



Detroit Wayne Mental Health Authority

**Compliance Examination
September 30, 2016**

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In Relation To Opinion on Schedules

Independent Auditor's Report

To the Board of Directors
Detroit Wayne Mental Health Authority

We have audited the basic financial statements of Detroit Wayne Mental Health Authority as of and for the year ended September 30, 2016, and have issued our report thereon dated April 25, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to April 25, 2017.

The accompanying examined FSR schedules and examined cost settlement schedules 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 financial statements. Except for the number of units by provider type data included in the MDHHS/PIHP Medicaid Managed Specialty Supports and Services Concurrent Waiver Programs Contract - Financial Status Report CRCS Supplemental - Autism Benefit (January 1, 2016 - September 30, 2016) schedule and the days of care data included in the MDHHS/CMHSP Managed Mental Health Supports and Services Contract (GF) local costs, reconciliation and cash analysis schedule, 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 financial statements or to the 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 financial statements as a whole.

The number of units by provider type data included in the MDHHS/PIHP Medicaid Managed Specialty Supports and Services Concurrent Waiver Programs Contract - Financial Status Report CRCS Supplemental - Autism Benefit (January 1, 2016 - September 30, 2016) schedule and the days of care data included in the MDHHS/CMHSP Managed Mental Health Supports and Services Contract (GF) local costs, reconciliation and cash analysis schedules has 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 it.

Plante & Moran, PLLC

April 25, 2017

Report on Compliance;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors and Management
Detroit Wayne Mental Health Authority

Report on Compliance

We have examined Detroit Wayne Mental Health Authority's compliance with the specified requirements and specified criteria (i.e., compliance requirements A-M) contained in the Community Mental Health (CMH) Compliance Examination Guidelines issued by the Michigan Department of Health and Human Services (MDHHS) as of and for the year ended September 30, 2016. Management is responsible for Detroit Wayne Mental Health Authority's compliance with those requirements. Our responsibility is to express an opinion on Detroit Wayne Mental Health Authority's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Detroit Wayne Mental Health Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Detroit Wayne Mental Health Authority's compliance with the specified requirements.

Basis for Qualified Opinion

Our examination disclosed a material noncompliance with the Rate Setting and Ability to Pay requirements, as described in item 2016-001 in the accompanying schedule of findings and questioned costs applicable to Detroit Wayne Mental Health Authority for the year ended September 30, 2016.

Opinion

In our opinion, except for the material noncompliance described in the *Basis for Qualified Opinion* paragraph, the Detroit Wayne Mental Health Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

To the Board of Directors and Management
Detroit Wayne Mental Health Authority

Other Matters

The results of our examination procedures disclosed other instances of noncompliance which are required to be reported in accordance with CMH Compliance Examination Guidelines issued by the MDHHS and which are described in the accompanying schedule of findings and questioned costs as Findings 2016-002 and 2016-003. Our opinion on Detroit Wayne Mental Health Authority's compliance with the specified requirements and specified criteria contained in the CMH Compliance Examination Guidelines issued by the MDHHS is not modified with respect to these matters.

Detroit Wayne Mental Health Authority's responses to the noncompliance findings identified in our examination are described in the accompanying schedule of findings and questioned costs. Detroit Wayne Mental Health Authority's responses were not subjected to the examination procedures applied in the examination of compliance and, accordingly, we express no opinion on them.

Report on Internal Control Over Compliance

Management of Detroit Wayne Mental Health Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements related to the Medicaid, General Fund, and Community Mental Health Services (CMHS) Block Grant programs. In planning and performing our examination of compliance, we considered Detroit Wayne Mental Health Authority'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 Community Mental Health Services (CMHS) Block Grant programs, as specified in the HHS 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 (CMH) 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 Mental Health Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of 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 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.

To the Board of Directors and Management
Detroit Wayne Mental Health Authority

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, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2016-001, 2016-002, and 2016-003 to be material weaknesses and other deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2016-004 and 2016-005 to be significant deficiencies.

Detroit Wayne Mental Health Authority's responses to the internal control over compliance findings identified in our examination are described in the accompanying schedule of findings and questioned costs. Detroit Wayne Mental Health Authority's responses were not subjected to the examination procedures applied in the examination 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 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 25, 2017

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

PIHP: Detroit Wayne Mental Health Authority
FISCAL YEAR: FY 15 / 16
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/17/2017

1. Specialty Managed Care - Medicaid	State Plan (b) & 1915 (B)(3)	HSW	HMP	MI CHILD (OCT-DEC 2015)	AUTISM (JAN-SEP 2016)	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	471,765,026	73,052,093	80,898,697	211,513	4,257,572	\$ 630,184,901	FY 16
b. Current Fiscal Year - Medicaid Revenue Accruals	934,520	680,000	-	-	9,005,229	\$ 10,619,749	FY 16
b1. DHS Incentive Payments (B)	1,798,358					\$ 1,798,358	FY 16
b2. Other Incentive Payments (B)	-					\$ -	FY 16
b3. Autism Training payments (B)	137,000					\$ 137,000	FY 16
c. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 474,634,904	\$ 73,732,093	\$ 80,898,697	\$ 211,513	\$ 13,262,801	\$ 642,740,008	FY 16
d. Prior Fiscal Year 1 - Accrual Adjustment - Net	(2,837,938)	277,147				\$ (2,560,791)	FY 15
e. Prior Fiscal Year 2 - Accrual Adjustment - Net	-	(386,503)				\$ (386,503)	FY 14
f. Other Adjustments (DCH Approval Required)	-	-				\$ -	Describe Below
g. Sub-Total - Prior Year Accrual Adjustments:	\$ (2,837,938)	\$ (109,356)	\$ -	\$ -	\$ -	\$ (2,947,294)	
h. Total Medicaid Revenue - Current Year Settlement:	\$ 471,796,966	\$ 73,622,737	\$ 80,898,697	\$ 211,513	\$ 13,262,801	\$ 639,792,714	
i. Explanation of Accrual Adjustments							

2. Forced Lapse to MDCH	Amount
a. Medicaid Specialty Managed Care Forced Lapse (enter as negative)	
1. Explanation of Forced Lapse:	

3. Medicaid Savings / Medicaid Lapse Calculation	Amount
a. Specialty Managed Care - Medicaid Capitation (incl Autism Jan-Sep 2016)	639,792,714

1. Band # 1 (95 - 100%)	5%	31,989,636	PIHP retains
2. Band # 2 (90 - 95%)	5%	31,989,636	Shared PIHP / MDHHS

b. Balance Available for Savings (from Medicaid FSR)	14,618,252
b1. Balance Available for Savings (from Healthy Michigan FSR)	38,527,729
b2. Total Available for Savings	53,145,981

Total Lapse	Total Earned Savings	Total Savings Corridor
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c. 1. Band # 1	31,989,636
2. Sub-Total - Band # 1	21,156,345
3. Band # 2	21,156,345
4. Sub-Total - Band # 2	-
5. Band # 3	-
6. Totals	

	31,989,636	31,989,636
10,578,172	10,578,173	21,156,345
-	-	-
\$ 10,578,172	\$ 42,567,809	\$ 53,145,981

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	-	14,618,252	14,618,252	34%
2. Total Disposition of Healthy Michigan Savings / Lapse	10,578,172	27,949,557	38,527,729	66%
3. Total Savings / Lapse	\$ 10,578,172	\$ 42,567,809	\$ 53,145,981	100%

5. Medicaid Savings - Prior Year Earnings to Expend	FY2015	FY	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid	9,285,063					9,285,063
b. Current Year Expenditures - Medicaid	9,285,063					9,285,063
c. Prior Year Medicaid Savings Earned - HMP	28,279,810					28,279,810
d. Current Year Expenditures - HMP	28,279,810					28,279,810
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 Mental Health Authority
FISCAL YEAR: FY 15 / 16
PERIOD COVERED: YE Final
SUBMISSION DATE: 3/17/2017

		PIHP Contract Cost Settled
1. Medicaid Services - Available Resources		
a.	Total Managed Care Capitation (Medicaid & Healthy Michigan Plan)	\$ 626,529,913
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)	37,564,873
e.	ISF Abatement - Medicaid / HMP(FSR A 124 + FSR AI 124)	-
f.	Redirected CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
g.	Redirected Non-MDHHS Earned Contracts (FSR A 303 + FSR AI 303)	-
h.	Redirected from Autism (Jan-Sep 2016) (FSR A 310)	-
i.	Sub-Total Other Medicaid Services - Resources	\$ 37,564,873
j.	Total Medicaid Services - Available Resources	\$ 664,094,786

2. Medicaid Services - Expenditures		
a.	PIHP HICA/USE Tax (FSR A 201)	32,659,591
a.1	PIHP HICA/USE Tax Healthy Michigan Plan (FSR AI 201)	7,245,457
b.	Medicaid Services (incl MI Child) (FSR A 202 - A 122 - A 325)	457,110,798
b.1	Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)	63,405,321
b.2	MI Health Link Medicaid Services (FSR A 205)	37,318,375
c.	Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	2,379,948
d.	Psych Hospital HRA (FSR A 204)	10,367,939
e.	Sub-Total Medicaid Services - Expenditures	\$ 610,487,429
f.	Redirected CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
g.	Redirected to Autism (Jan-Sep 2016) (FSR A 301a)	461,376
h.	Redirected to MI Health Link (FSR A 301b)	-
i.	Sub-Total Medicaid Services - Redirected Expenditures	\$ 461,376
j.	Total Medicaid Services - Expenditures	\$ 610,948,805

3. Net Medicaid Services Surplus / (Deficit)		
a.	Medicaid Funding Surplus / (Deficit)	53,145,981
b.	Less: Forced Lapse to MDCH (Medicaid worksheet 2.a)	-
c.	Net Medicaid Services Surplus / (Deficit)	\$ 53,145,981

4. Disposition		Amount
a. Surplus		
1.	Transfer to Fund Balance - Medicaid Savings Earned	(42,567,809)
2.	Lapse to MDHHS - Contract Settlement	(10,578,172)
3.	Total Disposition - Surplus	\$ (53,145,981)
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 PA2 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		Total Transferred
a.		
b.		
c.		
d.		
e.		
f.	Total	\$ -

5. Cash Settlement: (Due MDHHS) / Due PIHP		Amount
a.	Forced Lapse to MDCH	-
b.	Lapse to MDHHS - Contract Settlement	(10,578,172)
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	\$ (10,578,172)

6. Medicaid MDHHS Commitment		Amount
a.	MDHHS / PIHP Medicaid Funded Expenditures	573,383,932
b.	Earned Medicaid Savings	42,567,809
c.	Sub-Total MDHHS Commitment	\$ 615,951,741
d.	Risk Corridor - MDHHS Share	-
e.	Total MDHHS Medicaid Commitment	\$ 615,951,741
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 ATTACHMENTS 7.7.1.1 REPORT SUBMISSIONS form.

Questions should be directed to:

This contact information has been moved to the CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS 7.7.1.1 REPORT SUBMISSIONS form.

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

PIHP:		Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING										
		FISCAL YEAR:	FY 15 / 16	A	B	C	D	E	F	G	H	I		
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP or CA							PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals
		SUBMISSION DATE:	3/17/2017		# 1	# 2	# 3	# 4	# 5	# 6	# 7			
1		PIHP or CMHSP or CA												
A		MEDICAID SERVICES - PIHP USE ONLY												
A	100	REVENUE												
A	101	Specialty Managed Care Medicaid Revenue	545,631,216									545,631,216		545,631,216
A	115	Medicaid Managed Care - Affiliate Contracts	-									-		-
A	120	Subtotal - Current Period Medicaid Services Revenue	545,631,216	-	-	-	-	-	-	-	-	545,631,216	-	545,631,216
A	121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rpting Bd	-									-		-
A	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	-									-		-
A	123	Prior Year Medicaid Savings (Funding Current Year Expenses)	9,285,063									9,285,063		9,285,063
A	124	ISF Abatement	-									-		-
A	140	Subtotal - Other Medicaid Revenue	9,285,063	-	-	-	-	-	-	-	-	9,285,063		9,285,063
A	190	TOTAL REVENUE	554,916,279	-	-	-	-	-	-	-	-	554,916,279		554,916,279
A	200	EXPENDITURE												
A	201	PIHP HICA/USE Tax	32,659,591									32,659,591		32,659,591
A	202	Medicaid Services (including MI Child)	457,110,798									457,110,798		457,110,798
A	203	Payment into Medicaid ISF	2,379,948									2,379,948		2,379,948
A	204	Psych Hospital Rate Adjuster (HRA)	10,367,939									10,367,939		10,367,939
A	205	MI Health Link - Medicaid Services	37,318,375									37,318,375		37,318,375
A	290	TOTAL EXPENDITURE	539,836,651	-	-	-	-	-	-	-	-	539,836,651		539,836,651
A	295	SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)	15,079,628	-	-	-	-	-	-	-	-	15,079,628		15,079,628
A	300	Redirected Funds (To) From												
A	301	(TO) CMHSP to CMHSP Earned Contracts - J304	-									-		-
A	301a	(TO) AUTISM (Jan-Sep 2016) - AE310	(461,376)									(461,376)		(461,376)
A	301b	(TO) MI Health Link Services (Medicare) - AK310	-									-		-
A	302	FROM CMHSP to CMHSP Earned Contracts - J301 (explain - section AB)	-									-		-
A	303	FROM Non-MDHHS Earned Contracts - K301 (explain - section AB)	-									-		-
A	310	FROM AUTISM (Jan-Sep 2016) - AE301	-									-		-
A	325	Info only - Affiliate Total Redirected Funds - I390	-									-		-
A	330	Subtotal Redirected Funds rows 301 - 325	(461,376)	-	-	-	-	-	-	-	-	(461,376)		(461,376)
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 PA2 Local Fund Balance - PA2 1.c	-									-		-
A	390	Total Redirected Funds	(461,376)	-	-	-	-	-	-	-	-	(461,376)		(461,376)
A	400	BALANCE MEDICAID SERVICES	14,618,252	-	-	-	-	-	-	-	-	14,618,252		14,618,252

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

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

PIHP: Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING											
FISCAL YEAR: FY 15 / 16		A	B	C	D	E	F	G	H	I			
SUBMISSION TYPE: YE Final		regional Authority / Reporting Board	CMHSP or CA							PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
SUBMISSION DATE: 3/17/2017			# 1	# 2	# 3	# 4	# 5	# 6	# 7				
1	PIHP or CMHSP or CA	0	0	0	0	0	0	0	0	0			
AI	HEALTHY MICHIGAN SERVICES - PIHP USE ONLY												
AI 100	REVENUE												
AI 101	Healthy Michigan Plan	80,898,697									80,898,697	80,898,697	
AI 115	Healthy Michigan Managed Care - Affiliate Contracts	-									-	-	
AI 120	Subtotal - Current Period Healthy Michigan Services Revenue	80,898,697	-	-	-	-	-	-	-	-	80,898,697	80,898,697	
AI 121	1st & 3rd Party Collections -HMP Consumers - Rpting Bd										-	-	
AI 122	1st & 3rd Party Collections - HMP Consumers - Affiliate										-	-	
AI 123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)	28,279,810									28,279,810	28,279,810	
AI 124	ISF Abatement HMP	-									-	-	
AI 140	Subtotal - Other Healthy Michigan Revenue	28,279,810	-	-	-	-	-	-	-	-	28,279,810	28,279,810	
AI 190	TOTAL REVENUE	109,178,507	-	-	-	-	-	-	-	-	109,178,507	109,178,507	
AI 200	EXPENDITURE												
AI 201	PIHP HICA/USE Tax Healthy Michigan Plan	7,245,457									7,245,457	7,245,457	
AI 202	Healthy Michigan Plan Services	63,405,321									63,405,321	63,405,321	
AI 203	Payment into Healthy Michigan Plan ISF	-									-	-	
AI 290	TOTAL EXPENDITURE	70,650,778	-	-	-	-	-	-	-	-	70,650,778	70,650,778	
AI 295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	38,527,729	-	-	-	-	-	-	-	-	38,527,729	38,527,729	
AI 300	Redirected Funds (To) From												
AI 301	(TO) CMHSP to CMHSP Earned Contracts - J304.1	-									-	-	
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	Intentionally left blank										-	-	
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 PA2 Local Fund Balance - PA2 1.d										-	-	
AI 390	Total Redirected Funds	-	-	-	-	-	-	-	-	-	-	-	
AI 400	BALANCE HEALTHY MICHIGAN PLAN SERVICES	38,527,729	-	-	-	-	-	-	-	-	38,527,729	38,527,729	

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

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

PIHP: Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING											
FISCAL YEAR: FY 15 / 16		A	B	C	D	E	F	G	H	I			
SUBMISSION TYPE: YE Final		CMHSP or CA											
SUBMISSION DATE: 3/17/2017		regional Authority / Reporting Board	# 1	# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
1	PIHP or CMHSP or CA	0	0	0	0	0	0	0	0				
AK	MI HEALTH LINK SERVICES - PIHP USE ONLY												
AK 100	REVENUE												
AK 101	MI Health Link	10,819,575								10,819,575		10,819,575	
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	10,819,575	-	-	-	-	-	-	-	10,819,575	-	10,819,575	
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	10,819,575	-	-	-	-	-	-	-	10,819,575		10,819,575	
AK 200	EXPENDITURE												
AK 202	MI Health Link Services	10,819,575								10,819,575			
AK 290	TOTAL EXPENDITURE	10,819,575	-	-	-	-	-	-	-	10,819,575		10,819,575	
AK 295	SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	0	-	-	-	-	-	-	-	0		0	
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 - A301b												
AK 325	Info only - Affiliate Total Redirected Funds - ID390												
AK 330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-	-		-	
AK 331	FROM General Fund - Redirected to Unfunded MI Health Link Costs - B301.3												
AK 332	FROM Local Funds - M301.3												
AK 333	Intentionally left blank												
AK 334	Intentionally left blank												
AK 335	FROM PA2 Local Fund Balance - PA2 1.e												
AK 336	(TO) Local funds - M313.3	-								-		-	
AK 390	Total Redirected Funds	-	-	-	-	-	-	-	-	-		-	
AK 400	BALANCE MI HEALTH LINK SERVICES (must = 0)	0	-	-	-	-	-	-	-	0		0	

AL	REMARKS
AL	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AL	DWMHA Deferred \$11.7 Million in Revenue to next year
AL	

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

PIHP: Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING												
FISCAL YEAR: FY 15 / 16		A	B	C	D	E	F	G	H	I				
SUBMISSION TYPE: YE Final		regional Authority / Reporting Board	CMHSP											
SUBMISSION DATE: 3/17/2017			# 1	# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total	Examination Adjustments	Examined Totals		
1	PIHP or CMHSP or CA	0	0	0	0	0	0	0	0					
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	Expenditure - Health Home Services													
AG 202	PIHP HICA/USE Tax													
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 325	Info only - Affiliate Total Redirected Funds - IC390													
AG 331	FROM General Fund - B301.4													
AG 332	FROM Local Funds - M301.4													
AG 390	Total Redirected Funds	-	-	-	-	-	-	-	-	-				
AG 400	BALANCE	-	-	-	-	-	-	-	-	-				

AH	REMARKS
AH	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please note risk management arrangement between PIHP and Affiliates.
AH	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT AND CRCS - AUTISM BENEFIT (October 1, 2015 through December 31, 2015)**

1. Financial Status Report - Autism Benefit (October 1, 2015 - December 31, 2015 services)

PIHP:		Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING											
		FISCAL YEAR:	FY 15 / 16	A	B	C	D	E	F	G	H	I			
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
		SUBMISSION DATE:	3/17/2017		# 1	# 2	# 3	# 4	# 5	# 6	# 7				
1.1		PIHP or CMHSP		0	0	0	0	0	0	0	0				
AE		AUTISM SERVICES - PIHP USE ONLY													
AE	100	REVENUE													
AE	101	Revenue - Medicaid													
AE	102	Medicaid Autism Benefit rec'd thru 9/30 (Oct - Dec 2015 services)	1,842,617										1,842,617		
AE	115	Medicaid Autism Benefit - Affiliate Contracts	-										-	1,842,617	
AE	120	Subtotal Revenue - Medicaid Autism Benefit	1,842,617	-	-	-	-	-	-	-	-	-	1,842,617	-	
AE	121	1st & 3rd Party Collections - Medicaid Autism Consumers - Rpting Bd	-										-	-	
AE	122	1st & 3rd Party Collections - Medicaid Autism Consumers - Affiliate	-										-	-	
AE	130	Subtotal - Other Medicaid Autism Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
AE	131	Revenue - MICHild													
AE	132	MICHild Autism Benefit rec'd thru 9/30 (Oct - Dec 2015 services)	35,638										35,638	-	
AE	135	MICHild Autism Benefit - Affiliate Contracts	-										-	35,638	
AE	140	Subtotal Revenue - MICHild Autism Benefit	35,638	-	-	-	-	-	-	-	-	-	35,638	-	
AE	141	1st & 3rd Party Collections - MICHild Autism Consumers - Rpting Bd	-										-	-	
AE	142	1st & 3rd Party Collections - MICHild Autism Consumers - Affiliate	-										-	-	
AE	150	Subtotal - Other MICHild Autism Revenue	-	-	-	-	-	-	-	-	-	-	-	1,878,255	
AE	190	TOTAL REVENUE	1,878,255	-	-	-	-	-	-	-	-	-	1,878,255	-	
AE	200	EXPENDITURE													
AE	201	Expenditure - Medicaid													
AE	202	PIHP HICA/USE Tax - Medicaid	235,997										235,997	3,312,464	
AE	203	Medicaid Autism Benefit Services	3,312,464										3,312,464	3,548,461	
AE	220	Subtotal Expenditure - Medicaid Autism Benefit	3,548,461	-	-	-	-	-	-	-	-	-	3,548,461	-	
AE	230	Expenditure - MICHild													
AE	231	PIHP HICA/USE Tax - MICHild	2,138										2,138	33,500	
AE	232	MICHild Autism Benefit Services	33,500										33,500	35,638	
AE	240	Subtotal Expenditure - MICHild Autism Benefit	35,640	-	-	-	-	-	-	-	-	-	35,638	3,584,099	
AE	290	TOTAL EXPENDITURE	3,584,099	-	-	-	-	-	-	-	-	-	3,584,099	(1,705,844)	
AE	291	Subtotal Net Medicaid Autism Benefit Services Surplus (Deficit)	(1,705,844)	-	-	-	-	-	-	-	-	-	(1,705,844)	-	
AE	292	Subtotal Net MI Child Autism Benefit Services Surplus (Deficit)	-	-	-	-	-	-	-	-	-	-	-	(1,705,844)	
AE	295	SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(1,705,846)	-	-	-	-	-	-	-	-	-	(1,705,844)	-	
AE	300	Redirected Funds (To) From													
AE	331	FROM Risk Corridor - MDHHS Share - N304	1,705,844										1,705,844	1,705,844	
AE	390	Total Redirected Funds	1,705,844	-	-	-	-	-	-	-	-	-	1,705,844	-	
AE	400	BALANCE AUTISM BENEFIT SERVICES (cannot be < 0)	-	-	-	-	-	-	-	-	-	-	-	-	

2. Autism Settlement: (Due MDHHS) / Due PIHP (Oct - Dec)		Amount
a.	Medicaid Autism Benefit Services (Due MDHHS) / Due PIHP	1,705,844
b.	MICHild Autism Benefit Services (Due MDHHS) / Due PIHP	-
c.	Total Settlement	\$ 1,705,844

3. Autism Cash Settlement - MDHHS USE ONLY		Medicaid	MICHild	Total
a.	Autism Interim Payment Funding thru 9/30	-	-	-
b.	Autism Interim Payment Funding after 9/30	-	-	-
c.	1st & 3rd Party Collections - Subtotal Other Autism Revenue (FSR AE 121) (FSR AE 141)	-	-	-
d.	Total - Revenue	-	-	-
e.	Autism Benefit Service Expenditures (FSR AE 220 - FSR AE 122) (FSR AE 240 - FSR AE 142)	-	-	-
f.	MDHHS Cash Settlement (Due MDHHS) / Due PIHP	\$ -	\$ -	\$ -

AF	REMARKS
AF	Remarks may be added about any entry or activity on the report for which additional information may be useful. Explain prior fiscal year accrual adjustment.
AF	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - AUTISM BENEFIT (January 1, 2016 through September 30, 2016)**

1. Financial Status Report - Autism Benefit (January 1, 2016 through September 30, 2016)

PIHP:	Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING										
	FISCAL YEAR:	FY 15 / 16	A	B	C	D	E	F	G	H	I		
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals
	SUBMISSION DATE:	3/17/2017		# 1	# 2	# 3	# 4	# 5	# 6	# 7			
1.1	PIHP or CMHSP		0	0	0	0	0	0	0	0			

AE		AUTISM SERVICES - PIHP USE ONLY											
AE 100		REVENUE											
AE 101		Autism Benefit revenue (Jan - Sep 2016 Services)	13,262,801									13,262,801	-
AE 115		Autism Benefit - Affiliate Contracts	-									-	13,262,801
AE 120		Subtotal Revenue - Autism Benefit	13,262,801	-	-	-	-	-	-	-	-	13,262,801	-
AE 121		1st & 3rd Party Collections - Autism Benefit Consumers - Rptng Bd										-	-
AE 122		1st & 3rd Party Collections - Autism Benefit Consumers - Affiliate										-	-
AE 140		Subtotal - Other Autism Benefit Revenue	-	-	-	-	-	-	-	-	-	-	13,262,801
AE 190		TOTAL REVENUE	13,262,801	-	-	-	-	-	-	-	-	13,262,801	-
AE 200		EXPENDITURE											
AE 201		PIHP HICA/USE Tax	714,407									714,407	13,009,770
AE 202		Autism Benefit Services	13,009,770									13,009,770	13,724,177
AE 290		TOTAL EXPENDITURE	13,724,177	-	-	-	-	-	-	-	-	13,724,177	(461,376)
AE 295		SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(461,376)	-	-	-	-	-	-	-	-	(461,376)	-
AE 300		Redirected Funds (To) From											
AE 301		(To) Medicaid - A310	-									-	461,376
AE 310		FROM Medicaid - A301a	461,376									461,376	461,376
AE 390		Total Redirected Funds	461,376	-	-	-	-	-	-	-	-	461,376	-
AE 400		BALANCE AUTISM BENEFIT SERVICES (must = 0)	-	-	-	-	-	-	-	-	-	-	-

AF	REMARKS
AF	Remarks may be added about any entry or activity on the report for which additional information may be useful. Explain prior fiscal year accrual adjustment.
AF	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT & CRCS SUPPLEMENTAL - AUTISM BENEFIT (January 1, 2016 - September 30, 2016)**

PIHP:	Detroit Wayne Mental Health Authority	
	FISCAL YEAR:	FY 15 / 16
	SUBMISSION TYPE:	YE Final
	SUBMISSION DATE:	3/17/2017

1. Number of Units by Provider Type		A	B	C	D	E	F	G	H	I	J
1.a	I-SPA Code	H0031 - VB-MAPP, ABLLS-R, AFLS, etc.	H0031 - FBA	H2019	H2019TT	S5108	S5111	S5111T	H2019TT	H2019TG	TOTAL
	Reporting Units	Encounter 3/day	1 hour	15 mins	15 mins	15 mins	Encounter	Encounter	Encounter	15 mins	
Provider Type	Unit Rate	\$ 480.00	\$ 120.00	\$ 12.50	\$ 3.57	\$ 30.00	\$ 120.00	\$ 72.00	\$ 25.72	\$ 25.00	
BCaBA, QBHP, LP/LLP	# of Units	713		154,316		67,641	2,040	1			
		\$ 342,240.00	\$ -	\$ 1,928,950.00	\$ -	\$ 2,029,230.00	\$ 244,800.00	\$ 72.00	\$ -	\$ -	\$ 4,545,292.00

1.b		A	B	C	D	E	F	G	H	I	J
1.b	I-SPA Code	H0031 - VB-MAPP, ABLLS-R, AFLS, etc.	H0031 - FBA	H2019	H2019TT	S5108	S5111	S5111T	H2019TT	H2019TG	TOTAL
	Reporting Units	Encounter 3/day	1 hour	15 mins	15 mins	15 mins	Encounter	Encounter	Encounter	15 mins	
Provider Type	Unit Rate	\$ 340.00	\$ 85.00	\$ 12.50	\$ 3.57	\$ 21.25	\$ 85.00	\$ 51.00	\$ 18.22	\$ 25.00	
BCaBA	# of Units			416,077							
		\$ -	\$ -	\$ 5,200,962.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200,962.50

1.c		A	B	C	D	E	F	G	H	I	J
1.c	I-SPA Code	H0031 - VB-MAPP, ABLLS-R, AFLS, etc.	H0031 - FBA	H2019	H2019TT	S5108	S5111	S5111T	H2019TT	H2019TG	TOTAL
	Reporting Units	Encounter 3/day	1 hour	15 mins	15 mins	15 mins	Encounter	Encounter	Encounter	15 mins	
Provider Type	Unit Rate			\$ 11.25	\$ 3.21					\$ 22.50	
BT	# of Units			153,813							
				\$ 1,730,396.25	\$ -					\$ -	\$ 1,730,396.25

2. Autism Fee Schedule Expenditures	Total
a. Total Utilization Costs	\$ 11,476,651.00
b. Total Administrative costs	\$ 574,954.00
c. Total Assessment costs	\$ 496,789.00
d. PIHP HICA/Use Tax	\$ 714,407.00
e. Total Autism Benefit Fee Schedule Expenditures	\$ 13,262,801.00

3. Fee Schedule Expenditures vs. PIHP FSR Expenditures	Total
a. FSR Expenditures (Line AE.290)	\$ 13,724,177.00
b. Autism Benefit Fee Schedule Expenditures	\$ 13,262,801.00
c. Variance	\$ 461,376.00

4. Autism Cash Settlement (January 1 - September 30, 2016)	Total
a. Autism Benefit Service Expenditures used for Settlement	\$ 13,262,801.00
b. Autism Interim Payment Funding rec'd thru 9/30 (enter as negative)	\$ (4,257,572.00)
c. Autism Interim Payment Funding rec'd after 9/30 (enter as negative)	\$ (6,359,059.00)
d. MDHHS Cash Settlement (Due MDHHS) / Due PIHP	\$ 2,646,170.00

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

PIHP:		YEAR TO DATE REPORTING												
Detroit Wayne Mental Health Authority		FISCAL YEAR:	FY 15 / 16	A	B	C	D	E	F	G	H	I		
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page & 2	Examination Adjustments	Examined Totals
		SUBMISSION DATE:	3/17/2017		# 1	# 2	# 3	# 4	# 5	# 6	# 7			
1		PIHP or CMHSP or CA		0	0	0	0	0	0	0	0			
AC	Substance Use Disorder (SUD) Services - PIHP USE ONLY													
AC 100	REVENUE													
AC 101	Revenue - SUD Agreement			17,097,178									17,097,178	17,097,178
AC 115	Affiliate Contracts			-									-	-
AC 120	Subtotal SUD Agreement Revenue			17,097,178	-	-	-	-	-	-	-	-	17,097,178	17,097,178
AC 121	Fees & Collections - Rpting Bd			-									-	-
AC 122	Fees & Collections - Affiliate			-									-	-
AC 140	Subtotal - Other Revenue			-	-	-	-	-	-	-	-	-	-	-
AC 190	TOTAL REVENUE			17,097,178	-	-	-	-	-	-	-	-	17,097,178	17,097,178
AC 200	EXPENDITURE													
AC 201	Expenditure - SUD Services			19,203,140									19,203,140	19,203,140
AC 290	TOTAL EXPENDITURE			19,203,140	-	-	-	-	-	-	-	-	19,203,140	19,203,140
AC 295	SUBTOTAL NET SUD SERVICES SURPLUS (DEFICIT)			(2,105,962)	-	-	-	-	-	-	-	-	(2,105,962)	(2,105,962)
AC 300	Redirected Funds (To) From													
AC 301	(TO) CMHSP to CMHSP Earned Contracts - J304.2			-									-	-
AC 302	FROM CMHSP to CMHSP Earned Contracts - J301.2												-	-
AC 303	FROM Non-MDHHS Earned Contracts - K301.2												-	-
AC 325	Info only - Affiliate Total Redirected Funds - IA390												-	-
AC 331	FROM General Funds - Redirected to Unfunded SUD Costs - B301.2												-	-
AC 332	FROM Local Funds - M301.2												-	-
AC 335	FROM PA2 Local Fund Balance - PA2 1.b			2,105,962									2,105,962	2,105,962
AC 390	Total Redirected Funds			2,105,962	-	-	-	-	-	-	-	-	2,105,962	2,105,962
AC 400	BALANCE SUD Services			-	-	-	-	-	-	-	-	-	-	-

AD	REMARKS
AD	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please note risk management arrangement between PIHP and Affiliates.
AD	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
PA2 FUND BALANCE ACTIVITY**

PIHP: Detroit Wayne Mental Health Authority
FISCAL YEAR: FY 15 / 16
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/17/2017

1. PA2 Fund Balance Activity	PA2 Balance @ Beginning of Fiscal Year	Current Period PA2 Deposits	Current Period PA2 Financing	PA2 Ending Balance
a. PA2 Balances / Current Activity	\$ 6,453,366	\$ 4,156,605	\$ (2,105,962)	\$ 8,504,009
b. (TO) SUD Non-Medicaid (AC 335)			\$ (2,105,962)	
c. (TO) Medicaid (A 335)			\$ -	
d. (TO) Healthy Michigan (AI 335)			\$ -	
e. (TO) MI Health Link (AK 335)			\$ -	

1.1 PA2 Transferred From Coordinating Agency PA2 Fund Balances	Total Transferred	Examination Adjustments	Examined Totals
a.			
b.			
c.			
d.			
e.			
f. Total Transferred from CAs	\$ -		
g. Final Balance after Transfers	\$ 8,504,009		\$ 8,504,009

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

PIHP: Detroit Wayne Mental Health Authority
FISCAL YEAR: FY 15 / 16
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/17/2017

1. Internal Service Fund Fiscal Year Activity		ISF Balance @ Beginning of Fiscal Year	Current Period ISF Contributions Interest Earned	Current Period ISF Contributions Deposits	Current Period ISF Reduction (Abatement)	Current Period ISF Financing (Risk)	Current Period ISF Reduction (Refund to MDHHS)	ISF Ending Balance
a.	ISF Balances / Current Activity	\$ 45,318,381	\$ 231,227	\$ 2,379,948	\$ -	\$ -	\$ -	\$ 47,929,556
b.	Specialty Managed Care	\$ 45,318,381	\$ 231,227	\$ 2,379,948	\$ -	\$ -		\$ 47,929,556
c.	Healthy Michigan Plan			\$ -	\$ -	\$ -		\$ -

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	\$ 47,929,556
h.	Specialty Managed Care portion of balance	\$ 47,929,556
i.	Healthy Michigan Plan portion of balance	\$ -

2. PIHP Maximum Allowable Funding of ISF	Amount
a. Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AE 120 Jan-Sep 2016) HMP - FSR AI 120	\$ 639,792,714
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 47,984,454

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 47,984,454	
b. Medicaid ISF Ending Balance	\$ 47,929,556	
c. Within Maximum Allowable Limit / (Overfunded)	\$ 54,898	

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

CMHSP:	Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS

A		MEDICAID SERVICES - Summary From FSR - Medicaid Worksheet			
A	190	TOTAL REVENUE	554,916,279	-	554,916,279
A	290	TOTAL EXPENDITURE	539,836,651	-	539,836,651
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	15,079,628	-	15,079,628
A	390	Total Redirected Funds	(461,376)	-	(461,376)
A	400	BALANCE MEDICAID SERVICES	14,618,252	-	14,618,252

AC		SUD NON-MEDICAID SERVICES - Summary From FSR - SUD Worksheet			
AC	190	TOTAL REVENUE	17,097,178	-	17,097,178
AC	290	TOTAL EXPENDITURE	19,203,140	-	19,203,140
AC	295	NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)	(2,105,962)	-	(2,105,962)
AC	390	Total Redirected Funds	2,105,962	-	2,105,962
AC	400	BALANCE SUD NON-MEDICAID SERVICES	-	-	-

AE		AUTISM BENEFIT SERVICES - Summary From FSR - Autism (Oct-Dec 2015 and Jan-Sep 2016)			
AE	190	TOTAL REVENUE	15,141,056	-	15,141,056
AE	290	TOTAL EXPENDITURE	17,308,276	-	17,308,276
AE	295	NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(2,167,220)	-	(2,167,220)
AE	390	Total Redirected Funds	2,167,220	-	2,167,220
AE	400	BALANCE AUTISM BENEFIT SERVICES	-	-	-

AG		HEALTH HOME SERVICES - Summary From FSR - Health Home Services Worksheet			
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 Worksheet			
AI	190	TOTAL REVENUE	109,178,507	-	109,178,507
AI	290	TOTAL EXPENDITURE	70,650,778	-	70,650,778
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	38,527,729	-	38,527,729
AI	390	Total Redirected Funds	-	-	-
AI	400	BALANCE HEALTHY MICHIGAN SERVICES	38,527,729	-	38,527,729

AK		MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link Worksheet			
AK	190	TOTAL REVENUE	10,819,575	-	10,819,575
AK	290	TOTAL EXPENDITURE	10,819,575	-	10,819,575
AK	295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-	-
AK	390	Total Redirected Funds	-	-	-
AK	400	BALANCE MI HEALTH LINK SERVICES	-	-	-

PA2		PA2 FUND BALANCE ACTIVITY			
PA2	190	TOTAL REVENUE	10,609,971		
PA2	390	TOTAL Redirected Funds	(2,105,962)		
PA2	400	BALANCE PA2	8,504,009	-	8,504,009

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

CMHSP:	Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS

B	GENERAL FUND			
B 100	REVENUE			
B 101	CMH Operations		38,384,043	38,384,043
B 102	Categorical		3,769,464	3,769,464
B 103	Intentionally left blank			
B 120	Subtotal - Current Period General Fund Revenue		42,153,507	42,153,507
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 (including FY15 Mental Health Innovation Carry Forward)		3,247,685	3,247,685
B 124	Intentionally left blank			
B 140	Subtotal - Other General Fund Revenue		3,247,685	3,247,685
B 190	TOTAL REVENUE		45,401,192	45,401,192
B 200	EXPENDITURE			
B 201	100% MDHHS Matchable Services / Costs		14,111,778	14,111,778
B 202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-	-
B 203	90% MDHHS Matchable Services / Costs	34,121,814	30,709,633	
B 204	Intentionally left blank			
B 205	Intentionally left blank			
B 290	TOTAL EXPENDITURE		44,821,411	
B 295	NET GENERAL FUND SURPLUS (DEFICIT)		579,781	
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 301.2	(TO) SUD Non-Medicaid - Redirected for Unfunded SUD Non-Medicaid Services AC331 (PIHP use on		-	-
B 301.3	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - AK331 (PIHP use only)		-	-
B 301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG331 (PIHP use only)		-	-
B 302	Intentionally left blank			
B 303	Intentionally left blank			
B 304	(TO) Targeted Case Management - D301		-	-
B 305	(TO) GF Cost of SED - E301		(31,847)	(31,847)
B 306	(TO) GF Cost of SED - Not SED Waiver eligible - E303		-	-
B 307	Intentionally left blank			
B 308	(TO) GF Cost of Children's Waiver - F301		-	-
B 309	(TO) Allowable GF Cost of Injectable Medications - G301		-	-
B 310	(TO) PIHP to Affiliate Medicaid Services Contracts - I304		-	-
B 310.1	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA304		-	-
B 310.2	Intentionally left blank			
B 310.3	(TO) PIHP to Affiliate Health Home Services Contracts - IC304		-	-
B 310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID304		-	-
B 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		(262,845)	(262,845)
B 330	Subtotal Redirected Funds rows 301 - 314		(294,692)	(294,692)
B 331	FROM Local Funds - M302		-	-
B 332	FROM Risk Corridor - N303			
B 390	Total Redirected Funds		(294,692)	(294,692)
B 400	BALANCE GENERAL FUND (cannot be < 0)		285,089	285,089

OTHER GF CONTRACTUAL OBLIGATIONS

C	INTENTIONALLY LEFT BLANK			
C 100	Revenue			
C 170				
C 180				
C 190	Total Revenue		-	-
C 290	Expenditure			
C 295	NET SURPLUS (DEFICIT)		-	-
C 300	Redirected Funds (To) From			
C 301				
C 302				
C 390	Total Redirected Funds		-	-
C 400	BALANCE (cannot be < 0)		-	-

FEE FOR SERVICE MEDICAID

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

CMHSP:	Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS

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

E		SED WAIVER			
E	100	REVENUE			
E	101	FFS Medicaid - SED-Trad	-		-
E	102	FFS Medicaid - SED-DHS	610,742		610,742
E	190	TOTAL REVENUE	610,742	-	610,742
E	200	EXPENDITURE			
E	201	Expenditure - Traditional - Federal Reimbursable	-		-
E	202	Expenditure - Traditional - Not SED waiver eligible	-		-
E	203	Expenditure - SED-DHS - Federal Reimbursable	642,589		642,589
E	204	Expenditure - SED-DHS - Not SED waiver eligible	-		-
E	290	TOTAL EXPENDITURE	642,589	-	642,589
E	295	NET SED WAIVER (DEFICIT)	(31,847)	-	(31,847)
E	300	Redirected Funds (To) From			
E	301	FROM General Fund - B305	31,847		31,847
E	302	FROM Local Funds - M305			-
E	303	FROM General Fund - Not SED Waiver eligible - B306			-
E	304	FROM Local Funds - Not SED Waiver eligible - M306			-
E	390	Total Redirected Funds	31,847	-	31,847
E	400	BALANCE SED WAIVER (must = 0)	-	-	-

F		CHILDREN'S WAIVER			
F	190	Revenue	592,469		592,469
F	290	Expenditure	592,469		592,469
F	295	NET CHILDREN'S WAIVER (cannot be > 0)	-	-	-
F	300	Redirected Funds (To) From			
F	301	FROM General Fund - B308			-
F	302	FROM Local Funds - M308			-
F	303	FROM Activity not otherwise reported - O301			-
F	390	Total Redirected Funds	-	-	-
F	400	BALANCE CHILDREN'S WAIVER (must = 0)	-	-	-

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 Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS

OTHER FUNDING

H		MDHHS EARNED CONTRACTS			
H	100	REVENUE			
H	101	PASARR	2,523,875		2,523,875
H	102	DCH Block Grants for CMH services	3,560,243		3,560,243
H	103	DD Council Grants	-		-
H	104	PATH/Homeless	592,645		592,645
H	105	Prevention	-		-
H	106	Aging	-		-
H	107	HUD Shelter Plus Care	738,557		738,557
H	150	Other MDHHS Earned Contracts (describe):	1,158,800		1,158,800
H	151	Other MDHHS Earned Contracts (describe):	-		-
H	152	Other MDHHS Earned Contracts (describe):	-		-
H	190	TOTAL REVENUE	8,574,120	-	8,574,120
H	200	EXPENDITURE			
H	201	PASARR	2,523,875		2,523,875
H	202	DCH Block Grants for CMH services	3,560,243		3,560,243
H	203	DD Council Grants	-		-
H	204	PATH/Homeless	592,645		592,645
H	205	Prevention	-		-
H	206	Aging	-		-
H	207	HUD Shelter Plus Care	738,557		738,557
H	250	Other MDHHS Earned Contracts (describe):	1,158,800		1,158,800
H	251	Other MDHHS Earned Contracts (describe):	-		-
H	252	Other MDHHS Earned Contracts (describe):	-		-
H	290	TOTAL EXPENDITURE	8,574,120	-	8,574,120
H	400	BALANCE MDHHS EARNED CONTRACTS (must = 0)	-	-	-

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
I	100	REVENUE			
I	101	Revenue - from PIHP Medicaid (including MIChild)	-		-
I	104	Revenue - from PIHP Healthy Michigan Plan	-		-
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	-		-
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate	-		-
I	190	TOTAL REVENUE	-	-	-
I	201	Expenditure - Medicaid (including MIChild)	-		-
I	202	Expenditure - Healthy Michigan Plan	-		-
I	203	Expenditure - MI Health Link (Medicaid) Services	-		-
I	290	TOTAL EXPENDITURE	-	-	-
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
I	300	Redirected Funds (To) From			
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303	-	-	-
I	303	FROM Non-MDHHS Earned Contracts - K303	-	-	-
I	304	FROM General Fund - B310	-	-	-
I	390	Total Redirected Funds	-	-	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	-	-	-

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

CMHSP:	Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS
IA		PIHP to AFFILIATE SUBSTANCE USE DISORDER (NON-MEDICAID) CONTRACTS - CMHSP USE ONLY			
IA	100	REVENUE			
IA	101	Revenue - SUD Non-Medicaid - from PIHP	-	-	-
IA	122	Revenue - Fees & Collections - Affiliate	-	-	-
IA	190	TOTAL REVENUE	-	-	-
IA	200	EXPENDITURE			
IA	201	Expenditure	-	-	-
IA	202	Intentionally left blank			
IA	290	TOTAL EXPENDITURE	-	-	-
IA	295	NET PIHP to AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IA	300	Redirected Funds (To) From			
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.2	-	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - J303.2	-	-	-
IA	303	FROM Non-MDHHS Earned Contracts - K303.2	-	-	-
IA	304	FROM General Fund - B310.1	-	-	-
IA	305	Intentionally left blank	-	-	-
IA	306	FROM Local Funds - M309.2	-	-	-
IA	390	Total Redirected Funds	-	-	-
IA	400	BALANCE PIHP to AFFILIATE SUD (NON-MEDICAD) SERVICES CONTRACTS (must = 0)	-	-	-

IB		PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS - CMHSP USE ONLY			
IB	100	REVENUE			
IB	101	Revenue - Medicaid - from PIHP	-	-	-
IB	102	Revenue - MIChild - from PIHP	-	-	-
IB	122	1st & 3rd Party Collections - Autism Benefit Consumers - Affiliate	-	-	-
IB	190	TOTAL REVENUE	-	-	-
IB	200	EXPENDITURE			
IB	201	Expenditure - Medicaid	-	-	-
IB	202	Expenditure - MIChild	-	-	-
IB	290	TOTAL EXPENDITURE	-	-	-
IB	400	BALANCE PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS (must = 0)	-	-	-

IC		PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IC	190	Revenue - Medicaid Health Home Services - from PIHP	-	-	-
IC	290	Expenditure - Medicaid Health Home Services	-	-	-
IC	295	NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IC	300	Redirected Funds (To) From			
IC	304	FROM General Fund - B310.3	-	-	-
IC	306	FROM Local Funds - M309.4	-	-	-
IC	390	Total Redirected Funds	-	-	-
IC	400	BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (must = 0)	-	-	-

ID		PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY			
ID	100	REVENUE			
ID	101	Revenue - MI Health Link - from PIHP	-	-	-
ID	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate	-	-	-
ID	190	TOTAL REVENUE	-	-	-
ID	200	EXPENDITURE			
ID	201	Expenditure	-	-	-
ID	202	Intentionally left blank			
ID	290	TOTAL EXPENDITURE	-	-	-
ID	295	NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
ID	300	Redirected Funds (To) From			
ID	301	(TO) CMHSP to CMHSP Earned Contracts - J306.3	-	-	-
ID	302	FROM CMHSP to CMHSP Earned Contracts - J303.3	-	-	-
ID	303	FROM Non-MDHHS Earned Contracts - K303.3	-	-	-
ID	304	FROM General Fund - B310.4	-	-	-
ID	305	Intentionally left blank	-	-	-
ID	306	FROM Local Funds - M309.3	-	-	-
ID	390	Total Redirected Funds	-	-	-
ID	400	BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)	-	-	-

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

CMHSP:	Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS

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 - AI302 (PIHP use only)	-	-	-
J	301.2	(TO) SUD (Non-Medicaid) Services Contracts - AC302 (PIHP use only)	-	-	-
J	301.3	(TO) MI Health Link - AK302 (PIHP use only)	-	-	-
J	302	(TO) General Fund - B313	-	-	-
J	303	(TO) PIHP to Affiliate Medicaid Services Contracts - I302	-	-	-
J	303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA302	-	-	-
J	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID302	-	-	-
J	303.4	(TO) Targeted Case Management - D304	-	-	-
J	304	FROM Medicaid Services - A301 (PIHP use only)			
J	304.1	FROM Healthy Michigan - AI301 (PIHP use only)			
J	304.2	FROM SUD (Non-Medicaid) Service Contracts - AC301 (PIHP use only)			
J	304.3	FROM MI Health Link - AK301 (PIHP use only)			
J	304.4	FROM Targeted Case Management - D303			
J	305	FROM General Fund - B312			
J	306	FROM PIHP to Affiliate Medicaid Services Contracts - I301			
J	306.2	FROM PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA301			
J	306.3	FROM PIHP to MI Health Link Services Contracts - ID301			
J	307	FROM Local Funds - M310			
J	390	Total Redirected Funds	-	-	-
J	400	BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)	-	-	-

K		NON-MDHHS EARNED CONTRACTS			
K	190	Revenue	527,271		527,271
K	290	Expenditure	790,116		790,116
K	295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)	(262,845)	-	(262,845)
K	300	Redirected Funds (To) From			
K	301	(TO) Medicaid Services - A303 (PIHP use only)	-	-	-
K	301.1	(TO) Healthy Michigan - AI303 (PIHP use only)	-	-	-
K	301.2	(TO) SUD (Non-Medicaid) Services Contracts - AC303 (PIHP use only)	-	-	-
K	301.3	(TO) MI Health Link - AK303 (PIHP use only)	-	-	-
K	302	(TO) General Fund - B314	262,845	-	262,845
K	303	(TO) PIHP to Affiliate Medicaid Services Contracts - I303	-	-	-
K	303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA303	-	-	-
K	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID303	-	-	-
K	304	(TO) Local Funds - M315	-	-	-
K	305	FROM Local Funds - M311			
K	390	Total Redirected Funds	262,845	-	262,845
K	400	BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)	-	-	-

L		Intentionally left Blank			
L	100	REVENUE			
L	101				-
L	102				-
L	190	TOTAL REVENUE	-	-	-
L	200	EXPENDITURE			
L	201				-
L	202				-
L	290	TOTAL EXPENDITURE	-	-	-
L	295	NET SURPLUS (DEFICIT)	-	-	-
L	300	Redirected Funds (To) From			
L	300.3				-
L	300.5				-
L	301				-
L	302				-
L	390	Total Redirected Funds	-	-	-
L	400	BALANCE (must = 0)	-	-	-

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

CMHSP:	Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 15 / 16		
		SUBMISSION TYPE:	YE Final		
		SUBMISSION DATE:	3/17/2017	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS
			Column A	Column B	EXAMINED TOTALS

M		LOCAL FUNDS			
M	100	REVENUE			
M	101	County Appropriation for Mental Health	17,686,447		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	20,519		20,519
M	106	Local Grants	169,802		169,802
M	107	Interest	500,741		500,741
M	108	Intentionally left blank	-		-
M	109	SED Partner	-		-
M	110	All Other Local Funding	-		-
M	190	TOTAL REVENUE	18,377,509	-	18,377,509
M	200	EXPENDITURE			
M	201	GF 10% Local Match	3,412,181	-	3,412,181
M	202	Local match cap amount			
M	203	GF Local Match Capped per MHC 330.1308	-		-
M	204	Local Cost for State Provided Services	5,503,678		
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)	5,050,188	-	5,050,188
M	206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	-		-
M	207	Local Match to Grants and MDHHS Earned Contracts	-		-
M	208	Intentionally left blank	-		-
M	209	Local Only Expenditures	7,485,027		7,485,027
M	290	TOTAL EXPENDITURE	21,451,074		21,451,074
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	(3,073,565)		(3,073,565)
M	300	Redirected Funds (To) From			
M	301	(TO) Medicaid Services - A332 (PIHP use only)	-	-	-
M	301.1	(TO) Healthy Michigan - AI332 (PIHP use only)	-	-	-
M	301.2	(TO) SUD (Non-Medicaid) Services - AC332 (PIHP use only)	-	-	-
M	301.3	(TO) MI Health Link - AK332 (PIHP use only)	-	-	-
M	301.4	(TO) Health Home Services - AG332 (PIHP use only)	-	-	-
M	302	(TO) General Fund - B331	-	-	-
M	303	Intentionally left blank	-	-	-
M	304	(TO) Targeted Case Management - D302	-	-	-
M	305	(TO) SED Waiver - E302	-	-	-
M	306	(TO) SED Waiver - Not SED Waiver eligible - E304	-	-	-
M	307	Intentionally left blank	-	-	-
M	308	(TO) Children's Waiver - F302	-	-	-
M	309	(TO) Injectable Medications - G302	-	-	-
M	309.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA306	-	-	-
M	309.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306	-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-	-	-
M	311	(TO) Non-MDHHS Earned Contracts - K305	-	-	-
M	312	Intentionally left blank	-	-	-
M	313	(TO) Activity Not Otherwise Reported - O302	-	-	-
M	313.3	FROM MI Health Link (Medicare) - AK336 - (PIHP use only)			
M	314	Intentionally left blank	-	-	-
M	315	FROM Non-MDHHS Earned Contracts - K304			
M	390	Total Redirected Funds	-		-
M	400	BALANCE LOCAL FUNDS	(3,073,565)		(3,073,565)

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

CMHSP: Detroit Wayne Mental Health Authority
FISCAL YEAR: FY 15 / 16
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/17/2017

1. General Fund Services - Available Resources		Funding Resources
a.	CMH Operations (FSR B 101)	38,384,043
b.	Categorical (FSR B 102)	3,769,464
c.	Intentionally left blank	
d.	Sub-Total General Fund Contract Authorization	\$ 42,153,507
e.	1st & 3rd Party Collections (FSR B 121 + B 122)	-
f.	Prior Year GF Carry-Forward (incl MHI) (FSR B 123)	3,247,685
g.	Intentionally left blank	
h.	Redirected CMHSP to CMHSP Contracts (FSR B 313)	-
i.	Redirected Non-MDHHS Earned Contracts (FSR B 314)	(262,845)
j.	Sub-Total Other General Fund Resources	\$ 2,984,840
k.	Local 10% Associated to 90/10 Services (FSR M 201)	3,412,181
l.	Local 10% Match Cap Adjustment (FSR M 203)	-
m.	Sub-Total Local 10% Associated to 90/10 Services	\$ 3,412,181
n.	Total General Fund Services - Resources	\$ 48,550,528

3. Summary of Resources / Expenditures		Amount
a.	Total General Fund Services - Resources	48,550,528
b.	Total General Fund Services - Expenditures	48,265,439
c.	Sub-Total General Fund Services Surplus (Deficit)	\$ 285,089
d.	Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e.	Net General Fund Services Surplus (Deficit)	\$ 285,089

4. Disposition:		Amount
a. Surplus		
b.	Transfer to Fund Balance - GF Carry-Forward Earned	(285,089)
c.	Transfer to Fund Balance - GHS - Crisis Counseling - GF Carry-Forward	-
d.	Lapse to MDHHS - Contract Settlement	-
e.	Total Disposition - Surplus	\$ (285,089)
f. Deficit		
g.	Redirected from Local (FSR B 331)	-
h.	Redirected from risk corridor (FSR B 332)	-
i.	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.	Local Costs of State Provided Services	-
g.	Misc: (please explain)	-
h.	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)		14,111,778
b.	100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c.	90/10% MDHHS Matchable Services (FSR B 203 Column A)	34,121,814	
d.	Local 10% Match Cap Adjustment (FSR M 203)	-	34,121,814
e.	Intentionally left blank		
f.	Intentionally left blank		
g.	Sub-Total General Fund Services - Expenditures		\$ 48,233,592
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.	GF Supplement for SUD (Non-Medicaid) Services (PIHP use only) (FSR B 301.2)		-
k.	GF Supplement for Unfunded MI Health Link - (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 Targeted Case Management (FSR B 304)		-
n.	GF Supplement for SED (FSR B 305 + B 306)		31,847
o.	GF Supplement for Children's Waiver (FSR B 308)		-
p.	GF Supplement for Injectable Medications (FSR B 309)		-
q.	GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310)		-
r.	GF Supplement for PIHP to Affiliate SUD (Non-Medicaid) Services Contracts (FSR B 310.1)		-
s.	Intentionally left blank		
t.	GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3)		-
u.	GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4)		-
v.	GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)		-
w.	Sub-Total General Fund Services Supplement - Expenditures		\$ 31,847
x.	Total General Fund Services - Expenditures		\$ 48,265,439

6. General Fund MDHHS Commitment		Amount
a.	MDHHS / CMHSP Contract Funded Expenditures	41,868,418
b.	Earned General Fund Carry-Forward	285,089
c.	Categorical Crisis Counseling - (GHS Only) Carry-Forward	-
d.	Total MDHHS General Fund Commitment	\$ 42,153,507

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 Mental Health Authority
FISCAL YEAR: FY 15 / 16
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 3/17/2017

1. General Fund (Formula and Categorical Funding)	Contract Authorization	Cash Received			Amount Due CMHSP / (MDHHS) Cash Settlement
		Through 9/30	After 9/30 Prior to Settlement	Total	
a. CMH Operations	38,384,043	38,384,043		38,384,043	-
b. Categorical	3,769,464	3,769,464		3,769,464	-
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 42,153,507	\$ 42,153,507	\$ -	\$ 42,153,507	\$ -

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	38,384,043	
b. Total Current Year Maximum Carry-Forward	\$ 38,384,043	\$ 1,919,202

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	3,247,685	
b. Prior Year MHI Carry-Forward Earned		
c. Prior Year GF Carry-Forward (including MHI CF) (FSR B 123)	3,247,685	
d. Balance of Prior Year General Fund Carry-Forward	\$ -	

4. Categorical - Crisis Counseling - (GHS Only)	Amount
a. Authorization	
b. Expenditures	
c. Balance of Categorical - (GHS use only) Carry-Forward	\$ -

5. Categorical - Categories	Authorizations	Expenditures	Lapse	Cost Above Authorizations
a. Multicultural Services	3,769,464	3,879,011	-	109,547
b. Other Funding - Please explain			-	-
c. Other Funding - Please explain			-	-
d. Totals	\$ 3,769,464	\$ 3,879,011	\$ -	\$ 109,547

6. Narrative: Both CRCS and Contract Settlement Worksheet

Detroit Wayne Mental Health Authority
Notes to the Schedules
Year Ended September 30, 2016

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 recognized at the time expenditures for reimbursement are incurred.

2. Basis of Presentation and Significant Accounting Policies

The schedules of reported and examined amounts were prepared for the purpose of complying with the provisions of the Community Mental Health Compliance Examination Guidelines as issued by the Michigan Department of Health and Human Services. 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 Mental Health Authority, they are not intended to, and do not, present the financial position, changes in net position, or cash flows, if applicable, of Detroit Wayne Mental Health Authority.

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs
Year Ended September 30, 2016**

Section I - Summary of Accountant's Results

Schedules

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

Type of accountants' report issued on compliance: Qualified

Internal control:

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

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

Known fraud Yes No

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

Section II - Findings and Questioned Costs

Reference Number	Finding
2016-001	Material weakness, material noncompliance (Repeat Finding)
Program	General Fund (GF) program
Criteria	The MDHHS contract with Detroit Wayne Mental Health Authority requires a Prepaid Inpatient Health Plan (PIHP) to monitor providers to ensure the provider networks have proper systems in place to determine the insurance coverage and ability to pay of individuals before, or as soon as practical after, the start of services. A PIHP is also required to annually determine the insurance coverage and ability to pay of individuals who continue to receive services and of any additional responsible party. If informed of a significant change in the responsible party's ability to pay, a new determination is required to be completed. These requirements also apply to consumers covered by the Managed Care Provider Networks (MCPNs) engaged by the PIHP.
Condition	Ability to pay forms were not consistently prepared, updated, or retained by providers as required for all General Fund consumers.
Questioned Costs	Unknown
Context	Ability to pay forms were not consistently available for samples tested for consumers covered by the Managed Care Provider Networks (MCPNs)
Cause and Effect	The condition is the result of a lack of adequate controls over the preparation and retention processes for required forms at the provider level. As a result, there is an increased risk that the consumer's ability to pay is not being determined or is not being determined accurately which could lead to the General Fund being overcharged for the cost of services to these consumers.
Recommendation	We recommend Detroit Wayne Mental Health Authority review its procedures for monitoring the MCPNs and follow up on corrective action plans received by the MCPNs related to identified noncompliance.
Views of Responsible Officials and Planned Corrective Actions	The Authority continues to educate and provide training to the network on the ability to pay (ATP) requirements. We've also included a penalty in the MCPN contract for any findings related to ATP. However, we believe that with the adoption of the Affordable Care Act, over 95 percent of our consumers are Medicaid eligible and do not have an ability to pay and therefore the requirement is not material to the system.

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

Section II - Findings and Questioned Costs (Continued)

<u>Reference Number</u>	<u>Finding</u>
2016-002	Material weakness, material noncompliance
Program	General Fund (GF) and Medicaid programs
Criteria	The contract with the State of Michigan requires the Detroit Wayne Mental Health Authority and its MCPNs to implement internal controls to ensure compliance with the Mental Health Code and contractual requirements for procurement related to Medicaid and General Fund contracts.
Condition	While proper contracts were in place between Detroit Wayne Mental Health Authority and each of the MCPNs, it was noted that one of the MCPNs did not follow the documentation procedures or contractual requirements set forth by the Michigan Department of Health and Human Services (MDHHS) as it relates to procuring contracts with the MCPNs providers.
Questioned Costs	Unknown
Context	For those contracts which should have been documented as sole source providers, no documentation of this determination was maintained in the file. For those contracts which should have been competitively bid, it did not appear that any bidding process was completed. Additionally, for one vendor selected for testing, the MCPN could not produce a signed contract.
Cause and Effect	The condition is the result of a lack of adequate controls over the preparation and retention processes for procurement activities at the MCPNs. As a result, there is an increased risk which could lead to the General Fund being overcharged for these services.
Recommendation	We recommend Detroit Wayne Mental Health Authority review its procedures for monitoring the MCPNs and follow up on corrective action plans received by the MCPNs related to identified noncompliance.
Views of Responsible Officials and Planned Corrective Actions	The MCPN's contract was canceled on June 17, 2016. This issue, along with several others, was noted in a report the Authority conducted which ultimately led to its cancelation.

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

Section II - Findings and Questioned Costs (Continued)

Reference Number	Finding
2016-003	Material weakness, material noncompliance (Repeat Finding)
Program	General Fund (GF) and Medicaid programs
Criteria	The MDHHS contract with Detroit Wayne Mental Health Authority requires a Prepaid Inpatient Health Plan (PIHP) to monitor providers to determine that the provider networks have proper systems in place to ensure that Medicaid Program funds are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts. Under the Dual Eligible program implemented by MDHHS, providers are required to bill Medicare first for eligible services and to bill the remaining (net) portion to Medicaid for reimbursement. Medicaid is intended to be a payor of last resort.
Condition	During performance of the compliance examination, we were made aware that various providers used by the MCPNs had failed to properly bill Medicare first for eligible service, and as a result billed Medicaid for the gross amount of those services.
Questioned Costs	Unknown
Context	For at least two of the five MCPNs, Medicare was not consistently billed before Medicaid. The coordination of benefits requirements impact the dual eligible population, which is a small percentage of the total population of consumers served by Detroit Wayne Mental Health Authority.
Cause and Effect	This condition is the result of a lack of adequate controls over compliance and billing at the provider level, and lack of adequate monitoring by the MCPN and the Detroit Wayne Mental Health Authority to ensure that the providers are properly considering Medicare benefits before billing Medicaid. As a result, providers overbilled Medicaid by billing for certain costs which should have been billed to Medicare.
Recommendation	We recommend Detroit Wayne Mental Health Authority implement policies and procedures to monitor providers to ensure that providers bill Medicare first as required, and bill only the allowable (net) portion of the services to Medicaid.
Views of Responsible Officials and Planned Corrective Actions	The Authority continues to educate and train providers on coordination of benefits. There has been significant improvement in this area as compared to prior year.

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

Section II - Findings and Questioned Costs (Continued)

Reference Number	Finding
2016-004	Significant deficiency
Program	General Fund (GF) and Medicaid programs
Criteria	The MCPN agreement between Detroit Wayne Mental Health Authority and its MCPNs states in Part II, 14.4 Administrative Cost, "Funds paid to the MCPN for Service Cost may not be diverted to Fund Administrative Cost without prior written approval from the Authority. MCPN shall retain full risk with regard to any and all overages of Administrative Cost."
Condition	During performance of the compliance examination, we were made aware that one of the MCPNs had classified administrative costs as direct costs when submitting claims to Detroit Wayne Mental Health Authority.
Questioned Costs	None
Context	During the testing of paid claims to providers and paid claims reported to Detroit Wayne Mental Health Authority, it was noted that claims reported to Detroit Wayne Mental Health Authority from one of the MCPNs had a 2 percent administrative fee added to the claim paid to the providers. This administrative fee was utilized to reflect services provided by the MCPN to their service providers. These costs are not considered paid claims costs and should have been classified as administrative costs subject to the contractual cap. Detroit Wayne Mental Health Authority became aware of this issue during the 2016 compliance audit of the MCPN and required the costs to be included in the calculation of the administrative cap, which resulted in the billed administrative costs exceeding the allowable contractual cap by an estimated \$692,000.
Cause and Effect	This condition is the result of a lack of monitoring for adequate controls at the MCPN level to ensure that expenses are properly classified when submitted to Detroit Wayne Mental Health Authority and that any anticipated administrative costs in excess of the contractual administrative cap are approved prior to being incurred. As a result, Detroit Wayne Mental Health Authority originally reimbursed the MCPN for these claims as direct costs and did not apply them to the administrative cap. When the costs were applied to the cap, the total administrative costs exceeded the allowed cap in the contract with the MCPN and were initially disallowed by Detroit Wayne Mental Health Authority. Subsequent to year end, the Detroit Wayne Mental Health Authority Board approved an increase in the administrative cap to allow the costs to be reimbursed.

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

Section II - Findings and Questioned Costs (Continued)

<u>Reference Number</u>	<u>Finding</u>
2016-004 (Continued)	
Recommendation	We recommend Detroit Wayne Mental Health Authority continue to implement policies and procedures to monitor MCPNs to ensure claims are properly classified when submitted.
Views of Responsible Officials and Planned Corrective Actions	As previously mentioned, the Authority board of directors introduced and approved a resolution whereby the MCPN contract was modified to increase the administrative expense up to \$700,000 (per year) for both fiscal years September 30, 2015 and 2016. In October 2015, the MCPN had sent the Authority a memorandum advising of the long-standing billing practice; however, the Authority failed to respond to the memorandum. In December 2016, when the memorandum was brought to our attention, the Authority informed the MCPN to discontinue the billing practice and encounters submitted beginning October 1, 2016 should not include the markup.
Reference <u>Number</u>	<u>Finding</u>
2016-005	Significant deficiency
Program	Medicaid Program
Criteria	The MDHHS contract with Detroit Wayne Mental Health Authority requires a Prepaid Inpatient Health Plan (PIHP) to monitor providers to determine that the provider network has adequate systems in place to ensure that Medicaid Program funds are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts.
Condition	During performance of the compliance examination, we were made aware that one of the MCPNs had billed costs to Medicaid as direct costs when submitting claims to Detroit Wayne Mental Health Authority that were not allowed under the Medicaid program.
Questioned Costs	None

**Detroit Wayne Mental Health Authority
 Schedule of Findings and Questioned Costs (Continued)
 Year Ended September 30, 2016**

Section II - Findings and Questioned Costs (Continued)

Reference Number	Finding
2016-005 (Continued)	
Context	One MCPN reported costs for repairs and maintenance on unlicensed homes as Medicaid costs. Since the homes were not licensed, these costs should have been covered through other funds of the MCPN, rather than submitting for Medicaid payment by Detroit Wayne Mental Health Authority. Detroit Wayne Mental health Authority became aware of the issue, subsequent to year end but prior to the annual settlement with the MCPN. As a result, Detroit Wayne Mental Health Authority reclassified the related costs (approximately \$500,000) from Medicaid to administrative, and annual settlement amount with the related MCPN was reduced by the same amount. For this MCPN, the administrative cap was not exceeded even after the reclassification of the related costs.
Cause and Effect	This condition is the result of a lack of monitoring for adequate controls at the MCPN level to ensure that expenses are properly classified when submitted to Detroit Wayne Mental Health Authority. As a result, the Detroit Wayne Mental Health Authority originally reimbursed the MCPN for these claims as Medicaid costs.
Recommendation	We recommend Detroit Wayne Mental Health Authority continue to implement policies and procedures to monitor MCPNs to ensure claims are properly classified when submitted.
Views of Responsible Officials and Planned Corrective Actions	<p>The MCPN discontinued the practice of layering repair and maintenance costs incurred by consumers for unlicensed homes on the encounters. As previously mentioned, the MCPN utilized its discretionary funds to pay the costs and still remained within its contractual limitations.</p> <p>The Authority, however, believes this disparity between unlicensed and licensed homes is contradictory to the Michigan Department of Health and Human Services advocacy toward self-determination and independent living arrangements.</p>

**Detroit Wayne Mental Health Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

Section III - Examination Adjustments

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

Section IV - Comments and Recommendations

We have no additional comments or recommendations.