



**Detroit Wayne
Integrated Health Network**

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**Finance Committee Meeting
Wednesday, May 4, 2022
St. Regis Hotel
3071 W. Grand Blvd.
Detroit, Michigan 48202
1:00 p.m.
REVISED AGENDA**

- I. **Call to Order**
- II. **Swearing in Ceremony –Honorable Judge F. Burton**
- III. **Roll Call**
- IV. **Committee Member Remarks**
- V. **Approval of Agenda**
- VI. **Follow-Up Items**
- VII. **Approval of Minutes – March 2, 2022**
- VIII. **Presentation of the FY21 Annual Audit Reports – Plante Moran**
- IX. **Presentation of the Monthly Finance Report**
- X. **FY22 1st Quarter Procurement Report**
- XI. **Unfinished Business:**
Staff Recommendations:
 - a. BA# 20-54 (Revision 5) - HEDIS/NCQA Professional Consultant Services-Contract Extension (Joseph J. Barr)
 - b. BA #22-17 (Revision 1) – Substance Use Disorder Treatment Services Network FY 2022
- XII. **New Business:**
Staff Recommendations: None

Board of Directors

Angelo Glenn, Chairperson
Dorothy Burrell
Jonathan C. Kinloch

Kenya Ruth, Vice Chairperson
Lynne F. Carter, MD
Kevin McNamara

Dora Brown, Treasurer
Eva Garza Dewaelsche
Bernard Parker

Dr. Cynthia Taueg, Secretary
Michelle Jawad
William Phillips

Eric W. Doeh ~~President and CEO~~

XIII. Good and Welfare/Public Comment

Members of the public are welcome to address the Board during this time for no more than two minutes. (The Board Liaison will notify the Chair when the time limit has been met.) Individuals are encouraged to identify themselves and fill out a comment card to leave with the Board liaison; however, those individuals that do not want to identify themselves may still address the Board. Issues raised during Good and Welfare/Public Comment that are of concern to the general public and may initiate an inquiry and follow-up will be responded to and may be posted to the website. Feedback will be posted within a reasonable timeframe (information that is HIPAA related or of a confidential nature will not be posted but rather responded to on an individual basis).

XIV. Adjournment

FINANCE COMMITTEE

MINUTES

MARCH 2, 2022

1:00 A.M.

**707 W. MILWAUKEE ST.
DETROIT, MI 48202
(HYBRID/ZOOM)**

MEETING CALLED BY	I. Ms. Dora Brown, Chair called the meeting to order at 1:06 p.m.
TYPE OF MEETING	Finance Committee Meeting
FACILITATOR	Mr. Kevin McNamara, Vice Chair
NOTE TAKER	Nicole Smith, Administrative Assistant
ATTENDEES	<p>Finance Committee Members Present: Ms. Dora Brown, Chair Mr. Kevin McNamara, Vice Chair Mr. Bernard Parker</p> <p>Committee Members Excused: Ms. Kenya Ruth and Commissioner Jonathan C. Kinloch</p> <p>Board Members Present: Mr. Angelo Glenn</p> <p>Board Members Excused: None</p> <p>Staff: Mr. Eric Doeh, CEO; Ms. Stacie Durant, CFO; Ms. Yolanda Turner, Deputy Legal Counsel; Mr. Manny Singla, CIO; Ms. Jean Mira</p> <p>Guests: None</p>

AGENDA TOPICS

II. Roll Call Ms. Lillian Blackshire, Board Liaison

DISCUSSION	Roll Call was taken by Ms. Blackshire and a quorum was present.
III. Committee Member Remarks	
The Chair called for called for any Committee remarks. It was noted that the House bill was pulled from the Senate floor; the Senate will be in session tomorrow; however, the bill will probably not be presented at that time.	
IV. Approval of Agenda	
The Chair, Ms. Brown called for a motion on the agenda. There were no changes or modifications requested to the agenda. Motion: It was moved by Mr. Parker and supported by Mr. McNamara approval of the agenda. Motion carried.	
V. Follow-up Items:	
There were no follow up items.	

VI. Approval of the Meeting Minutes

The Chair Ms. Brown called for a motion on the Finance Committee minutes from the meeting of Wednesday, February 14, 2022. **Motion:** It was moved by Mr. McNamara and supported by Mr. Parker approval of the Finance Committee minutes with any necessary corrections from the meeting of Wednesday, February 14, 2022. There were no corrections to the minutes. **Motion carried.** Minutes accepted as presented.

VII. Presentation of the Monthly Finance Report

S. Durant, CFO presented the Monthly Finance report. A written report ending January 31, 2022 was provided for the record. Network Finance accomplishments and noteworthy items were as follows:

DWIHN Finance completed the fiscal year ended September 30, 2021 Financial Status Report and the following is a summary of the results: Medicaid savings \$39.8 million or 5% Of total Medicaid revenue. This is the maximum amount allowed prior to 50/50 risk corridor (i.e. lapsed funds); Medicaid Internal Service Fund \$59.7 million or 7.5%. This is the maximum amount allowed per PIHP contract. DW is in full contractual compliance with requirements set forth. General Fund carryover \$1.5 million or 5% of total general fund revenue. This is the maximum amount allowed per CMHSP contract. Public Act 2 \$6.5 million; an increase of \$1.8 million as compared to prior year; DCW cost settlement \$12.2 million; MDHHS requires funds received in excess of expenses be returned; total revenue received and expenses incurred were \$50.4 million and \$38.1 million, respectively. DWIHN spent SUD funds allocated that are not allowed to be carried over.

MDHHS provided a \$4.4 million supplemental General Fund allocation to increase the amount to \$25.4 million; General Fund is \$4.4 million less than FY20. Due to PHE, GF reductions were not a major concern however PHE is expected to end on April 16, 2022. Continued reductions will result in DWIHN likely unable to meet the requirements of the MHC.

- A. Cash and Investments – comprise of funds held by three (3) investment managers, First Independence CDARS, Comerica, and Flagstar accounts.
- B. Due from other governments – comprise various local, state and federal amounts due to DWIHN. The account balance primarily related to \$5.6 million and \$9.3 million for MDHHS performance incentive and HRA payment, respectively. In addition, there is \$4.0 million due from MDHHS for SUD and MH block grant.
- C. Accounts receivable and allowance for uncollectible – Approximately \$1.0 million due from the ICO's for cost settlements; \$1.0 million due from CLS for prior year cost settlement. DWIHN recorded \$.5 million in an allowance for two SUD providers due to length of amount owed and likelihood of collections
- D. IBNR Payable – represents incurred but not reported (IBNR) claims from the provider network; historical average claims incurred through January 31, 2022, including DCW hazard pay and 5% rate increases, was approximately \$244.0 million however actual payments were approximately \$177.8 million. The difference represents claims incurred but not reported and paid of \$66.2 million.
- E. Due to other governments – includes \$8 million due to MDHHS for death recoupment and \$.8 million for month of January 31, 2022. In addition, the amount includes \$1.8 million due to MDHHS for FY20 general fund carryover in excess of 5%.

F. Federal revenue/grant program expenses – variance due to budget assumes revenues are incurred consistently throughout the year.

G. State revenue and contracts – Variance primarily related to excess DCW hazard pay received from MDHHS that will be cost settled at year end.

H. Autism, SUD, Adult, IDD, and Children services – \$26 million variance due to impact of COVID on certain lines of business and timing in services (i.e. summer programs).

It was noted that The Statements of Net Position account balances are subject to change pending the completion of the 9/30/21 audited statements.

Discussion ensued regarding the audit and the report. The Chair, Ms. Brown noted the Monthly Finance Report ending January 31, 2022 was received and filed.

Ms. Maria Stanfield, the new Strategic Officer was introduced to the Finance Committee. Ms. Stanfield provided a brief overview of her work experience and noted she was excited about the opportunity to serve and work at DWIHN. Ms. Stanfield will be reporting to Ms. M. Moody, Chief Clinical Officer.

VIII. FY 22 1st Quarter Procurement Report Non-Competitive Under \$50,00 and all Cooperative Purchasing– Ms. J. Mira reporting. A written document was provided to the committee. It was reported that the contract percentage for Wayne County was reported at 17.11% and out county was 82.89%. After a review of the report it was determined that there was an error in the report and some of the numbers needed to be updated. The committee requested that the corrected report be placed on the April agenda and presented at the April Finance Committee meeting. (Action)

IX. Unfinished Business – Staff Recommendations:

a. Board Action #21-71(Revised) – Leadership Training, American Society of Employees– The Chair called for a motion. **Motion:** It was moved by Mr. McNamara and supported Mr. Glenn approval of BA#21-71(Revised). J. Connally, Human Resources Director reporting. Staff requests board approval of a modification to our agreement with the American Society of Employees (ASE) for training services. As a result of hiring additional management staff, we have incurred additional costs in pre-employment testing and background checks. We will also be conducting a second round of manager training. We are requesting additional funds in the amount of \$75,000 bringing the total contract to \$181,000 with an extension of time through September 30, 2021. Discussion ensued regarding the number of people that would be trained and the number of people that had been trained initially. It was requested by the Committee that the number of people to be trained; the number of people trained last term and the contract dates be added to the board action before being presented at the March Full Board meeting. There was no further discussion. **Motion carried.**

b. Board Action #22-12 (Revision 3). DWIHN FY 2021-2022 Operating Budget. The Chair called for a motion. **Motion:** It was moved by Mr. McNamara and supported by Mr. Glenn approval of BA#22-12 DWIHN FY 2021-2022 Operating Budget. S. Durant, CFO reporting. Staff requests board approval to amend the FY 2022 Operating Budget to certify State General Fund revenue of \$4,494,180 per MDHHS Supplemental General Fund Appropriation; certify Federal Grant Fund revenue of \$1,254,060 per American Rescue Plan grant award; certify Federal Grand Fund revenue of \$267,302 per the Women’s Post-Partum Pilot Program grant award; decertify Local Grant fund revenue of \$121,650 to align the budget with the FY 2022 Jail Program grant award from Wayne County and to include a newly created position for Physician Consultant at \$141,000 maximum

salary for FY 2022 to handle appeals. The cost of this additional position will be transferred from the reserve account. There was no further discussion. **Motion carried.**

c. Board Action #22-17 (Revised) Substance Use Disorder Treatment Funding FY22. The Chair called for a motion. **Motion:** It was moved by Mr. McNamara and supported by Mr. Glenn approval of BA#22-17 (Revised) Substance Use Disorder Treatment Funding FY22. J. Davis, SUD Director reporting. Staff requests board approval to increase the amount by \$39,848.20 from the initial amount of \$7,830,900.00 to \$7,870,748.20. The action is requesting to allocated the additional Public Act 2 funds of \$1,748.20 for FASTSIGNS to pay for services to replace old logos and lettering with the most current and up to date logo and lettering for DWIHN. Also, additional Public Act 2 funds of \$38,100.00 are allocated to pay for communication services through Ask the Messengers which will air 30-minute educational programming on TV 20 from March 1, 2022 through September 30, 2023. The revised FY 22 Treatment Services program totals \$7,870,748.20 and consists of Block Grant funds of \$6,761,900.00 and Public Act 2 funds of \$1,108,848.20. There was no further discussion. **Motion carried.**

d. Board Action #22-17 (Revision 1) Substance Use Disorder Treatment Services Network FY2022. Motion: It was moved by Mr. Glenn and supported by Mr. Parker approval of BA#22-17 (Revision 1) Substance Use Disorder Treatment Services Network FY2022. J. Davis, SUD Director reporting. This revised board action is a request to increase the FY 2022 SUD Treatment program to \$8,081,948.20 by adding PA2 funds by \$211,200.00 to increase our branding efforts for the Mental Health Care-Putting Children First campaign. The additional PA2 funds will be distributed as follows and have a contract term of March 1, 2022 through September 30, 2022. Scrips Media (\$150,000); Fox 2 (\$10,000) Targeted Social Media Campaign (\$20,000); Mind Matters (\$5,000); Comcast/Effect TV (\$5,000); Metro Parent (\$5,000); MEA-TV (\$5,000); MEA-TV Radio (\$10,000); Recovery Live Global (\$1,200); to Interview DWIHN Providers) total costs \$211,200.00. The revised cost of the FY 2022 SUD Treatment Program of \$8,081,948.20 includes Federal Block Grants funds of \$6,761,900 and PA2 funds of \$1,302,048.20. There was no further discussion. **Motion carried.**

X. New Business – Staff Recommendations: None

XI. Good and Welfare/Public Comment – The Chair read the Good and Welfare/Public Comment statement. There were no members of the public to address the committee and there were no written comments.

XII. Adjournment – There being no further business; The Chair, Ms. Brown called for a motion to adjourn. **Motion:** It was moved by Mr. Parker and supported by Mr. McNamara to adjourn the meeting. **Motion carried.** The meeting adjourned at 2:03 p.m.

**FOLLOW-UP
ITEMS**

- a. The Committee requested the FY22 1st Quarter Procurement Report be corrected and presented at the April Finance Committee.

b. The Committee requested that BA#21-71 (Revised) Leadership Training, American Society of Employees be updated to include the number of people to be trained; the number persons trained last term and the term of the contract prior to the Full Board meeting.

March 16, 2022

To the Board of Directors
Detroit Wayne Integrated Health Network

We have audited the financial statements of Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2021 and have issued our report thereon dated March 16, 2022. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

Section I - Required Communications with Those Charged with Governance

Section II - Other Observations and Related Information

Section I communicates significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

Section II presents other recommendations that we believe will be of interest to DWIHN.

We would like to take this opportunity to thank DWIHN's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the board of directors and management of Detroit Wayne Integrated Health Network and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications, and we would be willing to discuss these or any other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC



Alisha M. Watkins, CPA
Partner

Section I - Required Communications with Those Charged with Governance

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 28, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of DWIHN. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of DWIHN's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of DWIHN, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated March 16, 2022 regarding our consideration of DWIHN's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our pre-audit letter about planning matters dated January 6, 2022.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by DWIHN are described in Note 2 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during 2021.

We noted no transactions entered into by DWIHN during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

**Section I - Required Communications with Those Charged with Governance
(Continued)**

The most sensitive estimates affecting the financial statements were management's estimates of unearned revenue and settlements with integrated health organizations (ICOs) related to the dual-eligible pilot program, which are based on the cost settlement with the State at year end and DWIHN's claims experience, respectively. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management identified approximately \$440,000 of claims activity from a provider for the fiscal year ended September 30, 2021 that was pending from the state warehouse and, therefore, not reflected in the financial statements, which resulted in accounts receivable and revenue balances being overstated due to the impact of the cost settlement. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting DWIHN, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as DWIHN's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2022.

Management Consultations with Other Independent Accountants

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

Section II - Other Observations and Related Information

Continuing Care Program Monitoring Visit

As a recipient of state and federal funds, DWIHN is subject to periodic monitoring reviews by the funding agencies. During the fiscal year ended September 30, 2021, DWIHN's Continuum of Care program was subject to a monitoring visit by the U.S. Department of Housing and Urban Development's (HUD) Detroit field office related to grant programs spanning the period from fiscal year 2017 to fiscal year 2019. Among the outcomes of the review conducted was a finding related to DWIHN's staff reimbursing certain subrecipient's payment for costs incurred with insufficient payment supporting documentation, which resulted in funds being misappropriated by an individual who was employed by the subrecipient. The subrecipient has replenished the funds, such that this did not result in ineligible cost activity as part of this grant program; however, it did raise awareness about the risk and opportunity for misappropriation of funds to occur when certain controls are not in place. DWIHN has since modified its related procedures and policies to require that canceled checks be included in the subrecipient's billing submission. While we believe adequate controls have been put in place over this specific program, it will be important to continue to internally monitor all such program activity periodically to ensure that controls over such disbursements continue to remain in place and are effective going forward.

Contracts for In-network Providers

During our audit testing, we also noted that services were being provided by and payments remitted to an in-network service provider without an executed contract in place. We understand that certain out-of-network providers are precluded from having a contract; however, DWIHN's policies do require signed contracts to be in place for in-network providers. While it appears that the DWIHN team has made active attempts to obtain a signed contract and will continue to do so, we bring to your attention this exception identified during our testing.



Detroit Wayne Integrated Health Network

**Financial Report
with Supplemental Information
September 30, 2021**

Detroit Wayne Integrated Health Network

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March 16, 2022

Board of Directors
Detroit Wayne Integrated Health Network
Detroit, Michigan

Ladies and Gentlemen:

I am pleased to present the financial statements for the Detroit Wayne Integrated Health Network (DWIHN) for the fiscal year ended September 30, 2021 along with the Independent Auditors Report. This report is prepared for the purposes of disclosing DWIHN's financial condition and is prepared in accordance with U.S. generally accepted accounting principles (GAAP), as established by the Governmental Accounting Standards Board (GASB) and meets all requirements of the state finance laws of the State of Michigan.

All local units of government within the State of Michigan must comply with the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, which requires an annual audit of the financial records and transactions of DWIHN by independent certified public accountants, within six months of the close of each fiscal year.

Management assumes full responsibility for the completeness, accuracy and fairness of the information contained in the report. Plante Moran, PLLC has issued an unmodified ("clean") opinion on DWIHN. The independent Auditor's Report is located at the front of the financial section of this report. Management believes the information presented is materially accurate and that its presentation fairly shows the financial position and results of operations of DWIHN and that the disclosures will provide the reader with an understanding of DWIHN's affairs.

DWIHN has prepared its financial reporting requirements as prescribed by the GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis-for State and Local Governments* (GASB 34). This GASB Statement requires that management provide a narrative introduction, overview, and analysis that accompany the Basic Financial Statements in the form of a Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction. The MD&A can be found immediately following the report of the independent auditors.

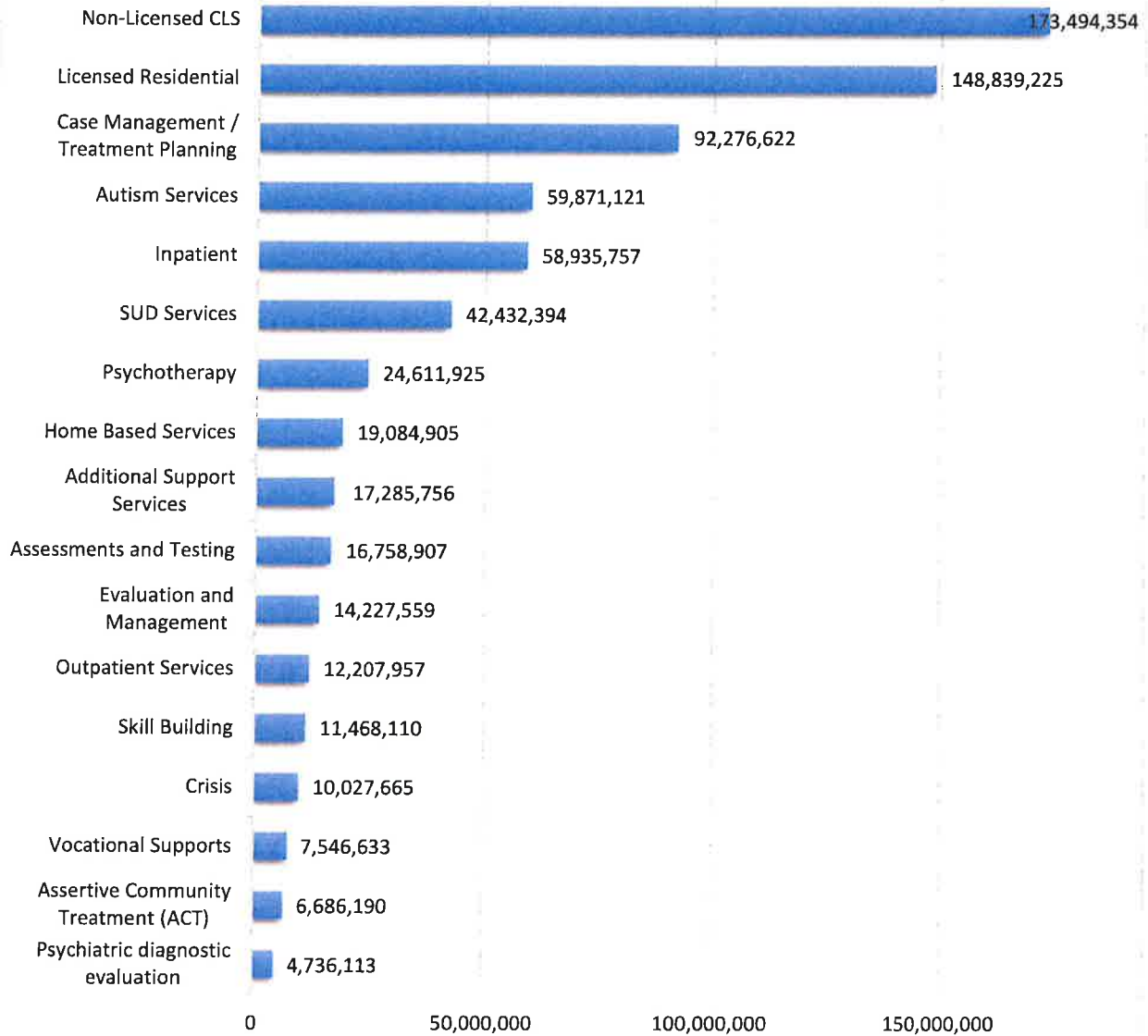
Profile and Demographics of DWIHN

DWIHN serves over seventy thousand (70,000) consumers located within the Charter County of Wayne (the County) in the State of Michigan with an approximate population of 1.8 million in the county. The County is the most populous county in the State of Michigan and the 19th most populous county in the nation. The County encompasses approximately 620 square miles and is made up of thirty-four (34) cities, including the City of Detroit, nine (9) townships and thirty-three (33) school districts. The following chart provides additional demographic information regarding persons served in FY21:

TRANSMITTAL LETTER

Population by Race	Population	Percentage
Black/African American	40,158	55%
White	23,202	31%
Other race	8,456	11%
Unreported	2,658	4%
Population by Service Area		
		Percentage
Detroit	37,034	52%
Out-County	34,657	48%
Population by Age		
	Population	Percentage
Children (under 18)	16,409	22%
Adults (18-21)	3,776	5%
Adults (22-50)	32,141	45%
Adults (51-64)	15,927	22%
Adults (over 65)	5,448	7%
By Disability Designation		
	Population	Percentage
Adults with MI	44,101	65%
Children with SED	11,919	18%
Individuals with an I/DD	11,724	17%
SUD -Served (co-occurring with other populations)	15,129	
Insurance		
	Consumers	Percentage
Medicaid	47,747	61%
Healthy Michigan Plan	18,037	23%
General Fund/Spend-down	7,107	9%
MiHealthLink	5,399	7%

FY21 - ALL SERVICE COSTS BY SERVICE CATEGORY



Note: SUD = Substance Use Disorder

The Mental Health Code: Public Act 258 of 1974 (as amended)

Michigan’s Mental Health Code is the compilation of state laws governing the management and delivery of mental health services. The law was first established in 1974 and has since been amended, most significantly in 1996. There are currently forty-six (46) community mental health service programs (CMHSP). The law requires the board consist of twelve (12) members appointed by county commissioners for three year staggering terms. The law also requires the CMH board approve an annual budget after holding a public meeting to obtain community input.

DWIHN Board of Directors

Angelo Glenn, Chairperson
 Kenya Ruth, Vice-Chairperson
 Dora Brown, Treasurer
 Dr. Cynthia Taueg, Secretary
 Dorothy Burrell
 Dr. Lynn Carter
 Michelle Jawad
 Jonathan C. Kinloch
 Kevin McNamara
 Bernard Parker

DWIHN Substance Use Oversight Policy Board

Thomas Adams, Chairperson
 Dr. Cynthia Arfken, Vice Chair
 Thomas Fielder
 Angelo Glenn
 Jonathan C. Kinloch
 Margo Martin
 Kevin McNamara
 Jim Perry
 William Riley
 Ronald Taylor

The Reporting Entity and Its Services

In December of 2012, Governor Rick Snyder signed Public Acts 375 and 376 of 2012 that required Wayne County to establish its community mental health services program as an independent governmental entity, separate and distinct from the County functions. These acts mandated a change in governance from a Mental Health Agency to a Mental Health Authority. On June 6, 2013, Wayne County Commission approved the Enabling Resolution 2013-392 which created the new Authority. During this same period, the Application for Participation (AFP), which enabled DWIHN to maintain its designation as a Prepaid Inpatient Health Plan (PIHP) as well as its eligibility to contract for Medicaid funds, was successfully completed and approved by the Michigan Department of Health and Human Services (MDHHS) formerly Michigan Department of Community Health.

In addition, effective October 1, 2014, House Bills 4862 and 4863 signed December 28, 2012 transferred the duties of the Coordinating Agencies (CA) to the PIHP. CA's were responsible for the administration of substance use disorders (SUD) services to Detroit and Wayne County residents; the prior Wayne County CA's were the City of Detroit (via Institute for Population Health) and Southeastern Michigan Coordinating Agency (SEMCA).

The purpose of DWIHN is to provide support, care and treatment services to adults with severe mental illness (SMI), individuals with intellectual and/or developmental disabilities (IDD), children with serious emotional disturbances (SED) and persons with substance use disorders (SUD) and their families so they can make choices in care, live in the community and achieve desired outcomes through individualized health goals.

Adult Mental Health Services Program

The purpose of the Adult Mental Health Services Program is to provide individualized psychiatric outpatient, residential, case management, hospital, and emergency treatment and supportive services to adults and families at risk of or experiencing a mental illness so they can achieve psychiatric stability and/or a stable living environment.

Intellectual/Developmental Disability Services Program

The purpose of the Intellectual/Developmental Disability Services Program is to provide screening/referral and specialized supports and services including skill building, community living services and personal care to children, adolescents and adults with intellectual/developmental

disabilities so they can obtain their personal optimal level of independence. I/DD are a group of conditions due to an impairment in physical, learning, language, or behavior areas that start in childhood.

Children's Mental Health Services Program

The purpose of the Children's Mental Health Services Program, in collaboration with community partners, is to provide individualized and family-centered psychiatric outpatient, home-based, crisis intervention and prevention services to children, adolescents, and their families at risk of experiencing a serious emotional disturbance so they can live within the community. The services are community-based, family centered, youth guided, culturally and linguistically responsive and trauma informed.

Substance Use Disorder Services Program

The purpose of the Substance Use Disorder Services Program is to provide assessment/eligibility determination, outpatient treatment, residential, referral and medication management services to children, adolescents and adults with substance abuse disorders so they can obtain and sustain individual recovery and participate fully in the community. With over seventy-five providers, our continuum of care consists of prevention, treatment and recovery services.

Mental Health Access Center Program

The purpose of the Mental Health Access Center Program is to provide screening, eligibility, enrollment information, emergency telephone referral and counseling services to service providers and individual callers with mental health concerns so they can receive an eligibility determination, choice of provider, program enrollment or requested/needed services or information within a timely manner.

Rights and Customer Supports Program

The purpose of the Rights and Customer Supports Program is to provide the legally mandated rights protection and consumer affairs (investigation of complaints and grievances; monitoring sites of service; training system staff and consumers; family subsidy; information; referrals), so consumers and their families can receive appropriate mental health services in accordance with the Federal, State and Local laws, rules, guidelines and policies.

Mental Health Oversight/Monitoring Program

The purpose of the Mental Health Oversight/Monitoring Program is to provide oversight and management of services that assure access, adequacy and appropriateness of services, efficiency and outcomes for individuals with mental illness, serious emotional disturbance, developmental disability and substance use disorders so they can obtain recovery and self-determination. As the public mental health system, DWIHN offers a culturally diverse network of community mental health programs, clinics, private therapists, psychologists and psychiatrists to provide mental health services. We do our best to match consumers with the services needed at a location that is close to them.

DWIHN provides services in coordination and collaboration with over four hundred (400) providers and contractors.

Threats to the Behavioral Health System

Proposed Legislation

There are two proposals, HB 4925-4929 and SB 597-598, that would replace and/or eliminate the Prepaid Inpatient Health Plans (PIHP) and potentially the Community Mental Health Specialty Program (CMHSP). The passing of either proposal could result in significant changes to DWIHN however the impact is unknown at this time.

COVID-19 Pandemic

On March 10, 2020, Governor Whitmer, acting under the Michigan Constitution of 1963 and Michigan law, declared a state of emergency across the State of Michigan and issued a "Stay at Home" order that caused the shutdown of non-essential services. Not unlike other states, the pandemic plagued Michigan resulting in thousands of deaths that left families coping with isolation, trauma and uncertainty.

Throughout the pandemic, DWIHN has worked in partnership with MDHHS to make available PPE supplies available to those providers who found themselves in critical need. We additionally worked to secure testing sites early on and had thousands of persons tested for coronavirus throughout various countywide locations. We have helped to educate and share information amongst our provider network, community stakeholders, persons served and posted information on our website.

Workforce Shortage Crisis

The Michigan workforce shortage has been called "The Great Resignation" and many believe the pandemic, unemployment benefits that surpassed minimum wage, an increase in persons pursuing entrepreneurship opportunities, and the increase in demand for work from home jobs, has caused the crisis. These factors have led to a shortage in clinical workers across the State of Michigan and many of DWIHN provider network have experienced significant challenges in retaining and recruiting qualified staff.

Major Initiatives and Achievements

Bringing Access Center in House

Effective February 1, 2021, DWIHN went live with the transition of Access Call Center, which was previously outsourced to PHC Wellplace Inc. The newly created department has implemented operational strategies to move toward "First Call Resolution" which focuses on addressing individual needs within the first call whenever possible. Since the transition, the call center implemented initiatives to meet the Access Call Center standards of Abandon <5%, Average Speed to Answer of 30 seconds, 80% of calls answered, and 80% Service Level. DWIHN Mental Health and SUD screenings have increased by 14% and the Call Center has taken 7% more calls when compared to the same period in 2020.

Provider Technology and Infrastructure Initiative

DWIHN's Information Technology (IT) Department worked closely with other departments and the provider network in rolling out a Technology Improvement Initiative across several lines of business to aid the providers and members by providing state of art equipment including four hundred forty (440) laptops, four hundred ten (410) iPads, two hundred twenty-five (225) hotspots and eighteen months (18) of prepaid internet service. The equipment allows members to continue engagement in a variety of telehealth services.

Standardized Functional Assessment and HIE

DWIHN's IT department worked closely with the clinical team on enabling a standardized Individual Plan of Service (IPOS) across all lines of business. As part of enabling the standardized IPOS, it was transmitted across the provider network into DWIHN's central repository through a Health Information Exchange (HIE) framework. This ensured there was a real-time transfer of critical clinical documents for both notification purposes as well as using the Standardized Utilization Guidelines (SUG) that were implemented based upon best clinical practices and medical necessity using standard functional assessments like LOCUS, SIS, CAFAS, PECFAS etc.

The initiative ensures seamless operations and facilitates the completeness and accuracy of both internal and external audits. In addition, the initiative reduces paper and allows real-time access to clinical documents.

Retention Payment, Excess Overtime Reimbursement and Financial Stability Payments

In recognition of the difficult year faced due to the global pandemic and increased demands on the workforce, in accordance with *2CFR Part 200.430 Compensation*, DWIHN offered a retention payment to all employees in the Wayne County provider network that served DWIHN members that were employed on September 30, 2021. In addition, DWIHN paid out an additional payment to the residential providers for excess overtime incurred due to the workforce shortage. A survey was sent out to the eligible providers that requested specific information; the providers that responded received the payments.

The aforementioned payments were in addition to financial stability payments made to qualified providers based on reduced utilization due to the pandemic and social distancing requirements.

The preparation of the basic financial statements was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the Department has our sincere appreciation for the contributions made in the preparation of this report. We would also like to express our appreciation to other DWIHN staff for their continued support of the policies of the Department.

Respectfully submitted

Stacie L. Durant

Stacie L. Durant
Chief Financial Officer

Independent Auditor's Report

To the Board of Directors
Detroit Wayne Integrated Health Network

Report on the Financial Statements

We have audited the accompanying financial statements of Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise Detroit Wayne Integrated Health Network's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Detroit Wayne Integrated Health Network as of September 30, 2021 and the respective changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
Detroit Wayne Integrated Health Network

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Detroit Wayne Integrated Health Network's basic financial statements. The budgetary comparison schedule and transmittal letter are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The transmittal letter (pages 1-7) and budgetary information schedule (page 30) have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2022 on our consideration of Detroit Wayne Integrated Health Network's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Detroit Wayne Integrated Health Network's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Detroit Wayne Integrated Health Network's internal control over financial reporting and compliance.

Plante & Morse, PLLC

March 16, 2022

These financial statements are the responsibility of the management of the Detroit Wayne Integrated Health Network (DWIHN). We offer this narrative overview and analysis for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the additional information furnished in the financial statements and notes to the financial statements.

Financial Highlights

Total net position	\$132,785,776
Change in total net position	\$64,738,532
Installment debt outstanding	\$ 5,235,238
Liquidity ratio	1.5

Background

On December 14, 2012, the Michigan Legislature approved and the Governor signed Public Acts 375 and 376 of 2012, a Mental Health Authority bill. Effective October 1, 2013, the new law transferred management and control to a separate legal entity (DWIHN). The new Authority is comprised of twelve (12) board members; the County Executive and the Mayor of the City of Detroit each recommended six (6) members. The appointments of the twelve (12) board members are subject to confirmation by the Wayne County Commission. Prior to the Public Acts, DWIHN, previously the Detroit Wayne County Community Mental Health Agency, was reported in the Charter County of Wayne (the County) Comprehensive Annual Financial Report as a special revenue fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements Nos. 14 and 34*, DWIHN is not a discretely presented component unit of Wayne County.

DWIHN provides limited direct services to the community through contracts with hundreds of network providers.

Dual Eligible Pilot Program (MI Health Link/MHL)

The State of Michigan selected DWIHN as one (1) of four (4) Prepaid Inpatient Health Plans (PIHP) to participate in the Dual-Eligible demonstration pilot project (aka MI Health Link) that began in May 2015 and extended to December 31, 2022. The pilot was designed to integrate primary care with mental health and substance use disorder treatment to improve overall health care outcomes, create greater efficiencies in the delivery of services, and reduce costs. The integrated care model organizes the coordination of the Medicare and Medicaid benefits, and requires collaboration between the Integrated Care Organizations (ICOs), DWIHN, and its privileged provider network. It also involved developing and negotiating five (5) contracts with ICO's.

Overview of the financial statements

This discussion and analysis are intended to serve as an introduction to DWIHN's financial statements, which include the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, Statement of Cash Flows, Notes to the Financial Statements, and Other Supplemental Information - Statement of Revenues, Expenses and Changes in Net Position – Budget to Actual.

In addition, DWIHN will present its financial statements as a proprietary fund.

Financial Analysis

Net position may serve over time as a useful indicator of an organizations financial position. The following depicts DWIHN's net position at September 30, 2021 and 2020, respectively:

	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 301,551,635	\$ 171,647,936
Noncurrent assets	23,726,757	19,619,416
Capital assets, net	<u>12,960,459</u>	<u>13,142,855</u>
Total Assets	338,238,851	204,410,207
Current liabilities	200,491,468	131,127,710
Notes Payable	<u>4,961,607</u>	<u>5,235,253</u>
Total Liabilities	205,453,075	136,362,963
Net position:		
Invested in capital assets, net of related debt	7,725,221	7,465,146
Restricted	66,177,165	4,619,781
Unrestricted	<u>58,883,390</u>	<u>55,962,317</u>
Total net position	<u>\$ 132,785,776</u>	<u>\$ 68,047,244</u>

DWIHN current assets comprise of \$273 million in cash and investments held at five (5) financial institutions. In addition, approximately \$21.3 million due from the federal and state government for federal and state revenue outstanding at year end. Non-current assets consist of \$21.6 million in investments held with investment managers and \$2.1 million for a collateralized construction loan related to the administrative building. Capital assets primarily relate to the acquisition of the administration building, furniture and computer equipment.

Current liabilities comprise \$131.1 million in accounts payable due to providers and vendors for services rendered but unpaid at year end. In addition, \$24.5 million due to other governments relate to the direct care wage hazard pay cost settlement and federal Office of Inspector General death audit recoupment. Lastly, approximately \$42.1 million for unearned revenue relate to the Medicaid savings and State General Fund carryover.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position comprises \$6.5 million in PA2 funds held for substance use disorders and \$59.7 million in a Medicaid Internal Service Fund. Unrestricted net position relates to the accumulation of local resources on hand at year end.

The Statement of Revenues, Expenses and Changes in Net Position serve to report the cumulative revenue and expenses received and/or incurred for the organization.

	<u>2021</u>	<u>2020</u>
Revenues		
Federal grants and contracts	\$ 17,995,040	\$ 18,904,151
State grants and contracts	874,168,508	781,666,671
Local grants and contracts	28,270,640	27,030,894
Charges for services	7,560,547	9,216,182
Interest revenue	301,860	1,172,446
Other revenue	1,709,471	116,556
Total revenues	<u>930,006,066</u>	<u>838,106,900</u>
Expenses		
Mental health operating	38,306,349	38,621,135
Substance use disorders	44,357,162	49,119,358
Autism services	61,747,159	54,652,937
MI HealthLink	11,853,276	10,016,598
Adult services	283,375,111	274,127,063
Children services	69,262,742	71,139,975
Intellectually Disabled	330,988,348	301,102,502
Grant programs	6,039,389	7,039,221
State of Michigan	19,133,166	20,238,444
Interest paid on debt	204,832	224,091
Total expenses	<u>865,267,534</u>	<u>826,281,324</u>
Change in Net Position	64,738,532	11,825,576
Net position - beginning of year	<u>68,047,244</u>	<u>56,221,668</u>
Net position - end of year	<u>\$ 132,785,776</u>	<u>\$ 68,047,244</u>

State grants and contracts comprise \$701.2 million, \$138.6 million, and \$30.7 million in Medicaid, Healthy Michigan and State General fund, respectively. The \$92.5 million increase in State grants and contract revenue compared to prior year primarily relates to Governor Gretchen Whitmer's mandated direct care worker hazard pay as a result of the pandemic. The hazard pay was effective April 1, 2020 through September 30, 2021 and amounted to \$38.1 million in fiscal year 2021 compared to \$17.8 million in fiscal

year 2020. The remaining difference relates to an increase in Medicaid funding. Local grants and contracts comprise of the local match requirement mandated in the Mental Health Code in addition to the PA2 substance use disorder revenue. Charges for services relate to funds received from the ICO's for the MHL pilot program; the pilot was extended to December 31, 2022.

Mental Health operating expenses comprise the salaries and fringe benefits for DWIHN staff (\$28.4 million) and other operating costs including but not limited to the Access center contract (\$2.7 million), depreciation expense (\$1.2 million), and the Electronic Medical Record (EMR) system (\$1.2 million).

Substance Use Disorders services comprise all services and funding sources related to the treatment and prevention of persons with substance use disorders in Wayne County. The \$4.7 million decrease in services primarily relates to the decline in service delivery due to the pandemic and workforce shortages despite financial stability payments to certain qualified providers. Autism services comprise of all services related to the treatment of children 0-21 years of age that qualified for the enhanced benefit. The \$7.0 million increase in services primarily relate to financial stability payments to certain qualified providers in addition to increased service utilization compared to prior year. Adult services comprise of treatment and prevention services with our Clinically Responsible Service Providers (CRSP), inpatient hospital costs, consumers in the Wayne County Jail, hospital rate adjustment, and the COPE contract. The \$9.3 million increase in costs result from financial stability payments to certain qualified providers. In addition, a portion of the \$38.1 million in hazard pay is encompassed in the costs.

Children services comprise of all services related to the treatment and prevention of children with serious emotional disturbance (SED) administered by the children's CRSP, school-based initiatives, and summer youth employment programs. The reductions in the program are primarily related to the continued effects of the pandemic and workforce shortages despite significant financial stability payments to certain qualified providers. Intellectually Developmental Disabled (IDD) services comprise of all treatment services administered through the CRSP, including services administered through Community Living Services for self-directed consumers. The \$29.9 million increase in costs relate to the financial stability payments to providers, in addition, a significant portion of the \$38.1 million in hazard pay is encompassed in the costs.

Payments to the State of Michigan totaled \$19.1 million and comprise the local match payment to drawdown federal funds, local state hospital costs and the Insurance Provider Assessment Act (IPA) tax payments.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following shows a comparison of the final amended budget to actual results in the Statement of Revenue, Expenses, and Changes in Net Position:

	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Increase (Decrease)</u>
Operating revenues			
Federal grants and contracts	\$ 21,297,200	\$ 17,995,040	\$ (3,302,160)
State grants and contracts	836,733,354	874,168,508	37,435,154
Local grants and contracts	22,639,636	28,270,640	5,631,004
Charges for services	9,926,123	9,297,889	(628,234)
Total operating revenues	<u>890,596,313</u>	<u>929,732,077</u>	<u>39,135,764</u>
Operating expenses			
Salaries and fringes	\$ 31,379,229	28,357,695	(3,021,534)
Substance use disorders	52,967,279	44,357,162	(8,610,117)
Autism services	61,307,641	61,747,159	439,518
MI HealthLink	9,876,123	11,853,276	1,977,153
Adult services	289,953,760	283,375,111	(6,578,649)
Children services	83,181,972	69,262,742	(13,919,230)
Intellectually Disabled	320,910,816	330,988,348	10,077,532
Grant programs	8,436,960	6,039,389	(2,397,571)
State of Michigan	20,840,188	19,133,166	(1,707,022)
Operating costs	10,715,553	8,741,720	(1,973,833)
Depreciation	1,766,792	1,206,934	(559,858)
Total operating expenses	<u>\$ 891,336,313</u>	<u>\$ 865,062,702</u>	<u>(26,273,611)</u>
Operating income (loss)	(740,000)	64,669,375	65,409,375
Non-operating revenue (expense)			
Interest expense	(260,000)	(204,832)	55,168
Loss on sale of assets	-	(27,871)	(27,871)
Investment earnings	1,000,000	301,860	(698,140)
Total non-operating revenue	<u>740,000</u>	<u>69,157</u>	<u>(670,843)</u>
Change in net position	<u>\$ -</u>	64,738,532	<u>\$ 64,738,532</u>
Net position - beginning of year		<u>68,047,244</u>	
Net position - end of year		<u>\$ 132,785,776</u>	

Budgetary Highlights

DWIHN adopted an annual operating budget by October 1 of the previous year. The budgetary comparison schedule has been provided to demonstrate compliance with this budget. During the year, there were several significant changes from the original to the final amended budget. The changes are as follows:

	Adopted Budget	Final Amended Budget	Variance Over (Under)
Federal grants and contracts	\$ 21,136,201	\$ 21,297,200	\$ 160,999
State grants and contracts	799,789,662	836,733,354	36,943,692
Local grants and contracts	22,089,636	22,639,636	550,000
Other operating revenue	7,526,123	9,926,123	2,400,000
Total operating revenues	850,541,622	890,596,313	40,054,691
Salaries and related fringes	\$ 31,324,943	\$ 31,379,229	\$ 54,286
Substance use disorders	54,759,105	52,967,279	(1,791,826)
Autism services	61,428,739	61,307,641	(121,098)
MI HealthLink	7,216,050	9,876,123	2,660,073
Adult Services	276,569,510	289,953,760	13,384,250
Children Services	67,773,348	83,181,972	15,408,624
Intellectually Disabled	306,271,185	320,910,816	14,639,631
Grant Programs	8,307,525	8,436,960	129,435
State of Michigan	20,840,188	20,840,188	-
Operating costs	15,024,237	10,715,553	(4,308,684)
Depreciation	1,766,792	1,766,792	-
Total operating expenses	\$ 851,281,622	\$ 891,336,313	\$ 40,054,691
Nonoperating Revenue (expense)			
Interest paid on debt	(260,000)	(260,000)	-
Investment earnings	1,000,000	1,000,000	-
	740,000	740,000	-
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The \$36.9 million budget adjustment to state grants and contracts relates to the Governor's mandated hazard pay for direct care workers in the behavioral health care system, which includes services performed by providers in the adult, children and Intellectually Developmental Disabled programs.

Economic Factors and Next Year's Budget

- On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus a pandemic. First identified in late 2019 and now known as COVID-19, the outbreak has impacted millions of individuals worldwide. While the COVID-19 pandemic could have an adverse effect on DWIHN's operations over time, no impairments were recorded as of the statement of net position date, as no triggering events or changes in circumstances had occurred as of year-end; however, due to significant uncertainty surrounding the situation, management's judgment regarding this could change in the future. DWIHN continues to evaluate the impact of COVID-19, but the extent of the impact cannot be reasonably estimated at this time.
- There are two (2) significant healthcare redesign bills proposed by Senator Mike Shirkey and State Representative Mary Whiteford that would essentially eliminate Prepaid Inpatient Health Plans (PIHP) throughout the state. The proposed legislation is expected to go before the House of Representatives and/or Senate in the near future however due to the uncertainty, no impairments were recorded in the financial statements.
- Several years ago, MDHHS established a workgroup amongst the Community Mental Health Services Programs (CMHSP) to review and make recommendations on how State General Fund will be allocated between the CMHSP's; the workgroup's recommendation included a \$22 million reduction to DWIHN's appropriation over five years; FY21 was the fourth year of the plan. The Governor's FY21 recommended budget included the workgroups recommendation; however, the legislation provided \$5 million supplemental that lessened the reduction and provided a short-term reprieve. The Public Health Emergency, which is set to expire on April 16, 2022, provided a significant reprieve however the future of DWIHN's general fund is unknown at this time.
- DWIHN's provider network is experiencing staff shortage and capacity issues. The combination of the pandemic and overall shortage of clinicians in the State of Michigan has resulted in delays in service provision and increased burnout due to higher caseloads. Staff report that documentation requirements at the CMHSP level and higher paying jobs with health plans and hospitals are a driving force for leaving the CMHSP provider network. MDHHS has formed several initiatives and workgroups to address the statewide issue. As funding permits, DWIHN will continue to offer financial stability payments, value-based incentives and retention payments to the provider network to assist in the recruiting efforts.

Requests for Information

This financial report is designed to provide a general overview of DWIHN's finances. Questions concerning any of the financial information or requests for additional financial information, should be addressed to the following:

Detroit Wayne Integrated Health Network
 Chief Financial Officer
 707 W. Milwaukee
 Detroit, Michigan 48202

Detroit Wayne Integrated Health Network

Statement of Net Position

September 30, 2021

Assets

Current assets:

Cash and cash equivalents (Note 3)	\$ 266,727,347
Investments (Note 3)	6,291,684
Receivables: (Note 5)	
Accounts receivable	6,851,782
Due from other governmental units	21,305,426
Prepaid expenses and other assets	375,396

Total current assets 301,551,635

Noncurrent assets:

Restricted cash (Note 2)	2,173,413
Investments (Note 3)	21,553,344
Capital assets: (Note 6)	
Assets not subject to depreciation	1,932,169
Assets subject to depreciation - Net	11,028,290

Total noncurrent assets 36,687,216

Total assets 338,238,851

Liabilities

Current liabilities:

Accounts payable	131,105,276
Due to other governmental units	24,488,153
Accrued wages and benefits	1,125,220
Unearned revenue	42,141,703
Compensated absences (Note 7)	1,357,485
Current portion of long-term debt (Note 7)	273,631

Total current liabilities 200,491,468

Noncurrent liabilities - Long-term debt (Note 7) 4,961,607

Total liabilities 205,453,075

Net Position

Net investment in capital assets 7,725,221

Restricted:

 Restricted for substance abuse disorder PA2 6,460,149

 Restricted for risk financing - Medicaid ISF 59,717,016

Unrestricted 58,883,390

Total net position \$ 132,785,776

Detroit Wayne Integrated Health Network

Statement of Revenue, Expenses, and Changes in Net Position

Year Ended September 30, 2021

Operating Revenue

State grants and contracts	\$ 874,168,508
Charges for services	9,297,889
Local grants and contracts	28,270,640
Federal grants and contracts	17,995,040
Total operating revenue	929,732,077

Operating Expenses

Personnel	20,771,157
Fringe benefits	7,586,538
Substance use disorder services	44,357,162
Autism services	61,747,159
MI Health Link	11,853,276
Adult services	283,375,111
Children services	69,262,742
Intellectually disabled	330,988,348
Grant programs	6,039,389
State of Michigan	19,133,166
Operating costs	8,741,720
Depreciation	1,206,934
Total operating expenses	865,062,702

Operating Income

64,669,375

Nonoperating Revenue (Expense)

Investment income	301,860
Loss on sale of asset	(27,871)
Interest expense	(204,832)
Total nonoperating revenue	69,157

Change in Net Position

64,738,532

Net Position - Beginning of year

68,047,244

Net Position - End of year

\$ 132,785,776

Detroit Wayne Integrated Health Network

Statement of Cash Flows

Year Ended September 30, 2021

Cash Flows from Operating Activities

Cash received from state and federal sources	\$ 909,051,444
Cash received from local sources	29,619,450
Payments to providers and suppliers	(772,361,456)
Payments to employees	<u>(31,510,018)</u>
Net cash provided by operating activities	134,799,420

Cash Flows from Capital and Related Financing Activities

Net purchase of capital assets	(1,032,409)
Principal and interest paid on capital debt	<u>(667,303)</u>
Net cash used in capital and related financing activities	(1,699,712)

Cash Flows from Investing Activities

Interest received on investments	301,860
Purchases of investment securities - Net of sales	<u>(7,146,209)</u>
Net cash and cash equivalents used in investing activities	<u>(6,844,349)</u>

Net Increase in Cash and Cash Equivalents

126,255,359

Cash and Cash Equivalents - Beginning of year

142,645,401

Cash and Cash Equivalents - End of year

\$ 268,900,760

Classification of Cash and Cash Equivalents

Cash and investments	\$ 266,727,347
Restricted cash	<u>2,173,413</u>
Total cash and cash equivalents	<u>\$ 268,900,760</u>

Reconciliation of Operating Income to Net Cash from Operating Activities

Operating income	\$ 64,669,375
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	1,206,934
Changes in assets and liabilities:	
Account receivable	1,424,335
Due from other governmental units	(3,597,560)
Prepaid and other assets	(45,843)
Accrued wages and benefits	760,812
Accounts payable	47,782,269
Accrued wages and compensated absences	(425,019)
Unearned revenue	13,432,863
Due to other governmental units	<u>9,591,254</u>
Net cash provided by operating activities	<u>\$ 134,799,420</u>

September 30, 2021

Note 1 - Nature of Business

Reporting Entity

Under the provisions of the Michigan Legislature Public Acts 375 and 376 of 2012, and effective October 1, 2013, Detroit Wayne Integrated Health Network (DWIHN) was created for the purpose of providing a comprehensive array of mental health and substance use services for the Charter County of Wayne, Michigan (the "County") residents, such as, but not limited to, inpatient, outpatient, partial day, residential, case management, prevention, consultation, and education. DWIHN was previously a department within the County. DWIHN is a separate legal entity and is not considered a related organization or component unit of the County.

Pursuant to House Bills 4862 and 4863, effective October 1, 2014, the duties and responsibilities of substance use disorders were transferred to the Prepaid Inpatient Health Plans (PIHP), which is DWIHN. The duties were previously performed by the City of Detroit, Michigan and SEMCA, referred to as the "Coordinating Agencies."

Program Operations

DWIHN's operations are governed under the provisions of Act 258 of the Public Act of Michigan of 1974, commonly known as the Mental Health Code (the "Code"). Pursuant to the Code, a board of directors (the "Board") was established to govern DWIHN. DWIHN is subject to federal government and Michigan Department of Health and Human Services (MDHHS) rules and regulations and the Code. DWIHN contracts with over 350 organizations. DWIHN provides administrative oversight and very little direct services to consumers.

Board of Directors

The board consists of 12 members, 6 recommended by the mayor of the City of Detroit, Michigan and 6 recommended by the county executive. The recommendations are subject to the approval of the Wayne County Commission. Each board member is appointed for a three-year term.

Funding Sources

DWIHN receives its primary funding from the State through Medicaid and state General Fund contracts. The County provides local match funding in accordance with the Mental Health Code, which is used by DWIHN to leverage federal dollars and 10 percent of certain services incurred by uninsured consumers.

Changes in Funding Formula

In an effort to deinstitutionalize mental health services, state funding for public mental health services has evolved. Prior to October 1, 1998, Michigan mental health agency programs billed Medicaid on a fee-for-service (FFS) basis.

Effective for services provided on and after October 1, 1998, the Health Care Financing Administration (HCFA) approved Michigan's 1915(b) waiver request to implement a managed-care plan for Medicaid-reimbursed mental health services. These managed-care plans allowed Community Mental Health Services Programs (CMHSP) to manage, provide/arrange, and pay for Medicaid mental health services covered by the CMHSP. In addition, the CMHSP receives a capitated rate on a per member per month basis to provide services and is responsible for directly reimbursing the service providers who render these services. In the fiscal year ended September 30, 2000, DWIHN and MDHHS entered into a Specialty Services and Supports Managed Care Contract (the "Managed Care Contract").

In 2002, CMHSPs were required to submit an application for participation (AFP) for scoring by MDHHS in order to be considered eligible to qualify as a Prepaid Inpatient Health Plan entity capable of administering the managed specialty services under the waiver program.

September 30, 2021

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

The financial statements of the Detroit Wayne Integrated Health Network have been prepared in conformity with generally accepted accounting principles (GAAP), as applicable to governmental units. The more significant of DWIHN's accounting policies are described below.

Report Presentation

This report includes the fund-based statements of DWIHN. In accordance with government accounting principles, a government-wide presentation with program and general revenue is not applicable to special purpose governments engaged only in business-type activities.

DWIHN adopted Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*. Under GASB No. 34, DWIHN is classified as a special purpose government and is required to present statements required for enterprise funds. DWIHN reports its operations in the basic financial statements in an enterprise fund. The Medicaid Risk Reserve Fund is governed by the contract with MDHHS and is restricted for cost overruns related to the Medicaid contract. The net position in the Medicaid Risk Reserve Fund at September 30, 2021 was \$59.7 million.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of DWIHN is charges related to serving its consumers (including primarily per member per month capitation and state and county appropriations). Operating expenses for DWIHN include cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Basis of Accounting

Basis of accounting refers to when revenue and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net position, revenue, and expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. For the basic financial statements, there is one generic fund type and broad fund category as follows:

Proprietary fund - Enterprise fund - The fund is used to account for those activities that are financed and operated in a manner similar to private business. Proprietary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on the statement of net position. Proprietary fund-type operating statements present increases (revenue) and decreases (expenses) in total net position. This enterprise fund of DWIHN accounts for its general operations and also reports amounts restricted for the Medicaid Risk Reserve allowed by the contract with MDHHS.

When both restricted and unrestricted resources are available for use, it is DWIHN's policy to use restricted resources first and then unrestricted resources as they are needed.

Cash and Cash Equivalents

DWIHN's cash and cash equivalents are held in depository accounts, institutional money market accounts, and short-term investments with a maturity of three months or less when acquired.

Note 2 - Significant Accounting Policies (Continued)

Investments

Investments are reported at fair value or estimated fair value. Short-term investments are reported at cost, which approximates fair value.

Accounts Receivable and Due from Other Governmental Units

Accounts receivable represent balances due from the integrated care organizations (ICOs) related to the MI Health Link program. In addition, DWIHN cost-settles with certain providers for amounts in excess of payments and costs incurred for services. The amounts of overpayment are determined through audits and/or cost reconciliation. An allowance for uncollectibles has been established based on management's estimate using historical trends. Due from other governmental units represents revenue not yet received from the state and federal government.

Prepaid Expenses

Payments made to vendors for services that will benefit future periods are recorded as prepaid expenses in the accompanying statement of net position.

Capital Assets

Capital assets are defined by DWIHN as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. All assets are recorded at historical costs, and donated assets are recorded at acquisition value at the time of the donation. Capital assets are depreciated using the straight-line method over a period of 5-20 years.

Buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

	<u>Depreciable Life - Years</u>
Buildings and improvements	20
Office equipment	5-7
Vehicles	5-7
Software	10
Computers	5-7
Leasehold improvements	4-5

Restricted Cash

The restricted cash balance of \$2,173,413 is maintained per DWIHN's construction loan agreements.

Accounts Payable and Due to Other Governmental Units

Accounts payable balances include final expenditures due to service providers for the current fiscal year. Also included within accounts payable is approximately \$25.5 million of retention payments and \$18.2 million in provider financial stability payments, which were paid to providers. Due to other governmental units represents amounts owed to the State of Michigan.

September 30, 2021

Note 2 - Significant Accounting Policies (Continued)

Compensated Absences

Employees earn paid time off (PTO) benefits based, in part, on length of service. PTO is fully vested when earned. Upon separation from service, employees are paid accumulated PTO based upon the nature of separation (death, retirement, or termination). Certain limitations have been placed on the hours of PTO leave that employees may accumulate and carry over for payment at termination, retirement, or death. Unused hours exceeding these limitations are forfeited.

Unearned Revenue

DWIHN reports unearned revenue in connection with resources that have been received but not yet earned. Unearned revenue includes amounts of \$42,141,703 of MDHHS contract funding for Medicaid, Healthy Michigan savings, and General Fund carryover that was unearned at September 30, 2021 and will be carried over to be expended in the subsequent fiscal year.

State Grants and Contracts Revenue

DWIHN's primary funding source was from the State of Michigan through Medicaid (traditional and Healthy Michigan) and state General Fund contracts totaling approximately \$848.2 million and \$32.2 million, respectively, for the year ended September 30, 2021; this includes prior years' saving and carryovers. The remaining balance was composed of various other state grant contracts.

Direct Contracts

DWIHN contracts with various community-based organizations to deliver mental health and substance use disorder (SUD) services to adults, individuals with developmental disabilities, and children with serious emotional disturbances. In addition, DWIHN contracts with several county departments to administer mental health services, including, but not limited to, the jails, Children and Family Services, and Third Circuit Court.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncement

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. DWIHN is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement were originally effective for DWIHN's financial statements for the year ended September 30, 2021 but were extended to September 30, 2022 with the issuance of GASB Statement No.95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including March 16, 2022, which is the date the financial statements were available to be issued.

September 30, 2021

Note 3 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

DWIHN has designated banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investments in any securities allowed under the act. DWIHN's deposits and investment policies are in accordance with statutory authority.

DWIHN's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, DWIHN's deposits may not be returned to it. At year end, DWIHN had approximately \$288,000,000 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. DWIHN believes that, due to the dollar amounts of cash deposits and the limits of Federal Deposit Insurance Corporation (FDIC) insurance, it is impractical to insure all deposits. As a result, DWIHN evaluates each financial institution it deposits funds with and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. DWIHN's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

At year end, DWIHN had the following investments and maturities:

Investment	Carrying Value	Less Than 1 Year	1-5 Years
Municipal obligations	\$ 9,459,966	\$ 2,499,158	\$ 6,960,808
U.S. federal agencies	5,563,384	1,238,298	4,325,086
U.S. government obligations	4,675,741	502,405	4,173,336
Negotiable certificates of deposit	1,642,091	-	1,642,091
Collateralized mortgage obligations	4,315,360	753,320	3,562,040
Mortgage-backed securities	2,188,486	1,298,503	889,983
Total	\$ 27,845,028	\$ 6,291,684	\$ 21,553,344

September 30, 2021

Note 3 - Deposits and Investments (Continued)

Credit Risk

State law limits investments to specific government securities, certificates of deposit and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds, and qualified external investment pools, as identified in the list of authorized investments above. DWIHN's investment policy does not have specific limits in excess of state law on investment credit risk. As of year end, DWIHN's investments were rated as follows:

Investment	Fair Value	Rating	Rating Organization
Municipal obligations	\$ 9,459,966	Aa1	Moody's
U.S. federal agencies	5,563,384	Aaa	Moody's
U.S. government obligations	4,675,741	Aaa	Moody's
Negotiable certificates of deposit	1,642,091	N/R	N/A
Collateralized mortgage obligations	4,315,360	Aaa	Moody's
Mortgage-backed securities	2,188,486	N/R	N/A
Total	<u>\$ 27,845,028</u>		

Concentration of Credit Risk

State law limits allowable investments but does not limit concentration of credit risk, as identified in the list of authorized investments above. DWIHN's investment policy specifies that no more than 40 percent of the total investment portfolio will be invested in a single security type, and no more than 40 percent of the total investment portfolio shall be invested in assets issued or managed by a single financial institution. At September 30, 2021, DWIHN had all investments held in various certificates of deposit and other securities.

Note 4 - Fair Value Measurements

DWIHN categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. DWIHN's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Note 4 - Fair Value Measurements (Continued)

DWIHN has the following recurring fair value measurements as of September 30, 2021:

	Assets Measured at Fair Value on a Recurring Basis		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets			
Debt securities:			
Municipal obligations	\$ -	\$ 9,459,966	\$ -
U.S. federal agencies	-	5,563,384	-
U.S. government obligations	-	4,675,741	-
Negotiable certificates of deposit	-	1,642,091	-
Collateralized mortgage obligations	-	4,315,360	-
Mortgage-backed securities	-	2,188,486	-
Total assets	\$ -	\$ 27,845,028	\$ -

The fair value of DWIHN's investments at September 30, 2021 was determined primarily based on Level 2 inputs. DWIHN estimates the fair value of these investments using the matrix pricing model, which includes inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Note 5 - Accounts Receivable and Due from Other Governmental Units

DWIHN cost-settles with the certain providers for amounts in excess of payments and costs incurred for services. The accounts receivable balance at September 30, 2021 was approximately \$6.9 million, of which approximately \$3.0 million is due from certain providers for cost settlements; \$0.9 million is due from ICOs; \$2.5 million is due from Wayne County, Michigan for Public Act 2 funds; and an additional \$0.5 million in miscellaneous other receivables.

The due from other governmental units balance at September 30, 2021 was approximately \$21.3 million. This consists of \$21.0 million due from the State of Michigan and \$0.3 million due from the federal government.

September 30, 2021

Note 6 - Capital Assets

Capital asset activity of DWIHN was as follows:

Business-type Activities

	Balance October 1, 2020	Additions	Disposals and Adjustments	Balance September 30, 2021
Capital assets not being depreciated:				
Land	\$ 840,000	\$ -	\$ -	\$ 840,000
Construction in progress	176,746	915,423	-	1,092,169
Subtotal	1,016,746	915,423	-	1,932,169
Capital assets being depreciated:				
Buildings and improvements	13,349,921	-	-	13,349,921
Computers	1,590,334	-	-	1,590,334
Vehicles	5,806	-	-	5,806
Office equipment	1,611,959	99,568	(36,960)	1,674,567
Software	2,748,401	25,114	-	2,773,515
Leasehold improvements	126,249	-	(126,249)	-
Subtotal	19,432,670	124,682	(163,209)	19,394,143
Accumulated depreciation:				
Buildings and improvements	2,773,598	667,496	-	3,441,094
Computers	1,060,601	175,606	-	1,236,207
Office equipment	1,371,081	189,320	(17,248)	1,543,153
Software	2,010,229	135,170	-	2,145,399
Leasehold improvements	71,052	39,342	(110,394)	-
Subtotal	7,286,561	1,206,934	(127,642)	8,365,853
Net capital assets being depreciated	12,146,109	(1,082,252)	(35,567)	11,028,290
Net capital assets	<u>\$ 13,162,855</u>	<u>\$ (166,829)</u>	<u>\$ (35,567)</u>	<u>\$ 12,960,459</u>

Note 7 - Long-term Debt

On August 28, 2014 and last amended on June 10, 2016, DWIHN signed a seven-year term and a seven-year construction note payable (20-year amortization period) with Flagstar Bank (Flagstar) totaling \$6.96 million for the construction phase on the new headquarters, which matures in 2023. On the same day, DWIHN also entered into a five-year equipment note with Flagstar for \$1.24 million for the purchase of the office furniture and fixtures, which matured during 2021. As of September 30, 2021, DWIHN's long-term debt was as follows:

	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Direct borrowings and direct placements -							
General obligations	3.3% - 3.8%	\$7,326 - \$3,297,000	\$ 5,697,709	\$ -	\$ 462,471	\$ 5,235,238	\$ 273,631
Accumulated compensated absences			1,782,504	1,415,690	1,840,709	1,357,485	1,357,485
Total			<u>\$ 7,480,213</u>	<u>\$ 1,415,690</u>	<u>\$ 2,303,180</u>	<u>\$ 6,592,723</u>	<u>\$ 1,631,116</u>

Note 7 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above liability are as follows:

Years Ending September 30	Principal	Interest	Total
2022	\$ 273,631	\$ 191,841	\$ 465,472
2023	4,961,607	580,642	5,542,249
Total	<u>\$ 5,235,238</u>	<u>\$ 772,483</u>	<u>\$ 6,007,721</u>

The Flagstar construction note payable requires certain financial covenants and reporting requirements. DWIHN management asserts that they are in compliance with the debt service ratio requirement for the year ended September 30, 2021.

Note 8 - Defined Contributions Pension Plan

DWIHN provides pension benefits to all of its full-time employees through a defined contribution plan administered by the Michigan Employees' Retirement System (MERS). In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are required to contribute. The plan provides for the employee to contribute up to a 2 percent pretax contribution and up to an 8 percent employer match. Union employees are fully vested after three years of service, and employees at will are fully vested after one year of service.

The employee and employer contributions for the defined contribution plan were \$427,042 and \$1,708,162, respectively, for the year ended September 30, 2021.

Note 9 - Risk Management and Contingent Liabilities

Amounts received or receivable from grantor/contract agencies are subject to audit and potential adjustment by those agencies, principally the state and federal governments. As described in Note 2, DWIHN receives the majority of its funding through MDHHS. MDHHS uses a compliance examination and cost settlement process to determine disallowed costs and final receivable and payable balances of DWIHN. Historically, the cost settlement process has taken two or more years for MDHHS to complete. Any disallowed costs, including amounts already collected, may constitute a liability of DWIHN. The amount, if any, of costs that may be disallowed by the grantor or contract agencies cannot be determined at this time, although DWIHN expects such amounts, if any, to be immaterial.

DWIHN is periodically a defendant in various lawsuits, pending or threatened, in which the outcome is not presently determinable. In addition, DWIHN is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. DWIHN has purchased commercial insurance policies to cover property, torts, employee injuries, and medical benefits. Accruals for claims, litigation, and assessments are recorded by DWIHN when those amounts are estimable and probable at year end.

Other Supplemental Information

Detroit Wayne Integrated Health Network

Other Supplemental Information

Statement of Revenue, Expenses, and Changes in Net Position Budgetary Comparison Year Ended September 30, 2021

	Original Budget (unaudited)	Amended Budget (unaudited)	Actual	Variance with Amended Budget
Operating Revenue				
State grant and contracts	799,789,662	836,733,354	874,168,508	37,435,154
Charges for services	7,526,123	9,926,123	9,297,889	(628,234)
Local grants and contracts	22,089,636	22,639,636	28,270,640	5,631,004
Federal grants and contracts	21,136,201	21,297,200	17,995,040	(3,302,160)
Total operating revenue	850,541,622	890,596,313	929,732,077	39,135,764
Operating Expenses				
Personnel	26,988,660	22,624,798	20,771,157	1,853,641
Fringe benefits	4,336,283	8,754,431	7,586,538	1,167,893
Substance use disorder services	54,759,105	52,967,279	44,357,162	8,610,117
Austism services	61,428,739	61,307,641	61,747,159	(439,518)
MI Health Link	7,216,050	9,876,123	11,853,276	(1,977,153)
Adult services	276,569,510	289,953,760	283,375,111	6,578,649
Children services	67,773,348	83,181,972	69,262,742	13,919,230
Intellectually disabled	306,271,185	320,910,816	330,988,348	(10,077,532)
Grant programs	8,307,525	8,436,960	6,039,389	2,397,571
State of Michigan	20,840,188	20,840,188	19,133,166	1,707,022
Operating costs	15,024,237	10,715,553	8,741,720	1,973,833
Depreciation	1,766,792	1,766,792	1,206,934	559,858
Total expenses	851,281,622	891,336,313	865,062,702	26,273,611
Operating (Loss) Income	(740,000)	(740,000)	64,669,375	65,409,375
Nonoperating Revenue (Expense)				
Investment income	1,000,000	1,000,000	301,860	(698,140)
Loss on sale of assets	-	-	(27,871)	(27,871)
Interest paid on debt	(260,000)	(260,000)	(204,832)	55,168
Total nonoperating revenue	740,000	740,000	69,157	(670,843)
Change in Net Position	\$ -	\$ -	\$ 64,738,532	\$ 64,738,532



Detroit Wayne Integrated Health Network

Federal Awards Supplemental Information
September 30, 2021

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Detroit Wayne Integrated Health Network

We have audited the financial statements of Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise DWIHN's basic financial statements. We issued our report thereon dated March 16, 2022, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 16, 2022.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moran, PLLC

April 19, 2022

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

To Management and the Board of Directors
Detroit Wayne Integrated Health Network

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise DWIHN's basic financial statements, and have issued our report thereon dated March 16, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DWIHN's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DWIHN's internal control. Accordingly, we do not express an opinion on the effectiveness of DWIHN's internal control.

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

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DWIHN's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Directors
Detroit Wayne Integrated Health Network

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of DWIHN's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DWIHN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

March 16, 2022

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Detroit Wayne Integrated Health Network

Report on Compliance for Each Major Federal Program

We have audited Detroit Wayne Integrated Health Network's (DWIHN) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the major federal programs for the year ended September 30, 2021. DWIHN's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of DWIHN's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about DWIHN's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of DWIHN's compliance.

Opinion on Each Major Federal Program

In our opinion, DWIHN complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended September 30, 2021.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2021-002. Our opinion on each major federal program is not modified with respect to this matter.

DWIHN's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. DWIHN's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

To the Board of Directors
Detroit Wayne Integrated Health Network

Report on Internal Control Over Compliance

Management of DWIHN is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DWIHN's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 DWIHN's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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 a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2021-001 to be a material weakness.

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 federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2021-002 to be a significant deficiency.

DWIHN's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. DWIHN's responses were not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

April 19, 2022

Detroit Wayne Integrated Health Network

Schedule of Expenditures of Federal Awards Year Ended September 30, 2021

Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
14.267		\$ 1,567,251	\$ 1,592,206
U.S. Department of Housing and Urban Development			
Direct funded - Continuum of Care Program			
U.S. Department of the Treasury - Coronavirus Relief Fund			
Passed through the Michigan Department of Health and Human Services:			
93.665	20214866-00	-	112,152
COVID-19 Emergency Grants to Address Medical and Substance Use Disorders During COVID-19			
93.665	20212778-001	-	194,374
COVID-19 Emergency Grants to Address Medical and Substance Use Disorders During COVID-19			
Total Emergency Grants to Address Medical and Substance Use Disorders During COVID-19			
93.243	1M01HP31331-01-00	-	306,526
U.S. Department of Health and Human Services - Substance Abuse and Mental Health Services			
Passed through the Regents of The University of Michigan - Health Resources and Service Administration			
93.243	20212640-002	-	1,076
93.243	20214115-00	-	63,000
Passed through the Michigan Department of Health and Human Services: MI Youth Treatment Improvement & Enhancement PIHP Strategic Partnerships for Success			
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			
93.387	20212622-00	-	160,171
Substance Use Disorder Services - Tobacco			
Total Substance Abuse and Mental Health Services			
U.S. Department of Health and Human Services			
Passed through the Regents of The University of Michigan - Medicaid Cluster - Medical Assistance Program - Michigan Child Collaborative Care (MC3) Program			
93.778	3006341919	64,981	66,974
Passed through the Michigan Department of Health and Human Services - Annual Resident Reviews			
93.778	20210713-001	1,550,672	1,557,353
Total Medicaid Cluster			
Early Child Mental Health Consultation			
93.434	20210198-00	115,943	115,943
State Opioid Targeted Response			
93.788	20212616-003	-	1,154,727
93.788	20212620-002	-	835,974
Total Opioid State Response			
1,980,701			

See notes to schedule of expenditures of federal awards.

Detroit Wayne Integrated Health Network

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2021

	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount	
			Provided to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services - Block Grants for Community Mental Health Services				
Passed through the Michigan Department of Health and Human Services:				
Harvest Retreat Drop-In Center	93.958	20211908-00	\$ -	\$ 5,000
Our Place Drop-In Center	93.958	20211910-002	-	7,500
Perfect Place Drop-In Center	93.958	20211911-001	-	7,234
Clubhouse Engagement	93.958	20211906-001	-	33,721
Infant and Early Child Mental Health Consultation	93.958	20210198-00	40,836	40,836
Behavioral Health Home	93.958	20215066-00	-	46,814
Veteran's Systems Navigator	93.958	20211905-001	-	84,083
Integrated Healthcare	93.958	20211063-00	-	91,749
Trauma Informed Care	93.958	20211081-001	-	140,732
Child System of Care	93.958	20210835-00	713,794	916,873
			754,630	1,374,542
U.S. Department of Health and Human Services - Block Grants for Treatment and Prevention of Substance Abuse				
Passed through the Michigan Department of Health and Human Services:				
Administration	93.959	20212626-003	-	767,392
Community Grant	93.959	20212628-003	-	6,139,696
Women's Specialty Services Prevention	93.959	20212624-003	-	581,676
	93.959	20212623-00	-	3,179,619
			-	10,668,383
Total Block Grants for Treatment and Prevention of Substance Abuse			2,370,283	15,938,067
Total U.S. Department of Health and Human Services			\$ 3,937,534	\$ 17,836,799

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Detroit Wayne Integrated Health Network (DWIHN) under programs of the federal government for the year ended September 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of DWIHN, it is not intended to and does not present the financial position, changes in net position, or cash flows of DWIHN.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

DWIHN has elected to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Schedule of Findings and Questioned Costs

Detroit Wayne Integrated Health Network

Schedule of Findings and Questioned Costs

Year Ended September 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes _____ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes _____ None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? X Yes _____ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
93.778	Medicaid Cluster	Unmodified
93.788	State Opioid Targeted Response	Unmodified
93.958	Block Grants for Community Mental Health Services	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

None

Detroit Wayne Integrated Health Network

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2021

Section III - Federal Program Audit Findings

Reference Number	Finding
2021-001	<p>Assistance Listing Number, Federal Agency, and Program Name - 14.267 - U.S. Department of Housing and Urban Development (HUD) - Continuum of Care Program</p> <p>Federal Award Identification Number and Year - Fiscal years 2019, 2018, and 2017</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Material weakness</p> <p>Repeat Finding - No</p> <p>Criteria - Per 24 CFR 578.103(a), the recipient and its subrecipients must establish and maintain standard operating procedures for ensuring that Continuum of Care program funds are used in accordance with the requirements of this part and must establish and maintain sufficient records to enable HUD to determine whether the recipient and its subrecipients are meeting the requirements of this part.</p> <p>Condition - During the fiscal year ended September 30, 2021, Detroit Wayne Integrated Health Network's (DWIHN) Continuum of Care program was subject to a monitoring visit by HUD's Detroit field office related to grant programs spanning the period from fiscal year 2017 to fiscal year 2019. Among the outcomes of the review conducted was a finding related to DWIHN's staff reimbursing one subrecipient for certain costs with insufficient payment supporting documentation, which resulted in funds being misappropriated by an individual who was employed by the subrecipient.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - The subrecipient has replenished the funds, such that this did not result in ineligible cost activity as part of this grant program; however, it did raise awareness about the risk and opportunity for misappropriation of funds to occur when certain controls are not in place.</p> <p>Cause and Effect - The subrecipient for this grant program was not required to provide proof of payment prior to reimbursement, resulting in DWIHN reimbursing the subrecipient for costs that were not actually incurred for the program and creating the opportunity for those funds to be used for invalid expenses unrelated to the grant program. The subrecipient has since replenished these costs toward eligible activities, thereby eliminating any questioned costs.</p> <p>Recommendation - It is our understanding that DWIHN has since modified its procedures and policies to require that canceled checks be included in the subrecipient's billing submission. It will be important to continue to internally monitor all such program activity periodically to ensure that controls over such disbursements continue to remain in place and are effective going forward.</p> <p>Views of Responsible Officials and Corrective Action Plan - DWIHN concurs with the finding and now requires canceled checks prior to reimbursing the provider.</p>

Detroit Wayne Integrated Health Network

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2021

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2021-002	<p>Assistance Listing Number, Federal Agency, and Program Name - 93.788 - U.S. Department of Health and Human Services - State Opioid Targeted Response and State Opioid Response II</p> <p>Federal Award Identification Number and Year - Fiscal year 2021</p> <p>Pass-through Entity - The University of Michigan</p> <p>Finding Type - Significant deficiency and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - Pursuant to DWIHN's grant agreement with the Michigan Department of Health and Human Services (MDHHS), Financial Status Reports (FSR) must be submitted on a monthly basis no later than 30 days after the close of each calendar month. The monthly FSRs must reflect total actual program expenditures up to the total agreement amount.</p> <p>Condition - MDHHS conducted a virtual financial site visit (i.e., desk review) for the quarter ended December 31, 2020. As part of that visit, MDHHS reviewed expenses reported by DWIHN on the FSR for the State Opioid Targeted Response and State Opioid Response II programs. MDHHS' report included several findings related to the FSRs not being completed properly as it relates to reporting indirect costs, including indirect costs being incorrectly categorized as salaries and wages, fringe benefits, and supplies and materials.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - All expenses reported were eligible costs of the grant program, were supported by appropriate records, and were reconciled to the expenses in the accounting records. The finding is solely a reporting finding, as it is specific to the accuracy of how certain program expenses were reported on the FSR.</p> <p>Cause and Effect - The classification of expenses and, therefore, how they are reported can vary based on whether third-party recipients of the grant funds are considered vendors versus subrecipients. Based on discussions with management, it is our understanding that the reporting errors identified during the desk review resulted from DWIHN continuing to work with MDHHS regarding its provider network relationships and how that impacts the FSR reporting.</p> <p>Recommendation - It is our understanding that the final DWIHN budget was amended to allocate all indirect costs to the appropriate category and that reporting of indirect costs on the FSR was adjusted beginning in August 2021. As of the date of this report, DWIHN has fully rectified the FSR reporting matter with MDHHS and does not expect a recurrence going forward.</p> <p>Relative to the timing for filing monthly FSRs, we encourage DWIHN to ensure the reports are completed within the 30-day requirement going forward.</p>

Detroit Wayne Integrated Health Network

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2021

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2021-002 (cont.)	<p>Views of Responsible Officials and Planned Corrective Actions - DWIHN does not concur with the MDHHS findings. MDHHS limited DWIHN's ability to bill indirect costs based on the criteria that our provider network was a subrecipient rather than a contractor. DWIHN utilizes the 10 percent <i>de minimis</i> rate for indirect costs and determined several years ago that our provider network was a contractor in accordance with 2CFR 200.331, <i>Subrecipient and Contractor Determination</i>. In an effort to get reimbursed for the entire 10 percent, DWIHN included the costs in other budgeted categories (i.e., salaries and wages). In August 2021, the 10 Michigan PIHP chief financial officers met with the MDHHS Bureau of Audit and the Office of Recovery Oriented Systems of Care (OROSC) in an effort to explain the relationships PIHPs share with their provider network. The meeting resulted in MDHHS allowing the PIHPs to update their final billings based on their relationship, as determined by the guidance. DWIHN requested that OROSC remove the finding; however, OROSC stated that, at the time of the report for the period under review (i.e., quarter ended December 31, 2020), the billing amounts were incorrect and refused to remove the finding.</p>



Detroit Wayne Integrated Health Network

Compliance Examination
September 30, 2021

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In Relation to Opinion on Schedules
Independent Auditor's Report

To the Board of Directors
Detroit Wayne Integrated Health Network

We have audited the financial statements of Detroit Wayne Integrated Health Network (DWIHN) as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise DWIHN's basic financial statements. We have issued our report thereon dated March 16, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 16, 2022.

The accompanying examined financial status report and cost settlement schedules, as identified in the table of contents, are presented for the purpose of additional analysis, as required by the Michigan Department of Health and Human Services, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Except for the contract reconciliation and settlement data, the information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The contract reconciliation and settlement data have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Plante & Moran, PLLC

April 12, 2022

Report on Compliance; Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors and Management
Detroit Wayne Integrated Health Network

Report on Compliance

We have examined Detroit Wayne Integrated Health Network's (DWIHN) compliance with the specified requirements and specified criteria (i.e., compliance requirements A-H and L-N) contained in the Community Mental Health (CMH) 2021 Compliance Examination Guidelines issued by the Michigan Department of Health and Human Services (MDHHS) during the year ended September 30, 2021. Management is responsible for Detroit Wayne Integrated Health Network's compliance with the specified requirements. Our responsibility is to express an opinion on Detroit Wayne Integrated Health Network's compliance with the specific requirements listed above 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 Detroit Wayne Integrated Health Network complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Detroit Wayne Integrated Health Network complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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 Detroit Wayne Integrated Health Network's compliance with the specified requirements.

Opinion

In our opinion, Detroit Wayne Integrated Health Network complied, in all material respects, with the specified requirements listed above during the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of Detroit Wayne Integrated Health Network is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements related to the Medicaid, General Fund, and Substance Abuse Prevention and Treatment Block Grant (SAPT) programs. In planning and performing our examination of compliance, we considered Detroit Wayne Integrated Health Network's internal control over compliance with the types of compliance requirements that could have a direct and material effect on the Medicaid, General Fund, and SAPT programs, as specified in the MDHHS Compliance Examination Guidelines, to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for these programs and to test and report on internal control over compliance in accordance with the Community Mental Health Compliance Examination Guidelines, 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 Detroit Wayne Integrated Health Network's internal control over compliance.

To the Board of Directors and Management
Detroit Wayne Integrated Health Network

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 specified compliance requirement of the aforementioned programs on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of specified compliance requirement of the aforementioned 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 specified compliance requirement of the aforementioned programs that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 Michigan Department of Health and Human Services Community Mental Health Compliance Examination Guidelines. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

April 12, 2022

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

PIHP: **DETROIT WAYNE INTEGRATED HEALTH NETWORK**
 FISCAL YEAR: **FY 20 / 21**
 SUBMISSION TYPE: **YE Final**
 SUBMISSION DATE: **2/28/2022**

1. Specialty Managed Care - Medicaid	Medicaid	Healthy MI Plan	Children's Waiver	SED	HSW	DHIP	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	624,829,381	132,565,009	1,579,449	1,244,671	78,761,827	1,044,686	\$ 840,025,023	FY 21
b. Current Fiscal Year - Medicaid Revenue Accruals						834,477	\$ 834,477	FY 21
c. Less Direct Care Wage Revenue	(37,809,633)	(2,830,600)	(189,129)	(51,405)	(9,476,338)		\$ (50,357,105)	FY 21
d. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 587,019,748	\$ 129,734,409	\$ 1,390,320	\$ 1,193,266	\$ 69,285,489	\$ 1,879,163	\$ 790,502,395	FY 21
e. Prior Fiscal Year 1 - Accrual Adjustment - Net							\$ -	FY 20
f. Prior Fiscal Year 2 - Accrual Adjustment - Net							\$ -	FY 19
g. Other Adjustments (DHHS Approval Required)							\$ -	Describe Below
h. Sub-Total - Prior Year Accrual Adjustments:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
i. Total Medicaid Revenue - Current Year Settlement:	\$ 587,019,748	\$ 129,734,409	\$ 1,390,320	\$ 1,193,266	\$ 69,285,489	\$ 1,879,163	\$ 790,502,395	
j. Total Current Fiscal Year Performance Bonus Incentive Pool (PBIP) Withheld (enter as a positive amount)	5,724,480						\$ 5,724,480	
k. Explanation of Accrual Adjustments	HSW includes \$28,846 received in FY21 that pertained to FY19; DHIP includes \$91,072 received in May 2021 related to FY20.							

2. MDHHS - Direct Care Wage Revenue	Medicaid	Healthy MI Plan	Children's Waiver	SED	HSW	Total
a. Direct Care Wage - as of 9/30 (incl retroactivity)	37,809,633	2,830,600	189,129	51,405	9,476,338	50,357,105
b. (Less FY20 retroactive Direct Care Wage per MDHHS)						
c. Direct Care Wage - after 9/30	7,309	677	73	18	3,167	11,244
d. Totals	\$ 37,816,942	\$ 2,831,277	\$ 189,202	\$ 51,423	\$ 9,479,505	\$ 50,368,349

2.1 MDHHS - Direct Care Wage Settlement	Revenue	Expenditures	Lapse	Cost Above Authorizations
a. Direct Care Wage	50,368,349	38,123,096	(12,245,253)	-
b. Totals	\$ 50,368,349	\$ 38,123,096	\$ (12,245,253)	\$ -
c. Explanation:	Lapsed amount was estimated by funding sources (i.e. DAB, TANF, HSW, CW and SED waiver) based on the % of revenue to total per Milliman estimated amounts.			

3. Medicaid Savings / Medicaid Lapse Calculation	Amount
a. Specialty Managed Care - Medicaid Capitation	796,226,875
1. Band # 1 (85 - 100%)	5% 39,811,344
2. Band # 2 (80 - 85%)	5% 39,811,344
b. Balance Available for Savings (from Medicaid FSR)	13,300,334
b1. Balance Available for Savings (from Healthy Michigan FSR)	26,469,643
b2. Total Available for Savings	39,769,977
c. 1. Band # 1	39,769,977
2. Sub-Total - Band # 1	-
3. Band # 2	-
4. Sub-Total - Band # 2	-
5. Band # 3	-
6. Totals	\$ -

Total Lapse	Total Earned Savings	Total Savings Corridor
	39,769,977	39,769,977
	-	-
	-	-
	-	-
\$ -	\$ 39,769,977	\$ 39,769,977

4. Summary of Total Savings / Lapse	Total Lapse	Total Earned Savings	Total Savings Corridor	% of Savings by Funding
1. Total Disposition of Medicaid Savings / Lapse		13,300,334	13,300,334	33%
2. Total Disposition of Healthy Michigan Savings / Lapse		26,469,643	26,469,643	67%
3. Total Savings / Lapse	\$ -	\$ 39,769,977	\$ 39,769,977	100%

5. Medicaid Savings - Prior Year Earnings to Expend	FY	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid	8,020,668				8,020,668
b. Current Year Expenditures - Medicaid	8,020,668				8,020,668
c. Prior Year Medicaid Savings Earned - HMP	22,185,806				22,185,806
d. Current Year Expenditures - HMP	22,185,806				22,185,806
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -

6. Narrative: Both CRCS and Contract Settlement Worksheet

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

PIHP: DETROIT WAYNE INTEGRATED HEALTH NETWORK
FISCAL YEAR: FY 20 / 21
PERIOD COVERED: YE Final
SUBMISSION DATE: 2/28/2022

	PIHP Contract Cost Settled
1. Medicaid Services - Available Resources	
a. Total Managed Care Capitation (Medicaid & Healthy Michigan Plan) incl DCW	\$ 840,870,744
b. 1st & 3rd Party Collections - Medicaid (FSR A 121)	-
c. 1st & 3rd Party Collections - HMP (FSR AI 121)	-
d. Prior Year Medicaid Savings (FSR A 123 + FSR AI 123)	30,206,474
e. ISF Abatement - Medicaid / HMP(FSR A 124 + FSR AI 124)	-
f. Psych Hospital HRA (FSR A 125 + FSR AI 125)	29,156,512
g. Redirected FROM CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
h. Redirected FROM Non-MDHHS Earned Contracts (FSR A 303 + FSR AI 303)	-
i. Redirected FROM Restricted Fund Balance (FSR A 315 + AI 315 + AK 315)	-
j. Sub-Total Other Medicaid Services - Resources	\$ 59,362,986
k. Total Medicaid Services - Available Resources	\$ 900,233,730

2. Medicaid Services - Expenditures	
a. PIHP Insurance Provider Assessment (IPA) Tax (FSR A 201 + FSR AI 201)	9,512,558
b. Medicaid Services (incl DCW) (FSR A 202 + A 206 - A 122 - A 325)	620,164,488
b.1 Healthy Michigan Plan Services (incl DCW) (FSR AI 202 + AI 205 - AI 122 - AI 325)	83,658,345
b.2 MI Health Link Medicaid Services (FSR A 205)	40,408,878
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	59,717,016
d. Psych Hospital HRA (FSR A 204 + FSR AI 204)	29,156,512
e. Sub-Total Medicaid Services - Expenditures	\$ 842,617,797
f. Redirected TO CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
h. Redirected TO MI Health Link (FSR A 301c)	5,600,703
i. Sub-Total Medicaid Services - Redirected Expenditures	\$ 5,600,703
j. Total Medicaid Services - Expenditures	\$ 848,218,500

3. Net Medicaid Services Surplus / (Deficit)	
a. Medicaid Funding Surplus / (Deficit)	52,015,230
b. Less: Direct Care Wage Surplus / (Deficit) (Medicaid worksheet 2.1.b)	12,245,253
c. Net Medicaid Services Surplus / (Deficit)	\$ 39,769,977

4. Disposition	Amount
a. Surplus	
1. Transfer to Fund Balance - Medicaid Savings Earned	(39,769,977)
2. Lapse to MDHHS - Contract Settlement	-
3. Total Disposition - Surplus	\$ (39,769,977)

b. Deficit	
1. Redirected from General Fund (FSR A 331 + AI 331 + AK 331)	-
2. Redirected from Local (FSR A 332 + AI 332 + AK 332)	-
3. Redirected Risk Corridor - PIHP Share (FSR A 333 + AI 333)	-
4. Redirected Risk Corridor - MDHHS Share (FSR A 334 + AI 334)	-
5. Redirected from Restricted Fund Balance (FSR A 335 + AI 335 + AK 335)	-
6. Total Disposition - Deficit	\$ -

4.1 Medicaid Savings Transferred To/From	Amount
PIHP receiving transferred Medicaid savings	
a. Total Transferred	-
b.	-
c.	-
d.	-
e.	-
f. Total	\$ -

5. Cash Settlement: (Due MDHHS) / Due PIHP	Amount
a. Forced Lapse to MDHHS	(12,245,253)
b. Lapse to MDHHS - Contract Settlement	-
c. Risk Corridor - MDHHS Share	-
d. Return of Prior Year Medicaid Savings	-
e. Misc (please explain)	-
f. Misc (please explain)	-
g. Total Cash Settlement: (Due MDHHS) / Due PIHP	\$ (12,245,253)

6. Medicaid MDHHS Commitment	Amount
a. MDHHS / PIHP Medicaid Funded Expenditures	750,732,418
b. Earned Medicaid Savings	39,769,977
c. Sub-Total MDHHS Commitment	\$ 790,502,395
d. Risk Corridor - MDHHS Share	-
e. Total MDHHS Medicaid Commitment	\$ 790,502,395
f. General Fund Supplement for Unfunded Medicaid	-

7. Report Certification
 This is to certify accuracy and completeness of this report.

This certification has been moved to the CERTIFICATION OF MDHHS CONTRACT SCHEDULE E REPORT SUBMISSIONS form.

Questions should be directed to:

This contact information has been moved to the CERTIFICATION OF MDHHS CONTRACT SCHEDULE E REPORT SUBMISSIONS form.

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

PIHP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 20 / 21	A I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board
	SUBMISSION DATE:	2/28/2022	PIHP Grand Total
1	PIHP or CMHSP		DWIHN

A		MEDICAID SERVICES - PIHP USE ONLY		
A	100	REVENUE		
A	101	Specialty Managed Care Medicaid Revenue	660,767,986	660,767,986
A	115	Medicaid Managed Care - Affiliate Contracts	-	-
A	116	Direct Care Wage	47,537,072	47,537,072
A	120	Subtotal - Current Period Medicaid Services Revenue	708,305,058	708,305,058
A	121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rptng Bd		-
A	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate		-
A	123	Prior Year Medicaid Savings (Funding Current Year Expenses)	8,020,668	8,020,668
A	124	ISF Abatement		-
A	125	Psych Hospital Rate Adjuster (HRA)	17,994,592	17,994,592
A	140	Subtotal - Other Medicaid Revenue	26,015,260	26,015,260
A	190	TOTAL REVENUE	734,320,318	734,320,318
A	200	EXPENDITURE		
A	201	PIHP Insurance Provider Assessment (IPA) Tax	6,468,539	6,468,539
A	202	Medicaid Services	584,293,184	584,293,184
A	203	Payment into Medicaid ISF	18,717,016	18,717,016
A	204	Psych Hospital Rate Adjuster (HRA)	17,994,592	17,994,592
A	205	MI Health Link - Medicaid Services	40,408,878	40,408,878
A	206	Direct Care Wage	35,871,304	35,871,304
A	290	TOTAL EXPENDITURE	703,753,513	703,753,513
A	295	SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)	30,566,805	30,566,805
A	300	Redirected Funds (To) From		
A	301	(TO) CMHSP to CMHSP Earned Contracts - J304	-	-
A	301a	Intentionally left blank		
A	301b	(TO) Healthy MI Plan - AI310	-	-
A	301c	(TO) MI Health Link Services (Medicare) - AK310	(5,600,703)	(5,600,703)
A	302	FROM CMHSP to CMHSP Earned Contracts - J301 (explain - section AB)		-
A	303	FROM Non-MDHHS Earned Contracts - K301 (explain - section AB)		-
A	310a	FROM Healthy MI Plan - AI301a		-
A	315	FROM Restricted Fund Balance - RES 1.c	-	-
A	325	Info only - Affiliate Total Redirected Funds - I390		-
A	330	Subtotal Redirected Funds rows 301 - 325	(5,600,703)	(5,600,703)
A	331	FROM General Fund - Redirected to Unfunded Medicaid Costs - B301		-
A	332	FROM Local Funds - M301		-
A	333	FROM Risk Corridor - PIHP Share - N301	-	-
A	334	FROM Risk Corridor - MDHHS Share - N302		-
A	335	FROM Restricted Fund Balance - Risk Financing RES 1.c	-	-
A	390	Total Redirected Funds	(5,600,703)	(5,600,703)
A	400	BALANCE MEDICAID SERVICES	13,300,334	13,300,334
A	401	BALANCE MEDICAID DIRECT CARE WAGE SERVICES	11,665,768	11,665,768

AB	REMARKS
AB	Remarks may be added about any entry or activity on the report for which additional information may be useful.
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT
WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Healthy Michigan**

PIHP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK		YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 20 / 21	A	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	PIHP Grand Total
	SUBMISSION DATE:	2/28/2022		
1	PIHP or CMHSP		DWIHN	

AI	HEALTHY MICHIGAN SERVICES - PIHP USE ONLY			
AI 100	REVENUE			
AI 101	Healthy Michigan Plan		129,734,409	129,734,409
AI 115	Healthy Michigan Managed Care - Affiliate Contracts		-	-
AI 116	Direct Care Wage		2,831,277	2,831,277
AI 120	Subtotal - Current Period Healthy Michigan Services Revenue		132,565,686	132,565,686
AI 121	1st & 3rd Party Collections - HMP Consumers - Rptg Bd			-
AI 122	1st & 3rd Party Collections - HMP Consumers - Affiliate			-
AI 123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)		22,185,806	22,185,806
AI 124	ISF Abatement HMP			-
AI 125	Psych Hospital Rate Adjuster (HRA)		11,161,920	11,161,920
AI 140	Subtotal - Other Healthy Michigan Revenue		33,347,726	33,347,726
AI 190	TOTAL REVENUE		165,913,412	165,913,412
AI 200	EXPENDITURE			
AI 201	PIHP Insurance Provider Assessment (IPA) Tax Healthy Michigan Plan		3,044,019	3,044,019
AI 202	Healthy Michigan Plan Services		81,406,553	81,406,553
AI 203	Payment into Healthy Michigan Plan ISF		41,000,000	41,000,000
AI 204	Psych Hospital Rate Adjuster (HRA)		11,161,920	11,161,920
AI 205	Direct Care Wage		2,251,792	2,251,792
AI 290	TOTAL EXPENDITURE		138,864,284	138,864,284
AI 295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)		27,049,128	27,049,128
AI 300	Redirected Funds (To) From			
AI 301	(TO) CMHSP to CMHSP Earned Contracts - J304.1		-	-
AI 301a	(TO) Medicaid - A310a		-	-
AI 302	FROM CMHSP to CMHSP Earned Contracts - J301.1 (explain - section AJ)			-
AI 303	FROM Non-MDHHS Earned Contracts - K301.1 (explain - section AJ)			-
AI 310	FROM Medicaid - A301b			-
AI 315	FROM Restricted Fund Balance - RES 1.g		-	-
AI 325	Info only - Affiliate Total Redirected Funds - I390			-
AI 330	Subtotal Redirected Funds rows 301 - 325		-	-
AI 331	FROM General Fund - Redirected to Unfunded Healthy Michigan Costs - B301.1			-
AI 332	FROM Local Funds - M301.1			-
AI 333	FROM Risk Corridor - PIHP Share - N301.1		-	-
AI 334	FROM Risk Corridor - MDHHS Share - N302.1			-
AI 335	FROM Restricted Fund Balance - Risk Financing RES 1.g		-	-
AI 390	Total Redirected Funds		-	-
AI 400	BALANCE HEALTHY MICHIGAN PLAN SERVICES		26,469,643	26,469,643
AI 401	BALANCE HEALTHY MICHIGAN PLAN DIRECT CARE WAGE SERVICES		579,485	579,485

AJ	REMARKS
AJ	Remarks may be added about any entry or activity on the report for which additional information may be useful.
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Health Home Services**

PIHP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK		YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 20 / 21	A	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	PIHP Grand Total
	SUBMISSION DATE:	2/28/2022		
1	PIHP or CMHSP		DWIHN	

AG		Health Home Program - PIHP USE ONLY		
AG	100	REVENUE		
AG	101	Revenue - Health Home Services		-
AG	115	Affiliate Contracts	-	-
AG	190	TOTAL REVENUE	-	-
AG	200	EXPENDITURE		
AG	201	PIHP Insurance Provider Assessment (IPA) Tax		-
AG	202	Expenditure - Health Home Services		-
AG	204	Surplus Funding Retained		-
AG	290	TOTAL EXPENDITURE	-	-
AG	295	SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-
AG	300	Redirected Funds (To) From		
AG	315	FROM Restricted Fund Balance - RES 1.f	-	-
AG	325	Info only - Affiliate Total Redirected Funds - IC390		-
AG	330	Subtotal Redirected Funds rows 301 - 325	-	-
AG	331	FROM General Fund - B301.4		-
AG	332	FROM Local Funds - M301.4		-
AG	335	FROM Restricted Fund Balance - Risk Financing RES 1.f	-	-
AG	390	Total Redirected Funds	-	-
AG	400	BALANCE HEALTH HOMES BEHAVIORAL HEALTH SERVICES	-	-

AH	REMARKS
AH	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Opioid Health Home Services**

PIHP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 20 / 21	A I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board
	SUBMISSION DATE:	2/28/2022	
1	PIHP or CMHSP		DWIHN

AE		Opioid Health Home Program - PIHP USE ONLY		
AE	100	REVENUE		
AE	101	Revenue - Opioid Health Home Services		-
AE	115	Affiliate Contracts	-	-
AE	190	TOTAL REVENUE	-	-
AE	200	EXPENDITURE		
AE	201	PIHP Insurance Provider Assessment (IPA) Tax		-
AE	202	Expenditure - Opioid Health Home Services		-
AE	204	Surplus Funding Retained		-
AE	290	TOTAL EXPENDITURE	-	-
AE	295	SUBTOTAL NET OPIOID HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-
AE	300	Redirected Funds (To) From		
AE	315	FROM Restricted Fund Balance - RES 1.e	-	-
AE	325	Info only - Affiliate Total Redirected Funds - IB390		-
AE	330	Subtotal Redirected Funds rows 301 - 325	-	-
AE	331	FROM General Fund - B301.3		-
AE	332	FROM Local Funds - M301.3		-
AE	335	FROM Restricted Fund Balance - Risk Financing RES 1.e	-	-
AE	390	Total Redirected Funds	-	-
AE	400	BALANCE OPIOID HEALTH HOME SERVICES	-	-

AF	REMARKS
AF	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT
WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - MI Health Link**

PIHP:		DETROIT WAYNE INTEGRATED HEALTH NETWORK		YEAR TO DATE REPORTING	
		FISCAL YEAR:	FY 20 / 21	A	I
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	PIHP Grand Total
		SUBMISSION DATE:	2/28/2022	DWIHN	
1		PIHP or CMHSP			
AK		MI HEALTH LINK SERVICES - PIHP USE ONLY			
AK	100	REVENUE			
AK	101	MI Health Link		7,560,548	7,560,548
AK	102	ICO - Risk Financing / (ICO - Shared Savings)			-
AK	115	MI Health Link - Affiliate Contracts		-	-
AK	120	Subtotal - Current Period MI Health Link Services Revenue		7,560,548	7,560,548
AK	121	1st & 3rd Party Collections - MI Health Link Consumers - Rpting Bd			-
AK	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate			-
AK	140	Subtotal - Other MI Health Link Revenue		-	-
AK	190	TOTAL REVENUE		7,560,548	7,560,548
AK	200	EXPENDITURE			
AK	202	MI Health Link Services		13,161,251	13,161,251
AK	290	TOTAL EXPENDITURE		13,161,251	13,161,251
AK	295	SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)		(5,600,703)	(5,600,703)
AK	300	Redirected Funds (To) From			
AK	301	(TO) CMHSP to CMHSP Earned Contracts - J304.3		-	-
AK	302	FROM CMHSP to CMHSP Earned Contracts - J301.3 (explain - section AL)			-
AK	303	FROM Non-MDHHS Earned Contracts - K301.3 (explain - section AL)			-
AK	310	FROM Medicaid - A301c		5,600,703	5,600,703
AK	315	FROM Restricted Fund Balance - RES 1.h		-	-
AK	325	Info only - Affiliate Total Redirected Funds - ID390			-
AK	330	Subtotal Redirected Funds rows 301 - 325		5,600,703	5,600,703
AK	331	FROM General Fund - Redirected to Unfunded MI Health Link Costs - B301.5			-
AK	332	FROM Local Funds - M301.5			-
AK	335	FROM Restricted Fund Balance - Risk Financing RES 1.h		-	-
AK	336	(TO) Local funds - M313.3		-	-
AK	390	Total Redirected Funds		5,600,703	5,600,703
AK	400	BALANCE MI HEALTH LINK SERVICES (must = 0)		-	-

AL	REMARKS
AL	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AL	Medicare expenses incurred by not paid by ICO.
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
RESTRICTED FUND BALANCE ACTIVITY**

PIHP: DETROIT WAYNE INTEGRATED HEALTH NETWORK

FISCAL YEAR: FY 20 / 21

SUBMISSION TYPE: YE Final

SUBMISSION DATE: 2/28/2022

	Restricted Fund Balance Activity	PA2	PA2 - (Risk Financing)	Performance Bonus Incentive Pool (PBIP)	Performance Bonus Incentive Pool (PBIP) - (Risk Financing)	Restricted Fund Balances / Current Activity
1.						
a.	Restricted Fund Balance @ Beginning of Fiscal Year	\$ 4,619,781				\$ 4,619,781
b.	Current Period Deposits	\$ 4,590,764		\$ 4,160,443		\$ 8,751,207
c.	Current Period Financing Medicaid					\$ -
d.	Current Period Financing SUD Non-Medicaid	\$ (2,946,414)				\$ (2,946,414)
e.	Current Period Financing Opioid Health Homes Behavioral Health					\$ -
f.	Current Period Financing Health Homes Behavioral Health					\$ -
g.	Current Period Financing Healthy MI Plan					\$ -
h.	Current Period Financing MI Health Link					\$ -
i.	Current Period Financing Behavioral Health System			\$ (4,160,443)		\$ (4,160,443)
j.	Restricted Fund Ending Balance	\$	6,264,131	\$	-	\$ 6,264,131

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

PIHP: DETROIT WAYNE INTEGRATED HEALTH NETWORK

FISCAL YEAR: FY 20 / 21

SUBMISSION TYPE: YE Final

SUBMISSION DATE: 2/28/2022

1. Internal Service Fund Fiscal Year Activity	ISF Balance @ Beginning of Fiscal Year	Current Period ISF Contributions Interest Earned	Current Period ISF Contributions Deposits	Current Period ISF Reduction (Abatement)	Current Period ISF Financing Medicaid (Risk)	Current Period ISF Financing HMP (Risk)	ISF Ending Balance
a. ISF Balances / Current Activity	\$ -	\$ -	\$ 59,717,016	\$ -	\$ -	\$ -	\$ 59,717,016
b. Specialty Managed Care			\$ 18,717,016	\$ -			\$ 18,717,016
c. Healthy Michigan Plan			\$ 41,000,000	\$ -			\$ 41,000,000

1.1 PIHP Transferred To/From ISF balances	Total Transferred
a.	
b.	
c.	
d.	
e.	
f. Total Transferred to/from PIHPs	\$ -
g. Final balance after transfers	\$ 59,717,016
h. Specialty Managed Care portion of balance	
i. Healthy Michigan Plan portion of balance	\$ 18,717,016
	\$ 41,000,000

2. PIHP Maximum Allowable Funding of ISF	Amount
Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet 1, j PBIP Withhold)	\$ 796,226,875
% of Current Year Medicaid Capitation	7.5%
Maximum Allowable Funding of Med ISF	\$ 59,717,016

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 59,717,016	
b. Medicaid ISF Ending Balance	\$ 59,717,016	
c. Within Maximum Allowable Limit / (Overfunded)	\$ -	

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

PIHP: DETROIT WAYNE INTEGRATED HEALTH NETWORK
FISCAL YEAR: FY 20 / 21
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2022

1. Shared Risk Calculation		Medicaid Amount	HMP Amount	PBIP Amount	Total Amount
Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet - 1.j PBIP Withhold)		\$ 660,767,986	\$ 129,734,409	\$ 5,724,480	\$ 796,226,875
a2. Band # 1 (100 - 105%)	5%			39,811,344	Full PIHP Responsibility
a3. Band # 2 (105 - 110%)	5%			39,811,344	Shared State / PIHP Responsibility

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

2. Disposition of Risk		State Risk	Local Risk	Total Risk Corridor
a. Stop/Loss Insurance (FSR - Non-Medicaid Line N 101)				
b. Medicaid / HMP for PIHP Share Risk Corridor (FSR - Non-Medicaid Line N 102)				
c. Local Funds / Local Fund Balance - Medicaid / HMP Services (FSR - Non-Medicaid Line M 301, M 301.1)				
d. Restricted Funds / Restricted Fund Balance - Medicaid / HMP Services (FSR - Non-Medicaid Line N 104)				
e. General Fund Redirect for Unfunded Medicaid / HMP Costs - MDHHS Approved ONLY (FSR - Non-Medicaid Line B 301, B301.1)				
f. Due PIHP From MDHHS (FSR - Non-Medicaid Line N 103)				
g. Total Risk Corridor Funding		\$	\$	\$

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

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

CMHSP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	SUBMISSION TYPE:	FISCAL YEAR:	FY 20 / 21
		SUBMISSION DATE:	YE Final	YEAR TO DATE
			2/28/2022	REPORTING
			Column A	Column B

A		MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)	
A	190	TOTAL REVENUE	734,320,318
A	290	TOTAL EXPENDITURE	703,753,513
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	30,566,805
A	390	Total Redirected Funds	(5,600,703)
A	400	BALANCE MEDICAID SERVICES (A 400 + A 401)	24,966,102

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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	165,913,412
AI	290	TOTAL EXPENDITURE	138,864,284
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	27,049,128
AI	390	Total Redirected Funds	-
AI	400	BALANCE HEALTHY MICHIGAN SERVICES (AI 400 + AI 401)	27,049,128

AK		MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link	
AK	190	TOTAL REVENUE	7,560,548
AK	290	TOTAL EXPENDITURE	13,161,251
AK	295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	(5,600,703)
AK	390	Total Redirected Funds	5,600,703
AK	400	BALANCE MI HEALTH LINK SERVICES	-

RES		RESTRICTED FUND BALANCE ACTIVITY	
RES	180	Beginning Restricted Fund balance	4,619,781
RES	190	TOTAL REVENUE (Deposits)	8,751,207
RES	290	TOTAL EXPENDITURE (PBIP & SUD NON-MEDICAID only)	(4,160,443)
RES	390	Total Redirected Funds	-
RES	400	BALANCE RESTRICTED FUND	6,264,131

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

CMHSP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	SUBMISSION TYPE:	FISCAL YEAR:	FY 20 / 21
		SUBMISSION DATE:	YE Final	YEAR TO DATE
			2/28/2022	REPORTING
			Column A	Column B

B		GENERAL FUND		
B	100	REVENUE		
B	101	CMH Operations		30,449,269
B	120	Subtotal - Current Period General Fund Revenue		30,449,269
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		1,747,173
B	140	Subtotal - Other General Fund Revenue		1,747,173
B	190	TOTAL REVENUE		32,196,442
B	200	EXPENDITURE		
B	201	100% MDHHS Matchable Services / Costs		475,309
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-
B	203	90% MDHHS Matchable Services / Costs	33,567,153	30,210,438
B	290	TOTAL EXPENDITURE		30,685,747
B	295	NET GENERAL FUND SURPLUS (DEFICIT)		1,510,695
B	300	Redirected Funds (To) From		
B	301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - A331 (PIHP use only)		-
B	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - AI331 (PIHP use only)		-
B	301.3	(TO) Opioid Health Home Services - Redirected for Unfunded Opioid Health Home Services AE331 (PIHP use only)		-
B	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG331 (PIHP use only)		-
B	301.5	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - AK331 (PIHP use only)		-
B	309	(TO) Allowable GF Cost of Injectable Medications - G301		-
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		
B	332	FROM Risk Corridor - N303		
B	390	Total Redirected Funds		-
B	400	BALANCE GENERAL FUND (cannot be < 0)		1,510,695

OTHER GF CONTRACTUAL OBLIGATIONS

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FEE FOR SERVICE MEDICAID

D		TARGETED CASE MANAGEMENT - (GHS Only)		
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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)		-

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

CMHSP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	SUBMISSION TYPE:	FISCAL YEAR:	FY 20/21
		SUBMISSION DATE:	YE Final	YEAR TO DATE
			2/28/2022	REPORTING
			Column A	Column B

OTHER FUNDING

H		MDHHS EARNED CONTRACTS	
H	100	REVENUE	
H	101	Comprehensive Services for Behavioral Health	4,085,897
H	102	Housing and Homeless Services	1,592,206
H	103	Juvenile Justice Programs	-
H	104	Suicide Lifeline Programs	-
H	105	Projects for Assistance in Transition from Homelessness	-
H	106	Regional Perinatal Collaborative	-
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	306,526
H	108	Substance Use and Gambling Services	15,107,800
H	150	Other MDHHS Earned Contracts (describe):	-
H	151	Other MDHHS Earned Contracts (describe):	-
H	190	TOTAL REVENUE	21,092,429
H	200	EXPENDITURE	
H	201	Comprehensive Services for Behavioral Health	4,085,897
H	202	Housing and Homeless Services	1,592,206
H	203	Juvenile Justice Programs	-
H	204	Suicide Lifeline Programs	-
H	205	Projects for Assistance in Transition from Homelessness	-
H	206	Regional Perinatal Collaborative	-
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	306,526
H	208	Substance Use and Gambling Services	15,107,800
H	250	Other MDHHS Earned Contracts (describe):	-
H	251	Other MDHHS Earned Contracts (describe):	-
H	290	TOTAL EXPENDITURE	21,092,429
H	400	BALANCE MDHHS EARNED CONTRACTS (cannot be < 0)	-

I | **PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY**

IA | **INTENTIONALLY LEFT BLANK**

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

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

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

J		CMHSP to CMHSP EARNED CONTRACTS	
J	190	Revenue	
J	290	Expenditure	
J	295	NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)	-
J	300	Redirected Funds (To) From	
J	301	(TO) Medicaid Services - A302 (PIHP use only)	-
J	301.1	(TO) Healthy Michigan - A1302 (PIHP use only)	-
J	301.3	(TO) MI Health Link - AK302 (PIHP use only)	-
J	302	(TO) General Fund - B313	-
J	304	FROM Medicaid Services - A301 (PIHP use only)	
J	304.1	FROM Healthy Michigan - A1301 (PIHP use only)	
J	304.3	FROM MI Health Link - AK301 (PIHP use only)	
J	305	FROM General Fund - B312	
J	307	FROM Local Funds - M310	
J	390	Total Redirected Funds	-
J	400	BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)	-

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

CMHSP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	SUBMISSION TYPE:	FISCAL YEAR:	FY 20 / 21
		SUBMISSION DATE:	YE Final	YEAR TO DATE
			2/28/2022	REPORTING
			Column A	Column B

K		NON-MDHHS EARNED CONTRACTS	
K	190	Revenue	426,803
K	290	Expenditure	429,936
K	295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)	(3,133)
K	300	Redirected Funds (To) From	
K	301	(TO) Medicaid Services - A303 (PIHP use only)	-
K	301.1	(TO) Healthy Michigan - A1303 (PIHP use only)	-
K	301.3	(TO) MI Health Link - AK303 (PIHP use only)	-
K	302	(TO) General Fund - B314	-
K	304	(TO) Local Funds - M315	-
K	305	FROM Local Funds - M311	3,133
K	390	Total Redirected Funds	3,133
K	400	BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)	-

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M		LOCAL FUNDS	
M	100	REVENUE	
M	101	County Appropriation for Mental Health	17,686,447
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds	
M	103	Section 226 (a) Funds	-
M	104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)	
M	105	Medicaid Fee for Service Adjuster Payments	
M	106	Local Grants	268,948
M	107	Interest	301,860
M	109	SED Partner	
M	110	All Other Local Funding	
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding	4,160,443
M	190	TOTAL REVENUE	22,417,698
M	200	EXPENDITURE	
M	201	GF 10% Local Match	3,356,715
M	202	Local match cap amount	
M	203	GF Local Match Capped per MHC 330.1308	-
M	204	Local Cost for State Provided Services	5,590,335
M	206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	4,030,272
M	207	Local Match to Grants and MDHHS Earned Contracts	
M	209	Local Only Expenditures	1,042,839
M	290	TOTAL EXPENDITURE	14,020,161
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	8,397,537
M	300	Redirected Funds (To) From	
M	301	(TO) Medicaid Services - A332 (PIHP use only)	-
M	301.1	(TO) Healthy Michigan - A1332 (PIHP use only)	-
M	301.5	(TO) MI Health Link - AK332 (PIHP use only)	-
M	302	(TO) General Fund - B331	-
M	309	(TO) Injectable Medications - G302	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-
M	311	(TO) Non-MDHHS Earned Contracts - K305	(3,133)
M	313	(TO) Activity Not Otherwise Reported - O302	-
M	313.3	FROM MI Health Link (Medicare) - AK336 - (PIHP use only)	
M	315	FROM Non-MDHHS Earned Contracts - K304	
M	390	Total Redirected Funds	(3,133)
M	400	BALANCE LOCAL FUNDS	8,394,404

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

CMHSP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	SUBMISSION TYPE:	FISCAL YEAR:	FY 20 / 21
		SUBMISSION DATE:	YE Final	YEAR TO DATE
			2/28/2022	REPORTING
			Column A	Column B

N	RISK CORRIDOR	
N	100	REVENUE
N	101	Stop/Loss Insurance
N	102	Medicaid ISF for PIHP Share Risk Corridor
N	103	MDHHS for MDHHS Share of Medicaid Risk Corridor
N	104	Restricted Fund balance for PIHP Share Risk Corridor
N	190	TOTAL REVENUE
N	300	Redirected Funds (To) From
N	301	(TO) Medicaid Services - PIHP Share - A333 (PIHP use only)
N	301.1	(TO) Healthy Michigan - PIHP Share - AI333 (PIHP use only)
N	301.2	(TO) Restricted Fund balance for PIHP Share - A335 & AI335 (PIHP use only)
N	302	(TO) Medicaid Services - MDHHS Share - A334 (PIHP use only)
N	302.1	(TO) Healthy Michigan - MDHHS Share - AI334 (PIHP use only)
N	303	(TO) General Fund - B332
N	390	Total Redirected Funds
N	400	BALANCE RISK CORRIDOR (must = 0)

O	ACTIVITY NOT OTHERWISE REPORTED	
O	100	REVENUE
O	101	Other Revenue (describe): FY20 GF Carryover adjustment
O	102	Other Revenue (describe):
O	103	Other Revenue (describe):
O	190	TOTAL REVENUE
O	200	EXPENDITURE
O	201	Other Expenditure (describe): Misc fees
O	202	Other Expenditure (describe):
O	203	Other Expenditure (describe):
O	290	TOTAL EXPENDITURE
O	295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)
O	300	Redirected Funds (To) From
O	302	FROM Local Funds - M313
O	390	Total Redirected Funds
O	400	BALANCE ACTIVITY NOT OTHERWISE REPORTED

P	GRAND TOTALS	
P	190	GRAND TOTAL REVENUE
P	290	GRAND TOTAL EXPENDITURE
P	390	GRAND TOTAL REDIRECTED FUNDS (must = 0)
P	400	NET INCREASE (DECREASE)

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	O.101 - Per FY19 FSR cost settlement, the general fund carryover was reduced to zero and therefore had a cumulative impact on the FY20 GF carryover to FY21. Due to the issuance of the FY20 compliance examination and closing of the books, the adjustment was made in the general ledger of FY21. Subsequent cost settlements will eliminate this variance.
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MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON-MEDICAID - SUPPLEMENTAL

CMHSP:		DETROIT WAYNE INTEGRATED HEALTH NETWORK		FISCAL YEAR:		FY 20 / 21		YEAR TO DATE REPORTING	
				SUBMISSION TYPE:		YE Final			
				SUBMISSION DATE:		2/28/2022			
				Column A		Column B		Column C	
H MDHHS EARNED CONTRACTS									
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	104,101	104,101	-		
H	CBH	Comprehensive Services for Behavioral Health	BC / BWC	Benefits Coaches / Benefits In Work Coaches			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BHC	Behavioral Health Consultant	46,814	46,814	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans	85,510	85,510	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans	37,159	37,159	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement	33,721	33,721	-	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	916,873	916,873	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	DROP**	Harvest Retreat	5,000	5,000	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	DROP**	Our Place	7,500	7,500	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	DROP**	Perfect Place	7,234	7,234	-	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	290,953	290,953	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	IHC	Integrated Healthcare	91,749	91,749	-	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	IMH	Health Innovation In Manistee and Benzie Counties			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	JHHC	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	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	NCC	Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgrms			-	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	2,077,689	2,077,689	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	PACC	Promoting Access and Continuity of Care			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	PCPCP	Psychiatric Consultation to Primary Care Practices			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	PDTOB	Peer Driven Tobacco Cessation			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	PHC	Peer(s) as Health Coach(es)			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	PIPBHC	Promoting Integration of Primary and Behavioral Health Care			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	PMTO*				-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	RCVC	Recovery Conference			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	RPTS	Regional PMTO Training Support			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	RT	Rural Transportation			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	RTTSE	Infant and Early Childhood Mental Health Consultation.	156,779	156,779	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	SCCHB	Saginaw Community Care HUB			-	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	TBRN	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	TFCT	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	140,732	140,732	-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	TPC	Tuscola Peer Center			-	Must = 0	
H	CBH	Comprehensive Services for Behavioral Health	VET*	Veterans Navigator	84,083	84,083	-	Must = 0	
H	SUBTOTAL Comprehensive Services for Behavioral Health				4,085,897	4,085,897	-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	CMHSS	Children's Mental Health COVID Supplemental Services			-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCSS	Mental Health COVID Supplemental Services			-	Must = 0	
H	SUBTOTAL COVID-19 Comprehensive Services for Behavioral Health				-	-	-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREVII	Prevention II COVID			-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	SUDADII	Substance Use Disorder Administration COVID			-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTII	Treatment COVID			-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	WSSII	Women's Specialty Services COVID			-	Must = 0	
H	SUBTOTAL COVID-19 Substance Use and Gambling Services				-	-	-	Must = 0	
H	EBSJJ	Evidence Based Services for Youth in the Juvenile Justice System	EBSJJ	Evidence Based Services for Youth in the Juvenile Justice System			-	Must = 0	
H	SUBTOTAL Evidence Based Services for Youth in the Juvenile Justice System				-	-	-	Must = 0	
H	HHS	Housing and Homeless Services	PSH	Permanent Supportive Housing Dedicated Plus			-	Must = 0	
H	HHS	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing			-	Must = 0	
H	HHS	Housing and Homeless Services	SH	Permanent Supportive Housing Statewide Leasing			-	Must = 0	
H	HHS	Housing and Homeless Services	SPC*	Permanent Supportive Housing	1,592,206	1,592,206	-	Must = 0	
H	SUBTOTAL Housing and Homeless Services				1,592,206	1,592,206	-	Must = 0	
H	JURT	Juvenile Urgent Response Teams	JURT	Juvenile Urgent Response Teams			-	Must = 0	
H	SUBTOTAL Juvenile Urgent Response Teams				-	-	-	Must = 0	
H	JJDP	Pilot Programs for Juvenile Justice Diversion	JJDP	Pilot Programs for Juvenile Justice Diversion			-	Must = 0	
H	SUBTOTAL Pilot Programs for Juvenile Justice Diversion				-	-	-	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	SAMES	Substance Abuse & Mental Health Emergency Supplemental	SAMES	Substance Abuse & Mental Health Emergency Supplemental	112,152	112,152	-	Must = 0	
H	SUBTOTAL Substance Abuse & Mental Health Emergency Supplemental				112,152	112,152	-	Must = 0	
H	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	194,374	194,374	-	Must = 0	
H	SUBTOTAL Substance Abuse & Mental Health COVID-19 Grant Program				194,374	194,374	-	Must = 0	
H	SLCBG	Suicide Lifeline Capacity Building Grant	SLCBG	Suicide Lifeline Capacity Building Grant			-	Must = 0	
H	SUBTOTAL Suicide Lifeline Capacity Building Grant				-	-	-	Must = 0	
H	SPLP	Suicide Prevention Lifeline Planning	SPLP	Suicide Prevention Lifeline Planning			-	Must = 0	
H	SUBTOTAL Suicide Prevention Lifeline Planning				-	-	-	Must = 0	

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

CMHSP:	DETROIT WAYNE INTEGRATED HEALTH NETWORK	FISCAL YEAR:	GY 20 / 21	
		SUBMISSION TYPE:	YE Final	
		SUBMISSION DATE:	2/28/2022	YEAR TO DATE REPORTING

H MDHHS EARNED CONTRACTS					Column A	Column B	Column C	
Grant Program Code	Grant Program Title	Project Code	Project Title		REVENUE	EXPENDITURES	BALANCE	
H SUGS	Substance Use and Gambling Services	CG	Community Grant		7,487,434	7,487,434	-	Must = 0
H SUGS	Substance Use and Gambling Services	GRT	Gambling Residential Treatment		49,874	49,874	-	Must = 0
H SUGS	Substance Use and Gambling Services	MGDPP	Michigan Gambling Disorder Prevention Project		210,000	210,000	-	Must = 0
H SUGS	Substance Use and Gambling Services	NSOR	Michigan State Opioid Response		1,154,727	1,154,727	-	Must = 0
H SUGS	Substance Use and Gambling Services	MYTIEP	Michigan Youth Treatment Improvement & Enhancement PIHP		1,076	1,076	-	Must = 0
H SUGS	Substance Use and Gambling Services	PREV	Prevention		3,179,819	3,179,819	-	Must = 0
H SUGS	Substance Use and Gambling Services	SDA	State Disability Assistance		773,028	773,028	-	Must = 0
H SUGS	Substance Use and Gambling Services	SORII	State Opioid Response II		835,974	835,974	-	Must = 0
H SUGS	Substance Use and Gambling Services	SPFS	Strategic Partnership for Success		63,000	63,000	-	Must = 0
H SUGS	Substance Use and Gambling Services	SUDADM	Substance Use Disorder - Administration (ADM)		767,392	767,392	-	Must = 0
H SUGS	Substance Use and Gambling Services	SUDT	Substance Use Disorder Services - Tobacco		4,000	4,000	-	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	WSS	Substance Use Disorder Services - Womens' Specialty Services		581,676	581,676	-	Must = 0
H	SUBTOTAL Substance Use and Gambling Services				15,107,800	15,107,800	-	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)				21,092,429	21,092,429	-	Must = 0

Q	REMARKS
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
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**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT**

CMHSP: DETROIT WAYNE INTEGRATED HEALTH NETWORK

FY 20 / 21

YE Final

2/28/2022

FISCAL YEAR:

SUBMISSION TYPE:

SUBMISSION DATE:

1. General Fund Services - Available Resources	Funding Resources
a. CMH Operations (FSR B 101)	30,449,269
b. Intentionally left blank	
c. Intentionally left blank	
d. Sub-Total General Fund Contract Authorization	\$ 30,449,269
e. 1st & 3rd Party Collections (FSR B 121 + B 122)	
f. Prior Year GF Carry-Forward (FSR B 123)	1,747,173
g. Intentionally left blank	
h. Redirected CMHSP to CMHSP Contracts (FSR B 313)	
i. Redirected Non-MDHHS Earned Contracts (FSR B 314)	
Sub-Total Other General Fund Resources	\$ 1,747,173
k. Local 10% Associated to 90/10 Services (FSR M 201)	3,356,715
l. Local 10% Match Cap Adjustment (FSR M 203)	
Sub-Total Local 10% Associated to 90/10 Services	\$ 3,356,715
n. Total General Fund Services - Resources	\$ 35,553,157

3. Summary of Resources / Expenditures	Amount
a. Total General Fund Services - Resources	35,553,157
b. Total General Fund Services - Expenditures	34,042,462
Sub-Total General Fund Services Surplus (Deficit)	\$ 1,510,695
c. Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	
Net General Fund Services Surplus (Deficit)	\$ 1,510,695

4. Disposition:	Amount
Surplus	
a. Transfer to Fund Balance - GF Carry-Forward Earned	(1,510,695)
b. Lapse to MDHHS - Contract Settlement	
Total Disposition - Surplus	\$ (1,510,695)
Deficit	
f. Redirected from Local (FSR B 331)	
g. Redirected from risk corridor (FSR B 332)	
Total Disposition - Deficit	\$ -

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)	
Total Cash Settlement: (Due MDHHS) / Due CMHSP	\$ -

2. General Fund Services - Expenditures	90/10 - Local Cap	Expenditures
a. 100% MDHHS Matchable Services (FSR B 201)		475,309
b. 100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		
c. 90/10% MDHHS Matchable Services (FSR B 203 Column A)	33,567,153	
d. Local 10% Match Cap Adjustment (FSR M 203)		
e. Intentionally left blank		33,567,153
f. Intentionally left blank		
g. Sub-Total General Fund Services - Expenditures		\$ 34,042,462
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. GF Supplement for Unfunded Opioid Health Home Services (PIHP use only) (FSR B 301.3)		
l. GF Supplement for Unfunded Health Home Services (PIHP use only) (FSR B 301.4)		
m. GF Supplement for Unfunded MI Health Link - (PIHP use only) (FSR B 301.5)		
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. 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)		
x. Sub-Total General Fund Services Supplement - Expenditures		\$ -
y. Total General Fund Services - Expenditures		\$ 34,042,462

6. General Fund MDHHS Commitment	Amount
a. MDHHS / CMHSP Contract Funded Expenditures	28,938,574
b. Earned General Fund Carry-Forward	1,510,695
c. Total MDHHS General Fund Commitment	\$ 30,449,269

7. Report Certification
This certification has been moved to the CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS 6.5.1.1 REPORT SUBMISSIONS form.

Questions should be directed to:
This contact information has been moved to the CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS 6.5.1.1 REPORT SUBMISSIONS form.

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

CMHSP: DETROIT WAYNE INTEGRATED HEALTH NETWORK
FISCAL YEAR: FY 20 / 21
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2022

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	
a. CMH Operations	30,449,269	30,449,269		30,449,269
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 30,449,269	\$ 30,449,269	\$ -	\$ 30,449,269

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	30,449,269	
b. Total Current Year Maximum Carry-Forward	\$ 30,449,269	\$ 1,522,463

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	1,747,173	
b. Prior Year GF Carry-Forward (FSR B 123)	1,747,173	
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: DETROIT WAYNE INTEGRATED HEALTH NETWORK
FISCAL YEAR: FY 20 / 21
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2022

Part A: Mental Health Code (MHC) 330.1311 - County Funding Level	
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				
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				\$ -
4. Outpatient Services				\$ -
5. Total	\$ -	\$ -	\$ -	\$ -

Part C: Mental Health Code (MHC) 330.1226a - Cash Collections	
Quarterly Summary	
1. First Quarter	
2. Second Quarter	
3. Third Quarter	
4. Fourth Quarter	
5. Total	\$ -

Certification

This certification has been moved to the CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS 6.5.1.1 REPORT SUBMISSIONS form.

Questions should be directed to:
 This contact information has been moved to the CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS 6.5.1.1 REPORT SUBMISSIONS form.

section 7.2.4 Special Fund Account of the CMHSP contract

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**

IHP:	DETROIT WAYNE INTEGRATED HEALTH	FISCAL YEAR:	FY 20 / 21
MHSP:	DETROIT WAYNE INTEGRATED HEALTH	SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2022

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				
Financial Status Report (FSR) - All Non-Medicaid	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Financial Status Report (FSR) - All Non-Medicaid Supplemental	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Contract Reconciliation and Cash Settlement	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Contract Settlement Worksheet	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Year End Accrual Schedule				

Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Financial Status Report (FSR) - Medicaid	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Financial Status Report (FSR) - Healthy Michigan	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Financial Status Report (FSR) - Health Homes	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Financial Status Report (FSR) - Opioid Health Homes	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Financial Status Report (FSR) - MI Health Link	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
RES Fund Balance	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Internal Service Fund (ISF)	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Shared Risk Calculation & Risk Financing	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Contract Reconciliation and Cash Settlement	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
Contract Settlement Worksheet	X	Stacie Durant	313.344.9874	sdurant@dwihh.org
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
Stacie Durant, CFO	February 25, 2022	313.344.9874	sdurant@dwihh.org

**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**

IHP:	DETROIT WAYNE INTEGRATED	FISCAL YEAR:	FY 20 / 21
MHSP:	DETROIT WAYNE INTEGRATED	SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2022

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		

**Detroit Wayne Integrated Health Network
Notes to the Schedules
Year Ended September 30, 2021**

1. Basis of Accounting

The schedules were prepared on the accrual basis of accounting in accordance with the standards of the Governmental Accounting Standards Board. Revenue is recorded when earned.

2. Basis of Presentation and Significant Accounting Policies

The examined financial status report and examined cost settlement schedules were prepared for the purpose of complying with the provisions of the Community Mental Health Compliance Examination Guidelines, issued by the Michigan Department of Health and Human Services (MDHHS). Expenditures reported on the schedules are reported on the same basis of accounting as the basic financial statements. In addition, expenditures reported on the schedules are recognized following cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Because these schedules present only a selected portion of the operations of Detroit Wayne Integrated Health Network, they are not intended to, and do not, present the financial position, changes in net position, or cash flows, if applicable, of Detroit Wayne Integrated Health Network.

**Detroit Wayne Integrated Health Network
Schedule of Findings and Questioned Costs
Year Ended September 30, 2021**

Section I - Summary of Accountant's Results

Schedules

Type of accountant's report issued: Fairly stated in relation to Detroit Wayne Integrated Health Network's basic financial statements taken as a whole

Type of accountants' report issued on compliance: Unmodified

Internal control:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified not considered to be material weaknesses? Yes None reported

Material noncompliance with provisions of laws, regulations, or contracts identified? Yes No

Known fraud Yes No

Section II - Findings and Questioned Costs

None

Section III - Examination Adjustments

As a result of our procedures, we noted no examination adjustments to the amended financial status report submitted to MDHHS.

Section IV - Comments and Recommendations

We have no additional comments or recommendations.

**DWIHN Division of Management and Budget
Monthly Finance Report
For the six months ended March 31, 2022**

DWIHN Finance accomplishments and noteworthy items:

1. DWIHN’s annual audit reports have been completed and there were two findings in the Single Audit Report – (a) HUD site review that noted the CCIH finding regarding the rental payments not made to landlords discovered in fiscal year 2019; and (b) 2020 MDHHS site review noting expenses were inaccurately reported on the Egrams billings. It should be noted that DWIHN disagreed with the MDHHS site review finding.
2. DWIHN paid out the 1st quarter 5% rate increase totaling \$5.7 million. After more in-depth analysis of January and February 2022, DWIHN will issue retroactive payment accordingly.

Financial analysis- (refer to Authority balance sheet and income statement)

- Cash flow is very stable and should continue to remain stable throughout the year as liquidity ratio = 2.72.

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
DWIHN	2.44	2.95	2.78	3.17	3.13	3.13	3.13	2.50	2.79	2.49	2.44	2.72

- (A) Cash and Investments – comprise of funds held by three (3) investment manager, First Independence CDARS, Comerica, and Flagstar accounts.
- (B) Due from other governments – comprise various local, state and federal amounts due to DWIHN. The account balance primarily related to \$5.6 million and \$7.6 million for MDHHS performance incentive and HRA payment, respectively. In addition, there is \$5.0 million due from MDHHS for SUD and MH block grant.
- (C) Accounts receivable and allowance for uncollectible – Approximately \$3.5 million due from Wayne County for March local payment and the estimated 2nd quarter PA2. In addition, approximately \$1.0 due from the ICO’s for cost settlements; \$1.0 million due from CLS for prior year cost settlement. DWIHN recorded \$.5 million in an allowance for two SUD providers due to length of amount owed and likelihood of collections.
- (D) IBNR Payable – represents incurred but not reported (IBNR) claims from the provider network; historical average claims incurred through March 31, 2022, including DCW hazard pay and 5% rate increases, was approximately \$3354.2 million however actual payments were approximately \$290.8 million. The difference represents claims incurred but not reported and paid of \$63.4 million.
- (E) Due to other governments – includes \$8 million due to MDHHS for death recoupment and \$12.3 million for the hazard pay cost settlement. In addition, the amount includes \$2.3 million in IPPA tax payments due 4/30/22, and \$1.8 million due to MDHHS for FY20 general fund carryover in excess of 5%.
- (F) Federal revenue/grant program expenses – variance due to budget assumes revenues are incurred consistently throughout the year.
- (G) Autism, SUD, Adult, IDD, and Children services – \$67 million variance due to impact of COVID, the workforce shortages and timing in services and payment (i.e. summer programs, financial stability payments).

Statement of Net Position
As of March 31, 2022

Assets

Cash and investments	\$ 265,471,683	A
Investments in Internal Service Fund	58,865,349	A
Other cash and investments	1,000	
Receivables		
Due from other governmental units	18,232,763	B
Accounts receivable	6,152,174	C
Less: allowance for uncollectible	(487,838)	C
Prepayments and deposits	369,098	
Total current assets	348,604,229	
Capital assets, net of accumulated depreciation	12,815,187	
Total Assets	\$ 361,419,416	

Liabilities and Net Position

Liabilities		
Accounts payable	\$ 28,032,736	
IBNR Payable	63,359,714	D
Due to Wayne County	245,301	
Due to other governments	26,078,434	E
Accrued wages and benefits	444,039	
Unearned revenue	321,119	
Accrued compensated balances	1,357,485	
Total current liabilities	119,838,828	
Notes Payable	5,098,937	
Total Liabilities	124,937,765	
Net Position		
Net investment in capital assets	7,716,250	
Unrestricted - PA2 funds	6,264,131	
Internal Service Fund	59,717,016	
Unrestricted	162,784,254	
Total Net Position	236,481,651	
Liabilities and Net Position	\$ 361,419,416	

Cash remaining if all liabilities were paid with no consideration of the sell of capital assets	\$199,399,267	
Unrestricted Net Assets		
Medicaid and GF carryover	(41,280,671)	
Estimated DCW overpayment thru 3/31/22	(6,000,000)	
Prior year unrestricted net assets plus current year estimate	(61,883,390)	
	53,620,193	

**Statement of Revenues, Expenses and Changes to Net Position
For the Six Months Ending March 31, 2022**

	Year to Date					
	March 2022	Actual	Variance	Budget	Actual	Variance
Operating Revenues						
Federal grants	\$ 2,469,851	\$ 1,676,437	\$(793,414)	\$ 14,819,109	\$ 6,694,040	\$(8,125,069)
State grants and contracts	76,800,780	77,267,620	466,840	460,804,681	459,172,922	(1,631,759)
Medicaid and General Fund Carryover	-	-	-	-	41,280,671	41,280,671
MI Health Link	823,844	823,523	(321)	4,943,061	5,129,850	186,789
Local grants and contracts	1,830,665	3,540,381	1,709,716	10,983,993	10,976,173	(7,820)
Other charges for services	3,333	7,113	3,780	20,000	50,546	30,546
Total Operating Revenues	81,928,473	83,315,074	1,386,601	491,570,844	523,304,202	31,733,358
Operating Expenses						
Salaries	2,009,834	1,787,114	222,720	12,013,761	11,504,723	509,038
Fringe benefits	762,486	684,004	78,482	4,574,919	4,675,059	(100,140)
Substance abuse services	5,549,982	3,470,672	2,079,310	33,299,895	19,748,538	13,551,357
Autism Services	5,935,353	5,022,051	913,302	35,612,118	31,334,905	4,277,213
MI HealthLink	823,010	1,045,214	(222,204)	4,938,062	5,146,397	(208,335)
Adult Services	27,474,067	22,336,885	5,137,182	164,909,653	137,496,324	27,413,329
Children Services	7,375,936	4,250,863	3,125,073	44,255,615	31,836,372	12,419,243
Intellectual Developmental Disabled	28,500,731	22,707,603	5,793,128	171,004,383	161,265,408	9,738,975
Grant Programs	1,154,094	489,055	665,039	6,924,565	3,018,687	3,905,878
State of Michigan	1,652,516	1,689,806	(37,290)	9,915,094	9,170,036	745,058
Depreciation	147,233	247,498	(100,265)	883,397	499,260	384,137
Other operating	626,564	652,948	(26,384)	3,739,382	2,776,721	962,661
Total Operating Expenses	82,011,806	64,383,713	17,628,093	492,070,844	418,472,430	73,598,414
Operating Revenues over (under) Expenses	(83,333)	18,931,361	(16,241,492)	(500,000)	104,831,772	105,331,772
Non-operating Revenues (Expenses)						
Investment Earnings	83,333	(770,742)	(854,076)	500,000	(1,135,897)	(1,635,897)
Total Non-operating Revenues (Expenses)	83,333	(770,742)	(854,076)	500,000	(1,135,897)	(1,635,897)
Change in Net Position	-	18,160,619	(17,095,568)	-	103,695,875	103,695,875
Net Position - Beginning of year	-	18,160,619	(17,095,568)	-	132,785,776	132,785,775
Net Position - End of Year	\$ -	\$ 18,160,619	\$ (17,095,568)	\$ -	\$ 236,481,651	\$ 236,481,650

DETAILED FINANCIAL STATEMENTS
Statement of Cash Flows
For the Six Months Ending March 31, 2022

Cash flows from operating activities	
Cash receipts from the state and federal governments	\$ 474,717,008
Cash receipts from local sources and customers	11,026,719
Payments to suppliers	(439,442,523)
Payments to employees	<u>(17,082,775)</u>
Net cash provided by (used in) operating activities	<u>29,218,430</u>
Cash flows from capital and related financing activities	
Acquisition of capital assets	(353,988)
Principle and interest paid on capital debt	<u>(136,301)</u>
Net cash provided by (used in) capital and related financing activities	(490,289)
Cash flows from investing activities	
Interest received on investments	(1,135,897)
Proceeds from sale of assets	<u>-</u>
Net cash provided by investing activities	<u>(1,135,897)</u>
Net increase (decrease) in cash and cash equivalents	27,592,244
Cash and investments - beginning of period	<u>296,745,788</u>
Cash and investments - end of period	<u><u>\$ 324,338,032</u></u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities	
Operating income (loss)	104,831,772
Adjustments to reconcile operating income (loss) to net cash used in operating activities:	
Depreciation	499,260
Decreases (increases) in current assets:	
Accounts receivable	1,201,484
Prepayments and deposits	6,299
Due from other governmental units	3,058,625
Increases (decreases) in current liabilities:	
Accounts and contracts payable	(102,850,759)
IBNR Payable	63,359,714
Accrued wages	(681,181)
Due to Wayne County	245,301
Due to other governmental units	1,368,498
Unearned revenue	<u>(41,820,584)</u>
Net cash provided by (used in) operating activities	<u><u>\$ 29,218,430</u></u>
Bank balance comprise the following @ March 31, 2022:	
Flagstar (\$2.1 million restricted for loan account)	223,582,051
Investment Managers	81,196,411
First Independence Bank (CDARS)	19,934,386
Comerica	1,003,152
	<u>\$325,716,000</u>



**Detroit Wayne
Integrated Health Network**

707 W. Milwaukee St.
Detroit, MI 48202-2943
Phone: (313) 833-2500
www.dwhn.org

FAX: (313) 833-2156
TDD: (800) 630-1044 RR/TDD: (888) 339-5588

MEMO

Date: February 11, 2022

To: Ms. Dora Brown, Chair
Finance Committee

From: Jean Mira
Procurement Administrator

Re: First Quarter FY22 – Board Report for Procurements
Non-Competitive Under \$50,000 and All Cooperative Purchasing and
Emergency Procurements

In accordance with DWHN Procurement Policy (Article 2.B.1 (b) Article 2.B.2 (c) and Article 2.B.7 (g)) the attached report is being submitted for all non-competitive procurements under \$50,000 for the 1st Quarter FY 2022 (October 1, 2021 to December 31, 2021). This report includes all cooperative purchases, including those over \$50,000, the total of all non-competitive procurements made in this quarter.

Contracts over \$50,000 are not included individually, as those procurements were previously approved by the Board via a Board Action, nor any other procurements previously approved per an approved Board Action. Additionally, the report shows “PO” (Purchase Orders) and “BO” (Blanket Orders). A “PO” is a one-year contract that expires at the end of the fiscal year, whereas, a “BO” is a multi-year or crossing fiscal years contract.

Please feel free to contact me if you have any questions.

Attachment

Board of Directors

Angelo Glenn, Chairperson
Dorothy Burrell
Kevin McNamara

Kenya Ruth, Vice Chairperson
Lynne F. Carter, MD
Bernard Parker

Dora Brown, Treasurer
Michelle Jawad
William Phillips

Dr. Cynthia Taueg, Secretary
Jonathan C. Kinloch



<u>Vendor Name</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>	<u>Document Date</u>	<u>PO Number</u>	<u>Subtotal</u>	<u>Description</u>
4 Imprint	Oshkosh	WI	54901	10/26/2021	PO22200045	\$ 761.42	Tent Sides for Community Engagement
4 Imprint	Oshkosh	WI	54901	11/29/2021	PO22200097	\$ 821.98	Jackets and Shirts for Member Engager
Accuform Printing & Graphics, Inc.	Detroit	MI	48228	10/26/2021	PO22200043	\$ 316.00	Business Cards/Mobile Unit Magnet Plc
Allied Eagle Supply Company LLC	Detroit	MI	48216	12/14/2021	PO22200112	\$ 5,000.00	Various janitorial supplies and services
Amazon Capital Services, Inc.	Seattle	WA	98109	11/29/2021	PO22200095	\$ 27.90	ID Badge Clips
Banks Strategy & Consultants LLC	Grosse Pointe MI	MI	48236	12/8/2021	PO22200104	\$ 12,000.00	Consulting Services-DWIHN Administrat
Biddle Consulting Group, Inc	Folsom	CA	95630	10/5/2021	PO22100368	\$ 1,600.00	Software subscription for New Hire Tes
BSB Communications Inc	Sterling Heights MI	MI	48314	10/8/2021	PO22200006	\$ 4,470.00	MiVoice Business License - Call Record
BSB Communications Inc	Sterling Heights MI	MI	48314	11/8/2021	BO22190075	\$ 2,382.18	etherFAX - Pending Invoices 2021
BSB Communications Inc	Sterling Heights MI	MI	48314	11/9/2021	BO22290007	\$ 14,178.00	etherFax Services 11-1-21 thru 10-31-2
BSB Communications Inc	Sterling Heights MI	MI	48314	11/29/2021	BO22290009	\$ 2,020.00	Assur Call Recording Maintenance & St
CDW Government LLC	Vernon Hills IL	IL	60061	10/4/2021	PO22200002	\$ 2,930.04	Video Conferencing Cameras/cables/su
CDW Government LLC	Vernon Hills IL	IL	60061	10/13/2021	PO22200013	\$ 18,588.00	ZOHO ManageEngine Desktop Central
CDW Government LLC	Vernon Hills IL	IL	60061	10/19/2021	PO22200027	\$ 1,077.20	Server Media Storage Backup Tapes
CDW Government LLC	Vernon Hills IL	IL	60061	10/25/2021	PO22200040	\$ 624.75	Head Sets
CDW Government LLC	Vernon Hills IL	IL	60061	11/15/2021	PO22200059	\$ 395.00	ZOHO ManageEngine AD360
CDW Government LLC	Vernon Hills IL	IL	60061	11/29/2021	BO22290010	\$ 10,675.00	OpsManager - ManageEngine
CDW Government LLC	Vernon Hills IL	IL	60061	12/3/2021	BO22190076	\$ 42,694.29	Bing Maps Software Licensing Renewal
CDW Government LLC	Vernon Hills IL	IL	60061	12/6/2021	BO22290013	\$ 9,736.44	Veeam Backup Software Annual Renew

Dell Marketing LP	Dallas	TX	75267	11/4/2021	BO22290006	\$	2,266.03	Dell Extended Service Warranty for Dell
Detroit Free Press Inc	Detroit	MI	48226	10/5/2021	PO22100367	\$	5,213.34	Posting Job Ads
DLT Solutions, LLC	Herndon	VA	20171	12/3/2021	BO22290012	\$	9,782.64	Pluralsight Enterprise Training Software
Great Lakes Medical Laboratory Inc	Farmington	MI	48331-1551	10/7/2021	BO22190069	\$	30,000.00	Provide COVID 19 testing services for N
Great Lakes Trophies & Engraving	Garden City	MI	48135	10/18/2021	PO22200025	\$	224.00	System of Care Report to the Communi
Great Lakes Trophies & Engraving	Garden City	MI	48135	10/28/2021	PO22200048	\$	70.00	Plaque - R. Compton
Great Lakes Trophies & Engraving	Garden City	MI	48135	10/28/2021	PO22200049	\$	220.00	Desk Holders/Plaques
Guardian Automatic Fire Protection Inc	Brighton	MI	48116	10/27/2021	PO22200047	\$	3,900.00	Annual Fire Pump/Fire Suppression Ins
Hamtramck Review	Hamtramck	MI	48212	11/2/2021	PO22200051	\$	9,526.00	Advertising/Messaging
Health Management Systems of America	Detroit	MI	48226	10/20/2021	BO22190073	\$	6,500.00	To provide Employee Assistance Progr
Health Management Systems of America	Detroit	MI	48226	10/21/2021	BO22290005	\$	17,000.00	To provide employee assistance
Hughes, Brandon	Southgate	MI	48195	10/22/2021	PO22200039	\$	2,925.00	Board Member Photo Shoot
Hughes, Brandon	Southgate	MI	48195	11/18/2021	PO22200069	\$	1,300.00	Board Member Photo Shoot 2
Info-Tech Research Group	Las Vegas	NV	89169	12/15/2021	BO22290016	\$	17,698.50	Basic Bundle /SE
Integral Enterprise LLC	Lathrup Villa	MI	48076	10/26/2021	PO22200044	\$	1,250.00	DJ Services - Staff Appreciation Event
Iron Mountain Inc	Boston	MA	02110	12/23/2021	BO22290018	\$	9,000.00	Iron Mountain Inc
Latino Press, Inc	Detroit	MI	48210	10/29/2021	PO22200050	\$	8,250.00	Advertising/Messaging
Mann, Scott L	Ann Arbor	MI	48104	12/9/2021	PO22200107	\$	2,950.00	Scott Mann - Video of mobile crisis ser
Michigan Chronicle Publishing Co.	Detroit	Mi	48226	11/9/2021	PO22200054	\$	10,000.00	DWIHN Messaging
Monster Worldwide Inc	Weston	MA	02493	10/5/2021	PO22100366	\$	2,250.00	Posting Job Ads
Multi-Health Systems, Inc.	North Tonaw	NY	48120-0950	10/14/2021	PO22200021	\$	16,379.29	Multi-Health Systems Inc. - CAFAS/PEC

Thomson Reuters - West Eagan MN 55123 11/15/2021 BO22290008 \$ 34,651.56 Legal Research Tool
 Zoom Video Communications Inc San Jose CA 95113 10/5/2021 BO22190068 \$ 1,412.71 Zoom Video Telephony and Online Ch

Contract Percentage	
Wayne County -	12.50
Out County -	87.50

Total Funding	\$	898,183.10
Wayne County	\$	112,259.88
IT	\$	670,556.93

Funding Percentage w/o IT	
Wayne County -	49.32
Out County -	50.68

Total Funding without IT	\$	227,626.17
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**DETROIT WAYNE INTEGRATED HEALTH NETWORK
BOARD ACTION**

Board Action Number: 20-54R(5) Revised: Y Requisition Number:

Presented to Full Board at its Meeting on: 5/18/2022

Name of Provider: Barr, Joseph J.

Contract Title: HEDIS/NCQA Professional Consultant Services

Address where services are provided: 'None'

Presented to Finance Committee at its meeting on: 5/4/2022

Proposed Contract Term: 7/1/2022 to 12/30/2022

Amount of Contract: \$ 229,410.00 Previous Fiscal Year: \$ 187,940.00

Program Type: Continuation

Projected Number Served- Year 1: 0 Persons Served (previous fiscal year): 0

Date Contract First Initiated: 8/19/2019

Provider Impaneled (Y/N)? N

Program Description Summary: Provide brief description of services provided and target population. If propose contract is a modification, state reason and impact of change (positive and/or negative).

This Board Action is to request terms and funding extension of contractual Professional IT services for the period from 7/1/22 - 12/30/22. \$41,470.00 is the additional fund allocation needed to support the additional six months of the contract.

We would like Mr. Barr to continue assisting on a part-time basis with helping us generate HEDIS measures which is one of the prime requirements from data standpoint when it comes to both state reporting and NCQA compliance. Mr Barr has been instrumental in developing Risk Matrix and is continuing to help us extend the functionality and rollout to entire network.

Outstanding Quality Issues (Y/N)? N If yes, please describe:

Source of Funds: Multiple

Fee for Service (Y/N): Y

Revenue	FY 21/22	Annualized
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	\$ 229,410.00	\$ 229,410.00
	\$ 0.00	\$ 0.00
Total Revenue	\$ 229,410.00	\$ 229,410.00

Recommendation for contract (Continue/Modify/Discontinue): Continue

Type of contract (Business/Clinical): Business

ACCOUNT NUMBER: 64915.817000.00000

In Budget (Y/N)? N

Approved for Submittal to Board:

Eric Doeh, Chief Executive Officer

Stacie Durant, Chief Financial Officer

Signature/Date:

Signature/Date:

Eric Doeh

Stacie Durant

Signed: Friday, April 29, 2022

Signed: Friday, April 29, 2022

**DETROIT WAYNE INTEGRATED HEALTH NETWORK
BOARD ACTION**

Board Action Number: BA 22-17R1 Revised: Y Requisition Number:

Presented to Full Board at its Meeting on: 5/18/2022

Name of Provider: DWIHN SUD Department

Contract Title: Substance Use Disorder Treatment Services Network Fiscal Year 2022

Address where services are provided: None

Presented to Finance Committee at its meeting on: 5/4/2022

Proposed Contract Term: 10/1/2021 to 9/30/2022

Amount of Contract: \$ 8,081,948.20 Previous Fiscal Year: \$ 6,291,109.00

Program Type: New

Projected Number Served- Year 1: 1,000,000,000 Persons Served (previous fiscal year): 1000000000

Date Contract First Initiated: 3/1/2022

Provider Impaneled (Y/N)? N

Program Description Summary: Provide brief description of services provided and target population. If propose contract is a modification, state reason and impact of change (positive and/or negative).

This revised board action is requesting the inclusion of Cumulas Radio that was inadvertently omitted from the initial board action. MEA-TV was overallocated \$10,000 that should've been allocated to Cumulas Radio. The total amount and terms of the board action remains the same.

Outstanding Quality Issues (Y/N)? N If yes, please describe:

Source of Funds: Block Grant,PA2

Fee for Service (Y/N): N

Revenue	FY 21/22	Annualized
SUD Blockgrant	\$ 6,761,900.00	\$ 6,761,900.00
PA 2	\$ 1,320,048.20	\$ 1,320,048.20
Total Revenue	\$ 8,081,948.20	\$ 8,081,948.20

Recommendation for contract (Continue/Modify/Discontinue): Continue

Type of contract (Business/Clinical): Clinical

ACCOUNT NUMBER: MULTIPLE

In Budget (Y/N)? Y

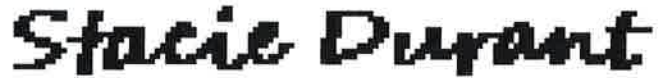
Approved for Submittal to Board:

Eric Doeh, Chief Executive Officer

Stacie Durant, Chief Financial Officer

Signature/Date:

Signature/Date:



Signed: Wednesday, April 27, 2022

Signed: Wednesday, April 27, 2022