (describe):			
O	202	Other Expenditure (describe):			
O	203	Other Expenditure (describe):			
O	290	<b>TOTAL EXPENDITURE</b>	-	-	-
O	295	<b>NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)</b>	-	-	-
O	300	<b>Redirected Funds (To) From</b>			
O	302	FROM Local Funds - <b>M313</b>			
O	390	<b>Total Redirected Funds</b>	-	-	-
O	400	<b>BALANCE ACTIVITY NOT OTHERWISE REPORTED</b>	-	-	-

P		<b>GRAND TOTALS</b>			
P	190	<b>GRAND TOTAL REVENUE</b>	196,391,263	-	196,391,263
P	290	<b>GRAND TOTAL EXPENDITURE</b>	195,893,022	-	195,893,022
P	390	<b>GRAND TOTAL REDIRECTED FUNDS (must = 0)</b>	-	-	-
P	400	<b>NET INCREASE (DECREASE)</b>	498,241	-	498,241

Q		<b>REMARKS</b>
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		
Q		
Q		
Q		
Q		
Q		
Q		
Q		



Community Mental Health Partnership of Southeast Michigan  
Explanation of Examination Adjustments  
September 30, 2020

---

There were no examination adjustments for the September 30, 2020 fiscal year.

Community Mental Health Partnership of Southeast Michigan  
Comments and Recommendations  
September 30, 2020

---

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 Community Mental Health Services 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, 2020 fiscal year.