

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

*September 30, 2014*



**RPC**  
Roslund Prestage & Company  
CERTIFIED PUBLIC ACCOUNTANTS

Community Mental Health Partnership of Southeast Michigan  
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September 30, 2014

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## INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

Community Mental Health Partnership of Southeast Michigan  
Ann Arbor, Michigan

### Report On Compliance

We have examined Community Mental Health Partnership of Southeast Michigan's (the Entity) compliance with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Community Health that could have a direct and material effect on its Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein) for the year ended September 30, 2014.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein).

### Independent Accountants' Responsibility

Our responsibility is to express an opinion on compliance of the Entity's Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein), based on our examination of the compliance requirements referred to above.

We conducted our examination of compliance in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination includes examining, on a test basis, evidence supporting the Entity's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinions on compliance for the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein). However, our examination does not provide a legal determination of the Entity's compliance.

### Opinion on Each Program

In our opinion, the Entity complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein) for the year ended September 30, 2014.

### Other Matters

The results of our examination procedures did not identify any instances of noncompliance, which are required to be reported in accordance with *Compliance Examination Guidelines*.

### Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our examination of compliance, we considered the Entity's internal control over compliance with the types of requirements that could have a direct and material effect on the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein) to determine the examination procedures

that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over compliance.

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

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

**Purpose of this Report**

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

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



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

April 28, 2015

Community Mental Health Partnership of Southeast Michigan  
Schedule of Findings  
September 30, 2014

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

None

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

None

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

None

**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - MEDICAID page 1  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

PIHP:	CMHSPSM (Region 6)	YEAR TO DATE REPORTING													
		CMHSP or CA													
		A	B	C	D	E	F	G	H	I	J				
Regional Authority / Reporting Board	#1	#2	#3	#4	#5	#6	#7	PIHP Grand Total (pages 1 & 2)	Examination Adjustments	Examined Totals					
	CMHSPSM	Lenawee	L'vingston	Monroe	Washtenaw	LLW CA	SEMCA								
A	1	PIHP or CMHSP or CA													
A		<b>MEDICAID SERVICES - PIHP USE ONLY</b>													
A	100	REVENUE													
A	101	State Plan (B)	34,942,736												34,942,736
A	101a	DHS Incentive Payments (B)	278,071												278,071
A	101b	Other Incentive Payments (B)	19,700												19,700
A	101c	Autism Training Payments (B)	28,009,673												28,009,673
A	102	State Plan (B3)	31,073,344												31,073,344
A	103	Hub Support Waiver (C)													
A	115	Medicaid Managed Care - Affiliate Contracts	9,949,098	14,779,013	17,620,588	48,172,736	801,306	260,393							92,323,524
A	120	Subtotal - Current Period Medicaid Services Revenue	9,949,098	14,779,013	17,620,588	48,172,736	801,306	260,393							92,323,524
A	121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rptg Bd													
A	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate													
A	123	Prior Year Medicaid Savings (Funding Current Year Expenses)													
A	124	ISF Abatement	6,185,824												6,185,824
A	140	Subtotal - Other Medicaid Revenue	6,185,824												6,285,368
A	190	TOTAL REVENUE	16,134,922	14,779,013	17,661,818	48,172,736	801,306	260,393							98,608,892
A	200	EXPENDITURE													
A	201	PIHP HICA/USE Tax	4,367,063												4,367,063
A	202	Medicaid Services													
A	203	Payment into Medicaid ISF													
A	204	Psych Hospital Rate Adjuster (HRA)													
A	296	Subtotal - Other Medicaid Expenditure													
A	298	Subtotal Net Medicaid Services Surplus (Deficit)	11,767,859	14,779,013	17,661,818	48,172,736	801,306	260,393							4,367,063
A	300	Redirection Funds (To) From													
A	301	(TO) CMHSP to CMHSP Earned Contracts - J304													
A	301a	(TO) Healthy Michigan - A310													
A	302	FROM CMHSP to CMHSP Earned Contracts - J301 (explain - section AB)													
A	303	FROM CMHSP to CMHSP Earned Contracts - K301 (explain - section AB)													
A	325	FROM Non-MDCH Earned Contracts - K301 (explain - section AB)													
A	325	Into only - Affiliate Total Redirected Funds - I390													
A	330	Subtotal Redirected Funds rows 301 - 325													
A	331	FROM General Fund - Redirected to Unfunded Medicaid Costs - B301													
A	332	FROM Local Funds - M301													
A	333	FROM Risk Corridor - PIHP Share - N301													
A	334	FROM Risk Corridor - MDCH Share - R302													
A	390	Total Redirected Funds													
A	400	BALANCE MEDICAID SERVICES	408,132												408,132

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

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**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - Healthy Michigan page 1  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

PIHP:	CMHPSM (Region 6)	YEAR TO DATE REPORTING										I
		A	B	C	D	E	F	G	H			
		Regional Authority / Reporting Board	# 1	# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total (pages 1 & 2)	Examination Adjustments	Examined Totals
		CMHPSM	Lenawee	Livingston	Monroe	Washtenaw	LLW CA	SEMCA				
AI	1	PIHP or CMHSP or CA										
AI	100	HEALTHY MICHIGAN SERVICES - PIHP USE ONLY										
AI	101	REVENUE	7,413,244							7,413,244		7,413,244
AI	101	Healthy Michigan Plan										
AI	115	Healthy Michigan Managed Care - Affiliate Contracts	4,757,887	433,402	669,841	848,765	2,072,808	558,708	176,373	7,413,244		7,413,244
AI	120	Subtotal - Current Period Healthy Michigan Services Revenue	2,655,357	433,402	669,841	848,765	2,072,808	558,708	176,373	7,413,244		7,413,244
AI	121	1st & 3rd Party Collections - HMP Consumers - Rolling Bid										
AI	122	1st & 3rd Party Collections - HMP Consumers - Affiliate										
AI	123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)										
AI	124	ISF Abatement HMP										
AI	140	Subtotal - Other Healthy Michigan Revenue	2,655,357	433,402	669,841	848,765	2,072,808	558,708	176,373	7,413,244		7,413,244
AI	190	TOTAL REVENUE										
AI	200	EXPENDITURE	469,958							469,958		469,958
AI	201	PIHP HICA/USE Tax Healthy Michigan Plan	32,277							479,016		479,016
AI	202	Healthy Michigan Plan Services										
AI	203	Payment into Healthy Michigan Plan ISF										
AI	290	TOTAL EXPENDITURE	502,235							526,012		526,012
AI	295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	2,153,122							2,153,122		2,153,122
AI	300	Redirected Funds (To) From										
AI	301	(TO) CMH to CMH Earned Contracts - J304.5										
AI	302	FROM CMH to CMH Earned Contracts - J301.5 (explain - section AJ)										
AI	303	FROM Non-MDCH Earned Contracts - K301.5 (explain - section AJ)										
AI	310	FROM Medicaid - A301a										
AI	310	FROM Medicaid - A301a										
AI	325	Info only - Affiliate Total Redirected Funds - I390										
AI	330	Subtotal Redirected Funds rows 301 - 325										
AI	331	FROM GF - Redirected to Unfunded Healthy Michigan Costs - B301.1										
AI	332	FROM Local Funds - M301.1										
AI	333	FROM Risk Corridor - PIHP Share - N301.5										
AI	334	FROM Risk Corridor - MDCH Share - N302.5										
AI	390	Total Redirected Funds										
AI	400	BALANCE HEALTHY MICHIGAN PLAN SERVICES	2,153,122							2,153,122		2,153,122

REMARKS												
AJ		Remarks may be added about any entry or activity on the report for which additional information may be useful.										
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**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
EXAMINED INTERNAL SERVICE FUND**

PIHP: **CMHPSM (Region 6)**

1. Internal Service Fund Fiscal Year Activity	ISF Balance @ Beginning of Fiscal Year	Current Period ISF Contributions Interest Earned	Current Period ISF Contributions Deposits	Current Period ISF Reduction (Abatement)	Current Period ISF Financing (Risk)	Current Period ISF Reduction (Refund to MDCH)	ISF Ending Balance
a. ISF Balances / Current Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Specialty Managed Care							\$ -
c. Healthy Michigan Plan							\$ -

Total Transferred	Amount
	\$ 4,375,944
	\$ 4,415,720
	\$ 8,791,664
	\$ 8,791,664
	\$ 8,791,664
	\$ -

1.1 PIHP Transferred To/From ISF balances
a. December 2013 Transfer From WCHO
b. December 2014 Transfer From WCHO
c.
d.
e.
f. Total Transferred to/from PIHPs
g. Final balance after transfers
h. Specialty Managed Care portion of balance
i. Healthy Michigan Plan portion of balance

2. PIHP Maximum Allowable Funding of ISF	Amount
a. Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR A1 120) (annualized)	\$ 137,924,520
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 10,344,339

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 10,344,339	
b. Medicaid ISF Ending Balance	\$ 8,791,664	
c. Within Maximum Allowable Limit / (Overfunded)	\$ 1,552,675	
Explanation of Examination Adjustments		



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

PIHP: CMHPSM (Region 6)

1. Shared Risk Calculation		Medicaid Amount	HMP Amount	Total Amount
a1.	Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AI 120)	\$ 92,323,524	\$ 7,413,244	\$ 99,736,768
a2.	Enter 1 if 9 month PIHP Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AI 120)	1		
a3.	(annualized)	\$ 123,098,032	\$ 14,826,488	\$ 137,924,520
a4.	Band # 1 (100 - 105%)	5%		6,896,226
a5.	Band # 2 (105 - 110%)	5%		6,896,226
				Full PIHP Responsibility
				Shared State / PIHP Responsibility

b. Risk - Medicaid		State Risk	Local Risk	Total Risk Corridor
b1.	Risk - Healthy Michigan Plan			
b2.	Total Risk			
c1.	Band # 1 Liability			
c2.	Sub-Total - Band # 1			
c3.	Band # 2 Liability			
c4.	Sub-Total - Band # 2			
c5.	Band # 3 Liability			
c6.				
		Total Risk Responsibility	\$	\$

2. Disposition of Risk		State Risk	Local Risk	Total Risk Corridor
a.	Stop/Loss Insurance (FSR Line N 101)			
b.	Medicaid/HMP ISF for PIHP Share Risk Corridor (FSR Line N 102)			
c.	Local Funds / Local Fund Balance - Medicaid/HMP Services (FSR Line M 301, M 301.1)			
d.	General Fund Redirect for Unfunded Medicaid/HMP Costs - MDCH Approved ONLY (FSR Line B 301, B301.1)			
e.	Due PIHP From MDCH (FSR Line N 103)			
f.				
		Total Risk Corridor Funding	\$	\$

3. Summary of Total Risk / Funding		State Risk	Local Risk	Total Risk Corridor
a.	Total Risk			
b.	Total Disposition of MDCH / Local Risk - Medicaid			
b1.	Total Disposition of MDCH / Local Risk - Healthy Michigan Plan			
c.	Balance of Risk Corridor (Must = \$0)	\$	\$	\$

**MDCH/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES  
CONCURRENT WAIVER PROGRAMS  
EXAMINED MEDICAID CONTRACT RECONCILIATION AND CASH SETTLEMENT  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

PIHP: CMHPSM (Region 6)

	PIHP Contract Cost Settled
<b>1. Medicaid Services - Available Resources</b>	
a. State Plan (b) (FSR A 101)	34,942,736
a.1 DHS Incentive Payments (B) (FSR A 101 a)	278,071
a.2 Other Incentive Payments (B) (FSR A 101b)	-
a.3 Autism Training Payments (B) (FSR A 101c)	19,700
b. State Plan (b3) (FSR A 102)	28,009,873
c. Habilitation Support Waiver (c) (FSR A 103)	31,073,344
d. Healthy Michigan Plan (FSR AI 120)	7,413,244
e. Total Managed Care Capitation	\$ 99,736,768

f. 1st & 3rd Party Collections - Medicaid (FSR A 121)	-
f.1 1st & 3rd Party Collections - HMP (FSR AI 121)	-
g. Prior Year Medicaid Savings (FSR A 123 + FSR AI 123)	6,185,824
h. ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)	-
i. Redirected CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
j. Redirected Non-MDCH Eamed Contracts (FSR A 303 + FSR AI 303)	-
k. Sub-Total Other Medicaid Services - Resources	\$ 6,185,824

l. Total Medicaid Services - Available Resources	\$ 105,922,592
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<b>2. Medicaid Services - Expenditures</b>	
a. PIHP HICA/USE Tax (FSR A 201)	4,367,063
a.1 PIHP HICA/USE Tax Healthy Michigan Plan (FSR AI 201)	489,958
b. Medicaid Services (FSR A 202 - A 122 - A 325)	92,202,857
b.1 Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)	4,790,164
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	-
d. Psych Hospital HRA (FSR A 204)	1,531,296
e. Sub-Total Medicaid Services - Expenditures	\$ 103,361,338

f. Redirected CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
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g. Total Medicaid Services - Expenditures	\$ 103,361,338
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<b>3. Net Medicaid Services Surplus / (Deficit)</b>	
a. Medicaid Funding Surplus / (Deficit)	2,561,254
b. Less: Forced Lapse to MDCH (Medicaid worksheet 2.a)	-
c. Net Medicaid Services Surplus / (Deficit)	\$ 2,561,254

<b>4. Disposition</b>		Amount
a. Surplus		
1. Transfer to Fund Balance - Medicaid Savings Eamed		(2,561,254)
2. Lapse to MDCH - Contract Settlement		-
3. Total Disposition - Surplus		\$ (2,561,254)

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

<b>4.1 Medicaid Savings Transferred To/From</b>		
	PIHP receiving transferred Medicaid savings	Total Transferred
a.	Transfer From WCHO	6,185,824.00
b.		
c.		
d.		
e.		
f.	Total	\$ 6,185,824

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

<b>6. Medicaid MDCH Commitment</b>		Amount
a.	MDCH / PIHP Medicaid Funded Expenditures	97,175,514
b.	Eamed Medicaid Savings	2,561,254
c.	Sub-Total MDCH Commitment	\$ 99,736,768
d.	Risk Corridor - MDCH Share	-
e.	Total MDCH Medicaid Commitment	\$ 99,736,768
f.	General Fund Supplement for Unfunded Medicaid	-

<b>Examined Cash Settlement and MDCH Commitment</b>		
	Cash Settlement	Savings
Examined	\$ -	\$ 2,561,254
Original Settlement	\$ -	\$ -
Increase (Decrease)	\$ -	\$ 2,561,254
Comments:		

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

PIHP: CMHPSM (Region 6)  
FISCAL YEAR: FY 13 / 14

1. Specialty Managed Care - Medicaid	State Plan (b)	1915(b)(3)	HSW	HMP	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	34,821,909	26,009,673	30,952,880	6,643,627	98,428,089	FY 14
b. Current Fiscal Year - Medicaid Revenue Accruals	120,827		120,464	789,617	1,010,908	FY 14
b1. DHS Incentive Payments (B)	278,071				278,071	FY 14
b2. Other Incentive Payments (B)					-	FY 14
b3. Autism Training payments (B)	19,700				19,700	FY 14
c. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 35,240,507	\$ 26,009,673	\$ 31,073,344	\$ 7,413,244	99,736,768	
d. Prior Fiscal Year 1 - Accrual Adjustment - Net					-	FY 13
e. Prior Fiscal Year 2 - Accrual Adjustment - Net					-	FY 12
f. Other Adjustments					-	Describe Below
g. Sub-Total - Prior Year Accrual Adjustments:	\$ -	\$ -	\$ -	\$ -	\$ -	
h. Total Medicaid Revenue - Current Year Settlement: (Must = Row 1e on CRCS)	\$ 35,240,507	\$ 26,009,673	\$ 31,073,344	\$ 7,413,244	99,736,768	
i. Explanation of Accrual and Examination Adjustments						

2. Forced Lapse to MDCH	Reported	Adjustment	Examined
a. Medicaid Specialty Managed Care Forced Lapse (enter as negative)			\$ -
1. Explanation of Forced Lapse:			

3. Medicaid Savings / Medicaid Lapse Calculation			
a. Specialty Managed Care - Medicaid Capitation - Annualized		137,924,520	
1. Band # 1 (95 - 100%)	5%	6,896,226	PIHP retains
2. Band # 2 (90 - 95%)	5%	6,896,226	Shared PIHP / MDCH

b. Balance Available for Savings (from Medicaid FSR)				
b1. Balance Available for Savings (from Healthy Michigan FSR)		408,132		
b2. Total Available for Savings		2,153,122	Total Lapse	Total Earned Savings
		2,561,254		Total Savings Corridor
c. 1. Band # 1		2,561,254		2,561,254
2. Sub-Total - Band # 1		-		-
3. Band # 2		-		-
4. Sub-Total - Band # 2		-		-
5. Band # 3		-		-
6. Totals		\$ -	\$ 2,561,254	\$ 2,561,254

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		408,132	408,132	16%
2. Total Disposition of Healthy Michigan Savings / Lapse		2,153,122	2,153,122	84%
3. Total Savings / Lapse	\$ -	\$ 2,561,254	\$ 2,561,254	100%

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

5. Narrative: Both CRCS and Contract Settlement Worksheet

**MDC/PIHP ADULT BENEFIT WAIVER (ABW) PROGRAM CONTRACT  
EXAMINED FINANCIAL STATUS REPORT - ABW page 1  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

		YEAR TO DATE REPORTING											PIHP Grand Total (pages 1 & 2)	Examination Adjustments	Examined Totals					
		CMHSPSM (Region 6)																		
1	PIHP or CMHSP or CA	A		B		C		D		E		F		G		H		I		
		Regional Authority / Reporting Board	CMHSPSM	# 1	# 2	# 3	# 4	# 5	# 6	# 7	CMHSP or CA	LLW CA	SEMCA	LLW CA	SEMCA					
AC	ADULT BENEFIT WAIVER SERVICES - PIHP USE ONLY																			
AC	100 REVENUE																			
AC	101 Revenue - Mental Health																			
AC	102 ABW - Mental Health																			
AC	103 ABW - Affiliate Contracts - MH	518,595																		518,595
AC	104 ABW - Affiliate Contracts - MH	(512,780)																		
AC	120 Subtotal Revenue - Mental Health	5,815	50,835	34,722	366,395															518,595
AC	130 Revenue - Substance Abuse																			
AC	131 ABW - Substance Abuse	88,302																		88,302
AC	132 ABW - Affiliate Contracts - SA	(88,302)																		
AC	140 Subtotal Revenue - Substance Abuse	(32)																		
AC	190 TOTAL REVENUE	5,783	50,835	34,722	366,395	72,098														606,697
AC	200 EXPENDITURE																			
AC	201 Expenditure - Mental Health																			
AC	202 PIHP HICA Tax - MH	2,399																		2,399
AC	203 ABW Services - MH	2,516	35,646	24,023	366,395															472,376
AC	204 Surplus ABW - MH Funding Retained																			
AC	220 Subtotal Expenditure - Mental Health	4,915	35,646	24,023	366,395															474,775
AC	230 Expenditure - Substance Abuse																			
AC	231 PIHP HICA Tax - SA	423																		423
AC	232 ABW Services - SA	445																		868
AC	233 Surplus ABW - SA Funding Retained																			
AC	240 Subtotal Expenditure - Substance Abuse	868																		868
AC	290 TOTAL EXPENDITURE	5,783	35,646	24,023	366,395	72,098														98,349
AC	291 Subtotal Net ABW Services Surplus (Deficit) - MH	900																		900
AC	292 Subtotal Net ABW Services Surplus (Deficit) - SA	(800)																		(800)
AC	295 SUBTOTAL NET ABW SERVICES SURPLUS (DEFICIT)																			
AC	300 Redirected Funds (To) From																			
AC	301 Info only - Affiliate Total Redirected Funds - IA390																			
AC	301.3 (To) Local Funds - M 313.3																			
AC	302 FROM General Fund - Redirected to Unfunded MH ABW Costs - B301.3																			
AC	303 FROM Substance Abuse MDC/CA Contract - L300.3																			
AC	304 FROM Local Funds - W301.3																			
AC	390 Total Redirected Funds																			
AC	400 BALANCE ABW SERVICES		17,032	15,169	10,699															33,350

REMARKS  
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.

**MDCHIP/PHP AUTISM PROGRAM  
EXAMINED FINANCIAL STATUS REPORT AND CRCS - AUTISM BENEFIT page 1  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

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

PHIP:	CMHPSM (Region 6)	YEAR TO DATE REPORTING										Examined Totals
		A	B	C	D	E	F	G	H	I	J	
		Regional Authority / Reporting Board	# 1	# 2	# 3	# 4	# 5	# 6	# 7	PHIP Grand Total (pages 1 & 2)	Examination Adjustments	
1.1	PHIP or CMHSP	CMHPSM	Lansing	Liveston	Monroe	Washtenaw	LLW CA	SEMCA				
AE	100											
AE	101											
AE	102	136,246	5,738	289,218	75,840	256,535				136,246		136,246
AE	103	(698,331)										
AE	120	(470,085)	5,738	289,218	75,840	256,535				136,246		136,246
AE	130											
AE	131	16,370								16,370		16,370
AE	132	(33,326)										
AE	140	(19,959)										
AE	190	(487,041)	5,738	289,218	75,840	277,403				162,616		162,616
AE	200											
AE	201											
AE	202	12,629								12,629		12,629
AE	203	4,094								610,425		610,425
AE	230	16,723	5,738	289,218	75,840	256,535				823,054		823,054
AE	231											
AE	232	694								694		694
AE	240	892								33,524		33,524
AE	290	17,615	5,738	289,218	75,840	277,403				34,218		34,218
AE	291	(488,808)								657,272		657,272
AE	292	(17,848)								(488,808)		(488,808)
AE	295	(504,656)								(17,848)		(17,848)
AE	300									(504,656)		(504,656)
AE	331	504,656								504,656		504,656
AE	390	504,656								504,656		504,656
AE	490											
AE	491											

**2. Autism Settlement: (Due MDCH) / Due PHIP**

	Original	Exam Adj	Final
a. Medicaid Autism Benefit Services (Due MDCH) / Due PHIP	488,808	-	488,808
b. MiChild Autism Benefit Services (Due MDCH) / Due PHIP	17,848	-	17,848
c. Total Settlement	\$ 504,656	-	\$ 504,656

**REMARKS**

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.

**MDC/PIHP HEALTH HOME PROGRAM  
EXAMINED FINANCIAL STATUS REPORT - Health Home Services  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

PIHP:	CMHPSM (Region 6)	YEAR TO DATE REPORTING							I	Examined Totals
		A	B	C	D	E	F	G		
	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total	Examination Adjustments
	CMHPSM	# 1	# 2	# 3	# 4	# 5	# 6	# 7		
1	PIHP or CMHSP or CA	Lansawee	Livingston	Monroe	Washleanaw	LLW CA	SEMCA			
AG 100	Health Home Program - PIHP USE ONLY								22,911	22,911
AG 101	REVENUE	22,911							-	22,911
AG 103	Revenue - Health Home Services	(21,369)			21,369					22,911
AG 190	Affiliate Contracts	1,542			21,369					22,911
AG 200	TOTAL REVENUE									
AG 201	EXPENDITURE									
AG 202	Expenditure - Health Home Services	1,542			21,369					21,369
AG 204	PIHP HICA/USE Tax									1,542
AG 290	Surplus Funding Retained									
AG 295	TOTAL EXPENDITURE									22,911
AG 300	SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)									
AG 301	Redirection Funds (To) From									
AG 302	Info only - Affiliate Total Redirected Funds - IC390									
AG 304	FROM General Fund - B301.5									
AG 390	FROM Local Funds - M301.5									
AG 400	Total Redirected Funds									
AG 400	BALANCE									
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										
AH										
AH										
AH										
AH										
AH										
AH										
AH										

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP: CMHPSM (Region 6)

		REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>A</b>	<b>MEDICAID SERVICES - Summary From FSR - Medicaid Worksheet</b>			
A 190	TOTAL REVENUE	98,509,348	-	98,509,348
A 290	TOTAL EXPENDITURE	98,101,216	-	98,101,216
A 295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	408,132	-	408,132
A 390	Total Redirected Funds	-	-	-
A 400	BALANCE MEDICAID SERVICES	408,132	-	408,132
<b>AC</b>	<b>ADULT BENEFIT WAIVER SERVICES - Summary From FSR - ABW Worksheet</b>			
AC 190	TOTAL REVENUE	606,897	-	606,897
AC 290	TOTAL EXPENDITURE	573,547	-	573,547
AC 295	NET ABW SERVICES SURPLUS (DEFICIT)	33,350	-	33,350
AC 390	Total Redirected Funds	-	-	-
AC 400	BALANCE ABW SERVICES	33,350	-	33,350
<b>AE</b>	<b>AUTISM BENEFIT SERVICES - Summary From FSR - Autism Worksheet</b>			
AE 190	TOTAL REVENUE	152,616	-	152,616
AE 290	TOTAL EXPENDITURE	657,272	-	657,272
AE 295	NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(504,656)	-	(504,656)
AE 390	Total Redirected Funds	504,656	-	504,656
AE 400	BALANCE AUTISM BENEFIT SERVICES	-	-	-
<b>AG</b>	<b>HEALTH HOME SERVICES - Summary From FSR - Health Home Services Worksheet</b>			
AG 190	TOTAL REVENUE	22,911	-	22,911
AG 290	TOTAL EXPENDITURE	22,911	-	22,911
AG 295	NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-	-
AG 390	Total Redirected Funds	-	-	-
AG 400	BALANCE HEALTH HOME SERVICES	-	-	-
<b>AI</b>	<b>HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan Worksheet</b>			
AI 190	TOTAL REVENUE	7,413,244	-	7,413,244
AI 290	TOTAL EXPENDITURE	5,280,122	-	5,280,122
AI 295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	2,153,122	-	2,153,122
AI 390	Total Redirected Funds	-	-	-
AI 400	BALANCE HEALTHY MICHIGAN SERVICES	2,153,122	-	2,153,122
<b>B</b>	<b>GENERAL FUND</b>			
B 100	REVENUE			
B 101	CMH Operations			
B 102	Categorical			
B 103	State Services			
B 120	Subtotal - Current Period General Fund Revenue			
B 121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services			
B 122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services			
B 123	Prior Year GF Carry Forward			
B 124	Intentionally left blank			
B 140	Subtotal - Other General Fund Revenue			
B 190	TOTAL REVENUE			
B 200	EXPENDITURE			
B 201	100% MDCH Matchable Services / Costs			
B 202	100% MDCH Matchable Services Based on CMHSP Local Match Cap			
B 203	90% MDCH Matchable Services / Costs - REPORTED			
	90% MDCH Matchable Services / Costs - EXAMINATION ADJUSTMENTS			
	90% MDCH Matchable Services / Costs	\$ -	-	-
B 204	State Services - Payments to MDCH for State Services			
B 205	Intentionally left blank			
B 290	TOTAL EXPENDITURE			
B 295	NET GENERAL FUND SURPLUS (DEFICIT)			
B 300	Redirected Funds (To) From			
B 301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - A331 (PIHP use only)			
B 301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - A331 (PIHP use only)			
B 301.3	(TO) ABW - Redirected for Unfunded MH ABW Costs - AC302 (PIHP use only)			
B 301.5	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG302 (PIHP use only)			
B 302	(TO) Mental Health Innovation Grant C301			
B 303	(TO) GF Cost of MICHild - Required Match - D302			
B 304	(TO) GF Cost of MICHild - Above Required Match - D303			
B 305	(TO) GF Cost of SED - Required Match - E301			
B 306	(TO) GF Cost of SED - Above Required Match Screen - E303			
B 307	(TO) GF Cost of SED - Not SED Waiver eligible - E305			
B 308	(TO) GF Cost of Children's Waiver - F301			
B 309	(TO) Allowable GF Cost of Injectable Medications - G301			
B 309.5	(TO) PIHP to Affiliate ABW Services Contracts - IA302			
B 309.7	(TO) PIHP to Affiliate Health Home Services Contracts - IC302			
B 310	(TO) CMHSP to CMHSP Earned Contracts - J305 (explain - section Q)			
B 311	(TO) Substance Abuse - L301			
B 312	Intentionally left blank			
B 313	FROM CMHSP to CMHSP Earned Contracts - J302			
B 314	FROM Non-MDCH Earned Contracts - K302			
B 330	Subtotal Redirected Funds rows 301 - 314			
B 331	FROM Local Funds - M302			

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP: CMHPSM (Region 6)

			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
B	332	FROM Risk Corridor - N303			-
B	390	Total Redirected Funds	-	-	-
B	400	BALANCE GENERAL FUND (cannot be < 0)	-	-	-

**OTHER GF CONTRACTUAL OBLIGATIONS**

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

<b>D MICHILD - MENTAL HEALTH (Non-Autism)</b>					
D	1	Enter Current MICHild FFP	0.7642		
D	190	Revenue			-
D	290	Expenditure			-
D	295	NET MICHILD SURPLUS (DEFICIT)	-	-	-
D	300	Redirected Funds (To) From			-
D	301	Federal share applied - REPORTED	-		-
		Federal share applied - EXAMINATION ADJUSTMENT	-		-
		Federal share applied - EXAMINED	-		-
D	302	FROM General Fund - Required Match - B303	-	-	-
D	303	FROM General Fund - Above Required Match - B304			-
D	304	FROM Local Funds - M304			-
D	390	Total Redirected Funds	-	-	-
D	400	BALANCE MICHILD (cannot be < 0)	-	-	-

**FEE FOR SERVICE MEDICAID**

<b>E SED WAIVER</b>					
E	100	REVENUE			-
E	101a	FFS Medicaid - Federal portion rcvd at current year FFP rate - SED-Trad.	0.6632		-
E	101b	Intentionally left blank	0.6632		-
E	101c	Intentionally left blank	0.6632		-
E	101d	Intentionally left blank	0.6632		-
E	102	FFS Medicaid - Federal portion rcvd at subsequent year FFP rate - SED-Trad.	0.6554		-
E	103	FFS Medicaid - SED-DHS			-
E	190	TOTAL REVENUE	-	-	-
E	200	EXPENDITURE			-
E	201	Expenditure - Traditional - Federal Reimbursable			-
E	202	Expenditure - Traditional - Not SED waiver eligible			-
E	203	Expenditure - SED-DHS - Federal Reimbursable			-
E	204	Expenditure - SED-DHS - Not SED waiver eligible			-
E	290	TOTAL EXPENDITURE	-	-	-
E	295	NET SED WAIVER (DEFICIT)	-	-	-
E	300	Redirected Funds (To) From			-
E	301	FROM General Fund - Required Match - B305			-
E	302	FROM Local Funds - Required Match - M305			-
E	303	FROM General Fund - Above Required Match Screen - B306			-
E	304	FROM Local Funds - Above Required Match Screen - M306			-
E	305	FROM General Fund - Not SED Waiver eligible - B307			-
E	306	FROM Local Funds - Not SED Waiver eligible - M307			-
E	390	Total Redirected Funds	-	-	-
E	400	BALANCE SED WAIVER (must = 0)	-	-	-

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

<b>G INJECTABLE MEDICATIONS</b>					
G	190	Revenue			-
G	290	Expenditure			-
G	295	NET INJECTABLE MEDICATIONS (cannot be > 0)	-	-	-
G	300	Redirected Funds (To) From			-
G	301	FROM General Fund - B309			-



**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP: CMHPSM (Region 6)

			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
G	302	FROM Local Funds - M309			
G	390	Total Redirected Funds	-	-	-
G	400	BALANCE INJECTABLE MEDICATIONS (must = 0)	-	-	-

**OTHER FUNDING**

<b>MDCH EARNED CONTRACTS</b>					
H	100	REVENUE			
H	101	PASARR			-
H	102	DCH Block Grants for CMH services			-
H	103	DD Council Grants			-
H	104	PATH/Homeless			-
H	105	Prevention			-
H	106	Aging			-
H	107	HUD Shelter Plus Care			-
H	150	Other MDCH Earned Contracts (describe):			-
H	151	Other MDCH Earned Contracts (describe):			-
H	152	Other MDCH Earned Contracts (describe):			-
H	190	TOTAL REVENUE	-	-	-
H	200	EXPENDITURE			
H	201	PASARR			-
H	202	DCH Block Grants for CMH services			-
H	203	DD Council Grants			-
H	204	PATH/Homeless			-
H	205	Prevention			-
H	206	Aging			-
H	207	HUD Shelter Plus Care			-
H	250	Other MDCH Earned Contracts (describe):			-
H	251	Other MDCH Earned Contracts (describe):			-
H	252	Other MDCH Earned Contracts (describe):			-
H	290	TOTAL EXPENDITURE	-	-	-
H	400	BALANCE MDCH EARNED CONTRACTS (must = 0)	-	-	-

<b>PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY</b>					
I	100	REVENUE			
I	101	Revenue - from PIHP Medicaid			-
I	104	Revenue - from PIHP Healthy Michigan Plan			-
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate			-
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate			-
I	190	TOTAL REVENUE	-	-	-
I	201	Expenditure - Medicaid			-
I	202	Expenditure - Healthy Michigan Plan			-
I	290	TOTAL EXPENDITURE	-	-	-
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
I	300	Redirected Funds (To) From			
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303	-	-	-
I	303	FROM Non-MDCH Earned Contracts - K303	-	-	-
I	390	Total Redirected Funds	-	-	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	-	-	-

<b>PIHP to AFFILIATE ABW SERVICES CONTRACTS - CMHSP USE ONLY</b>					
IA	100	REVENUE			
IA	101	Revenue - MH - from PIHP			-
IA	102	Revenue - SA - from PIHP			-
IA	190	TOTAL REVENUE	-	-	-
IA	200	EXPENDITURE			
IA	201	Expenditure - MH			-
IA	202	Expenditure - SA			-
IA	290	TOTAL EXPENDITURE	-	-	-
IA	295	NET PIHP to AFFILIATE ABW SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IA	300	Redirected Funds (To) From			
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.5	-	-	-
IA	302	FROM General Fund - B309.5	-	-	-
IA	303	FROM CMHSP to CMHSP Earned Contracts - J303.5	-	-	-
IA	304	FROM Non-MDCH Earned Contracts - K303.5	-	-	-
IA	305	FROM Substance Abuse MDCH Contract - L300.5	-	-	-
IA	306	FROM Local Funds - M309.5	-	-	-
IA	390	Total Redirected Funds	-	-	-
IA	400	BALANCE PIHP to AFFILIATE ABW SERVICES CONTRACTS (cannot be < 0)	-	-	-

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

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP: CMHPSM (Region 6)

		REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>IC</b>	<b>PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY</b>			
IC 190	Revenue - Medicaid Health Home Services - from PIHP			-
IC 290	Expenditure - Medicaid Health Home Services			-
IC 295	<b>NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
IC 300	<b>Redirected Funds (To) From</b>			
IC 302	FROM General Fund - B309.7			-
IC 306	FROM Local Funds - M309.7			-
IC 390	<b>Total Redirected Funds</b>	-	-	-
IC 400	<b>BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS</b>	-	-	-

<b>J</b>	<b>CMHSP to CMHSP EARNED CONTRACTS</b>			
J 190	Revenue			-
J 290	Expenditure			-
J 295	<b>NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
J 300	<b>Redirected Funds (To) From</b>			
J 301	(TO) Medicaid Services - A302 (PIHP use only)	-	-	-
J 301.5	(TO) Healthy Michigan - A1302 (PIHP use only)	-	-	-
J 302	(TO) General Fund - B313	-	-	-
J 303	(TO) PIHP to Affiliate Medicaid Services Contracts - I302	-	-	-
J 303.5	(TO) PIHP to Affiliate ABW Services Contracts - IA303	-	-	-
J 304	FROM Medicaid Services - A301 (PIHP use only)			-
J 304.5	FROM Healthy Michigan - A1301 (PIHP use only)			-
J 305	FROM General Fund - B310			-
J 306	FROM PIHP to Affiliate Medicaid Services Contracts - I301			-
J 306.5	FROM PIHP to Affiliate ABW Services Contracts - IA301			-
J 307	FROM Local Funds - M310			-
J 390	<b>Total Redirected Funds</b>	-	-	-
J 400	<b>BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)</b>	-	-	-

<b>K</b>	<b>NON-MDCH EARNED CONTRACTS</b>			
K 190	Revenue			-
K 290	Expenditure			-
K 295	<b>NET NON-MDCH EARNED CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
K 300	<b>Redirected Funds (To) From</b>			
K 301	(TO) Medicaid Services - A303 (PIHP use only)	-	-	-
K 301.5	(TO) Healthy Michigan - A1303 (PIHP use only)	-	-	-
K 302	(TO) General Fund - B314	-	-	-
K 303	(TO) PIHP to Affiliate Medicaid Services Contracts - I303	-	-	-
K 303.5	(TO) PIHP to Affiliate ABW Services Contracts - IA304	-	-	-
K 304	(TO) Local Funds - M315	-	-	-
K 305	FROM Local Funds - M311			-
K 390	<b>Total Redirected Funds</b>	-	-	-
K 400	<b>BALANCE NON-MDCH EARNED CONTRACTS (must = 0)</b>	-	-	-

<b>L</b>	<b>SUBSTANCE ABUSE MDCH CONTRACT</b>			
L 100	<b>REVENUE</b>			
L 101	State Agreement			-
L 102	MIChild - SA			-
L 190	<b>TOTAL REVENUE</b>	-	-	-
L 200	<b>EXPENDITURE</b>			
L 201	State Agreement			-
L 202	MIChild - SA			-
L 290	<b>TOTAL EXPENDITURE</b>	-	-	-
L 295	<b>NET SUBSTANCE ABUSE CONTRACT SURPLUS (DEFICIT)</b>	-	-	-
L 300	<b>Redirected Funds (To) From</b>			
L 300.3	(TO) ABW - Redirected for Unfunded SA ABW Costs - AC303 (PIHP use only)	-	-	-
L 300.5	(TO) PIHP to Affiliate ABW Services Contracts - IA305	-	-	-
L 301	FROM General Funds - B311			-
L 302	FROM Local Funds - M312			-
L 390	<b>Total Redirected Funds</b>	-	-	-
L 400	<b>BALANCE SUBSTANCE ABUSE CONTRACT</b>	-	-	-

<b>M</b>	<b>LOCAL FUNDS</b>			
M 100	<b>REVENUE</b>			
M 101	County Appropriation for Mental Health			-
M 102	County Appropriation for Substance Abuse - Non Public Act 2 Funds			-
M 103	Section 226 (a) Funds			-
M 104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)	1,183,335		1,183,335
M 105	Medicaid Fee for Service Adjuster Payments			-
M 106	Local Grants			-
M 107	Interest			-
M 108	Public Act 2 - SA			-
M 109	SED Partner			-
M 110	All Other Local Funding	2,291		2,291
M 190	<b>TOTAL REVENUE</b>	1,185,626	-	1,185,626
M 200	<b>EXPENDITURE</b>			
M 201	GF 10% Local Match			-
M 202	Reported local match cap amount			-
	Examination adjustment local match cap amount			-
	Adjusted local match cap amount	\$		-

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP: CMHPSM (Region 6)

			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
M	203	GF Local Match Capped per MHC 330.1308	-	-	-
M	204	Local Cost for State Provided Services	-	-	-
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)	-	-	-
M	206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	1,183,335	-	1,183,335
M	207	Local Match to Grants and MDCH Earned Contracts	-	-	-
M	208	Public Act 2 - SA	-	-	-
M	209	Local Only Expenditures	2,291	-	2,291
M	290	<b>TOTAL EXPENDITURE</b>	<b>1,185,626</b>	<b>-</b>	<b>1,185,626</b>
M	295	<b>NET LOCAL FUNDS SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>
M	300	<b>Redirected Funds (To) From</b>			
M	301	(TO) Medicaid Services - A332 (PIHP use only)	-	-	-
M	301.1	(TO) Healthy Michigan - AI332 (PIHP use only)	-	-	-
M	301.3	(TO) ABW Services - AC304 (PIHP use only)	-	-	-
M	301.5	(TO) Health Home Services - AG304 (PIHP use only)	-	-	-
M	302	(TO) General Fund - B331	-	-	-
M	303	(TO) MH Innovation Grant - C302	-	-	-
M	304	(TO) MIChild - D304	-	-	-
M	305	(TO) SED Waiver - Required Match - E302	-	-	-
M	306	(TO) SED Waiver - Above Required Match Screen - E304	-	-	-
M	307	(TO) Not SED Waiver eligible - E306	-	-	-
M	308	(TO) Children's Waiver - F302	-	-	-
M	309	(TO) Injectable Medications - G302	-	-	-
M	309.5	(TO) PIHP to Affiliate ABW Services Contracts - IA306	-	-	-
M	309.7	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-	-	-
M	311	(TO) Non-MDCH Earned Contracts - K305	-	-	-
M	312	(TO) Substance Abuse - L302	-	-	-
M	313	(TO) Activity Not Otherwise Reported - O302	-	-	-
M	313.3	FROM Adult Benefit Waiver Services - AC301.3	-	-	-
M	314	Intentionally left blank	-	-	-
M	315	FROM Non-MDCH Earned Contracts - K304	-	-	-
M	390	<b>Total Redirected Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
M	400	<b>BALANCE LOCAL FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>
M	401	<b>Balance Local Funds - PA 2 Restricted Reported</b>			
		<b>Balance Local Funds - PA 2 Restricted Examination Adjustment</b>			
		<b>Balance Local funds - PA 2 Restricted Adjusted Total</b>			<b>\$ -</b>

<b>RISK CORRIDOR</b>					
N	100	<b>REVENUE</b>			
N	101	Stop/Loss Insurance	-	-	-
N	102	Medicaid ISF for PIHP Share Risk Corridor	-	-	-
N	103	MDCH for MDCH Share of Medicaid Risk Corridor	-	-	-
N	104	MDCH Autism Benefit Risk Corridor	504,656	-	504,656
N	190	<b>TOTAL REVENUE</b>	<b>504,656</b>	<b>-</b>	<b>504,656</b>
N	300	<b>Redirected Funds (To) From</b>			
N	301	(TO) Medicaid Services - PIHP Share - A333 (PIHP use only)	-	-	-
N	301.5	(TO) Healthy Michigan - PIHP Share - AI333 (PIHP use only)	-	-	-
N	302	(TO) Medicaid Services - MDCH Share - A334 (PIHP use only)	-	-	-
N	302.5	(TO) Healthy Michigan - MDCH Share - AI334 (PIHP use only)	-	-	-
N	303	(TO) General Fund - B332	-	-	-
N	304	(TO) Autism Benefit Services - MDCH Share - AE331 (PIHP use only)	(504,656)	-	(504,656)
N	390	<b>Total Redirected Funds</b>	<b>(504,656)</b>	<b>-</b>	<b>(504,656)</b>
N	400	<b>BALANCE RISK CORRIDOR (must = 0)</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>ACTIVITY NOT OTHERWISE REPORTED</b>					
O	100	<b>REVENUE</b>			
O	101	Other Revenue (describe):	-	-	-
O	102	Other Revenue (describe):	-	-	-
O	103	Other Revenue (describe):	-	-	-
O	190	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>
O	200	<b>EXPENDITURE</b>			
O	201	Other Expenditure (describe):	-	-	-
O	202	Other Expenditure (describe):	-	-	-
O	203	Other Expenditure (describe):	-	-	-
O	290	<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>
O	295	<b>NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>
O	300	<b>Redirected Funds (To) From</b>			
O	301	(TO) Children's Waiver - F303	-	-	-
O	302	FROM Local Funds - M313	-	-	-
O	390	<b>Total Redirected Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
O	400	<b>BALANCE ACTIVITY NOT OTHERWISE REPORTED</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>GRAND TOTALS</b>					
P	190	<b>GRAND TOTAL REVENUE</b>	<b>108,395,298</b>	<b>-</b>	<b>108,395,298</b>
P	290	<b>GRAND TOTAL EXPENDITURE</b>	<b>105,800,684</b>	<b>-</b>	<b>105,800,684</b>
P	390	<b>GRAND TOTAL REDIRECTED FUNDS (must = 0)</b>	<b>-</b>	<b>-</b>	<b>-</b>
P	400	<b>NET INCREASE (DECREASE)</b>	<b>2,594,604</b>	<b>-</b>	<b>2,594,604</b>

<b>REMARKS</b>						
Q						
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 / MDCH.				
Q						

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - SUPPLEMENTAL NON-MEDICAID SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP:	CMHSPSM (Region 6)	10/17/13-12/31/13	11/14-9/30/14
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	Reported	Examination Adjustments	Examined Totals	Reported	Examination Adjustments	Examined Totals	Reported
<b>I</b>							
<b>I</b>	<b>PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY</b>						
I 100	REVENUE						
I 101	Revenue - from PIHP						
I 104	Revenue - from PIHP Healthy Michigan Plan						
I 122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate						
I 123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate						
I 190	TOTAL REVENUE						
I 201	Medicaid expense						
I 202	Healthy Michigan Plan expense						
I 290	TOTAL EXPENDITURE						
I 295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)						
I 300	Redirected Funds (To) From						
I 301	(TO) CMHSP to CMHSP Earned Contracts - J306						
I 302	FROM CMHSP to CMHSP Earned Contracts - J303						
I 303	FROM Non-MDCH Earned Contracts - K303						
I 390	Total Redirected Funds						
I 400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)						

	Reported	Examination Adjustments	Examined Totals	Reported	Examination Adjustments	Examined Totals	Reported
<b>IA</b>							
<b>IA</b>	<b>PIHP to AFFILIATE ABW SERVICES CONTRACTS - CMHSP USE ONLY</b>						
IA 100	REVENUE						
IA 101	Revenue - MH - from PIHP						
IA 102	Revenue - SA - from PIHP						
IA 190	TOTAL REVENUE						
IA 200	EXPENDITURE						
IA 201	Expenditure - MH						
IA 202	Expenditure - SA						
IA 290	TOTAL EXPENDITURE						
IA 295	NET PIHP to AFFILIATE ABW SERVICES CONTRACTS SURPLUS (DEFICIT)						
IA 300	Redirected Funds (To) From						
IA 301	(TO) CMHSP to CMHSP Earned Contracts - J306.5						
IA 302	FROM General Fund - B309.5						
IA 303	FROM CMHSP to CMHSP Earned Contracts - J303.5						
IA 304	FROM Non-MDCH Earned Contracts - K303.5						
IA 305	FROM Substance Abuse MDCH Contract - L300.5						
IA 306	FROM Local Funds - M309.5						
IA 390	Total Redirected Funds						
IA 400	BALANCE PIHP to AFFILIATE ABW SERVICES CONTRACTS (cannot be < 0)						

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

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

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

CMHSP: CMH-PSM (Region 6)

1. General Fund Services - Available Resources	Funding Resources
a. CMH Operations (FSR B 101)	-
b. Categorical (FSR B 102)	-
c. State Services (FSR B 103)	-
d. Sub-Total General Fund Contract Authorization	\$ -
e. 1st & 3rd Party Collections (FSR B 121 + B 122)	-
f. Prior Year GF Carry-Forward (FSR B 123)	-
g. Intentionally left blank	-
h. Redirected CMHSP to CMHSP Contracts (FSR B 313)	-
i. Redirected Non-MDCH Earned Contracts (FSR B 314)	-
j. Sub-Total Other General Fund Resources	\$ -
k. Local 10% Associated to 90/10 Services (FSR M 201)	-
l. Local 10% Match Cap Adjustment (FSR M 203)	-
m. Sub-Total Local 10% Associated to 90/10 Services	\$ -
n. Total General Fund Services - Resources	\$ -

3. Summary of Resources / Expenditures	Amount
a. Total General Fund Services - Resources	-
b. Total General Fund Services - Expenditures	-
c. Sub-Total General Fund Services Surplus (Deficit)	\$ -
d. Less: Forced Lapse to MDCH (GF work sheet 4 F column F)	-
e. Net General Fund Services Surplus (Deficit)	\$ -

4. Disposition:	Amount
a. Surplus	-
b. Transfer to Fund Balance - GF Carry-Forward Earned	-
c. Lapse to MDCH - Contract Settlement	-
d. Total Disposition - Surplus	\$ -
e. Deficit	-
f. Redirected from Local (FSR B 331)	-
g. Redirected from risk corridor (FSR B 332)	-
h. Total Disposition - Deficit	\$ -

5. Cash Settlement: (Due MDCH) / Due CMHSP	Amount
a. Forced Lapse to MDCH	-
b. Lapse to MDCH - Contract Settlement	-
c. Return of Prior Year General Fund Carry-Forward	-
d. Purchase of State Services	-
e. Contract Authorization - Late Amendment	-
f. Local Costs of State Provided Services	-
g. Misc: (please explain)	-
h. Total Cash Settlement: (Due MDCH) / Due CMHSP	\$ -

2. General Fund Services - Expenditures	90/10 - Local Cap	Expenditures
a. 100% MDCH Matchable Services (FSR B 201)	-	-
b. 100% MDCH Matchable Services - CMHSP Local Match Cap (FSR B 202)	-	-
c. 90/10% MDCH Matchable Services (FSR B 203 Column A)	-	-
d. Local 10% Match Cap Adjustment (FSR M 203)	-	-
e. State Services (FSR B 204)	-	-
f. Intentionally left blank	-	-
g. Sub-Total General Fund Services - Expenditures	\$ -	\$ -
h. GF Supplement for Unfunded Medicaid (FSR B 301)	-	-
i. GF Supplement for Unfunded Healthy Michigan (FSR B 301.1)	-	-
j. GF Supplement for Unfunded Mental Health Innovation Grant (FSR B 302)	-	-
k. GF Supplement / Match for MICHild (FSR B 303 & B 304)	-	-
l. GF Supplement / Match for SED (FSR B 305 + B 306 + B 307)	-	-
m. GF Supplement for Children's Waiver (FSR B 308)	-	-
n. GF Supplement for Injectable Medications (FSR B 309)	-	-
o. GF Supplement for CMHSP to CMHSP Contracts (FSR B 310)	-	-
p. GF Supplement for Substance Abuse (FSR B 311)	-	-
q. GF Supplement for Unfunded MH ABW (FSR B 301.3)	-	-
r. GF Supplement for PIHP to Affiliate ABW Services Contracts (FSR B 309.5)	-	-
s. GF Supplement for Unfunded Health Home Services (FSR B 301.5)	-	-
t. GF Supplement for PIHP to Affiliate Health Home Contracts (FSR B 309.7)	-	-
u. Sub-Total General Fund Services Supplement - Expenditures	-	\$ -
v. Total General Fund Services - Expenditures	-	\$ -

6. General Fund MDCH Commitment	Amount
a. MDCH / CMHSP Contract Funded Expenditures	-
b. Earned General Fund Carry-Forward	-
c. Total MDCH General Fund Commitment	\$ -

Examined Cash Settlement and MDCH Commitment	Cash Settlement	Carry Forward
Examined Original Increase (Decrease)	\$ -	\$ -
Comments:		

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED GENERAL FUND CONTRACT SETTLEMENT WORKSHEET**

CMHSP: CMHPSM (Region 6)

1. General Fund (Formula and Categorical Funding)	Contract Authorization	Cash Received		Amount Due CMHSP / (MDCH) Cash Settlement
		Through 9/30	After 9/30 Prior to Settlement	
a. CMH Operations	-			-
b. Categorical	-			-
c. State Facility	-			-
d. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$	\$	\$	\$

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum CIF
a. CMH Operations	-	-
b. State Facility	-	-
c. Total Current Year Maximum Carry-Forward	\$	\$

3. Prior Year - General Fund Carry-Forward	FY	If balance of Prior Year GF Carry-Forward is not zero, balance must be explained
a. Prior Year GF Carry-Forward Earned		
b. Prior Year GF Carry-Forward (FSR B 123)		
c. Balance of Prior Year General Fund Carry-Forward	\$	

4. Prior Year - MH Innovation Grant Carry-Forward	FY	If balance of Prior Year MHI Carry-Forward is not zero, balance must be explained
a. Prior Year MHI Carry-Forward Earned		
b. Prior Year MHI Carry-Forward (FSR C180)		
c. Balance of Prior Year MHI Carry-Forward	\$	

5. Categorical - Categories	Authorizations	Expenditures	Lapse	Cost Above Authorizations
a. Grant Pickup				
b. Respite - Children with Serious Emotional Disturbance				
c. Multicultural Services				
d. Other Funding - Please explain				
e. Other Funding - Please explain				
f. Totals	\$	\$	\$	\$

6. Narrative: Both CRCS and Contract Settlement Worksheet
Explanation of Accrual and Examination Adjustments

**MDCH/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED PURCHASE OF STATE SERVICES (POSS) & LOCAL COSTS, RECONCILIATION & CASH ANALYSIS**

CMHSP: CMHPSM (Region 6)

1. Days of Care	Caro Center	Kalamazoo	W. Reuther	Hawthorn	Forensic Ctr.	Total
a. State Report 16007-01						
b. POSS Waived-County 10% Only						
c. POSS Billable Days						

2. Purchase of State Services	Caro Center	Kalamazoo	W. Reuther	Hawthorn	Forensic Ctr.	Total
	\$480	\$506	\$470	\$223	\$0	

a. MDCH Billed Days - POSS	0	0	0	0	0	-
b. Billed Costs - POSS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

c. CMHSP Reported - POSS						
d. Billed Costs - POSS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

e. Narrative of any variances between State Report 16007-01, Exceptions, and the CMHSP Reported data						
Narrative	Client Initials / Case #	Dates of Service	# of Days	Facility	Amount	

2.1 Reconciliation to FSR - POSS	Expenditures	Narrative of Variance
2.1.a FSR Expenditures - POSS (Line B.204)	\$ -	
2.1.b MDCH Recognized POSS Liability	\$ -	
2.1.c Variance	\$ -	

2.2 Cash Analysis - POSS	Total Cost	Payments Sent MDCH through 9/30	Payments Sent MDCH after 9/30	Total Payments Sent to MDCH	Balance Due (MDCH) / CMHSP
2.2.a Purchase of State Services Total	\$ -			\$ -	\$ -

3. Local Costs for State Services	Caro Center	Kalamazoo	W. Reuther	Hawthorn	Forensic Ctr.	Total
	\$76	\$89	\$74	\$44	\$86	

a. MDCH Billed Days - Local	0	0	0	0	0	-
b. Billed Costs - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

c. CMHSP Reported - Local						
d. Billed Costs - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

e. Narrative of any variances between State Report 16007-01, Exceptions, and the CMHSP Reported data						
Narrative	Client Initials / Case #	Dates of Service	# of Days	Facility	Amount	

3.1 Reconciliation to FSR - Local Costs for State Services	Expenditures	Narrative of Variance
3.1.a FSR Expenditures - Local Costs for State Services (Line M.204)	\$ -	
3.1.b MDCH Recognized Local Costs for State Services Liability	\$ -	
3.1.c Variance	\$ -	

3.2 Cash Analysis - Local Costs for State Services	Total Cost	Payments Sent MDCH through 9/30	Payments Sent MDCH after 9/30	Total Payments Sent to MDCH	Balance Due (MDCH) / CMHSP
3.2.a Local Costs for State Services Total	\$ -			\$ -	\$ -

There were no examination adjustments.



Community Mental Health Partnership of Southeast Michigan  
Comments and Recommendations  
September 30, 2014

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During our compliance audit, we may have become aware of matters that are opportunities for strengthening internal controls, improving compliance and increasing operating efficiency. These matters are **not** individually or cumulatively material weaknesses in internal control over the Medicaid Contract, General Fund Contract, and Community Mental Health Services Block Grants (including various programs included therein). Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

There were no comments or recommendations for the fiscal year ending September 30, 2014