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**Detroit Wayne  
Mental Health Authority**

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**Compliance Examination**

**September 30, 2018**

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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, 2018 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 22, 2019, 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 22, 2019.

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

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

*Plante & Moran, PLLC*

April 22, 2019

**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 and specified criteria (i.e., compliance requirements A-F) 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, 2018. Management 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 specified requirements listed above during the year ended September 30, 2018.

**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 and General Fund 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 and General Fund programs, as specified in the MDHHS Compliance Examination Guidelines, to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for these programs and to test and report on internal control over compliance in accordance with the Community Mental Health (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 22, 2019

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

**PIHP:** DETROIT WAYNE MENTAL HEALTH AUTHORITY  
**FISCAL YEAR:** FY 17 / 18  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 2/28/2019

1. Specialty Managed Care - Medicaid	Medicaid (Incl Autism)	HSW	HMP (Incl Autism)	DHIP	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	505,544,853	68,275,869	96,101,046	821,769	\$ 670,743,537	FY 18
b. Current Fiscal Year - Medicaid Revenue Accruals		717,945		723,283	\$ 1,441,228	FY 18
c. Sub-Total Current Fiscal Year Medicaid Revenue:	\$ 505,544,853	\$ 68,993,814	\$ 96,101,046	\$ 1,545,052	\$ 672,184,765	FY 18
d. Prior Fiscal Year 1 - Accrual Adjustment - Net		(76,937)			\$ (76,937)	FY 17
e. Prior Fiscal Year 2 - Accrual Adjustment - Net					\$ -	FY 16
f. Other Adjustments (DHHS Approval Required)					\$ -	Describe Below
g. Sub-Total - Prior Year Accrual Adjustments:	\$ -	\$ (76,937)	\$ -	\$ -	\$ (76,937)	
h. Total Medicaid Revenue - Current Year Settlement:	\$ 505,544,853	\$ 68,916,877	\$ 96,101,046	\$ 1,545,052	\$ 672,107,828	
i. Total Current Fiscal Year Performance Bonus Incentive Pool (PBIP) Withheld (enter as a positive amount)	3,845,528	515,366	724,783		\$ 5,085,677	
j. Explanation of Accrual Adjustments						

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)	677,193,505
1. Band # 1 (95 - 100%)	5% 33,859,675
2. Band # 2 (90 - 95%)	5% 33,859,675

b. Balance Available for Savings (from Medicaid FSR)	Total Lapse	Total Earned Savings	Total Savings Corridor
b1. Balance Available for Savings (from Healthy Michigan FSR)			
b2. Total Available for Savings			
c. 1. Band # 1		-	-
2. Sub-Total - Band # 1			
3. Band # 2		-	-
4. Sub-Total - Band # 2			
5. Band # 3		-	-
6. Totals	\$ -	\$ -	\$ -

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			-	#DIV/0!
2. Total Disposition of Healthy Michigan Savings / Lapse		-	-	#DIV/0!
3. Total Savings / Lapse	\$ -	\$ -	\$ -	#DIV/0!

5. Medicaid Savings - Prior Year Earnings to Expend	FY	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid					-
b. Current Year Expenditures - Medicaid					-
c. Prior Year Medicaid Savings Earned - HMP	19,794,007				19,794,007
d. Current Year Expenditures - HMP	19,794,007				19,794,007
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

**PIHP:** DETROIT WAYNE MENTAL HEALTH AUTHORITY  
**FISCAL YEAR:** FY 17 / 18  
**PERIOD COVERED:** YE Final  
**SUBMISSION DATE:** 2/28/2019

	PIHP Contract Cost Settled
<b>1. Medicaid Services - Available Resources</b>	
a. Total Managed Care Capitation (Medicaid & Healthy Michigan Plan)	\$ 672,107,828
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)	19,794,007
e. ISF Abatement - Medicaid / HMP(FSR A 124 + FSR AI 124)	12,731,449
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. Intentionally left blank	
i. Sub-Total Other Medicaid Services - Resources	\$ 32,525,456
j. Total Medicaid Services - Available Resources	\$ 704,633,284

<b>2. Medicaid Services - Expenditures</b>	
a. PIHP HICA/USE Tax (FSR A 201)	3,435,979
a.1 PIHP HICA/USE Tax Healthy Michigan Plan (FSR AI 201)	271,925
b. Medicaid Services (FSR A 202 - A 122 - A 325)	563,794,335
b.1 Healthy Michigan Plan Services (FSR AI 202 - AI 122 - AI 325)	94,421,364
b.2 MI Health Link Medicaid Services (FSR A 205)	32,327,365
c. Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	-
d. Psych Hospital HRA (FSR A 204)	10,382,316
e. Sub-Total Medicaid Services - Expenditures	\$ 704,633,284
f. Redirected CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
g. Intentionally left blank	
h. Redirected to MI Health Link (FSR A 301c)	-
i. Sub-Total Medicaid Services - Redirected Expenditures	\$ -
j. Total Medicaid Services - Expenditures	\$ 704,633,284

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

<b>4. Disposition</b>	<b>Amount</b>
a. Surplus	
1. Transfer to Fund Balance - Medicaid Savings Earned	-
2. Lapse to MDHHS - Contract Settlement	-
3. Total Disposition - Surplus	\$ -

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

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

<b>5. Cash Settlement: (Due MDHHS) / Due PIHP</b>	<b>Amount</b>
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	\$ -

<b>6. Medicaid MDHHS Commitment</b>	<b>Amount</b>
a. MDHHS / PIHP Medicaid Funded Expenditures	672,107,828
b. Earned Medicaid Savings	-
c. Sub-Total MDHHS Commitment	\$ 672,107,828
d. Risk Corridor - MDHHS Share	-
e. Total MDHHS Medicaid Commitment	\$ 672,107,828
f. General Fund Supplement for Unfunded Medicaid	-

**7. Report Certification**

This is to certify accuracy and completeness of this report.

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

**Questions should be directed to:**

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

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

PIHP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 17 / 18	A I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board
	SUBMISSION DATE:	2/28/2019	
1	PIHP or CMHSP	<b>DWMHA</b>	<b>PIHP Grand Total page 1 &amp; 2</b>

A	MEDICAID SERVICES - PIHP USE ONLY			
A	100	<b>REVENUE</b>		
A	101	Specialty Managed Care Medicaid Revenue	576,006,782	576,006,782
A	115	Medicaid Managed Care - Affiliate Contracts	-	-
A	120	<b>Subtotal - Current Period Medicaid Services Revenue</b>	576,006,782	576,006,782
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)	-	-
A	124	ISF Abatement	12,731,449	12,731,449
A	140	<b>Subtotal - Other Medicaid Revenue</b>	12,731,449	12,731,449
A	190	<b>TOTAL REVENUE</b>	588,738,231	588,738,231
A	200	<b>EXPENDITURE</b>		
A	201	PIHP HICA/USE Tax	3,435,979	3,435,979
A	202	Medicaid Services (incl Autism)	563,794,335	563,794,335
A	203	Payment into Medicaid ISF	-	-
A	204	Psych Hospital Rate Adjuster (HRA)	10,382,316	10,382,316
A	205	MI Health Link - Medicaid Services	32,327,365	32,327,365
A	290	<b>TOTAL EXPENDITURE</b>	609,939,995	609,939,995
A	295	<b>SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)</b>	(21,201,764)	(21,201,764)
A	300	<b>Redirected Funds (To) From</b>		
A	301	(TO) CMHSP to CMHSP Earned Contracts - <b>J304</b>	-	-
A	301a	Intentionally left blank		-
A	301b	(TO) Healthy MI Plan - <b>AI310</b>	-	-
A	301c	(TO) MI Health Link Services (Medicare) - <b>AK310</b>	-	-
A	302	FROM CMHSP to CMHSP Earned Contracts - <b>J301</b> (explain - section AB)		-
A	303	FROM Non-MDHHS Earned Contracts - <b>K301</b> (explain - section AB)		-
A	310	Intentionally left blank		-
A	310a	FROM Healthy MI Plan - <b>AI301a</b>	21,201,764	21,201,764
A	325	Info only - Affiliate Total Redirected Funds - <b>I390</b>		-
A	330	<b>Subtotal Redirected Funds rows 301 - 325</b>	21,201,764	21,201,764
A	331	FROM General Fund - Redirected to Unfunded Medicaid Costs - <b>B301</b>		-
A	332	FROM Local Funds - <b>M301</b>		-
A	333	FROM Risk Corridor - PIHP Share - <b>N301</b>	-	-
A	334	FROM Risk Corridor - MDHHS Share - <b>N302</b>		-
A	335	FROM Restricted Fund Balance - <b>RES 1.c</b>	-	-
A	390	<b>Total Redirected Funds</b>	21,201,764	21,201,764
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	Includes the reduction of \$1.4 million in expenses for New Center Health Services audit finding.
AB	

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

PIHP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 17 / 18	A I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board
	SUBMISSION DATE:	2/28/2019	
1	PIHP or CMHSP		<b>PIHP Grand Total page 1 &amp; 2</b> <b>DWMHA</b>

AI		HEALTHY MICHIGAN SERVICES - PIHP USE ONLY		
AI	100	<b>REVENUE</b>		
AI	101	Healthy Michigan Plan	96,101,046	96,101,046
AI	115	Healthy Michigan Managed Care - Affiliate Contracts	-	-
AI	120	<b>Subtotal - Current Period Healthy Michigan Services Revenue</b>	96,101,046	96,101,046
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)	19,794,007	19,794,007
AI	124	ISF Abatement HMP		-
AI	140	<b>Subtotal - Other Healthy Michigan Revenue</b>	19,794,007	19,794,007
AI	190	<b>TOTAL REVENUE</b>	115,895,053	115,895,053
AI	200	<b>EXPENDITURE</b>		
AI	201	PIHP HICA/USE Tax Healthy Michigan Plan	271,925	271,925
AI	202	Healthy Michigan Plan Services (incl Autism)	94,421,364	94,421,364
AI	203	Payment into Healthy Michigan Plan ISF	-	-
AI	290	<b>TOTAL EXPENDITURE</b>	94,693,289	94,693,289
AI	295	<b>SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)</b>	21,201,764	21,201,764
AI	300	<b>Redirected Funds (To) From</b>		
AI	301	(TO) CMHSP to CMHSP Earned Contracts - <b>J304.1</b>	-	-
AI	301a	(TO) Medicaid - <b>A310a</b>	(21,201,764)	(21,201,764)
AI	302	FROM CMHSP to CMHSP Earned Contracts - <b>J301.1</b> (explain - section AJ)		-
AI	303	FROM Non-MDHHS Earned Contracts - <b>K301.1</b> (explain - section AJ)		-
AI	310	FROM Medicaid - <b>A301b</b>		-
AI	325	Info only - Affiliate Total Redirected Funds - <b>I390</b>		-
AI	330	<b>Subtotal Redirected Funds rows 301 - 325</b>	(21,201,764)	(21,201,764)
AI	331	FROM General Fund - Redirected to Unfunded Healthy Michigan Costs - <b>B301.1</b>		-
AI	332	FROM Local Funds - <b>M301.1</b>		-
AI	333	FROM Risk Corridor - PIHP Share - <b>N301.1</b>	-	-
AI	334	FROM Risk Corridor - MDHHS Share - <b>N302.1</b>		-
AI	335	FROM Restricted Fund Balance - <b>RES 1.f</b>	-	-
AI	390	<b>Total Redirected Funds</b>	(21,201,764)	(21,201,764)
AI	400	<b>BALANCE HEALTHY MICHIGAN PLAN SERVICES</b>	-	-

AJ	REMARKS
AJ	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AJ	Includes \$300,000 reduction due to audit finding related to New Center Health Services. In addition, per FY18 DWMHA Risk Management Strategy Report, DWMHA redirected current year Medicaid expenses to HMP.
AJ	

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

PIHP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 17 / 18	A I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board
	SUBMISSION DATE:	2/28/2019	
1	PIHP or CMHSP		<b>PIHP Grand Total page 1 &amp; 2</b>
			<b>DWMHA</b>

AK		MI HEALTH LINK SERVICES - PIHP USE ONLY		
AK 100		<b>REVENUE</b>		
AK 101		MI Health Link	9,541,468	9,541,468
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>	9,541,468	9,541,468
AK 121		1st & 3rd Party Collections - MI Health Link Consumers - Rpting Bd		-
AK 122		1st & 3rd Party Collections - MI Health Link Consumers - Affiliate		-
AK 140		<b>Subtotal - Other MI Health Link Revenue</b>	-	-
AK 190		<b>TOTAL REVENUE</b>	9,541,468	9,541,468
AK 200		<b>EXPENDITURE</b>		
AK 202		MI Health Link Services	9,541,468	9,541,468
AK 290		<b>TOTAL EXPENDITURE</b>	9,541,468	9,541,468
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 - K301.3 (explain - section AL)		-
AK 310		FROM Medicaid - <b>A301c</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.g</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	

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

PIHP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY		YEAR TO DATE REPORTING	
	FISCAL YEAR:	FY 17 / 18	A	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	PIHP Grand Total page 1 & 2
	SUBMISSION DATE:	2/28/2019		
1	PIHP or CMHSP		DWMHA	

AC	Substance Use Disorder (SUD) Services - PIHP USE ONLY		
AC 100	<b>REVENUE</b>		
AC 101	Revenue - SUD Agreement	22,861,282	22,861,282
AC 115	Affiliate Contracts	-	-
AC 120	<b>Subtotal SUD Agreement Revenue</b>	22,861,282	22,861,282
AC 121	Fees & Collections - Rpting Bd		-
AC 122	Fees & Collections - Affiliate		-
AC 140	<b>Subtotal - Other Revenue</b>	-	-
AC 190	<b>TOTAL REVENUE</b>	22,861,282	22,861,282
AC 200	<b>EXPENDITURE</b>		
AC 201	Expenditure - SUD Services	24,882,216	24,882,216
AC 290	<b>TOTAL EXPENDITURE</b>	24,882,216	24,882,216
AC 295	<b>SUBTOTAL NET SUD SERVICES SURPLUS (DEFICIT)</b>	(2,020,934)	(2,020,934)
AC 300	<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> (explain section AD)		-
AC 303	FROM Non-MDHHS Earned Contracts - <b>K301.2</b> (explain section AD)		-
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.d</b>	3,835,166	3,835,166
AC 390	<b>Total Redirected Funds</b>	3,835,166	3,835,166
AC 400	<b>BALANCE SUD Services</b>	1,814,232	1,814,232

AD	REMARKS
AD	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please r
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 17 / 18

**SUBMISSION TYPE:** YE Final

**SUBMISSION DATE:** 2/28/2019

1.	Restricted Fund Balance Activity	PA2	Performance Bonus Incentive Pool (PBIP)	Restricted Fund Balances / Current Activity
a.	Restricted Fund Balance @ Beginning of Fiscal Year	\$ 4,309,296		\$ 4,309,296
b.	Current Period Deposits	\$ 4,095,286		\$ 4,095,286
c.	Current Period Financing Medicaid (A 335)			\$ -
d.	Current Period Financing SUD Non-Medicaid (AC 335)	\$ (3,835,166)		\$ (3,835,166)
e.	Current Period Financing Health Homes Behavioral Health (AG 335)			\$ -
f.	Current Period Financing Healthy MI Plan (AI 335)			\$ -
g.	Current Period Financing MI Health Link (AK 335)			\$ -
h.	Current Period Financing Behavioral Health System (RES 290)			\$ -
i.	Restricted Fund Ending Balance	\$ 4,569,416	\$ -	\$ 4,569,416

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

**PIHP:** DETROIT WAYNE MENTAL HEALTH AUTHORITY  
**FISCAL YEAR:** FY 17 / 18  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 2/28/2019

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	\$ 32,185,581	\$ 477,690	\$ -	\$ (12,731,449)	\$ -	\$ -	\$ 19,931,822
b.	Specialty Managed Care	\$ 32,185,581	\$ 477,690	\$ -	\$ (12,731,449)			\$ 19,931,822
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	\$ 19,931,822
h.	Specialty Managed Care portion of balance	\$ 19,931,822
i.	Healthy Michigan Plan portion of balance	\$ -

2. PIHP Maximum Allowable Funding of ISF	Amount
a. Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 120 + FSR HMP - AI 120 + Medicaid Worksheet - 1.i PBIP Withhold)	\$ 677,193,505
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 50,789,513

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 50,789,513	
b. Medicaid ISF Ending Balance	\$ 19,931,822	
c. Within Maximum Allowable Limit / (Overfunded)	\$ 30,857,691	

**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 17 / 18  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 2/28/2019

1. Shared Risk Calculation		Medicaid Amount	HMP Amount	PBIP Amount	Total Amount
a1.	Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 120 + FSR HMP - AI 120 + Medicaid Worksheet - 1.i PBIP Withhold)	\$ 576,006,782	\$ 96,101,046	\$ 5,085,677	\$ 677,193,505
a2.	Band # 1 (100 - 105%)	5%		33,859,675	Full PIHP Responsibility
a3.	Band # 2 (105 - 110%)	5%		33,859,675	Shared State / PIHP Responsibility
b.	Total Risk			-	
					State Risk      Local Risk      Total Risk Corridor
c1.	Band # 1 Liability			-	-
c2.	Sub-Total - Band # 1			-	
c3.	Band # 2 Liability			-	-
c4.	Sub-Total - Band # 2			-	
c5.	Band # 3 Liability			-	-
c6.	Total Risk Responsibility			\$ -	\$ -

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

CMHSP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	FISCAL YEAR:	FY 17 / 18
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2019
		<b>Column A</b>	<b>Column B</b>

<b>A</b>		<b>MEDICAID SERVICES - Summary From FSR - Medicaid</b>	
A	190	TOTAL REVENUE	588,738,231
A	290	TOTAL EXPENDITURE	609,939,995
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	(21,201,764)
A	390	Total Redirected Funds	21,201,764
A	400	BALANCE MEDICAID SERVICES	-

<b>AC</b>		<b>SUD NON-MEDICAID SERVICES - Summary From FSR - SUD</b>	
AC	190	TOTAL REVENUE	22,861,282
AC	290	TOTAL EXPENDITURE	24,882,216
AC	295	NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)	(2,020,934)
AC	390	Total Redirected Funds	3,835,166
AC	400	BALANCE SUD NON-MEDICAID SERVICES	1,814,232

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

<b>AI</b>		<b>HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan</b>	
AI	190	TOTAL REVENUE	115,895,053
AI	290	TOTAL EXPENDITURE	94,693,289
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	21,201,764
AI	390	Total Redirected Funds	(21,201,764)
AI	400	BALANCE HEALTHY MICHIGAN SERVICES	-

<b>AK</b>		<b>MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link</b>	
AK	190	TOTAL REVENUE	9,541,468
AK	290	TOTAL EXPENDITURE	9,541,468
AK	295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-
AK	390	Total Redirected Funds	-
AK	400	BALANCE MI HEALTH LINK SERVICES	-

<b>RES</b>		<b>RESTRICTED FUND BALANCE ACTIVITY</b>	
RES	180	Beginning Restricted Fund balance	4,309,296
RES	190	TOTAL REVENUE (Deposits)	4,095,286
RES	290	TOTAL EXPENDITURE (PBIP only)	-
RES	390	Total Redirected Funds	(3,835,166)
RES	400	BALANCE RESTRICTED FUND	4,569,416

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
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<b>B</b>	<b>GENERAL FUND</b>		
<b>B</b>	100	<b>REVENUE</b>	
<b>B</b>	101	CMH Operations	39,447,640
<b>B</b>	102	Categorical	510,022
<b>B</b>	120	<b>Subtotal - Current Period General Fund Revenue</b>	39,957,662
<b>B</b>	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services	-
<b>B</b>	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services	-
<b>B</b>	123	Prior Year GF Carry Forward	1,348,822
<b>B</b>	140	<b>Subtotal - Other General Fund Revenue</b>	1,348,822
<b>B</b>	190	<b>TOTAL REVENUE</b>	41,306,484
<b>B</b>	200	<b>EXPENDITURE</b>	
<b>B</b>	201	100% MDHHS Matchable Services / Costs	9,381,195
<b>B</b>	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap	-
<b>B</b>	203	90% MDHHS Matchable Services / Costs	34,388,177
<b>B</b>	290	<b>TOTAL EXPENDITURE</b>	40,330,554
<b>B</b>	295	<b>NET GENERAL FUND SURPLUS (DEFICIT)</b>	975,930
<b>B</b>	300	<b>Redirected Funds (To) From</b>	
<b>B</b>	301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - <b>A331</b> (PIHP use only)	-
<b>B</b>	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - <b>AI331</b> (PIHP use only)	-
<b>B</b>	301.2	(TO) SUD Non-Medicaid - Redirected for Unfunded SUD Non-Medicaid Services <b>AC331</b> (PIHP use only)	-
<b>B</b>	301.3	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - <b>AK331</b> (PIHP use only)	-
<b>B</b>	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services <b>AG331</b> (PIHP use only)	-
<b>B</b>	305	(TO) GF Cost of SED - <b>E301</b>	(75,260)
<b>B</b>	306	(TO) GF Cost of SED - Not SED Waiver eligible - <b>E303</b>	-
<b>B</b>	308	(TO) GF Cost of Children's Waiver - <b>F301</b>	(21,051)
<b>B</b>	309	(TO) Allowable GF Cost of Injectable Medications - <b>G301</b>	-
<b>B</b>	312	(TO) CMHSP to CMHSP Earned Contracts - <b>J305</b> (explain - section Q)	-
<b>B</b>	313	FROM CMHSP to CMHSP Earned Contracts - <b>J302</b>	
<b>B</b>	314	FROM Non-MDHHS Earned Contracts - <b>K302</b>	(183,022)
<b>B</b>	330	<b>Subtotal Redirected Funds rows 301 - 314</b>	(279,333)
<b>B</b>	331	FROM Local Funds - <b>M302</b>	
<b>B</b>	332	FROM Risk Corridor - <b>N303</b>	
<b>B</b>	390	<b>Total Redirected Funds</b>	(279,333)
<b>B</b>	400	<b>BALANCE GENERAL FUND (cannot be &lt; 0)</b>	696,597

**FEE FOR SERVICE MEDICAID**

<b>E</b>	<b>SED WAIVER</b>		
<b>E</b>	100	<b>REVENUE</b>	
<b>E</b>	101	FFS Medicaid - SED-Trad	
<b>E</b>	102	FFS Medicaid - SED-DHS	778,817
<b>E</b>	190	<b>TOTAL REVENUE</b>	778,817
<b>E</b>	200	<b>EXPENDITURE</b>	
<b>E</b>	201	Expenditure - Traditional - Federal Reimbursable	
<b>E</b>	202	Expenditure - Traditional - Not SED waiver eligible	
<b>E</b>	203	Expenditure - SED-DHS - Federal Reimbursable	854,077
<b>E</b>	204	Expenditure - SED-DHS - Not SED waiver eligible	
<b>E</b>	290	<b>TOTAL EXPENDITURE</b>	854,077
<b>E</b>	295	<b>NET SED WAIVER (DEFICIT)</b>	(75,260)
<b>E</b>	300	<b>Redirected Funds (To) From</b>	
<b>E</b>	301	FROM General Fund - <b>B305</b>	75,260
<b>E</b>	302	FROM Local Funds - <b>M305</b>	
<b>E</b>	303	FROM General Fund - Not SED Waiver eligible - <b>B306</b>	
<b>E</b>	304	FROM Local Funds - Not SED Waiver eligible - <b>M306</b>	

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

CMHSP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY		FISCAL YEAR:	FY 17 / 18
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			<b>Column A</b>	<b>Column B</b>
<b>E</b>	390	<b>Total Redirected Funds</b>		75,260
<b>E</b>	400	<b>BALANCE SED WAIVER (must = 0)</b>		-

<b>F</b>		<b>CHILDREN'S WAIVER</b>		
<b>F</b>	190	Revenue		525,039
<b>F</b>	290	Expenditure		546,090
<b>F</b>	295	<b>NET CHILDREN'S WAIVER (cannot be &gt; 0)</b>		(21,051)
<b>F</b>	300	<b>Redirected Funds (To) From</b>		
<b>F</b>	301	FROM General Fund - <b>B308</b>		21,051
<b>F</b>	302	FROM Local Funds - <b>M308</b>		
<b>F</b>	303	FROM Activity not otherwise reported - <b>O301</b>		
<b>F</b>	390	<b>Total Redirected Funds</b>		21,051
<b>F</b>	400	<b>BALANCE CHILDREN'S WAIVER (must = 0)</b>		-

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

**OTHER FUNDING**

<b>H</b>		<b>MDHHS EARNED CONTRACTS</b>		
<b>H</b>	100	<b>REVENUE</b>		
<b>H</b>	101	PASARR		1,607,505
<b>H</b>	102	DHHS Block Grants for CMH services		1,346,205
<b>H</b>	103	DD Council Grants		-
<b>H</b>	104	PATH/Homeless		1,190,715
<b>H</b>	105	Prevention		-
<b>H</b>	106	Aging		-
<b>H</b>	107	HUD Shelter Plus Care		817,064
<b>H</b>	108	Multicultural Integration		-
<b>H</b>	150	Other MDHHS Earned Contracts (describe): HUD Supportive Housing		926,314
<b>H</b>	151	Other MDHHS Earned Contracts (describe):		
<b>H</b>	190	<b>TOTAL REVENUE</b>		5,887,803
<b>H</b>	200	<b>EXPENDITURE</b>		
<b>H</b>	201	PASARR		1,607,505
<b>H</b>	202	DHHS Block Grants for CMH services		1,346,205
<b>H</b>	203	DD Council Grants		-
<b>H</b>	204	PATH/Homeless		1,190,715
<b>H</b>	205	Prevention		-
<b>H</b>	206	Aging		-
<b>H</b>	207	HUD Shelter Plus Care		817,064
<b>H</b>	208	Multicultural Integration		-
<b>H</b>	250	Other MDHHS Earned Contracts (describe): HUD Supportive Housing		926,314
<b>H</b>	251	Other MDHHS Earned Contracts (describe):		
<b>H</b>	290	<b>TOTAL EXPENDITURE</b>		5,887,803
<b>H</b>	400	<b>BALANCE MDHHS EARNED CONTRACTS (must = 0)</b>		-

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

CMHSP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	FISCAL YEAR:	FY 17 / 18
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		<b>Column A</b>	<b>Column B</b>

<b>CMHSP to CMHSP EARNED CONTRACTS</b>			
J	190	Revenue	
J	290	Expenditure	
J	295	<b>NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)</b>	-
J	300	<b>Redirected Funds (To) From</b>	
J	301	(TO) Medicaid Services - <b>A302</b> (PIHP use only)	-
J	301.1	(TO) Healthy Michigan - <b>AI302</b> (PIHP use only)	-
J	301.2	(TO) SUD (Non-Medicaid) Services Contracts - <b>AC302</b> (PIHP use only)	-
J	301.3	(TO) MI Health Link - <b>AK302</b> (PIHP use only)	-
J	302	(TO) General Fund - <b>B313</b>	-
J	304	FROM Medicaid Services - <b>A301</b> (PIHP use only)	
J	304.1	FROM Healthy Michigan - <b>AI301</b> (PIHP use only)	
J	304.2	FROM SUD (Non-Medicaid) Service Contracts - <b>AC301</b> (PIHP use only)	
J	304.3	FROM MI Health Link - <b>AK301</b> (PIHP use only)	
J	305	FROM General Fund - <b>B312</b>	
J	307	FROM Local Funds - <b>M310</b>	
J	390	<b>Total Redirected Funds</b>	-
J	400	<b>BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)</b>	-

<b>NON-MDHHS EARNED CONTRACTS</b>			
K	190	Revenue	332,175
K	290	Expenditure	515,197
K	295	<b>NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)</b>	(183,022)
K	300	<b>Redirected Funds (To) From</b>	
K	301	(TO) Medicaid Services - <b>A303</b> (PIHP use only)	-
K	301.1	(TO) Healthy Michigan - <b>AI303</b> (PIHP use only)	-
K	301.2	(TO) SUD (Non-Medicaid) Services Contracts - <b>AC303</b> (PIHP use only)	-
K	301.3	(TO) MI Health Link - <b>AK303</b> (PIHP use only)	-
K	302	(TO) General Fund - <b>B314</b>	183,022
K	304	(TO) Local Funds - <b>M315</b>	-
K	305	FROM Local Funds - <b>M311</b>	
K	390	<b>Total Redirected Funds</b>	183,022
K	400	<b>BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)</b>	-

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

CMHSP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	FISCAL YEAR:	FY 17 / 18
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		<b>Column A</b>	<b>Column B</b>

<b>M</b>		<b>LOCAL FUNDS</b>	
<b>M</b>	100	<b>REVENUE</b>	
<b>M</b>	101	County Appropriation for Mental Health	17,686,447
<b>M</b>	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds	-
<b>M</b>	103	Section 226 (a) Funds	-
<b>M</b>	104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)	-
<b>M</b>	105	Medicaid Fee for Service Adjuster Payments	134,060
<b>M</b>	106	Local Grants	184,147
<b>M</b>	107	Interest	573,628
<b>M</b>	109	SED Partner	
<b>M</b>	110	All Other Local Funding	
<b>M</b>	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding	
<b>M</b>	190	<b>TOTAL REVENUE</b>	18,578,282
<b>M</b>	200	<b>EXPENDITURE</b>	
<b>M</b>	201	GF 10% Local Match	3,438,818
<b>M</b>	202	Local match cap amount	
<b>M</b>	203	GF Local Match Capped per MHC 330.1308	-
<b>M</b>	204	Local Cost for State Provided Services	5,941,885
<b>M</b>	206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	5,050,188
<b>M</b>	207	Local Match to Grants and MDHHS Earned Contracts	
<b>M</b>	209	Local Only Expenditures	4,121,470
<b>M</b>	290	<b>TOTAL EXPENDITURE</b>	18,552,361
<b>M</b>	295	<b>NET LOCAL FUNDS SURPLUS (DEFICIT)</b>	25,921
<b>M</b>	300	<b>Redirected Funds (To) From</b>	
<b>M</b>	301	(TO) Medicaid Services - <b>A332</b> (PIHP use only)	-
<b>M</b>	301.1	(TO) Healthy Michigan - <b>AI332</b> (PIHP use only)	-
<b>M</b>	301.2	(TO) SUD (Non-Medicaid) Services - <b>AC332</b> (PIHP use only)	-
<b>M</b>	301.3	(TO) MI Health Link - <b>AK332</b> (PIHP use only)	-
<b>M</b>	302	(TO) General Fund - <b>B331</b>	-
<b>M</b>	305	(TO) SED Waiver - <b>E302</b>	-
<b>M</b>	306	(TO) SED Waiver - Not SED Waiver eligible - <b>E304</b>	-
<b>M</b>	308	(TO) Children's Waiver - <b>F302</b>	-
<b>M</b>	309	(TO) Injectable Medications - <b>G302</b>	-
<b>M</b>	310	(TO) CMHSP to CMHSP Earned Contracts - <b>J307</b>	-
<b>M</b>	311	(TO) Non-MDHHS Earned Contracts - <b>K305</b>	-
<b>M</b>	313	(TO) Activity Not Otherwise Reported - <b>O302</b>	-
<b>M</b>	313.3	FROM MI Health Link (Medicare) - <b>AK336</b> - (PIHP use only)	
<b>M</b>	315	FROM Non-MDHHS Earned Contracts - <b>K304</b>	
<b>M</b>	390	<b>Total Redirected Funds</b>	-
<b>M</b>	400	<b>BALANCE LOCAL FUNDS</b>	25,921

<b>N</b>		<b>RISK CORRIDOR</b>	
<b>N</b>	100	<b>REVENUE</b>	
<b>N</b>	101	Stop/Loss Insurance	
<b>N</b>	102	Medicaid ISF for PIHP Share Risk Corridor	
<b>N</b>	103	MDHHS for MDHHS Share of Medicaid Risk Corridor	
<b>N</b>	190	<b>TOTAL REVENUE</b>	-
<b>N</b>	300	<b>Redirected Funds (To) From</b>	
<b>N</b>	301	(TO) Medicaid Services - PIHP Share - <b>A333</b> (PIHP use only)	-
<b>N</b>	301.1	(TO) Healthy Michigan - PIHP Share - <b>AI333</b> (PIHP use only)	-
<b>N</b>	302	(TO) Medicaid Services - MDHHS Share - <b>A334</b> (PIHP use only)	-
<b>N</b>	302.1	(TO) Healthy Michigan - MDHHS Share - <b>AI334</b> (PIHP use only)	-
<b>N</b>	303	(TO) General Fund - <b>B332</b>	-
<b>N</b>	390	<b>Total Redirected Funds</b>	-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
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CMHSP:	DETROIT WAYNE MENTAL HEALTH AUTHORITY	FISCAL YEAR:	FY 17 / 18
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O		ACTIVITY NOT OTHERWISE REPORTED	
O	100	<b>REVENUE</b>	
O	101	Other Revenue (describe): Capital Contribution	2,105,938
O	102	Other Revenue (describe):	
O	103	Other Revenue (describe):	
O	190	<b>TOTAL REVENUE</b>	2,105,938
O	200	<b>EXPENDITURE</b>	
O	201	Other Expenditure (describe):	
O	202	Other Expenditure (describe):	
O	203	Other Expenditure (describe):	
O	290	<b>TOTAL EXPENDITURE</b>	-
O	295	<b>NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)</b>	2,105,938
O	300	<b>Redirected Funds (To) From</b>	
O	301	(TO) Children's Waiver - F303	-
O	302	FROM Local Funds - M313	
O	390	<b>Total Redirected Funds</b>	-
O	400	<b>BALANCE ACTIVITY NOT OTHERWISE REPORTED</b>	2,105,938

P		GRAND TOTALS	
P	190	<b>GRAND TOTAL REVENUE</b>	810,645,858
P	290	<b>GRAND TOTAL EXPENDITURE</b>	805,743,050
P	390	<b>GRAND TOTAL REDIRECTED FUNDS (must = 0)</b>	-
P	400	<b>NET INCREASE (DECREASE)</b>	4,902,808

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		M.209 includes the New Center Health Systems audit finding for \$2.2 million. In addition, B290 includes \$500,000 of cost recovered from New Center for audit finding.
Q		
Q		
Q		
Q		
Q		
Q		
Q		
Q		

**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 17 / 18  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 2/28/2019

1. General Fund Services - Available Resources		Funding Resources
a.	CMH Operations (FSR B 101)	39,447,640
b.	Categorical	510,022
c.	Intentionally left blank	
d.	Sub-Total General Fund Contract Authorization	\$ 39,957,662
e.	1st & 3rd Party Collections (FSR B 121 + B 122)	-
f.	Prior Year GF Carry-Forward (FSR B 123)	1,348,822
g.	Intentionally left blank	
h.	Redirected CMHSP to CMHSP Contracts (FSR B 313)	-
i.	Redirected Non-MDHHS Earned Contracts (FSR B 314)	(183,022)
j.	Sub-Total Other General Fund Resources	\$ 1,165,800
k.	Local 10% Associated to 90/10 Services (FSR M 201)	3,438,818
l.	Local 10% Match Cap Adjustment (FSR M 203)	-
m.	Sub-Total Local 10% Associated to 90/10 Services	\$ 3,438,818
n.	Total General Fund Services - Resources	\$ 44,562,280

3. Summary of Resources / Expenditures		Amount
a.	Total General Fund Services - Resources	44,562,280
b.	Total General Fund Services - Expenditures	43,865,683
c.	Sub-Total General Fund Services Surplus (Deficit)	\$ 696,597
d.	Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e.	Net General Fund Services Surplus (Deficit)	\$ 696,597

4. Disposition: Surplus		Amount
a.	Surplus	
b.	Transfer to Fund Balance - GF Carry-Forward Earned	(696,597)
c.	Intentionally left blank	
d.	Lapse to MDHHS - Contract Settlement	-
e.	Total Disposition - Surplus	\$ (696,597)

4. Disposition: Deficit		Amount
f.	Deficit	
g.	Redirected from Local (FSR B 331)	-
h.	Redirected from risk corridor (FSR B 332)	-
i.	Total Disposition - Deficit	\$ -

5. Cash Settlement: (Due MDHHS) / Due CMHSP		Amount
a.	Forced Lapse to MDHHS	-
b.	Lapse to MDHHS - Contract Settlement	-
c.	Return of Prior Year General Fund Carry-Forward	
d.	Intentionally left blank	
e.	Contract Authorization - Late Amendment	-
f.	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)		9,381,195
b.	100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c.	90/10% MDHHS Matchable Services (FSR B 203 Column A)	34,388,177	
d.	Local 10% Match Cap Adjustment (FSR M 203)	-	34,388,177
e.	Intentionally left blank		
f.	Intentionally left blank		
g.	Sub-Total General Fund Services - Expenditures		\$ 43,769,372
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.	Intentionally left blank		-
m.	Intentionally left blank		-
n.	GF Supplement for SED (FSR B 305 + B 306)		75,260
o.	GF Supplement for Children's Waiver (FSR B 308)		21,051
p.	GF Supplement for Injectable Medications (FSR B 309)		-
q.	Intentionally left blank		-
r.	Intentionally left blank		-
s.	Intentionally left blank		
t.	Intentionally left blank		-
u.	Intentionally left blank		-
v.	GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)		-
w.	Sub-Total General Fund Services Supplement - Expenditures		\$ 96,311
x.	Total General Fund Services - Expenditures		\$ 43,865,683

6. General Fund MDHHS Commitment		
a.	MDHHS / CMHSP Contract Funded Expenditures	39,261,065
b.	Earned General Fund Carry-Forward	696,597
c.	Intentionally left blank	
d.	Total MDHHS General Fund Commitment	\$ 39,957,662

**7. Report Certification**

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

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

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

<b>CMHSP:</b>	<u>DETROIT WAYNE MENTAL HEALTH AUTHORITY</u>
<b>FISCAL YEAR:</b>	<u>FY 17 / 18</u>
<b>SUBMISSION TYPE:</b>	<u>YE Final</u>
<b>SUBMISSION DATE:</b>	<u>2/28/2019</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	39,447,640	39,447,640		39,447,640	-
b. Categorical	510,022	477,028	32,994	510,022	-
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 39,957,662	\$ 39,924,668	\$ 32,994	\$ 39,957,662	\$ -

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	39,447,640	
b. Total Current Year Maximum Carry-Forward	\$ 39,447,640	\$ 1,972,382

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	1,348,822	
b. Prior Year GF Carry-Forward (FSR B 123)	1,348,822	
c. Balance of Prior Year General Fund Carry-Forward	\$ -	

5. Categorical - Categories	Authorization	Expenditures	Lapse	Cost Above Authorizations
a. Assisted Outpatient Treatment (AOT)			-	-
b. Other Funding - Please explain			-	-
c. Other Funding - Please explain			-	-
d. Totals	\$ -	\$ -	\$ -	\$ -

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

**SPECIAL FUND ACCOUNT**  
**For Recipient Fees and Third-Party Reimbursement**  
 As Added to Mental Health Code per PA 423, 1980

**CMHSP:** DETROIT WAYNE MENTAL HEALTH AUTHORITY  
**FISCAL YEAR:** FY 17 / 18  
**SUBMISSION TYPE:** YE Final  
**SUBMISSION DATE:** 2/28/2019

Part A: Mental Health Code (MHC) 330.1311 - County Funding Level	
1. County Funding - 1979/1980	
2. County Funding - Current Fiscal Year	

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

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

**Certification**

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

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

section 7.2.4 Special Fund Account of the CMHSP contract

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT 1915(b)/(c) WAIVER PROGRAM  
CONTRACT  
AND  
MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS C.6.5.1.1 & P.7.7.1.1 REPORT SUBMISSIONS**

<b>PIHP:</b>	DETROIT WAYNE MENTAL HEALT	<b>FISCAL YEAR:</b>	FY 17 / 18
<b>CMHSP:</b>	DETROIT WAYNE MENTAL HEALT	<b>SUBMISSION TYPE:</b>	YE Final
		<b>SUBMISSION DATE:</b>	2/28/2019

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

General Fund - Non Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Special Fund Account - Section 226a				
Financial Status Report (FSR) - All Non-Medicaid	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Contract Reconciliation and Cash Settlement	X	Stacie Durant	313.344.9875	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Contract Settlement Worksheet	X	Stacie Durant	313.344.9876	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Year End Accrual Schedule				

Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Financial Status Report (FSR) - Medicaid	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Financial Status Report (FSR) - Healthy Michigan	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Financial Status Report (FSR) - Health Homes				
Financial Status Report (FSR) - MI Health Link	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Financial Status Report (FSR) - SUD	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
SUD - Supplemental	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
RES Fund Balance	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Internal Service Fund (ISF)	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Shared Risk Calculation & Risk Financing	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Contract Reconciliation and Cash Settlement	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Contract Settlement Worksheet	X	Stacie Durant	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>
Year End Accrual Schedule				

**CERTIFICATION**

The name below is authorized to certify on behalf of the CMHSP or PIHP that this is an accurate statement of revenues / expenditures for the reporting period. Appropriate documentation is available and will be maintained for the required period to support the revenues and expenditures reported.

**Contact Information**

Name & Title	Date	Telephone #	Email Address
Stacie Durant, CFO	February 28, 2019	313.344.9874	<a href="mailto:sdurant@dwmha.com">sdurant@dwmha.com</a>

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT 1915(b)/(c) WAIVER  
PROGRAM CONTRACT  
AND  
MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)  
FINANCIAL STATUS REPORT BUNDLE**

<b>PIHP:</b>	DETROIT WAYNE MENTAL HEAL	<b>FISCAL YEAR:</b>	FY 17 / 18
<b>CMHSP:</b>	DETROIT WAYNE MENTAL HEAL	<b>SUBMISSION TYPE:</b>	YE Final
		<b>SUBMISSION DATE:</b>	2/28/2019

The "Additional Narrative" tab of the FSR Bundle should be utilized to provide additional narrative explanation regarding any entry or activity where additional information would be beneficial when the narrative section of the individual form was not sufficient.

<b>Column Instructions:</b>	
FORM (FSR Bundle Tab):	Select the appropriate Form (FSR Bundle Tab) from the drop down menu.
Row Reference:	Enter the row reference that the additional narrative refers to.
Narrative:	Enter narrative explanation regarding any entry or activity where additional information would be beneficial.

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

**Detroit Wayne Mental Health Authority**  
**Notes to the Schedules**  
**Year Ended September 30, 2018**

**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, 2018**

**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**

None

**Section III - Examination Adjustments**

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

**Section IV - Comments and Recommendations**

We have no additional comments or recommendations.