

Report on Compliance

Community Mental Health Partnership of Southeast Michigan

September 30, 2024



Community Mental Health Partnership of Southeast Michigan
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September 30, 2024

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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/or General Fund (GF) Contract for the year ended September 30, 2024.

Management's Responsibility

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

Independent Accountants' Responsibility

Our responsibility is to express an opinion on the PIHP's compliance with the Medicaid Contract and/or 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/or GF Contract for the year ended September 30, 2024.

Other Matters

The results of our examination procedures disclosed instances of noncompliance, which are required to be reported in accordance with Compliance Examination Guidelines, and which are described in the accompanying Comments and Recommendations as item 2024-01. 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 24, 2025

Community Mental Health Partnership of Southeast Michigan
Schedule of Findings
September 30, 2024

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

None

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

None

Known fraud affecting the Medicaid Contract and/or 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 23 / 24
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/5/2025

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	150,796,009	23,102,009	2,183,630	455,854	60,076,320	237,741	\$ 236,851,563	FY 24
b. Current Fiscal Year - Medicaid Revenue Accruals							\$ -	FY 24
d. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 150,796,009	\$ 23,102,009	\$ 2,183,630	\$ 455,854	\$ 60,076,320	\$ 237,741	\$ 236,851,563	FY 24
g. Other Adjustments (DHHS Approval Required)							\$ -	Describe Below
h. Sub-Total - Prior Year Accrual Adjustments:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
i. Total Medicaid Revenue - Current Year Settlement:	\$ 150,796,009	\$ 23,102,009	\$ 2,183,630	\$ 455,854	\$ 60,076,320	\$ 237,741	\$ 236,851,563	
j. Total Current Fiscal Year Performance Bonus Incentive Pool (PBIP) Withheld (enter as a positive amount)	1,327,005	115,510	20,744	4,331	511,647		\$ 1,979,237	
k. Explanation								

3. Medicaid Savings / Medicaid Lapse Calculation	Amount
a. Specialty Managed Care - Medicaid Capitation	238,830,800

1. Band # 1 (95 - 100%)	5%	11,941,540	PIHP retains
2. Band # 2 (90 - 95%)	5%	11,941,540	Shared PIHP / MDHHS

b. Balance Available for Savings (from Medicaid FSR)	11,272,655
b1. Balance Available for Savings (from Healthy Michigan FSR)	668,885
b2. Total Available for Savings	11,941,540

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

c. 1. Band # 1	11,941,540		
2. Sub-Total - Band # 1	-	11,941,540	11,941,540
3. Band # 2	-	-	-
4. Sub-Total - Band # 2	-	-	-
5. Band # 3	-	-	-
6. Totals	\$ -	\$ 11,941,540	\$ 11,941,540

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		11,272,655	11,272,655	94%
2. Total Disposition of Healthy Michigan Savings / Lapse		668,885	668,885	6%
3. Total Savings / Lapse	\$ -	\$ 11,941,540	\$ 11,941,540	100%

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	4,957,371				4,957,371
d. Current Year Expenditures - HMP	4,957,371				4,957,371
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -

6. Narrative: Both CRCS and Contract Settlement Worksheet

**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 23 / 24
PERIOD COVERED: YE Final
SUBMISSION DATE: 3/5/2025

		PIHP Contract Cost Settled
1. Medicaid Services - Available Resources		
Total Managed Care Capitation (Medicaid & Healthy Michigan Plan) incl CCBHC Admin		
a. less CCBHC PPS-1 Base Capitation		\$ 226,725,112
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)		4,957,371
e. ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)		-
f. Psych Hospital HRA (FSR A 125 + FSR AI 125)		11,365,806
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		\$ 16,323,177
k. Total Medicaid Services - Available Resources		\$ 243,048,289

2. Medicaid Services - Expenditures		
a. PIHP Insurance Provider Assessment (IPA) Tax (FSR A 201 + FSR AI 201)		2,204,554
b. Medicaid Services (FSR A 202 - A 122 - A 325)		189,558,048
b.1 Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)		24,375,508
b.2 MI Health Link Medicaid Services (FSR A 205)		-
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)		3,602,833
d. Psych Hospital HRA (FSR A 204 + FSR AI 204)		11,365,806
e. Sub-Total Medicaid Services - Expenditures		\$ 231,106,749
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		\$ 231,106,749

3. Net Medicaid Services Surplus / (Deficit)		
a. Medicaid Funding Surplus / (Deficit)		11,941,540
c. Net Medicaid Services Surplus / (Deficit)		\$ 11,941,540

4. Disposition		Amount
a. Surplus		
1. Transfer to Fund Balance - Medicaid Savings Earned		(11,941,540)
2. Lapse to MDHHS - Contract Settlement		-
3. Total Disposition - Surplus		\$ (11,941,540)

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

6. Medicaid MDHHS Commitment		Amount
a. MDHHS / PIHP Medicaid Funded Expenditures		214,783,572
b. Earned Medicaid Savings		11,941,540
c. Sub-Total MDHHS Commitment		\$ 226,725,112
d. Risk Corridor - MDHHS Share		-
e. Total MDHHS Medicaid Commitment		\$ 226,725,112
f. General Fund Supplement for Unfunded Medicaid		-

7. Report Certification		
Examined	Cash Settlement	Savings
Original Settlement	\$ -	11,941,540
Increase (Decrease)	0	11941540
		-
Comments:		

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - MEDICAID page 1

PIHP:		CMH PARTNERSHIP OF SOUTHEAST MI		YEAR TO DATE REPORTING								
		FISCAL YEAR:	FY 23 / 24	A	B	C	D	E	F	G	H	I
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page 1 & 2
		SUBMISSION DATE:	3/5/2025		# 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	213,749,554								213,749,554
A	102	CCBHC Specialty Managed Care Medicaid Revenue	(8,795,379)								(8,795,379)
A	103	CCBHC Medicaid Admin Revenue	241,414								241,414
A	115	Medicaid Managed Care - Affiliate Contracts	(184,103,412)	22,973,039	41,765,705	35,711,838	83,652,830				-
A	120	Subtotal - Current Period Medicaid Services Revenue	21,092,177	22,973,039	41,765,705	35,711,838	83,652,830	-	-	-	205,195,589
A	121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Reporting Board									-
A	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate		83,182		2,638	196,982				282,802
A	123	Prior Year Medicaid Savings (Funding Current Year Expenses)	-								-
A	124	ISF Abatement									-
A	125	Psych Hospital Rate Adjuster (HRA)	6,084,404								6,084,404
A	140	Subtotal - Other Medicaid Revenue	6,084,404	83,182	-	2,638	196,982	-	-	-	6,367,206
A	190	TOTAL REVENUE	27,176,581	23,056,221	41,765,705	35,714,476	83,849,812	-	-	-	211,562,795
A	200	EXPENDITURE									
A	201	PIHP Insurance Provider Assessment (IPA) Tax	1,962,053								1,962,053
A	202	Medicaid Services	5,454,636	23,056,221	41,765,705	35,714,476	83,849,812				189,840,850
A	203	Payment into Medicaid ISF	2,402,833								2,402,833
A	204	Psych Hospital Rate Adjuster (HRA)	6,084,404								6,084,404
A	205	MI Health Link - Medicaid Services									-
A	290	TOTAL EXPENDITURE	15,903,926	23,056,221	41,765,705	35,714,476	83,849,812	-	-	-	200,290,140
A	295	SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)	11,272,655	-	-	-	-	-	-	-	11,272,655
A	300	Redirected Funds (To) From									
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	-								-
A	325	Info only - Affiliate Total Redirected Funds - I390									-
A	330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-	-
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	11,272,655	-	-	-	-	-	-	-	11,272,655

AB		REMARKS
AB		Remarks may be added about any entry or activity on the report for which additional information may be useful.
AB		The following examination adjustments were made to agree CMHPSM's examined FSR to the CMHSP examined FSRs:
AB		- FSR Medicaid, Row A115 Medicaid Managed Care - Affiliate Contracts (Lenawee) was decreased from \$23,024,315 to \$22,973,039; a difference of \$(51,276) - FSR Medicaid, Row A115 Medicaid Managed Care - Affiliate Contracts
AB		(Washtenaw) was increased from \$83,438,595 to \$83,652,830; a difference of \$214,235 - FSR Medicaid, Row A202 Medicaid Services (Lenawee) was decreased from \$23,107,497 to \$23,056,221; a difference of \$(51,276) - FSR Medicaid, Row
AB		A202 Medicaid Services (Washtenaw) was increased from \$83,635,577 to \$83,849,812; a difference of \$214,235
AB		An examination adjustment was made to Payment into Medicaid ISF as a result of other examination adjustments: - FSR Medicaid, Row A203 Payment into Medicaid ISF was decreased from \$3,378,052 to \$2,402,833; a difference of \$(975,219)

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Healthy Michigan page 1

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 23 / 24	A	B	C	D	E	F	G	H	I
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page 1 & 2
		SUBMISSION DATE:	3/5/2025		# 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	23,102,009									23,102,009
AI	102	CCBHC Healthy Michigan Plan	(1,726,942)									(1,726,942)
AI	103	CCBHC Healthy Michigan Plan Admin Revenue	154,456									154,456
AI	115	Healthy Michigan Managed Care - Affiliate Contracts	(17,825,957)	3,672,883	4,164,495	2,480,090	7,508,489					-
AI	120	Subtotal - Current Period Healthy Michigan Services Revenue	3,703,566	3,672,883	4,164,495	2,480,090	7,508,489	-	-	-	-	21,529,523
AI	121	1st & 3rd Party Collections - HMP Consumers - Reporting Board										-
AI	122	1st & 3rd Party Collections - HMP Consumers - Affiliate										-
AI	123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)	4,957,371									4,957,371
AI	124	ISF Abatement HMP										-
AI	125	Psych Hospital Rate Adjuster (HRA)	5,281,402									5,281,402
AI	140	Subtotal - Other Healthy Michigan Revenue	10,238,773	-	-	-	-	-	-	-	-	10,238,773
AI	190	TOTAL REVENUE	13,942,339	3,672,883	4,164,495	2,480,090	7,508,489	-	-	-	-	31,768,296
AI	200	EXPENDITURE										
AI	201	PIHP Insurance Provider Assessment (IPA) Tax Healthy Michigan Plan	242,501									242,501
AI	202	Healthy Michigan Plan Services	6,549,551	3,672,883	4,164,495	2,480,090	7,508,489					24,375,508
AI	203	Payment into Healthy Michigan Plan ISF	1,200,000									1,200,000
AI	204	Psych Hospital Rate Adjuster (HRA)	5,281,402									5,281,402
AI	290	TOTAL EXPENDITURE	13,273,454	3,672,883	4,164,495	2,480,090	7,508,489	-	-	-	-	31,099,411
AI	295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	668,885	-	-	-	-	-	-	-	-	668,885
AI	300	Redirected Funds (To) From										
AI	301a	(TO) Medicaid - A310a	-									-
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	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	668,885	-	-	-	-	-	-	-	-	668,885

AJ		REMARKS	
AJ		Remarks may be added about any entry or activity on the report for which additional information may be useful.	
AJ		The following examination adjustments were made to agree CMHPSM's examined FSR to the CMHSP examined FSRs:	
AJ		- FSR Healthy Michigan, Row AI115 Healthy Michigan Managed Care - Affiliate Contracts (Lenawee) was decreased from \$3,683,173 to \$3,672,883; a difference of \$(10,290)	
AJ		- FSR Healthy Michigan, Row AI115 Healthy Michigan Managed Care - Affiliate Contracts (Washtenaw) was increased from \$6,693,279 to \$7,508,489; a difference of \$815,210	
AJ		- FSR Healthy Michigan, Row AI202 Healthy Michigan Plan Services (Lenawee) was decreased from \$3,683,173 to \$3,672,883; a difference of \$(10,290)	
AJ		- FSR Healthy Michigan, Row AI202 Healthy Michigan Plan Services (Washtenaw) was increased from \$6,693,279 to \$7,508,489; a difference of \$815,210	
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 23 / 24	A	B	C	D	E	F	G	H	I
				SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP / CCBHC							PIHP Grand Total
				SUBMISSION DATE:	3/5/2025		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1.1		PIHP or CMHSP / CCBHC				CMHPSM	Monroe CMH	Washtenaw CMH						

AC		CCBHC SERVICES - PIHP USE ONLY										
AC	100	REVENUE										
AC	101	Revenue - Medicaid										
AC	102	Medicaid CCBHC Base Capitation		8,795,379								8,795,379
AC	103	Medicaid CCBHC Base - Affiliate Contracts		(8,795,379)	2,707,477	6,087,902						-
AC	104	Medicaid CCBHC Supplemental Revenue		12,016,644								12,016,644
AC	105	Medicaid CCBHC Supplemental - Affiliate Contracts		(17,850,028)	7,184,526	10,665,502						-
AC	106	Medicaid CCBHC Supplemental Administration Revenue		(241,414)								(241,414)
AC	107	MI Health Link CCBHC Consumers Revenue - Reporting Board										-
AC	108	MI Health Link CCBHC Consumers Revenue - Affiliate		-								-
AC	109	1st & 3rd Party Collections - Medicaid CCBHC Consumers - Reporting Board										-
AC	110	1st & 3rd Party Collections - Medicaid CCBHC Consumers - Affiliate			30,105							30,105
AC	120	Subtotal - Current Period Medicaid CCBHC Revenue		(6,074,798)	9,922,108	16,753,404	-	-	-	-	-	20,600,714
AC	121	Revenue - Healthy Michigan										
AC	122	Healthy Michigan CCBHC Base		1,726,942								1,726,942
AC	123	Healthy Michigan CCBHC Base Affiliate Contracts		(1,726,942)	582,640	1,144,302						-
AC	124	Healthy Michigan CCBHC Supplemental Revenue		7,688,207								7,688,207
AC	125	Healthy Michigan CCBHC Supplemental - Affiliate Contracts		(4,141,932)	1,668,550	2,473,382						-
AC	126	Healthy Michigan CCBHC Supplemental Administration Revenue		(154,456)								(154,456)
AC	129	1st & 3rd Party Collections - Healthy Michigan CCBHC Consumers - Reporting Board										-
AC	130	1st & 3rd Party Collections - Healthy Michigan CCBHC Consumers - Affiliate			462							462
AC	140	Subtotal - Current Period Healthy Michigan CCBHC Revenue		3,391,819	2,251,652	3,617,684	-	-	-	-	-	9,261,155
AC	190	TOTAL REVENUE		(2,682,979)	12,173,760	20,371,088	-	-	-	-	-	29,861,869
AC	200	EXPENDITURE										
AC	201	Medicaid CCBHC Services			9,664,998	18,284,710						27,949,708
AC	202	MI Health Link - Medicaid Services										-
AC	203	Healthy Michigan CCBHC Services			2,471,642	4,344,792						6,816,434
AC	204	Surplus Funding Retained			37,120	-						37,120
AC	290	TOTAL EXPENDITURE		-	12,173,760	22,629,502	-	-	-	-	-	34,803,262
AC	291	Subtotal Net Medicaid CCBHC Services Surplus (Deficit)		(6,074,798)	257,110	(1,531,306)	-	-	-	-	-	(7,348,994)
AC	292	Subtotal Net Healthy Michigan Plan Services Surplus (Deficit)		3,391,819	(219,990)	(727,108)	-	-	-	-	-	2,444,721
AC	295	SUBTOTAL NET CCBHC BENEFIT SERVICES SURPLUS (DEFICIT)		(2,682,979)	-	(2,258,414)	-	-	-	-	-	(4,941,393)
AC	300	Redirected Funds (To) From										
AC	325	Info only - Affiliate Total Redirected Funds - IA390				2,258,414						2,258,414
AC	390	Total Redirected Funds		-	-	2,258,414	-	-	-	-	-	2,258,414
AC	400	BALANCE CCBHC SERVICES		(2,682,979)	-	-	-	-	-	-	-	(2,682,979)

2. CCBHC Supplemental Contract Reconciliation and Cash Settlement			Medicaid	HMP	Total
a.	Medicaid Supplemental Revenue / HMP Supplemental Revenue		17,850,028	4,141,932	21,991,960
b.	Subtotal		17,850,028	4,141,932	21,991,960
c.	Supplemental Payment Funding thru 9/30		11,986,375	7,643,897	19,630,272
d.	Supplemental Payment Funding after 9/30		30,269	44,310	74,579
e.	Administration		(241,414)	(154,456)	(395,870)
f.	Subtotal - Supplemental		11,775,230	7,533,751	19,308,981
g.	MDHHS Cash Settlement (Due MDHHS) / Due PIHP		6,074,798	(3,391,819)	2,682,979

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	The following examination adjustments were made to agree CMHPSM's examined FSR to the CMHSP examined FSRs:										
AD	- FSR CCBHC, Row AC102 Medicaid CCBHC Base Capitation was increased from \$8,788,039 to \$8,795,379; a difference of \$7,340 - FSR CCBHC, Row AC103 Medicaid CCBHC Base - Affiliate Contracts (Washtenaw) was increased from \$6,080,563 to \$6,087,902; a difference of \$7,339 - FSR CCBHC, Row AC105 Medicaid CCBHC Supplemental - Affiliate Contracts (Washtenaw) was increased from \$10,644,902 to \$10,665,502; a difference of \$20,600										
AD	- FSR CCBHC, Row AC125 Healthy Michigan CCBHC Supplemental - Affiliate Contracts (Washtenaw) was increased from \$2,464,698 to \$2,473,382; a difference of \$8,684										
AD	- FSR CCBHC, Row AC201 Medicaid CCBHC Services (Washtenaw) was increased from \$17,289,511 to \$18,284,710; a difference of \$995,199 - FSR CCBHC, Row AC203 Healthy Michigan CCBHC Services (Washtenaw) was increased from \$4,176,644 to \$4,344,792; a difference of \$168,148 - FSR CCBHC, Row AC325 Info only - Affiliate Total Redirected Funds (Washtenaw) was increased from \$1,131,690 to \$2,258,414; a difference of \$1,126,724										

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

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 23 / 24
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/5/2025

1.	Number of Daily Visits by CCBHC								
		A	B	C	D	E	F	G	
1.a	CCBHC Name	Monroe CMH	Washtenaw CMH					TOTAL	
	Code	T1040	T1040	T1040	T1040	T1040	T1040		
Medicaid	Supplemental Rate	\$ 264.93	\$ 194.08	\$ -	\$ -	\$ -	\$ -		
	Medicaid Base Rate	\$ 149.51	\$ 183.47	\$ -	\$ -	\$ -	\$ -		
	Total PPS-1 Rate	\$ 414.44	\$ 377.55	\$ -	\$ -	\$ -	\$ -		
Medicaid SUD/SMI	# of Visits	18,211	33,182	Examination adjustment: Row 1.a Medicaid SUD/SMI (Washtenaw CMH) was increased from 33,142 visits to 33,182 visits; a difference of 40 visits					
Medicaid Mild to Moderate	# of Visits	5,730	11,192	Examination adjustment: Row 1.a Medicaid Mild to Moderate (Washtenaw CMH) was increased from 11,158 visits to 11,192 visits; a difference of 34 visits					
Total Supplemental Funding		7,199,381	10,665,502	-	-	-	-	17,864,883	
Total Medicaid Funding		2,722,727	6,087,902	-	-	-	-	8,810,629	
Total CCBHC Funding		9,922,108	16,753,404	-	-	-	-	26,675,512	

1.b	CCBHC Name	Monroe CMH	Washtenaw CMH					TOTAL
	Code	T1040	T1040	T1040	T1040	T1040	T1040	
Healthy MI Plan	Supplemental Rate	\$ 264.93	\$ 194.08	\$ -	\$ -	\$ -	\$ -	
	HMP Base Rate	\$ 149.51	\$ 183.47	\$ -	\$ -	\$ -	\$ -	
	Total PPS-1 Rate	\$ 414.44	\$ 377.55	\$ -	\$ -	\$ -	\$ -	
HMP SUD/SMI	# of Visits	3,897	6,237					
HMP Mild to Moderate	# of Visits	1,536	3,345	Examination adjustment: Row 1.b HMP Mild to Moderate (Washtenaw CMH) was increased from 3,322 visits to 3,345 visits; a difference of 23 visits				
	Total Supplemental Funding	1,669,012	2,473,382	-	-	-	-	4,142,394
	Total Healthy Michigan Funding	582,640	1,144,302	-	-	-	-	1,726,942
	Total CCBHC Funding	2,251,652	3,617,684	-	-	-	-	5,869,336

FOR CCBHC INFORMATIONAL PURPOSES ONLY

1.c	CCBHC Name	Monroe CMH	Washtenaw CMH					TOTAL
	Code	T1040	T1040	T1040	T1040	T1040	T1040	
	Rate	\$ 414.44	\$ 377.55	\$ -	\$ -	\$ -	\$ -	
Non-Medicaid	# of Visits	3,681	6,793	Examination adjustment: Row 1.c Non-Medicaid (Washtenaw CMH) was decreased from 6,890 visits to 6,793 visits; a difference of (97) visits				
		1,525,554	2,564,697	-	-	-	-	

Explanation of Examination Adjustments

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Health Home Services page 1

PIHP:		CMH PARTNERSHIP OF SOUTHEAST MI										YEAR TO DATE REPORTING															
FISCAL YEAR:				FY 23 / 24		A		B		C		D		E		F		G		H		I					
SUBMISSION TYPE:				YE Final		Regional Authority / Reporting Board		CMHSP														PIHP Grand Total page 1 & 2					
SUBMISSION DATE:				3/5/2025				# 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	1,299,276								1,299,276
AG	115	Affiliate Contracts	(1,003,289)	57,092	75,811	290,138	580,248				-
AG	190	TOTAL REVENUE	295,987	57,092	75,811	290,138	580,248	-	-	-	1,299,276
AG	200	EXPENDITURE									
AG	202	Expenditure - Health Home Services	54,248	26,042	34,515	167,603	606,942				889,350
AG	204	Surplus Funding Retained	241,739	31,050	41,296	122,535	-				436,620
AG	290	TOTAL EXPENDITURE	295,987	57,092	75,811	290,138	606,942	-	-	-	1,325,970
AG	295	SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-	-	-	(26,694)	-	-	-	(26,694)
AG	300	Redirected Funds (To) From									
AG	315	FROM Restricted Fund Balance - RES 1.f	-								-
AG	325	Info only - Affiliate Total Redirected Funds - IC390					26,694				26,694
AG	330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	26,694	-	-	-	26,694
AG	332	FROM Local Funds - M301.4									-
AG	335	FROM Restricted Fund Balance - Risk Financing RES 1.f	-								-
AG	390	Total Redirected Funds	-	-	-	-	26,694	-	-	-	26,694
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	The following examination adjustments were made to agree CMHPSM's examined FSR to the CMHSP examined FSRs:
AH	- FSR Health Home Services, Row AG202 Expenditure - Health Home Services (Lenawee) was decreased from \$26,291 to \$26,042; a difference of \$(249)
AH	- FSR Health Home Services, Row AG202 Expenditure - Health Home Services (Washtenaw) was increased from \$598,764 to \$606,942; a difference of \$8,178
AH	- FSR Health Home Services, Row AG204 Surplus Funding Retained (Lenawee) was increased from \$30,801 to \$31,050; a difference of \$249
AH	- FSR Health Home Services, Row AG204 Surplus Funding Retained (Washtenaw) was increased from \$(18,516) to \$0; a difference of \$18,516
AH	- FSR Health Home Services, Row AG325 Info only - Affiliate Total Redirected Funds - IC390 (Washtenaw) was increased from \$0 to \$26,694; a difference of \$26,694
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MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Opioid Health Home Services page 1

PIHP:		CMH PARTNERSHIP OF SOUTHEAST MI										YEAR TO DATE REPORTING											
FISCAL YEAR:				FY 23 / 24		A		B		C		D		E		F		G		H		I	
SUBMISSION TYPE:				YE Final		Regional Authority / Reporting Board		CMHSP														PIHP Grand Total page 1 & 2	
SUBMISSION DATE:				3/5/2025				# 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	738,211								738,211
AE	115	Affiliate Contracts	-								-
AE	190	TOTAL REVENUE	738,211	-	-	-	-	-	-	-	738,211
AE	200	EXPENDITURE									
AE	202	Expenditure - Opioid Health Home Services	685,585								685,585
AE	204	Surplus Funding Retained	52,626								52,626
AE	290	TOTAL EXPENDITURE	738,211	-	-	-	-	-	-	-	738,211
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 page 1**

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 23 / 24	A	B	C	D	E	F	G	H	I
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page 1 & 2
		SUBMISSION DATE:	3/5/2025		# 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 - Reporting Board										-
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	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
RESTRICTED FUND BALANCE ACTIVITY

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI

FISCAL YEAR: FY 23 / 24

SUBMISSION TYPE: YE Final

SUBMISSION DATE: 3/5/2025

1.	Restricted Fund Balance Activity	PA2	PA2 - (Risk Financing)	CCBHC Quality Based Payments (QBP)	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	\$ 5,917,521			\$ 3,638,634		\$ 9,556,155
b.	Current Period Deposits	\$ 2,344,938		\$ 1,005,491	\$ 1,456,425		\$ 4,806,854
c.	Current Period Financing Medicaid						\$ -
d.	Current Period Financing SUD Non-Medicaid	\$ (1,944,998)					\$ (1,944,998)
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			\$ (1,005,491)	\$ (2,441,167)		\$ (3,446,658)
j.	Restricted Fund Ending Balance	\$ 6,317,461		\$ -	\$ 2,653,892		\$ 8,971,353

Explanation of Examination Adjustments

An examination adjustment was made to agree the FY24 beginning balances to the examined FY23 ending balances:

- Restricted Fund Balance Activity, Row 1.a. Restricted Fund Balance @ Beginning of Fiscal Year (PA2) was decreased from \$5,917,579 to \$5,917,521; a difference of \$(58)
- Restricted Fund Balance Activity, Row 1.a. Restricted Fund Balance @ Beginning of Fiscal Year (PBIP) was increased from \$3,477,068 to \$3,638,634; a difference of \$161,566
- Restricted Fund Balance Activity, Row 1.b. Current Period Deposits (PA2) was increased from \$2,344,880 to \$2,344,938; a difference of \$58
- Restricted Fund Balance Activity, Row 1.b. Current Period Deposits (PBIP) was decreased from \$1,784,348 to \$1,456,425; a difference of \$(327,923)
- Restricted Fund Balance Activity, Row 1.i. Current Period Financing Behavioral Health System (PBIP) was decreased from \$(1,922,117) to \$(2,441,167); a difference of \$(519,050)

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

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 23 / 24
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/5/2025

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	\$ 17,349,533	\$ 906,754	\$ 3,602,833	\$ -	\$ -	\$ -	\$ 21,859,120
b. Specialty Managed Care	\$ (403,311)	\$ -	\$ 2,402,833	\$ -			\$ 1,999,522
c. Healthy Michigan Plan	\$ 17,752,844	\$ 906,754	\$ 1,200,000	\$ -			\$ 19,859,598

1.1	PIHP Transferred To/From ISF balances	Total Transferred
a.		
b.	An examination adjustment was made to agree the FY24 beginning balances to the examined FY23 ending balances:	
c.	- Internal Service Fund, Row 1.c. Healthy Michigan Plan (ISF Balance @ Beginning of Fiscal Year) was increased from \$17,349,533 to \$17,752,844; a difference of \$403,311	
d.		
e.		
f.	Total Transferred to/from PIHPs	\$ -
g.	Final balance after transfers	\$ 21,859,120
h.	Specialty Managed Care portion of balance	\$ 1,999,522
i.	Healthy Michigan Plan portion of balance	\$ 19,859,598

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)	\$ 238,830,800
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 17,912,310

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 17,912,310	See narrative included with submitted FSR
b. Medicaid ISF Ending Balance	\$ 21,859,120	
c. Within Maximum Allowable Limit / (Overfunded)	\$ (3,946,810)	

Explanation of Examination Adjustments

**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 23 / 24
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/5/2025

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)		\$ 213,749,554	\$ 23,102,009	\$ 1,979,237	\$ 238,830,800	
a2.	Band # 1 (100 - 105%)	5%			11,941,540	Full PIHP Responsibility	
a3.	Band # 2 (105 - 110%)	5%			11,941,540	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/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM
CONTRACT**

PIHP	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 23 / 24
	SUBMISSION TYPE:	YE Final	YEAR TO DATE
	SUBMISSION DATE:	3/5/2025	REPORTING
		Column A	Column B

			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
A		MEDICAID SERVICES - Summary From FSR - Medicaid			
A	190	TOTAL REVENUE	211,279,993		
A	290	TOTAL EXPENDITURE	200,007,338		
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	11,272,655		
A	390	Total Redirected Funds	-		
A	400	BALANCE MEDICAID SERVICES	11,272,655		

AC		CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic			
AC	190	TOTAL REVENUE	29,831,302		
AC	290	TOTAL EXPENDITURE	32,514,281		
AC	295	NET SURPLUS (DEFICIT)	(2,682,979)		
AC	390	Total Redirected Funds	-		
AC	400	BALANCE CCBHC SERVICES	(2,682,979)		

AE		OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services			
AE	190	TOTAL REVENUE	738,211		
AE	290	TOTAL EXPENDITURE	738,211		
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	1,299,276		
AG	290	TOTAL EXPENDITURE	1,299,276		
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			
AI	190	TOTAL REVENUE	31,768,296		
AI	290	TOTAL EXPENDITURE	31,099,411		
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	668,885		
AI	390	Total Redirected Funds	-		
AI	400	BALANCE HEALTHY MICHIGAN SERVICES	668,885		

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	9,556,155		
RES	190	TOTAL REVENUE (Deposits)	4,806,854		
RES	290	TOTAL EXPENDITURE (CCBHC, PBIP & SUD NON-MEDICAID only)	5,391,656		
RES	390	Total Redirected Funds	-		
RES	400	BALANCE RESTRICTED FUND	8,971,353		

B		GENERAL FUND			
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OTHER GF CONTRACTUAL OBLIGATIONS					
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C		CCBHC NON-MEDICAID - (PIHP Use Only - Excluding Macomb)			
C	190	Revenue	232,241		232,241
C	290	Expenditure	232,241		232,241
C	400	BALANCE CCBHC NON-MEDICAID (must = 0)	-	-	-

FEE FOR SERVICE MEDICAID					
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D		TARGETED CASE MANAGEMENT - (GHS Only)			
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G		INJECTABLE MEDICATIONS			
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM
CONTRACT**

PIHP	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 23 / 24
	SUBMISSION TYPE:	YE Final	YEAR TO DATE
	SUBMISSION DATE:	3/5/2025	REPORTING
		Column A	Column B

OTHER FUNDING			
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H	MDHHS EARNED CONTRACTS			
H 100	REVENUE			
H 101	Comprehensive Services for Behavioral Health	275,439		275,439
H 102	Housing and Homeless Services	-		-
H 103	Juvenile Justice Programs	-		-
H 104	Mobile Crisis Response	-		-
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	9,545,512		9,545,512
H 150	Other MDHHS Earned Contracts (describe):	-		-
H 151	Other MDHHS Earned Contracts (describe):	-		-
H 190	TOTAL REVENUE	9,820,951	-	9,820,951
H 200	EXPENDITURE			
H 201	Comprehensive Services for Behavioral Health	275,439		275,439
H 202	Housing and Homeless Services	-		-
H 203	Juvenile Justice Programs	-		-
H 204	Mobile Crisis Response	-		-
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	9,545,512		9,545,512
H 250	Other MDHHS Earned Contracts (describe):	-		-
H 251	Other MDHHS Earned Contracts (describe):	-		-
H 290	TOTAL EXPENDITURE	9,820,951	-	9,820,951
H 400	BALANCE MDHHS EARNED CONTRACTS (must = 0)	-	-	-

I	PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
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IA	PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY			
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IB	PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
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IC	PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
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ID	PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY			
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J	CMHSP to CMHSP EARNED CONTRACTS			
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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 CMHSP CCBHC Non-Medicaid Contracts - CMHSP/Macomb USE ONLY			
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PIHP	CMH PARTNERSHIP OF SOUTHEAST MI		FISCAL YEAR:	FY 23 / 24
		SUBMISSION TYPE:	YE Final	YEAR TO DATE
		SUBMISSION DATE:	3/5/2025	REPORTING
			Column A	Column B

P		GRAND TOTALS			
P	190	GRAND TOTAL REVENUE	289,967,437	-	289,967,437
P	290	GRAND TOTAL EXPENDITURE	281,262,545	-	281,262,545
P	390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-	-
P	400	NET INCREASE (DECREASE)	8,704,892	-	8,704,892

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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 23 / 24			
					SUBMISSION TYPE:		YE Final		YEAR TO DATE REPORTING	
					SUBMISSION DATE:		3/5/2025			
					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	CBH	Comprehensive Services for Behavioral Health	ABHS	Asian Behavioral Health Services				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	ATSUD	Alternative Treatment for Co-Occurring and Substance Usage Disorders				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BHD	Behavioral Health Disparities				-	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	BHSSV	Behavioral Health Services for Vietnam Veterans				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BWC	Benefits to Work Coaches				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement	68,439	68,439		-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	CMCR	Community Crisis Response				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	COTR	Co-Occurring Treatment				-	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	CSUE	Crisis Stabilization Unit Establishment				-	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	EPHS	Enhanced Peer Health Support				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	FFDI	Forever Friendship Drop-In				-	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	ICCD	Integrated Care Center Development				-	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	IECMHE	Infant and Early Childhood Mental Health Consultation Expansion				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	IHC	Integrated Healthcare				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	ITCP	Infant Toddler Court Project				-	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	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	SCLCA	988 Suicide and Crisis Lifeline SAMHSA Cooperative Agreement				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	SCP	School Counselor Program				-	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	SWI	Senior Wellness Initiative				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	TBRS	Technology-Based Recovery Support				-	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 23 / 24			
					SUBMISSION TYPE:	YE Final			YEAR TO DATE REPORTING
					SUBMISSION DATE:	3/5/2025			
					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	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	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*	Veterans Navigator	207,000	207,000		-	Must = 0
H	SUBTOTAL Comprehensive Services for Behavioral Health				275,439	275,439	-	-	Must = 0
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	ASIMC	Addressing Social Isolation In Montcalm County				-	Must = 0
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	BHWSS	Behavioral Health Workforce Stabilization Support				-	Must = 0
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	EUHIT	Enhanced Utilization of HIT				-	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				-	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				-	-	-	-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	ADMIII	Administration 3 COVID	100,000	100,000		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	CVEG	AVCMH COVID-19 Emergency Grant				-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREVCV	Prevention 3 COVID	345,000	345,000		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREVII	Prevention II COVID	256,987	256,987		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	SUDADII	Substance Use Disorder Administration COVID	37,500	37,500		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTCV	Treatment 3 COVID	775,188	775,188		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTII	Treatment COVID	1,018,891	1,018,891		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	WSSCV	Women's Specialty Services 3 COVID	308,537	308,537		-	Must = 0
H	CSUGS	COVID-19 Substance Use and Gambling Services	WSSII	Women's Specialty Services COVID	96,532	96,532		-	Must = 0
H	SUBTOTAL COVID-19 Substance Use and Gambling Services				2,938,635	2,938,635	-	-	Must = 0
H	DIBS	Diversion Intervention from Boundary Spanners	DIBS	Diversion Intervention from Boundary Spanners				-	Must = 0
H	SUBTOTAL Diversion Intervention from Boundary Spanners				-	-	-	-	Must = 0
H	EBRSJ	Evidence Based and Research Supported Services for Juvenile Justice Youth	EBRSJ	Evidence Based and Research Supported Services for Juvenile Justice Youth				-	Must = 0
H	SUBTOTAL Evidence Based and Research Supported Services for Juvenile Justice Youth				-	-	-	-	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	IAHS	Individual Aftercare and Housing Services	IAHS	Individual Aftercare and Housing Services				-	Must = 0
H	SUBTOTAL Individual Aftercare and Housing Services				-	-	-	-	Must = 0
H	MKNMR	MI Kids Now Mobile Response Grant Program	MKNMR	MI Kids Now Mobile Response Grant Program				-	Must = 0
H	SUBTOTAL MI Kids Now Mobile Response Grant Program				-	-	-	-	Must = 0
H	MCSHR2	Midland County Supportive Housing Resource 2	MCSHR2	Midland County Supportive Housing Resource 2				-	Must = 0
H	SUBTOTAL Midland County Supportive Housing Resource 2				-	-	-	-	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

Community Mental Health Partnership of Southeast Michigan
Explanation of Examination Adjustments
September 30, 2024

The following examination adjustments were made to agree CMHPSM's examined FSR to the CMHSP examined FSRs:

- FSR Medicaid, Row A115 Medicaid Managed Care - Affiliate Contracts (Lenawee) was decreased from \$23,024,315 to \$22,973,039; a difference of \$(51,276)
- FSR Medicaid, Row A115 Medicaid Managed Care - Affiliate Contracts (Washtenaw) was increased from \$83,438,595 to \$83,652,830; a difference of \$214,235
- FSR Medicaid, Row A202 Medicaid Services (Lenawee) was decreased from \$23,107,497 to \$23,056,221; a difference of \$(51,276)
- FSR Medicaid, Row A202 Medicaid Services (Washtenaw) was increased from \$83,635,577 to \$83,849,812; a difference of \$214,235
- FSR Healthy Michigan, Row A115 Healthy Michigan Managed Care - Affiliate Contracts (Lenawee) was decreased from \$3,683,173 to \$3,672,883; a difference of \$(10,290)
- FSR Healthy Michigan, Row A115 Healthy Michigan Managed Care - Affiliate Contracts (Washtenaw) was increased from \$6,693,279 to \$7,508,489; a difference of \$815,210
- FSR Healthy Michigan, Row A1202 Healthy Michigan Plan Services (Lenawee) was decreased from \$3,683,173 to \$3,672,883; a difference of \$(10,290)
- FSR Healthy Michigan, Row A1202 Healthy Michigan Plan Services (Washtenaw) was increased from \$6,693,279 to \$7,508,489; a difference of \$815,210
- FSR CCBHC, Row AC102 Medicaid CCBHC Base Capitation was increased from \$8,788,039 to \$8,795,379; a difference of \$7,340
- FSR CCBHC, Row AC103 Medicaid CCBHC Base - Affiliate Contracts (Washtenaw) was increased from \$6,080,563 to \$6,087,902; a difference of \$7,339
- FSR CCBHC, Row AC105 Medicaid CCBHC Supplemental - Affiliate Contracts (Washtenaw) was increased from \$10,644,902 to \$10,665,502; a difference of \$20,600
- FSR CCBHC, Row AC125 Healthy Michigan CCBHC Supplemental - Affiliate Contracts (Washtenaw) was increased from \$2,464,698 to \$2,473,382; a difference of \$8,684
- FSR CCBHC, Row AC201 Medicaid CCBHC Services (Washtenaw) was increased from \$17,289,511 to \$18,284,710; a difference of \$995,199
- FSR CCBHC, Row AC203 Healthy Michigan CCBHC Services (Washtenaw) was increased from \$4,176,644 to \$4,344,792; a difference of \$168,148
- FSR CCBHC, Row AC325 Info only - Affiliate Total Redirected Funds (Washtenaw) was increased from \$1,131,690 to \$2,258,414; a difference of \$1,126,724
- FSR Health Home Services, Row AG202 Expenditure - Health Home Services (Lenawee) was decreased from \$26,291 to \$26,042; a difference of \$(249)
- FSR Health Home Services, Row AG202 Expenditure - Health Home Services (Washtenaw) was increased from \$598,764 to \$606,942; a difference of \$8,178
- FSR Health Home Services, Row AG204 Surplus Funding Retained (Lenawee) was increased from \$30,801 to \$31,050; a difference of \$249
- FSR Health Home Services, Row AG204 Surplus Funding Retained (Washtenaw) was increased from \$(18,516) to \$0; a difference of \$18,516
- FSR Health Home Services, Row AG325 Info only - Affiliate Total Redirected Funds - IC390 (Washtenaw) was increased from \$0 to \$26,694; a difference of \$26,694

An examination adjustment was made to Payment into Medicaid ISF as a result of other examination adjustments:

- FSR Medicaid, Row A203 Payment into Medicaid ISF was decreased from \$3,378,052 to \$2,402,833; a difference of \$(975,219)

An examination adjustment was made due to individuals retroactively gaining Medicaid eligibility:

- FSR CCBHC Supplemental, Row 1.a Medicaid SUD/SMI (Washtenaw CMH) was increased from 33,142 visits to 33,182 visits; a difference of 40 visits
- FSR CCBHC Supplemental, Row 1.a Medicaid Mild to Moderate (Washtenaw CMH) was increased from 11,158 visits to 11,192 visits; a difference of 34 visits
- FSR CCBHC Supplemental, Row 1.b HMP Mild to Moderate (Washtenaw CMH) was increased from 3,322 visits to 3,345 visits; a difference of 23 visits
- FSR CCBHC Supplemental, Row 1.c Non-Medicaid (Washtenaw CMH) was decreased from 6,890 visits to 6,793 visits; a difference of (97) visits

Community Mental Health Partnership of Southeast Michigan
Explanation of Examination Adjustments
September 30, 2024

An examination adjustment was made to agree the FY24 beginning balances to the examined FY23 ending balances:

- Restricted Fund Balance Activity, Row 1.a. Restricted Fund Balance @ Beginning of Fiscal Year (PA2) was decreased from \$5,917,579 to \$5,917,521; a difference of \$(58)
- Restricted Fund Balance Activity, Row 1.a. Restricted Fund Balance @ Beginning of Fiscal Year (PBIP) was increased from \$3,477,068 to \$3,638,634; a difference of \$161,566
- Restricted Fund Balance Activity, Row 1.b. Current Period Deposits (PA2) was increased from \$2,344,880 to \$2,344,938; a difference of \$58
- Restricted Fund Balance Activity, Row 1.b. Current Period Deposits (PBIP) was decreased from \$1,784,348 to \$1,456,425; a difference of \$(327,923)
- Restricted Fund Balance Activity, Row 1.i. Current Period Financing Behavioral Health System (PBIP) was decreased from \$(1,922,117) to \$(2,441,167); a difference of \$(519,050)
- Internal Service Fund, Row 1.c. Healthy Michigan Plan (ISF Balance @ Beginning of Fiscal Year) was increased from \$17,349,533 to \$17,752,844; a difference of \$403,311

During our compliance audit, we may become aware of matters that are opportunities for strengthening internal controls, improving compliance, and increasing operating efficiency. Also, we may identify compliance matters that are expected to have an impact greater than \$25,000 but are not individually or cumulatively considered to be material weaknesses in internal control over the Medicaid Contract and/or 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.

2024-01 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:

Context and perspective have been included in the description shown on the Explanation of Examination Adjustments page of this report.

Effect:

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

Recommendations:

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

Views of responsible officials:

Management is in agreement with our recommendation.

Planned corrective action:

Management strongly agrees with this recommendation. The CMHPSM has experienced significant turnover in our small (three person) finance department over the past two fiscal years. Employees that are new to the public behavioral health system need significant training on our specialized finance report templates, including the financial status reports, which we undertake immediately upon hire (and whenever necessary). We anticipate our finance department staffing will be more stable and experienced with financial status report compilation process in the upcoming audit cycle. The CMHPSM will seek external consultation if necessary, but we do not anticipate that we will need to do so at this time.

We will continue to request that our CMHSP partners submit their individual financial status reports a week prior to the MDHHS deadline to allow for a more extensive PIHP review prior and during compilation of the regional PIHP financial status report.

Responsible party:

Matt Berg, Chief Financial Officer

Anticipated completion date:

February 28, 2026



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/or General Fund (GF) Contract for the year ended September 30, 2024. 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 the Michigan Department of Health and Human Services 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 black ink that reads "Roslund, Prestage & Company, P.C." The signature is written in a cursive, flowing style.

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