

Report on Compliance

Community Mental Health Partnership of Southeast Michigan

September 30, 2022



Community Mental Health Partnership of Southeast Michigan
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September 30, 2022

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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 compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund (GF) Contract for the year ended September 30, 2022.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Medicaid Contract and GF Contract.

Independent Accountants' Responsibility

Our responsibility is to express an opinion on the PIHP's compliance with the Medicaid Contract and GF Contract 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 compliance 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. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement of the compliance requirements described in the *Compliance Examination Guidelines* issued by the Michigan Department of Health and Human Services.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 compliance requirements referred to above that are applicable to the Medicaid Contract and GF Contract for the year ended September 30, 2022.

Other Matters

The results of our examination procedures disclosed instances of noncompliance, which are required to be reported in accordance with Compliance Examination Guidelines, and which are described in the accompanying Comments and Recommendations as items 2022-01. Our opinion is not modified with respect to these matters.

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

Purpose of this Report

This report is intended solely for the 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.

Sincerely,

A handwritten signature in cursive script that reads "Roslund, Prestage & Company, P.C.".

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

June 26, 2023

Community Mental Health Partnership of Southeast Michigan
Schedule of Findings
September 30, 2022

Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract and General Fund Contract:

None

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract and General Fund Contract:

None

Known fraud affecting the Medicaid Contract and General Fund Contract:

None

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

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
 FISCAL YEAR: FY 21 / 22
 SUBMISSION TYPE: YE Final
 SUBMISSION DATE: 2/28/2023

| 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 | 138,157,419 | 29,824,144 | 2,627,903 | 423,263 | 51,420,230 | 237,741 | \$ 222,690,700 | FY 22 |
| b. Current Fiscal Year - Medicaid Revenue Accruals | | | | | | 69,999 | \$ 69,999 | FY 22 |
| c. Less Direct Care Wage Revenue | (8,726,590) | (815,225) | (287,074) | (16,897) | (5,488,465) | | \$ (15,334,251) | FY 22 |
| i. Total Medicaid Revenue - Current Year Settlement: | \$ 129,430,829 | \$ 29,008,919 | \$ 2,340,829 | \$ 406,366 | \$ 45,931,765 | \$ 307,740 | \$ 207,426,448 | |
| Total Current Fiscal Year Performance Bonus Incentive Pool (PBIP) Withheld (enter as a positive amount) | 1,306,038 | 220,170 | 18,304 | 2,980 | 375,225 | | \$ 1,922,717 | |
| k. Explanation: | | | | | | | | |

| 2. MDHHS - Direct Care Wage Revenue | Medicaid | Healthy MI Plan | Children's Waiver | SED | HSW | Total |
|---|--------------|-----------------|-------------------|-----------|--------------|---------------|
| a. Direct Care Wage - as of 9/30 (incl retroactivity) | 8,726,590 | 815,225 | 287,074 | 16,897 | 5,488,465 | 15,334,251 |
| b. (Less FY21 retroactive Direct Care Wage per MDHHS) | | | | | | - |
| c. Direct Care Wage - after 9/30 | 31,502 | 4,112 | 2,290 | 9 | 5,805 | 43,718 |
| d. Total | \$ 8,758,092 | \$ 819,337 | \$ 289,364 | \$ 16,906 | \$ 5,494,270 | \$ 15,377,969 |

| 2.1 MDHHS - Direct Care Wage Settlement | Revenue | Expenditures | Lapse | Cost Above Authorizations |
|---|---------------|---------------|----------------|---------------------------|
| a. Direct Care Wage | 15,377,969 | 13,982,403 | (1,395,566) | - |
| b. Totals | \$ 15,377,969 | \$ 13,982,403 | \$ (1,395,566) | \$ - |
| c. Explanation: | | | | |

| 3. Medicaid Savings / Medicaid Lapse Calculation | Amount |
|--|-------------|
| a. Specialty Managed Care - Medicaid Capitation | 209,349,165 |

| | | | |
|-------------------------|----|------------|---------------------|
| 1. Band # 1 (95 - 100%) | 5% | 10,467,458 | PIHP retains |
| 2. Band # 2 (90 - 95%) | 5% | 10,467,458 | Shared PIHP / MDHHS |

| b. Balance Available for Savings (from Medicaid FSR) | | 13,053,993 | Total Lapse | Total Earned Savings | Total Savings Corridor |
|---|------------|------------|--------------|----------------------|------------------------|
| b1. Balance Available for Savings (from Healthy Michigan FSR) | 6,465,573 | | | | |
| b2. Total Available for Savings | 19,519,566 | | | | |
| c. 1. Band # 1 | 10,467,458 | | | 10,467,458 | 10,467,458 |
| 2. Sub-Total - Band # 1 | 9,052,108 | | | | |
| 3. Band # 2 | 9,052,108 | | 4,526,054 | 4,526,054 | 9,052,108 |
| 4. Sub-Total - Band # 2 | - | | | | |
| 5. Band # 3 | - | | | | |
| 6. Totals | | | \$ 4,526,054 | \$ 14,993,512 | \$ 19,519,566 |

| 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 | 4,526,054 | 8,527,939 | 13,053,993 | 57% |
| 2. Total Disposition of Healthy Michigan Savings / Lapse | | 6,465,573 | 6,465,573 | 43% |
| 3. Total Savings / Lapse | \$ 4,526,054 | \$ 14,993,512 | \$ 19,519,566 | 100% |

| 5. Medicaid Savings - Prior Year Earnings to Expend | 2021 | FY | FY | FY | Total |
|---|-----------|------|------|------|-----------|
| a. Prior Year Medicaid Savings Earned - Medicaid | 7,860,384 | | | | 7,860,384 |
| b. Current Year Expenditures - Medicaid | 7,860,384 | | | | 7,860,384 |
| c. Prior Year Medicaid Savings Earned - HMP | 88,089 | | | | 88,089 |
| d. Current Year Expenditures - HMP | 88,089 | | | | 88,089 |
| e. Balance of Medicaid Savings: | \$ - | \$ - | \$ - | \$ - | \$ - |

6. Narrative: Both CRCS and Contract Settlement Worksheet
 Preparer's Note: The FSR used as the starting point for the compliance audit was the FSR that was resubmitted to MDHHS on March 30, 2023

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS
MEDICAID/HMP CONTRACT RECONCILIATION AND CASH SETTLEMENT**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
PERIOD COVERED: YE Final
SUBMISSION DATE: 2/28/2023

| | | PIHP Contract Cost Settled |
|---|--|----------------------------|
| 1. Medicaid Services - Available Resources | | |
| a. | Total Managed Care Capitation (Medicaid & Healthy Michigan Plan) incl DCW & CCBHC Admin less CCBHC PPS-1 Base Capitation | \$ 206,901,616 |
| 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) | 7,948,473 |
| e. | ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124) | - |
| f. | Psych Hospital HRA (FSR A 125 + FSR AI 125) | 5,179,318 |
| 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) | - |
| j. | Sub-Total Other Medicaid Services - Resources | \$ 13,127,791 |
| k. | Total Medicaid Services - Available Resources | \$ 220,029,407 |

| | | |
|--|---|----------------|
| 2. Medicaid Services - Expenditures | | |
| a. | PIHP Insurance Provider Assessment (IPA) Tax (FSR A 201 + FSR AI 201) | 1,939,712 |
| b. | Medicaid Services (incl DCW) (FSR A 202 + A 206 - A 122 - A 325) | 170,981,797 |
| b.1 | Healthy Michigan Plan Services (incl DCW) (FSR AI 202 + AI 205 - AI 122 - AI 325) | 20,340,384 |
| b.2 | MI Health Link Medicaid Services (FSR A 205) | - |
| c. | Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203) | 673,054 |
| d. | Psych Hospital HRA (FSR A 204 + FSR AI 204) | 5,179,328 |
| e. | Sub-Total Medicaid Services - Expenditures | \$ 199,114,275 |
| f. | Redirected TO CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301) | - |
| g. | Redirected TO CCBHC (FSR A 301a + FSR AI 301b) | - |
| h. | Redirected TO MI Health Link (FSR A 301c) | - |
| i. | Sub-Total Medicaid Services - Redirected Expenditures | \$ - |
| j. | Total Medicaid Services - Expenditures | \$ 199,114,275 |

| | | |
|---|---|---------------|
| 3. Net Medicaid Services Surplus / (Deficit) | | |
| a. | Medicaid Funding Surplus / (Deficit) | 20,915,132 |
| b. | Less: Direct Care Wage Surplus / (Deficit) (Medicaid worksheet 2.1.b) | 1,395,566 |
| c. | Net Medicaid Services Surplus / (Deficit) | \$ 19,519,566 |

| 4. Disposition | | Amount |
|----------------|---|-----------------|
| a. Surplus | | |
| 1. | Transfer to Fund Balance - Medicaid Savings Earned | (14,993,512) |
| 2. | Lapse to MDHHS - Contract Settlement | (4,526,054) |
| 3. | Total Disposition - Surplus | \$ (19,519,566) |
| 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 | \$ - |

| 5. Cash Settlement: (Due MDHHS) / Due PIHP | | Amount |
|--|---|----------------|
| a. | Forced Lapse to MDHHS | (1,395,566) |
| b. | Lapse to MDHHS - Contract Settlement | (4,526,054) |
| 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 | \$ (5,921,620) |

| 6. Medicaid MDHHS Commitment | | Amount |
|------------------------------|---|----------------|
| a. | MDHHS / PIHP Medicaid Funded Expenditures | 172,004,081 |
| b. | Earned Medicaid Savings | 14,993,512 |
| c. | Sub-Total MDHHS Commitment | \$ 186,997,593 |
| d. | Risk Corridor - MDHHS Share | - |
| e. | Total MDHHS Medicaid Commitment | \$ 186,997,593 |
| f. | General Fund Supplement for Unfunded Medicaid | - |

| 7. Report Certification | | |
|-------------------------|-----------------|------------|
| | Cash Settlement | Savings |
| Examined | \$ (5,921,620) | 14,993,512 |
| Original Settlement | - | - |
| Increase (Decrease) | - | 14993512 |
| Comments: | | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - MEDICAID**

| | | | | | | | | | | | |
|-------|---------------------------------|------------------------|--------------------------------------|---------|------------|--------|-----------|-----|-----|-----|------------------|
| PIHP: | CMH PARTNERSHIP OF SOUTHEAST MI | YEAR TO DATE REPORTING | | | | | | | | | |
| | FISCAL YEAR: | FY 21 / 22 | A | B | C | D | E | F | G | H | I |
| | SUBMISSION TYPE: | YE Final | Regional Authority / Reporting Board | CMHSP | | | | | | | PIHP Grand Total |
| | SUBMISSION DATE: | 2/28/2023 | | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | |
| 1 | | PIHP or CMHSP | | Lenawee | Livingston | Monroe | Washtenaw | | | | |

| A | MEDICAID SERVICES - PIHP USE ONLY | | | | | | | | | | |
|--------|---|-------------------|-------------------|-------------------|-------------------|-------------------|----------|----------|----------|----------|--------------------|
| A 100 | REVENUE | | | | | | | | | | |
| A 101 | Specialty Managed Care Medicaid Revenue | 178,417,529 | | | | | | | | | 178,417,529 |
| A 102 | CCBHC Specialty Managed Care Medicaid Revenue | (13,470,254) | | | | | | | | | (13,470,254) |
| A 103 | CCBHC Medicaid Admin Revenue | 148,016 | | | | | | | | | 148,016 |
| A 115 | Medicaid Managed Care - Affiliate Contracts | (153,783,499) | 18,867,304 | 34,404,361 | 34,424,171 | 66,087,663 | | | | | - |
| A 116 | Direct Care Wage | 1,114,664 | 1,132,752 | 1,820,944 | 3,439,391 | 7,050,881 | - | - | - | - | 14,558,632 |
| A 120 | Subtotal - Current Period Medicaid Services Revenue | 12,426,456 | 20,000,056 | 36,225,305 | 37,863,562 | 73,138,544 | - | - | - | - | 179,653,923 |
| A 121 | 1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rptng Bd | | | | | | | | | | - |
| A 122 | 1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate | | 68,141 | | | 44,568 | | | | | 112,709 |
| A 123 | Prior Year Medicaid Savings (Funding Current Year Expenses) | 7,860,384 | | | | | | | | | 7,860,384 |
| A 124 | ISF Abatement | - | | | | | | | | | - |
| A 125 | Psych Hospital Rate Adjuster (HRA) | 3,423,948 | | | | | | | | | 3,423,948 |
| A 140 | Subtotal - Other Medicaid Revenue | 11,284,332 | 68,141 | - | - | 44,568 | - | - | - | - | 11,397,041 |
| A 190 | TOTAL REVENUE | 23,710,788 | 20,068,197 | 36,225,305 | 37,863,562 | 73,183,112 | - | - | - | - | 191,050,964 |
| A 200 | EXPENDITURE | | | | | | | | | | |
| A 201 | PIHP Insurance Provider Assessment (IPA) Tax | 1,742,606 | | | | | | | | | 1,742,606 |
| A 202 | Medicaid Services | 3,702,513 | 18,935,445 | 34,404,361 | 34,424,171 | 66,132,231 | | | | | 157,598,721 |
| A 203 | Payment into Medicaid ISF | 673,054 | | | | | | | | | 673,054 |
| A 204 | Psych Hospital Rate Adjuster (HRA) | 3,423,958 | | | | | | | | | 3,423,958 |
| A 205 | MI Health Link - Medicaid Services | | | | | | | | | | - |
| A 206 | Direct Care Wage | 51,817 | 1,132,752 | 1,820,944 | 3,439,391 | 7,050,881 | | | | | 13,495,785 |
| A 290 | TOTAL EXPENDITURE | 9,593,948 | 20,068,197 | 36,225,305 | 37,863,562 | 73,183,112 | - | - | - | - | 176,934,124 |
| A 295 | SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT) | 14,116,840 | - | - | - | - | - | - | - | - | 14,116,840 |
| A 301 | (TO) CMHSP to CMHSP Earned Contracts - J304 | - | | | | | | | | | - |
| A 301a | (TO) CCBHC - AC310a | - | | | | | | | | | - |
| A 301b | (TO) Healthy MI Plan - AI310 | - | | | | | | | | | - |
| 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 | | | | | | | | | | - |
| A 325 | Info only - Affiliate Total Redirected Funds - I390 | | | | | | | | | | - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| A 400 | BALANCE MEDICAID SERVICES | 13,053,993 | - | - | - | - | - | - | - | - | 13,053,993 |
| A 401 | BALANCE MEDICAID DIRECT CARE WAGE SERVICES | 1,062,847 | - | - | - | - | - | - | - | - | 1,062,847 |

| 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 | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Healthy Michigan**

| | | | | | | | | | | | |
|-------|---------------------------------|------------------------|--------------------------------------|---------|------------|--------|-----------|-----|-----|-----|------------------|
| PIHP: | CMH PARTNERSHIP OF SOUTHEAST MI | YEAR TO DATE REPORTING | | | | | | | | | |
| | FISCAL YEAR: | FY 21 / 22 | A | B | C | D | E | F | G | H | I |
| | SUBMISSION TYPE: | YE Final | Regional Authority / Reporting Board | CMHSP | | | | | | | PIHP Grand Total |
| | SUBMISSION DATE: | 2/28/2023 | | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | |
| 1 | PIHP or CMHSP | | - | Lenawee | Livingston | Monroe | Washtenaw | - | - | - | |

| AI | HEALTHY MICHIGAN SERVICES - PIHP USE ONLY | | | | | | | | | | |
|---------|---|--------------|-----------|-----------|-----------|-----------|---|---|---|---|-------------|
| AI 100 | REVENUE | | | | | | | | | | |
| AI 101 | Healthy Michigan Plan | 29,008,919 | | | | | | | | | 29,008,919 |
| AI 102 | CCBHC Healthy Michigan Plan | (2,695,684) | | | | | | | | | (2,695,684) |
| AI 103 | CCBHC Healthy Michigan Plan Admin Revenue | 115,121 | | | | | | | | | 115,121 |
| AI 115 | Healthy Michigan Managed Care - Affiliate Contracts | (14,272,904) | 3,203,558 | 3,013,470 | 2,946,501 | 5,109,375 | | | | | - |
| AI 116 | Direct Care Wage | 488,169 | 90,447 | 114,524 | 21,363 | 104,834 | | | | | 819,337 |
| AI 120 | Subtotal - Current Period Healthy Michigan Services Revenue | 12,643,621 | 3,294,005 | 3,127,994 | 2,967,864 | 5,214,209 | | | | | 27,247,693 |
| 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) | 88,089 | | | | | | | | | 88,089 |
| AI 124 | ISF Abatement HMP | - | | | | | | | | | - |
| AI 125 | Psych Hospital Rate Adjuster (HRA) | 1,755,370 | | | | | | | | | 1,755,370 |
| AI 140 | Subtotal - Other Healthy Michigan Revenue | 1,843,459 | - | - | - | - | - | - | - | - | 1,843,459 |
| AI 190 | TOTAL REVENUE | 14,487,080 | 3,294,005 | 3,127,994 | 2,967,864 | 5,214,209 | | | | | 29,091,152 |
| AI 200 | EXPENDITURE | | | | | | | | | | |
| AI 201 | PIHP Insurance Provider Assessment (IPA) Tax Healthy Michigan Plan | 197,106 | | | | | | | | | 197,106 |
| AI 202 | Healthy Michigan Plan Services | 5,580,862 | 3,203,558 | 3,013,470 | 2,946,501 | 5,109,375 | | | | | 19,853,766 |
| AI 203 | Payment into Healthy Michigan Plan ISF | | | | | | | | | | - |
| AI 204 | Psych Hospital Rate Adjuster (HRA) | 1,755,370 | | | | | | | | | 1,755,370 |
| AI 205 | Direct Care Wage | 155,450 | 90,447 | 114,524 | 21,363 | 104,834 | | | | | 486,618 |
| AI 290 | TOTAL EXPENDITURE | 7,688,788 | 3,294,005 | 3,127,994 | 2,967,864 | 5,214,209 | | | | | 22,292,860 |
| AI 295 | SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT) | 6,798,292 | - | - | - | - | | | | | 6,798,292 |
| AI 301 | (TO) CMHSP to CMHSP Earned Contracts - J304.1 | - | | | | | | | | | - |
| AI 301a | (TO) Medicaid - A310a | - | | | | | | | | | - |
| AI 301b | (TO) CCBHC - AC310b | - | | | | | | | | | - |
| 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 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 | 6,465,573 | | | | | | | | | 6,465,573 |
| AI 401 | BALANCE HEALTHY MICHIGAN PLAN DIRECT CARE WAGE SERVICES | 332,719 | | | | | | | | | 332,719 |

| 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 | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT AND CRCS - CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINIC**

| | | | | | | | | | | | |
|-------|---------------------------------|------------------------|--------------------------------------|---------------|-----|-----|-----|-----|-----|-----|------------------|
| PIHP: | CMH PARTNERSHIP OF SOUTHEAST MI | YEAR TO DATE REPORTING | | | | | | | | | |
| | FISCAL YEAR: | FY 21 / 22 | A | B | C | D | E | F | G | H | I |
| | SUBMISSION TYPE: | YE Final | Regional Authority / Reporting Board | CMHSP / CCBHC | | | | | | | PIHP Grand Total |
| | SUBMISSION DATE: | 2/28/2023 | | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | |
| 1.1 | PIHP or CMHSP / CCBHC | | Washtenaw CMH | | | | | | | | |

| AC | CCBHC SERVICES - PIHP USE ONLY | | | | | | | | | | |
|---------|--|--------------|------------|--|--|--|--|--|--|--|------------|
| AC 100 | REVENUE | | | | | | | | | | |
| AC 101 | Revenue - Medicaid | | | | | | | | | | |
| AC 102 | Medicaid CCBHC Base Capitation | 13,470,254 | | | | | | | | | 13,470,254 |
| AC 103 | Medicaid CCBHC Base - Affiliate Contracts | (13,470,254) | 13,470,254 | | | | | | | | - |
| AC 104 | Medicaid CCBHC Supplemental Revenue | 2,294,820 | | | | | | | | | 2,294,820 |
| AC 105 | Medicaid CCBHC Supplemental - Affiliate Contracts | (2,570,902) | 2,570,902 | | | | | | | | - |
| AC 106 | Medicaid CCBHC Supplemental Administration Revenue | (148,016) | | | | | | | | | (148,016) |
| AC 107 | MI Health Link CCBHC Consumers Revenue - Rpting Bd | | | | | | | | | | - |
| AC 108 | MI Health Link CCBHC Consumers Revenue - Affiliate | | | | | | | | | | - |
| AC 109 | 1st & 3rd Party Collections - Medicaid CCBHC Consumers - Rpting Bd | | | | | | | | | | - |
| AC 110 | 1st & 3rd Party Collections - Medicaid CCBHC Consumers - Affiliate | | | | | | | | | | - |
| AC 120 | Subtotal - Current Period Medicaid CCBHC Revenue | (424,098) | 16,041,156 | | | | | | | | 15,617,058 |
| AC 121 | Revenue - Healthy Michigan | | | | | | | | | | |
| AC 122 | Healthy Michigan CCBHC Base | 2,695,684 | | | | | | | | | 2,695,684 |
| AC 123 | Healthy Michigan CCBHC Base Affiliate Contracts | (2,695,684) | 2,695,684 | | | | | | | | - |
| AC 124 | Healthy Michigan CCBHC Supplemental Revenue | 1,784,816 | | | | | | | | | 1,784,816 |
| AC 125 | Healthy Michigan CCBHC Supplemental - Affiliate Contracts | (844,573) | 844,573 | | | | | | | | - |
| AC 126 | Healthy Michigan CCBHC Supplemental Administration Revenue | (115,121) | | | | | | | | | (115,121) |
| AC 129 | 1st & 3rd Party Collections - Healthy Michigan CCBHC Consumers - Rpting Bd | | | | | | | | | | - |
| AC 130 | 1st & 3rd Party Collections - Healthy Michigan CCBHC Consumers - Affiliate | | | | | | | | | | - |
| AC 140 | Subtotal - Current Period Healthy Michigan CCBHC Revenue | 825,122 | 3,540,257 | | | | | | | | 4,365,379 |
| AC 190 | TOTAL REVENUE | 401,024 | 19,581,413 | | | | | | | | 19,982,437 |
| AC 200 | EXPENDITURE | | | | | | | | | | |
| AC 201 | Medicaid CCBHC Services | | 16,041,156 | | | | | | | | 16,041,156 |
| AC 202 | MI Health Link - Medicaid Services | | | | | | | | | | - |
| AC 203 | Healthy Michigan CCBHC Services | | 3,540,257 | | | | | | | | 3,540,257 |
| AC 204 | Surplus Funding Retained | | | | | | | | | | - |
| AC 290 | TOTAL EXPENDITURE | - | 19,581,413 | | | | | | | | 19,581,413 |
| AC 291 | Subtotal Net Medicaid CCBHC Services Surplus (Deficit) | (424,098) | - | | | | | | | | (424,098) |
| AC 292 | Subtotal Net Healthy Michigan Plan Services Surplus (Deficit) | 825,122 | - | | | | | | | | 825,122 |
| AC 295 | SUBTOTAL NET CCBHC BENEFIT SERVICES SURPLUS (DEFICIT) | 401,024 | - | | | | | | | | 401,024 |
| AC 300 | Redirected Funds (To) From | | | | | | | | | | |
| AC 310a | FROM Medicaid - A301a | | | | | | | | | | - |
| AC 310b | FROM Healthy Michigan - AI301b | | | | | | | | | | - |
| AC 325 | Info only - Affiliate Total Redirected Funds - IA390 | | | | | | | | | | - |
| AC 390 | Total Redirected Funds | - | - | | | | | | | | - |
| AC 400 | BALANCE CCBHC SERVICES | 401,024 | - | | | | | | | | 401,024 |

| 2. CCBHC Supplemental Contract Reconciliation and Cash Settlement | Medicaid | HMP | Total |
|---|-----------|-----------|-----------|
| a. Medicaid Supplemental Revenue / HMP Supplemental Revenue | 2,570,902 | 844,573 | 3,415,475 |
| b. Subtotal | 2,570,902 | 844,573 | 3,415,475 |
| c. Administration | (148,016) | (115,121) | (263,137) |
| d. Supplemental Payment Funding thru 9/30 | 2,294,820 | 1,784,816 | 4,079,636 |
| e. Supplemental Payment Funding after 9/30 | | | - |
| f. Subtotal - Supplemental | 2,146,804 | 1,669,695 | 3,816,499 |
| g. MDHHS Cash Settlement (Due MDHHS) / Due PIHP | 424,098 | (825,122) | (401,024) |

| AD | REMARKS |
|----|--|
| AD | Remarks may be added about any entry or activity on the report for which additional information may be useful. Explain prior fiscal year accrual adjustment. |
| AD | |
| AD | |
| AD | |
| AD | |
| AD | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
CCBHC Supplemental**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

| 1. | | Number of Daily Visits by CCBHC | | | | |
|---------------------------|----------------------------|---------------------------------|-------|-------|-------|------------|
| | | A | B | C | D | |
| 1.a | CCBHC Name | Washtenaw CMH | | | TOTAL | |
| | Code | T1040 | T1040 | T1040 | | |
| Medicaid | Supplemental Rate | \$ 41.18 | \$ - | \$ - | | |
| | Medicaid Base Rate | \$ 240.15 | \$ - | \$ - | | |
| | Total PPS-1 Rate | \$ 281.33 | \$ - | \$ - | | |
| Medicaid SUD/SMI | # of Visits | 56,091 | | | | |
| Medicaid Mild to Moderate | # of Visits | 928 | | | | |
| | Total Supplemental Funding | 2,570,902 | - | - | | 2,570,902 |
| | Total Medicaid Funding | 13,470,254 | - | - | | 13,470,254 |
| | Total CCBHC Funding | 16,041,156 | - | - | | 16,041,156 |

| | | | | | | |
|----------------------|--------------------------------|---------------|-------|-------|-------|-----------|
| 1.b | CCBHC Name | Washtenaw CMH | | | TOTAL | |
| | Code | T1040 | T1040 | T1040 | | |
| Healthy MI Plan | Supplemental Rate | \$ 41.18 | \$ - | \$ - | | |
| | HMP Base Rate | \$ 240.15 | \$ - | \$ - | | |
| | Total PPS-1 Rate | \$ 281.33 | \$ - | \$ - | | |
| HMP SUD/SMI | # of Visits | 11,225 | | | | |
| HMP Mild to Moderate | # of Visits | 1,359 | | | | |
| | Total Supplemental Funding | 844,573 | - | - | | 844,573 |
| | Total Healthy Michigan Funding | 2,695,684 | - | - | | 2,695,684 |
| | Total CCBHC Funding | 3,540,257 | - | - | | 3,540,257 |

FOR CCBHC INFORMATIONAL PURPOSES ONLY

| | | | | | |
|--------------|-------------|---------------|-------|-------|-----------|
| 1.c | CCBHC Name | Washtenaw CMH | | | TOTAL |
| | Code | T1040 | T1040 | T1040 | |
| | Rate | \$ 281.33 | \$ - | \$ - | |
| Non-Medicaid | # of Visits | 4,762 | | | |
| | | 1,339,693 | - | - | 1,339,693 |

Explanation of Examination Adjustments

| |
|--|
| |
|--|

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Health Home Services**

| | | | | | | | | | | | |
|-------|---------------------------------|------------|--------------------------------------|------------------------|------------|--------|-----------|-----|-----|-----|------------------|
| PIHP: | CMH PARTNERSHIP OF SOUTHEAST MI | | | YEAR TO DATE REPORTING | | | | | | | |
| | FISCAL YEAR: | FY 21 / 22 | A | B | C | D | E | F | G | H | I |
| | SUBMISSION TYPE: | YE Final | Regional Authority / Reporting Board | CMHSP | | | | | | | PIHP Grand Total |
| | SUBMISSION DATE: | 2/28/2023 | | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | |
| 1 | PIHP or CMHSP | | - | Lenawee | Livingston | Monroe | Washtenaw | - | - | - | |

| | | | | | | | | | | | |
|-----------|--|--|----------|-------|-------|-------|---------|---|---|---|---------|
| AG | Health Home Program - PIHP USE ONLY | | | | | | | | | | |
| AG | 100 | REVENUE | | | | | | | | | |
| AG | 101 | Revenue - Health Home Services | 102,718 | | | | | | | | 102,718 |
| AG | 115 | Affiliate Contracts | (79,554) | 1,248 | 6,552 | 8,111 | 63,643 | | | | - |
| AG | 190 | TOTAL REVENUE | 23,164 | 1,248 | 6,552 | 8,111 | 63,643 | - | - | - | 102,718 |
| AG | 200 | EXPENDITURE | | | | | | | | | |
| AG | 202 | Expenditure - Health Home Services | 18,171 | 783 | 5,472 | 3,200 | 68,818 | | | | 96,444 |
| AG | 204 | Surplus Funding Retained | 4,993 | 465 | 1,080 | 4,911 | | | | | 11,449 |
| AG | 290 | TOTAL EXPENDITURE | 23,164 | 1,248 | 6,552 | 8,111 | 68,818 | - | - | - | 107,893 |
| AG | 295 | SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT) | - | - | - | - | (5,175) | - | - | - | (5,175) |
| AG | 300 | Redirected Funds (To) From | | | | | | | | | |
| AG | 315 | FROM Restricted Fund Balance - RES 1.f | - | | | | | | | | - |
| AG | 325 | Info only - Affiliate Total Redirected Funds - IC390 | | | | | 5,175 | | | | 5,175 |
| AG | 330 | Subtotal Redirected Funds rows 301 - 325 | - | - | - | - | 5,175 | - | - | - | 5,175 |
| AG | 332 | FROM Local Funds - M301.4 | | | | | | | | | - |
| AG | 335 | FROM Restricted Fund Balance - Risk Financing RES 1.f | - | | | | | | | | - |
| AG | 390 | Total Redirected Funds | - | - | - | - | 5,175 | - | - | - | 5,175 |
| 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. |
| AH | - FSR BHH Row AG202 (CMHSPSM) was increased from \$0 to \$18,171; a difference of \$18,171 and FSR BHH Row AG204 (CMHSPSM) was decreased from \$18,171 to \$4,993; a difference of \$(13,178) |
| AH | - FSR BHH Row AG202 (Lenawee) was decreased from \$1,248 to \$783; a difference of \$(465) |
| AH | - FSR BHH Row AG204 (Lenawee) was increased from \$0 to \$465; a difference of \$465 |
| AH | - FSR BHH Row AG202 (Livingston) was decreased from \$6,552 to \$5,472; a difference of \$(1,080) |
| AH | - FSR BHH Row AG204 (Livingston) was increased from \$0 to \$1,080; a difference of \$1,080 |
| AH | - FSR BHH Row AG202 (Monroe) was decreased from \$8,111 to \$3,200; a difference of \$(4,911) |
| AH | - FSR BHH Row AG204 (Monroe) was increased from \$0 to \$4,911; a difference of \$4,911 |
| AH | - FSR BHH Row AG115 (Washtenaw) was decreased from \$68,636 to \$63,643; a difference of \$(4,993) |
| AH | - FSR BHH Row AG202 (Washtenaw) was increased from \$68,636 to \$68,818; a difference of \$182 |
| AH | - FSR BHH Row AG325 (Washtenaw) was increased from \$0 to \$5,175; a difference of \$5,175 |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Opioid Health Home Services**

| | | | | | | | | | | | | |
|-------|--|---------------------------------|------------|--------------------------------------|------------------------|------------|--------|-----------|-----|-----|-----|------------------|
| PIHP: | | CMH PARTNERSHIP OF SOUTHEAST MI | | | YEAR TO DATE REPORTING | | | | | | | |
| | | FISCAL YEAR: | FY 21 / 22 | A | B | C | D | E | F | G | H | I |
| | | SUBMISSION TYPE: | YE Final | Regional Authority / Reporting Board | CMHSP | | | | | | | PIHP Grand Total |
| | | SUBMISSION DATE: | 2/28/2023 | | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | |
| 1 | | PIHP or CMHSP | | - | Lenawee | Livingston | Monroe | Washtenaw | - | - | - | - |

| | | | | | | | | | | | | |
|-----------|-----|---|---------|---|---|---|---|---|---|---|---|---------|
| AE | | Opioid Health Home Program - PIHP USE ONLY | | | | | | | | | | |
| AE | 100 | REVENUE | | | | | | | | | | |
| AE | 101 | Revenue - Opioid Health Home Services | 144,696 | | | | | | | | | 144,696 |
| AE | 115 | Affiliate Contracts | - | | | | | | | | | - |
| AE | 190 | TOTAL REVENUE | 144,696 | - | - | - | - | - | - | - | - | 144,696 |
| AE | 200 | EXPENDITURE | | | | | | | | | | |
| AE | 202 | Expenditure - Opioid Health Home Services | 115,757 | | | | | | | | | 115,757 |
| AE | 204 | Surplus Funding Retained | 28,939 | | | | | | | | | 28,939 |
| AE | 290 | TOTAL EXPENDITURE | 144,696 | - | - | - | - | - | - | - | - | 144,696 |
| 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 | 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
FINANCIAL STATUS REPORT - MI Health Link**

| | | | | | | | | | | | |
|-------|---------------------------------|------------------------|--------------------------------------|---------|------------|--------|-----------|-----|-----|-----|------------------|
| PIHP: | CMH PARTNERSHIP OF SOUTHEAST MI | YEAR TO DATE REPORTING | | | | | | | | | |
| | FISCAL YEAR: | FY 21 / 22 | A | B | C | D | E | F | G | H | I |
| | SUBMISSION TYPE: | YE Final | Regional Authority / Reporting Board | CMHSP | | | | | | | PIHP Grand Total |
| | SUBMISSION DATE: | 2/28/2023 | | # 1 | # 2 | # 3 | # 4 | # 5 | # 6 | # 7 | |
| 1 | PIHP or CMHSP | | - | 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 - Rpting 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 333 | Intentionally left blank | | | | | | | | | | |
| AK 334 | Intentionally left blank | | | | | | | | | | |
| 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. |
| AL | |
| AL | |
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| AL | |
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| AL | |
| AL | |
| AL | |
| AL | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
RESTRICTED FUND BALANCE ACTIVITY**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

| 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 | \$ 6,189,903 | | | | \$ 6,189,903 |
| b. | Current Period Deposits | \$ 1,824,701 | | \$ 1,922,717 | | \$ 3,747,418 |
| c. | Current Period Financing Medicaid | | | | | \$ - |
| d. | Current Period Financing SUD Non-Medicaid | \$ (3,050,000) | | | | \$ (3,050,000) |
| 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 | | 4,964,604 | \$ 1,922,717 | | \$ 6,887,321 |
| Explanation of Examination Adjustments | | | | | | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
INTERNAL SERVICE FUND**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

| 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 | \$ 15,026,143 | \$ 1,990 | \$ 673,054 | \$ - | \$ - | \$ - | \$ 15,701,187 |
| b. | Specialty Managed Care | \$ 10,082,568 | \$ 1,990 | \$ 673,054 | \$ - | \$ - | \$ - | \$ 10,757,612 |
| c. | Healthy Michigan Plan | \$ 4,943,575 | | \$ - | \$ - | \$ - | \$ - | \$ 4,943,575 |

| 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 | \$ 15,701,187 |
| h. | Specialty Managed Care portion of balance | \$ 10,757,612 |
| i. | Healthy Michigan Plan portion of balance | \$ 4,943,575 |

| 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.j PBIP Withhold) | \$ 209,349,165 |
| b. % of Current Year Medicaid Capitation | 7.5% |
| c. Maximum Allowable Funding of Med ISF | \$ 15,701,187 |

| 3. Disposition of ISF Ending Balance | Amount | Narrative of Resolution if ISF Over Funded |
|--|---------------|--|
| a. Maximum Allowable Funding of Medicaid ISF | \$ 15,701,187 | |
| b. Medicaid ISF Ending Balance | \$ 15,701,187 | |
| c. Within Maximum Allowable Limit / (Overfunded) | \$ - | |

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT
SHARED RISK CALCULATION & RISK FINANCING**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

| 1. Shared Risk Calculation | | | | Medicaid Amount | HMP Amount | PBIP Amount | Total Amount |
|----------------------------|---|----|--|-----------------|---------------|--------------|---|
| a1. | Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet - 1.j PBIP Withhold) | | | \$ 178,417,529 | \$ 29,008,919 | \$ 1,922,717 | \$ 209,349,165 |
| a2. | Band # 1 (100 - 105%) | 5% | | | | 10,467,458 | Full PIHP Responsibility |
| a3. | Band # 2 (105 - 110%) | 5% | | | | 10,467,458 | 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) | | | | | \$ - \$ - \$ - |

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT

| | | | |
|------|---------------------------------|------------------|------------|
| PIHP | CMH PARTNERSHIP OF SOUTHEAST MI | FISCAL YEAR: | FY 21 / 22 |
| | | SUBMISSION TYPE: | YE Final |
| | | SUBMISSION DATE: | 2/28/2023 |
| | | Column A | Column B |

| | | | REPORTED | EXAMINATION ADJUSTMENTS | EXAMINED TOTALS |
|----------|-----|--|-------------|-------------------------|-----------------|
| A | | MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage) | | | |
| A | 190 | TOTAL REVENUE | 190,938,255 | | |
| A | 290 | TOTAL EXPENDITURE | 176,821,415 | | |
| A | 295 | NET MEDICAID SERVICES SURPLUS (DEFICIT) | 14,116,840 | | |
| A | 390 | Total Redirected Funds | - | | |
| A | 400 | BALANCE MEDICAID SERVICES (A 400 + A 401) | 14,116,840 | | |

| | | | | | |
|-----------|-----|---|------------|--|--|
| AC | | CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic | | | |
| AC | 190 | TOTAL REVENUE | 19,982,437 | | |
| AC | 290 | TOTAL EXPENDITURE | 19,581,413 | | |
| AC | 295 | NET SURPLUS (DEFICIT) | 401,024 | | |
| AC | 390 | Total Redirected Funds | - | | |
| AC | 400 | BALANCE CCBHC SERVICES | 401,024 | | |

| | | | | | |
|-----------|-----|---|---------|--|--|
| AE | | OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services | | | |
| AE | 190 | TOTAL REVENUE | 144,696 | | |
| AE | 290 | TOTAL EXPENDITURE | 144,696 | | |
| 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 | 102,718 | | |
| AG | 290 | TOTAL EXPENDITURE | 102,718 | | |
| 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 | 29,091,152 | | |
| AI | 290 | TOTAL EXPENDITURE | 22,292,860 | | |
| AI | 295 | NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT) | 6,798,292 | | |
| AI | 390 | Total Redirected Funds | - | | |
| AI | 400 | BALANCE HEALTHY MICHIGAN SERVICES (AI 400 + AI 401) | 6,798,292 | | |

| | | | | | |
|-----------|-----|--|---|--|--|
| 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 | 6,189,903 | | |
| RES | 190 | TOTAL REVENUE (Deposits) | 3,747,418 | | |
| RES | 290 | TOTAL EXPENDITURE (PBIP & SUD NON-MEDICAID only) | 3,050,000 | | |
| RES | 390 | Total Redirected Funds | - | | |
| RES | 400 | BALANCE RESTRICTED FUND | 6,887,321 | | |

| | | | | | |
|----------|--|---------------------|--|--|--|
| B | | GENERAL FUND | | | |
|----------|--|---------------------|--|--|--|

| | | | | | |
|---|--|--|--|--|--|
| OTHER GF CONTRACTUAL OBLIGATIONS | | | | | |
|---|--|--|--|--|--|

| | | | | | |
|----------|-----|---|---------|--|---------|
| C | | CCBHC NON-MEDICAID - (PIHP Use Only) | | | |
| C | 190 | Revenue | 331,064 | | 331,064 |
| C | 290 | Expenditure | 331,064 | | 331,064 |
| C | 400 | BALANCE CCBHC NON-MEDICAID (must = 0) | - | | - |

| | | | | | |
|---------------------------------|--|--|--|--|--|
| FEE FOR SERVICE MEDICAID | | | | | |
|---------------------------------|--|--|--|--|--|

| | | | | | |
|----------|--|--|--|--|--|
| D | | TARGETED CASE MANAGEMENT - (GHS Only) | | | |
|----------|--|--|--|--|--|

| | | | | | |
|----------|--|---------------------------------|--|--|--|
| E | | INTENTIONALLY LEFT BLANK | | | |
|----------|--|---------------------------------|--|--|--|

| | | | | | |
|----------|--|---------------------------------|--|--|--|
| F | | INTENTIONALLY LEFT BLANK | | | |
|----------|--|---------------------------------|--|--|--|

| | | | | | |
|----------|--|-------------------------------|--|--|--|
| G | | INJECTABLE MEDICATIONS | | | |
|----------|--|-------------------------------|--|--|--|

| | | | | | |
|----------------------|--|--|--|--|--|
| OTHER FUNDING | | | | | |
|----------------------|--|--|--|--|--|

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT

| | | | |
|------|---------------------------------|------------------|------------|
| PIHP | CMH PARTNERSHIP OF SOUTHEAST MI | FISCAL YEAR: | FY 21 / 22 |
| | | SUBMISSION TYPE: | YE Final |
| | | SUBMISSION DATE: | 2/28/2023 |
| | | Column A | Column B |

| H | | MDHHS EARNED CONTRACTS | | |
|---|-----|---|-----------|-----------|
| H | 100 | REVENUE | | |
| H | 101 | Comprehensive Services for Behavioral Health | 526,566 | 526,566 |
| H | 102 | Housing and Homeless Services | - | - |
| H | 103 | Juvenile Justice Programs | - | - |
| H | 104 | Suicide Lifeline Programs | - | - |
| 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 | Substance Use and Gambling Services | 6,795,751 | 6,795,751 |
| H | 150 | Other MDHHS Earned Contracts (describe): | - | - |
| H | 151 | Other MDHHS Earned Contracts (describe): | - | - |
| H | 190 | TOTAL REVENUE | 7,322,317 | 7,322,317 |
| H | 200 | EXPENDITURE | | |
| H | 201 | Comprehensive Services for Behavioral Health | 526,566 | 526,566 |
| H | 202 | Housing and Homeless Services | - | - |
| H | 203 | Juvenile Justice Programs | - | - |
| H | 204 | Suicide Lifeline Programs | - | - |
| 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 | Substance Use and Gambling Services | 6,795,751 | 6,795,751 |
| H | 250 | Other MDHHS Earned Contracts (describe): | - | - |
| H | 251 | Other MDHHS Earned Contracts (describe): | - | - |
| H | 290 | TOTAL EXPENDITURE | 7,322,317 | 7,322,317 |
| H | 400 | BALANCE MDHHS EARNED CONTRACTS (must = 0) | - | - |

I PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY

IA PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY

IB PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY

IC PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY

ID PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY

J CMHSP to CMHSP EARNED CONTRACTS

| K | | NON-MDHHS EARNED CONTRACTS | | |
|---|-------|---|---|---|
| K | 190 | Revenue | | - |
| K | 290 | Expenditure | | - |
| K | 295 | NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT) | - | - |
| K | 300 | Redirected Funds (To) From | | |
| K | 301 | (TO) Medicaid Services - A303 (PIHP use only) | - | - |
| K | 301.1 | (TO) Healthy Michigan - A1303 (PIHP use only) | - | - |
| K | 301.3 | (TO) MI Health Link - AK303 (PIHP use only) | - | - |
| K | 302 | (TO) General Fund - B314 | - | - |
| K | 303 | (TO) PIHP to Affiliate Medicaid Services Contracts - I303 | - | - |
| K | 303.2 | (TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA303 | - | - |
| K | 303.3 | (TO) PIHP to Affiliate MI Health Link Services Contracts - ID303 | - | - |
| K | 303.4 | (TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L303 | - | - |
| 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) | - | - |

L PIHP to Affiliate CCBHC Non-Medicaid Contracts - CMHSP USE ONLY

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT

| | | | |
|------|---------------------------------|------------------|------------|
| PIHP | CMH PARTNERSHIP OF SOUTHEAST MI | FISCAL YEAR: | FY 21 / 22 |
| | | SUBMISSION TYPE: | YE Final |
| | | SUBMISSION DATE: | 2/28/2023 |
| | | Column A | Column B |

| M | LOCAL FUNDS | | | |
|---------|--|---------|---|---------|
| M 100 | REVENUE | | | |
| M 104 | Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only) | 940,504 | | 940,504 |
| M 106 | Local Grants | | | - |
| M 107 | Interest | 12,679 | | 12,679 |
| M 109 | SED Partner | | | - |
| M 110 | All Other Local Funding | | | - |
| M 190 | TOTAL REVENUE | 953,183 | - | 953,183 |
| M 200 | EXPENDITURE | | | |
| M 206 | Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only) | 940,504 | | 940,504 |
| M 207 | Local Match to Grants and MDHHS Earned Contracts | | | - |
| M 209 | Local Only Expenditures | | | - |
| M 290 | TOTAL EXPENDITURE | 940,504 | - | 940,504 |
| M 295 | NET LOCAL FUNDS SURPLUS (DEFICIT) | 12,679 | - | 12,679 |
| 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 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 | 12,679 | - | 12,679 |

| 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): SIS Billing | 187,277 | | 187,277 |
| O 102 | Other Revenue (describe): | | | - |
| O 103 | Other Revenue (describe): | | | - |
| O 190 | TOTAL REVENUE | 187,277 | - | 187,277 |
| O 200 | EXPENDITURE | | | |
| O 201 | Other Expenditure (describe): SIS Services | 187,277 | | 187,277 |
| O 202 | Other Expenditure (describe): | | | - |
| O 203 | Other Expenditure (describe): | | | - |
| O 290 | TOTAL EXPENDITURE | 187,277 | - | 187,277 |
| 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 | 252,800,517 | - | 252,800,517 |
| P 290 | GRAND TOTAL EXPENDITURE | 230,774,264 | - | 230,774,264 |
| P 390 | GRAND TOTAL REDIRECTED FUNDS (must = 0) | - | - | - |
| P 400 | NET INCREASE (DECREASE) | 22,026,253 | - | 22,026,253 |

| Q | REMARKS |
|---|---|
| Q | This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS. |
| Q | |
| Q | |
| Q | |
| Q | |
| Q | |
| Q | |
| Q | |
| Q | |
| Q | |

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

| | | | | |
|--------|---------------------------------|------------------|------------|------------------------|
| CMHSP: | CMH PARTNERSHIP OF SOUTHEAST MI | FISCAL YEAR: | FY 21 / 22 | YEAR TO DATE REPORTING |
| | | SUBMISSION TYPE: | YE Final | |
| | | SUBMISSION DATE: | 2/28/2023 | |

| | | | | | Column A | Column B | Column C | Column D | |
|---|--|--|--------------|--|----------------|----------------|--------------------|----------|-----------------|
| H | MDHHS EARNED CONTRACTS | | | | REVENUE | EXPENDITURES | CCBHC EXPENDITURES | BALANCE | |
| H | Grant Program Code | Grant Program Title | Project Code | Project Title | | | | | |
| H | CBH | Comprehensive Services for Behavioral Health | ABHS | Asian Behavioral Health Services | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | BC / BWC | Benefits Coaches / Benefits to Work Coaches | | | | - | 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 | BHH | Behavioral Health Home | 77,304 | 77,304 | | - | 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 | CLUB | Clubhouse Engagement | 3,398 | 3,398 | | - | 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 | HBHS | Hispanic Behavioral Health Services | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | IECMHC | Infant and Early Childhood Mental Health Consultation | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | IHC | Integrated Healthcare | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | **CSSE | Intensive Crisis Stabilization Service(s) Expansion | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | JIHC | Justice Involved Health Coach | | | | - | 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 | 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 | NCC | Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgms | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | NTPH | Navigators for Transition from Psychiatric Hospitals | | | | - | 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 | PACC | Promoting Access and Continuity of Care | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | PCPCP | Psychiatric Consultation to Primary Care Practices | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | PDTOB | Peer Driven Tobacco Cessation | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | PHC | Peer(s) as Health Coach(es) | | | | - | 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 | PMTO* | | | | | - | 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 | | | | - | 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 | SCCHB | Saginaw Community Care HUB | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SCLCA | 988 Suicide and Crisis Lifeline SAMHSA Cooperative Agreement | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SFEP | First Episode Psychosis | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SPTTA | Statewide PMTO Training and TA | | | | - | 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 | TCSCCT | Tri-County Strong Crisis Counseling & Training | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | TFCCCT | 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 | TIC / TISC | Trauma Informed Care / System of Care | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | TPC | Tuscola Peer Center | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | VET* | Veteran's Navigator | 160,864 | 160,864 | | - | Must = 0 |
| H | SUBTOTAL Comprehensive Services for Behavioral Health | | | | 241,566 | 241,566 | - | - | Must = 0 |

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

| | | | | | |
|--------|---------------------------------|------------------|------------|--|------------------------|
| CMHSP: | CMH PARTNERSHIP OF SOUTHEAST MI | FISCAL YEAR: | FY 21 / 22 | | |
| | | SUBMISSION TYPE: | YE Final | | YEAR TO DATE REPORTING |
| | | SUBMISSION DATE: | 2/28/2023 | | |

| | | | | | Column A | Column B | Column C | Column D | |
|---|--|--|--------------|--|-----------|--------------|--------------------|----------|----------|
| H | MDHHS EARNED CONTRACTS | | | | | | | | |
| H | Grant Program Code | Grant Program Title | Project Code | Project Title | REVENUE | EXPENDITURES | CCBHC EXPENDITURES | BALANCE | |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | CCR | Children's Crisis Residential | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | CMHCSS | Children's Mental Health COVID Supplemental Services | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | EOPSA | Early Onset Psychosis Set-Aside | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | MHCM* | Mental Health COVID Mitigation and Testing | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | MHCSS | Mental Health COVID Supplemental Services | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | NMOS | CCBHC Non-Medicaid Operations Support | 285,000 | | 285,000 | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | WFSS | ACT and Dual ACT/IDDT Financial Incentive | | | | - | Must = 0 |
| H | SUBTOTAL COVID-19 Comprehensive Services for Behavioral Health | | | | 285,000 | - | 285,000 | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | ADM | ARPA Administration | 58,789 | 58,789 | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | PREV | ARPA Prevention | 169,060 | 169,060 | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | PREVII | Prevention II COVID | 157,112 | 157,112 | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | SUDADII | Substance Use Disorder Administration COVID | 50,000 | 50,000 | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | TRMTA | ARPA Treatment and Access | 321,571 | 321,571 | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | TRMTII | Treatment COVID | 788,329 | 788,329 | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | WSSII | Women's Specialty Services COVID | 143,191 | 143,191 | | - | Must = 0 |
| H | SUBTOTAL COVID-19 Substance Use and Gambling Services | | | | 1,688,052 | 1,688,052 | - | - | Must = 0 |
| H | EBSJJ | Evidence Based Services for Youth in the Juvenile Justice System | EBSJJ | Evidence Based Services for Youth in the Juvenile Justice System | | | | - | Must = 0 |
| H | SUBTOTAL Evidence Based Services for Youth in the Juvenile Justice System | | | | - | - | - | - | 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 | HHS | Housing and Homeless Services | SPC* | Permanent Supportive Housing | | | | - | Must = 0 |
| H | SUBTOTAL Housing and Homeless Services | | | | - | - | - | - | Must = 0 |
| H | JURT | Juvenile Urgent Response Teams | JURT | Juvenile Urgent Response Teams | | | | - | Must = 0 |
| H | SUBTOTAL Juvenile Urgent Response Teams | | | | - | - | - | - | Must = 0 |
| H | MCSHR | Midland County Supportive Housing Resource | MCSHR | Midland County Supportive Housing Resource | | | | - | Must = 0 |
| H | SUBTOTAL Midland County Supportive Housing Resource | | | | - | - | - | - | 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 | SLCBG | Suicide Lifeline Capacity Building Grant | SLCBG | Suicide Lifeline Capacity Building Grant | | | | - | Must = 0 |
| H | SUBTOTAL Suicide Lifeline Capacity Building Grant | | | | - | - | - | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | GRT | Gambling Residential Treatment | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | MGDPP | Michigan Gambling Disorder Prevention Project | 123,895 | 123,895 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | MYTIEP | Michigan Youth Treatment Improvement & Enhancement PIHP | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | PPWP | Pregnant and Postpartum Women-Pilot | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | PREV | Prevention | 662,980 | 662,980 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SDA | State Disability Assistance | 26,782 | 26,782 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SORII | State Opioid Response II | 1,019,788 | 1,019,788 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SUDADM | Substance Use Disorder - Administration (ADM) | 288,921 | 288,921 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SUDTII | Substance Use Disorder Services - Tobacco II | 4,000 | 4,000 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | TRMT | Treatment and Access Management | 2,367,683 | 2,367,683 | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | WSS | Substance Use Disorder Services - Womens' Specialty Services | 613,650 | 613,650 | | - | Must = 0 |
| H | SUBTOTAL Substance Use and Gambling Services | | | | 5,107,699 | 5,107,699 | - | - | Must = 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 (must = 0) | | | | 7,322,317 | 7,037,317 | 285,000 | - | Must = 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. |
| Q | |

Community Mental Health Partnership of Southeast Michigan
Explanation of Examination Adjustments
September 30, 2022

Behavioral Health Homes

During our comparison of the CMHSP to PIHP FSRs, it was determined that the amounts reported by the CMHSPs did not agree to the amounts reported by the PIHP. It was also determined that the amounts reported did not agree to the FSR reporting instructions regarding Surplus Funding Retained. The following examination adjustments were made to address this:

- FSR BHH Row AG202 (CMHPSM) was increased from \$0 to \$18,171; a difference of \$18,171
- FSR BHH Row AG204 (CMHPSM) was decreased from \$18,171 to \$4,993; a difference of \$(13,178)
- FSR BHH Row AG202 (Lenawee) was decreased from \$1,248 to \$783; a difference of \$(465)
- FSR BHH Row AG204 (Lenawee) was increased from \$0 to \$465; a difference of \$465
- FSR BHH Row AG202 (Livingston) was decreased from \$6,552 to \$5,472; a difference of \$(1,080)
- FSR BHH Row AG204 (Livingston) was increased from \$0 to \$1,080; a difference of \$1,080
- FSR BHH Row AG202 (Monroe) was decreased from \$8,111 to \$3,200; a difference of \$(4,911)
- FSR BHH Row AG204 (Monroe) was increased from \$0 to \$4,911; a difference of \$4,911
- FSR BHH Row AG115 (Washtenaw) was decreased from \$68,636 to \$63,643; a difference of \$(4,993)
- FSR BHH Row AG202 (Washtenaw) was increased from \$68,636 to \$68,818; a difference of \$182
- FSR BHH Row AG325 (Washtenaw) was increased from \$0 to \$5,175; a difference of \$5,175

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 comments and recommendations are expected to have an impact greater than \$25,000, but not individually or cumulatively be material weaknesses in internal control over the Medicaid Contract and General Fund Contract. Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

2022-01 FSR Examination Adjustments

Criteria or specific requirements:

The Contractor must provide the financial reports to the State as listed in the Medicaid Contract. Forms, instructions and other reporting resources are posted to the MDHHS website. (Contract Schedule E)

Condition:

The PIHP is not in compliance with FSR instructions.

Examination adjustments:

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

Context and perspective:

This is the first year that the PIHP has participated in Behavioral Health Home.

Effect:

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

Recommendations:

The PIHP should ensure that participant CMHSPs have appropriate controls in place regarding the preparation and review of the Financial Status Report to assure that all amounts are reported in compliance with the reporting instructions.

Views of responsible officials:

Management is in agreement with our recommendation.

Planned corrective action:

The audit adjustments on page 12 were the result of a misunderstanding of what to do with the retained surplus and what dollar change by a CMHPSM. Matt Berg has discussed the needed changes with all parties and these issues will not come up in the FY 2023 Compliance Audit.

Responsible party:

Matt Berg, CFO

Anticipated completion date:

February 28, 2024



Communication with Those Charged with Governance at the Conclusion of the Audit

To the Members of the Board
Community Mental Health Partnership of Southeast Michigan
Ann Arbor, Michigan

We have examined Community Mental Health Partnership of Southeast Michigan's (the PIHP) compliance with the compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund Contract for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you during planning. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Compliance Practices

Management is responsible for the selection and use of appropriate accounting and compliance policies. We noted no compliance matters entered into by the PIHP during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the compliance requirements, particularly those that may have an impact on the Financial Status Report (FSR). The most sensitive estimates relating to the compliance requirements were as follows:

Management uses estimates when preparing the PIHP's cost allocation workbook. The cost allocation workbook is used to spread shared costs across the programs and funding sources that benefit from these shared costs. Examples of allocation methodologies used to spread shared costs that use estimates may include full-time equivalent (FTE), square footage of space used, percentage of total salaries and wages, etc. These allocation methodologies should follow the guidance provided by MDHHS and 2 CFR 200 Subpart E.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. If any of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, they would be reported on Schedule of Findings as shown above. If any of the misstatements detected as a result of audit procedures were expected to have an impact greater than \$25,000, but were not material, either individually or in the aggregate, they would be reported on Comments and Recommendations as shown above.

Disagreements with Management

For purposes of this letter, a disagreement with management is an accounting, reporting, compliance, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the PIHP's compliance with the compliance requirements described in the *Compliance Examination Guidelines*. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the PIHP's compliance with the compliance requirements or a determination of the type of auditor's opinion that may be expressed, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the PIHP's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

Restriction on Use

This information is intended solely for the information and use of the Board and management of the PIHP and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Roslund, Prestage & Company, P.C.".

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