

Report on Compliance
Community Mental Health Partnership of Southeast Michigan
September 30, 2020



Community Mental Health Partnership of Southeast Michigan
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September 30, 2020

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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 black ink that reads 'Roslund, Prestage & Company, P.C.' in a cursive script.

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
1. Medicaid Services - Available Resources	
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

2. Medicaid Services - Expenditures	
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

3. Net Medicaid Services Surplus / (Deficit)	
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
a. Surplus	
1. Transfer to Fund Balance - Medicaid Savings Earned	-
2. Lapse to MDHHS - Contract Settlement	-
3. Total Disposition - Surplus	\$ -

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

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

5. Cash Settlement: (Due MDHHS) / Due PIHP	Amount
a. Forced Lapse to 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		
Examined	Cash Settlement	Savings
Original Settlement	\$ (636,738)	-
Increase (Decrease)	(636,738)	-
	-	-
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	REVENUE										
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	Subtotal - Current Period Medicaid Services Revenue	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 - Rptg 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	Subtotal - Other Medicaid Revenue	2,102,244	57,629	-	17,939	172,395	-	-	-	-	2,350,207
A	190	TOTAL REVENUE	13,849,336	16,724,394	28,958,230	31,994,928	72,653,883	-	-	-	-	164,180,771
A	200	EXPENDITURE										
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	TOTAL EXPENDITURE	14,611,728	16,724,394	28,958,230	31,994,928	72,653,883	-	-	-	-	164,943,163
A	295	SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)	(762,392)	-	-	-	-	-	-	-	-	(762,392)
A	300	Redirected Funds (To) From										
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	Subtotal Redirected Funds rows 301 - 325	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	Total Redirected Funds	1,295,466	-	-	-	-	-	-	-	-	1,295,466
A	400	BALANCE MEDICAID SERVICES	-	-	-	-	-	-	-	-	-	-
A	401	BALANCE MEDICAID DIRECT CARE WAGE SERVICES	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.										
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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	REVENUE								
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	Subtotal - Current Period Healthy Michigan Services Revenue	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	Subtotal - Other Healthy Michigan Revenue	1,877,911	-	-	-	-	-	-	1,877,911
AI	190	TOTAL REVENUE	8,820,184	3,001,193	2,094,931	1,786,170	5,271,074	-	-	20,973,552
AI	200	EXPENDITURE								
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	TOTAL EXPENDITURE	8,716,520	3,001,193	2,094,931	1,786,170	5,271,074	-	-	20,869,888
AI	295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	103,664	-	-	-	-	-	-	103,664
AI	300	Redirected Funds (To) From								
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	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-
AI	331	FROM General Fund - Redirected to Unfunded Healthy Michigan Costs - B301.1								-
AI	332	FROM Local Funds - M301.1								-
AI	333	FROM Risk Corridor - PIHP Share - N301.1	-							-
AI	334	FROM Risk Corridor - MDHHS Share - N302.1								-
AI	335	FROM Restricted Fund Balance - Risk Financing RES 1.g	-							-
AI	390	Total Redirected Funds	-	-	-	-	-	-	-	-
AI	400	BALANCE HEALTHY MICHIGAN PLAN SERVICES	-	-	-	-	-	-	-	-
AI	401	BALANCE HEALTHY MICHIGAN PLAN DIRECT CARE WAGE SERVICES	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.
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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	-	-	-

AG		Health Home Program - PIHP USE ONLY										
AG	100	REVENUE										
AG	101	Revenue - Health Home Services										
AG	115	Affiliate Contracts										
AG	190	TOTAL REVENUE										
AG	200	EXPENDITURE										
AG	201	PIHP Insurance Provider Assessment (IPA) Tax										
AG	202	Expenditure - Health Home Services										
AG	204	Surplus Funding Retained										
AG	290	TOTAL EXPENDITURE										
AG	295	SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)										
AG	300	Redirected Funds (To) From										
AG	315	FROM Restricted Fund Balance - RES 1.f										
AG	325	Info only - Affiliate Total Redirected Funds - IC390										
AG	330	Subtotal Redirected Funds rows 301 - 325										
AG	331	FROM General Fund - B301.4										
AG	332	FROM Local Funds - M301.4										
AG	335	FROM Restricted Fund Balance - Risk Financing RES 1.f										
AG	390	Total Redirected Funds										
AG	400	BALANCE HEALTH HOMES BEHAVIORAL HEALTH SERVICES										

AH		REMARKS										
AH		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.										
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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	-	-	-

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

AF		REMARKS										
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.										
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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	-	-	-	

AK		MI HEALTH LINK SERVICES - PIHP USE ONLY								
AK	100	REVENUE								
AK	101	MI Health Link								-
AK	102	ICO - Risk Financing / (ICO - Shared Savings)								-
AK	115	MI Health Link - Affiliate Contracts	-							-
AK	120	Subtotal - Current Period MI Health Link Services Revenue	-	-	-	-	-	-	-	-
AK	121	1st & 3rd Party Collections - MI Health Link Consumers - Rptng Bd								-
AK	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate								-
AK	140	Subtotal - Other MI Health Link Revenue	-	-	-	-	-	-	-	-
AK	190	TOTAL REVENUE	-	-	-	-	-	-	-	-
AK	200	EXPENDITURE								
AK	202	MI Health Link Services								-
AK	290	TOTAL EXPENDITURE	-	-	-	-	-	-	-	-
AK	295	SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-
AK	300	Redirected Funds (To) From								
AK	301	(TO) CMHSP to CMHSP Earned Contracts - J304.3	-							-
AK	302	FROM CMHSP to CMHSP Earned Contracts - J301.3 (explain - section AL)								-
AK	303	FROM Non-MDHHS Earned Contracts - K301.3 (explain - section AL)								-
AK	310	FROM Medicaid - A301c								-
AK	315	FROM Restricted Fund Balance - RES 1.h	-							-
AK	325	Info only - Affiliate Total Redirected Funds - ID390								-
AK	330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-
AK	331	FROM General Fund - Redirected to Unfunded MI Health Link Costs - B301.5								-
AK	332	FROM Local Funds - M301.5								-
AK	335	FROM Restricted Fund Balance - Risk Financing RES 1.h	-							
AK	336	(TO) Local funds - M313.3	-							-
AK	390	Total Redirected Funds	-	-	-	-	-	-	-	-
AK	400	BALANCE MI HEALTH LINK SERVICES (must = 0)	-	-	-	-	-	-	-	-

AL		REMARKS
AL		Remarks may be added about any entry or activity on the report for which additional information may be useful.
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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	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 - 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					
				REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
A		MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)				
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		
AE		OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services				
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		-		
AG		HEALTH HOME SERVICES - Summary From FSR - Health Home Services				
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		-		
AI		HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan (incl Direct Care Wage)				
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		
AK		MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link				
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		-		
RES		RESTRICTED FUND BALANCE ACTIVITY				
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		GENERAL FUND				
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 - A331 (PIHP use only)		-		
B	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - AI331 (PIHP use only)		-		
B	301.3	(TO) Opioid Health Home Services - Redirected for Unfunded Opioid Health Home Services AE331 (PIHP use only)		-		
B	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG331 (PIHP use only)		-		
B	301.5	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - AK331 (PIHP use only)		-		
B	304	(TO) Targeted Case Management - D301		-	-	-
B	309	(TO) Allowable GF Cost of Injectable Medications - G301		-	-	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - I304		-	-	-
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB304		-	-	-
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - IC304		-	-	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID304		-	-	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - J305 (explain - section Q)		-	-	-
B	313	FROM CMHSP to CMHSP Earned Contracts - J302				-
B	314	FROM Non-MDHHS Earned Contracts - K302				-
B	330	Subtotal Redirected Funds rows 301 - 314		-	-	-
B	331	FROM Local Funds - M302				-
B	332	FROM Risk Corridor - N303				-
B	390	Total Redirected Funds		-	-	-
B	400	BALANCE GENERAL FUND (cannot be < 0)		-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID FOR THE YEAR ENDED SEPTEMBER 30, 2020
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CMHSP:	Community Mental Health Partnership of Southeast Michigan				
			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS

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

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

OTHER FUNDING				
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H		MDHHS EARNED CONTRACTS			
H	100	REVENUE			
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	TOTAL REVENUE	6,958,185		
H	200	EXPENDITURE			
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	TOTAL EXPENDITURE	6,958,185		
H	400	BALANCE MDHHS EARNED CONTRACTS (cannot be < 0)	-		

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
I	100	REVENUE			
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	TOTAL REVENUE	-	-	-
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	TOTAL EXPENDITURE	-		
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	-		
I	300	Redirected Funds (To) From			
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303			-
I	303	FROM Non-MDHHS Earned Contracts - K303			-
I	304	FROM General Fund - B310			-
I	306	FROM Local Funds - M309.1			-
I	390	Total Redirected Funds	-	-	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	-	-	-

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IB		PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IB	190	Revenue - Medicaid Opioid Health Home Services - from PIHP			-
IB	290	Expenditure - Medicaid Opioid Health Home Services			-
IB	295	NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IB	300	Redirected Funds (To) From			
IB	304	FROM General Fund - B310.2			-
IB	306	FROM Local Funds - M309.3			-
IB	390	Total Redirected Funds	-	-	-
IB	400	BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (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				
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CMHSP:	Community Mental Health Partnership of Southeast Michigan				
			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS

IC		PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IC	190	Revenue - Medicaid Health Home Services - from PIHP			-
IC	290	Expenditure - Medicaid Health Home Services			-
IC	295	NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IC	300	Redirected Funds (To) From			
IC	304	FROM General Fund - B310.3			-
IC	306	FROM Local Funds - M309.4			-
IC	390	Total Redirected Funds	-	-	-
IC	400	BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be < 0)	-	-	-

ID		PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY			
ID	100	REVENUE			
ID	101	Revenue - MI Health Link - from PIHP			-
ID	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate			-
ID	190	TOTAL REVENUE	-	-	-
ID	200	EXPENDITURE			
ID	201	Expenditure			-
ID	202	Intentionally left blank			
ID	290	TOTAL EXPENDITURE	-	-	-
ID	295	NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
ID	300	Redirected Funds (To) From			
ID	301	(TO) CMHSP to CMHSP Earned Contracts - J306.3	-	-	-
ID	302	FROM CMHSP to CMHSP Earned Contracts - J303.3			-
ID	303	FROM Non-MDHHS Earned Contracts - K303.3			-
ID	304	FROM General Fund - B310.4			-
ID	306	FROM Local Funds - M309.5			-
ID	390	Total Redirected Funds	-	-	-
ID	400	BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)	-	-	-

J		CMHSP to CMHSP EARNED CONTRACTS			
J	190	Revenue			-
J	290	Expenditure			-
J	295	NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)	-	-	-
J	300	Redirected Funds (To) From			
J	301	(TO) Medicaid Services - A302 (PIHP use only)	-		
J	301.1	(TO) Healthy Michigan - AI302 (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	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID302	-	-	-
J	303.4	(TO) Targeted Case Management - D304	-	-	-
J	304	FROM Medicaid Services - A301 (PIHP use only)			-
J	304.1	FROM Healthy Michigan - AI301 (PIHP use only)			-
J	304.3	FROM MI Health Link - AK301 (PIHP use only)			-
J	304.4	FROM Targeted Case Management - D303			-
J	305	FROM General Fund - B312			-
J	306	FROM PIHP to Affiliate Medicaid Services Contracts - I301			-
J	306.3	FROM PIHP to MI Health Link Services Contracts - ID301			-
J	307	FROM Local Funds - M310			-
J	390	Total Redirected Funds	-	-	-
J	400	BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)	-	-	-

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

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M		LOCAL FUNDS			
M	100	REVENUE			
M	101	County Appropriation for Mental Health			-
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds			-
M	103	Section 226 (a) Funds	-	-	-
M	104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)	1,259,140		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	TOTAL REVENUE	1,372,056	-	1,372,056
M	200	EXPENDITURE			
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			
			REPORTED	EXAMINATION ADJUSTMENTS
				EXAMINED TOTALS

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

N		RISK CORRIDOR			
N	100	REVENUE			
N	101	Stop/Loss Insurance			-
N	102	Medicaid ISF for PIHP Share Risk Corridor		-	
N	103	MDHHS for MDHHS Share of Medicaid Risk Corridor			-
N	104	Restricted Fund balance for PIHP Share Risk Corridor		-	
N	190	TOTAL REVENUE		-	-
N	300	Redirected Funds (To) From			
N	301	(TO) Medicaid Services - PIHP Share - A333 (PIHP use only)		-	
N	301.1	(TO) Healthy Michigan - PIHP Share - AI333 (PIHP use only)		-	
N	301.2	(TO) Restricted Fund balance for PIHP Share - A335 & AI335 (PIHP use only)		-	
N	302	(TO) Medicaid Services - MDHHS Share - A334 (PIHP use only)		-	
N	302.1	(TO) Healthy Michigan - MDHHS Share - AI334 (PIHP use only)		-	
N	303	(TO) General Fund - B332		-	-
N	390	Total Redirected Funds		-	-
N	400	BALANCE RISK CORRIDOR (must = 0)		-	-

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

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

Q		REMARKS
Q		This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
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MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)								
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL								
FOR THE YEAR ENDED SEPTEMBER 30, 2020								
CMHSP:		Community Mental Health Partnership of Southeast Michigan						
					Column A	Column B	Column C	
H	MDHHS EARNED CONTRACTS							
H	Grant Program Code	Grant Program Title	Project Code	Project Title	REVENUE	EXPENDITURES	BALANCE	
H	CBH	Comprehensive Services for Behavioral Health	ABHS	Asian Behavioral Health Services			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHC	Behavioral Health Consultant			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CG	Community Grant	3,229,012	3,229,012	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement	35,420	35,420	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRIM	Criminal Justice			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRMGT	Care Management			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CSC	Child System of Care			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	FIT	Fit Together			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	GRT	Gambling Residential Treatment			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	HBHS	Hispanic Behavioral Health Services			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IHC	Continuation and Expansion of Integrated Healthcare for CMHCM			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IMH	Health Innovation in Manistee and Benzie Counties			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	JLDV	Jail Diversion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	LSHP	Lead Safe Home Program Medicaid Outreach Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MGDPP	Michigan Gambling Disorder Prevention Project	42,674	42,674	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHAJJ	Mental Health Access and Juvenile Justice Diversion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHFA	Mental Health First Aid			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJJSE	Mental Health and Juvenile Justice Screening Expansion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJJSP	Mental Health Juvenile Justice Screening Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHTC	58th District Mental Health Court Expansion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MICHT	Michigan Healthy Transitions			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MSOR	Michigan State Opioid Response	810,184	810,184	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MYTIE	Michigan Youth Treatment Improvement & Enhancement PIHP			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	NCC	Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgms			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OBRA	Pre-Admission Screening Annual Resident Reviews			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OHHI	Opioid Health Home Implementation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OHHSO	Opioid Health Home Service Optimization			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PA2	Prevention	1,293,171	1,293,171	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PCPCP	Psychiatric Consultantion to Primary Care Practices			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PDTOB	Peer Driven Tobacco Cessation	4,000	4,000	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PFS	Partnership for Success			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PIPBHC	Promoting Integration of Primary and Behavioral Health Care			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PRTS	PMTO Regional Training and Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RCVC	Recovery Conference			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RPTS	Regional PMTO Training Support	37,200	37,200	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RT	Rural Transportation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RTTSE	Infant and Early Childhood Mental Health Consultation.			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SDA	State Disability Assistance	18,000	18,000	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SFEP	First Episode Psychosis			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SORAPF	State Opioid Response-Opioid Abuse Prevention Fund			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SORS	State Opioid Response Supplemental	106,256	106,256	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SPTTA	Statewide PMTO Training and TA			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	STR	State Targeted Response	521,933	521,933	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SUDADM	Substance Use Disorder - Administration (ADM)	315,927	315,927	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SUDT	Substance Use Disorder Services - Tobacco			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TBRS	Technology-Based Recovery Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TCR	Transportation to Crisis Residential			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCCT	Trauma Focused CBT Coordination & Training			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCO	Treatment Foster Care Oregon			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	VET*		82,185	82,185	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	WSS	Substance Use Disorder Services - Womens' Specialty Services	462,223	462,223	-	Must = 0
H	SUBTOTAL Comprehensive Services for Behavioral Health				6,958,185	6,958,185	-	Must = 0
H	HHS	Housing and Homeless Services	PSH	Permanent Supportive Housing Dedicated Plus			-	Must = 0
H	HHS	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing			-	Must = 0
H	HHS	Housing and Homeless Services	SH	Permanent Supportive Housing Statewide Leasing			-	Must = 0
H	SUBTOTAL Housing and Homeless Services				-	-	-	Must = 0
H	JJDPP	Pilot Programs for Juvenile Justice Diversion	JJDPP	Pilot Programs for Juvenile Justice Diversion			-	Must = 0
H	SUBTOTAL Pilot Programs for Juvenile Justice Diversion				-	-	-	Must = 0
H	MHDC	Mental Health Diversion Council Pilot Program	MHDC	Mental Health Diversion Council Pilot Program			-	Must = 0
H	MHDCS	Mental Health Diversion Council Special Initiatives	MHDCS	Mental Health Diversion Council Special Initiatives			-	Must = 0
H	SUBTOTAL Mental Health Diversion Council				-	-	-	Must = 0
H	PATH	Projects for Assistance in Transition from Homelessness	PATH	Projects for Assistance in Transition from Homelessness			-	Must = 0
H	SUBTOTAL Projects for Assistance in Transition from Homelessness				-	-	-	Must = 0
H	RPC	Regional Perinatal Collaborative	RPC	Regional Perinatal Collaborative			-	Must = 0
H	SUBTOTAL Regional Perinatal Collaborative				-	-	-	Must = 0
H	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program			-	Must = 0
H	SUBTOTAL Substance Abuse & Mental Health COVID-19 Grant Program				-	-	-	Must = 0
H	CVCMH	Coronavirus (COVID-2019) Community Mental Health Support Program	CVCMH	Coronavirus (COVID-2019) Community Mental Health Support Program			-	Cannot be < 0
H	SUBTOTAL Coronavirus (COVID-2019) Community Mental Health Support Program				-	-	-	Cannot be < 0
H		Other MDHHS Earned Contracts (describe):					-	Must = 0
H		Other MDHHS Earned Contracts (describe):					-	Must = 0
H	SUBTOTAL Other MDHHS Earned Contracts				-	-	-	Must = 0
H	BALANCE MDHHS EARNED CONTRACTS (cannot be < 0)				6,958,185	6,958,185	-	Cannot be < 0
Q	REMARKS							
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.							
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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.