Northeast Michigan Community Mental Health Authority

CMH Compliance Examination

September 30, 2025

Straley Lamp & Kraenzlein P.C.

Contents

Page

Straley Lamp & Kraenzlein P.C.
Certified Public Accountants

2106 U.S. 23 South
P.O. Box 738
Alpena, MI 49707
Telephone: (989) 356-4531
Facsimile: (989) 356-0494
www.silcpa.com

Independent Accountant's Report on Compliance with Requirements Applicable to Medicaid, GF and CMHS Block Grant Programs and on Internal Control Over Compliance in Accordance with *CMH Compliance Examination Guidelines* Issued by the Michigan Department of Health and Human Services

To the Board of Directors
Northeast Michigan Community Mental Health Authority

Report on Compliance for Medicaid, GF and CMHS Block Grant Programs

Opinion on Medicaid, GF and CMHS Block Grant Programs

We have examined the compliance of the Northeast Michigan Community Mental Health Authority (the "Authority") with the specified requirements described in *CMH Compliance Examination Guidelines*, issued by the Michigan Department of Health and Human Services ("MDHHS"), that are applicable to its Medicaid, General Fund ("GF") and Community Mental Health Services ("CMHS") Block Grant Programs for the year ended September 30, 2025.

In our opinion, Northeast Michigan Community Mental Health Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Medicaid, GF and CMHS Block Grant Programs for the year ended September 30, 2025.

Basis for Opinion on Medicaid, GF and CMHS Block Grant Programs

We conducted our examination of compliance in accordance with attestation standards established by the American Institute of Certified Public Accountants and the specified requirements described in *CMH Compliance Examination Guidelines*, issued by the Michigan Department of Health and Human Services, that are applicable to its Medicaid, GF and CMHS Block Grant Programs. Our responsibilities under those standards are further described in the Accountant's Responsibilities for the Examination of Compliance section of our report.

We are required to be independent of Northeast Michigan Community Mental Health Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination. We believe the examination evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the Medicaid, GF and CMHS Block Grant Programs. Our examination does not provide a legal determination of Northeast Michigan Community Mental Health Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Authority is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the specified requirements issued by MDHHS, that are applicable to its Medicaid, GF and CMHS Block Grant Programs.

Accountant's Responsibility for the Examination of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our examination. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that attestation standards established by the American Institute of Certified Public Accountants will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on the Authority's compliance with the requirements of the Medicaid, GF and CMHS Block Grant Programs as a whole.

In performing an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, we:

- exercise professional judgment and maintain professional skepticism throughout the examination.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform examination procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the Authority's internal control over compliance relevant to the examination in order to design procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *CMH Compliance Examination Guidelines*, issued by the Michigan Department of Health and Human Services, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the examination and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the examination.

Report on 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 noncompliance with a type of compliance requirement of the Medicaid, GF or CMHS Block Grant programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the Medicaid, GF or CMHS Block Grant programs 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 with a type of compliance requirement of a MDHHS contract 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 that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above. However material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our examination was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *CMH Compliance Examination Guidelines*, issued by the Michigan Department of Health and Human Services. Accordingly, this report is not suitable for any other purpose.

Examination Schedules

As required by *CMH Compliance Examination Guidelines* issued by MDHHS, we have prepared the accompanying Examined Financial Status Report (FSR) for the year ended September 30, 2025, and other required schedules, as noted in the contents page of this report.

Straley Lamp & Kraenzlein P.C.

March 13, 2026

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Northeast Michigan Community Mental Health		FISCAL YEAR:	FY 24 / 25		
			SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
			SUBMISSION DATE:	3/31/2026		
				Column A	Column B		
A		MEDICAID SERVICES - Summary From FSR - Medicaid				
AC		CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic				
AE		OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services				
AG		HEALTH HOME SERVICES - Summary From FSR - Health Home Services				
AI		HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan				
AK		MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link				
RES		RESTRICTED FUND BALANCE ACTIVITY				
B		GENERAL FUND				
B	100	**REVENUE**				
B	101	CMH Operations		1,202,787		1,202,787
B	120	**Subtotal - Current Period General Fund Revenue**		1,202,787	-	1,202,787
B	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services				-
B	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services				-
B	123	Prior Year GF Carry Forward				-
B	140	**Subtotal - Other General Fund Revenue**		-	-	-
B	190	**TOTAL REVENUE**		1,202,787	-	1,202,787
B	200	**EXPENDITURE**				
B	201	100% MDHHS Matchable Services / Costs		289,225		289,225
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-	-	-
B	203	90% MDHHS Matchable Services / Costs - REPORTED	1,121,725			
B	204	90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS				
B	205	90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	1,121,725	1,009,553	-	1,009,553
B	290	**TOTAL EXPENDITURE**		1,298,778	-	1,298,778
B	295	**NET GENERAL FUND SURPLUS (DEFICIT)**		(95,991)	-	(95,991)
B	300	**Redirected Funds (To) From**				
B	304	(TO) Targeted Case Management - **D301**		-	-	-
B	309	(TO) Allowable GF Cost of Injectable Medications - **G301**		-	-	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - **I304**		-	-	-
B	310.1	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - **IA304**		-	-	-
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - **IB304**		-	-	-
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - **IC304**		-	-	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID304**		-	-	-
B	310.5	(TO) PIHP to CMHSP CCBHC Non-Medicaid Contracts - **L304**		-	-	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - **J305** (explain - section Q)		-	-	-
B	313	FROM CMHSP to CMHSP Earned Contracts - **J302**				-
B	314	FROM Non-MDHHS Earned Contracts - **K302**				-
B	330	**Subtotal Redirected Funds rows 301 - 314**		-	-	-
B	331	FROM Local Funds - **M302**		95,991		95,991
B	332	FROM Risk Corridor - **N303**				-
B	390	**Total Redirected Funds**		95,991	-	95,991
B	400	**BALANCE GENERAL FUND (cannot be < 0)**		-	-	-
OTHER GF CONTRACTUAL OBLIGATIONS						
C		CCBHC NON-MEDICAID - (PIHP Use Only - Excluding Macomb)				
FEE FOR SERVICE MEDICAID						

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
		SUBMISSION DATE:	3/31/2026			
			Column A	Column B		

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

E		**INTENTIONALLY LEFT BLANK**				

F		**INTENTIONALLY LEFT BLANK**				

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

OTHER FUNDING						

H		**MDHHS EARNED CONTRACTS**				
H	100	**REVENUE**				
H	101	Comprehensive Services for Behavioral Health	227,572			
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	-			
H	150	Other MDHHS Earned Contracts (describe):	-			
H	151	Other MDHHS Earned Contracts (describe):	-			
H	190	**TOTAL REVENUE**	227,572			
H	200	**EXPENDITURE**				
H	201	Comprehensive Services for Behavioral Health	227,572			
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	-			
H	250	Other MDHHS Earned Contracts (describe):	-			
H	251	Other MDHHS Earned Contracts (describe):	-			
H	290	**TOTAL EXPENDITURE**	227,572			
H	400	**BALANCE MDHHS EARNED CONTRACTS (must = 0)**	-			

I		**PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY**				
I	100	**REVENUE**				
I	101	Revenue - from PIHP Medicaid	34,796,732			34,796,732
I	104	Revenue - from PIHP Healthy Michigan Plan	2,222,048			2,222,048
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**	37,018,780	-		37,018,780
I	201	Expenditure - Medicaid	34,796,732			34,796,732
I	202	Expenditure - Healthy Michigan Plan	2,222,048			2,222,048
I	203	Expenditure - MI Health Link (Medicaid) Services				-
I	290	**TOTAL EXPENDITURE**	37,018,780	-		37,018,780
I	295	**NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)**	-	-	-	
I	300	**Redirected Funds (To) From**				
I	301	(TO) CMHSP to CMHSP Earned Contracts - **J306**	-	-	-	
I	302	FROM CMHSP to CMHSP Earned Contracts - **J303**				-
I	303	FROM Non-MDHHS Earned Contracts - **K303**				-
I	304	FROM General Fund - **B310**				-
I	306	FROM Local Funds - **M309.1**				-
I	390	**Total Redirected Funds**	-	-	-	
I	400	**BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)**	-	-	-	

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
		SUBMISSION DATE:	3/31/2026			
				Column A	Column B	
IA		**PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY**				
IA	100	**REVENUE**				
IA	101	Revenue - Medicaid Base				-
IA	102	Revenue - Medicaid Supplemental				-
IA	103	Revenue - MI Health Link CCBHC Consumers				-
IA	104	1st & 3rd Party Collections - Medicaid				-
IA	121	Revenue - Healthy Michigan Base				-
IA	122	Revenue - Healthy Michigan Supplemental				-
IA	124	1st & 3rd Party Collections - Healthy Michigan				-
IA	190	**TOTAL REVENUE**		-	-	-
IA	200	**EXPENDITURE**				
IA	201	Expenditure - Medicaid (Including MI Health Link)				-
IA	202	Expenditure - Healthy Michigan				-
IA	290	**TOTAL EXPENDITURE**		-	-	-
IA	295	**NET PIHP to AFFILIATE CONTRACTS SURPLUS (DEFICIT)**		-	-	-
IA	300	**Redirected Funds (To) From**				
IA	301	(TO) CMHSP to CMHSP Earned Contracts - **J306.2**		-	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - **J303.2**				-
IA	303	FROM Non-MDHHS Earned Contracts - **K303.2**				-
IA	304	FROM General Fund - **B310.1**				-
IA	305	(TO) Local Funds - **M316**		-	-	-
IA	306	FROM Local Funds - **M309.2**				-
IA	390	**Total Redirected Funds**		-	-	-
IA	400	**BALANCE PIHP to AFFILIATE CCBHC SERVICES CONTRACTS (must = 0)**		-	-	-
IB		**PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY**				
IB	190	Revenue - Medicaid Opioid Health Home Services - from PIHP				-
IB	290	Expenditure - Medicaid Opioid Health Home Services				-
IB	295	**NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)**		-	-	-
IB	300	**Redirected Funds (To) From**				
IB	304	FROM General Fund - **B310.2**				-
IB	306	FROM Local Funds - **M309.3**				-
IB	390	**Total Redirected Funds**		-	-	-
IB	400	**BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (cannot be < 0)**		-	-	-
IC		**PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY**				
IC	190	Revenue - Medicaid Health Home Services - from PIHP		457,457		457,457
IC	290	Expenditure - Medicaid Health Home Services		365,229		365,229
IC	295	**NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)**		92,228	-	92,228
IC	300	**Redirected Funds (To) From**				
IC	304	FROM General Fund - **B310.3**				-
IC	306	FROM Local Funds - **M309.4**				-
IC	390	**Total Redirected Funds**		-	-	-
IC	400	**BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be < 0)**		92,228	-	92,228
ID		**PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY**				
ID	100	**REVENUE**				
ID	101	Revenue - MI Health Link - from PIHP				-
ID	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate				-
ID	190	**TOTAL REVENUE**		-	-	-
ID	200	**EXPENDITURE**				
ID	201	Expenditure				-
ID	290	**TOTAL EXPENDITURE**		-	-	-
ID	295	**NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)**		-	-	-
ID	300	**Redirected Funds (To) From**				
ID	301	(TO) CMHSP to CMHSP Earned Contracts - **J306.3**		-	-	-
ID	302	FROM CMHSP to CMHSP Earned Contracts - **J303.3**				-
ID	303	FROM Non-MDHHS Earned Contracts - K303.3				-
ID	304	FROM General Fund - **B310.4**				-
ID	306	FROM Local Funds - **M309.5**				-
ID	390	**Total Redirected Funds**		-	-	-
ID	400	**BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)**		-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
		SUBMISSION DATE:	3/31/2026			
			Column A	Column B		

J		**CMHSP to CMHSP EARNED CONTRACTS**			
J	190	Revenue	245,703		245,703
J	290	Expenditure	245,703		245,703
J	295	**NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)**	-	-	-
J	300	**Redirected Funds (To) From**			
J	302	(TO) General Fund - **B313**	-	-	-
J	303	(TO) PIHP to Affiliate Medicaid Services Contracts - **I302**	-	-	-
J	303.2	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - **IA302**	-	-	-
J	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID302**	-	-	-
J	303.4	(TO) Targeted Case Management - **D304**	-	-	-
J	303.5	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - **L302**	-	-	-
J	304.4	FROM Targeted Case Management - **D303**			-
J	305	FROM General Fund - **B312**			-
J	306	FROM PIHP to Affiliate Medicaid Services Contracts - **I301**			-
J	306.2	FROM PIHP to Affiliate CCBHC Medicaid Contracts - **IA301**			-
J	306.3	FROM PIHP to MI Health Link Services Contracts - **ID301**			-
J	306.4	FROM PIHP to Affiliate CCBHC Non-Medicaid Contracts - **L301**			-
J	307	FROM Local Funds - **M310**			-
J	390	**Total Redirected Funds**	-	-	-
J	400	**BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)**	-	-	-

K		**NON-MDHHS EARNED CONTRACTS**			
K	190	Revenue			-
K	290	Expenditure			-
K	295	**NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)**	-	-	-
K	300	**Redirected Funds (To) From**			
K	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**			
L	100	**REVENUE**			
L	101	Revenue			-
L	102	1st & 3rd Party Collections (Not in Section 226a Funds)			-
L	190	**TOTAL REVENUE**	-	-	-
L	200	**EXPENDITURE**			
L	201	Expenditure			-
L	290	**TOTAL EXPENDITURE**	-	-	-
L	295	**NET SURPLUS (DEFICIT)**	-	-	-
L	300	**Redirected Funds (To) From**			
L	301	(TO) CMHSP to CMHSP Earned Contracts - **J306.4**	-	-	-
L	302	FROM CMHSP to CMHSP Earned Contracts - **J303.5**			-
L	303	FROM Non-MDHHS Earned Contracts - **K303.4**			-
L	304	FROM General Fund - **B310.5**			-
L	305	(TO) Local Funds - **M316.1**	-	-	-
L	306	FROM Local Funds - **M309.6**			-
L	390	**Total Redirected Funds**	-	-	-
L	400	**BALANCE PIHP to CMHSP CCBHC Non-Medicaid Contracts (must = 0)**	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Northeast Michigan Community Mental Health		FISCAL YEAR:	FY 24 / 25		
			SUBMISSION TYPE:	YE Final	YEAR TO DATE	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
			SUBMISSION DATE:	3/31/2026	REPORTING		
				Column A	Column B		
M		**LOCAL FUNDS**					
M	100	**REVENUE**					
M	101	County Appropriation for Mental Health			266,638		266,638
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds					-
M	103	Section 226 (a) Funds			151,625	-	151,625
M	106	Local Grants					-
M	107	Interest			44,787		44,787
M	108	CCBHC Quality Based Payments (QBP)					-
M	110	All Other Local Funding			(5,137)		(5,137)
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding			259,542		259,542
M	190	**TOTAL REVENUE**			717,455	-	717,455
M	200	**EXPENDITURE**					
M	201	GF 10% Local Match			112,172	-	112,172
M	202	Local match cap amount					
		Examination Adjustment Local match cap amount					
		Examined Total Local match cap amount	$	-			
M	203	GF Local Match Capped per MHC 330.1308			-	-	-
M	204	Local Cost for State Provided Services			173,129		173,129
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)			98,568		98,568
M	207	Local Match to Grants and MDHHS Earned Contracts					-
M	209	Local Only Expenditures			208		208
M	290	**TOTAL EXPENDITURE**			384,077	-	384,077
M	295	**NET LOCAL FUNDS SURPLUS (DEFICIT)**			333,378	-	333,378
M	300	**Redirected Funds (To) From**					
M	302	(TO) General Fund - **B331**			(95,991)	-	(95,991)
M	304	(TO) Targeted Case Management - **D302**			-	-	-
M	309	(TO) Injectable Medications - **G302**			-	-	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - **I306**			-	-	-
M	309.2	(TO) PIHP to Affiliate CCBHC Medicaid Service Contracts - **IA306**			-	-	-
M	309.3	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - **IB306**			-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - **IC306**			-	-	-
M	309.5	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID306**			-	-	-
M	309.6	(TO) PIHP to CMHSP CCBHC Non-Medicaid Contracts - **L306**			-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - **J307**			-	-	-
M	311	(TO) Non-MDHHS Earned Contracts - **K305**			-	-	-
M	313	(TO) Activity Not Otherwise Reported - **O302**			-	-	-
M	315	FROM Non-MDHHS Earned Contracts - **K304**					-
M	316	FROM PIHP to Affiliate CCBHC Medicaid Services Contracts - **IA305**					-
M	316.1	FROM PIHP to CMHSP CCBHC Non-Medicaid Contracts - **L305**					-
M	390	**Total Redirected Funds**			(95,991)	-	(95,991)
M	400	**BALANCE LOCAL FUNDS**			237,387	-	237,387

N		**RISK CORRIDOR**			
N	100	**REVENUE**			
N	101	Stop/Loss Insurance			-
N	190	**TOTAL REVENUE**	-	-	-
N	300	**Redirected Funds (To) From**			
N	303	(TO) General Fund - **B332**	-	-	-
N	390	**Total Redirected Funds**	-	-	-
N	400	**BALANCE RISK CORRIDOR (must = 0)**	-	-	-

O		**ACTIVITY NOT OTHERWISE REPORTED**			
O	100	**REVENUE**			
O	101	Other Revenue (describe): Room & Board Revenue	747,232		747,232
O	102	Other Revenue (describe):			-
O	103	Other Revenue (describe):			-
O	190	**TOTAL REVENUE**	747,232	-	747,232
O	200	**EXPENDITURE**			
O	201	Other Expenditure (describe): Room & Board Expense	634,202		634,202
O	202	Other Expenditure (describe):			-
O	203	Other Expenditure (describe):			-
O	290	**TOTAL EXPENDITURE**	634,202	-	634,202
O	295	**NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)**	113,030	-	113,030
O	300	**Redirected Funds (To) From**			
O	302	FROM Local Funds - **M313**			-
O	390	**Total Redirected Funds**	-	-	-
O	400	**BALANCE ACTIVITY NOT OTHERWISE REPORTED**	113,030	-	113,030

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
		SUBMISSION DATE:	3/31/2026		
			Column A	Column B		

P		**GRAND TOTALS**			
P	190	**GRAND TOTAL REVENUE**	40,616,986	-	40,616,986
P	290	**GRAND TOTAL EXPENDITURE**	40,174,341	-	40,174,341
P	390	**GRAND TOTAL REDIRECTED FUNDS (must = 0)**	-	-	-
P	400	**NET INCREASE (DECREASE)**	442,645	-	442,645

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

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

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final		YEAR TO DATE REPORTING
		SUBMISSION DATE:	3/31/2026		

H	MDHHS EARNED CONTRACTS				Column A	Column B	Column C	Column D	
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	BC	Health Coaches				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BWC	Benefits to Work Coaches				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement				-	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	CTFC	Children's Therapeutic Foster Care				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**	Bay View Drop In Center	4,785	4,785		-	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	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	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	222,787	222,787		-	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	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	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
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

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

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final		YEAR TO DATE REPORTING
		SUBMISSION DATE:	3/31/2026		

H					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	VET*					-	**Must = 0**
H	**SUBTOTAL Comprehensive Services for Behavioral Health**				227,572	227,572	-	-	**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	CMHCSS	Children's Mental Health COVID Supplemental Services				-	**Must = 0**
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	EOPSA	Early Onset Psychosis Set-Aside				-	**Must = 0**
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCM*	Mental Health COVID Mitigation and Testing				-	**Must = 0**
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCSS	Mental Health COVID Supplemental Services				-	**Must = 0**
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	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				-	**Must = 0**
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREVCV	Prevention 3 COVID				-	**Must = 0**
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTCV	Treatment 3 COVID				-	**Must = 0**
H	CSUGS	COVID-19 Substance Use and Gambling Services	WSSCV	Women's Specialty Services 3 COVID				-	**Must = 0**
H	**SUBTOTAL COVID-19 Substance Use and Gambling Services**				-	-	-	-	**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 Y	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	MCSHR2	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing				-	**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**
H	SUGS	Substance Use and Gambling Services	HRCEI	Healing and Recovery Community Engagement and Infrastructure				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	MGDPP	Michigan Gambling Disorder Prevention Project				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	MPAC	Michigan Partnership for Advancing Coalitions				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	PREV	Prevention				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	RIINF	Recovery Incentives Infrastructure				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SDA	State Disability Assistance				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SOR4-P	State Opioid Response 4 PIHP				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SUDADM	Substance Use Disorder - Administration (ADM)				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SUDTII	Substance Use Disorder Services - Tobacco II				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	TFPP	Tobacco-Free Policy Pilot Program				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	TRMT	Treatment and Access Management				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	TRMTAU	Alcohol Use Disorder Treatment				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	WSS	Substance Use Disorder Services - Women's Specialty Services				-	**Must = 0**
H	**SUBTOTAL Substance Use and Gambling Services**				-	-	-	-	**Must = 0**
H		Other MDHHS Earned Contracts (describe):						-	**Must = 0**
H		Other MDHHS Earned Contracts (describe):						-	**Must = 0**
H	**SUBTOTAL Other MDHHS Earned Contracts**				-	-	-	-	**Must = 0**
H	**BALANCE MDHHS EARNED CONTRACTS (must = 0)**				227,572	227,572	-	-	**Must = 0**

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

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	Northeast Michigan Community Mental Health	FISCAL YEAR:	FY 24 / 25			
		SUBMISSION TYPE:	YE Final			YEAR TO DATE REPORTING
		SUBMISSION DATE:	3/31/2026			

					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

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

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT

CMHSP: Northeast Michigan Community Mental Health
FISCAL YEAR: FY 24 / 25
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/31/2026

1.	General Fund Services - Available Resources	Funding Resources
a.	CMH Operations (FSR B 101)	1,202,787
b.	Intentionally left blank	
c.	Intentionally left blank	
d.	Sub-Total General Fund Contract Authorization	$ 1,202,787
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-MDHHS Earned Contracts (FSR B 314)	-
j.	Sub-Total Other General Fund Resources	$ -
k.	Local 10% Associated to 90/10 Services (FSR M 201)	112,172
l.	Local 10% Match Cap Adjustment (FSR M 203)	-
m.	Sub-Total Local 10% Associated to 90/10 Services	$ 112,172
n.	Total General Fund Services - Resources	$ 1,314,959

2.	General Fund Services - Expenditures	90/10 - Local Cap	Expenditures
a.	100% MDHHS Matchable Services (FSR B 201)		289,225
b.	100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c.	90/10% MDHHS Matchable Services (FSR B 203 Column A)	1,121,725	
d.	Local 10% Match Cap Adjustment (FSR M 203)	-	1,121,725
e.	Intentionally left blank		
f.	Intentionally left blank		
g.	Sub-Total General Fund Services - Expenditures		$ 1,410,950
h.	Intentionally left blank		
i.	Intentionally left blank		
j.	Intentionally left blank		
k.	Intentionally left blank		
l.	Intentionally left blank		
m.	Intentionally left blank		
n.	GF Supplement for Unfunded Targeted Case Management (FSR B 304)		-
o.	Intentionally left blank		
p.	Intentionally left blank		
q.	GF Supplement for Injectable Medications (FSR B 309)		-
r.	GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310)		-
s.	GF Supplement for PIHP to Affiliate CCBHC Medicaid Contracts (FSR B 310.1)		-
t.	GF Supplement for PIHP to Affiliate Opioid Health Home Services Contracts (FSR B 310.2)		-
u.	GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3)		-
v.	GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4)		-
w.	GF Supplement for PIHP to Affiliate CCBHC Non-Medicaid Contracts (FSR B 310.5)		-
x.	GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)		-
y.	Sub-Total General Fund Services Supplement - Expenditures		$ -
z.	Total General Fund Services - Expenditures		$ 1,410,950

3.	Summary of Resources / Expenditures	Amount
a.	Total General Fund Services - Resources	1,314,959
b.	Total General Fund Services - Expenditures	1,410,950
c.	Sub-Total General Fund Services Surplus (Deficit)	$ (95,991)
d.	Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e.	Net General Fund Services Surplus (Deficit)	$ (95,991)

4.	Disposition:	Amount
a.	**Surplus**	
b.	Transfer to Fund Balance - GF Carry-Forward Earned	-
c.	Lapse to MDHHS - Contract Settlement	-
d.	Total Disposition - Surplus	$ -
e.	**Deficit**	
f.	Redirected from Local (FSR B 331)	95,991
g.	Redirected from risk corridor (FSR B 332)	-
h.	Total Disposition - Deficit	$ 95,991

6.	General Fund MDHHS Commitment	
a.	MDHHS / CMHSP Contract Funded Expenditures	1,202,787
b.	Earned General Fund Carry-Forward	-
c.	Total MDHHS General Fund Commitment	$ 1,202,787

5.	Cash Settlement: (Due MDHHS) / Due CMHSP	Amount
a.	Forced Lapse to MDHHS	-
b.	Lapse to MDHHS - Contract Settlement	-
c.	Return of Prior Year General Fund Carry-Forward	
d.	Intentionally left blank	
e.	Contract Authorization - Late Amendment	-
f.	Intentionally left blank	
g.	Misc.: (please explain)	
h.	Total Cash Settlement: (Due MDHHS) / Due CMHSP	$ -

7. Report Certification

	Cash Settlement	Carry Forward
Examined	$ -	$ -
Original		
Increase (Decrease)	$ -	$ -

Comments:

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

CMHSP: Northeast Michigan Community Mental Health
FISCAL YEAR: FY 24 / 25
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/31/2026

1. General Fund (Formula and Categorical Funding)		Contract Authorization	Cash Received: Through 9/30	Cash Received: After 9/30 Prior to Settlement	Cash Received: Total	Amount Due CMHSP / (MDHHS) Cash Settlement
a.	CMH Operations	1,202,787	1,202,787		1,202,787	-
b.	Intentionally left blank				-	-
c.	Total Current FY GF Authorization / Cash Received / Cash Settlement	$ 1,202,787	$ 1,202,787	$ -	$ 1,202,787	$ -

2. Current Year - General Fund Carry-Forward - Maximum		Contract Authorization	Maximum C/F
a.	CMH Operations	1,202,787	
b.	Total Current Year Maximum Carry-Forward	$ 1,202,787	$ 60,139

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. Categorical - Categories		Authorization	Expenditures	Lapse	Cost Above Authorizations
a.	Other Funding - Please explain			-	-
b.	Other Funding - Please explain			-	-
c.	Other Funding - Please explain			-	-
d.	Totals	$ -	$ -	$ -	$ -

5. Narrative: Both CRCS and Contract Settlement Worksheet

SPECIAL FUND ACCOUNT
For Recipient Fees and Third-Party Reimbursement
As Added to Mental Health Code per PA 423, 1980

CMHSP: Northeast Michigan Community Mental Health
FISCAL YEAR: FY 24 / 25
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/31/2026

Part A: Mental Health Code (MHC) 330.1311 - County Funding Level		EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. County Funding - 1979/1980	$ 83,304		$ 83,304
2. County Funding - Current Fiscal Year	$ 266,638		$ 266,638

Part B: Mental Health Code (MHC) 330.1226a - Cash Collections
Year to Date by Service Category and Source

Service Category	(1) Individuals Relatives	(2) Insurers Including Medicare	(3) Medicaid Health Plan Organizations	(4) Total	EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. Inpatient Services				$ -		$ -
2. Residential Services				$ -		$ -
3. Community Living Services	$ 1,139	$ 39		$ 1,178		$ 1,178
4. Outpatient Services	$ 5,413	$ 145,034		$ 150,447		$ 150,447
5. Total	$ 6,552	$ 145,073	$ -	$ 151,625	$ -	$ 151,625

Part C: Mental Health Code (MHC) 330.1226a - Cash Collections Quarterly Summary		EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
1. First Quarter	$ 51,922		$ 51,922
2. Second Quarter	$ 32,243		$ 32,243
3. Third Quarter	$ 33,884		$ 33,884
4. Fourth Quarter	$ 33,576		$ 33,576
5. Total	$ 151,625	$ -	$ 151,625

Explanation of Accrual and Examination Adjustments

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS C.6.5.1.1 & Schedule E REPORT SUBMISSIONS

CMHSP:	Northeast Michigan Community Ment	**FISCAL YEAR:**	FY 24 / 25
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	3/31/2026

An "X" in the appropriate box in the section(s) below identifies the reports covered by this certification.

		Contact		
General Fund - Non Medicaid Reports	**"X"**	**Name**	**Telephone #**	**Email Address**
Special Fund Account - Section 226a	X	Connie Cadarette	989-354-7704	ccadarette@nemcmh.org
Financial Status Report (FSR) - All Non-Medicaid	X	Connie Cadarette	989-354-7704	ccadarette@nemcmh.org
Financial Status Report (FSR) - All Non-Medicaid Supplemental	X	Connie Cadarette	989-354-7704	ccadarette@nemcmh.org
Contract Reconciliation and Cash Settlement	X	Connie Cadarette	989-354-7704	ccadarette@nemcmh.org
Contract Settlement Worksheet	X	Connie Cadarette	989-354-7704	ccadarette@nemcmh.org
Year End Accrual Schedule	X	Connie Cadarette	989-354-7704	ccadarette@nemcmh.org

		Contact		
Medicaid Reports	**"X"**	**Name**	**Telephone #**	**Email Address**
Financial Status Report (FSR) - Medicaid				
Financial Status Report (FSR) - Healthy Michigan				
Financial Status Report (FSR) - CCBHC				
Financial Status Report (FSR) - CCBHC Supplemental				
Financial Status Report (FSR) - Health Homes				
Financial Status Report (FSR) - Opioid Health Homes				
Financial Status Report (FSR) - MI Health Link				
RES Fund Balance				
Internal Service Fund (ISF)				
Shared Risk Calculation & Risk Financing				
Contract Reconciliation and Cash Settlement				
Contract Settlement Worksheet				
Year End Accrual Schedule				

CERTIFICATION

The name below is authorized to certify on behalf of the CMHSP or PIHP that this is an accurate statement of revenues / expenditures for the reporting period. Appropriate documentation is available and will be maintained for the required period to support the revenues and expenditures reported.

Contact Information

Name & Title	**Date**	**Telephone #**	**Email Address**
Connie Cadarette, Chief Financial Officer	March 31, 2026	989-358-7704	ccadarette@nemcmh.org

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT BUNDLE

CMHSP:	Northeast Michigan Community Me	**FISCAL YEAR:**	FY 24 / 25
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	3/31/2026

The "Additional Narrative" tab of the FSR Bundle should be utilized to provide additional narrative explanation regarding any entry or activity where additional information would be beneficial when the narrative section of the individual form was not sufficient.

Column Instructions:	
FORM (FSR Bundle Tab):	Select the appropriate Form (FSR Bundle Tab) from the drop down menu.
Row Reference:	Enter the row reference that the additional narrative refers to.
Narrative:	Enter narrative explanation regarding any entry or activity where additional information would be beneficial.

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

Northeast Michigan Community Mental Health Authority

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2025

Section I - Summary of Accountant's Results

Medicaid Program

Type of accountant's report issued on compliance:	Unmodified
Internal control over Medicaid program: Material weakness(es) identified?	____Yes __X__ No
Significant deficiency(ies) identified not considered to be material weaknesses?	____Yes __X__ None reported
Material noncompliance with the provisions of laws, regulations, or contracts noted?	____Yes __X__ No
Known fraud identified?	____Yes __X__ No

General Fund Program

Type of accountant's report issued on compliance:	Unmodified
Internal control over General Fund program: Material weakness(es) identified?	____Yes __X__ No
Significant deficiency(ies) identified not considered to be material weaknesses?	____Yes __X__ None reported
Material noncompliance with the provisions of laws, regulations, or contracts noted?	____Yes __X__ No
Known fraud identified?	____Yes __X__ No

CMHS Block Grant Program

The CMHS Block grant Program expenditures were below the examination threshold established by MDHHS and therefore were not subject to examination.

Section II - Current Year Findings and Questioned Costs

There were no findings related to the Medicaid, GF and CMHS Block Grant Programs which were required to be reported in accordance with criteria established by MDHHS for the year ended September 30, 2025.

Section III - Examination Adjustments

There were no examination adjustments to the examined Financial Status Report related to the Medicaid, GF and CMHS Block Grant Programs which were required to be reported in accordance with criteria established by MDHHS for the year ended September 30, 2025.

Section IV – Management Comments and Recommendations

There were no management comments and recommendations related to the Medicaid, GF and CMHS Block Grant Programs which were required to be communicated in accordance with criteria established by MDHHS for the year ended September 30, 2025.

OFFICE: (989) 356-2161 | (800) 968-1964
FAX: (989) 354-5898 | TTY#: 711
400 Johnson St., Alpena, MI 49707
www.nemcmh.org

Report on Prior Year Findings and Questioned Costs

There were no findings related to the Medicaid, GF and CMHS Block Grant Programs which were required to be reported in accordance with criteria established by MDHHS for the year ended September 30, 2024.

OFFICE: (989) 356-2161 | (800) 968-1964
FAX: (989) 354-5898 | TTY#: 711
400 Johnson St., Alpena, MI 49707
www.nemcmh.org

Corrective Action Plan

A corrective action plan is not required since there are no findings or questioned costs noted in the current year.