

**NORTHEAST MICHIGAN COMMUNITY  
MENTAL HEALTH AUTHORITY**

CMH Compliance Examination

September 30, 2020

**STRALEY LAMP & KRAENZLEIN P.C.**

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**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

**Compliance**

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, 2020. Compliance with these requirements is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the specified requirements described in *CMH Compliance Examination Guidelines*, that are applicable to its Medicaid, GF and CMHS Block Grant Programs is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the specified requirements described in *CMH Compliance Examination Guidelines*, that are applicable to its Medicaid, GF and CMHS Block Grant Programs. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatements of the specified requirements described in *CMH Compliance Examination Guidelines*, that are applicable to its Medicaid, GF and CMHS Block Grant Programs, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Authority's compliance with those requirements.

In our opinion, Northeast Michigan Community Mental Health Authority complied, in all material respects, with the specified requirements referred to above that are applicable to its Medicaid, GF and CMHS Block Grant Programs for the year ended September 30, 2020.

## **Internal Control Over Compliance**

The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations and programs applicable to its Medicaid, GF and CMHS Block Grant Programs. In planning and performing our examination, we considered the Authority's internal control over compliance with the requirements that could have a direct and material effect on its Medicaid, GF and CMHS Block Grant Programs in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with criteria established by MDHHS, 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 Authority'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 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.

## **Examination Schedules**

As required by CMH Compliance Examination Guidelines, we have prepared the accompanying Examined FSR Schedule and Examined Cost Settlement Schedule.

## **Purpose of this Report**

This report is intended solely for the information and use of the Authority's board of directors, management, and MDHHS. This report is an integral part of our examination in accordance with these guidelines in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Straley Lamp & Kraenzlein P.C.*

March 25, 2021

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Northeast Michigan Community Mental Health Authority	Fiscal Year:	2019-2020
		Submission Type:	YE Final
		Submission Date:	3/31/2021

REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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A	MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)			
A 190	TOTAL REVENUE		-	
A 290	TOTAL EXPENDITURE		-	
A 295	NET MEDICAID SERVICES SURPLUS (DEFICIT)		-	
A 390	Total Redirected Funds		-	
A 400	BALANCE MEDICAID SERVICES (A 400 + A 401)		-	

AC	INTENTIONALLY LEFT BLANK			
AC 190	TOTAL REVENUE		-	
AC 290	TOTAL EXPENDITURE		-	
AC 295	NET SURPLUS (DEFICIT)		-	
AC 390	Total Redirected Funds		-	
AC 400	BALANCE		-	

AE	OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services			
AE 190	TOTAL REVENUE		-	
AE 290	TOTAL EXPENDITURE		-	
AE 295	NET SURPLUS (DEFICIT)		-	
AE 390	Total Redirected Funds		-	
AE 400	BALANCE OPIOID HEALTH HOME SERVICES		-	

AG	HEALTH HOME SERVICES - Summary From FSR - Health Home Services			
AG 190	TOTAL REVENUE		-	
AG 290	TOTAL EXPENDITURE		-	
AG 295	NET HEALTH HOME SERVICES SURPLUS (DEFICIT)		-	
AG 390	Total Redirected Funds		-	
AG 400	BALANCE HEALTH HOME SERVICES		-	

AI	HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan (incl Direct Care Wage)			
AI 190	TOTAL REVENUE		-	
AI 290	TOTAL EXPENDITURE		-	
AI 295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)		-	
AI 390	Total Redirected Funds		-	
AI 400	BALANCE HEALTHY MICHIGAN SERVICES (AI 400 + AI 401)		-	

AK	MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link			
AK 190	TOTAL REVENUE		-	
AK 290	TOTAL EXPENDITURE		-	
AK 295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)		-	
AK 390	Total Redirected Funds		-	
AK 400	BALANCE MI HEALTH LINK SERVICES		-	

RES	RESTRICTED FUND BALANCE ACTIVITY			
RES 180	Beginning Restricted Fund balance		-	
RES 190	TOTAL REVENUE (Deposits)		-	
RES 290	TOTAL EXPENDITURE (PBIP & SUD NON-MEDICAID only)		-	
RES 390	Total Redirected Funds		-	
RES 400	BALANCE RESTRICTED FUND		-	

B	GENERAL FUND			
B 100	REVENUE			
B 101	CMH Operations		941,047	941,047
B 102	Intentionally left blank			
B 103	Intentionally left blank			
B 120	Subtotal - Current Period General Fund Revenue		941,047	941,047
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		941,047	941,047
B 200	EXPENDITURE			
B 201	100% MDHHS Matchable Services / Costs		207,259	207,259

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				REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-	-	-
B	203	90% MDHHS Matchable Services / Costs - REPORTED	650,457			
B		90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS				
B		90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	\$ 650,457	585,411	-	585,411
B	204	Intentionally left blank				
B	205	Intentionally left blank				
B	290	<b>TOTAL EXPENDITURE</b>		792,670	-	792,670
B	295	<b>NET GENERAL FUND SURPLUS (DEFICIT)</b>		148,377	-	148,377
B	300	<b>Redirected Funds (To) From</b>				
B	301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - <b>A331</b> (PIHP use only)		-		
B	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - <b>A1331</b> (PIHP use only)		-		
B	301.2	Intentionally left blank				
B	301.3	(TO) Opioid Health Home Services - Redirected for Unfunded Opioid Health Home Services <b>AE331</b>		-		
B	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services <b>AG331</b> (PIHP use only)		-		
B	301.5	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - <b>AK331</b> (PIHP use only)		-		
B	303	Intentionally left blank				
B	304	(TO) Targeted Case Management - <b>D301</b>		-	-	-
B	305	Intentionally left blank				
B	306	Intentionally left blank				
B	307	Intentionally left blank				
B	308	Intentionally left blank				
B	309	(TO) Allowable GF Cost of Injectable Medications - <b>G301</b>		-	-	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I304</b>		-	-	-
B	310.1	Intentionally left blank				
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - <b>IB304</b>		-	-	-
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - <b>IC304</b>		-	-	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID304</b>		-	-	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - <b>J305</b> (explain - section Q)		(13,807)	-	(13,807)
B	313	FROM CMHSP to CMHSP Earned Contracts - <b>J302</b>				
B	314	FROM Non-MDHHS Earned Contracts - <b>K302</b>				
B	330	<b>Subtotal Redirected Funds rows 301 - 314</b>		(13,807)	-	(13,807)
B	331	FROM Local Funds - <b>M302</b>				
B	332	FROM Risk Corridor - <b>N303</b>				
B	390	<b>Total Redirected Funds</b>		(13,807)	-	(13,807)
B	400	<b>BALANCE GENERAL FUND (cannot be &lt; 0)</b>		134,570	-	134,570

**OTHER GF CONTRACTUAL OBLIGATIONS**

**FEE FOR SERVICE MEDICAID**

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

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

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	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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**OTHER FUNDING**

H		MDHHS EARNED CONTRACTS		
H	100	<b>REVENUE</b>		
H	101	Comprehensive Services for Behavioral Health	101,105	101,105
H	102	Housing and Homeless Services	-	-
H	103	Pilot Programs for Juvenile Justice Diversion	-	-
H	104	Mental Health Diversion Council	-	-
H	105	Projects for Assistance in Transition from Homelessness	-	-
H	106	Regional Perinatal Collaborative	-	-
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	-	-
H	108	Coronavirus (COVID-2019) Community Mental Health Support Program	80,753	80,753
H	150	Other MDHHS Earned Contracts (describe):	-	-
H	151	Other MDHHS Earned Contracts (describe):	-	-
H	190	<b>TOTAL REVENUE</b>	181,858	181,858
H	200	<b>EXPENDITURE</b>		
H	201	Comprehensive Services for Behavioral Health	101,105	101,105
H	202	Housing and Homeless Services	-	-
H	203	Pilot Programs for Juvenile Justice Diversion	-	-
H	204	Mental Health Diversion Council	-	-
H	205	Projects for Assistance in Transition from Homelessness	-	-
H	206	Regional Perinatal Collaborative	-	-
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	-	-
H	208	Coronavirus (COVID-2019) Community Mental Health Support Program	80,753	80,753
H	250	Other MDHHS Earned Contracts (describe):	-	-
H	251	Other MDHHS Earned Contracts (describe):	-	-
H	290	<b>TOTAL EXPENDITURE</b>	181,858	181,858
H	400	<b>BALANCE MDHHS EARNED CONTRACTS (cannot be &lt; 0)</b>	-	-

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY		
I	100	<b>REVENUE</b>		
I	101	Revenue - from PIHP Medicaid (incl Direct Care Wage)	26,239,000	26,239,000
I	104	Revenue - from PIHP Healthy Michigan Plan (incl Direct Care Wage)	1,565,566	1,565,566
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	645,105	645,105
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate	2,496	2,496
I	190	<b>TOTAL REVENUE</b>	28,452,167	28,452,167
I	201	Expenditure - Medicaid (incl Direct Care Wage)	26,884,105	26,884,105
I	202	Expenditure - Healthy Michigan Plan (incl Direct Care Wage)	1,568,062	1,568,062
I	203	Expenditure - MI Health Link (Medicaid) Services (incl Direct Care Wage)	-	-
I	290	<b>TOTAL EXPENDITURE</b>	28,452,167	28,452,167
I	295	<b>NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-
I	300	<b>Redirected Funds (To) From</b>		
I	301	(TO) CMHSP to CMHSP Earned Contracts - <b>J306</b>	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - <b>J303</b>	-	-
I	303	FROM Non-MDHHS Earned Contracts - <b>K303</b>	-	-
I	304	FROM General Fund - <b>B310</b>	-	-
I	306	FROM Local Funds - <b>M309.1</b>	-	-
I	390	<b>Total Redirected Funds</b>	-	-
I	400	<b>BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)</b>	-	-

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	<b>NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-
IB	300	<b>Redirected Funds (To) From</b>		
IB	304	FROM General Fund - <b>B310.2</b>	-	-
IB	306	FROM Local Funds - <b>M309.3</b>	-	-
IB	390	<b>Total Redirected Funds</b>	-	-
IB	400	<b>BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (cannot be &lt; 0)</b>	-	-

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IC	PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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 304	FROM General Fund - B310.3			-
IC 306	FROM Local Funds - M309.4			-
IC 390	<b>Total Redirected Funds</b>	-	-	-
IC 400	<b>BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be &lt; 0)</b>	-	-	-

ID	PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
ID 100	<b>REVENUE</b>			
ID 101	Revenue - MI Health Link - from PIHP			-
ID 122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate			-
ID 190	<b>TOTAL REVENUE</b>	-	-	-
ID 200	<b>EXPENDITURE</b>			
ID 201	Expenditure			-
ID 202	Intentionally left blank			
ID 290	<b>TOTAL EXPENDITURE</b>	-	-	-
ID 295	<b>NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	-	-	-
ID 300	<b>Redirected Funds (To) From</b>			
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 305	Intentionally left blank			
ID 306	FROM Local Funds - M309.5			-
ID 390	<b>Total Redirected Funds</b>	-	-	-
ID 400	<b>BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)</b>	-	-	-

J	CMHSP to CMHSP EARNED CONTRACTS	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
J 190	Revenue	164,414		164,414
J 290	Expenditure	178,221		178,221
J 295	<b>NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)</b>	(13,807)	-	(13,807)
J 300	<b>Redirected Funds (To) From</b>			
J 301	(TO) Medicaid Services - A302 (PIHP use only)	-		
J 301.1	(TO) Healthy Michigan - A1302 (PIHP use only)	-		
J 301.2	Intentionally left blank			
J 301.3	(TO) MI Health Link - AK302 (PIHP use only)	-		
J 302	(TO) General Fund - B313	-	-	-
J 303	(TO) PIHP to Affiliate Medicaid Services Contracts - I302	-	-	-
J 303.2	Intentionally left blank			
J 303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID302	-	-	-
J 303.4	(TO) Targeted Case Management - D304	-	-	-
J 304	FROM Medicaid Services - A301 (PIHP use only)			-
J 304.1	FROM Healthy Michigan - A1301 (PIHP use only)			-
J 304.2	Intentionally left blank			
J 304.3	FROM MI Health Link - AK301 (PIHP use only)			-
J 304.4	FROM Targeted Case Management - D303			-
J 305	FROM General Fund - B312	13,807		13,807
J 306	FROM PIHP to Affiliate Medicaid Services Contracts - I301			-
J 306.2	Intentionally left blank			
J 306.3	FROM PIHP to MI Health Link Services Contracts - ID301			-
J 307	FROM Local Funds - M310			-
J 390	<b>Total Redirected Funds</b>	13,807	-	13,807
J 400	<b>BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)</b>	-	-	-

K	NON-MDHHS EARNED CONTRACTS	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
K 190	Revenue	45,153		45,153
K 290	Expenditure	44,673		44,673
K 295	<b>NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)</b>	480	-	480
K 300	<b>Redirected Funds (To) From</b>			
K 301	(TO) Medicaid Services - A303 (PIHP use only)	-		
K 301.1	(TO) Healthy Michigan - A1303 (PIHP use only)	-		
K 301.2	Intentionally left blank			
K 301.3	(TO) MI Health Link - AK303 (PIHP use only)	-		
K 302	(TO) General Fund - B314	-	-	-

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<b>K</b>	<b>303</b>	<b>(TO) PIHP to Affiliate Medicaid Services Contracts - I303</b>	-	-
<b>K</b>	<b>303.2</b>	<b>Intentionally left blank</b>		
<b>K</b>	<b>303.3</b>	<b>(TO) PIHP to Affiliate MI Health Link Services Contracts - ID303</b>	-	-
<b>K</b>	<b>304</b>	<b>(TO) Local Funds - M315</b>		
<b>K</b>	<b>305</b>	<b>FROM Local Funds - M311</b>	(480)	(480)
<b>K</b>	<b>390</b>	<b>Total Redirected Funds</b>	(480)	(480)
<b>K</b>	<b>400</b>	<b>BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)</b>	-	-

<b>M</b>	<b>LOCAL FUNDS</b>			
<b>M</b>	<b>100</b>	<b>REVENUE</b>		
<b>M</b>	<b>101</b>	County Appropriation for Mental Health	266,639	266,639
<b>M</b>	<b>102</b>	County Appropriation for Substance Abuse - Non Public Act 2 Funds		-
<b>M</b>	<b>103</b>	Section 226 (a) Funds	34,308	34,308
<b>M</b>	<b>104</b>	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)		-
<b>M</b>	<b>105</b>	Medicaid Fee for Service Adjuster Payments		-
<b>M</b>	<b>106</b>	Local Grants		-
<b>M</b>	<b>107</b>	Interest	8,793	8,793
<b>M</b>	<b>108</b>	Intentionally left blank		-
<b>M</b>	<b>109</b>	SED Partner		-
<b>M</b>	<b>110</b>	All Other Local Funding	32,080	32,080
<b>M</b>	<b>111</b>	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding	203,814	203,814
<b>M</b>	<b>190</b>	<b>TOTAL REVENUE</b>	545,634	545,634
<b>M</b>	<b>200</b>	<b>EXPENDITURE</b>		
<b>M</b>	<b>201</b>	GF 10% Local Match	65,046	65,046
<b>M</b>	<b>202</b>	Reported Local match cap amount		
		Examination Adjustment Local match cap amount		
		Examined Total Local match cap amount	\$ -	
<b>M</b>	<b>203</b>	GF Local Match Capped per MHC 330.1308	-	-
<b>M</b>	<b>204</b>	Local Cost for State Provided Services	122,377	122,377
<b>M</b>	<b>205</b>	Local Contribution to State Medicaid Match (CMHSP Contribution Only)	199,580	199,580
<b>M</b>	<b>206</b>	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)		-
<b>M</b>	<b>207</b>	Local Match to Grants and MDHHS Earned Contracts		-
<b>M</b>	<b>208</b>	Intentionally left blank		-
<b>M</b>	<b>209</b>	Local Only Expenditures		-
<b>M</b>	<b>290</b>	<b>TOTAL EXPENDITURE</b>	387,003	387,003
<b>M</b>	<b>295</b>	<b>NET LOCAL FUNDS SURPLUS (DEFICIT)</b>	158,631	158,631
<b>M</b>	<b>300</b>	<b>Redirected Funds (To) From</b>		
<b>M</b>	<b>301</b>	(TO) Medicaid Services - A332 (PIHP use only)		
<b>M</b>	<b>301.1</b>	(TO) Healthy Michigan - A1332 (PIHP use only)		
<b>M</b>	<b>301.2</b>	Intentionally left blank		
<b>M</b>	<b>301.3</b>	(TO) Opioid Health Home Services - AE332 (PIHP use only)		
<b>M</b>	<b>301.4</b>	(TO) Health Home Services - AG332 (PIHP use only)		
<b>M</b>	<b>301.5</b>	(TO) MI Health Link - AK332 (PIHP use only)		
<b>M</b>	<b>302</b>	(TO) General Fund - B331		
<b>M</b>	<b>304</b>	(TO) Targeted Case Management - D302		
<b>M</b>	<b>309</b>	(TO) Injectable Medications - G302		
<b>M</b>	<b>309.1</b>	(TO) PIHP to Affiliate Medicaid Services Contracts - I306		
<b>M</b>	<b>309.2</b>	Intentionally left blank		
<b>M</b>	<b>309.3</b>	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB306		
<b>M</b>	<b>309.4</b>	(TO) PIHP to Affiliate Health Home Services Contracts - IC306		
<b>M</b>	<b>309.5</b>	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306		
<b>M</b>	<b>310</b>	(TO) CMHSP to CMHSP Earned Contracts - J307		
<b>M</b>	<b>311</b>	(TO) Non-MDHHS Earned Contracts - K305	480	480
<b>M</b>	<b>313</b>	(TO) Activity Not Otherwise Reported - O302		
<b>M</b>	<b>313.3</b>	FROM MI Health Link (Medicare) - AK336 - (PIHP use only)		
<b>M</b>	<b>314</b>	Intentionally left blank		
<b>M</b>	<b>315</b>	FROM Non-MDHHS Earned Contracts - K304		
<b>M</b>	<b>390</b>	<b>Total Redirected Funds</b>	480	480
<b>M</b>	<b>400</b>	<b>BALANCE LOCAL FUNDS</b>	159,111	159,111

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Northeast Michigan Community Mental Health Authority	Fiscal Year:	2019-2020
		Submission Type:	YE Final
		Submission Date:	3/31/2021

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

<b>O</b>	<b>ACTIVITY NOT OTHERWISE REPORTED</b>			
O	100 REVENUE			
O	101 Other Revenue (describe): Production and Donor Revenues	85,945		85,945
O	102 Other Revenue (describe): CARES Act Revenues	15,527		15,527
O	103 Other Revenue (describe):			-
O	190 TOTAL REVENUE	101,472	-	101,472
O	200 EXPENDITURE			
O	201 Other Expenditure (describe): Production and Donor Expenses	85,945		85,945
O	202 Other Expenditure (describe): CARES Act Expenses	15,527		15,527
O	203 Other Expenditure (describe):			-
O	290 TOTAL EXPENDITURE	101,472	-	101,472
O	295 NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	-	-	-
O	300 Redirected Funds (To) From			
O	302 FROM Local Funds - M313			-
O	390 Total Redirected Funds	-	-	-
O	400 BALANCE ACTIVITY NOT OTHERWISE REPORTED	-	-	-

<b>P</b>	<b>GRAND TOTALS</b>			
P	190 GRAND TOTAL REVENUE	30,431,745	-	30,431,745
P	290 GRAND TOTAL EXPENDITURE	30,138,064	-	30,138,064
P	390 GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-	-
P	400 NET INCREASE (DECREASE)	293,681	-	293,681

<b>Q</b>	<b>REMARKS</b>
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
Q	M101: Alcona County \$35,224, Alpena County \$150,216, Montmorency County \$31,435, Presque Isle County \$49,764 = \$266,639. B312: CMHSP to CMHSP
Q	Earned Contracts had a shortfall of \$13,807 which was supplemented with General Funds.
Q	

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)**  
**EXAMINED FINANCIAL STATUS REPORT - ALL NON-MEDICAID - SUPPLEMENTAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Northeast Michigan Community Mental Health Authority	FISCAL YEAR:	2019-2020	YEAR TO DATE REPORTING
		Submission Type:	YE Final	
		Submission Date:	3/31/2021	
		Column A	Column B	Column C

H	Grant Program Code	Grant Program Title	Project Code	Project Title	REVENUE	EXPENDITURES	BALANCE	
H	CBH	Comprehensive Services for Behavioral Health	ABHS	Asian Behavioral Health Services			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHC	Behavioral Health Consultant			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CG	Community Grant			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRIM	Criminal Justice			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRMG	Care Management			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CSC	Child System of Care			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	FIT	Fit Together			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	GRT	Gambling Residential Treatment			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	HBHS	Hispanic Behavioral Health Services			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IHC	Continuation and Expansion of Integrated Healthcare for CMHCM			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IMH	Health Innovation in Manistee and Benzie Counties			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	JLDV	Jail Diversion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	LSHP	Lead Safe Home Program Medicaid Outreach Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MGDPP	Michigan Gambling Disorder Prevention Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHALJ	Mental Health Access and Juvenile Justice Diversion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHFA	Mental Health First Aid			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJSE	Mental Health and Juvenile Justice Screening Expansion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJSP	Mental Health Juvenile Justice Screening Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHTC	58th District Mental Health Court Expansion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MICHT	Michigan Healthy Transitions			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MSOR	Michigan State Opioid Response			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MYTIE	Michigan Youth Treatment Improvement & Enhancement PIHP			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	NCC	Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgrms			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OBRA	Pre-Admission Screening Annual Resident Reviews	101,105	101,105	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OHHI	Opioid Health Home Implementation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OHHSO	Opioid Health Home Service Optimization			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PA2	Prevention			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PCPCP	Psychiatric Consultation to Primary Care Practices			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PDTOB	Peer Driven Tobacco Cessation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PFS	Partnership for Success			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PIPBHC	Promoting Integration of Primary and Behavioral Health Care			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PRTS	PMTO Regional Training and Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RCVC	Recovery Conference			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RPTS	Regional PMTO Training Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RT	Rural Transportation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RTTSE	Infant and Early Childhood Mental Health Consultation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SDA	State Disability Assistance			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SFEP	First Episode Psychosis			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SORAPP	State Opioid Response-Opioid Abuse Prevention Fund			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SORS	State Opioid Response Supplemental			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SPTTA	Statewide PMTO Training and TA			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	STR	State Targeted Response			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SUDADM	Substance Use Disorder - Administration (ADM)			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SUDT	Substance Use Disorder Services - Tobacco			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TBRS	Technology-Based Recovery Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TCR	Transportation to Crisis Residential			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCCT	Trauma Focused CBT Coordination & Training			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCO	Treatment Foster Care Oregon			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	VET*				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	WSS	Substance Use Disorder Services - Womens' Specialty Services			-	Must = 0
H		<b>SUBTOTAL Comprehensive Services for Behavioral Health</b>			101,105	101,105	-	Must = 0
H	HHS	Housing and Homeless Services	PSH	Permanent Supportive Housing Dedicated Plus			-	Must = 0
H	HHS	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing			-	Must = 0
H	HHS	Housing and Homeless Services	SH	Permanent Supportive Housing Statewide Leasing			-	Must = 0
H		<b>SUBTOTAL Housing and Homeless Services</b>			-	-	-	Must = 0
H	JDPP	Pilot Programs for Juvenile Justice Diversion	JDPP	Pilot Programs for Juvenile Justice Diversion			-	Must = 0
H		<b>SUBTOTAL Pilot Programs for Juvenile Justice Diversion</b>			-	-	-	Must = 0
H	MHDC	Mental Health Diversion Council Pilot Program	MHDC	Mental Health Diversion Council Pilot Program			-	Must = 0
H	MHDCS	Mental Health Diversion Council Special Initiatives	MHDCS	Mental Health Diversion Council Special Initiatives			-	Must = 0
H		<b>SUBTOTAL Mental Health Diversion Council</b>			-	-	-	Must = 0
H	PATH	Projects for Assistance in Transition from Homelessness	PATH	Projects for Assistance in Transition from Homelessness			-	Must = 0
H		<b>SUBTOTAL Projects for Assistance in Transition from Homelessness</b>			-	-	-	Must = 0
H	RPC	Regional Perinatal Collaborative	RPC	Regional Perinatal Collaborative			-	Must = 0
H		<b>SUBTOTAL Regional Perinatal Collaborative</b>			-	-	-	Must = 0
H	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program			-	Must = 0
H		<b>SUBTOTAL Substance Abuse &amp; Mental Health COVID-19 Grant Program</b>			-	-	-	Must = 0
H	CVCMH	Coronavirus (COVID-2019) Community Mental Health Support Program	CVCMH	Coronavirus (COVID-2019) Community Mental Health Support Program	80,753	80,753	-	Cannot be < 0
H		<b>SUBTOTAL Coronavirus (COVID-2019) Community Mental Health Support Program</b>			80,753	80,753	-	Cannot be < 0
H		Other MDHHS Earned Contracts (describe):					-	Must = 0
H		Other MDHHS Earned Contracts (describe):					-	Must = 0
H		<b>SUBTOTAL Other MDHHS Earned Contracts</b>			-	-	-	Must = 0
H		<b>BALANCE MDHHS EARNED CONTRACTS (cannot be &lt; 0)</b>			181,858	181,858	-	Cannot be < 0

Q	REMARKS
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
Q	
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**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID DIRECT CARE WAGE - SUPPLEMENTAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP:	Northeast Michigan Community Mental Health Authority	FISCAL YEAR:	2019-2020			
		Submission Type:	YE Final			YEAR TO DATE REPORTING
		Submission Date:	3/31/2021			
			<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>
			<b>Fiscal period</b>	<b>Fiscal period</b>	<b>Fiscal period</b>	
I			4/1/20-6/30/20	7/1/20-9/30/20	10/1/19-9/30/20	<b>Total</b>

<b>PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY</b>						
I	201	Expenditure - Medicaid			26,358,893	26,358,893
I	201	Expenditure - Medicaid Direct Care Wage	262,766	262,446		525,212
I	201	<b>SUBTOTAL Medicaid Expenditures (incl Direct Care Wage)</b>	262,766	262,446	26,358,893	26,884,105
I	202	Expenditure - Healthy Michigan Plan			1,566,359	1,566,359
I	202	Expenditure - Healthy Michigan Plan Direct Care Wage	801	866		1,667
I	202	<b>SUBTOTAL Healthy Michigan Plan Expenditures (incl Direct Care Wage)</b>	801	866	1,566,359	1,568,026
I	203	Expenditure - MI Health Link				-
I	203	Expenditure - MI Health Link Direct Care Wage				-
I	203	<b>SUBTOTAL MI Health Link Expenditures (incl Direct Care Wage)</b>	-	-	-	-
I	290	<b>TOTAL EXPENDITURE</b>	263,567	263,312	27,925,252	28,452,131

<b>REMARKS</b>						
	Remarks may be added about any entry or activity on the report for which additional information may be useful.					
	Total Medicaid Direct Care Wage (Medicaid DCW - I. 201 + MI Health Link DCW - I. 203)		525,212			

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**CMHSP:** Northeast Michigan Community Mental Health Authority

1. General Fund Services - Available Resources		Funding Resources
a.	CMH Operations (FSR B 101)	941,047
b.	Intentionally left blank	
c.	Intentionally left blank	
d.	Sub-Total General Fund Contract Authorization	\$ 941,047
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)	65,046
l.	Local 10% Match Cap Adjustment (FSR M 203)	-
m.	Sub-Total Local 10% Associated to 90/10 Services	\$ 65,046
n.	Total General Fund Services - Resources	\$ 1,006,093

3. Summary of Resources / Expenditures		Amount
a.	Total General Fund Services - Resources	1,006,093
b.	Total General Fund Services - Expenditures	871,523
c.	Sub-Total General Fund Services Surplus (Deficit)	\$ 134,570
d.	Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e.	Net General Fund Services Surplus (Deficit)	\$ 134,570

4. Disposition:		Amount
<b>Surplus</b>		
a.	Transfer to Fund Balance - GF Carry-Forward Earned	(47,052)
b.	Lapse to MDHHS - Contract Settlement	(87,518)
c.	Total Disposition - Surplus	\$ (134,570)
<b>Deficit</b>		
d.	Redirected from Local (FSR B 331)	-
e.	Redirected from risk corridor (FSR B 332)	-
f.	Total Disposition - Deficit	\$ -

5. Cash Settlement: (Due MDHHS) / Due CMHSP		Amount
a.	Forced Lapse to MDHHS	-
b.	Lapse to MDHHS - Contract Settlement	(87,518)
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	\$ (87,518)

2. General Fund Services - Expenditures		90/10 - Local Cap	Expenditures
a.	100% MDHHS Matchable Services (FSR B 201)		207,259
b.	100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c.	90/10% MDHHS Matchable Services (FSR B 203 Column A)	650,457	
d.	Local 10% Match Cap Adjustment (FSR M 203)	-	650,457
e.	Intentionally left blank		
f.	Intentionally left blank		
g.	Sub-Total General Fund Services - Expenditures		\$ 857,716
h.	GF Supplement for Unfunded Medicaid - (PIHP use only) (FSR B 301)		-
i.	GF Supplement for Unfunded Healthy Michigan - (PIHP use only) (FSR B 301.1)		-
j.	Intentionally left blank		
k.	Intentionally left blank		
l.	Intentionally left blank		
m.	Intentionally left blank		
n.	Intentionally left blank		
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.	Intentionally left blank		
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 CMHSP to CMHSP Contracts (FSR B 312)		13,807
x.	Sub-Total General Fund Services Supplement - Expenditures		\$ 13,807
y.	Total General Fund Services - Expenditures		\$ 871,523

6. General Fund MDHHS Commitment		
a.	MDHHS / CMHSP Contract Funded Expenditures	806,477
b.	Earned General Fund Carry-Forward	47,052
c.	Total MDHHS General Fund Commitment	\$ 853,529

Examined Cash Settlement and MDHHS Commitment			
	Cash Settlement	Carry Forward	
Examined:	\$ (87,518)	\$ 47,052	
Original:			
Increase (Decrease):	\$ (87,518)	\$ 47,052	
Comments:			

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
EXAMINED GENERAL FUND CONTRACT SETTLEMENT WORKSHEET  
FOR THE YEAR SEPTEMBER 30, 2020**

CMHSP: Northeast Michigan Community Mental Health Authority

1. General Fund (Formula and Categorical Funding)	Contract Authorization	Cash Received			Amount Due CMHSP / (MDHHS) Cash Settlement
		Through 9/30	After 9/30 Prior to Settlement	Total	
a. CMH Operations	941,047	901,047	40,000	941,047	-
b. Intentionally left blank				-	-
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 941,047	\$ 901,047	\$ 40,000	\$ 941,047	\$ -

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	941,047	
b. Total Current Year Maximum Carry-Forward	\$ 941,047	\$ 47,052

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**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP: Northeast Michigan Community Mental Health Authority

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

Part B: Mental Health Code (MHC) 330.1226a - Cash Collections Year to Date by Service Category and Source					EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
Service Category	(1) Individuals Relatives	(2) Insurers Including Medicare	(3) Medicaid Health Plan Organizations	(4) Total		
1. Inpatient Services				\$ -		\$ -
2. Residential Services				\$ -		\$ -
3. Community Living Services		\$ 26,908		\$ 26,908		\$ 26,908
4. Outpatient Services		\$ 7,400		\$ 7,400		\$ 7,400
5. Total	\$ -	\$ 34,308	\$ -	\$ 34,308	\$ -	\$ 34,308

Part C: Mental Health Code (MHC) 330.1226a - Cash Collections Quarterly Summary				EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
1. First Quarter				\$ 9,520	\$ 9,520
2. Second Quarter				\$ 10,204	\$ 10,204
3. Third Quarter				\$ 6,107	\$ 6,107
4. Fourth Quarter				\$ 8,477	\$ 8,477
5. Total				\$ 34,308	\$ 34,308

Explanation of Accrual and Examination Adjustments

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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT  
AND  
MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS C.6.5.1.1 & P.7.7.1.1 REPORT SUBMISSIONS**

CMHSP: Northeast Michigan Community Mental Health Authority	FISCAL YEAR:	2019-2020
	SUBMISSION TYPE:	YE Final
	SUBMISSION DATE:	3/31/2021

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

General Fund - Non Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Special Fund Account - Section 226a	X	Connie Cadarette	989-358-7704	<a href="mailto:ccadarette@nemcmh.org">ccadarette@nemcmh.org</a>
Financial Status Report (FSR) - All Non-Medicaid	X	Connie Cadarette	989-358-7704	<a href="mailto:ccadarette@nemcmh.org">ccadarette@nemcmh.org</a>
Financial Status Report (FSR) - All Non-Medicaid Supplemental	X	Connie Cadarette	989-358-7704	<a href="mailto:ccadarette@nemcmh.org">ccadarette@nemcmh.org</a>
Contract Reconciliation and Cash Settlement	X	Connie Cadarette	989-358-7704	<a href="mailto:ccadarette@nemcmh.org">ccadarette@nemcmh.org</a>
Contract Settlement Worksheet	X	Connie Cadarette	989-358-7704	<a href="mailto:ccadarette@nemcmh.org">ccadarette@nemcmh.org</a>
Year End Accrual Schedule				

Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Financial Status Report (FSR) - Medicaid				
Financial Status Report (FSR) - Healthy Michigan				
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

Contact Information			
Name & Title	Date	Telephone #	Email Address
Connie Cadarette, Finance Officer	March 31, 2021	989-358-7704	<a href="mailto:ccadarette@nemcmh.org">ccadarette@nemcmh.org</a>

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT  
AND  
MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
FINANCIAL STATUS REPORT BUNDLE**

<b>CMHSP:</b>	Northeast Michigan Community Mental Health	<b>FISCAL YEAR:</b>	2019-2020
		<b>SUBMISSION TYPE:</b>	Fiscal Year
		<b>SUBMISSION DATE:</b>	3/31/2021

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.

<b>Column Instructions:</b>	
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																		
FSR – All Non-Med	P190	<p align="center"><b>Reconciliation between the issued financial statement and the Examined FSR</b></p> <table border="0"> <tr> <td>Financial statement operating revenue</td> <td align="right">\$ 30,071,819</td> </tr> <tr> <td>Financial statement non operating revenue</td> <td align="right">9,229</td> </tr> <tr> <td></td> <td align="right"><u>30,081,048</u></td> </tr> <tr> <td>Medicaid settlements for FY 17, 18, 19</td> <td align="right">236,523</td> </tr> <tr> <td>FY 20 Carryforward</td> <td align="right">47,052</td> </tr> <tr> <td>Prior period adjustment FY 17</td> <td align="right">(20,561)</td> </tr> <tr> <td>FY 20 Lapse</td> <td align="right">87,518</td> </tr> <tr> <td>Admin Fees - Community Foundation</td> <td align="right"><u>165</u></td> </tr> <tr> <td>Examined FSR Revenue</td> <td align="right"><u>\$ 30,431,745</u></td> </tr> </table>	Financial statement operating revenue	\$ 30,071,819	Financial statement non operating revenue	9,229		<u>30,081,048</u>	Medicaid settlements for FY 17, 18, 19	236,523	FY 20 Carryforward	47,052	Prior period adjustment FY 17	(20,561)	FY 20 Lapse	87,518	Admin Fees - Community Foundation	<u>165</u>	Examined FSR Revenue	<u>\$ 30,431,745</u>
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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, 2020

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**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**

Not applicable.

**Northeast Michigan Community Mental Health Authority**

Schedule of Findings and Questioned Costs (continued)

For the Year Ended September 30, 2020

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**Section II - Current Year Findings and Questioned Costs**

None reported.

**Section III - Examination Adjustments**

None reported.

**Section IV - Prior Year Findings and Questioned Costs**

**Criteria:** The Medicaid subcontract between the Authority and the Northern Michigan Regional Entity (NMRE) along with 42 CFR 434.6(b) from the Code of Federal Regulations require that reimbursements to subcontractors must have appropriate and current documentation on costs and allowable services to be provided.

**Condition:** In our original sample of subcontracts, one subcontractor was noted as being reimbursed at prior year rates for the first few months of the fiscal year and another subcontractor had service codes that were agreed upon and noted within the consumers plan of service but were not noted within the contract. Our sample was expanded for additional subcontractors. No additional findings were noted.

**Status Update:** The Authority had implemented their Corrective Action Plan and no additional deficiencies were noted in relation to 2019-001.

**Northeast Michigan Community Mental Health Authority**

Comments and Recommendations

For the Year Ended September 30, 2020

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None noted.