

**ST. CLAIR COUNTY COMMUNITY
MENTAL HEALTH AUTHORITY**

COMPLIANCE EXAMINATION

**FOR THE YEAR ENDED
SEPTEMBER 30, 2022**

ST. CLAIR COUNTY COMMUNITY MENTAL HEALTH AUTHORITY
St. Clair County, Michigan

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SEPTEMBER 30, 2022

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**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE FOR THE
MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES
MEDICAID AND GENERAL FUND CONTRACTS**

To the Board of Directors
St. Clair County Community Mental Health Authority
Port Huron, Michigan

Report on Compliance for Contracts

We have examined the compliance of the St. Clair County Community Mental Health Authority (the "Authority"), a component unit of St. Clair County, Michigan, with the types of compliance requirements described in the *Community Mental Health Compliance Examination Guidelines* issued by the Michigan Department of Health and Human Services (MDHHS) that could have a direct and material effect on the Medicaid and GF Contracts for the year ended September 30, 2022.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, and the terms and conditions of the Medicaid and GF contracts.

Independent Accountant's Responsibility

Our responsibility is to express an opinion on compliance of the Authority's Medicaid and GF contracts based on our examination of the types of compliance requirements referred to above. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied with the compliance requirements referred to above, in all material respects. An examination involves performing procedures to obtain evidence about whether the Authority complied with the compliance requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the compliance requirements, 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 of the Authority's compliance with specific requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Opinion on the Medicaid and GF Contracts

In our opinion, the St. Clair County Community Mental Health Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Medicaid and GF contracts for the year ended September 30, 2022.

Report on Internal Control Over Compliance

Management of the St. Clair County Community Mental Health Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our examination, we considered the Authority's internal control over compliance with requirements that could have a direct and material effect on the Medicaid and GF contracts in order to determine our procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

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

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

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

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 based on the requirements of the Compliance Examination Guidelines. Accordingly, this report is not suitable for any other purpose.

Restriction on Report

This report is intended solely for the information and use of management, the Board, others with St. Clair County Community Mental Health Authority, and the Michigan Department of Health and Human Services and is not intended to be, and should not be, used by anyone other than these specified parties.

The image shows a handwritten signature in black ink that reads "UHY LLP". The signature is stylized, with the letters "UHY" being larger and more prominent than "LLP".

Port Huron, Michigan
June 27, 2023

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | | | |
|---|---|--|------------------|--------------|------------------------|--------------------------|--|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | | FISCAL YEAR: | FY 21 / 22 | | |
| | | | SUBMISSION TYPE: | SELECT | YEAR TO DATE REPORTING | | |
| | | | SUBMISSION DATE: | 6/27/2023 | | | |
| | | | Column A | Column B | | | |
| A | MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage) | | | | | | |
| AC | CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic | | | | | | |
| AE | OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services | | | | | | |
| AG | HEALTH HOME SERVICES - Summary From FSR - Health Home Services | | | | | | |
| AI | HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan (incl Direct Care Wage) | | | | | | |
| AK | MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link | | | | | | |
| RES | RESTRICTED FUND BALANCE ACTIVITY | | | | | | |
| B | GENERAL FUND | | | | | | |
| B 100 | REVENUE | | | | | | |
| B 101 | CMH Operations | | | | 1,551,232 | 1,551,232 | |
| B 120 | Subtotal - Current Period General Fund Revenue | | | | 1,551,232 | - 1,551,232 | |
| 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 | | | | 86,114 | 86,114 | |
| B 123 | Prior Year GF Carry Forward | | | | | - | |
| B 140 | Subtotal - Other General Fund Revenue | | | | 86,114 | - 86,114 | |
| B 190 | TOTAL REVENUE | | | | 1,637,346 | - 1,637,346 | |
| B 200 | EXPENDITURE | | | | | | |
| B 201 | 100% MDHHS Matchable Services / Costs | | | | | - | |
| B 202 | 100% MDHHS Matchable Services Based on CMHSP Local Match Cap | | | | - | - | |
| B 203 | 90% MDHHS Matchable Services / Costs - REPORTED | | | | 1,054,500 | | |
| B 204 | 90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS | | | | 104,676 | | |
| B 205 | 90% MDHHS Matchable Services / Costs - EXAMINED TOTAL | | | | 1,159,176 | 957,661 94,209 1,051,870 | |
| B 290 | TOTAL EXPENDITURE | | | | 957,661 | 94,209 1,051,870 | |
| B 295 | NET GENERAL FUND SURPLUS (DEFICIT) | | | | 679,685 | (94,209) 585,476 | |
| B 300 | Redirected Funds (To) From | | | | | | |
| B 304 | (TO) Targeted Case Management - D301 | | | | - | - - | |
| B 309 | (TO) Allowable GF Cost of Injectable Medications - G301 | | | | - | - - | |
| B 310 | (TO) PIHP to Affiliate Medicaid Services Contracts - I304 | | | | - | - - | |
| B 310.1 | (TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA304 | | | | - | - - | |
| B 310.2 | (TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB304 | | | | - | - - | |
| B 310.3 | (TO) PIHP to Affiliate Health Home Services Contracts - IC304 | | | | - | - - | |
| B 310.4 | (TO) PIHP to Affiliate MI Health Link Services Contracts - ID304 | | | | - | - - | |
| B 310.5 | (TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L304 | | | | (679,685) | 94,209 (585,476) | |
| 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 | | | | (679,685) | 94,209 (585,476) | |
| B 331 | FROM Local Funds - M302 | | | | | - | |
| B 332 | FROM Risk Corridor - N303 | | | | | - | |
| B 390 | Total Redirected Funds | | | | (679,685) | 94,209 (585,476) | |
| B 400 | BALANCE GENERAL FUND (cannot be < 0) | | | | - | - - | |
| OTHER GF CONTRACTUAL OBLIGATIONS | | | | | | | |
| C | CCBHC NON-MEDICAID - (PIHP Use Only) | | | | | | |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | | EXAMINATION ADJUSTMENTS | EXAMINED TOTALS |
|---|--|--|--------------|------------------------|----------|----------------------------|--------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | FISCAL YEAR: | FY 21 / 22 | | | |
| SUBMISSION TYPE: | | | SELECT | YEAR TO DATE REPORTING | | | |
| SUBMISSION DATE: | | | 6/27/2023 | Column A | Column B | | |
| FEE FOR SERVICE MEDICAID | | | | | | | |
| D | TARGETED CASE MANAGEMENT - (GHS Only) | | | | | | |
| D | 190 | Revenue | | | | | - |
| D | 290 | Expenditure | | | | | - |
| D | 295 | NET TARGETED CASE MANAGEMENT (cannot be > 0) | | - | - | | - |
| D | 300 | Redirected Funds (To) From | | | | | |
| D | 301 | FROM General Fund - B304 | | | | | - |
| D | 302 | FROM Local Funds - M304 | | | | | - |
| D | 303 | (TO) CMHSP to CMHSP Earned Contracts - J304.4 | | - | - | | - |
| D | 304 | FROM CMHSP to CMHSP Earned Contracts - J303.4 | | | | | - |
| D | 390 | Total Redirected Funds | | - | - | | - |
| D | 400 | BALANCE TARGETED CASE MANAGEMENT (GHS Only) (must = 0) | | - | - | | - |
| E | INTENTIONALLY LEFT BLANK | | | | | | |
| F | INTENTIONALLY LEFT BLANK | | | | | | |
| G | INJECTABLE MEDICATIONS | | | | | | |
| G | 190 | Revenue | | | | | - |
| G | 290 | Expenditure | | | | | - |
| G | 295 | NET INJECTABLE MEDICATIONS (cannot be > 0) | | - | - | | - |
| G | 300 | Redirected Funds (To) From | | | | | |
| G | 301 | FROM General Fund - B309 | | | | | - |
| G | 302 | FROM Local Funds - M309 | | | | | - |
| G | 390 | Total Redirected Funds | | - | - | | - |
| G | 400 | BALANCE INJECTABLE MEDICATIONS (must = 0) | | - | - | | - |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | | |
|---|--|--|-----------|--------------|---------------------------|----------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | | FISCAL YEAR: | FY 21 / 22 | |
| SUBMISSION TYPE: | | | SELECT | | YEAR TO DATE REPORTING | EXAMINATION ADJUSTMENTS |
| SUBMISSION DATE: | | | 6/27/2023 | | | |
| | | | Column A | | Column B | EXAMINED TOTALS |
| | | | | | | |

| | | | | | |
|---------------|--|--|--|--|--|
| OTHER FUNDING | | | | | |
|---------------|--|--|--|--|--|

| H | MDHHS EARNED CONTRACTS | | | | | |
|-------|---|--|--|---------|--|--|
| H 100 | REVENUE | | | | | |
| H 101 | Comprehensive Services for Behavioral Health | | | 582,943 | | |
| H 102 | Housing and Homeless Services | | | - | | |
| 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 | | | - | | |
| H 108 | Substance Use and Gambling Services | | | - | | |
| H 150 | Other MDHHS Earned Contracts (describe): | | | - | | |
| H 151 | Other MDHHS Earned Contracts (describe): | | | - | | |
| H 190 | TOTAL REVENUE | | | 582,943 | | |
| H 200 | EXPENDITURE | | | | | |
| H 201 | Comprehensive Services for Behavioral Health | | | 582,943 | | |
| H 202 | Housing and Homeless Services | | | - | | |
| 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 | | | - | | |
| H 208 | Substance Use and Gambling Services | | | - | | |
| H 250 | Other MDHHS Earned Contracts (describe): | | | - | | |
| H 251 | Other MDHHS Earned Contracts (describe): | | | - | | |
| H 290 | TOTAL EXPENDITURE | | | 582,943 | | |
| 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 (incl Direct Care Wage) | | | 56,842,431 | (104,676) | 56,737,755 |
| I 104 | Revenue - from PIHP Healthy Michigan Plan (incl Direct Care Wage) | | | 3,961,273 | | 3,961,273 |
| I 122 | 1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate | | | 209,920 | | 209,920 |
| I 123 | 1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate | | | 17,592 | | 17,592 |
| I 190 | TOTAL REVENUE | | | 61,031,216 | (104,676) | 60,926,540 |
| I 201 | Expenditure - Medicaid (incl Direct Care Wage) | | | 56,947,675 | | |
| I 202 | Expenditure - Healthy Michigan Plan (incl Direct Care Wage) | | | 3,978,865 | | |
| I 203 | Expenditure - MI Health Link (Medicaid) Services (incl Direct Care Wage) | | | - | | |
| I 290 | TOTAL EXPENDITURE | | | 60,926,540 | | |
| I 295 | NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT) | | | - | | |
| I 300 | Redirected Funds (To) From | | | | | |
| I 301 | (TO) CMHSP to CMHSP Earned Contracts - J306 | | | - | - | - |
| I 302 | FROM CMHSP to CMHSP Earned Contracts - J303 | | | | | - |
| I 303 | FROM Non-MDHHS Earned Contracts - K303 | | | | | - |
| I 304 | FROM General Fund - B310 | | | | | - |
| I 306 | FROM Local Funds - M309.1 | | | | | - |
| I 390 | Total Redirected Funds | | | - | - | - |
| I 400 | BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0) | | | - | - | - |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | |
|---|--|--|--------------|------------------------|-------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | FISCAL YEAR: | FY 21 / 22 | |
| | SUBMISSION TYPE: | | SELECT | YEAR TO DATE REPORTING | EXAMINATION ADJUSTMENTS |
| | SUBMISSION DATE: | | 6/27/2023 | | |
| | Column A | | Column B | | EXAMINED TOTALS |

| IA | PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY | | | | |
|--------|---|--|-------------|---|-------------|
| IA 100 | REVENUE | | | | |
| IA 101 | Revenue - Medicaid Base | | 8,016,026 | | 8,016,026 |
| IA 102 | Revenue - Medicaid Supplemental | | 11,651,196 | | 11,651,196 |
| IA 103 | Revenue - MI Health Link CCBHC Consumers | | | | - |
| IA 104 | 1st & 3rd Party Collections - Medicaid | | 340,455 | | 340,455 |
| IA 121 | Revenue - Healthy Michigan Base | | 1,674,633 | | 1,674,633 |
| IA 122 | Revenue - Healthy Michigan Supplemental | | 3,408,456 | | 3,408,456 |
| IA 124 | 1st & 3rd Party Collections - Healthy Michigan | | 36,739 | | 36,739 |
| IA 190 | TOTAL REVENUE | | 25,127,505 | - | 25,127,505 |
| IA 200 | EXPENDITURE | | | | |
| IA 201 | Expenditure - Medicaid (Including MI Health Link) | | 17,127,609 | | 17,127,609 |
| IA 202 | Expenditure - Healthy Michigan | | 4,436,153 | | 4,436,153 |
| IA 290 | TOTAL EXPENDITURE | | 21,563,762 | - | 21,563,762 |
| IA 295 | NET PIHP to AFFILIATE CONTRACTS SURPLUS (DEFICIT) | | 3,563,743 | - | 3,563,743 |
| IA 300 | Redirected Funds (To) From | | | | |
| IA 301 | (TO) CMHSP to CMHSP Earned Contracts - J306.2 | | - | - | - |
| IA 302 | FROM CMHSP to CMHSP Earned Contracts - J303.2 | | | | - |
| IA 303 | FROM Non-MDHHS Earned Contracts - K303.2 | | | | - |
| IA 304 | FROM General Fund - B310.1 | | | | - |
| IA 305 | (TO) Local Funds - M316 | | (3,563,743) | - | (3,563,743) |
| IA 306 | FROM Local Funds - M309.2 | | | | - |
| IA 390 | Total Redirected Funds | | (3,563,743) | - | (3,563,743) |
| IA 400 | BALANCE PIHP to AFFILIATE CCBHC SERVICES CONTRACTS (must = 0) | | - | - | - |

| IB | PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY | | | | |
|--------|---|--|---|---|---|
| IB 190 | Revenue - Medicaid Opioid Health Home Services - from PIHP | | | | - |
| IB 290 | Expenditure - Medicaid Opioid Health Home Services | | | | - |
| IB 295 | NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT) | | - | - | - |
| IB 300 | Redirected Funds (To) From | | | | |
| IB 304 | FROM General Fund - B310.2 | | | | - |
| IB 306 | FROM Local Funds - M309.3 | | | | - |
| IB 390 | Total Redirected Funds | | - | - | - |
| IB 400 | BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (cannot be < 0) | | - | - | - |

| IC | PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY | | | | |
|--------|--|--|---|---|---|
| IC 190 | Revenue - Medicaid Health Home Services - from PIHP | | | | - |
| 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 (cannot be < 0) | | - | - | - |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | |
|---|--|--|--------------|------------------------|-------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | FISCAL YEAR: | FY 21 / 22 | |
| | SUBMISSION TYPE: | | SELECT | YEAR TO DATE REPORTING | EXAMINATION ADJUSTMENTS |
| | SUBMISSION DATE: | | 6/27/2023 | | |
| | | | Column A | Column B | EXAMINED TOTALS |

| ID | PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY | | | |
|--------|---|---|---|---|
| ID 100 | REVENUE | | | |
| ID 101 | Revenue - MI Health Link - from PIHP | | | - |
| ID 122 | 1st & 3rd Party Collections - MI Health Link Consumers - Affiliate | | | - |
| ID 190 | TOTAL REVENUE | - | - | - |
| ID 200 | EXPENDITURE | | | |
| ID 201 | Expenditure | | | - |
| ID 290 | TOTAL EXPENDITURE | - | - | - |
| ID 295 | NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT) | - | - | - |
| ID 300 | Redirected Funds (To) From | | | |
| ID 301 | (TO) CMHSP to CMHSP Earned Contracts - J306.3 | - | - | - |
| ID 302 | FROM CMHSP to CMHSP Earned Contracts - J303.3 | | | - |
| ID 303 | FROM Non-MDHHS Earned Contracts - K303.3 | | | - |
| ID 304 | FROM General Fund - B310.4 | | | - |
| ID 306 | FROM Local Funds - M309.5 | | | - |
| ID 390 | Total Redirected Funds | - | - | - |
| ID 400 | BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0) | - | - | - |

| J | CMHSP to CMHSP EARNED CONTRACTS | | | |
|---------|--|---------|---|---------|
| J 190 | Revenue | 536,891 | | 536,891 |
| J 290 | Expenditure | 536,891 | | 536,891 |
| J 295 | NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT) | - | - | - |
| J 300 | Redirected Funds (To) From | | | |
| J 302 | (TO) General Fund - B313 | - | - | - |
| J 303 | (TO) PIHP to Affiliate Medicaid Services Contracts - I302 | - | - | - |
| J 303.2 | (TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA302 | - | - | - |
| J 303.3 | (TO) PIHP to Affiliate MI Health Link Services Contracts - ID302 | - | - | - |
| J 303.4 | (TO) Targeted Case Management - D304 | - | - | - |
| J 303.5 | (TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L302 | - | - | - |
| J 304.4 | FROM Targeted Case Management - D303 | | | - |
| J 305 | FROM General Fund - B312 | | | - |
| J 306 | FROM PIHP to Affiliate Medicaid Services Contracts - I301 | | | - |
| J 306.2 | FROM PIHP to Affiliate CCBHC Medicaid Contracts - IA301 | | | - |
| J 306.3 | FROM PIHP to MI Health Link Services Contracts - ID301 | | | - |
| J 306.4 | FROM PIHP to Affiliate CCBHC Non-Medicaid Contracts - L301 | | | - |
| J 307 | FROM Local Funds - M310 | | | - |
| J 390 | Total Redirected Funds | - | - | - |
| J 400 | BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0) | - | - | - |

| K | NON-MDHHS EARNED CONTRACTS | | | |
|---------|--|-----------|---|-----------|
| K 190 | Revenue | 2,082,110 | | 2,082,110 |
| K 290 | Expenditure | 2,082,110 | | 2,082,110 |
| K 295 | NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT) | - | - | - |
| K 300 | Redirected Funds (To) From | | | |
| K 302 | (TO) General Fund - B314 | - | - | - |
| K 303 | (TO) PIHP to Affiliate Medicaid Services Contracts - I303 | - | - | - |
| K 303.2 | (TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA303 | - | - | - |
| K 303.3 | (TO) PIHP to Affiliate MI Health Link Services Contracts - ID303 | - | - | - |
| K 303.4 | (TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L303 | - | - | - |
| K 304 | (TO) Local Funds - M315 | - | - | - |
| K 305 | FROM Local Funds - M311 | | | - |
| K 390 | Total Redirected Funds | - | - | - |
| K 400 | BALANCE NON-MDHHS EARNED CONTRACTS (must = 0) | - | - | - |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | |
|---|--|--|------------------|--------------|-------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | | FISCAL YEAR: | FY 21 / 22 |
| | | | SUBMISSION TYPE: | SELECT | YEAR TO DATE REPORTING |
| | | | SUBMISSION DATE: | 6/27/2023 | |
| | | | Column A | Column B | EXAMINATION ADJUSTMENTS |
| | | | | | |

| | | | | | | |
|---|-----|---|--|-------------|----------|-------------|
| L | | PIHP to Affiliate CCBHC Non-Medicaid Contracts - CMHSP USE ONLY | | | | |
| L | 100 | REVENUE | | | | |
| L | 101 | Revenue | | 582,703 | | 582,703 |
| L | 102 | 1st & 3rd Party Collections (Not in Section 226a Funds) | | 31,173 | | 31,173 |
| L | 190 | TOTAL REVENUE | | 613,876 | - | 613,876 |
| L | 200 | EXPENDITURE | | | | |
| L | 201 | Expenditure | | 1,698,186 | | 1,698,186 |
| L | 290 | TOTAL EXPENDITURE | | 1,698,186 | - | 1,698,186 |
| L | 295 | NET SURPLUS (DEFICIT) | | (1,084,310) | - | (1,084,310) |
| L | 300 | Redirected Funds (To) From | | | | |
| L | 301 | (TO) CMHSP to CMHSP Earned Contracts - J306.4 | | - | - | - |
| L | 302 | FROM CMHSP to CMHSP Earned Contracts - J303.5 | | | | - |
| L | 303 | FROM Non-MDHHS Earned Contracts - K303.4 | | | | - |
| L | 304 | FROM General Fund - B310.5 | | 679,685 | (94,209) | 585,476 |
| L | 305 | (TO) Local Funds - M316.1 | | - | - | - |
| L | 306 | FROM Local Funds - M309.6 | | 404,625 | 94,209 | 498,834 |
| L | 390 | Total Redirected Funds | | 1,084,310 | - | 1,084,310 |
| L | 400 | BALANCE PIHP to Affiliate CCBHC Non-Medicaid Contracts (must = 0) | | - | - | - |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | |
|---|--|--------------|------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | FISCAL YEAR: | FY 21 / 22 |
| | SUBMISSION TYPE: | SELECT | YEAR TO DATE REPORTING |
| | SUBMISSION DATE: | 6/27/2023 | |
| | Column A | Column B | |

| EXAMINATION ADJUSTMENTS | EXAMINED TOTALS |
|----------------------------|--------------------|
|----------------------------|--------------------|

| M | LOCAL FUNDS | | | |
|---------|--|-----------|-----------|-----------|
| M 100 | REVENUE | | | |
| M 101 | County Appropriation for Mental Health | 955,672 | | 955,672 |
| M 102 | County Appropriation for Substance Abuse - Non Public Act 2 Funds | | | - |
| M 103 | Section 226 (a) Funds | 311,666 | - | 311,666 |
| M 105 | Medicaid Fee for Service Adjuster Payments | | | - |
| M 106 | Local Grants | | | - |
| M 107 | Interest | 20,610 | | 20,610 |
| M 109 | SED Partner | | | - |
| M 110 | All Other Local Funding | 49,312 | | 49,312 |
| M 111 | Performance Bonus Incentive Pool (PBIP) Restricted Local Funding | | | - |
| M 190 | TOTAL REVENUE | 1,337,260 | - | 1,337,260 |
| M 200 | EXPENDITURE | | | |
| M 201 | GF 10% Local Match | 96,839 | 10,467 | 107,306 |
| M 202 | Local match cap amount | | | |
| | Examination Adjustment Local match cap amount | | | |
| | Examined Total Local match cap amount | \$ - | | |
| M 203 | GF Local Match Capped per MHC 330.1308 | - | - | - |
| M 204 | Local Cost for State Provided Services | 153,698 | | 153,698 |
| M 205 | Local Contribution to State Medicaid Match (CMHSP Contribution Only) | 98,248 | | 98,248 |
| M 207 | Local Match to Grants and MDHHS Earned Contracts | | | - |
| M 209 | Local Only Expenditures | 676,063 | | 676,063 |
| M 290 | TOTAL EXPENDITURE | 1,024,848 | 10,467 | 1,035,315 |
| M 295 | NET LOCAL FUNDS SURPLUS (DEFICIT) | 312,412 | (10,467) | 301,945 |
| M 300 | Redirected Funds (To) From | | | |
| M 302 | (TO) General Fund - B331 | - | - | - |
| M 304 | (TO) Targeted Case Management - D302 | - | - | - |
| M 309 | (TO) Injectable Medications - G302 | - | - | - |
| M 309.1 | (TO) PIHP to Affiliate Medicaid Services Contracts - I306 | - | - | - |
| M 309.2 | (TO) PIHP to Affiliate CCBHC Medicaid Service Contracts - IA306 | - | - | - |
| M 309.3 | (TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB306 | - | - | - |
| M 309.4 | (TO) PIHP to Affiliate Health Home Services Contracts - IC306 | - | - | - |
| M 309.5 | (TO) PIHP to Affiliate MI Health Link Services Contracts - ID306 | - | - | - |
| M 309.6 | (TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L306 | (404,625) | (94,209) | (498,834) |
| M 310 | (TO) CMHSP to CMHSP Earned Contracts - J307 | - | - | - |
| M 311 | (TO) Non-MDHHS Earned Contracts - K305 | - | - | - |
| M 313 | (TO) Activity Not Otherwise Reported - O302 | - | - | - |
| M 315 | FROM Non-MDHHS Earned Contracts - K304 | | | - |
| M 316 | FROM PIHP to Affiliate CCBHC Medicaid Services Contracts - IA305 | 3,563,743 | | 3,563,743 |
| M 316.1 | FROM PIHP to Affiliate CCBHC Non-Medicaid Contracts - L305 | | | - |
| M 390 | Total Redirected Funds | 3,159,118 | (94,209) | 3,064,909 |
| M 400 | BALANCE LOCAL FUNDS | 3,471,530 | (104,676) | 3,366,854 |

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

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | |
|---|--|---|--------------|------------------------|-------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | FISCAL YEAR: | FY 21 / 22 | |
| SUBMISSION TYPE: | | | SELECT | YEAR TO DATE REPORTING | EXAMINATION ADJUSTMENTS |
| SUBMISSION DATE: | | | 6/27/2023 | | |
| | | | Column A | Column B | EXAMINED TOTALS |
| O | | ACTIVITY NOT OTHERWISE REPORTED | | | |
| O | 100 | REVENUE | | | |
| O | 101 | Other Revenue (describe): | | (15,287) | (15,287) |
| O | 102 | Other Revenue (describe): | | 4,110 | 4,110 |
| O | 103 | Other Revenue (describe): | | 1,995,119 | 1,995,119 |
| O | 190 | TOTAL REVENUE | | 1,983,942 | 1,983,942 |
| O | 200 | EXPENDITURE | | | |
| O | 201 | Other Expenditure (describe): | | | - |
| O | 202 | Other Expenditure (describe): | | 4,110 | 4,110 |
| O | 203 | Other Expenditure (describe): | | 1,995,119 | 1,995,119 |
| O | 290 | TOTAL EXPENDITURE | | 1,999,229 | 1,999,229 |
| O | 295 | NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT) | | (15,287) | (15,287) |
| O | 300 | Redirected Funds (To) From | | | |
| O | 302 | FROM Local Funds - M313 | | | - |
| O | 390 | Total Redirected Funds | | - | - |
| O | 400 | BALANCE ACTIVITY NOT OTHERWISE REPORTED | | (15,287) | (15,287) |
| P | | GRAND TOTALS | | | |
| P | 190 | GRAND TOTAL REVENUE | | 94,933,089 | 94,828,413 |
| P | 290 | GRAND TOTAL EXPENDITURE | | 91,372,170 | 91,476,846 |
| P | 390 | GRAND TOTAL REDIRECTED FUNDS (must = 0) | | - | - |
| P | 400 | NET INCREASE (DECREASE) | | 3,560,919 | 3,351,567 |
| 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 | | The Original FSR column does not agree to the original FSR filed by St. Clair County Community Mental Health Authority as this form is requiring the Final expenditures for Medicaid (Section I) to be reported. The original FSR filed reported \$57,052,351 on line I 201. The Grand Total of Expenditures on line P290 was reported as \$91,476,846 and the Net Increase (Decrease) on line P400 was also reported as \$3,456,240. The ending Net Increase (Decrease) reported on Line P400 of \$3,351,567 is the correct examined Net Increase (Decrease) though the Examination Adjustment column is not correct for expenditures. | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |
| Q | | | | | |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | | | | | |
|---|---|--|--------------|--|------------------|--------------|--------------------|----------|------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL | | | | | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | | | FISCAL YEAR: | FY 21 / 22 | | | |
| | | | | | SUBMISSION TYPE: | SELECT | | | YEAR TO DATE REPORTING |
| | | | | | SUBMISSION DATE: | 6/27/2023 | | | |
| | | | | | Column A | Column B | Column C | Column D | |
| H | MDHHS EARNED CONTRACTS | | | | | | | | |
| H | Grant Program Code | Grant Program Title | Project Code | Project Title | REVENUE | EXPENDITURES | CCBHC EXPENDITURES | BALANCE | |
| H | CBH | Comprehensive Services for Behavioral Health | ABHS | Asian Behavioral Health Services | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | BC / BWC | Benefits Coaches / Benefits to 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 | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | BHH | Behavioral Health Home | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | BHSNA | Behavioral Health Services for Native Americans | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | BHSVV | Behavioral Health Services for Vietnam Veterans | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | CLUB | Clubhouse Engagement | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | CRIM | Criminal Justice | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | CRMGT | Care Management | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | CSC | Child System of Care | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | DROP** | | 7,500 | 7,500 | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | DROP** | | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | DROP** | | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | FIT | Fit Together | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | HBHS | Hispanic Behavioral Health Services | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | IECMHC | Infant and Early Childhood Mental Health Consultation | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | IHC | Integrated Healthcare | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | **CSSE | Intensive Crisis Stabilization Service(s) Expansion | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | JIHC | Justice Involved Health Coach | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | MHAJJ | Mental Health Access and Juvenile Justice Diversion | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | MHJJSE | Mental Health and Juvenile Justice Screening Expansion | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | MHJJSP | Mental Health Juvenile Justice Screening Project | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | MHTC | 58th District Mental Health Court Expansion | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | MICHT | Michigan Healthy Transitions | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | NCC | Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgms | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | NTPH | Navigators for Transition from Psychiatric Hospitals | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | OBRA | Pre-Admission Screening Annual Resident Reviews | 203,858 | 203,858 | | - | 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) | 51,672 | 51,672 | | - | 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* | | 71,686 | 71,686 | | - | 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. | 112,881 | 112,881 | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SCCHB | Saginaw Community Care HUB | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SCLCA | 988 Suicide and Crisis Lifeline SAMHSA Cooperative Agreement | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SFEP | First Episode Psychosis | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | SPTTA | Statewide PMTO Training and TA | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | TBRS | Technology-Based Recovery Support | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | TCR | Transportation to Crisis Residential | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | TCSCCT | Tri-County Strong Crisis Counseling & Training | | | | - | 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 | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | TPC | Tuscola Peer Center | | | | - | Must = 0 |
| H | CBH | Comprehensive Services for Behavioral Health | VET* | | 52,908 | 52,908 | | - | Must = 0 |
| H | SUBTOTAL Comprehensive Services for Behavioral Health | | | | 500,505 | 500,505 | - | - | Must = 0 |

| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | | | | | |
|---|---|--|--------------|--|------------------|--------------|--------------------|----------|------------------------|
| FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL | | | | | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | | | FISCAL YEAR: | FY 21 / 22 | | | |
| | | | | | SUBMISSION TYPE: | SELECT | | | YEAR TO DATE REPORTING |
| | | | | | SUBMISSION DATE: | 6/27/2023 | | | |
| | | | | | Column A | Column B | Column C | Column D | |
| H | MDHHS EARNED CONTRACTS | | | | | | | | |
| H | Grant Program Code | Grant Program Title | Project Code | Project Title | REVENUE | EXPENDITURES | CCBHC EXPENDITURES | BALANCE | |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | CCR | Children's Crisis Residential | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | CMHCSS | Children's Mental Health COVID Supplemental Services | 23,802 | 23,802 | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | EOPSA | Early Onset Psychosis Set-Aside | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | MHCM* | Mental Health COVID Mitigation and Testing | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | MHCSS | Mental Health COVID Supplemental Services | 58,636 | 58,636 | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | NMOS | CCBHC Non-Medicaid Operations Support | | | | - | Must = 0 |
| H | CCBH | COVID-19 Comprehensive Services for Behavioral Health | WFSS | ACT and Dual ACT/IDDT Financial Incentive | | | | - | Must = 0 |
| H | SUBTOTAL COVID-19 Comprehensive Services for Behavioral Health | | | | 82,438 | 82,438 | - | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | ADM | ARPA Administration | | | | - | Must = 0 |
| H | CSUGS | COVID-19 Substance Use and Gambling Services | PREV | ARPA Prevention | | | | - | 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 | TRMTA | ARPA Treatment and Access | | | | - | 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 | | | | - | Must = 0 |
| H | SUBTOTAL Housing and Homeless Services | | | | - | - | - | - | Must = 0 |
| H | JURT | Juvenile Urgent Response Teams | JURT | Juvenile Urgent Response Teams | | | | - | Must = 0 |
| H | SUBTOTAL Juvenile Urgent Response Teams | | | | - | - | - | - | Must = 0 |
| H | MCSHR | Midland County Supportive Housing Resource | MCSHR | Midland County Supportive Housing Resource | | | | - | Must = 0 |
| H | SUBTOTAL Midland County Supportive Housing Resource | | | | - | - | - | - | Must = 0 |
| H | PATH | Projects for Assistance in Transition from Homelessness | PATH | Projects for Assistance in Transition from Homelessness | | | | - | Must = 0 |
| H | SUBTOTAL Projects for Assistance in Transition from Homelessness | | | | - | - | - | - | Must = 0 |
| H | RPC | Regional Perinatal Collaborative | RPC | Regional Perinatal Collaborative | | | | - | Must = 0 |
| H | SUBTOTAL Regional Perinatal Collaborative | | | | - | - | - | - | Must = 0 |
| H | SAMHC | Substance Abuse & Mental Health COVID-19 Grant Program | SAMHC | Substance Abuse & Mental Health COVID-19 Grant Program | | | | - | Must = 0 |
| H | SUBTOTAL Substance Abuse & Mental Health COVID-19 Grant Program | | | | - | - | - | - | Must = 0 |
| H | SLCBG | Suicide Lifeline Capacity Building Grant | SLCBG | Suicide Lifeline Capacity Building Grant | | | | - | Must = 0 |
| H | SUBTOTAL Suicide Lifeline Capacity Building Grant | | | | - | - | - | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | GRT | Gambling Residential Treatment | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | MGDPP | Michigan Gambling Disorder Prevention Project | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | MYTIEP | Michigan Youth Treatment Improvement & Enhancement PIHP | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | PPWP | Pregnant and Postpartum Women-Pilot | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | PREV | Prevention | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SDA | State Disability Assistance | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SORII | State Opioid Response II | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SUDADM | Substance Use Disorder - Administration (ADM) | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | SUDTII | Substance Use Disorder Services - Tobacco II | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | TRMT | Treatment and Access Management | | | | - | Must = 0 |
| H | SUGS | Substance Use and Gambling Services | WSS | Substance Use Disorder Services - Womens' Specialty Services | | | | - | Must = 0 |
| H | SUBTOTAL Substance Use and Gambling Services | | | | - | - | - | - | Must = 0 |
| H | Other MDHHS Earned Contracts (describe): | | | | | | | - | Must = 0 |
| H | Other MDHHS Earned Contracts (describe): | | | | | | | - | Must = 0 |
| H | SUBTOTAL Other MDHHS Earned Contracts | | | | - | - | - | - | Must = 0 |
| H | BALANCE MDHHS EARNED CONTRACTS (must = 0) | | | | 582,943 | 582,943 | - | - | Must = 0 |

| | | | | | | | | | | |
|---|---|---------------------|--------------|------------------|--------------|--------------|--------------------|------------------------|--|--|
| MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) | | | | | | | | | | |
| FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL | | | | | | | | | | |
| CMHSP: | St. Clair County Community Mental Health Authority | | | | FISCAL YEAR: | FY 21 / 22 | | | | |
| | | | | SUBMISSION TYPE: | SELECT | | | YEAR TO DATE REPORTING | | |
| | | | | SUBMISSION DATE: | 6/27/2023 | | | | | |
| | | | | | Column A | Column B | Column C | Column D | | |
| H | MDHHS EARNED CONTRACTS | | | | | | | | | |
| H | Grant Program Code | Grant Program Title | Project Code | Project Title | REVENUE | EXPENDITURES | CCBHC EXPENDITURES | BALANCE | | |
| Q | REMARKS | | | | | | | | | |
| Q | This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS. | | | | | | | | | |
| Q | | | | | | | | | | |
| Q | | | | | | | | | | |
| Q | | | | | | | | | | |
| Q | | | | | | | | | | |
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| Q | | | | | | | | | | |
| Q | | | | | | | | | | |

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

| | | | | |
|--------|--|------------------|------------|--------------|
| CMHSP: | St. Clair County Community Mental Health Authority | FISCAL YEAR: | FY 21 / 22 | |
| | | SUBMISSION TYPE: | SELECT | YEAR TO DATE |
| | | SUBMISSION DATE: | 6/27/2023 | REPORTING |
| | | | Column A | Column B |

| | | | Fiscal period | |
|---|-----|--|-----------------|------------|
| I | | | 10/1/21-9/30/22 | Total |
| I | | PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY | | |
| I | 201 | Expenditure - Medicaid | 54,387,382 | 54,387,382 |
| I | 201 | Expenditure - Medicaid Direct Care Wage | 2,560,293 | 2,560,293 |
| I | 201 | SUBTOTAL Medicaid Expenditures (incl Direct Care Wage) | 56,947,675 | 56,947,675 |
| I | 202 | Expenditure - Healthy Michigan Plan | 3,800,873 | 3,800,873 |
| I | 202 | Expenditure - Healthy Michigan Plan Direct Care Wage | 177,992 | 177,992 |
| I | 202 | SUBTOTAL Healthy Michigan Plan Expenditures (incl Direct Care Wage) | 3,978,865 | 3,978,865 |
| I | 203 | Expenditure - MI Health Link | | - |
| I | 203 | Expenditure - MI Health Link Direct Care Wage | | - |
| I | 203 | SUBTOTAL MI Health Link Expenditures (incl Direct Care Wage) | - | - |
| I | 290 | TOTAL EXPENDITURE | 60,926,540 | 60,926,540 |

| | |
|--|--|
| | REMARKS |
| | Remarks may be added about any entry or activity on the report for which additional information may be useful. |
| | Total Medicaid Direct Care Wage (Medicaid DCW - I. 201 + MI Health Link DCW - I. 203) 2,560,293 |
| | Line I 201 is reflective of the examined Expenditures. The original FSR filed by St. Clair County Community Mental Health Authority reported \$54,492,058. |
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**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT**

CMHSP: St. Clair County Community Mental Health Authority
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: SELECT
SUBMISSION DATE: 6/27/2023

| 1. General Fund Services - Available Resources | | Funding Resources |
|--|--|-------------------|
| a. | CMH Operations (FSR B 101) | 1,551,232 |
| b. | Intentionally left blank | |
| c. | Intentionally left blank | |
| d. | Sub-Total General Fund Contract Authorization | \$ 1,551,232 |
| e. | 1st & 3rd Party Collections (FSR B 121 + B 122) | 86,114 |
| f. | Prior Year GF Carry-Forward (FSR B 123) | - |
| g. | Intentionally left blank | |
| h. | Redirected CMHSP to CMHSP Contracts (FSR B 313) | - |
| i. | Redirected Non-MDHHS Earned Contracts (FSR B 314) | - |
| j. | Sub-Total Other General Fund Resources | \$ 86,114 |
| k. | Local 10% Associated to 90/10 Services (FSR M 201) | 107,306 |
| l. | Local 10% Match Cap Adjustment (FSR M 203) | - |
| m. | Sub-Total Local 10% Associated to 90/10 Services | \$ 107,306 |
| n. | Total General Fund Services - Resources | \$ 1,744,652 |

| 3. Summary of Resources / Expenditures | | Amount |
|--|--|-----------|
| a. | Total General Fund Services - Resources | 1,744,652 |
| b. | Total General Fund Services - Expenditures | 1,744,652 |
| c. | Sub-Total General Fund Services Surplus (Deficit) | \$ - |
| d. | Less: Forced Lapse to MDHHS (GF work sheet 5 d column F) | - |
| e. | Net General Fund Services Surplus (Deficit) | \$ - |

| 4. Disposition: | | Amount |
|-----------------|--|--------|
| a. | Surplus | |
| b. | Transfer to Fund Balance - GF Carry-Forward Earned | - |
| c. | Lapse to MDHHS - Contract Settlement | - |
| d. | Total Disposition - Surplus | \$ - |

| | | |
|----|---|------|
| e. | Deficit | |
| f. | Redirected from Local (FSR B 331) | - |
| g. | Redirected from risk corridor (FSR B 332) | - |
| h. | Total Disposition - Deficit | \$ - |

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

| 2. General Fund Services - Expenditures | | 90/10 - Local Cap | Expenditures |
|---|---|-------------------|--------------|
| a. | 100% MDHHS Matchable Services (FSR B 201) | | - |
| b. | 100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202) | | - |
| c. | 90/10% MDHHS Matchable Services (FSR B 203 Column A) | 1,159,176 | |
| d. | Local 10% Match Cap Adjustment (FSR M 203) | - | 1,159,176 |
| e. | Intentionally left blank | | |
| f. | Intentionally left blank | | |
| g. | Sub-Total General Fund Services - Expenditures | | \$ 1,159,176 |
| h. | Intentionally left blank | | |
| i. | Intentionally left blank | | |
| j. | Intentionally left blank | | |
| k. | Intentionally left blank | | |
| l. | Intentionally left blank | | |
| m. | Intentionally left blank | | |
| n. | GF Supplement for Unfunded Targeted Case Management (FSR B 304) | | - |
| o. | Intentionally left blank | | |
| p. | Intentionally left blank | | |
| q. | GF Supplement for Injectable Medications (FSR B 309) | | - |
| r. | GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310) | | - |
| s. | GF Supplement for PIHP to Affiliate CCBHC Medicaid Contracts (FSR B 310.1) | | - |
| t. | GF Supplement for PIHP to Affiliate Opioid Health Home Services Contracts (FSR B 310.2) | | - |
| u. | GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3) | | - |
| v. | GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4) | | - |
| w. | GF Supplement for PIHP to Affiliate CCBHC Non-Medicaid Contracts (FSR B 310.5) | | 585,476 |
| x. | GF Supplement for CMHSP to CMHSP Contracts (FSR B 312) | | - |
| y. | Sub-Total General Fund Services Supplement - Expenditures | | \$ 585,476 |
| z. | Total General Fund Services - Expenditures | | \$ 1,744,652 |

| 6. General Fund MDHHS Commitment | | |
|----------------------------------|--|--------------|
| a. | MDHHS / CMHSP Contract Funded Expenditures | 1,551,232 |
| b. | Earned General Fund Carry-Forward | - |
| c. | Total MDHHS General Fund Commitment | \$ 1,551,232 |

| 7. Report Certification | | | |
|-------------------------|--|-----------------|---------------|
| | | Cash Settlement | Carry Forward |
| Examined | | \$ - | \$ - |
| Original | | | |
| Increase (Decrease) | | \$ - | \$ - |
| Comments: | | | |

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| <p align="center">MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)</p> <p align="center">GENERAL FUND CONTRACT SETTLEMENT WORKSHEET</p> | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

| | |
|-------------------------|-------------------------|
| CMHSP: | <u>St. Clair County</u> |
| FISCAL YEAR: | <u>FY 21 / 22</u> |
| SUBMISSION TYPE: | <u>SELECT</u> |
| SUBMISSION DATE: | <u>6/27/2023</u> |

| 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 | 1,551,232 | 1,551,232 | | 1,551,232 | - |
| b. Intentionally left blank | | | | - | - |
| c. Total Current FY GF Authorization / Cash Received / Cash Settlement | \$ 1,551,232 | \$ 1,551,232 | \$ - | \$ 1,551,232 | \$ - |

| 2. Current Year - General Fund Carry-Forward - Maximum | | Contract Authorization | Maximum C/F |
|--|--|------------------------|-------------|
| a. | CMH Operations | 1,551,232 | |
| b. | Total Current Year Maximum Carry-Forward | \$ 1,551,232 | \$ 77,562 |

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

| 4. Categorical - Categories | | Authorization | Expenditures | Lapse | Cost Above Authorizations |
|-----------------------------|--------------------------------|---------------|--------------|-------|---------------------------|
| a. | Other Funding - Please explain | | | - | - |
| b. | Other Funding - Please explain | | | - | - |
| c. | Other Funding - Please explain | | | - | - |
| d. | Totals | \$ - | \$ - | \$ - | \$ - |

| |
|---|
| 5. Narrative: Both CRCS and Contract Settlement Worksheet |
| |

SPECIAL FUND ACCOUNT
For Recipient Fees and Third-Party Reimbursement

As Added to Mental Health Code per PA 423, 1980

CMHSP: St. Clair County Community Mental Health Authority
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: SELECT
SUBMISSION DATE: 6/27/2023

| Part A: Mental Health Code (MHC) 330.1311 - County Funding Level | | EXAMINATION ADJUSTMENTS | EXAMINED TOTAL |
|--|------------|-------------------------|----------------|
| 1. County Funding - 1979/1980 | \$ 380,705 | | \$ 380,705 |
| 2. County Funding - Current Fiscal Year | \$ 955,672 | | \$ 955,672 |

| Part B: Mental Health Code (MHC) 330.1226a - Cash Collections Year to Date by Service Category and Source | | | | | | EXAMINATION ADJUSTMENTS | EXAMINED TOTAL |
|--|---------------------------------|--|---|--------------|------|-------------------------|----------------|
| Service Category | (1) Individuals Relatives | (2) Insurers Including Medicare | (3) Medicaid Health Plan Organizations | (4) Total | | | |
| 1. Inpatient Services | | | | \$ - | | | \$ - |
| 2. Residential Services | \$ 31,085 | | | \$ 31,085 | | | \$ 31,085 |
| 3. Community Living Services | \$ 550 | | | \$ 550 | | | \$ 550 |
| 4. Outpatient Services | \$ 25,285 | \$ 254,746 | | \$ 280,031 | | | \$ 280,031 |
| 5. Total | \$ 56,920 | \$ 254,746 | \$ - | \$ 311,666 | \$ - | | \$ 311,666 |

| Part C: Mental Health Code (MHC) 330.1226a - Cash Collections Quarterly Summary | | EXAMINATION ADJUSTMENTS | EXAMINED TOTALS |
|--|------------|-------------------------|-----------------|
| 1. First Quarter | \$ 15,426 | | \$ 15,426 |
| 2. Second Quarter | \$ 4,520 | | \$ 4,520 |
| 3. Third Quarter | \$ 33,483 | | \$ 33,483 |
| 4. Fourth Quarter | \$ 258,237 | | \$ 258,237 |
| 5. Total | \$ 311,666 | \$ - | \$ 311,666 |

Explanation of Accrual and Examination Adjustments

section 7.2.4 Special Fund Account of the CMHSP contract

ST. CLAIR COUNTY COMMUNITY MENTAL HEALTH AUTHORITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2022

SECTION I - SUMMARY OF ACCOUNTANT'S RESULTS:

Type of accountant's report issued on compliance: Unmodified

Internal Control Over:

| | | |
|--|-----------|----------------------------|
| Material weakness(es) identified? | _____ yes | <u> x </u> no |
| Significant deficiency(s) identified not considered to be material weaknesses? | _____ yes | <u> x </u> none reported |
| Material noncompliance with the provisions of laws, regulations, or contracts noted? | _____ yes | <u> x </u> no |
| Known fraud identified? | _____ yes | <u> x </u> no |

SECTION II - FINDINGS AND QUESTIONED COSTS:

None

SECTION III - EXAMINATION ADJUSTMENTS:

Client provided adjustment. See bridging document attached.

SECTION IV - COMMENTS AND RECOMMENDATIONS:

Contractor requirements -

During the audit and our analysis of information gathered on Contractor service providers, it was noted several did not have proper liability insurance coverage, did not show the Authority as an additional insured, or other information gathered on the contractors were not up-to-date.

We recommend the Authority review their contracts with service providers to ensure all documentation required in the contract is updated, gathered, and maintained.

St. Clair County Community Mental Health Authority
Reconciliation of Revenues and Expenditures
September 30, 2022

| | | Effect on FSR | | | | | | | | | | | | | |
|----------------------------------|--|-----------------------------|-------------------|---------------------------------|-------------------------|--------------------|-----------------------|------------------------|-----------------------------|--|---------------------------------------|--------------------------------------|----------------------|---------------------------------|----------------------|
| | | Grand Totals (Section P) | GF (Section B) | Earned Contracts (Section H) | PIHP To Affiliate | | | | | CMHSP Earned Contracts (Section J) | Non-MDHHS Contracts (Section K) | CCBHC Non-Medicaid (Section L) | Local (Section M) | Risk Corridor (Section N) | Other (Section O) |
| | | | | | Medicaid (Section I) | HMP (Section I) | CCBHC (Section IA) | Opioid (Section IB) | Home Health (Section IC) | Health Link (Section ID) | | | | | |
| St. Clair County CMH | | | | | | | | | | | | | | | |
| Client Provided Entries - | | | | | | | | | | | | | | | |
| I.101 | Change in revenues due to the expenditure change below | \$ (104,676) | \$ - | \$ - | \$ (104,676) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| P.190 | Revenue Changes | <u>\$ (104,676)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (104,676)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| B.203 | Change in the GF 10% Local Match due to the increase of \$104,676 in Total GF Expenditures | \$ 94,209 | \$ 94,209 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| I.201 | Change in expenses for clients that were found to not be eligible for Medicaid | \$ (104,676) | \$ - | \$ - | \$ (104,676) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| M.201 | Change in the GF 10% Local Match due to the change in B.203 | \$ 10,467 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,467 | \$ - | \$ - |
| P.290 | Expenditure Changes | <u>-</u> | <u>94,209</u> | <u>-</u> | <u>(104,676)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,467</u> | <u>-</u> | <u>-</u> |
| B.310.5 | Change in B.310.5 due to change in B.203 | (94,209) | (94,209) | - | - | - | - | - | - | - | - | - | - | - | - |
| L.304 | Change in L.304 due to change in B.203 | (94,209) | - | - | - | - | - | - | - | - | - | (94,209) | - | - | - |
| L.306 | Change in L.306 due to change in B.203 | 94,209 | - | - | - | - | - | - | - | - | - | 94,209 | - | - | - |
| M.309.6 | Change in M.309.6 due to change in L.306 | 94,209 | - | - | - | - | - | - | - | - | - | - | 94,209 | - | - |
| | Total Redirect Changes | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>104,676</u> | <u>-</u> | <u>-</u> |
| | Net change to FSR P.400 | <u>(104,676)</u> | | | | | | | | | | | | | |
| | Decrease in Medicaid due from Region 10 PIHP | | | | <u>\$ (104,676)</u> | | | | | | | | | | |

Note: Expenditures of \$104,676 originally reported as Medicaid were later determined to be not eligible and reallocated to General Fund Expenditures. This caused a decrease of \$94,209 in the amount of surplus GF available to cover the Non-Medicaid CCBHC deficit which in turn required the use of additional Local Funds to cover the deficit spending.