

HEALTHWEST

FINANCE COMMITTEE MEETING MINUTES

Friday, April 21, 2023

8:00 a.m.

CALL TO ORDER

The regular meeting of the Finance Committee was called to order by Chair Thomas at 8:00 a.m.

ROLL CALL

Committee Members Present: Jeff Fortenbacher, Janet Thomas, Remington Sprague, M.D., Thomas Hardy

Committee Members Absent: Charles Nash, Stephanie Umlor, Marcia Hovey-Wright

Also Present: Holly Brink, Kim Huey, Justing Belvitch, Jennifer Stewart, Chelsea Kirksey, Linda Wagner, Becky Burkholder, Jackie Farrar, Brian Speer, Linda Closz, Jason Bates, Gordon Peterman, Christy LaDronka, Amie Bakos, Cyndi Blair, Gary Ridley, Kelly Betts, Matt Plaska, Phil McPherson, Mickey Wallace, Suzanne Beckeman

Guests: Angie Gasiewski, Matt Farrar, Mark Eisenbarth, Derek Miller, Christina Schaub

MINUTES

It was moved by Dr. Sprague, seconded by Mr. Hardy, to approve the minutes of the March 17, 2023, meeting as written.

MOTION CARRIED.

ITEMS FOR CONSIDERATION

A. Approval of Expenditures for March 2023

It was moved by Mr. Hardy, seconded by Mr. Fortenbacher, to approve expenditures for the month ending March 31, 2023, in the total amount of \$5,951, 578.16.

MOTION CARRIED

B. Monthly Report from the Chief Financial Officer

The March report was distributed for board member review, noting an overall cash balance of (\$6,292,133). Also presented were the month-end projection trends for board member review.

MOTION CARRIED.

C. Program Budget Report

The HealthWest Expenditures Financial Statement was distributed for March 2023, which shows that expenditures to date are under budget by \$1,807,081.18.

D. Financial Status Report

Report distributed to the Finance Committee to review.

E. FY 22 Year End Report

Report distributed to the Finance Committee to review.

F. FY 22 Year End Actual

Report distributed to the Finance Committee to review.

G. FY 22 Year End Budget Variance Analysis

Report distributed to the Finance Committee to review.

H. FY 22 Year End Revenue Projection - Final

Report distributed to the Finance Committee to review.

I. FY 22 Year End Program Budget Report

Report distributed to the Finance Committee to review.

J. FY 22 Year End Actual and Projected Expenditures

Report distributed to the Finance Committee to review.

K. FY 22 Year End Balance Sheets

Report distributed to the Finance Committee to review.

L. HealthWest Audit Presentation

Mr. Miller, with Roslund, Prestage & Company, P.C., presented the HealthWest Year End 2022 Compliance Audit. The audit report was distributed for the Finance Committee to review.

M. Authorization to Approve Contract Increase with Community Healing Centers

It was moved by Mr. Hardy, seconded Mr. Fortenbacher, to authorize HealthWest to approve the increase in projected expenditures for Community Healing Centers with a total not to exceed \$195,000.00 effective January 1, 2023 through September 30, 2023.

MOTION CARRIED

N. Authorization to Approve Contract Increase with West Shore Medical and Core Solutions

It was moved by Mr. Hardy, seconded Dr. Sprague, to authorize HealthWest to approve the increase in projected expenditures for West Shore Medical and Core Solutions with a total not to exceed \$287,000.00, effective October 1, 2022 through September 30, 2023.

MOTION CARRIED

O. Authorization to Approve Contracting with Helping at Home

It was moved by Mr. Hardy, seconded Dr. Sprague, to authorize HealthWest to contract with Help of Home Inc., effective May 1, 2023 through September 30, 2023, to provide CLS and Respite services to eligible HealthWest consumers, at a cost not to exceed \$25,000.00 for FY2023.

MOTION CARRIED.

OLD BUSINESS

There was no old business.

NEW BUSINESS

There was no new business.

COMMUNICATIONS

There was no communication.

DIRECTOR'S COMMENTS

Ms. Blair, Interim Director, updated the Board on the Covid-19 protocols. Hospitals have lifted their masking mandates. However, our IHC (Integrated Health Care) still has not lifted masking due to being a part of Hackley Community Care. We are still encouraged to practice what we have learned and the importance of hand hygiene. Regarding the Medicaid update, letters were to come in March, but have been delayed. We are being as proactive as we can. This will be determined by the application date. This will be a positive for consumers receiving our services as well as the financial side here at HealthWest. There have been some issues for those who receive Medicaid as well as the Good Scripts Program. This is shown as duplicate insurance and creating denials.

AUDIENCE PARTICIPATION

There was no audience participation.

ADJOURNMENT

There being no further business to come before the committee, the meeting adjourned at 8:28 a.m.

Respectfully,

Jeff Fortenbacher
Committee Vice Chair

JF/hb

**PRELIMINARY MINUTES
To be approved at the Finance Meeting on
May 12, 2023**



FINANCE COMMITTEE

April 21, 2023 – 8:00 a.m.

376 E. Apple Ave. Muskegon, MI 49442

Committee Chair: Janet Thomas
Committee Vice-Chair: Jeff Fortenbacher

AGENDA

- | | | |
|----|---|-------------|
| 1. | Call to Order | Quorum |
| 2. | Approval of Minutes | |
| | A. Approval of the Minutes of March 17, 2023
(Attachment #1 pg.1-5) | Action |
| 3. | Items for Consideration | |
| | A. Approval of Expenditures for March 2023
(Attachment #2 pg. 6) | Action |
| | B. Monthly Report from the Chief Financial Officer
(Attachment #3 pg. 7-9) | Information |
| | C. Program Budget Report
(Attachment #4 pg. 10-11) | Information |
| | D. FY 23 Actual and Projected Expenditures
(Attachment #5 pg. 12-16) | Information |
| | E. FY 22 Year End Report
(Attachment #6 pg. 17-18) | Information |
| | F. FY 22 Year End Actual
(Attachment #7 pg. 19) | Information |
| | G. FY 22 Year End Budget Variance Analysis
(Attachment #8 pg. 20) | Information |
| | H. FY 22 Year End Revenue Projection - Final
(Attachment #9 pg. 21) | Information |

Main Office

376 E. Apple Ave. | Muskegon, MI 49442 | P (231) 724-1111 | F (231) 724-3659

HealthWest.net

- | | |
|---|-------------|
| I. FY 22 Year End Program Budget Report
(Attachment #10 pg. 22-24) | Information |
| J. FY 22 Year End Actual and Projected Expenditures
(Attachment #11 pg. 25-32) | Information |
| K. FY 22 Year End Balance Sheets
(Attachment #12 pg. 33-34) | Information |
| L. HealthWest Audit Presentation
(Attachment #13 pg. 35-47) | Information |
| M. Authorization to increase contract with Community Healing Centers
(Attachment #14 pg. 48) | Action |
| N. Authorization to approve increase to the contract for West Shore Medical
(Attachment #15 pg. 49) | Action |
| O. Authorization to contract with Help at Home
(Attachment #16 pg. 50-51) | Action |
| 4. Old Business | |
| 5. New Business | |
| 6. Communication | |
| 7. Director's Comments | |
| 8. Audience Participation | |
| 9. Adjournment | Action |

/hb

HEALTHWEST**FINANCE COMMITTEE REPORT TO THE BOARD****via Janet Thomas, Board Chair**

1. The Finance Committee met on March 17, 2023
- * 2. It was recommended, and I move, to approve the minutes of the February 17, 2023, meeting as written.
- * 3. It was recommended, and I move, to approve expenditures for the month ending January 31, in the total amount of \$5,854,472.25.
- * 4. It was recommended, and I move, to approve the increase in the projected expenditures for Hinman Lake, LLC totaling \$115,000.00 effective March 1, 2023 through September 30, 2023.
- * 5. It was recommended, and I move, to approve the agreement with Kell and Associates, LLC, for contracted services at a rate of \$75.00 per hour, effective February 15, 2023 through June 30, 2023, for a total expenditure not to exceed \$7,500.00. – **TABLED**
- * 6. It was recommended, and I move, to approve the increase in the projected expenditures for Preferred Lawn Care & Snow Plowing LLC, not to exceed \$70,091.00 effective March 1, 2023 through September 30, 2023. – **OPPOSED**
- * 7. It was recommended, and I move, to approve the rate increase to Cherry Street Services, CRC Recovery, and Eastside Outpatient Substance Use Services, effective October 1, 2022, at the cost not to exceed \$375,000.00 for FY23.
- * 8. It was recommended, and I move, to approve the adult inpatient rates negotiated by Lakeshore Regional Entity with Mercy Health Partners, effective March 1, 2023 through September 30, 2024.
- * 9. It was recommended, and I move to approve renewal of Microsoft Enterprise Agreement with CDW Government, LLC at a cost not to exceed \$245, 423.48 annually (Total of \$736,270.44 over the 36-month term).
- * 10. It was recommended, and I move to approve Covid Provider Relief Funds an amount not to exceed \$97,764.44 to providers listed, through funding provided by the LRE.
- * 11. It was recommended, and I move to approve contracts for new direct care service providers. They include the Wrzesinski Family Home, Beacon Harbor Homes, Lenora AFC, Anikare's Home, ProCare Unlimited Services, Heartland Center for Autism, and the Arc of Calhoun County. The total for FY23 shall not exceed \$395,000.00 for the time period effective October 1, 2022 through September 30, 2023.
- * 12. It was recommended, and I move to approve quote #23-1021 from Taylor Office Furniture at a cost not to exceed \$18,760.00.
- * 13. It was recommended, and I move to approve agreement with eSentire, Inc., for contracted services effective April 3, 2023 through March 31, 2026, for a total annual expenditure not to exceed \$105,259.07. – **TABLED**

/hb

HEALTHWEST

FINANCE COMMITTEE MEETING MINUTES

Friday, March 17, 2023

8:00 a.m.

CALL TO ORDER

The regular meeting of the Finance Committee was called to order by Chair Thomas at 8:01a.m.

ROLL CALL

Committee Members Present: Charles Nash, Steph Umlor, Marcia Hovey-Wright, Jeff Fortenbacher, Janet Thomas, Thomas Hardy

Committee Members Absent: Remington Sprague, M.D.

Also Present: Holly Brink, Cyndi Blair, Brandy Carlson, Shannon Morgan, Tasha Percy, Amber Berndt, Justine Belvitch, Brian Speer, Jackie Farrar, Chris Yeager, Mickey Wallace, Kelly Betts, MaryAnn Trach, Cece Riley, Karen Ruben-Fortier, Danielle Bush, Kim Davis, Tony Newton, Nate Kennert, Brandon Baskin, Chris Yeager, Gordon Peterson, Phil McPherson, Stephanie Baskin, Gary Ridley, Mike Kimble, Calvin Davis

Guests: Angie Gasiewski, Matt Farrar, Kristen Wade, Mark Eisenbarth, Matt Kelliher, Shane Littler, Zach Schaner, Anthony Wedeven, Kevin Barrett

MINUTES

It was moved by Ms. Umlor, seconded by Commissioner Hovey-Wright, to approve the minutes of the February 17, 2023, meeting as written.

MOTION CARRIED.

ITEMS FOR CONSIDERATION

A. Approval of Expenditures for January 2023

It was moved by Mr. Hardy, seconded by Commissioner Nash, to approve expenditures for the month ending February 28, 2023, in the total amount of \$5,854,472.25.

MOTION CARRIED

B. Monthly Report from the Chief Financial Officer

Ms. Carlson presented the February report for board member review, noting an overall cash balance of (\$4,196,523). Also presented were the month-end projection trends for board member review.

MOTION CARRIED.

C. Program Budget Report

Ms. Carlson presented the HealthWest Expenditures Financial Statement for February 2023, which shows that expenditures to date are under budget by \$1,898,041.55.

D. Financial Status Report

Chief Financial Officer, Brandy, presented the January 2023 FSR, with a total LRD savings of \$6.3 through January 2023 and a projected FYE savings of \$3 million. It should be noted that a new spending plan continues to be needed since revenue continues to come in \$5 million less than originally projected. Within the next 60 days, the Finance team will work with the Interim Director to continue to update spending plan process.

E. Authorization to Increase Expenditures for Lease Agreement with Hinman Lake LLC

It was moved by Mr. Hardy, seconded by Ms. Umlor, to approve the increase in the projected expenditure as stated above for Hinman Lake, LLC totaling \$115,000.00, effective March 1, 2023 through September 30, 2023.

MOTION CARRIED.

F. Authorization to Contract with Kell and Associates, LLC

It was moved by Commissioner Hovey-Wright, seconded by Mr. Hardy, to approve to sign an agreement with Kell and Associates, LLC, for contracted services at a rate of \$75.00 per hour, effective February 15, 2023 through June 30, 2023, for a total expenditure not to exceed \$7,500.00.

It was moved by Ms. Umlor, seconded by Mr. Hardy, to table the proposed motion until further grant information provided.

MOTION TABLED.

G. Authorization to Increase Expenditures for Preferred Lawn Care & Snow Plowing LLC

It was moved by Mr. Hardy, seconded by Ms. Umlor, to approve the increase in the projected expenditure as stated above for Preferred Lawn Care & Snow Plowing LLC not to exceed \$70,091.00 effective March 1, 2023 through September 30, 2023.

It was moved by Mr. Hardy, seconded by Commissioner Hovey-Wright to oppose the motion until we have an opportunity to allow another local vendor an opportunity to bid the services.

MOTION OPPOSED.

H. Authorization to Approve Rate Increase for Outpatient and Jail Services for Service Code H0020.

It was moved by Mr. Hardy, seconded by Ms. Umlor, to approve a rate increase to Cherry Street Services, CRC Recovery, and Eastside Outpatient Services Substance Use Services, effective October 1, 2022, at the cost not-to-exceed \$375,000.00 for FY23.

MOTION CARRIED.

I. Authorization to Approve Adult Inpatient Rate for Mercy Health dba Trinity Health Muskegon

It was moved by Ms. Umlor, seconded Commissioner Hovey-Wright, to accept the adult inpatient rates negotiated by Lakeshore Regional Entity with Mercy Health Partners, effective March 1, 2023 through September 30, 2024.

MOTION CARRIED.

J. Authorization to Approve Renewal of Microsoft Enterprise Agreement with CDW Government LLC

It was moved by Commissioner Nash, seconded Mr. Hardy, to authorize renewal of the Microsoft Enterprise Agreement with CDW Government, LLC at a cost not to exceed \$245,423.48 annually (Total of \$736,270.44 over the 36-month term).

MOTION CARRIED.

K. Authorization to Approve HealthWest Providing Covid-19 Provider Relief Funds

It was moved by Mr. Hardy, seconded Ms. Umlor, to authorize Covid Provider Relief Funds an amount not to exceed \$97,764.44 to providers listed on Attachment A, through funding provided by the LRE.

MOTION CARRIED.

L. Authorization to Approve Contracting with Providers Giving Direct Care Services

It was moved by Mr. Hardy, seconded Ms. Umlor, to authorize HealthWest Board of Directors to approve contracts for new direct care service providers. They include the Wrzesinski Family Home, Beacon Harbor Homes, Lenora AFC, Anikare's Home, ProCare Unlimited Services, Heartland Center for Autism, and The Arc of Calhoun County. The total for FY23 shall not exceed \$395,000.00 for the time period effective October 1, 2022 through September 30, 2023.

MOTION CARRIED

M. Authorization to Approve Increase of Expenditures for Contract with Relias Learning

It was moved by Ms. Umlor, seconded Commissioner Hovey-Wright, to authorize HealthWest Interim Executive Director to sign the amendment to the 2023 contract with **Relias LLC** to purchase 25 additional Training Seats, increasing the total expenditure not to exceed \$61,035.03 effective March 1, 2023 through September 30, 2023.

MOTION CARRIED

N. Authorization to Approve Quote from Taylor Office Furniture

It was moved by Ms. Umlor, seconded Commissioner Hovey-Wright, to authorize HealthWest to approve quote# 23-1021 from Taylor Office Furniture at a cost not to exceed \$18,760.00.

MOTION CARRIED

O. Authorization to Approve Contracting with eSentire, Inc.

It was moved by Ms. Umlor, seconded Mr. Hardy, to authorize HealthWest Interim Executive Director to sign an agreement with eSentire, Inc., for contracted services effective April 3, 2023 through March 31, 2026, for a total annual expenditure not to exceed \$105,259.07.

It was moved by Commissioner Hovey-Wright, seconded by Commissioner Nash to table motion. Projects of this dollar amount are required to go through Procurement per Policy.

MOTION TABLED.

OLD BUSINESS

There was no old business.

NEW BUSINESS

There was no new business.

COMMUNICATIONS

Ms. Brink informed the Board of the CCBHC Board Work Session scheduled for Monday, March 20th from 5:00pm – 7:00pm. This will take place here in the HealthWest Board Rooms. Dinner will be provided.

DIRECTOR'S COMMENTS

There was no Director's comments.

AUDIENCE PARTICIPATION

Mr. Eisenbarth thanked the board and updated them on the search for a new Director.

ADJOURNMENT

There being no further business to come before the committee, the meeting adjourned at 9:27 a.m.

Respectfully,

Janet Thomas
Board Chair

JT/hb

**PRELIMINARY MINUTES
To be approved at the Finance Meeting on
April 21, 2023**

REQUEST FOR HEALTHWEST BOARD CONSIDERATION AND AUTHORIZATION

COMMITTEE Finance Committee	BUDGETED X	NON-BUDGETED	PARTIALLY BUDGETED
REQUESTING DIVISION Administration	REQUEST DATE April 21, 2023	REQUESTOR SIGNATURE Brandy Carlson, Chief Financial Officer	
<u>SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL IMPACT, POSSIBLE ALTERNATIVES)</u>			
<p>Expenditures for the month of March 2023 totaled \$5,951,578.16. Some unusual expenditures for the month include \$434,379.88 to Beacon Services for 2 months of specialized residential services, \$67,833.90 to Daybreak for 2 months of CLS programs, \$82,789.67 to Family Outreach Center for multiple months of SUD services, \$445,951.07 to HGA Services for 2 months of specialized residential services, \$930,947.65 to MOKA Corporation for 2 months of specialized residential and autism services, and \$821,782.67 to Pioneer Resources for 2 months of specialized residential services.</p>			
<u>SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES)</u>			
I move to approve expenditures for the month of March 2023, in the total amount of \$5,951,578.16.			
COMMITTEE DATE 04/21/2023	COMMITTEE APPROVAL _____ Yes _____ No _____ Other		
BOARD DATE 04/28/2023	BOARD APPROVAL _____ Yes _____ No _____ Other		

HealthWest

Financial Officer Report for March 2023

- ❖ **Disbursement Report** – A motion is requested to approve the March 2023 disbursements. A summary of those disbursements is included as an attachment.

- ❖ **Program Budget Report** – The Report for March is included as an attachment. Based on the budget approved in November 2022, there is a positive variance of \$1,807,081.18. As discussed in January, the program budget is now recognizing the accrual methodology for expenses and services occurred through March 31, 2023, paid in April of 2023. Of this, \$0.8 million in Payroll Salary and Fringes were occurred in March but will be paid in April and \$1.6 million of contractual services have been recognized as of April 16, 2023, for services rendered in March but paid in April. Leaving HealthWest with a differential of expenses to budget of just 4.1% less than what is budgeted to date.

- ❖ **Financial Status Report** – The February 2023 FSR is attached. It should be noted that as of April 16, 2023 HAB Waiver, Children’s Waiver, SED Waiver and CCBHC Supplemental payments for Medicaid and Healthy MI are behind, leading in part to the deficit in current revenue to expenses.

- ❖ **FY 2023 Revenue Projections** – March 2023 revenue and projections by program are below.

	TANF	DAB	HMP	Waiver	Total MM
Total MM	401,590	151,019	245,566	2,138	800,313

PMPM					
	TANF	DAB	HMP	Waiver	Total
Total Revenue PMPM	\$12,971,240.09	\$47,129,044.58	\$12,159,853.70	\$11,435,587.53	\$83,694,725.90
Total LRE Admin	\$(448,706.10)	\$(1,630,212.06)	\$(420,620.77)	\$(695,506.66)	\$(2,589,045.59)
Total ISF	\$-	\$-	\$-	\$-	\$-
Total Timely Reporting	\$-	\$-	\$-	\$-	\$-
Total Performance	\$-	\$-	\$-	\$-	\$-
Total PMPM Dollars Available	\$12,522,533.99	\$45,498,832.52	\$11,739,232.94	\$11,739,232.94	\$80,800,680.32

Avg PMPM - After Deduct	\$31.41	\$308.68	\$48.53	\$5,027.36	\$102.26
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Allocation					
	TANF	DAB	HMP	Waiver	FY2023 Total
Dollars					
State Plan 1115	\$6,892,068.84	\$21,581,810.17	\$7,743,861.42		\$36,217,740.43
State Plan 1915 (i)	\$862,271.21	\$17,550,118.77		\$-	\$18,412,389.99

Autism	\$3,537,935.38	\$5,459,576.64	\$5,401.45		\$9,002,913.47
SUD	\$1,230,258.55	\$907,326.94	\$3,989,970.06		\$6,127,555.55
HSW				\$10,594,809.52	\$10,594,809.52
CWP				\$213,756.13	\$213,756.13
SED				\$231,515.23	\$231,515.23
Total Dollars Available	\$12,522,533.99	\$45,498,832.52	\$11,739,232.94	\$11,040,080.87	\$80,800,680.32

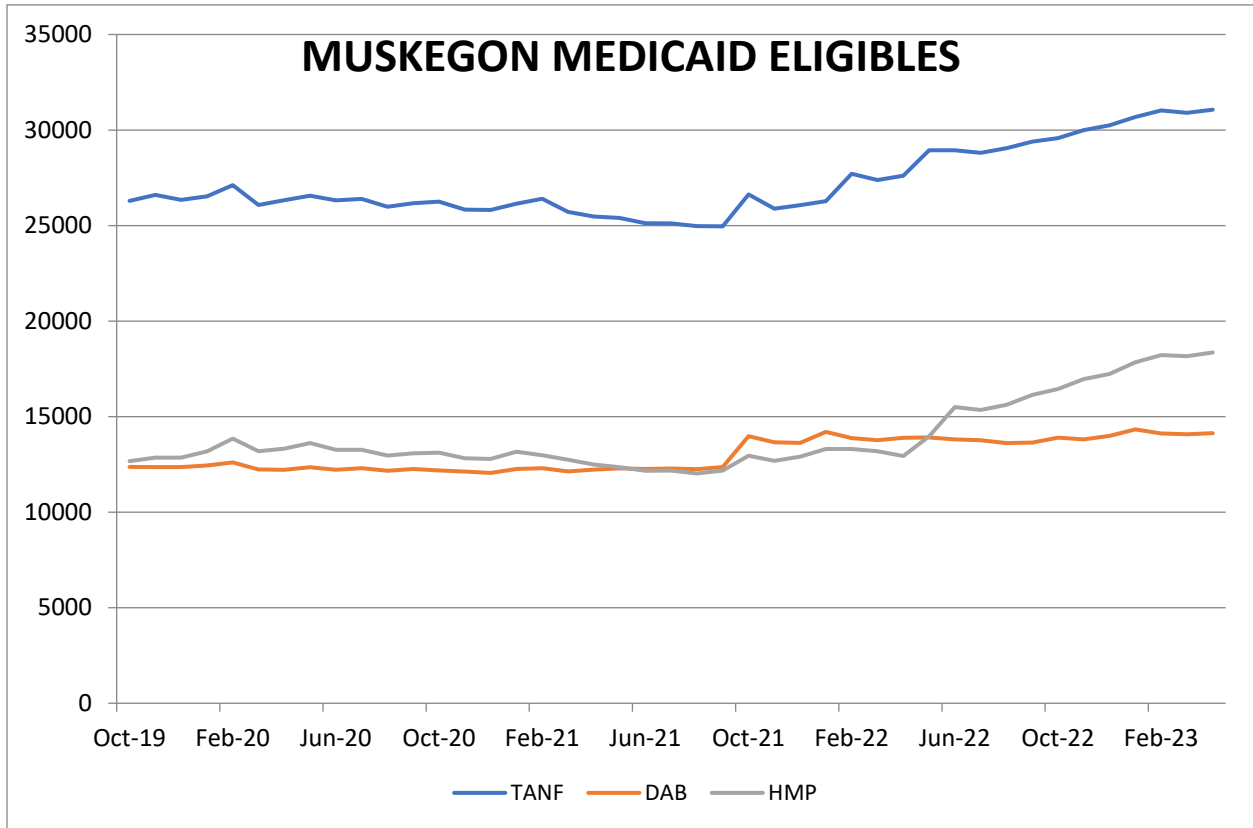
PMPM	TANF	DAB	HMP	Waiver	FY2023
					Total
State Plan 1115	\$17.29	\$146.42	\$32.01		\$45.84
State Plan 1915 (i)	\$2.16	\$119.07	\$-		\$23.30
Autism	\$8.87	\$37.04	\$0.02		\$11.39
SUD	\$3.09	\$6.16	\$16.49		\$7.75
HSW				\$5,518.13	\$13.41
CWP				\$2,226.63	\$0.27
SED				\$1,587.59	\$0.29
Total PMPM	\$31.41	\$308.68	\$48.53	\$5,027.36	\$102.26

❖ **Cash Balances** – The cash balances in our two funds have declined due to the short month in February. Therefore, what was not paid last month, was paid in the month of March. Please note that our current deferred revenue is now at \$15,564,240.05 (\$1,694,004.87 for FY18, \$10,192,704.87 for FY19 and \$3,677,530.31 unaudited for FY22). Taking this into account, should that be paid in full, HealthWest would have a cash balance of a positive \$9,272,106.59 as of March 31, 2023. The LRE is estimated a payment date of July for the Fiscal Year 2022 payment. They are requiring that their Financial and Compliance audits be complete.

	MENTAL HEALTH	CMH CLIENT	TOTAL ALL
APRIL, 2022	(\$14,848,990)	\$811,688	(\$14,037,302)
MAY, 2022	(\$12,058,521)	\$681,248	(\$11,377,272)
JUNE, 2022	(\$9,838,112)	\$700,401	(\$9,137,711)
JULY, 2022	(\$15,068,459)	\$653,725	(\$14,414,734)
AUGUST, 2022	(\$10,441,091)	\$656,827	(\$9,784,265)
SEPT. PRELIM., 2022	(\$11,767,427)	\$747,055	(\$11,020,372)
OCTOBER, 2022	(\$10,445,279)	\$657,381	(\$9,787,898)
NOVEMBER, 2022	(\$10,324,812)	\$674,073	(\$9,650,739)
DECEMBER, 2022	(\$7,479,568)	\$735,716	(\$6,743,852)
JANUARY, 2023	(\$7,697,954)	\$641,015	(\$7,056,937)
FEBRUARY 2023	(\$4,855,305)	\$658,782	(\$4,196,523)
MARCH 2023	(\$7,007,144)	\$715,010	(\$6,292,133)

❖ **Financial Data/Charts** – The following chart contains an annual and monthly comparison of the number of individuals in our County who are eligible for each program. The number of eligible

individuals in HealthWest determines the amount of revenue that HealthWest receives each month. Data is shown for October 2019 – March 2023. HealthWest also receives payments for other individuals who are not listed on these charges but are eligible for behavioral health services (i.e., individuals enrolled and eligible for the Habilitation Supports Waiver (HSW) program).



HealthWest
1 - Program Budget Report

Reporting Book:
As of Date:

ACCRUAL
3/31/2023

	Expenses Year Ending 09/30/2023	Average Monthly Budget	Expenses Month Ending 3/31/2023	Current Year-to-Date Budget	Expenses Year Ending 09/30/2023			Salary & Fringe Budget	
	FY23 Budget		Current Month	Actual Expenses	Payroll Accrual	Contractual Services Accrual	Year-To Date Variances		
All Programs									
100-Recipient Rights	227,187.55	18,932.30	38,166.87	113,593.78	173,945.66	3,892.19	0.00	(64,244.07)	225,746.77
110-Diversity Equity & Inclusion	196,562.18	16,380.18	15,375.40	98,281.09	61,363.67	2,425.36	0.00	34,492.06	140,671.00
120-Information Systems	2,818,727.58	234,893.97	178,988.37	1,409,363.79	943,534.39	17,583.82	0.00	448,245.58	1,019,861.75
130-Data Analytics	1,171,200.69	97,600.06	81,464.13	585,600.35	467,768.79	15,943.02	0.00	101,888.54	924,695.08
140-Community Outreach	538,484.15	44,873.68	53,322.78	269,242.08	268,571.32	6,690.98	0.00	(6,020.22)	388,076.59
150-Community Relations	957,136.29	79,761.36	109,838.21	478,568.15	485,750.94	14,648.15	0.00	(21,830.95)	849,592.87
160-FINANCE	2,031,843.12	169,320.26	196,339.95	1,015,921.56	747,388.18	27,565.90	0.00	240,967.48	1,598,821.91
165-Facilities	905,917.17	75,493.10	122,585.04	452,958.59	586,227.88	4,274.17	0.00	(137,543.47)	247,901.91
170-HR	586,697.82	48,891.49	57,453.31	293,348.91	287,713.73	9,820.58	0.00	(4,185.40)	569,593.72
180-Contracts/Provider Network	323,811.93	26,984.33	22,784.85	161,905.97	101,942.07	3,965.54	0.00	55,998.35	230,001.33
190-Quality Assurance	313,717.11	26,143.09	75,754.67	156,858.56	315,027.36	5,205.85	0.00	(163,374.66)	301,939.55
200-Client Information	1,315,043.04	109,586.92	83,580.45	657,521.52	530,788.81	17,944.88	0.00	108,787.83	1,040,802.76
210-Utilization Management	848,797.82	70,733.15	85,902.22	424,398.91	421,753.39	13,153.43	0.00	(10,507.91)	762,898.85
221-Adult Assessment & Stabilization	1,907,622.91	158,968.58	165,239.95	953,811.46	780,441.45	32,415.11	0.00	140,954.90	1,880,076.22
222-Registration	7,281.68	606.81	0.00	3,640.84	0.00	124.23	0.00	3,516.61	7,205.33
223-Clinical Services Secretary	1,830.72	152.56	0.00	915.36	0.00	31.23	0.00	884.13	1,811.62
224-Intensive Crisis Stabilization	869,159.68	72,429.97	155,147.75	434,579.84	645,930.93	14,117.89	0.00	(225,468.98)	818,837.82
225-Veterans Services	144,373.44	12,031.12	11,363.18	72,186.72	51,554.95	1,585.72	0.00	19,046.05	91,972.03
226-Youth Assessment & Stabilization	1,202,239.89	100,186.66	132,711.89	601,119.95	590,424.21	20,460.31	0.00	(9,764.58)	1,186,698.04
230-School Based Services	1,264,476.28	105,373.02	64,377.36	632,238.14	307,649.40	21,727.02	0.00	302,861.72	1,260,167.10
240-Post Overdose Rapid Response	8,134.59	677.88	0.00	4,067.30	0.00	0.00	0.00	4,067.30	
251-Law Enforcement Assisted Diversion	539,757.15	44,979.76	72,657.83	269,878.58	279,415.97	7,455.33	0.00	(16,992.72)	432,409.03
252-Correctional Recovery Coach									
Services	78,078.42	6,506.54	13,998.03	39,039.21	62,688.60	1,342.34	0.00	(24,991.73)	77,855.91
253-Jail Treatment	585,363.76	48,780.31	36,926.82	292,681.88	178,549.06	9,995.67	0.00	104,137.15	579,748.98
260-Jail Medical	872,650.74	72,720.90	160.71	436,325.37	3,407.43	13,876.04	0.00	419,041.90	804,810.10
270-IDD Supports Coordination	271,274.05	22,606.17	16,154.31	135,637.03	78,192.25	4,580.65	0.00	52,864.12	265,677.73
271-Adult Intensive Case Management									
I/DD	464,254.43	38,687.87	952.13	232,127.22	3,579.87	7,909.86	0.00	220,637.49	458,771.87
272-Adult Community Based DD Team 1	943,255.67	78,604.64	103,989.11	471,627.84	464,918.52	16,018.75	0.00	(9,309.44)	929,087.71
273-Adult Community Based DD Team 2	1,007,556.70	83,963.06	117,825.92	503,778.35	541,687.01	17,252.73	0.00	(55,161.39)	1,000,658.31
274-Transition -Age Team (Adult)	600,720.19	50,060.02	57,207.04	300,360.10	268,102.46	10,262.48	0.00	21,995.15	595,223.97
275-Medically Complex Team	715,620.26	59,635.02	86,156.99	357,810.13	382,115.25	12,305.32	0.00	(36,610.44)	713,708.51
276-Youth Supports Coordination/IDD	828,302.47	69,025.21	66,031.88	414,151.24	289,814.13	14,092.81	0.00	110,244.30	817,382.86
280-Autism	4,474,589.96	372,882.50	354,989.73	2,237,294.98	1,725,902.27	70,122.59	0.00	441,270.12	4,067,109.99
281-Youth Behavioral Support	590,029.86	49,169.16	77,402.78	295,014.93	345,784.02	9,206.44	0.00	(59,975.53)	533,973.25
282-DD Assessment	515,192.66	42,932.72	42,972.53	257,596.33	198,943.01	8,755.33	0.00	49,897.99	507,809.23
283-DD Clinic	474,118.44	39,509.87	21,830.19	237,059.22	72,104.61	7,076.34	0.00	157,878.27	410,427.82
290-Clinical Services MI Team 1	1,665,502.47	138,791.87	172,712.82	832,751.24	800,441.54	28,211.74	0.00	4,097.95	1,636,281.05
291-Clinical Services MI Team 2	1,544,006.06	128,667.17	179,349.89	772,003.03	790,139.55	25,641.01	0.00	(43,777.53)	1,487,178.47
292-Clinical Services MI High Intensity Team	368,757.67	30,729.81	123.74	184,378.84	125.93	6,249.77	0.00	178,003.14	362,486.38
293-Clinical Services / ACT	920,006.46	76,667.21	78,120.22	460,003.23	359,045.95	15,319.03	0.00	85,638.25	888,503.90
294-Clinical Service/ SUD	700,396.55	58,366.38	72,626.08	350,198.28	303,726.43	9,141.79	0.00	37,330.06	530,223.62

295-MI Adult Support Group Coordination	377,295.79	31,441.32	39,256.31	188,647.90	174,008.89	6,468.44	0.00	8,170.56	375,169.81
296-MI Adult Supports COFR	107,769.62	8,980.80	9,657.03	53,884.81	44,835.84	1,672.32	0.00	7,376.65	96,994.53
300-Vocational Services	516,964.20	43,080.35	39,474.68	258,482.10	212,206.03	8,367.22	0.00	37,908.85	485,298.99
310-Juvenile Justice	610,442.93	50,870.24	50,129.40	305,221.47	241,934.23	10,467.60	0.00	52,819.64	607,120.79
311-Youth Based Services Team 1	742,147.82	61,845.65	72,420.36	371,073.91	333,489.47	11,602.83	0.00	25,981.61	672,964.17
312-Youth Based Services Team 2	669,727.13	55,810.59	64,117.01	334,863.57	275,653.20	10,801.73	0.00	48,408.63	626,500.37
313-Youth/Infant/Early/Juvenile Clerical	83,185.85	6,932.15	13,328.34	41,592.93	64,475.29	1,409.17	0.00	(24,291.53)	81,731.70
314-Infant Mental Health/Early Childhood	826,242.07	68,853.51	47,101.46	413,121.04	241,389.25	13,450.89	0.00	158,280.89	780,151.67
320-Youth Wraparound	805,687.99	67,140.67	58,802.11	402,844.00	259,724.27	13,094.60	0.00	130,025.12	759,486.83
321-Youth Transition Age Services	909,578.41	75,798.20	90,810.38	454,789.21	386,116.23	15,538.35	0.00	53,134.63	901,224.10
324-Youth Home Based Services	1,118,270.07	93,189.17	73,926.05	559,135.04	395,009.00	18,080.42	0.00	146,045.61	1,048,664.53
330-Health Clinic	941,006.84	78,417.24	63,589.60	470,503.42	287,124.49	14,924.95	0.00	168,453.98	865,647.13
331-Integrated Health Care Clinic	787,296.96	65,608.08	60,131.58	393,648.48	291,840.56	13,531.32	0.00	88,276.60	784,816.52
332-Psychiatrist	2,363,800.65	196,983.39	178,939.69	1,181,900.33	830,725.04	27,442.52	0.00	323,732.77	1,591,666.05
340-Youth Crisis Residential	0.00	0.00	0.00	0.00	477.54	0.00	0.00	(477.54)	
341-Adult Crisis Residential Team 1	607,355.86	50,612.99	73,772.05	303,677.93	325,710.80	8,521.42	0.00	(30,554.29)	494,242.54
342-Adult Crisis Residential Team 2	732,279.84	61,023.32	52,221.49	366,139.92	268,011.84	11,595.47	0.00	86,532.61	672,537.43
350-Medicated Assisted Treatment (MAT)	136,722.44	11,393.54	2,999.94	68,361.22	14,274.42	2,225.31	0.00	51,861.49	129,068.17
351-Injection Clinic	156,180.28	13,015.02	12,711.22	78,090.14	55,962.02	2,664.98	0.00	19,463.14	154,569.06
352-Outpatient Counseling	569,594.88	47,466.24	61,149.20	284,797.44	280,405.25	8,505.07	0.00	(4,112.88)	493,294.12
360-Lobby Services	383,160.44	31,930.04	11,014.63	191,580.22	55,009.96	6,573.89	0.00	129,996.37	381,285.77
361-Community Health	107,725.45	8,977.12	9,334.66	53,862.73	46,479.19	1,812.46	0.00	5,571.07	105,122.93
362-Housing Specialist	138,932.51	11,577.71	14,794.79	69,466.26	76,349.46	2,395.04	0.00	(9,278.24)	138,912.17
700-Executive Management	1,293,879.04	107,823.25	103,512.12	646,939.52	458,863.68	18,223.04	0.00	169,852.80	1,056,936.24
000 - Unassigned	2,560,008.09	213,334.01	7,092.48	1,280,004.05	2,296,670.35	78,919.06	1,604,920.60	(2,700,505.97)	4,577,305.71
820 - Lemonade/Recovery	143,744.83	11,978.74	10,313.72	71,872.42	83,667.02	0.00	0.00	(11,794.61)	
831 - HUD 1	87,607.02	7,300.59	9,932.00	43,803.51	68,031.14	0.00	0.00	(24,227.63)	
832 - HUD 2	16,433.78	1,369.48	2,292.00	8,216.89	15,920.90	0.00	0.00	(7,704.01)	
833 - HUD 3	23,283.46	1,940.29	1,528.00	11,641.73	12,445.81	0.00	0.00	(804.08)	
834 - HUD 4	24,076.44	2,006.37	3,744.94	12,038.22	16,195.94	0.00	0.00	(4,157.72)	
800-SUD Contractual Services	4,010,934.07	334,244.51	452,921.27	2,005,467.04	1,854,160.60	0.00	0.00	151,306.44	
801-MI Adult Inpatient	4,055,205.17	337,933.76	431,519.34	2,027,602.59	2,107,100.74	0.00	0.00	(79,498.16)	
802-MI Child Inpatient	1,459,433.76	121,619.48	192,585.50	729,716.88	602,635.23	0.00	0.00	127,081.65	
803-DD Supports Coordination	0.00	0.00	15.50	0.00	15.50	0.00	0.00	(15.50)	
804-MI Adult Vocational	145.88	12.16	297.03	72.94	537.03	0.00	0.00	(464.09)	
805-DD Vocational Services	1,463,464.11	121,955.34	68,421.84	731,732.06	243,254.31	0.00	0.00	488,477.75	
806-In Home Support Services	4,453,898.32	371,158.19	574,844.30	2,226,949.16	2,095,513.90	0.00	0.00	131,435.26	
807-DD Respite	367,990.17	30,665.85	30,393.40	183,995.09	145,957.57	0.00	0.00	38,037.52	
808-Health Services	804,651.12	67,054.26	9,581.95	402,325.56	115,308.64	0.00	0.00	287,016.92	
809-MI Respite	347,000.00	28,916.67	35,689.94	173,500.00	71,984.29	0.00	0.00	101,515.71	
810-Autism Program	572,743.89	47,728.66	74,805.76	286,371.95	274,246.54	0.00	0.00	12,125.41	
811-Homeless Project	1,367.20	113.93	0.00	683.60	350.00	0.00	0.00	333.60	
812-MI Adult Partial Hospitalization	100,000.00	8,333.33	14,629.08	50,000.00	38,467.36	0.00	0.00	11,532.64	
814-MI Child Residential	0.00	0.00	18,589.20	0.00	50,770.48	0.00	0.00	(50,770.48)	
815-DD Residential	14,337,520.21	1,194,793.35	2,413,736.90	7,168,760.11	6,695,664.47	0.00	0.00	473,095.64	
816-MI Adult Residential	2,307,097.65	192,258.14	587,263.59	1,153,548.83	1,727,616.76	0.00	0.00	(574,067.94)	
860-Transportation - outpatient	0.00	0.00	290.00	0.00	290.00	0.00	0.00	(290.00)	
365-Living Room	64,027.15	5,335.60	8,094.86	32,013.58	39,503.48	1,103.57	0.00	(8,593.47)	64,006.81
900-DCO	0.00	0.00	36,905.99	0.00	108,111.29	0.00	0.00	(108,111.29)	
725 Managers	0.00	0.00	120,908.80	0.00	542,038.34	0.00	0.00	(542,038.34)	0.00
Total All Programs	87,985,559.00	7,332,129.92	9,532,176.62	43,992,779.50	39,742,994.63	837,783.09	1,604,920.60	1,807,081.18	48,591,419.08

0.903398128

0.041076768

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

CMHSP:	HealthWest	FISCAL YEAR:	FY23	FY23
SUBMISSION TYPE:	Monthly	Fiscal Period Ending	FEB	Projection
SUBMISSION DATE:		Column A	YTD	Annualized

A MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)

AC CCBHC Services - Summary from FSR

AE OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services

AG HEALTH HOME SERVICES - Summary From FSR - Health Home Services

AI HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan (incl Direct Care Wage)

AK MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link

RES RESTRICTED FUND BALANCE ACTIVITY

B	GENERAL FUND			
B	100 REVENUE			
B	101 CMH Operations			
B	120 Subtotal - Current Period General Fund Revenue		-	-
B	121 1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services			
B	122 1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services			
B	123 Prior Year GF Carry Forward			
B	140 Subtotal - Other General Fund Revenue		-	-
B	190 TOTAL REVENUE		-	-
B	200 EXPENDITURE			
B	201 100% MDHHS Matchable Services / Costs			
B	202 100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-	-
B	203 90% MDHHS Matchable Services / Costs		-	-
B	290 TOTAL EXPENDITURE		-	-
B	295 NET GENERAL FUND SURPLUS (DEFICIT)		-	-
B	300 Redirected Funds (To) From			
B	304 (TO) Targeted Case Management - D301			
B	309 (TO) Allowable GF Cost of Injectable Medications - G301		-	-
B	310 (TO) PIHP to Affiliate Medicaid Services Contracts - I304		-	-
B	310.1 (TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA304		-	-
B	310.2 (TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB304		-	-
B	310.3 (TO) PIHP to Affiliate Health Home Services Contracts - IC304		-	-
B	310.4 (TO) PIHP to Affiliate MI Health Link Services Contracts - ID304		-	-
B	310.5 (TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L304		-	-
B	312 (TO) CMHSP to CMHSP Earned Contracts - J305 (explain - section Q)		-	-
B	313 FROM CMHSP to CMHSP Earned Contracts - J302			
B	314 FROM Non-MDHHS Earned Contracts - K302			
B	330 Subtotal Redirected Funds rows 301 - 314		-	-
B	331 FROM Local Funds - M302			
B	332 FROM Risk Corridor - N303			
B	390 Total Redirected Funds		-	-
B	400 BALANCE GENERAL FUND (cannot be < 0)		-	-

OTHER GF CONTRACTUAL OBLIGATIONS

C CCBHC Non-Medicaid - (PIHP Use Only)

FEE FOR SERVICE MEDICAID

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

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

OTHER FUNDING

H		MDHHS EARNED CONTRACTS (For the LRE template, this section is used for LRE Earned contracts)		
H	100	REVENUE		
H	101	Comprehensive Services for Behavioral Health	499	48,750
H	102	Housing and Homeless Services	-	-
H	103	Juvenile Justice Programs	-	-
H	104	Suicide Lifeline Programs	-	-
H	105	Projects for Assistance in Transition from Homelessness	-	-
H	106	Regional Perinatal Collaborative	-	-
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	-	-
H	108	Substance Use and Gambling Services	385,447	640,045
H	150	Other MDHHS Earned Contracts (describe):	6,039	355,144
H	151	Other MDHHS Earned Contracts (describe):	-	-
H	190	TOTAL REVENUE	391,984	1,043,939
H	200	EXPENDITURE		
H	201	Comprehensive Services for Behavioral Health	616	48,750
H	202	Housing and Homeless Services	-	-
H	203	Juvenile Justice Programs	-	-
H	204	Suicide Lifeline Programs	-	-
H	205	Projects for Assistance in Transition from Homelessness	-	-
H	206	Regional Perinatal Collaborative	-	-
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	-	-
H	208	Substance Use and Gambling Services	344,808	640,045
H	250	Other MDHHS Earned Contracts (describe):	6,039	331,194
H	251	Other MDHHS Earned Contracts (describe):	-	-
H	290	TOTAL EXPENDITURE	351,462	1,019,989
H	400	BALANCE MDHHS EARNED CONTRACTS (cannot be < 0)	40,522	23,950

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY		
I	100	REVENUE		
I	101	Revenue - from PIHP Medicaid (incl Direct Care Wage)	19,398,516	56,867,427
I		Revenue - from PIHP Medicaid (incl Direct Care Wage) Autism	2,077,674	8,936,132
I	104	Revenue - from PIHP Healthy Michigan Plan (incl Direct Care Wage)	3,988,183	10,799,988
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	-	-
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate Autism	-	-
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate	-	-
I	190	TOTAL REVENUE	25,464,373	76,603,547
I	201	Expenditure - Medicaid (incl Direct Care Wage)	19,498,373	50,247,619
I	201	Expenditure - Medicaid (incl Direct Care Wage) Autism	897,176	4,075,184
I	202	Expenditure - Healthy Michigan Plan (incl Direct Care Wage)	3,122,915	7,885,618
I	203	Expenditure - MI Health Link (Medicaid) Services (incl Direct Care Wage)	-	-
I	290	TOTAL EXPENDITURE	23,518,464	62,208,421
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	1,945,909	14,395,126
I	300	Redirected Funds (To) From		
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303		
I	303	FROM Non-MDHHS Earned Contracts - K303		
I	304	FROM General Fund - B310		
I	306	FROM Local Funds - M309.1		
I	390	Total Redirected Funds	-	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	1,945,909	14,395,126

IA		PIHP to Affiliate CCBHC Medicaid Contracts - CMHSP USE ONLY		
IA	100	REVENUE		
IA	101	Revenue - Medicaid Base	1,608,797	3,217,595
IA	102	Revenue - Medicaid Supplemental	607,834	1,215,667
IA	103	Revenue - MI Health Link CCBHC Consumers	-	-
IA	104	1st & 3rd Party Collections - Medicaid	-	-
IA	121	Revenue - Healthy Michigan Base	416,013	832,027
IA	122	Revenue - Healthy Michigan Supplemental	76,663	153,326
IA	124	1st & 3rd Party Collections - Healthy Michigan	-	-
IA	190	TOTAL REVENUE	2,709,307	5,418,615
IA	200	EXPENDITURE		
IA	201	Expenditure - Medicaid (Including MI Health Link)	6,197,357	12,863,844
IA	202	Expenditure - Healthy Michigan	1,340,892	3,624,362
IA	290	TOTAL EXPENDITURE	7,538,249	16,488,206
IA	295	NET PIHP to AFFILIATE CONTRACTS SURPLUS (DEFICIT)	(4,828,942)	(11,069,591)
IA	300	Redirected Funds (To) From		
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.2	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - J303.2		
IA	303	FROM Non-MDHHS Earned Contracts - K303.2		

IA	304	FROM General Fund - B310.1		
IA	305	(TO) Local Funds - M316	-	-
IA	306	FROM Local Funds - M309.2		
IA	390	Total Redirected Funds	-	-
IA	400	BALANCE PIHP to AFFILIATE SERVICES CONTRACTS (must = 0)	(4,828,942)	(11,069,591)

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

PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY				
IC	190	Revenue - Medicaid Health Home Services - from PIHP		
IC	290	Expenditure - Medicaid Health Home Services		
IC	295	NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-
IC	300	Redirected Funds (To) From		
IC	304	FROM General Fund - B310.3		
IC	306	FROM Local Funds - M309.4		
IC	390	Total Redirected Funds	-	-
IC	400	BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be < 0)	-	-

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

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

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

PIHP to Affiliate CCBHC Non-Medicaid Contracts - CMHSP USE ONLY				
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L	100	REVENUE		
L	101	Revenue		
L	102	1st & 3rd Party Collections (Not in Section 226a Funds)		
L	190	TOTAL REVENUE	-	-
L	200	EXPENDITURE		
L	201	Expenditure		
L	290	TOTAL EXPENDITURE	-	-
L	295	NET SURPLUS (DEFICIT)	-	-
L	300	Redirected Funds (To) From		
L	301	(TO) CMHSP to CMHSP Earned Contracts - J306.4	-	-
L	302	FROM CMHSP to CMHSP Earned Contracts - J303.5		
L	303	FROM Non-MDHHS Earned Contracts - K303.4		
L	304	FROM General Fund - B310.5		
L	305	(TO) Local Funds - M316.1	-	-
L	306	FROM Local Funds - M309.6		
L	390	Total Redirected Funds	-	-
L	400	BALANCE PIHP to Affiliate CCBHC Non-Medicaid Contracts (must = 0)	-	-

M		LOCAL FUNDS		
M	100	REVENUE		
M	101	County Appropriation for Mental Health		
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds		
M	103	Section 226 (a) Funds		
M	105	Medicaid Fee for Service Adjuster Payments		
M	106	Local Grants		
M	107	Interest		
M	109	SED Partner		
M	110	All Other Local Funding		
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding		
M	190	TOTAL REVENUE	-	-
M	200	EXPENDITURE		
M	201	GF 10% Local Match	-	-
M	202	Local match cap amount		
M	203	GF Local Match Capped per MHC 330.1308	-	-
M	204	Local Cost for State Provided Services		
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)		
M	207	Local Match to Grants and MDHHS Earned Contracts		
M	209	Local Only Expenditures		
M	290	TOTAL EXPENDITURE	-	-
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	-	-
M	300	Redirected Funds (To) From		
M	302	(TO) General Fund - B331	-	-
M	304	(TO) Targeted Case Management - D302	-	-
M	309	(TO) Injectable Medications - G302	-	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - I306	-	-
M	309.2	(TO) PIHP to Affiliate CCBHC Medicaid Service Contracts - IA306	-	-
M	309.3	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB306	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-	-
M	309.5	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306	-	-
M	309.6	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L306	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-	-
M	311	(TO) Non-MDHHS Earned Contracts - K305	-	-
M	313	(TO) Activity Not Otherwise Reported - O302	-	-
M	315	FROM Non-MDHHS Earned Contracts - K304		
M	316	FROM PIHP to Affiliate CCBHC Medicaid Services Contracts - IA305		
M	316.1	FROM PIHP to Affiliate CCBHC Non-Medicaid Contracts - L305		
M	390	Total Redirected Funds	-	-
M	400	BALANCE LOCAL FUNDS	-	-

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

O		ACTIVITY NOT OTHERWISE REPORTED		
O	100	REVENUE		
O	101	Other Revenue (describe):		
O	102	Other Revenue (describe):		
O	103	Other Revenue (describe):		
O	190	TOTAL REVENUE	-	-
O	200	EXPENDITURE		
O	201	Other Expenditure (describe):		
O	202	Other Expenditure (describe):		
O	203	Other Expenditure (describe):		
O	290	TOTAL EXPENDITURE	-	-
O	295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	-	-
O	300	Redirected Funds (To) From		
O	302	FROM Local Funds - M313		

O	390	Total Redirected Funds	-	-
O	400	BALANCE ACTIVITY NOT OTHERWISE REPORTED	-	-

P	GRAND TOTALS			
P	190	GRAND TOTAL REVENUE	28,565,664	83,066,101
P	290	GRAND TOTAL EXPENDITURE	31,408,175	79,716,616
P	390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-
P	400	NET INCREASE (DECREASE)	(2,842,510)	3,349,485

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		
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HealthWest

Financial Officer Report for Fiscal Year End 2022

Fiscal Year 2022 is officially closed and audited. Please find the following reports attached.

- ❖ **Balance Sheets** – There are no significant items to note in the CMH Client Funds Balance Sheet. For the 2220 Balance sheet, you will see HealthWest had a large amount of decrease to both cash in bank and accounts receivable with a large amount of increase to the due from other governments. As will be noted in the HealthWest audit findings, the Accounts Receivable was misstated for previous years. The Billing Department was too aggressive in their assumptions of collectability and a large amount needed to be reduced this year. For the increase in due from other governments, the large majority of this (\$21.6M) is owed from Lakeshore Regional Entity (LRE) dollars. As you look further into the balance sheet you can see that \$20.1M (of which \$20.04 is related to LRE) is recognized in Deferred Inflows meaning that HealthWest had not received those dollars within 90 days of our fiscal year close. However, HealthWest did receive \$1.56M from the LRE prior to 90 days of our fiscal year close. As of March 29, 2023, HealthWest had a deferred inflow due from LRE of \$1,694,004.87 for FY2018, \$10,192,704.87 for FY2019 and \$8,156,942.31 for FY2022 with HealthWest owing LRE \$4,433,702 for FY22 for a net balance owed by the LRE a total of \$15,609,950.05.
- ❖ **Budgeted Variance Analysis Report** – Focusing on the Expenditures first, HealthWest expenditures compared to the budget. HealthWest had a positive variance of \$4,063,973 in expenditures. All areas apart from Contractual services and Salary and Fringes were within +/- \$150,000 of their budget. Contractual services went over budget by \$5,102,837. I would like to point out that this was purposeful, and encouraged by MDHHS and the LRE, this year with ongoing Provider Stability Payments and Covid Positivity Payments. HealthWest knew we had the additional funds to continue to stabilize our Network and we continued to do that with the knowledge of the LRE and our Board support. Salary and Fringes was under budget by \$9,085,942. HealthWest had a very difficult year, as did many agencies, in hiring and retaining staff. We also had many positions we were not actively recruiting for. This was one area we were using to assist in budget balancing. Now, looking at the revenue piece, HealthWest had a positive revenue variance of \$6,014,692. However, this is inclusive of the \$8,156,942 owed to HealthWest from the LRE. Without that, HealthWest is short \$2,142,250 from our budget revenue. When you look at both of our revenue and expense, that put HealthWest with a positive variance of \$10,078,664, compared to the budget.
- ❖ **LRE September FY2022 Revenue Projection Final Report** – The total projected revenue that the LRE was to receive from the County of Muskegon Medicaid members was \$82,592,462.04. Of this, \$1,649,752.54 was to be withheld for LRE administration, \$837,308.06 withheld for Beacon administration and \$5,905,361.04 withheld to be placed in the LRE Internal Service Fund (ISF), leaving HealthWest \$74,200,040.40 of which \$69,120,421 was paid. Please note, the LRE only owes

HealthWest a balance of \$8,156,942.31 for FY22, of which 2,828,038.13 would still be left to go into the ISF at the LRE, should the September projects be the final year end numbers.

- ❖ **Program Budget Report** – Attached for review.
- ❖ **Financial Status Report** – State General Fund had a positive balance of \$374,817, \$102,463 we can move to our fund balance and \$272,354 must be sent back to MDHHS. \$2,952,864 was earned in the Medicaid portion of the CCBHC pilot, moving those funds to local funds. \$556,537 of Non-MDHHS Earned Contracts was used to fund non-Medicaid CCBHC services. An additional \$509,255 in local funds was earned more than expenses. All leading to a surplus of \$4,083,368 in revenue to expenses.
- ❖ **Spending Plan Comparison** – Finally, attached is a comparison of the HealthWest Spending Plan that is required by the Lakeshore Regional Entity. In comparing the Revenue Spending Plan to the Actual Year end, there positive variance of \$4.2M. While this is a positive variance for HealthWest, it will be deemed as a negative variance for Lakeshore Regional Entity. It was the hopes that any savings would be able to assist in building the regions Internal Savings Fund (ISF). However, CCBHC did shift more Medicaid and Healthy Michigan funds from non-CCBHC services to CCBHC services which allowed HealthWest to move the PPS Supplemental savings to local funds.

Then, moving to expenditures, I am happy to say, HealthWest was able to stay within \$202,605 of our expense spending plan. While this was a deficit, it was a negative variance of only 0.24%.

**CMHSP NAME: HEALTHWESET
FISCAL YEAR 2022 SPENDING PLAN
COMPARED TO FISCAL YEAR END 2022 ACTUAL**

	2021/2022 Full Year Spending Plan	2022/2023 Year End Actual	2022/2023 Increase (Decrease)	Comments
REVENUE SUMMARY				
General Funds	\$ 2,032,221	\$ 2,083,839	\$ 51,618	
Local	706,819	706,819	-	FY21 GF Carry-Over
Earned Contracts	7,802,523	6,759,849	(1,042,674)	
CCBHC	5,007,806	17,591,790	12,583,984	Inclusive of Medicaid Base and PPS
Medicaid -Mental Health (B, B3 HSW, DHS Incentive)			(1,579,276)	Moved Medicaid Based to CCBHC row
Medicaid - Substance Use Disorder	53,013,326	51,434,050		
Healthy Michigan - Mental Health	1,694,310	1,580,043	(114,267)	
Healthy Michigan Substance Use Disorder	6,144,823	2,522,170	(3,622,653)	
Autism	3,659,829	2,081,704	(1,578,125)	
Autism	2,728,556	1,702,012	(1,026,544)	
SSI/SSA	-	-	-	
Fees	1,248,377	1,615,855	367,478	
Food Stamps			-	
Misc. Revenue		246,432	246,432	GASB 87
Investment Income			-	
Use of Unrestricted Fund Balance			-	
TOTAL REVENUE BUDGET	\$ 84,038,590	\$ 88,324,562	\$ 4,285,972	
EXPENDITURE SUMMARY BY LINE ITEM				
Salaries and Wages	\$ 25,482,745	\$ 25,934,876	\$ 452,131	
Employee Fringes	13,554,463	13,524,149	(30,314)	
Contractual	40,788,966	38,716,309	(2,072,657)	
Utilities	204,064	300,311	96,247	
Travel/Conferences	158,608	331,396	172,788	
Other	3,849,744	5,434,154	1,584,410	
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TOTAL EXPENDITURE BUDGET	\$ 84,038,590	\$ 84,241,195	\$ 202,605	
Total Preliminary Variance	\$ -	\$ 4,083,367	\$ 4,083,367	

Fund Source Breakdown:

	Expenses	Surplus/(Deficit)	MCO Admin
Medicaid	53,014,093.00	(0.32)	3,180,845.58
HMP	4,603,874.00	(0.49)	276,232.44
Autism	1,702,012.32	(0)	102,120.74
CCBHC	14,354,004.00	3,237,786	861,240.24

BUDGETED VARIANCE ANALYSIS REPORT
FOR THE MONTH ENDING SEPTEMBER 30, 2022

ITEM	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER FOR SEPTEMBER	Due (TO) /FROM	TOTALS
REVENUES															
MH FEE COLLECTIONS *	(\$2,840,280)	(\$2,840,279)	\$801,663.83	\$2,242,605	(\$1,313,494)	\$4,890,601	(\$2,075,073)	(\$1,340,725)	\$1,022,036	\$2,049,106	\$634,427	\$2,283,598	(\$9,705,705)	\$7,356,166	\$1,164,646
SUD FEE COLLECTIONS*	(\$409,016)	(\$410,726)	(\$402,656.56)	\$72,941	\$160,862	\$1,555,450	\$139,719	\$301,490	(\$1,687,825)	\$217,816	(\$188,949)	\$149,180	(\$1,678,822)	\$0	(\$2,180,537)
CCBHC FEE COLLECTIONS	\$0	\$0	\$597,739.40	\$300,379	\$0	\$0	\$1,357,065	\$0	(\$4,888,007)	\$49,196	\$2,666,275	(\$1,774,950)	\$8,483,353	\$800,776	\$7,591,828
COMMERCIAL INSURANCE	(\$85,950)	(\$85,949)	(\$85,949.00)	\$52,573	\$2,977	\$65,763	(\$85,949)	(\$163,234)	(\$270,624)	(\$91,497)	(\$33,976)	\$478,654	(\$199,469)	\$0	(\$502,630)
OTHER REVENUES DIFFERENTIAL	(\$203,902)	(\$681,593)	(\$350,964)	(\$368,570)	\$299,316	(\$729,240)	(\$79,658)	\$131,352	(\$152,151)	\$553,020	\$187,284	(\$987,282)	\$2,323,779	\$0	(\$58,609)
OTHER CMH BOARDS DIFFERENTIAL **	(\$15,862)	\$0	\$0	(\$15,862)	(\$15,862)	(\$15,862)	(\$13,373)	(\$15,862)	\$92,679	(\$1)	(\$6)	\$4	\$0	\$0	(\$7)
OTHER ALLOCATION ADJUSTMENTS-STATE GRANT *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	(\$1)	\$0	\$0	\$0
TOTAL REVENUES VARIANCE	(\$3,555,009)	(\$4,018,547)	\$559,834	\$2,284,066	(\$866,202)	\$5,766,712	(\$757,268)	(\$1,086,979)	(\$5,883,891)	\$2,777,640	\$3,265,056	\$149,203	(\$776,864)	\$8,156,942	\$6,014,692
EXPENDITURES															
SALARY AND FRINGES	\$1,146,241	\$915,301	\$175,070	\$364,536	\$499,273	\$502,624	\$634,437	\$485,643	\$2,401,293	\$127,606	\$706,477	\$717,948	\$409,495	\$0	\$9,085,942
RENT AND O & M ADJUSTMENTS:															
OTHER	\$107,046	\$41,861	\$21,158	\$24,086	\$68,070	\$74,726	\$88,511	\$51,880	(\$23,835)	\$67,572	\$84,111	(\$24,828)	(\$422,831)	\$0	\$157,527
OVERHEAD	\$130,144	(\$63,650)	(\$102,838)	(\$12,660)	(\$37,611)	(\$5,375)	(\$9,463)	(\$21,525)	\$76,097	(\$7,817)	\$8,824	\$3,667	\$22,568	\$0	(\$19,639)
UTILITIES	\$4,211	(\$6,791)	\$8,805	(\$30,129)	(\$10,236)	(\$8,614)	(\$7,443)	(\$8,656)	\$87,229	(\$375)	\$19,862	(\$15,824)	(\$15,130)	\$0	\$16,912
NET BUILDING ADJUSTMENTS	\$241,402	(\$28,579)	(\$72,876)	(\$18,703)	\$20,224	\$60,737	\$71,605	\$21,699	\$139,491	\$59,380	\$112,797	(\$36,985)	(\$415,394)	\$0	\$154,800
OTHER															
CAPITAL OUTLAY	\$0	\$0	(\$11,449)	\$0	\$0	\$0	\$0	(\$4,093)	\$18,450	(\$1,884)	\$2,050	(\$1,929)	(\$1,347)	\$0	(\$202)
CONTRACTUAL SERVICES	\$536,553	\$2,103,964	(\$619,895)	(\$2,601,298)	\$966,816	(\$960,160)	(\$713,926)	(\$20,955)	\$1,727,939	(\$1,933,665)	(\$72,354)	(\$1,145,782)	(\$2,370,074)	\$0	(\$5,102,837)
SUPPLIES	\$58,513	(\$119,425)	(\$43,817)	(\$123,949)	(\$21,086)	\$18,327	\$39,005	(\$24,585)	\$122,300	(\$5,261)	\$55,329	(\$17,881)	\$54,409	\$0	(\$8,121)
GENERAL LIABILITY/INSURANCE COSTS ***	\$0	\$0	(\$5,392)	\$0	\$0	\$0	\$0	\$0	(\$57,080)	\$0	(\$55,500)	\$0	\$0	\$0	(\$117,971)
PLANNING ADJUSTMENTS	\$21,451	\$21,451	\$21,451	\$21,451	\$21,451	\$21,451	\$21,451	\$21,451	(\$171,608.00)	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
STAFF DEVELOPMENT AND TRAINING	\$12,193	(\$33,173)	(\$8,903)	(\$28,234)	(\$12,111)	(\$2,467)	\$10,925	(\$41,022)	\$83,385	(\$4,150)	\$15,417	(\$67,062)	\$8,209	\$0	(\$66,994)
TRANSFERS	\$0	\$0	\$117,911	\$0	\$0	\$117,911	\$0	\$0	\$117,911	\$0	(\$264,216)	\$117,911	(\$88,072)	\$0	\$119,356
TOTAL OTHER	\$628,710	\$1,972,817	(\$550,093)	(\$2,732,030)	\$955,070	(\$804,938)	(\$642,545)	(\$69,205)	\$1,841,297	(\$1,944,961)	(\$321,323)	(\$1,112,815)	(\$2,395,528)	\$0	(\$5,176,769)
TOTAL EXPENDITURES VARIANCE	\$2,016,353	\$2,859,539	(\$447,898)	(\$2,386,197)	\$1,474,566	(\$241,577)	\$63,497	\$438,137	\$4,382,081	(\$1,757,974)	\$497,951	(\$431,852)	(\$2,401,427)	\$0	\$4,063,973
NET BUDGET VARIANCE	(\$1,538,656)	(\$1,159,008)	\$111,936	(\$102,131)	\$608,364	\$5,525,135	(\$693,771)	(\$648,841)	(\$1,501,811)	\$1,019,666	\$3,763,007	(\$282,649)	(\$3,178,292)	\$8,156,942	\$10,078,664

OTHER ANTICIPATED CONTINGENCIES	EST. COST
TOTAL CONTINGENCIES *	\$0

*THESE SIX VARIANCES SHOULD BE BASED ON 1ST 12 MONTHS ONLY.

\$8,070,052

**THESE SIX VARIANCES SHOULD BE BASED ON LAST 12 MONTHS ONLY.

(\$383,281)

***THIS IS AN ANNUAL ADJUSTMENT

(\$117,971)

ALL OTHERS SHOULD BE BASED ON 13 MONTHS.

\$2,509,864

\$10,078,664

SEPTEMBER FY2022 REVENUE PROJECTION - FINAL

<https://lakeshoreregionalentity.sharepoint.com/:x:/r/sites/FinanceROAT/Shared%20Documents/General/Revenue%20Projection%20Reports/FY%202022/September%20FY2022%20Revenue%20Projection%20Final.xlsx?d=wa991ae2102004255874f7aa9896228d6&csf=1&web=1&e=Dq1iFn>

Total MM	TANF	DAB	HMP	Waiver	Total MM
	384,310	145,757	233,617	2,196	765,881

PMPM					FY2022
	TANF	DAB	HMP	Waiver	Total
Total Revenue PMPM	\$11,722,262.75	\$47,673,029.56	\$11,696,473.87	\$11,500,695.86	\$82,592,462.04
Total LRE Admin	(\$234,201.96)	(\$952,254.30)	(\$233,602.65)	(\$229,693.62)	(\$1,649,752.54)
Total Beacon Admin	(\$131,732.43)	(\$476,211.17)	(\$106,714.46)	(\$122,650.00)	(\$837,308.06)
Total ISF	(\$838,141.79)	(\$3,408,621.61)	(\$836,297.88)	(\$822,299.75)	(\$5,905,361.04)
Total Timely Reporting	\$-	\$-	\$-	\$-	\$-
Total Performance	\$-	\$-	\$-	\$-	\$-
Total PMPM Dollars Available	\$10,518,186.57	\$42,835,942.48	\$10,519,858.88	\$10,326,052.48	\$74,200,040.40
					TRUE

Avg PMPM - After Deduct	\$27.37	\$293.89	\$45.03	\$4,702.21	\$96.88
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Allocation					FY2022
Dollars	TANF	DAB	HMP	Waiver	Total
State Plan 1115	\$5,939,910.70	\$20,152,476.40	\$6,622,721.04		\$32,715,108.15
State Plan 1915 (i)	\$241,337.53	\$17,233,211.07	\$-		\$17,474,548.60
Autism	\$2,130,276.94	\$2,587,229.14	\$6,764.80		\$4,724,270.88
SUD	\$997,773.02	\$753,620.22	\$3,885,446.06		\$5,636,839.30
HSW				\$8,955,587.45	\$8,955,587.45
CWP				\$386,816.62	\$386,816.62
SED				\$372,277.98	\$372,277.98
Total Dollars Available	\$9,309,298.19	\$40,726,536.84	\$10,514,931.90	\$9,714,682.05	\$70,265,448.98
					TRUE

PMPM	TANF	DAB	HMP	Waiver	FY2022
					Total
State Plan 1115	\$15.46	\$138.26	\$28.35		\$42.72
State Plan 1915 (i)	\$0.63	\$118.23	\$-		\$22.82
Autism	\$5.54	\$17.75	\$0.03		\$6.17
SUD	\$2.60	\$5.17	\$16.63		\$7.36
HSW				\$4,713.47	\$11.69
CWP				\$3,683.97	\$0.51
SED				\$1,949.10	\$0.49
Total PMPM	\$24.22	\$279.41	\$45.01	\$4,423.81	\$91.74

HealthWest

1 - Program Budget Report

Reporting Book:
As of Date:

ACCRUAL
9/30/2022

	Expenses Year Ending 09/30/2022	Average Monthly Budget	Expenses Month Ending 9/30/2022	Current Year-to-Date Budget	Expenses Year Ending 09/30/2022			
	FY22 Budget		Current Month		Actual Expenses	Year-To Date Variances	Budget Remaining	% Remaining
All Programs								
100-Recipient Rights	227,032.91	18,919.41	33,993.19	227,032.91	194,728.68	32,304.23	32,304.23	14%
110-Diversity Equity & Inclusion	196,562.18	16,380.18	17,156.46	196,562.18	158,235.86	38,326.32	38,326.32	19%
120-Information Systems	2,818,730.57	234,894.21	336,754.55	2,818,730.57	2,324,176.55	494,554.02	494,554.02	18%
130-Quality Improvement	1,171,200.71	97,600.06	117,308.94	1,171,200.71	968,219.13	202,981.58	202,981.58	17%
140-Community Outreach	474,575.19	39,547.93	84,163.35	474,575.19	523,806.04	(49,230.85)	(49,230.85)	-10%
150-Community Relations	951,980.16	79,331.68	135,196.04	951,980.16	860,824.38	91,155.78	91,155.78	10%
160-Claims	346,131.03	28,844.25	79,936.82	346,131.03	325,208.34	20,922.69	20,922.69	6%
161-Billing/Claims	675,758.95	56,313.25	66,851.15	675,758.95	554,134.28	121,624.67	121,624.67	18%
162-General Ledger	494,366.60	41,197.22	64,454.94	494,366.60	438,343.27	56,023.33	56,023.33	11%
163-Grants	271,401.03	22,616.75	34,098.28	271,401.03	246,775.45	24,625.58	24,625.58	9%
164-Finance Admn Assistant	236,655.49	19,721.29	22,216.02	236,655.49	187,381.59	49,273.90	49,273.90	21%
165-Facilities	879,159.59	73,263.30	81,023.87	879,159.59	670,208.50	208,951.09	208,951.09	24%
170-HR	577,609.23	48,134.10	88,545.52	577,609.23	502,514.15	75,095.08	75,095.08	13%
180-Contracts/Provider Network	323,811.95	26,984.33	21,314.09	323,811.95	250,771.08	73,040.87	73,040.87	23%
190-Quality Assurance	313,717.08	26,143.09	64,806.54	313,717.08	293,437.96	20,279.12	20,279.12	6%
200-Client Information	1,315,043.04	109,586.92	83,124.82	1,315,043.04	1,017,867.97	297,175.07	297,175.07	23%
210-Utilization Management	848,797.81	70,733.15	94,429.50	848,797.81	717,884.45	130,913.36	130,913.36	15%
221-Adult Assessment & Stabilization	1,905,564.29	158,797.02	111,120.27	1,905,564.29	1,497,494.45	408,069.84	408,069.84	21%
222-Registration	7,281.69	606.81	411.42	7,281.69	5,621.80	1,659.89	1,659.89	23%
223-Clinical Services Secretary	1,830.71	152.56	102.84	1,830.71	1,411.27	419.44	419.44	23%
224-Intensive Crisis Stabilization	865,093.17	72,091.10	115,865.72	865,093.17	764,952.75	100,140.42	100,140.42	12%
225-Veterans Services	144,373.45	12,031.12	23,618.77	144,373.45	134,107.29	10,266.16	10,266.16	7%
226-Youth Assessment & Stabilization	1,198,778.63	99,898.22	159,374.75	1,198,778.63	1,024,013.96	174,764.67	174,764.67	15%
230-School Based Services	1,264,476.29	105,373.02	96,241.97	1,264,476.29	957,142.34	307,333.95	307,333.95	24%
240-Post Overdose Rapid Response	8,134.59	677.88	467.95	8,134.59	5,830.22	2,304.37	2,304.37	28%
251-Law Enforcement Assisted Diversion	535,231.65	44,602.64	53,136.72	535,231.65	457,193.33	78,038.32	78,038.32	15%
252-Justice Involved Health Coach	77,937.15	6,494.76	9,212.63	77,937.15	66,280.56	11,656.59	11,656.59	15%
253-Muskegon County Diversion Council	585,363.78	48,780.32	99,834.24	585,363.78	531,371.23	53,992.55	53,992.55	9%
260-Jail Medical	872,650.74	72,720.90	102.75	872,650.74	509,610.86	363,039.88	363,039.88	42%
270-IDD Supports Coordination	271,274.06	22,606.17	26,889.32	271,274.06	230,799.69	40,474.37	40,474.37	15%
271-Adult Intensive Case Management I/DD	461,475.23	38,456.27	299.12	461,475.23	272,586.39	188,888.84	188,888.84	41%
272-Adult Community Based DD Team 1	943,217.54	78,601.46	115,315.06	943,217.54	793,594.02	149,623.52	149,623.52	16%
273-Adult Community Based DD Team 2	1,007,556.71	83,963.06	128,409.57	1,007,556.71	872,769.48	134,787.23	134,787.23	13%
274-Transition -Age Team (Adult)	600,720.20	50,060.02	66,334.94	600,720.20	485,708.97	115,011.23	115,011.23	19%
275-Medically Complex Team	715,532.99	59,627.75	82,152.14	715,532.99	605,448.07	110,084.92	110,084.92	15%
276-Youth Supports Coordination/IDD	821,694.40	68,474.53	69,791.51	821,694.40	643,987.71	177,706.69	177,706.69	22%
280-Autism	4,468,898.22	372,408.19	411,217.51	4,468,898.22	3,591,555.70	877,342.52	877,342.52	20%

281-Youth Behavioral Support	590,029.84	49,169.15	59,493.06	590,029.84	482,206.86	107,822.98	107,822.98	18%
282-DD Assessment	515,192.66	42,932.72	45,827.56	515,192.66	407,339.42	107,853.24	107,853.24	21%
283-DD Clinic	474,118.44	39,509.87	43,318.59	474,118.44	406,145.06	67,973.38	67,973.38	14%
290-Clinical Services MI Team 1	1,665,502.46	138,791.87	193,991.47	1,665,502.46	1,408,409.32	257,093.14	257,093.14	15%
291-Clinical Services MI Team 2	1,543,712.14	128,642.68	166,243.83	1,543,712.14	1,290,978.26	252,733.88	252,733.88	16%
292-Clinical Services MI High Intensity Team	368,710.19	30,725.85	(410.88)	368,710.19	215,076.88	153,633.31	153,633.31	42%
293-Clinical Services / ACT	920,006.47	76,667.21	103,972.41	920,006.47	763,599.00	156,407.47	156,407.47	17%
294-Clinical Service/ SUD	614,403.68	51,200.31	66,673.02	614,403.68	532,657.40	81,746.28	81,746.28	13%
295-MI Adult Support Group Coordination	377,132.89	31,427.74	37,329.11	377,132.89	297,616.04	79,516.85	79,516.85	21%
296-MI Adult Supports COFR	107,769.62	8,980.80	10,229.87	107,769.62	84,984.27	22,785.35	22,785.35	21%
300-Vocational Services	516,890.51	43,074.21	49,008.93	516,890.51	418,668.19	98,222.32	98,222.32	19%
310-Juvenile Justice	610,207.72	50,850.64	91,475.36	610,207.72	518,660.54	91,547.18	91,547.18	15%
311-Youth Based Services Team 1	728,370.25	60,697.52	67,973.10	728,370.25	595,097.31	133,272.94	133,272.94	18%
312-Youth Based Services Team 2	665,368.14	55,447.35	64,080.96	665,368.14	533,070.98	132,297.16	132,297.16	20%
313-Youth/Infant/Early/Juvenile Clerical	82,930.54	6,910.88	16,814.78	82,930.54	74,607.44	8,323.10	8,323.10	10%
314-Infant Mental Health/Early Childhood	822,958.38	68,579.87	47,510.62	822,958.38	608,921.75	214,036.63	214,036.63	26%
320-Youth Wraparound	803,246.18	66,937.18	74,932.95	803,246.18	644,753.54	158,492.64	158,492.64	20%
321-Youth Transition Age Services	909,133.49	75,761.12	89,386.34	909,133.49	732,297.80	176,835.69	176,835.69	19%
324-Youth Home Based Services	1,118,270.09	93,189.17	108,535.91	1,118,270.09	897,208.64	221,061.45	221,061.45	20%
330-Health Clinic	941,006.80	78,417.23	72,217.62	941,006.80	748,921.63	192,085.17	192,085.17	20%
331-Integrated Health Care Clinic	787,296.95	65,608.08	82,049.36	787,296.95	636,120.59	151,176.36	151,176.36	19%
332-Psychiatrist	2,363,800.67	196,983.39	357,019.90	2,363,800.67	1,871,189.68	492,610.99	492,610.99	21%
340-Youth Crisis Residential	0.00	0.00	1,051.66	0.00	950.30	(950.30)	(950.30)	#DIV/0!
341-Adult Crisis Residential Team 1	575,911.55	47,992.63	70,268.59	575,911.55	509,419.06	66,492.49	66,492.49	12%
342-Adult Crisis Residential Team 2	732,279.83	61,023.32	59,700.27	732,279.83	573,952.27	158,327.56	158,327.56	22%
350-Medicated Assisted Treatment (MAT)	136,722.44	11,393.54	3,882.84	136,722.44	87,795.92	48,926.52	48,926.52	36%
351-Injection Clinic	156,130.28	13,010.86	14,683.84	156,130.28	122,331.56	33,798.72	33,798.72	22%
352-Outpatient Counseling	541,309.10	45,109.09	75,672.57	541,309.10	482,695.82	58,613.28	58,613.28	11%
360-Lobby Services	383,160.44	31,930.04	19,614.22	383,160.44	274,116.28	109,044.16	109,044.16	28%
361-Community Health	107,725.43	8,977.12	19,368.69	107,725.43	97,242.43	10,483.00	10,483.00	10%
362-Housing Specialist	138,932.50	11,577.71	24,297.94	138,932.50	192,081.77	(53,149.27)	(53,149.27)	-38%
700-Directors- Management	1,291,750.06	107,645.84	117,845.72	1,291,750.06	1,061,949.65	229,800.41	229,800.41	18%
000 - Unassigned	6,754,591.63	562,882.64	353,837.85	6,754,591.63	5,789,288.92	965,302.71	965,302.71	14%
820 - Lemonade/Recovery	143,744.83	11,978.74	3,238.99	143,744.83	127,566.67	16,178.16	16,178.16	11%
831 - HUD 1	87,607.02	7,300.59	0.00	87,607.02	78,487.57	9,119.45	9,119.45	10%
832 - HUD 2	16,433.78	1,369.48	0.00	16,433.78	13,330.00	3,103.78	3,103.78	19%
833 - HUD 3	23,283.46	1,940.29	0.00	23,283.46	20,960.00	2,323.46	2,323.46	10%
834 - HUD 4	24,076.44	2,006.37	0.00	24,076.44	20,630.00	3,446.44	3,446.44	14%
800-SUD Contractual Services	3,936,157.05	328,013.09	968,388.21	3,936,157.05	4,487,551.74	(551,394.69)	(551,394.69)	-14%
801-MI Adult Inpatient	3,461,424.38	288,452.03	736,582.81	3,461,424.38	3,739,256.58	(277,832.20)	(277,832.20)	-8%
802-MI Child Inpatient	767,948.01	63,995.67	199,281.36	767,948.01	881,429.86	(113,481.85)	(113,481.85)	-15%
804-MI Adult Vocational	145.88	12.16	0.00	145.88	106.70	39.18	39.18	27%
805-DD Vocational Services	647,629.65	53,969.14	149,576.82	647,629.65	785,563.43	(137,933.78)	(137,933.78)	-21%
806-In Home Support Services	3,788,670.82	315,722.57	1,196,918.95	3,788,670.82	4,729,951.38	(941,280.56)	(941,280.56)	-25%
807-DD Respite	254,968.58	21,247.38	75,912.31	254,968.58	328,144.37	(73,175.79)	(73,175.79)	-29%
808-Health Services	227,484.38	18,957.03	57,444.38	227,484.38	302,954.98	(75,470.60)	(75,470.60)	-33%
809-MI Respite	149,113.60	12,426.13	43,227.54	149,113.60	153,998.94	(4,885.34)	(4,885.34)	-3%
810-Autism Program	470,977.08	39,248.09	188,611.41	470,977.08	610,710.58	(139,733.50)	(139,733.50)	-30%

811-Homeless Project	1,367.20	113.93	0.00	1,367.20	1,675.00	(307.80)	(307.80)	-23%
812-MI Adult Partial Hospitalization	44,713.87	3,726.16	17,098.09	44,713.87	58,393.03	(13,679.16)	(13,679.16)	-31%
814-MI Child Residential	0.00	0.00	5,030.22	0.00	5,030.22	(5,030.22)	(5,030.22)	#DIV/0!
815-DD Residential	14,344,484.77	1,195,373.73	3,777,897.79	14,344,484.77	16,120,142.44	(1,775,657.67)	(1,775,657.67)	-12%
816-MI Adult Residential	2,307,097.65	192,258.14	1,092,109.91	2,307,097.65	3,141,756.32	(834,658.67)	(834,658.67)	-36%
860-Transportation -outpatient	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
365-Living Room	64,027.17	5,335.60	9,908.28	64,027.17	58,555.64	5,471.53	5,471.53	9%
900-DCO	0.00	0.00	14,079.19	0.00	14,079.19	(14,079.19)	(14,079.19)	#DIV/0!
725 Managers	0.00	0.00	67,198.58	0.00	67,198.58	(67,198.58)	(67,198.58)	#DIV/0!
Total All Programs	87,985,546.00	7,332,128.83	14,205,676.18	87,985,546.00	82,793,825.57	5,191,720.43	5,191,720.43	6%

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

CMHSP:	HealthWest	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/25/2023
		Column A	Column B
			YEAR TO DATE REPORTING

A MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)

AC CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic

AE OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services

AG HEALTH HOME SERVICES - Summary From FSR - Health Home Services

AI HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan (incl Direct Care Wage)

AK MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link

RES RESTRICTED FUND BALANCE ACTIVITY

B	GENERAL FUND		
B	100	REVENUE	
B	101	CMH Operations	2,049,254
B	120	Subtotal - Current Period General Fund Revenue	2,049,254
B	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services	
B	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services	
B	123	Prior Year GF Carry Forward	34,585
B	140	Subtotal - Other General Fund Revenue	34,585
B	190	TOTAL REVENUE	2,083,839
B	200	EXPENDITURE	
B	201	100% MDHHS Matchable Services / Costs	491,066
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap	-
B	203	90% MDHHS Matchable Services / Costs	1,353,284
B	290	TOTAL EXPENDITURE	1,709,022
B	295	NET GENERAL FUND SURPLUS (DEFICIT)	374,817
B	300	Redirected Funds (To) From	
B	304	(TO) Targeted Case Management - D301	-
B	309	(TO) Allowable GF Cost of Injectable Medications - G301	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - I304	-
B	310.1	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA304	-
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB304	-
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - IC304	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID304	-
B	310.5	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L304	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - J305 (explain - section Q)	-
B	313	FROM CMHSP to CMHSP Earned Contracts - J302	
B	314	FROM Non-MDHHS Earned Contracts - K302	
B	330	Subtotal Redirected Funds rows 301 - 314	-
B	331	FROM Local Funds - M302	
B	332	FROM Risk Corridor - N303	
B	390	Total Redirected Funds	-
B	400	BALANCE GENERAL FUND (cannot be < 0)	374,817

OTHER GF CONTRACTUAL OBLIGATIONS

C CCBHC NON-MEDICAID - (PIHP Use Only)

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
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		Column A	Column B

FEE FOR SERVICE MEDICAID

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

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

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

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			YEAR TO DATE REPORTING
			Column A Column B

OTHER FUNDING

H		MDHHS EARNED CONTRACTS	
H	100	REVENUE	
H	101	Comprehensive Services for Behavioral Health	630,188
H	102	Housing and Homeless Services	-
H	103	Juvenile Justice Programs	-
H	104	Suicide Lifeline Programs	-
H	105	Projects for Assistance in Transition from Homelessness	-
H	106	Regional Perinatal Collaborative	-
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	162,024
H	108	Substance Use and Gambling Services	1,605,977
H	150	Other MDHHS Earned Contracts (describe):	1,481,800
H	151	Other MDHHS Earned Contracts (describe):	190,783
H	190	TOTAL REVENUE	4,070,772
H	200	EXPENDITURE	
H	201	Comprehensive Services for Behavioral Health	630,188
H	202	Housing and Homeless Services	-
H	203	Juvenile Justice Programs	-
H	204	Suicide Lifeline Programs	-
H	205	Projects for Assistance in Transition from Homelessness	-
H	206	Regional Perinatal Collaborative	-
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	162,024
H	208	Substance Use and Gambling Services	1,605,977
H	250	Other MDHHS Earned Contracts (describe):	1,481,800
H	251	Other MDHHS Earned Contracts (describe):	190,783
H	290	TOTAL EXPENDITURE	4,070,772
H	400	BALANCE MDHHS EARNED CONTRACTS (must = 0)	-

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY	
I	100	REVENUE	
I	101	Revenue - from PIHP Medicaid (incl Direct Care Wage)	54,716,105
I	104	Revenue - from PIHP Healthy Michigan Plan (incl Direct Care Wage)	4,603,874
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate	
I	190	TOTAL REVENUE	59,319,979
I	201	Expenditure - Medicaid (incl Direct Care Wage)	54,716,105
I	202	Expenditure - Healthy Michigan Plan (incl Direct Care Wage)	4,603,874
I	203	Expenditure - MI Health Link (Medicaid) Services (incl Direct Care Wage)	-
I	290	TOTAL EXPENDITURE	59,319,979
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	-
I	300	Redirected Funds (To) From	
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303	
I	303	FROM Non-MDHHS Earned Contracts - K303	
I	304	FROM General Fund - B310	
I	306	FROM Local Funds - M309.1	
I	390	Total Redirected Funds	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
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			YEAR TO DATE REPORTING
		Column A	Column B

PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY			
IA	100	REVENUE	
IA	101	Revenue - Medicaid Base	10,462,753
IA	102	Revenue - Medicaid Supplemental	3,498,012
IA	103	Revenue - MI Health Link CCBHC Consumers	-
IA	104	1st & 3rd Party Collections - Medicaid	
IA	121	Revenue - Healthy Michigan Base	2,370,797
IA	122	Revenue - Healthy Michigan Supplemental	975,306
IA	124	1st & 3rd Party Collections - Healthy Michigan	
IA	190	TOTAL REVENUE	17,306,868
IA	200	EXPENDITURE	
IA	201	Expenditure - Medicaid (Including MI Health Link)	11,921,463
IA	202	Expenditure - Healthy Michigan	2,432,541
IA	290	TOTAL EXPENDITURE	14,354,004
IA	295	NET PIHP to AFFILIATE CONTRACTS SURPLUS (DEFICIT)	2,952,864
IA	300	Redirected Funds (To) From	
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.2	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - J303.2	
IA	303	FROM Non-MDHHS Earned Contracts - K303.2	
IA	304	FROM General Fund - B310.1	
IA	305	(TO) Local Funds - M316	(2,952,864)
IA	306	FROM Local Funds - M309.2	
IA	390	Total Redirected Funds	(2,952,864)
IA	400	BALANCE PIHP to AFFILIATE CCBHC SERVICES CONTRACTS (must = 0)	-

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

PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IC	190	Revenue - Medicaid Health Home Services - from PIHP	
IC	290	Expenditure - Medicaid Health Home Services	
IC	295	NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-
IC	300	Redirected Funds (To) From	
IC	304	FROM General Fund - B310.3	
IC	306	FROM Local Funds - M309.4	
IC	390	Total Redirected Funds	-
IC	400	BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be < 0)	-

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

CMHSP:	HealthWest	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/25/2023
		Column A	Column B

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

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

K	NON-MDHHS EARNED CONTRACTS		
K 190	Revenue		2,586,387
K 290	Expenditure		2,029,850
K 295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)		556,537
K 300	Redirected Funds (To) From		
K 302	(TO) General Fund - B314		-
K 303	(TO) PIHP to Affiliate Medicaid Services Contracts - I303		-
K 303.2	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - IA303		-
K 303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID303		-
K 303.4	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L303		(556,537)
K 304	(TO) Local Funds - M315		-
K 305	FROM Local Funds - M311		
K 390	Total Redirected Funds		(556,537)
K 400	BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)		-

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

CMHSP:	HealthWest	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/25/2023
		Column A	Column B

L		PIHP to Affiliate CCBHC Non-Medicaid Contracts - CMHSP USE ONLY	
L	100	REVENUE	
L	101	Revenue	387,612
L	102	1st & 3rd Party Collections (Not in Section 226a Funds)	
L	190	TOTAL REVENUE	387,612
L	200	EXPENDITURE	
L	201	Expenditure	944,149
L	290	TOTAL EXPENDITURE	944,149
L	295	NET SURPLUS (DEFICIT)	(556,537)
L	300	Redirected Funds (To) From	
L	301	(TO) CMHSP to CMHSP Earned Contracts - J306.4	-
L	302	FROM CMHSP to CMHSP Earned Contracts - J303.5	
L	303	FROM Non-MDHHS Earned Contracts - K303.4	556,537
L	304	FROM General Fund - B310.5	
L	305	(TO) Local Funds - M316.1	-
L	306	FROM Local Funds - M309.6	
L	390	Total Redirected Funds	556,537
L	400	BALANCE PIHP to Affiliate CCBHC Non-Medicaid Contracts (must = 0)	-

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

CMHSP:	HealthWest	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/25/2023
			YEAR TO DATE REPORTING
		Column A	Column B

M		LOCAL FUNDS	
M	100	REVENUE	
M	101	County Appropriation for Mental Health	1,026,428
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds	
M	103	Section 226 (a) Funds	-
M	105	Medicaid Fee for Service Adjuster Payments	
M	106	Local Grants	5,537
M	107	Interest	
M	109	SED Partner	
M	110	All Other Local Funding	1,290,709
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding	
M	190	TOTAL REVENUE	2,322,674
M	200	EXPENDITURE	
M	201	GF 10% Local Match	135,328
M	202	Local match cap amount	
M	203	GF Local Match Capped per MHC 330.1308	-
M	204	Local Cost for State Provided Services	319,609
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)	591,000
M	207	Local Match to Grants and MDHHS Earned Contracts	5,537
M	209	Local Only Expenditures	761,945
M	290	TOTAL EXPENDITURE	1,813,419
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	509,255
M	300	Redirected Funds (To) From	
M	302	(TO) General Fund - B331	-
M	304	(TO) Targeted Case Management - D302	-
M	309	(TO) Injectable Medications - G302	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - I306	-
M	309.2	(TO) PIHP to Affiliate CCBHC Medicaid Service Contracts - IA306	-
M	309.3	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB306	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-
M	309.5	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306	-
M	309.6	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L306	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-
M	311	(TO) Non-MDHHS Earned Contracts - K305	-
M	313	(TO) Activity Not Otherwise Reported - O302	-
M	315	FROM Non-MDHHS Earned Contracts - K304	
M	316	FROM PIHP to Affiliate CCBHC Medicaid Services Contracts - IA305	2,952,864
M	316.1	FROM PIHP to Affiliate CCBHC Non-Medicaid Contracts - L305	
M	390	Total Redirected Funds	2,952,864
M	400	BALANCE LOCAL FUNDS	3,462,119

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

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

CMHSP:	HealthWest	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/25/2023
		Column A	Column B

O	ACTIVITY NOT OTHERWISE REPORTED		
O	100	REVENUE	
O	101	Other Revenue (describe):Lease Proceeds GASB87	246,432
O	102	Other Revenue (describe):SA PA2	
O	103	Other Revenue (describe):	
O	190	TOTAL REVENUE	246,432
O	200	EXPENDITURE	
O	201	Other Expenditure (describe):	
O	202	Other Expenditure (describe):	
O	203	Other Expenditure (describe):	
O	290	TOTAL EXPENDITURE	-
O	295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	246,432
O	300	Redirected Funds (To) From	
O	302	FROM Local Funds - M313	
O	390	Total Redirected Funds	-
O	400	BALANCE ACTIVITY NOT OTHERWISE REPORTED	246,432

P	GRAND TOTALS		
P	190	GRAND TOTAL REVENUE	88,324,563
P	290	GRAND TOTAL EXPENDITURE	84,241,195
P	390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-
P	400	NET INCREASE (DECREASE)	4,083,368

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	M110 includes \$528,764.12 received in PA423 funds
Q	
Q	
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Q	

ATTACHMENT #3A

**COMMUNITY MENTAL HEALTH
INTERIM BALANCE SHEET 2220
MENTAL HEALTH
September 30, 2022**

ASSETS	THIS YEAR	LAST YEAR
Cash in Bank	(11,280,719.74)	(9,493,215.93)
Imprest (Petty) Cash	2,700.00	2,700.00
Due from Credit Cards	7,407.11	-
Accounts Receivable	181,668.71	1,302,214.03
Due From Other Funds	220.76	10,833.42
Prepaid Items	319,982.25	191,420.06
Due from other governments	22,417,171.04	17,007,902.05
Total Assets	<u>\$ 11,648,430.13</u>	<u>\$ 9,021,853.63</u>
 LIABILITIES AND EQUITY		
Accounts Payable	\$ 7,119,719.54	\$ 6,331,928.56
Undistributed Receipts	1,762.29	639.66
Capitation Medicaid	56,547.95	-
Accrued Wages and Fringes	775,781.87	1,897,707.64
Medicaid - Healthy Michigan	5,218.25	-
SA Federal Pass Thru	457.50	-
Due to Federal	-	8,185.85
Unearned Revenue - Lilac St Donation	50,100.00	50,100.00
Total Liabilities and Equity	<u>\$ 8,009,587.40</u>	<u>\$ 8,288,561.71</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred Medicaid fee for services and capitation	<u>\$ 20,119,747.21</u>	<u>\$ 14,037,176.92</u>
Fund Balance at beginning of year	(14,521,177.85)	(12,350,237.25)
Nonspendable FB-Prepays	191,420.06	
**Total Fund Balance	<u>\$ (14,329,757.79)</u>	<u>\$ (12,350,237.25)</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	 \$ 13,799,576.82	 \$ 9,975,501.38
 NET OF REVENUES VS EXPENDITURES	 <u>\$ (2,151,146.69)</u>	 <u>\$ (953,647.75)</u>
 Transferred to County Equipment Revolving Account for:		
Mental Health Center Building (6660-0000-349220)	\$2,643,567.37	\$2,696,000.41
Future Equipment Purchases (6660-0000-349222)	\$61,884.44	\$35,542.14

ATTACHMENT #3b

**COMMUNITY MENTAL HEALTH
INTERIM BALANCE SHEET 7930
CMH CLIENT FUNDS
September 30, 2022**

ASSETS	THIS YEAR	LAST YEAR
Cash	\$ 747,054.72	\$ 876,351.64
Imprest Cash	\$ 47,812.47	\$ 11,337.73
Accounts Receivable	\$ 177.00	\$ 177.00
Total Assets	<u>\$ 795,044.19</u>	<u>\$ 887,866.37</u>
 LIABILITIES AND EQUITY		
Due to Other Funds	\$ 220.76	\$ 10,548.20
Undistributed Receipts	\$ 794,823.43	\$ 877,318.17
	<u>\$ 795,044.19</u>	<u>\$ 887,866.37</u>



Communication with Those Charged with Governance during Planning

April 12, 2023

To the Members of the Board
HealthWest
Muskegon, Michigan

We are engaged to examine HealthWest's (the CMHSP's) compliance with the compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund Contract for the year ended September 30, 2022. Professional standards require that we provide you with the following information related to our compliance audit.

We would also like to extend the opportunity for you to share with our firm any concerns you may have regarding the CMHSP, whether they be in relation to FSR reporting, controls over assets, or issues regarding personnel, as well as an opportunity for you to ask any questions you may have regarding the compliance audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the CMHSP complied with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund Contract. Our compliance audit does not relieve you or management of your responsibilities.

As part of obtaining reasonable assurance about whether the CMHSP complied with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund Contract, we will also perform tests of the CMHSP's compliance with certain provisions of laws, regulations, and other contracts. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Our responsibility is to plan and perform the compliance audit to obtain reasonable, but not absolute, assurance that the CMHSP complied with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund Contract. We are responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the compliance process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the CMHSP's compliance with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material noncompliance and to design the nature, timing, and extent of further compliance audit procedures. Noncompliance may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We will generally communicate our significant findings at the conclusion of the compliance audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

During planning for this engagement, we considered the following significant risks of noncompliance. Our auditing procedures have been tailored to help detect these risks should they occur. Should any actual instances of noncompliance be detected during the performance of our engagement, these would be communicated to the Board in the *Communication with Those Charged with Governance at the Conclusion of the Audit*. Those risks **considered** during planning are:

- Improper identification of consumer eligibility
- Improper expenditure recognition due to fraud

Again, these are risks that are considered in determining the audit procedures to be applied. While these are risks that are considered during planning, it is not an indication that any such activity has taken place. To address these risks, we incorporate unpredictability into our compliance audit procedures, emphasize the use of professional skepticism, and assign staff to the engagement with industry expertise.

Derek Miller is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The information included in this letter is intended solely for the use of those charged with governance and management of the CMHSP, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Roslund, Prestage & Company, P.C.".

Roslund, Prestage & Company, P.C.
Certified Public Accountants

HealthWest
(a Fund of the County of Muskegon, Michigan)
Audit Presentation
April 21, 2023





Independent Auditor's Report

To the Members of the Board
HealthWest (a Fund of the County of Muskegon, Michigan)
Muskegon, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the major special revenue fund and the aggregate remaining fund information of HealthWest (the CMHSP) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the CMHSP's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major special revenue fund and the aggregate remaining fund information of the CMHSP as of September 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CMHSP and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in the notes to the financial statements, during 2022 the CMHSP adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CMHSP's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery,

HealthWest (a Fund of the County of Muskegon, Michigan)
 Balance Sheet - Special Revenue Fund
 September 30, 2022

Assets	
Cash and cash equivalents	\$ 2,700
Accounts receivable, net	189,297
Due from other governments	26,850,873
Prepaid expenditures	319,982
Total assets	<u>\$ 27,362,852</u>
	PY Total Assets 18,506,883
Liabilities	
Checks issued in excess of deposits	\$ 11,280,720
Accounts payable	7,119,720
Accrued payroll and related liabilities	775,782
Due to other governmental units	4,768,280
Unearned revenue	119,740
Total liabilities	<u>24,064,242</u>
	PY Total Liabilities 17,773,592
Deferred inflows of resources	
Related to Medicaid cost settlement	20,051,869
Total deferred inflows	<u>20,051,869</u>
	PY Total Deferred Inflows 14,037,177
Fund balances	
Nonspendable	319,982
Unassigned	(17,073,241)
Total fund balances	<u>(16,753,259)</u>
	PY Total Fund Balance (13,303,886)
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,362,852</u>

The notes to the financial statements are an integral part of this statement.

HealthWest (a Fund of the County of Muskegon, Michigan)
Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Fund
For the Year Ended September 30, 2022

Revenues		
Medicaid	\$ 70,198,031	
Federal funding	7,109,031	
State funding	1,754,795	
Charges for services	1,297,091	
Other revenues	185,887	
Total revenues	<u>80,544,835</u>	
		PY Total Revenues 72,749,397
Expenditures		
Salaries expenditures	25,933,490	
Fringe benefits	11,694,955	
Capital outlay	808,515	
Contracted services	34,654,527	
Hospital expenditures	4,387,679	
Indirect expenditures	1,314,309	
Interest expenditures	45,468	
Insurance costs	478,191	
Lease and rent expenditures	1,080,232	
Local match drawdown	352,288	
Other expenditures	264,484	
Professional expenditures	245,622	
Repairs and maintenance	234,385	
Supplies expenditures	278,377	
Travel expenditures	527,290	
Utilities expenditures	304,770	
Total expenditures	<u>82,604,582</u>	
		PY Total Expenditures 73,182,851
Revenues over (under) expenditures		(2,059,747)
		PY Revenue Over (Under) (433,454)
Other financing sources (uses)		
Proceeds from issuance of lease obligation	246,432	
Transfers in	706,819	
Transfers out	(1,317,005)	
Total other financing sources (uses)	<u>(363,754)</u>	
Net change in fund balances		(2,423,501)
Fund balance, beginning of year		(13,303,886)
Prior period adjustment		<u>(1,025,872)</u>
Fund balance, end of year		<u><u>\$ (16,753,259)</u></u>

The notes to the financial statements are an integral part of this statement.

HealthWest (a Fund of the County of Muskegon, Michigan)
Statement of Fiduciary Net Position - Fiduciary Fund
September 30, 2022

	Custodial Fund Consumer Funds
Assets	
Cash and cash equivalents	\$ 794,867
Accounts receivable	177
Total assets	795,044
Liabilities	
Accounts payable	221
Total liabilities	221
Net position	
Restricted	794,823
Total net position	\$ 794,823

The notes to the financial statements are an integral part of this statement.

HealthWest (a Fund of the County of Muskegon, Michigan)
Statement of Changes in Fiduciary Net Position - Fiduciary Fund
For the Year Ended September 30, 2022

	Custodial Fund Consumer Funds
Additions	
Contributions	\$ 3,537,631
Total additions	3,537,631
Deductions	
Payments	3,620,126
Total deductions	3,620,126
Change in fiduciary net position	(82,495)
Net position, beginning of year	887,866
Prior period adjustment	(10,548)
Net position, end of year	\$ 794,823

The notes to the financial statements are an integral part of this statement.

NOTE 7 – DEFERRED INFLOWS OF RESOURCES RELATED TO MEDICAID COST SETTLEMENT

The amount reported as deferred inflows of resources related to Medicaid cost settlement with the regional entity consists of the following:

Description	Amount
Cost settlement – FY 2018	1,694,005
Cost settlement – FY 2019	10,192,705
Cost settlement – FY 2022	8,156,942
Other	8,217
Total	20,051,869

NOTE 8 – RETIREMENT AND OTHER POST EMPLOYMENT BENEFIT PLANS

Defined Contribution Retirement Plan

Plan Description

The CMHSP offers employees a defined contribution retirement plan through the County of Muskegon. The assets of the plan were held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. MERS acts as the custodian for the plan and holds the custodial account for the beneficiaries of this plan.

The assets may not be diverted to any other use. MERS are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. Plan balances and activities are not reflected in the CMHSP's financial statements.

The plan provisions and contribution amounts were established by the County Board and may be amended by the County Board.

Eligibility

All employees hired after January 1, 2007 are required to participate in the plan.

Contributions

The CMHSP contributes 3.00% of the participant's base salary to the plan. Employees are required to contribute at a range of 4.00% to 4.50% of base salary to the plan.

Normal Retirement Age & Vesting

Retirement age as defined by the plan is 65 years of age. Employees are 100% vested immediately in the employee's contributions. Employees become vested in the CMHSP's contribution over a six-year period.

Forfeitures

Employee contributions are 100% vested immediately therefore there are no forfeitures of these contributions. Nonvested employer contributions are forfeited upon termination of employment. Such forfeitures are first used to pay administrative expenses and remaining funds are reallocated as an employer required and/or discretionary contribution.

Contribution Amounts

For the year ended September 30th, employer contributions (reduced by \$151,039 in forfeitures) amounted to \$696,513. Employee contributions amounted to \$1,054,114. The outstanding liability to the plan at year-end was \$12,656.

Defined Benefit Pension Plan

The CMHSP offers a defined benefit plan for its eligible employees through the County of Muskegon (the County). The County's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The County participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS

NOTE 10 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended September 30, 2022, the CMHSP implemented the following new pronouncement: GASB Statement No. 87, *Leases*.

Summary:

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term obligations in the financial statements of the County.

NOTE 11 – CONTINGENT LIABILITIES

Under the terms of various federal and state grants and regulatory requirements, the CMHSP is subject to periodic audits of its agreements, as well as a cost settlement process under the full management contract with the regional entity and the State. Such audits could lead to questioned costs and/or requests for reimbursement to the grantor or regulatory agencies. Cost settlement adjustments, if any, as a result of compliance audits are recorded in the year that the settlement is finalized. The amount of expenses which may be disallowed, if any, cannot be determined at this time, although the CMHSP expects such amounts, if any, to be immaterial.

The CMHSP is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the CMHSP's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the CMHSP.

NOTE 12 – ECONOMIC DEPENDENCE

The CMHSP receives over 80% of its revenues from the State of Michigan either directly from MDHHS or indirectly through the CMHSP's regional entity.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

The prior period adjustment in the special revenue fund consists of the following item:

Description	Amount
To adjust the PA 423 receivable for amounts that are uncollectable for services rendered in FY 2021.	(1,025,872)

The prior period adjustment in the fiduciary fund consists of the following item:

Description	Amount
To adjust net position for accounts payable not recorded in fund in FY 2021.	(10,548)

NOTE 14 – TRANSFERS

The transfer in of \$706,819 represents an appropriation provided by the County as a local match for various services.

The transfer out of \$1,317,005 represents the transfer of funds to the County for the CMHSP's portion of pension bond costs.

NOTE 15 – DEFICIT FUND BALANCE

As of year-end, the CMHSP is in a deficit net position of \$16,753,259, which is the result of the timing of cash receipts related to certain revenues due from Lakeshore Regional Entity. Future collection of these amounts are expected to eliminate the fund deficit.

NOTE 16 - UPCOMING ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 96, *Subscription-based Information Technology Arrangements*, was issued by the GASB in May 2020 and will be effective for the CMHSP's fiscal year ending September 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

GASB Statement No. 101, *Compensated Absences*, was issued by the GASB in June 2022 and will be effective for the CMHSP's fiscal year September 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

To the Members of the Board
HealthWest (a Fund of the County of Muskegon, Michigan)
Muskegon, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major special revenue fund and the aggregate remaining fund information of HealthWest (the CMHSP), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the CMHSP’s financial statements and have issued our report thereon dated March 17, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The CMHSP’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the CMHSP’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The CMHSP’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

HealthWest (a Fund of the County of Muskegon, Michigan)
Schedule of Findings and Questioned Costs
September 30, 2022

Finding 2022-001 – MATERIAL JOURNAL ENTRY

Type:	Material Weakness in Internal Control.
Condition:	The CMHSP's general ledger contained a material error related to accounts receivable, fund balance, deferred inflows of resources, and due from Lakeshore Regional Entity recorded at year-end.
Criteria:	The CMHSP's internal control structure should include procedures to ensure that accounting data is properly calculated and reported in accordance with generally accepted accounting principles.
Cause:	This condition was caused by an insufficient internal control process for review of accounts receivable and analysis of amounts considered to be collectible, deferred revenues and Lakeshore Regional Entity.
Effect:	The CMHSP's initial trial balance presented for audit was materially misstated in accounts receivable, fund balance, deferred inflows of resources, and due from Lakeshore Regional Entity. Material entries impacted the account balances as follows: <ul style="list-style-type: none">• Reduction of accounts receivable and beginning fund balance by \$1,025,872• Increase of deferred inflows of resources and reduction of due from Lakeshore Regional Entity by \$4,479,412.
Recommendation:	We recommend that the CMHSP review their process of analyzing account balances and make necessary changes to ensure that balances are adjusted periodically to properly reflect accurate amounts.
Management's Resp:	We are in agreement with this finding. Corrective action is in place to implement change management in daily procedures and processes.

REQUEST FOR HEALTHWEST BOARD CONSIDERATION AND AUTHORIZATION

COMMITTEE Finance Committee	BUDGETED X	NON BUDGETED	PARTIALLY BUDGETED
REQUESTING DIVISION Provider Network Management	REQUEST DATE April 21, 2023		REQUESTOR SIGNATURE Jennifer Stewart, Clinical Services Manager
<u>SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL IMPACT, POSSIBLE ALTERNATIVES)</u>			
<p>HealthWest Board authorization is requested to approve a \$83,000 increase to the contract for Community Healing Centers located at 2615 Stadium, Kalamazoo MI. 49008 effective January 1, 2023 through September 30, 2023.</p> <p>Community Healing Centers projected contract amount was \$112,000.00 for FY 2023. The requested amount of \$83,000.00 is to cover Community Healing Centers extensive increase of SUD services. The increased services are due to Salvation Army Turning Point being closed to short term residential services for several months. The total projected expenditure will not exceed \$195,000.00. Their services include:</p> <ul style="list-style-type: none"> • Sub-Acute Detox Services • Residential Services • Recovery Housing 			
<u>SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES)</u>			
<p>I move to authorize the HealthWest Board of Directors to approve the increase in projected expenditure for Community Healing Centers with a total not to exceed \$195,000.00 effective January 1, 2023 through September 30, 2023.</p>			
COMMITTEE DATE 4/21/2023	COMMITTEE APPROVAL _____ Yes _____ No _____ Other		
BOARD DATE 4/28/2023	BOARD APPROVAL _____ Yes _____ No _____ Other		

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REQUEST FOR HEALTHWEST BOARD CONSIDERATION AND AUTHORIZATION

COMMITTEE Finance Committee	BUDGETED X	NON BUDGETED	PARTIALLY BUDGETED
REQUESTING DIVISION Provider Network	REQUEST DATE April 21, 2023	REQUESTOR SIGNATURE Brandy Carlson, Chief Financial Officer	
<u>SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL IMPACT, POSSIBLE ALTERNATIVES)</u>			
<p>Authorization is requested for HealthWest to increase projected contract expenditures for FY23 (October 1, 2022 - September 30, 2023) for the agencies and amounts identified below:</p> <ol style="list-style-type: none"> 1. West Shore Medical- Increase from \$23,000 to a total not to exceed \$143,000.00 to cover increased provider services. West Shore Medical provides private duty nursing care, along with medical respite and CLS by Registered Nurses and LPNs. The increase requested covers a corrected projection of services for FY2023. The original projection was incorrect due to late provider billings. 2. Core Solutions- Increase from \$60,000.00 to a total not to exceed \$144,000.00 to cover the previous HealthWest EHR Cx360. Conversion from the Core Solutions systems is taking longer than originally projected. It is projected that this project will take the remainder of the fiscal year. Therefore, the cost to house files in the old Core Solutions system will be higher. Current costs are \$12,000.00 per month to cover March 2023 to September 2023. 			
<u>SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES)</u>			
<p>I move to authorize HealthWest to approve the projected expenditures for West Shore Medical and Core Solutions as stated above with a total not to exceed \$287,000.00, effective October 1, 2022 through September 30, 2023.</p>			
COMMITTEE DATE 4/21/2023	COMMITTEE APPROVAL _____ Yes _____ No _____ Other		
BOARD DATE 4/28/2023	BOARD APPROVAL _____ Yes _____ No _____ Other		

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REQUEST FOR HEALTHWEST BOARD CONSIDERATION AND AUTHORIZATION

COMMITTEE Finance Committee	BUDGETED X	NON BUDGETED	PARTIALLY BUDGETED
REQUESTING DIVISION Provider Network Management	REQUEST DATE April 21,2023	REQUESTOR SIGNATURE Brian Speer, Provider Network Manager	
<u>SUMMARY OF REQUEST (GENERAL DESCRIPTION, FINANCING, OTHER OPERATIONAL IMPACT, POSSIBLE ALTERNATIVES)</u>			
<p>HealthWest Board authorization is requested to contract with Help at Home, located at 529 E. 16th Street, Holland MI. 49423 to provide services effective May 1, 2023 through September 30, 2023. Help at Home completed credentialing and received approval through the Lakeshore Regional Entity. Help at Home will be paid with funding within the HealthWest budget for the following services:</p> <ol style="list-style-type: none"> 1. Community Living Support (CLS): Support/Teaching daily living skills. 2. Respite Care: Short term relief for caregivers. 			
<u>SUGGESTED MOTION (STATE EXACTLY AS IT SHOULD APPEAR IN THE MINUTES)</u>			
<p>I move to authorize the HealthWest Interim Executive Director to sign a contract with Help of Home Inc., for the period May 1, 2023 through September 30, 2023 to provide CLS and Respite services to eligible HealthWest consumers, at a cost not to exceed \$25,000.00 for FY2023.</p>			
COMMITTEE DATE 4/21/2023	COMMITTEE APPROVAL _____ Yes _____ No _____ Other		
BOARD DATE 4/28/2023	BOARD APPROVAL _____ Yes _____ No _____ Other		

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Exhibit 4: Sole Source Justification Form

Single/ Sole Source Justification

Please explain why the recommended vendor is the only vendor that can meet the required needs. Are there other vendors who can do this job? What conditions (e.g. technological superiority, or performance risks, etc.) exist so that the recommended vendor has a significant advantage over any other vendor who can do this job?

It is important to sufficiently address the key reason for awarding an order without soliciting competitive bids/quotes. The rationale must be clear and convincing, avoiding generalities and unsupported conclusions.

Vendor Name: Help at Home Requisition #: _____

Complete the Following Checklist

A specific contractor is the only source of the required item because (check all that apply)

- It is the only source capable of supplying the item/need in the local area where the required need is to be met. Using a provider outside of the local area will substantially increase the cost or not meet the need of the services requested.
- It is not possible to obtain competitive bids for consideration. Documentation* is attached to verify market research to preclude other brands or vendors considered and justification of Single Qualified Source.
- The required item(s) is proprietary to the Contractor.
(Branded, Exclusive, Trademarked, Copyright...)
- The required item(s) is under warranty to the Contractor and all service agreements / maintenance agreements are exclusive to the Contractor.
- The required item(s) needed to be compatible or interchangeable with existing hardware or system currently in place. Only compatible items can be used for spares, replacements, or modifications to the current system.
- There is a substantial technical risk in contracting with any other contractor, (e.g. only one contractor has been successful to date in implementing / completing this process / project). Documentation* is attached to verify market research to preclude other brands or vendors considered and justification of Single Qualified Source.
- The service provider selected is predetermined by an outside source such as a Medical Provider, Courts, or other preapproved source and the services cannot be Bid
- A grantor/funding agency or pass-through entity expressly authorizes a noncompetitive proposal in response to a written request. Documentation is attached.

*Documentation- Examples of documentation to attach include: A narrative explaining market research, reference checks on vendors, or a clearly written explanation of why a vendor meets the Sole Source Justification Description and any written information gathered in making this determination.

Comments: Help at Home is currently contracted with Ottawa CMH. The LRE credentialing packet was completed with approval on 3/24/2022.

The contract template is approved by counsel and Respite and Community Living Supports services are billable through Medicaid

Signature Justine Belvitch Digitally signed by Justine Belvitch Date: 2023.04.17 10:50:08 -04'00' Date _____

Emergency Purchase:

- Emergency:** It is the only source capable of supplying the item/need in time to meet the required need due to an unforeseen situation involving the breakdown of machinery and/or a threatened termination of essential services, including maintenance and repair of essential office equipment, or a dangerous condition develops, or when supplies are needed for immediate use which may vitally affect the safety, health, property or welfare of the public.

For Emergency Purchases:

Administrator Signature _____ Date _____