



# **Detroit Wayne Mental Health Authority**

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**Compliance Examination  
September 30, 2017**

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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 financial statements of Detroit Wayne Mental Health Authority (the "Authority") as of and for the year ended September 30, 2017 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We have issued our report thereon dated April 10, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to April 10, 2018.

The accompanying examined financial status report 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 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

*Plante & Moran, PLLC*

April 10, 2018

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 (the "Authority") compliance with the specified requirements listed as compliance requirements A-P contained in the Community Mental Health (CMH) Compliance Examination Guidelines issued by the Michigan Department of Health and Human Services (MDHHS) during the year ended September 30, 2017. Management of the Authority is responsible for Detroit Wayne Mental Health Authority's compliance with the specified requirements. Our responsibility is to express an opinion on Detroit Wayne Mental Health Authority's compliance with the specific requirements listed above based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Detroit Wayne Mental Health Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Detroit Wayne Mental Health Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Detroit Wayne Mental Health Authority's compliance with the specified requirements.

**Opinion**

In our opinion, Detroit Wayne Mental Health Authority complied, in all material respects, with the aforementioned specified requirements during the year ended September 30, 2017.

**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 Substance Abuse Prevention and Treatment (SAPT) 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 SAPT 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.

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

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

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

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

*Plante & Moran, PLLC*

April 10, 2018

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

**PIHP:** Detroit Wayne Mental Health Authority  
**FISCAL YEAR:** FY 16 / 17  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 3/27/2018

1. Specialty Managed Care - Medicaid	State Plan (b) & 1915 (B)(3)	HSW	HMP	DHIP	AUTISM	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	455,632,933	73,066,878	85,758,147	698,397	12,505,531	\$ 627,661,886	FY 17
b. Current Fiscal Year - Medicaid Revenue Accruals	900,690	919,131	-	733,344	19,785,418	\$ 22,338,583	FY 17
c. Performance Bonus Incentive Pool - (enter as a negative)	(3,424,003)	(533,504)	(643,186)	-	-	\$ (4,600,693)	FY 17
d. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 453,109,620	\$ 73,452,505	\$ 85,114,961	\$ 1,431,741	\$ 32,290,949	\$ 645,399,776	FY 17
e. Prior Fiscal Year 1 - Accrual Adjustment - Net	(934,520)	(1,932,967)	-	-	-	\$ (2,867,487)	FY 16
f. Prior Fiscal Year 2 - Accrual Adjustment - Net	-	-	-	-	-	\$ -	FY 15
g. Other Adjustments (DHHS Approval Required)	-	-	-	-	-	\$ -	Describe Below
h. Sub-Total - Prior Year Accrual Adjustments:	\$ (934,520)	\$ (1,932,967)	\$ -	\$ -	\$ -	\$ (2,867,487)	
i. Total Medicaid Revenue - Current Year Settlement:	\$ 452,175,100	\$ 71,519,538	\$ 85,114,961	\$ 1,431,741	\$ 32,290,949	\$ 642,532,289	
j. Explanation of Accrual Adjustments	Includes voided claims for Operation Get Down (\$274,359) and New Center (\$86,000)						

2. Forced Lapse to MDHHS	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)	642,532,289

1. Band # 1 (95 - 100%)	5%	32,126,614	PIHP retains
2. Band # 2 (90 - 95%)	5%	32,126,614	Shared PIHP / MDHHS

b. Balance Available for Savings (from Medicaid FSR)	-
b1. Balance Available for Savings (from Healthy Michigan FSR)	19,794,007
b2. Total Available for Savings	19,794,007

Total Lapse	Total Earned Savings	Total Savings Corridor
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c. 1. Band # 1	19,794,007
2. Sub-Total - Band # 1	-
3. Band # 2	-
4. Sub-Total - Band # 2	-
5. Band # 3	-
6. Totals	

	19,794,007	19,794,007
	-	-
	-	-
	-	-
Totals	\$ 19,794,007	\$ 19,794,007

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	-	-	-	0%
2. Total Disposition of Healthy Michigan Savings / Lapse	-	19,794,007	19,794,007	100%
3. Total Savings / Lapse	\$ -	\$ 19,794,007	\$ 19,794,007	100%

5. Medicaid Savings - Prior Year Earnings to Expend	FY	FY	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid	14,305,288					14,305,288
b. Current Year Expenditures - Medicaid	14,305,288					14,305,288
c. Prior Year Medicaid Savings Earned - HMP	28,104,232					28,104,232
d. Current Year Expenditures - HMP	28,104,232					28,104,232
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**6. Narrative: Both CRCS and Contract Settlement Worksheet**  
 MEDICAID SAVINGS REPRESENTS AMOUNTS ADJUSTED TO ACCOUNT FOR OAKLAND COFR ADJUSTMENT IN FY16 PER KIDADA SMITH INSTRUCTIONS.

**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 16 / 17  
**PERIOD COVERED:** YE Final  
**SUBMISSION DATE:** 3/27/2018

	PIHP Contract Cost Settled
<b>1. Medicaid Services - Available Resources</b>	
a. Total Managed Care Capitation (Medicaid & Healthy Michigan Plan)	\$ 610,241,340
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)	42,409,520
e. ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)	15,328,081
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 (FSR A 310)	-
i. Sub-Total Other Medicaid Services - Resources	\$ 57,737,601
<b>j. Total Medicaid Services - Available Resources</b>	<b>\$ 667,978,941</b>

<b>2. Medicaid Services - Expenditures</b>	
a. PIHP HICA/USE Tax (FSR A 201)	11,244,635
a.1 PIHP HICA/USE Tax Healthy Michigan Plan (FSR AI 201)	1,729,067
b. Medicaid Services (FSR A 202 - A 122 - A 325)	503,451,963
b.1 Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)	91,696,119
b.2 MI Health Link Medicaid Services (FSR A 205)	30,996,375
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	-
d. Psych Hospital HRA (FSR A 204)	10,428,279
e. Sub-Total Medicaid Services - Expenditures	\$ 649,546,438
f. Redirected CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
g. Redirected to Autism (FSR A 301a)	638,496
h. Redirected to MI Health Link (FSR A 301c)	-
i. Sub-Total Medicaid Services - Redirected Expenditures	\$ 638,496
<b>j. Total Medicaid Services - Expenditures</b>	<b>\$ 650,184,934</b>

<b>3. Net Medicaid Services Surplus / (Deficit)</b>	
a. Medicaid Funding Surplus / (Deficit)	17,794,007
b. Less: Forced Lapse to MDHHS (Medicaid worksheet 2.a)	-
c. Net Medicaid Services Surplus / (Deficit)	\$ 17,794,007

4. Disposition	Amount
a. Surplus	
1. Transfer to Fund Balance - Medicaid Savings Earned	(19,794,007)
2. Lapse to MDHHS - Contract Settlement	-
3. Total Disposition - Surplus	\$ (19,794,007)

b. Deficit	
1. Redirected from General Fund (FSR A 331 + AI 331 + AK 331)	-
2. Redirected from Local (FSR A 332 + AI 332 + AK 332)	-
3. Redirected Risk Corridor - PIHP Share (FSR A 333 + AI 333)	-
4. Redirected Risk Corridor - MDHHS Share (FSR A 334 + AI 334)	-
5. Redirected from Restricted Fund Balance (FSR A 335 + AI 335 + AK 335)	2,000,000
6. Total Disposition - Deficit	\$ 2,000,000

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

6. Medicaid MDHHS Commitment	Amount
a. MDHHS / PIHP Medicaid Funded Expenditures	590,447,333
b. Earned Medicaid Savings	19,794,007
c. Sub-Total MDHHS Commitment	\$ 610,241,340
d. Risk Corridor - MDHHS Share	-
e. Total MDHHS Medicaid Commitment	\$ 610,241,340
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 page 1**

PIHP:	Detroit Wayne Mental Health Authority	YEAR TO DATE REPORTING										
FISCAL YEAR:	FY 16 / 17	A	B	C	D	E	F	G	H	I		
SUBMISSION TYPE:	YE Final	CMHSP or CA										
SUBMISSION DATE:	3/27/2018	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	DWMHA										

MEDICAID SERVICES - PIHP USE ONLY												
A	100	<b>REVENUE</b>										
A	101	Specialty Managed Care Medicaid Revenue	525,126,379								525,126,379	525,126,379
A	115	Medicaid Managed Care - Affiliate Contracts	-								-	-
A	120	<b>Subtotal - Current Period Medicaid Services Revenue</b>	525,126,379	-	-	-	-	-	-	-	525,126,379	525,126,379
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)	14,305,288								14,305,288	14,305,288
A	124	ISF Abatement	15,328,081								15,328,081	15,328,081
A	140	<b>Subtotal - Other Medicaid Revenue</b>	29,633,369	-	-	-	-	-	-	-	29,633,369	29,633,369
A	190	<b>TOTAL REVENUE</b>	554,759,748	-	-	-	-	-	-	-	554,759,748	554,759,748
A	200	<b>EXPENDITURE</b>										
A	201	PIHP HICA/USE Tax	11,244,635								11,244,635	11,244,635
A	202	Medicaid Services	503,451,963								503,451,963	503,451,963
A	203	Payment into Medicaid ISF	-								-	-
A	204	Psych Hospital Rate Adjuster (HRA)	10,428,279								10,428,279	10,428,279
A	205	MI Health Link - Medicaid Services	30,996,375								30,996,375	30,996,375
A	290	<b>TOTAL EXPENDITURE</b>	556,121,252	-	-	-	-	-	-	-	556,121,252	556,121,252
A	295	<b>SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)</b>	(1,361,504)	-	-	-	-	-	-	-	(1,361,504)	(1,361,504)
A	300	<b>Redirected Funds (To) From</b>										
A	301	(TO) CMHSP to CMHSP Earned Contracts - J304	-								-	-
A	301a	(TO) Autism - AE310	(638,496)								(638,496)	(638,496)
A	301b	(TO) Healthy MI Plan - AI310	-								-	-
A	301c	(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 - AE301	-								-	-
A	310a	FROM Healthy MI Plan - AI301a	-								-	-
A	325	Info only - Affiliate Total Redirected Funds - I390	-								-	-
A	330	<b>Subtotal Redirected Funds rows 301 - 325</b>	(638,496)	-	-	-	-	-	-	-	(638,496)	(638,496)
A	331	FROM General Fund - Redirected to Unfunded Medicaid Costs - B301	-								-	-
A	332	FROM Local Funds - M301	-								-	-
A	333	FROM Risk Corridor - PIHP Share - N301	-								-	-
A	334	FROM Risk Corridor - MDHHS Share - N302	-								-	-
A	335	FROM Restricted Fund Balance - RES 1.a	2,000,000								2,000,000	2,000,000
A	390	<b>Total Redirected Funds</b>	1,361,504	-	-	-	-	-	-	-	1,361,504	1,361,504
A	400	<b>BALANCE MEDICAID SERVICES</b>	-	-	-	-	-	-	-	-	-	-

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 page 1**

PIHP:	Detroit Wayne Mental Health Authority		YEAR TO DATE REPORTING										
	FISCAL YEAR:	FY 16 / 17	A	B	C	D	E	F	G	H	I		
	SUBMISSION TYPE:	YE Final	CMHSP or CA										
	SUBMISSION DATE:	3/27/2018	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		DWMHA	0	0	0	0	0	0	0			

AI	HEALTHY MICHIGAN SERVICES - PIHP USE ONLY												
AI 100	<b>REVENUE</b>												
AI 101	Healthy Michigan Plan	85,114,961									85,114,961		85,114,961
AI 115	Healthy Michigan Managed Care - Affiliate Contracts	-									-		-
AI 120	<b>Subtotal - Current Period Healthy Michigan Services Revenue</b>	85,114,961	-	-	-	-	-	-	-	-	85,114,961	-	85,114,961
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)	28,104,232									28,104,232		28,104,232
AI 124	ISF Abatement HMP	-									-		-
AI 140	<b>Subtotal - Other Healthy Michigan Revenue</b>	28,104,232	-	-	-	-	-	-	-	-	28,104,232	-	28,104,232
AI 190	<b>TOTAL REVENUE</b>	113,219,193	-	-	-	-	-	-	-	-	113,219,193	-	113,219,193
AI 200	<b>EXPENDITURE</b>												
AI 201	PIHP HICA/USE Tax Healthy Michigan Plan	1,729,067									1,729,067		1,729,067
AI 202	Healthy Michigan Plan Services	91,696,119									91,696,119		91,696,119
AI 203	Payment into Healthy Michigan Plan ISF	-									-		-
AI 290	<b>TOTAL EXPENDITURE</b>	93,425,186	-	-	-	-	-	-	-	-	93,425,186	-	93,425,186
AI 295	<b>SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)</b>	19,794,007	-	-	-	-	-	-	-	-	19,794,007	-	19,794,007
AI 300	<b>Redirected Funds (To) From</b>												
AI 301	(TO) CMHSP to CMHSP Earned Contracts - J304.1	-									-		-
AI 301a	(TO) Medicaid - A310a	-									-		-
AI 302	FROM CMHSP to CMHSP Earned Contracts - J301.1 (explain - section AJ)	-									-		-
AI 303	FROM Non-MDHHS Earned Contracts - K301.1 (explain - section AJ)	-									-		-
AI 310	FROM Medicaid - A301b	-									-		-
AI 325	Info only - Affiliate Total Redirected Funds - I390	-									-		-
AI 330	<b>Subtotal Redirected Funds rows 301 - 325</b>	-	-	-	-	-	-	-	-	-	-	-	-
AI 331	FROM General Fund - Redirected to Unfunded Healthy Michigan Costs - B301.1	-									-		-
AI 332	FROM Local Funds - M301.1	-									-		-
AI 333	FROM Risk Corridor - PIHP Share - N301.1	-									-		-
AI 334	FROM Risk Corridor - MDHHS Share - N302.1	-									-		-
AI 335	FROM Restricted Fund Balance - RES 1.a	-									-		-
AI 390	<b>Total Redirected Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
AI 400	<b>BALANCE HEALTHY MICHIGAN PLAN SERVICES</b>	19,794,007	-	-	-	-	-	-	-	-	19,794,007	-	19,794,007

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 page 1**

PIHP:	Detroit Wayne Mental Health Authority	FISCAL YEAR: SUBMISSION TYPE:	FY 16 / 17 YE Final	YEAR TO DATE REPORTING							PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals		
				A	B	C	D	E	F	G				H	I
				regional Authority / Reporting Board	CMHSP or CA										
		SUBMISSION DATE:	3/27/2018		# 1	# 2	# 3	# 4	# 5	# 6	# 7				
1	PIHP or CMHSP or CA			DWMHA	0	0	0	0	0	0	0				
<b>AK</b>	<b>MI HEALTH LINK SERVICES - PIHP USE ONLY</b>														
<b>AK 100</b>	<b>REVENUE</b>														
AK 101	MI Health Link		10,056,907										10,056,907		10,056,907
AK 102	ICO - Risk Financing / (ICO - Shared Savings)												-		-
AK 115	MI Health Link - Affiliate Contracts		-										-		-
AK 120	<b>Subtotal - Current Period MI Health Link Services Revenue</b>		10,056,907										10,056,907		10,056,907
AK 121	1st & 3rd Party Collections - MI Health Link Consumers - Rptng Bd												-		-
AK 122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate												-		-
AK 140	<b>Subtotal - Other MI Health Link Revenue</b>		-										-		-
AK 190	<b>TOTAL REVENUE</b>		10,056,907										10,056,907		10,056,907
<b>AK 200</b>	<b>EXPENDITURE</b>														
AK 202	MI Health Link Services		10,056,907										10,056,907		10,056,907
AK 290	<b>TOTAL EXPENDITURE</b>		10,056,907										10,056,907		10,056,907
AK 295	<b>SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)</b>												-		-
AK 300	<b>Redirected Funds (To) From</b>														
AK 301	(TO) CMHSP to CMHSP Earned Contracts - <b>J304.3</b>		-										-		-
AK 302	FROM CMHSP to CMHSP Earned Contracts - <b>J301.3</b> (explain - section AL)												-		-
AK 303	FROM Non-MDHHS Earned Contracts - <b>K301.3</b> (explain - section AL)												-		-
AK 310	FROM Medicaid - <b>A301b</b>												-		-
AK 325	Info only - Affiliate Total Redirected Funds - <b>ID390</b>												-		-
AK 330	<b>Subtotal Redirected Funds rows 301 - 325</b>		-										-		-
AK 331	FROM General Fund - Redirected to Unfunded MI Health Link Costs - <b>B301.3</b>												-		-
AK 332	FROM Local Funds - <b>M301.3</b>												-		-
AK 333	Intentionally left blank														
AK 334	Intentionally left blank														
AK 335	FROM Restricted Fund Balance - <b>RES 1.a</b>		-										-		-
AK 336	(TO) Local funds - <b>M313.3</b>		-										-		-
AK 390	<b>Total Redirected Funds</b>		-										-		-
AK 400	<b>BALANCE MI HEALTH LINK SERVICES (must = 0)</b>												-		-

AL	REMARKS
AL	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AL	PIHP DEFERRED \$5,471,047 TO SUBSEQUENT YEAR AS ICO CONTRACTS WILL BE COST SETTLED.
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 16 / 17	A	B	C	D	E	F	G	H	I		
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total	Examination Adjustments	Examined Totals
	SUBMISSION DATE:	3/27/2018		# 1	# 2	# 3	# 4	# 5	# 6	# 7			
1	PIHP or CMHSP or CA		DWMHA	0	0	0	0	0	0	0			

<b>AG</b>	<b>Health Home Program - PIHP USE ONLY</b>												
<b>AG 100</b>	<b>REVENUE</b>												
AG 101	Revenue - Health Home Services											-	-
AG 115	Affiliate Contracts											-	-
<b>AG 190</b>	<b>TOTAL REVENUE</b>											-	-
<b>AG 200</b>	<b>EXPENDITURE</b>												
AG 201	Expenditure - Health Home Services											-	-
AG 202	PIHP HICA/USE Tax											-	-
AG 204	Surplus Funding Retained											-	-
<b>AG 290</b>	<b>TOTAL EXPENDITURE</b>											-	-
<b>AG 295</b>	<b>SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)</b>											-	-
<b>AG 300</b>	<b>Redirected Funds (To) From</b>												
AG 325	Info only - Affiliate Total Redirected Funds - IC390											-	-
AG 331	FROM General Fund - B301.4											-	-
AG 332	FROM Local Funds - M301.4											-	-
<b>AG 390</b>	<b>Total Redirected Funds</b>											-	-
<b>AG 400</b>	<b>BALANCE</b>											-	-

<b>AH</b>	<b>REMARKS</b>
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 - AUTISM BENEFIT page 1**

**1. Financial Status Report - Autism Benefit**

PIHP:		YEAR TO DATE REPORTING												
Detroit Wayne Mental Health Authority		FISCAL YEAR:	A	B	C	D	E	F	G	H	I			
		SUBMISSION TYPE:	CMHSP											
		SUBMISSION DATE:	regional Authority / Reporting Board	# 1	# 2	# 3	# 4	# 5	# 6	# 7	PIHP Grand Total page 1 & 2	Examination Adjustments	Examined Totals	
1.1	PIHP or CMHSP	3/27/2018	DWMHA	0	0	0	0	0	0	0				

AE		AUTISM SERVICES - PIHP USE ONLY										
AE 100		<b>REVENUE</b>										
AE 101		Autism Benefit revenue	32,290,949								32,290,949	32,290,949
AE 115		Autism Benefit - Affiliate Contracts	-								-	-
AE 120		<b>Subtotal Revenue - Autism Benefit</b>	32,290,949	-	-	-	-	-	-	-	32,290,949	32,290,949
AE 121		1st & 3rd Party Collections - Autism Benefit Consumers - Rpting Bd										
AE 122		1st & 3rd Party Collections - Autism Benefit Consumers - Affiliate										
AE 140		<b>Subtotal - Other Autism Benefit Revenue</b>	-	-	-	-	-	-	-	-	-	-
AE 190		<b>TOTAL REVENUE</b>	32,290,949	-	-	-	-	-	-	-	32,290,949	32,290,949
AE 200		<b>EXPENDITURE</b>										
AE 201		PIHP HICA/USE Tax	685,111								685,111	685,111
AE 202		Autism Benefit Services	32,244,334								32,244,334	32,244,334
AE 290		<b>TOTAL EXPENDITURE</b>	32,929,445	-	-	-	-	-	-	-	32,929,445	32,929,445
AE 295		<b>SUBTOTAL NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)</b>	(638,496)	-	-	-	-	-	-	-	(638,496)	(638,496)
AE 300		<b>Redirected Funds (To) From</b>										
AE 301		(To) Medicaid - A310	-								-	-
AE 310		FROM Medicaid - A301a	638,496								638,496	638,496
AE 390		<b>Total Redirected Funds</b>	638,496	-	-	-	-	-	-	-	638,496	638,496
AE 400		<b>BALANCE AUTISM BENEFIT SERVICES (must = 0)</b>	0	-	-	-	-	-	-	-	0	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**

PIHP:	Detroit Wayne Mental Health Authority
FISCAL YEAR:	FY 16 / 17
SUBMISSION TYPE:	YE Final
SUBMISSION DATE:	3/27/2018

1. Number of Units by Provider Type		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1.a	NEW CODE	0359T	0362T	+0363T	0364T	+0365T	0366T	+0367T	0368T	+0369T	0370T	0371T	0372T	0373T	0374T	TOTAL
	Reporting Units	Encounter	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	Encounter	Encounter	Encounter	First 30 mins	Add'l 30 mins	
Provider Type	Unit Rate	\$ 480.00	\$ 60.00	\$ 60.00	\$ 30.00	\$ 30.00	\$ 8.57	\$ 8.57	\$ 60.00	\$ 60.00	\$ 120.00	\$ 72.00	\$ 51.43	\$ 120.00	\$ 60.00	
BCaBA QBHP, LP/LLP	# of Units	1,219	6	33	29,032	188,681			21,923	54,189	6,178	31		80	567	
		\$ 585,120.00	\$ 360.00	\$ 1,980.00	\$ 870,960.00	\$ 5,660,430.00	\$ -	\$ -	\$ 1,315,380.00	\$ 3,251,340.00	\$ 741,360.00	\$ 2,232.00	\$ -	\$ 9,600.00	\$ 34,020.00	\$ 12,472,782.00

1.b		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1.b	NEW CODE	0359T	0362T	+0363T	0364T	+0365T	0366T	+0367T	0368T	+0369T	0370T	0371T	0372T	0373T	0374T	TOTAL
	Reporting Units	Encounter	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	Encounter	Encounter	Encounter	First 30 mins	Add'l 30 mins	
Provider Type	Unit Rate	\$ 340.00	\$ 42.50	\$ 42.50	\$ 30.00	\$ 30.00	\$ 8.57	\$ 8.57	\$ 42.50	\$ 42.50	\$ 85.00	\$ 51.00	\$ 36.43	\$ 120.00	\$ 60.00	
BCaBA	# of Units	27	5	7	53,667	345,929			775	1,546	384	52		28	40	
		\$ 9,180.00	\$ 212.50	\$ 297.50	\$ 1,610,010.00	\$ 10,377,870.00	\$ -	\$ -	\$ 32,937.50	\$ 65,705.00	\$ 32,640.00	\$ 2,652.00	\$ -	\$ 3,360.00	\$ 2,400.00	\$ 12,137,264.50

1.c		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1.c	NEW CODE	0359T	0362T	+0363T	0364T	+0365T	0366T	+0367T	0368T	+0369T	0370T	0371T	0372T	0373T	0374T	TOTAL
	Reporting Units	Encounter	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	First 30 mins	Add'l 30 mins	Encounter	Encounter	Encounter	First 30 mins	Add'l 30 mins	
Provider Type	Unit Rate				\$ 27.50	\$ 27.50	\$ 7.86	\$ 7.86						\$ 110.00	\$ 55.00	
BT	# of Units				23,975	147,352								68	217	
					\$ 659,312.50	\$ 4,052,180.00	\$ -	\$ -						\$ 7,480.00	\$ 11,935.00	\$ 4,730,907.50

2. Autism Fee Schedule Expenditures		Total
a.	Total Utilization Costs	\$ 29,340,954.00
b.	Total Administrative costs	\$ 1,286,686.00
c.	Total Assessment costs	\$ 841,122.00
d.	Total ABA Training Costs	\$ 137,076.00
e.	PIHP HICA/Use Tax	\$ 685,111.00
f.	Total Autism Benefit Fee Schedule Expenditures	\$ 32,290,949.00

3. Fee Schedule Expenditures vs. PIHP FSR Expenditures		Total
a.	FSR Expenditures (Line AE.290)	\$ 32,290,949.00
b.	Autism Benefit Fee Schedule Expenditures	\$ 32,290,949.00
c.	Variance	\$ 638,496.00

4. Autism Cash Settlement		Total
a.	Autism Benefit Service Expenditures used for Settlement	\$ 32,290,949.00
b.	Autism Interim Payment Funding rec'd thru 9/30 (enter as negative)	\$ (12,505,531.00)
c.	Autism Interim Payment Funding rec'd after 9/30 (enter as negative)	\$ 11,553,286.00
d.	MDHHS Cash Settlement (Due MDHHS) / Due PIHP	\$ 8,232,132.00

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT  
FINANCIAL STATUS REPORT - Substance Use Disorder Services - Page 1**

PIHP:	Detroit Wayne Mental Health Authority										YEAR TO DATE REPORTING			
FISCAL YEAR:		FY 16 / 17	A	B	C	D	E	F	G	H	I			
SUBMISSION TYPE:		YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total page & 2	1	Examination Adjustments	Examined Totals
SUBMISSION DATE:		3/27/2018		# 1	# 2	# 3	# 4	# 5	# 6	# 7				
1	PIHP or CMHSP or CA		DWMHA	0	0	0	0	0	0	0				

<b>AC</b>	<b>Substance Use Disorder (SUD) Services - PIHP USE ONLY</b>												
<b>AC 100</b>	<b>REVENUE</b>												
AC 101	Revenue - SUD Agreement	18,326,990									18,326,990		18,326,990
AC 115	Affiliate Contracts	-									-		-
AC 120	<b>Subtotal SUD Agreement Revenue</b>	18,326,990	-	-	-	-	-	-	-	-	18,326,990	-	18,326,990
AC 121	Fees & Collections - Rpting Bd												
AC 122	Fees & Collections - Affiliate												
AC 140	<b>Subtotal - Other Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-
AC 190	<b>TOTAL REVENUE</b>	18,326,990	-	-	-	-	-	-	-	-	18,326,990	-	18,326,990
<b>AC 200</b>	<b>EXPENDITURE</b>												
AC 201	Expenditure - SUD Services	24,562,242									24,562,242		24,562,242
AC 290	<b>TOTAL EXPENDITURE</b>	24,562,242	-	-	-	-	-	-	-	-	24,562,242	-	24,562,242
AC 295	<b>SUBTOTAL NET SUD SERVICES SURPLUS (DEFICIT)</b>	(6,235,252)	-	-	-	-	-	-	-	-	(6,235,252)	-	(6,235,252)
<b>AC 300</b>	<b>Redirected Funds (To) From</b>												
AC 301	(TO) CMHSP to CMHSP Earned Contracts - <b>J304.2</b>	-									-		-
AC 302	FROM CMHSP to CMHSP Earned Contracts - <b>J301.2</b>												
AC 303	FROM Non-MDHHS Earned Contracts - <b>K301.2</b>												
AC 325	Info only - Affiliate Total Redirected Funds - <b>IA390</b>												
AC 331	FROM General Funds - Redirected to Unfunded SUD Costs - <b>B301.2</b>												
AC 332	FROM Local Funds - <b>M301.2</b>												
AC 335	FROM Restricted Fund Balance - <b>RES 1.a</b>	6,235,252									6,235,252		6,235,252
AC 390	<b>Total Redirected Funds</b>	6,235,252	-	-	-	-	-	-	-	-	6,235,252	-	6,235,252
AC 400	<b>BALANCE SUD Services</b>	-	-	-	-	-	-	-	-	-	-	-	-

<b>AD</b>	<b>REMARKS</b>
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	Includes voided claims for Operation Get Down (\$215,055)
AD	



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

**PIHP:** Detroit Wayne Mental Health Authority  
**FISCAL YEAR:** FY 16 / 17  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 3/27/2018

1. Restricted Fund Balance Activity	Restricted Fund Balance @ Beginning of Fiscal Year	Current Period Deposits	Current Period Financing Medicaid (A 335)	Current Period Financing SUD Non-Medicaid (AC 335)	Current Period Financing Healthy MI Plan (AI 335)	Current Period Financing MI Health Link (AK 335)	Restricted Fund Ending Balance
a. Restricted Fund Balances / Current Activity	\$ 8,504,009	\$ 8,570,442	\$ (2,000,000)	\$ (6,235,252)	\$ -	\$ -	\$ 8,839,199
b. PA2	\$ 8,504,009	\$ 4,040,539	\$ (2,000,000)	\$ (6,235,252)			\$ 4,309,296
c. Performance Bonus Incentive Pool (PBIP)		\$ 4,529,903					\$ 4,529,903

1.1 PA2 Transferred From Coordinating Agency PA2 Fund Balances	Total Transferred	Examination Adjustments	Examined Totals
a.			
b.			
c.			
d.			
e.			
f. Total PA2 Transferred from CAs	\$ -		
g. Final Restricted Fund Balance after Transfers	\$ 8,839,199		\$ 8,839,199
h. PA2 Portion of Restricted Fund Balance	\$ 4,309,296		\$ 4,309,296
i. Performance Bonus Incentive Pool (PBIP) Portion of Restricted Fund Balance	\$ 4,529,903		\$ 4,529,903

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

**PIHP:** Detroit Wayne Mental Health Authority  
**FISCAL YEAR:** FY 16 / 17  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 3/27/2018

1. Internal Service Fund Fiscal Year Activity		ISF Balance @ Beginning of Fiscal Year	Current Period ISF Contributions Interest Earned	Current Period ISF Contributions Deposits	Current Period ISF Reduction (Abatement)	Current Period ISF Financing Medicaid (Risk)	Current Period ISF Financing HMP (Risk)	ISF Ending Balance
a.	ISF Balances / Current Activity	\$ 47,929,556	\$ 304,192	\$ -	\$ (15,328,081)	\$ -	\$ -	\$ 32,905,667
b.	Specialty Managed Care	\$ 47,929,556	\$ 304,192	\$ -	\$ (15,328,081)			\$ 32,905,667
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	\$ 32,905,667
h.	Specialty Managed Care portion of balance	\$ 32,905,667
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) HMP - FSR AI 120	\$ 642,532,289
b.	% of Current Year Medicaid Capitation	7.5%
c.	Maximum Allowable Funding of Med ISF	\$ 48,189,922

3. Disposition of ISF Ending Balance		Amount	Narrative of Resolution if ISF Over Funded
a.	Maximum Allowable Funding of Medicaid ISF	\$ 48,189,922	
b.	Medicaid ISF Ending Balance	\$ 32,905,667	
c.	Within Maximum Allowable Limit / (Overfunded)	\$ 15,284,255	

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

**PIHP:** Detroit Wayne Mental Health Authority  
**FISCAL YEAR:** FY 16 / 17  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 3/27/2018

1. Shared Risk Calculation		Medicaid Amount	HMP Amount	Total Amount	
a1.	Specialty Managed Care - Medicaid Capitation (FSR A 120 + FSR AE 120) HMP - FSR AI 120	\$ 557,417,328	\$ 85,114,961	\$ 642,532,289	
a2.	Band # 1 (100 - 105%)	5%		32,126,614	Full PIHP Responsibility
a3.	Band # 2 (105 - 110%)	5%		32,126,614	Shared State / PIHP Responsibility
b.	Total Risk			-	
					State Risk      Local Risk      Total Risk Corridor
c1.	Band # 1 Liability			-	-
c2.	Sub-Total - Band # 1			-	
c3.	Band # 2 Liability			-	-
c4.	Sub-Total - Band # 2			-	
c5.	Band # 3 Liability			-	-
c6.	Total Risk Responsibility			\$ -	\$ -      \$ -      \$ -

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

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

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

MISSION TYPE:	CMHSP: Detroit Wayne Mental Health Authority	FISCAL YEAR: FY 16 / 17
MISSION DATE:		YE Final YEAR TO DATE
		3/27/2018
	Column A	Column B

EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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<b>A MEDICAID SERVICES - Summary From FSR - Medicaid Worksheet</b>						
A190	A	190	TOTAL REVENUE	554,759,748	-	554,759,748
A290	A	290	TOTAL EXPENDITURE	556,121,252	-	556,121,252
A295	A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	(1,361,504)	-	(1,361,504)
A390	A	390	Total Redirected Funds	1,361,504	-	1,361,504
A400	A	400	BALANCE MEDICAID SERVICES	-	-	-
<b>AC SUD NON-MEDICAID SERVICES - Summary From FSR - SUD Worksheet</b>						
AC190	AC	190	TOTAL REVENUE	18,326,990	-	18,326,990
AC290	AC	290	TOTAL EXPENDITURE	24,562,242	-	24,562,242
AC295	AC	295	NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)	(6,235,252)	-	(6,235,252)
AC390	AC	390	Total Redirected Funds	6,235,252	-	6,235,252
AC400	AC	400	BALANCE SUD NON-MEDICAID SERVICES	-	-	-
<b>AE AUTISM BENEFIT SERVICES - Summary From FSR - Autism</b>						
AE190	AE	190	TOTAL REVENUE	32,290,949	-	32,290,949
AE290	AE	290	TOTAL EXPENDITURE	32,929,445	-	32,929,445
AE295	AE	295	NET AUTISM BENEFIT SERVICES SURPLUS (DEFICIT)	(638,496)	-	(638,496)
AE390	AE	390	Total Redirected Funds	638,496	-	638,496
AE400	AE	400	BALANCE AUTISM BENEFIT SERVICES	-	-	-
<b>AG HEALTH HOME SERVICES - Summary From FSR - Health Home Services Worksheet</b>						
AG190	AG	190	TOTAL REVENUE	-	-	-
AG290	AG	290	TOTAL EXPENDITURE	-	-	-
AG295	AG	295	NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-	-
AG390	AG	390	Total Redirected Funds	-	-	-
AG400	AG	400	BALANCE HEALTH HOME SERVICES	-	-	-
<b>AI HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan Worksheet</b>						
AI190	AI	190	TOTAL REVENUE	113,219,193	-	113,219,193
AI290	AI	290	TOTAL EXPENDITURE	93,425,186	-	93,425,186
AI295	AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	19,794,007	-	19,794,007
AI390	AI	390	Total Redirected Funds	-	-	-
AI400	AI	400	BALANCE HEALTHY MICHIGAN SERVICES	19,794,007	-	19,794,007
<b>AK MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link Worksheet</b>						
AK190	AK	190	TOTAL REVENUE	10,056,907	-	10,056,907
AK290	AK	290	TOTAL EXPENDITURE	10,056,907	-	10,056,907
AK295	AK	295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-	-
AK390	AK	390	Total Redirected Funds	-	-	-
AK400	AK	400	BALANCE MI HEALTH LINK SERVICES	-	-	-
<b>RES RESTRICTED FUND BALANCE ACTIVITY</b>						
RES190	RES	190	TOTAL REVENUE	17,074,451	-	17,074,451
RES390	RES	390	TOTAL Redirected Funds	(8,235,252)	-	(8,235,252)
RES400	RES	400	BALANCE RESTRICTED FUND	8,839,199	-	8,839,199

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

MISSION TYPE:	CMHSP: Detroit Wayne Mental Health Authority	FISCAL YEAR: FY 16 / 17
MISSION DATE:		YE Final YEAR TO DATE
		3/27/2018

		Column A	Column B	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>B</b>	<b>B</b>	<b>GENERAL FUND</b>			
<b>B100</b>	<b>B</b>	100	<b>REVENUE</b>		
<b>B101</b>	<b>B</b>	101	CMH Operations	38,784,834	38,784,834
<b>B102</b>	<b>B</b>	102	Categorical	402,468	402,468
<b>B103</b>	<b>B</b>	103	Intentionally left blank		-
<b>B120</b>	<b>B</b>	120	<b>Subtotal - Current Period General Fund Revenue</b>	39,187,302	39,187,302
<b>B121</b>	<b>B</b>	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services		-
<b>B122</b>	<b>B</b>	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services		-
<b>B123</b>	<b>B</b>	123	Prior Year GF Carry Forward	1,168,631	1,168,631
<b>B124</b>	<b>B</b>	124	Intentionally left blank		-
<b>B140</b>	<b>B</b>	140	<b>Subtotal - Other General Fund Revenue</b>	1,168,631	1,168,631
<b>B190</b>	<b>B</b>	190	<b>TOTAL REVENUE</b>	40,355,933	40,355,933
<b>B200</b>	<b>B</b>	200	<b>EXPENDITURE</b>		
<b>B201</b>	<b>B</b>	201	100% MDHHS Matchable Services / Costs	8,420,868	8,420,868
<b>B202</b>	<b>B</b>	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-
<b>B203</b>	<b>B</b>	203	90% MDHHS Matchable Services / Costs	33,667,624	30,300,862
<b>B204</b>	<b>B</b>	204	Intentionally left blank		-
<b>B205</b>	<b>B</b>	205	Intentionally left blank		-
<b>B290</b>	<b>B</b>	290	<b>TOTAL EXPENDITURE</b>	38,721,730	38,721,730
<b>B295</b>	<b>B</b>	295	<b>NET GENERAL FUND SURPLUS (DEFICIT)</b>	1,634,203	1,634,203
<b>B300</b>	<b>B</b>	300	<b>Redirected Funds (To) From</b>		
<b>B301</b>	<b>B</b>	301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - <b>A331</b> (PIHP use only)	-	-
<b>B301.1</b>	<b>B</b>	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - <b>AI331</b> (PIHP use only)	-	-
<b>B301.2</b>	<b>B</b>	301.2	(TO) SUD Non-Medicaid - Redirected for Unfunded SUD Non-Medicaid Services <b>AC331</b> (PIHP use only)	-	-
<b>B301.3</b>	<b>B</b>	301.3	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - <b>AK331</b> (PIHP use only)	-	-
<b>B301.4</b>	<b>B</b>	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services <b>AG331</b> (PIHP use only)	-	-
<b>B302</b>	<b>B</b>	302	Intentionally left blank		-
<b>B303</b>	<b>B</b>	303	Intentionally left blank		-
<b>B304</b>	<b>B</b>	304	(TO) Targeted Case Management - <b>D301</b>	-	-
<b>B305</b>	<b>B</b>	305	(TO) GF Cost of SED - <b>E301</b>	(10,386)	(10,386)
<b>B306</b>	<b>B</b>	306	(TO) GF Cost of SED - Not SED Waiver eligible - <b>E303</b>	-	-
<b>B307</b>	<b>B</b>	307	Intentionally left blank		-
<b>B308</b>	<b>B</b>	308	(TO) GF Cost of Children's Waiver - <b>F301</b>	-	-
<b>B309</b>	<b>B</b>	309	(TO) Allowable GF Cost of Injectable Medications - <b>G301</b>	-	-
<b>B310</b>	<b>B</b>	310	(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I304</b>	-	-
<b>B310.1</b>	<b>B</b>	310.1	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - <b>IA304</b>	-	-
<b>B310.2</b>	<b>B</b>	310.2	Intentionally left blank		-
<b>B310.3</b>	<b>B</b>	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - <b>IC304</b>	-	-
<b>B310.4</b>	<b>B</b>	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID304</b>	-	-
<b>B312</b>	<b>B</b>	312	(TO) CMHSP to CMHSP Earned Contracts - <b>J305</b> (explain - section Q)	(274,995)	(274,995)
<b>B313</b>	<b>B</b>	313	FROM CMHSP to CMHSP Earned Contracts - <b>J302</b>		-
<b>B314</b>	<b>B</b>	314	FROM Non-MDHHS Earned Contracts - <b>K302</b>		-
<b>B330</b>	<b>B</b>	330	<b>Subtotal Redirected Funds rows 301 - 314</b>	(285,381)	(285,381)
<b>B331</b>	<b>B</b>	331	FROM Local Funds - <b>M302</b>	-	-
<b>B332</b>	<b>B</b>	332	FROM Risk Corridor - <b>N303</b>		-
<b>B390</b>	<b>B</b>	390	<b>Total Redirected Funds</b>	(285,381)	(285,381)
<b>B400</b>	<b>B</b>	400	<b>BALANCE GENERAL FUND (cannot be &lt; 0)</b>	1,348,822	1,348,822
<b>OTHER G OTHER GF CONTRACTUAL OBLIGATIONS</b>					
<b>C</b>	<b>C</b>	<b>INTENTIONALLY LEFT BLANK</b>			
<b>C100</b>	<b>C</b>	100	Revenue		
<b>C170</b>	<b>C</b>	170			
<b>C180</b>	<b>C</b>	180			
<b>C190</b>	<b>C</b>	190	<b>Total Revenue</b>	-	
<b>C290</b>	<b>C</b>	290	Expenditure		
<b>C295</b>	<b>C</b>	295	<b>NET SURPLUS (DEFICIT)</b>	-	
<b>C300</b>	<b>C</b>	300	<b>Redirected Funds (To) From</b>		
<b>C301</b>	<b>C</b>	301			
<b>C302</b>	<b>C</b>	302			
<b>C390</b>	<b>C</b>	390	<b>Total Redirected Funds</b>	-	
<b>C400</b>	<b>C</b>	400	<b>BALANCE (cannot be &lt; 0)</b>	-	
<b>FEE FOR FEE FOR SERVICE MEDICAID</b>					

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
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		Column A	Column B	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>D</b>	<b>D</b>	<b>TARGETED CASE MANAGEMENT - (GHS Only)</b>			
D190	D 190	Revenue	-	-	-
D290	D 290	Expenditure	-	-	-
D295	D 295	<b>NET TARGETED CASE MANAGEMENT (cannot be &gt; 0)</b>	-	-	-
D300	D 300	<b>Redirected Funds (To) From</b>			
D301	D 301	FROM General Fund - B304			
D302	D 302	FROM Local Funds - M304			
D303	D 303	(TO) CMHSP to CMHSP Earned Contracts - J304.4	-	-	-
D304	D 304	FROM CMHSP to CMHSP Earned Contracts - J303.4			
D390	D 390	<b>Total Redirected Funds</b>	-	-	-
D400	D 400	<b>BALANCE TARGETED CASE MANAGEMENT (GHS Only) (must = 0)</b>	-	-	-

<b>E</b>	<b>E</b>	<b>SED WAIVER</b>			
E100	E 100	<b>REVENUE</b>			
E101	E 101	FFS Medicaid - SED-Trad	-	-	-
E102	E 102	FFS Medicaid - SED-DHS	776,608		776,608
E190	E 190	<b>TOTAL REVENUE</b>	776,608	-	776,608
E200	E 200	<b>EXPENDITURE</b>			
E201	E 201	Expenditure - Traditional - Federal Reimbursable			
E202	E 202	Expenditure - Traditional - Not SED waiver eligible			
E203	E 203	Expenditure - SED-DHS - Federal Reimbursable	786,994		786,994
E204	E 204	Expenditure - SED-DHS - Not SED waiver eligible			
E290	E 290	<b>TOTAL EXPENDITURE</b>	786,994	-	786,994
E295	E 295	<b>NET SED WAIVER (DEFICIT)</b>	(10,386)	-	(10,386)
E300	E 300	<b>Redirected Funds (To) From</b>			
E301	E 301	FROM General Fund - B305	10,386		10,386
E302	E 302	FROM Local Funds - M305			
E303	E 303	FROM General Fund - Not SED Waiver eligible - B306			
E304	E 304	FROM Local Funds - Not SED Waiver eligible - M306			
E390	E 390	<b>Total Redirected Funds</b>	10,386	-	10,386
E400	E 400	<b>BALANCE SED WAIVER (must = 0)</b>	-	-	-

<b>F</b>	<b>F</b>	<b>CHILDREN'S WAIVER</b>			
F190	F 190	Revenue	641,272		641,272
F290	F 290	Expenditure	641,272		641,272
F295	F 295	<b>NET CHILDREN'S WAIVER (cannot be &gt; 0)</b>	-	-	-
F300	F 300	<b>Redirected Funds (To) From</b>			
F301	F 301	FROM General Fund - B308			
F302	F 302	FROM Local Funds - M308			
F303	F 303	FROM Activity not otherwise reported - O301			
F390	F 390	<b>Total Redirected Funds</b>	-	-	-
F400	F 400	<b>BALANCE CHILDREN'S WAIVER (must = 0)</b>	-	-	-

<b>G</b>	<b>G</b>	<b>INJECTABLE MEDICATIONS</b>			
G190	G 190	Revenue	-		-
G290	G 290	Expenditure	-		-
G295	G 295	<b>NET INJECTABLE MEDICATIONS (cannot be &gt; 0)</b>	-	-	-
G300	G 300	<b>Redirected Funds (To) From</b>			
G301	G 301	FROM General Fund - B309			
G302	G 302	FROM Local Funds - M309			
G390	G 390	<b>Total Redirected Funds</b>	-	-	-
G400	G 400	<b>BALANCE INJECTABLE MEDICATIONS (must = 0)</b>	-	-	-

<b>OTHER FUNDING</b>					
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**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
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		Column A	Column B	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>H</b>	<b>H</b>	<b>MDHHS EARNED CONTRACTS</b>			
<b>H100</b>	<b>H</b>	<b>100</b>	<b>REVENUE</b>		
H101	H	101	PASARR	1,735,074	1,735,074
H102	H	102	DHHS Block Grants for CMH services	2,515,879	2,515,879
H103	H	103	DD Council Grants	-	-
H104	H	104	PATH/Homeless	1,149,255	1,149,255
H105	H	105	Prevention	-	-
H106	H	106	Aging	-	-
H107	H	107	HUD Shelter Plus Care	797,654	797,654
H108	H	108	Multicultural Integration	-	-
H150	H	150	Other MDHHS Earned Contracts (describe): HUD Supportive Housing	861,712	861,712
H151	H	151	Other MDHHS Earned Contracts (describe):	-	-
H190	H	190	<b>TOTAL REVENUE</b>	<b>7,059,574</b>	<b>7,059,574</b>
<b>H200</b>	<b>H</b>	<b>200</b>	<b>EXPENDITURE</b>		
H201	H	201	PASARR	1,735,074	1,735,074
H202	H	202	DHHS Block Grants for CMH services	2,515,879	2,515,879
H203	H	203	DD Council Grants	-	-
H204	H	204	PATH/Homeless	1,149,255	1,149,255
H205	H	205	Prevention	-	-
H206	H	206	Aging	-	-
H207	H	207	HUD Shelter Plus Care	797,654	797,654
H208	H	208	Multicultural Integration	-	-
H250	H	250	Other MDHHS Earned Contracts (describe): HUD Supportive Housing	861,712	861,712
H251	H	251	Other MDHHS Earned Contracts (describe):	-	-
H290	H	290	<b>TOTAL EXPENDITURE</b>	<b>7,059,574</b>	<b>7,059,574</b>
H400	H	400	<b>BALANCE MDHHS EARNED CONTRACTS (must = 0)</b>	<b>-</b>	<b>-</b>

<b>I</b>	<b>I</b>	<b>PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY</b>			
<b>I100</b>	<b>I</b>	<b>100</b>	<b>REVENUE</b>		
I101	I	101	Revenue - from PIHP Medicaid	-	-
I104	I	104	Revenue - from PIHP Healthy Michigan Plan	-	-
I122	I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	-	-
I123	I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate	-	-
I190	I	190	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>
I201	I	201	Expenditure - Medicaid	-	-
I202	I	202	Expenditure - Healthy Michigan Plan	-	-
I203	I	203	Expenditure - MI Health Link (Medicaid) Services	-	-
I290	I	290	<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>-</b>
I295	I	295	<b>NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>
I300	I	300	<b>Redirected Funds (To) From</b>		
I301	I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-
I302	I	302	FROM CMHSP to CMHSP Earned Contracts - J303	-	-
I303	I	303	FROM Non-MDHHS Earned Contracts - K303	-	-
I304	I	304	FROM General Fund - B310	-	-
I390	I	390	<b>Total Redirected Funds</b>	<b>-</b>	<b>-</b>
I400	I	400	<b>BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)</b>	<b>-</b>	<b>-</b>

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
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						EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>IA</b>	<b>IA</b>	<b>PIHP to AFFILIATE SUBSTANCE USE DISORDER (NON-MEDICAID) CONTRACTS - CMHSP USE ONLY</b>					
IA100	IA 100	<b>REVENUE</b>					
IA101	IA 101	Revenue - SUD Non-Medicaid - from PIHP				-	-
IA122	IA 122	Revenue - Fees & Collections - Affiliate				-	-
IA190	IA 190	<b>TOTAL REVENUE</b>				-	-
IA200	IA 200	<b>EXPENDITURE</b>					
IA201	IA 201	Expenditure				-	-
IA202	IA 202	Intentionally left blank					
IA290	IA 290	<b>TOTAL EXPENDITURE</b>				-	-
IA295	IA 295	<b>NET PIHP to AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS SURPLUS (DEFICIT)</b>				-	-
IA300	IA 300	<b>Redirected Funds (To) From</b>					
IA301	IA 301	(TO) CMHSP to CMHSP Earned Contracts - J306.2				-	-
IA302	IA 302	FROM CMHSP to CMHSP Earned Contracts - J303.2				-	-
IA303	IA 303	FROM Non-MDHHS Earned Contracts - K303.2				-	-
IA304	IA 304	FROM General Fund - B310.1				-	-
IA305	IA 305	Intentionally left blank					
IA306	IA 306	FROM Local Funds - M309.2				-	-
IA390	IA 390	<b>Total Redirected Funds</b>				-	-
IA400	IA 400	<b>BALANCE PIHP to AFFILIATE SUD (NON-MEDICAD) SERVICES CONTRACTS (must = 0)</b>				-	-
<b>IB</b>	<b>IB</b>	<b>PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS - CMHSP USE ONLY</b>					
IB100	IB 100	<b>REVENUE</b>					
IB101	IB 101	Revenue - from PIHP				-	-
IB102	IB 102	Intentionally left blank					
IB122	IB 122	1st & 3rd Party Collections - Autism Benefit Consumers - Affiliate				-	-
IB190	IB 190	<b>TOTAL REVENUE</b>				-	-
IB200	IB 200	<b>EXPENDITURE</b>					
IB201	IB 201	Expenditure				-	-
IB202	IB 202	Intentionally left blank					
IB290	IB 290	<b>TOTAL EXPENDITURE</b>				-	-
IB400	IB 400	<b>BALANCE PIHP to AFFILIATE AUTISM BENEFIT SERVICES CONTRACTS (must = 0)</b>				-	-
<b>IC</b>	<b>IC</b>	<b>PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY</b>					
IC190	IC 190	Revenue - Medicaid Health Home Services - from PIHP				-	-
IC290	IC 290	Expenditure - Medicaid Health Home Services				-	-
IC295	IC 295	<b>NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)</b>				-	-
IC300	IC 300	<b>Redirected Funds (To) From</b>					
IC304	IC 304	FROM General Fund - B310.3				-	-
IC306	IC 306	FROM Local Funds - M309.4				-	-
IC390	IC 390	<b>Total Redirected Funds</b>				-	-
IC400	IC 400	<b>BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (must = 0)</b>				-	-
<b>ID</b>	<b>ID</b>	<b>PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY</b>					
ID100	ID 100	<b>REVENUE</b>					
ID101	ID 101	Revenue - MI Health Link - from PIHP				-	-
ID122	ID 122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate				-	-
ID190	ID 190	<b>TOTAL REVENUE</b>				-	-
ID200	ID 200	<b>EXPENDITURE</b>					
ID201	ID 201	Expenditure				-	-
ID202	ID 202	Intentionally left blank					
ID290	ID 290	<b>TOTAL EXPENDITURE</b>				-	-
ID295	ID 295	<b>NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)</b>				-	-
ID300	ID 300	<b>Redirected Funds (To) From</b>					
ID301	ID 301	(TO) CMHSP to CMHSP Earned Contracts - J306.3				-	-
ID302	ID 302	FROM CMHSP to CMHSP Earned Contracts - J303.3				-	-
ID303	ID 303	FROM Non-MDHHS Earned Contracts - K303.3				-	-
ID304	ID 304	FROM General Fund - B310.4				-	-
ID305	ID 305	Intentionally left blank					
ID306	ID 306	FROM Local Funds - M309.3				-	-
ID390	ID 390	<b>Total Redirected Funds</b>				-	-
ID400	ID 400	<b>BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)</b>				-	-

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<b>J</b>	<b>J</b>	<b>CMHSP to CMHSP EARNED CONTRACTS</b>				
J190	J	190	Revenue	395,291	-	
J290	J	290	Expenditure	670,286	-	
J295	J	295	<b>NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)</b>	(274,995)	-	
J300	J	300	<b>Redirected Funds (To) From</b>			
J301	J	301	(TO) Medicaid Services - <b>A302</b> (PIHP use only)	-	-	
J301.1	J	301.1	(TO) Healthy Michigan - <b>AI302</b> (PIHP use only)	-	-	
J301.2	J	301.2	(TO) SUD (Non-Medicaid) Services Contracts - <b>AC302</b> (PIHP use only)	-	-	
J301.3	J	301.3	(TO) MI Health Link - <b>AK302</b> (PIHP use only)	-	-	
J302	J	302	(TO) General Fund - <b>B313</b>	-	-	
J303	J	303	(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I302</b>	-	-	
J303.2	J	303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - <b>IA302</b>	-	-	
J303.3	J	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID302</b>	-	-	
J303.4	J	303.4	(TO) Targeted Case Management - <b>D304</b>	-	-	
J304	J	304	FROM Medicaid Services - <b>A301</b> (PIHP use only)			
J304.1	J	304.1	FROM Healthy Michigan - <b>AI301</b> (PIHP use only)			
J304.2	J	304.2	FROM SUD (Non-Medicaid) Service Contracts - <b>AC301</b> (PIHP use only)			
J304.3	J	304.3	FROM MI Health Link - <b>AK301</b> (PIHP use only)			
J304.4	J	304.4	FROM Targeted Case Management - <b>D303</b>			
J305	J	305	FROM General Fund - <b>B312</b>	274,995	-	
J306	J	306	FROM PIHP to Affiliate Medicaid Services Contracts - <b>I301</b>			
J306.2	J	306.2	FROM PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - <b>IA301</b>			
J306.3	J	306.3	FROM PIHP to MI Health Link Services Contracts - <b>ID301</b>			
J307	J	307	FROM Local Funds - <b>M310</b>			
J390	J	390	<b>Total Redirected Funds</b>	274,995	-	
J400	J	400	<b>BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)</b>	-	-	
<b>K</b>	<b>K</b>	<b>NON-MDHHS EARNED CONTRACTS</b>				
K190	K	190	Revenue			
K290	K	290	Expenditure			
K295	K	295	<b>NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)</b>		-	
K300	K	300	<b>Redirected Funds (To) From</b>			
K301	K	301	(TO) Medicaid Services - <b>A303</b> (PIHP use only)		-	
K301.1	K	301.1	(TO) Healthy Michigan - <b>AI303</b> (PIHP use only)		-	
K301.2	K	301.2	(TO) SUD (Non-Medicaid) Services Contracts - <b>AC303</b> (PIHP use only)		-	
K301.3	K	301.3	(TO) MI Health Link - <b>AK303</b> (PIHP use only)		-	
K302	K	302	(TO) General Fund - <b>B314</b>		-	
K303	K	303	(TO) PIHP to Affiliate Medicaid Services Contracts - <b>I303</b>		-	
K303.2	K	303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - <b>IA303</b>		-	
K303.3	K	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID303</b>		-	
K304	K	304	(TO) Local Funds - <b>M315</b>		-	
K305	K	305	FROM Local Funds - <b>M311</b>			
K390	K	390	<b>Total Redirected Funds</b>		-	
K400	K	400	<b>BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)</b>		-	
<b>L</b>	<b>L</b>	<b>Intentionally left Blank</b>				
L100	L	100	<b>REVENUE</b>			
L101	L	101				
L102	L	102				
L190	L	190	<b>TOTAL REVENUE</b>	-		
L200	L	200	<b>EXPENDITURE</b>			
L201	L	201				
L202	L	202				
L290	L	290	<b>TOTAL EXPENDITURE</b>	-		
L295	L	295	<b>NET SURPLUS (DEFICIT)</b>	-		
L300	L	300	<b>Redirected Funds (To) From</b>			
L300.3	L	300.3				
L300.5	L	300.5				
L301	L	301				
L302	L	302				
L390	L	390	<b>Total Redirected Funds</b>	-		
L400	L	400	<b>BALANCE (must = 0)</b>	-		

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<b>M</b>	<b>M</b>	<b>LOCAL FUNDS</b>			
<b>M100</b>	<b>M</b>	<b>100 REVENUE</b>			
<b>M101</b>	<b>M</b>	101 County Appropriation for Mental Health	17,686,447		17,686,447
<b>M102</b>	<b>M</b>	102 County Appropriation for Substance Abuse - Non Public Act 2 Funds			-
<b>M103</b>	<b>M</b>	103 Section 226 (a) Funds	-	-	-
<b>M104</b>	<b>M</b>	104 Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)			-
<b>M105</b>	<b>M</b>	105 Medicaid Fee for Service Adjuster Payments	55,710		55,710
<b>M106</b>	<b>M</b>	106 Local Grants	169,877		169,877
<b>M107</b>	<b>M</b>	107 Interest	411,145		411,145
<b>M108</b>	<b>M</b>	108 Intentionally left blank			-
<b>M109</b>	<b>M</b>	109 SED Partner	-		-
<b>M110</b>	<b>M</b>	110 All Other Local Funding	-		-
<b>M190</b>	<b>M</b>	<b>190 TOTAL REVENUE</b>	<b>18,323,179</b>		<b>18,323,179</b>
<b>M200</b>	<b>M</b>	<b>200 EXPENDITURE</b>			
<b>M201</b>	<b>M</b>	201 GF 10% Local Match	3,366,762	-	3,366,762
<b>M202</b>	<b>M</b>	202 Local match cap amount			
<b>M203</b>	<b>M</b>	203 GF Local Match Capped per MHC 330.1308	-		
<b>M204</b>	<b>M</b>	204 Local Cost for State Provided Services	5,208,398		
<b>M205</b>	<b>M</b>	205 Local Contribution to State Medicaid Match (CMHSP Contribution Only)	5,050,188	-	5,050,188
<b>M206</b>	<b>M</b>	206 Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	-		-
<b>M207</b>	<b>M</b>	207 Local Match to Grants and MDHHS Earned Contracts	-		-
<b>M208</b>	<b>M</b>	208 Intentionally left blank			-
<b>M209</b>	<b>M</b>	209 Local Only Expenditures	1,432,982		1,432,982
<b>M290</b>	<b>M</b>	<b>290 TOTAL EXPENDITURE</b>	<b>15,058,330</b>		<b>15,058,330</b>
<b>M295</b>	<b>M</b>	<b>295 NET LOCAL FUNDS SURPLUS (DEFICIT)</b>	<b>3,264,849</b>		<b>3,264,849</b>
<b>M300</b>	<b>M</b>	<b>300 Redirected Funds (To) From</b>			
<b>M301</b>	<b>M</b>	301 (TO) Medicaid Services - <b>A332</b> (PIHP use only)	-		-
<b>M301.1</b>	<b>M</b>	301.1 (TO) Healthy Michigan - <b>AI332</b> (PIHP use only)	-		-
<b>M301.2</b>	<b>M</b>	301.2 (TO) SUD (Non-Medicaid) Services - <b>AC332</b> (PIHP use only)	-	-	-
<b>M301.3</b>	<b>M</b>	301.3 (TO) MI Health Link - <b>AK332</b> (PIHP use only)	-	-	-
<b>M301.4</b>	<b>M</b>	301.4 (TO) Health Home Services - <b>AG332</b> (PIHP use only)	-	-	-
<b>M302</b>	<b>M</b>	302 (TO) General Fund - <b>B331</b>	-	-	-
<b>M303</b>	<b>M</b>	303 Intentionally left blank			-
<b>M304</b>	<b>M</b>	304 (TO) Targeted Case Management - <b>D302</b>	-	-	-
<b>M305</b>	<b>M</b>	305 (TO) SED Waiver - <b>E302</b>	-	-	-
<b>M306</b>	<b>M</b>	306 (TO) SED Waiver - Not SED Waiver eligible - <b>E304</b>	-	-	-
<b>M307</b>	<b>M</b>	307 Intentionally left blank			-
<b>M308</b>	<b>M</b>	308 (TO) Children's Waiver - <b>F302</b>	-	-	-
<b>M309</b>	<b>M</b>	309 (TO) Injectable Medications - <b>G302</b>	-	-	-
<b>M309.2</b>	<b>M</b>	309.2 (TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - <b>IA306</b>	-	-	-
<b>M309.3</b>	<b>M</b>	309.3 (TO) PIHP to Affiliate MI Health Link Services Contracts - <b>ID306</b>	-	-	-
<b>M309.4</b>	<b>M</b>	309.4 (TO) PIHP to Affiliate Health Home Services Contracts - <b>IC306</b>	-	-	-
<b>M310</b>	<b>M</b>	310 (TO) CMHSP to CMHSP Earned Contracts - <b>J307</b>	-	-	-
<b>M311</b>	<b>M</b>	311 (TO) Non-MDHHS Earned Contracts - <b>K305</b>	-	-	-
<b>M312</b>	<b>M</b>	312 Intentionally left blank			-
<b>M313</b>	<b>M</b>	313 (TO) Activity Not Otherwise Reported - <b>O302</b>	-	-	-
<b>M313.3</b>	<b>M</b>	313.3 FROM MI Health Link (Medicare) - <b>AK336</b> - (PIHP use only)			-
<b>M314</b>	<b>M</b>	314 Intentionally left blank			-
<b>M315</b>	<b>M</b>	315 FROM Non-MDHHS Earned Contracts - <b>K304</b>			-
<b>M390</b>	<b>M</b>	<b>390 Total Redirected Funds</b>	<b>-</b>		<b>-</b>
<b>M400</b>	<b>M</b>	<b>400 BALANCE LOCAL FUNDS</b>	<b>3,264,849</b>		<b>3,264,849</b>

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

MISSION TYPE:	CMHSP: Detroit Wayne Mental Health Authority	FISCAL YEAR:	FY 16 / 17
MISSION DATE:		YE Final	YEAR TO DATE
		3/27/2018	

		Column A	Column B	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
<b>N</b>	<b>N</b>	<b>RISK CORRIDOR</b>			
<b>N100</b>	<b>N</b>	100	<b>REVENUE</b>		
<b>N101</b>	<b>N</b>	101	Stop/Loss Insurance	-	-
<b>N102</b>	<b>N</b>	102	Medicaid ISF for PIHP Share Risk Corridor	-	-
<b>N103</b>	<b>N</b>	103	MDHHS for MDHHS Share of Medicaid Risk Corridor	-	-
<b>N104</b>	<b>N</b>	104	Intentionally left blank		
<b>N190</b>	<b>N</b>	190	<b>TOTAL REVENUE</b>	-	-
<b>N300</b>	<b>N</b>	300	<b>Redirected Funds (To) From</b>		
<b>N301</b>	<b>N</b>	301	(TO) Medicaid Services - PIHP Share - <b>A333</b> (PIHP use only)	-	-
<b>N301.1</b>	<b>N</b>	301.1	(TO) Healthy Michigan - PIHP Share - <b>AI333</b> (PIHP use only)	-	-
<b>N301.3</b>	<b>N</b>	301.3	Intentionally left blank		
<b>N302</b>	<b>N</b>	302	(TO) Medicaid Services - MDHHS Share - <b>A334</b> (PIHP use only)	-	-
<b>N302.1</b>	<b>N</b>	302.1	(TO) Healthy Michigan - MDHHS Share - <b>AI334</b> (PIHP use only)	-	-
<b>N302.3</b>	<b>N</b>	302.3	Intentionally left blank		
<b>N303</b>	<b>N</b>	303	(TO) General Fund - <b>B332</b>	-	-
<b>N304</b>	<b>N</b>	304	Intentionally left blank		
<b>N390</b>	<b>N</b>	390	<b>Total Redirected Funds</b>	-	-
<b>N400</b>	<b>N</b>	400	<b>BALANCE RISK CORRIDOR (must = 0)</b>	-	-
<b>O</b>	<b>O</b>	<b>ACTIVITY NOT OTHERWISE REPORTED</b>			
<b>O100</b>	<b>O</b>	100	<b>REVENUE</b>		
<b>O101</b>	<b>O</b>	101	Other Revenue (describe): <b>Registration fees and vehicle proceeds</b>	157,177	157,177
<b>O102</b>	<b>O</b>	102	Other Revenue (describe):		-
<b>O103</b>	<b>O</b>	103	Other Revenue (describe):		-
<b>O190</b>	<b>O</b>	190	<b>TOTAL REVENUE</b>	157,177	157,177
<b>O200</b>	<b>O</b>	200	<b>EXPENDITURE</b>		
<b>O201</b>	<b>O</b>	201	Other Expenditure (describe):		-
<b>O202</b>	<b>O</b>	202	Other Expenditure (describe):		-
<b>O203</b>	<b>O</b>	203	Other Expenditure (describe):		-
<b>O290</b>	<b>O</b>	290	<b>TOTAL EXPENDITURE</b>	-	-
<b>O295</b>	<b>O</b>	295	<b>NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)</b>	157,177	157,177
<b>O300</b>	<b>O</b>	300	<b>Redirected Funds (To) From</b>		
<b>O301</b>	<b>O</b>	301	(TO) Children's Waiver - <b>F303</b>	-	-
<b>O302</b>	<b>O</b>	302	FROM Local Funds - <b>M313</b>		-
<b>O390</b>	<b>O</b>	390	<b>Total Redirected Funds</b>	-	-
<b>O400</b>	<b>O</b>	400	<b>BALANCE ACTIVITY NOT OTHERWISE REPORTED</b>	157,177	157,177
<b>P</b>	<b>P</b>	<b>GRAND TOTALS</b>			
<b>P190</b>	<b>P</b>	190	<b>GRAND TOTAL REVENUE</b>	813,437,272	813,437,272
<b>P290</b>	<b>P</b>	290	<b>GRAND TOTAL EXPENDITURE</b>	780,033,218	780,033,218
<b>P390</b>	<b>P</b>	390	<b>GRAND TOTAL REDIRECTED FUNDS (must = 0)</b>	-	-
<b>P400</b>	<b>P</b>	400	<b>NET INCREASE (DECREASE)</b>	33,404,054	33,404,054

<b>Q</b>	<b>REMARKS</b>
<b>Q</b>	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
<b>Q</b>	GENERAL FUND CARRYOVER @ B.23 REPRESENTS ADJUSTED AMOUNT FOR OAKLAND COFR PER KIDADA SMITH INSTRUCTIONS.
<b>Q</b>	

**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 16 / 17  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 3/27/2018

1. General Fund Services - Available Resources	Funding Resources
a. CMH Operations (FSR B 101)	38,784,834
b. Categorical	402,468
c. Intentionally left blank	
d. Sub-Total General Fund Contract Authorization	\$ 39,187,302
e. 1st & 3rd Party Collections (FSR B 121 + B 122)	-
f. Prior Year GF Carry-Forward (FSR B 123)	1,168,631
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	\$ 1,168,631
k. Local 10% Associated to 90/10 Services (FSR M 201)	3,366,762
l. Local 10% Match Cap Adjustment (FSR M 203)	-
m. Sub-Total Local 10% Associated to 90/10 Services	\$ 3,366,762
n. Total General Fund Services - Resources	\$ 43,722,695

3. Summary of Resources / Expenditures	Amount
a. Total General Fund Services - Resources	43,722,695
b. Total General Fund Services - Expenditures	42,373,873
c. Sub-Total General Fund Services Surplus (Deficit)	\$ 1,348,822
d. Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e. Net General Fund Services Surplus (Deficit)	\$ 1,348,822

4. Disposition:	Amount
<b>Surplus</b>	
a. Transfer to Fund Balance - GF Carry-Forward Earned	(1,348,822)
b. Transfer to Fund Balance - GHS - Crisis Counseling - GF Carry-Forward	-
c. Lapse to MDHHS - Contract Settlement	-
d. Total Disposition - Surplus	\$ (1,348,822)
<b>Deficit</b>	
e. Redirected from Local (FSR B 331)	-
f. Redirected from risk corridor (FSR B 332)	-
g. 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)		8,420,868
b. 100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c. 90/10% MDHHS Matchable Services (FSR B 203 Column A)	33,667,624	
d. Local 10% Match Cap Adjustment (FSR M 203)	-	33,667,624
e. Intentionally left blank		
f. Intentionally left blank		
g. Sub-Total General Fund Services - Expenditures		\$ 42,088,492
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)		10,386
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)		274,995
w. Sub-Total General Fund Services Supplement - Expenditures		\$ 285,381
x. Total General Fund Services - Expenditures		\$ 42,373,873

6. General Fund MDHHS Commitment	
a. MDHHS / CMHSP Contract Funded Expenditures	37,838,480
b. Earned General Fund Carry-Forward	1,348,822
c. Categorical Crisis Counseling - (GHS Only) Carry-Forward	-
d. Total MDHHS General Fund Commitment	\$ 39,187,302

7. Report Certification
This certification has been moved to the CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS 6.5.1.1 REPORT SUBMISSIONS form.
<b>Questions should be directed to:</b> 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 16 / 17  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 3/27/2018

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	38,784,834	38,784,834		38,784,834	-
b. Categorical	402,468	402,468		402,468	-
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 39,187,302	\$ 38,784,834	\$ -	\$ 38,784,834	\$ -

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	38,784,834	
b. Total Current Year Maximum Carry-Forward	\$ 38,784,834	\$ 1,939,242

3. Prior Year - General Fund Carry-Forward	FY	If balance of Prior Year GF Carry-Forward is not zero, balance must be explained
a. Prior Year GF Carry-Forward Earned	1,168,631	
b. Prior Year GF Carry-Forward (FSR B 123)	1,168,631	
c. 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	Authorization	Expenditures	Lapse	Cost Above Authorizations
a. Assisted Outpatient Treatment (AOT)	10,000	10,000	-	-
b. Other Funding - Please explain	402,468	497,068	-	94,600
c. Other Funding - Please explain			-	-
d. Totals	\$ 412,468	\$ 507,068	\$ -	\$ 94,600

**6. Narrative: Both CRCS and Contract Settlement Worksheet**

**Detroit Wayne Mental Health Authority**  
**Notes to the Schedules**  
**Year Ended September 30, 2017**

**1. Basis of Accounting**

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

**2. Basis of Presentation and Significant Accounting Policies**

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

Because these schedules present only a selected portion of the operations of Detroit Wayne 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, 2017**

**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: Unmodified

Internal control:

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

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

Known fraud  Yes  No

**Section II - Findings and Questioned Costs**

Reference Number	Finding
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(None)

**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.