



# MONROE COMMUNITY MENTAL HEALTH AUTHORITY

## BOARD MEETING

July 26, 2023 – 5:00 p.m. / Aspen Room

Draft Agenda

**PUBLIC ACCESS:** <https://us06web.zoom.us/j/82017690680> / 1-206-337-9723 / Meeting ID: 820 1769 0680

### **BOARD VALUES:**

- 1.1 Monroe Community Mental Health Authority exists so that individuals with severe and persistent mental illness and intellectual/development disabilities can live, work, and play in their communities to their fullest potential.
- 1.2 Monroe Community Mental Health Authority strives to be the provider of choice for Monroe County by offering the highest quality of treatment with positive measurable outcomes, while maintaining competitive rates with the State.
- 1.3 Monroe Community Mental Health Authority establishes and sustains a culture that values each staff member; holds staff to high standards; is fair and respectful; and values creativity and promotes collaborative thinking.
- 1.4 Monroe Community Mental Health Authority continues to establish collaborative community relationships that enable MCMHA to provide quality service to consumers.

### **BOARD RULES OF CONDUCT:**

- a. Speak only after being acknowledged by the Chair and only to the Chair.
- b. Keep deliberation focused on the issue and don't make it personal.
- c. Divulge all pertinent information related to agenda items before action is taken.
- d. Seek to understand before becoming understood.
- e. Seek to do no harm.

### **MISSION STATEMENT:**

Enrich lives and promote wellness.

### **VISION STATEMENT:**

To be a valued/active partner in an integrated System of Care that improves the health and wellness of our community.

### **CORE VALUES:**

Compassion, Authenticity, Trust, and Accountability.

	<u>Guide</u>
<b>I. Call to Order</b>	<b>01 min</b>
<b>II. Roll Call</b>	<b>02 min</b>
<b>III. Pledge of Allegiance</b>	<b>02 min</b>
<b>IV. Motion to Adopt the Agenda as Presented</b>	<b>02 min</b>
<b>V. Motion to Approve the Minutes from the June 28, 2023 Board Meeting and waive the Reading Thereof</b>	<b>02 min</b>
<b>VI. Feedback Summary</b>	<b>02 min</b>
<b>VII. Citizen Comments</b>	<b>03 min/person</b>
<i>"The Board will listen respectfully to any comments you would like to make but will not respond directly tonight. You can expect a follow up contact from the Executive Director or her representative within 24 hours if your comment is about a specific problem or complaint. Comments shall be limited to 3 minutes".</i>	
<b>VIII. Presentations Recognitions, and Celebrations</b>	<b>40 min</b>
a. FY2022 Finance Audit, Single Audit, and Compliance Audit	
b. REVEL Marketing Agency	
<b>IX. Board Committee Reports</b>	<b>10 min</b>
a. <b>Motion to Place on File All Written Committee Reports</b>	
i. Business Operations	
ii. Bylaws & Policy	
iii. Clinical Operations	
iv. Executive	
b. Board Committee and Committee Chair Appointments	
i. Guidelines for Participation	

- |              |  |                      |
|--------------|--|----------------------|
| <b>X.</b>    | <b>Items for Board Action</b>  | <b>05 min</b>        |
|              | <ul style="list-style-type: none"> <li>a. <b>Motion to Approve the Consent Agenda Less Item _____</b> <ul style="list-style-type: none"> <li>i. Administrative Contracts as Presented</li> </ul> </li> <li>b. <b>Motion to Accept the FY2022 Finance Audit, Single Audit, and Compliance Audit as Presented</b></li> <li>c. <b>Motion to Request the Benesh Building Doors Be Open Between 8am and 5pm, Monday through Friday, for Walk-ins</b></li> </ul>   |                      |
| <b>XI.</b>   | <b>Authority and Regional Policy Review/Approval</b>   | <b>05 min</b>        |
|              | <ul style="list-style-type: none"> <li>a. <b>Motion to Approve the Authority Policy, Procedure, and Exhibits as Presented</b> <ul style="list-style-type: none"> <li>i. <b>Policy:</b> Vehicle Use, Maintenance and Replacement Policy</li> <li>ii. <b>Procedure:</b> Vehicle Use, Maintenance and Replacement Procedure<br/>Vehicle Reservation Procedure<br/>Request for Interpretation Services Procedure</li> <li>iii. <b>Exhibit:</b></li> <li>iv. <b>Rescind:</b></li> </ul> </li> <li>b. <b>Motion to Approve the Regional Policies as Presented</b> <ul style="list-style-type: none"> <li>i. <b>Policy:</b> CMHPSM LIP Credentialing Policy<br/>Consumer Appeals Policy<br/>Customer Services Policy<br/>Notice of Privacy Practices Policy<br/>Organizational Credentialing, Recredentialing, and Monitoring Policy</li> </ul> </li> </ul> |                      |
| <b>XII.</b>  | <b>Relationship with the Region, County, and Others</b>  | <b>00 min</b>        |
|              | <ul style="list-style-type: none"> <li>a. Regional Reports <ul style="list-style-type: none"> <li>i. Regional PIHP Board Meeting Minutes – Did Not Meet</li> </ul> </li> </ul>   |                      |
| <b>XIII.</b> | <b>Items from the Chief Executive Officer</b>  | <b>10 min</b>        |
|              | <ul style="list-style-type: none"> <li>a. Financial Report</li> <li>b. Chief Executive Officer’s Report (<i>handout</i>)</li> </ul>  |                      |
| <b>XIV.</b>  | <b>New Business</b>  | <b>00 min</b>        |
| <b>XV.</b>   | <b>Citizen Comments</b>  | <b>03 min/person</b> |
| <b>XVI.</b>  | <b>Announcements by Board Members</b>  | <b>03 min/person</b> |
| <b>XVII.</b> | <b>Adjournment</b>   | <b>01 min</b>        |

**The next regular scheduled meeting for the Monroe Community Mental Health Authority Board of Directors is on Wednesday, August 23, 2023 beginning at 5:00pm in the Aspen Room.**

LG/dp 3:34 p.m.



**BOARD OF DIRECTORS REGULAR MEETING MINUTES  
June 28, 2023**

**Present:** Michael Humphries, Chairperson; Susan Fortney, Vice Chairperson; Catherine Bernhold, Secretary; John Burkardt; Deb Staelgraeve; Rebecca Curley; Chantele Steffens; Dawn Asper; Rebecca Pasko; Pam Ray; Ken Papenhagen; and LaMar Frederick

**Excused:**

**Absent:**

**Staff:** Lisa Graham

**Guests:** 6 guests attended

**I. CALL TO ORDER**

The Board Chairperson, Mike Humphries, called the meeting to order at 5:00 p.m.

**II. ROLL CALL**

Roll Call confirmed a quorum existed.

**III. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mike Humphries.

**IV. CONSIDERATION TO ADOPT THE DRAFT AGENDA AS PRESENTED**

Ken Papenhagen moved to adopt the draft agenda as presented. Dawn Asper supported. Motion carried unanimously.

Chantele Steffens requested to be appointed to the Business Operations Committee and mentioned another Board Member that would like to be appointed to the Clinical Operations Committee. Mike Humphries commented that committee sign up will happen in June and committee appointments will be made at the July Board Meeting.

**V. CONSIDERATION TO APPROVE THE MINUTES FROM THE MAY 24, 2023 BOARD MEETING AND WAIVE THE READING THEREOF**

Pam Ray moved to approve the minutes from the May 24, 2023 Board Meeting and waive the reading thereof. Ken Papenhagen supported. Motion carried unanimously.

**VI. FEEDBACK SUMMARY**

Mike Humphries reviewed feedback from the May 24, 2023 Board Meeting.

**VII. CITIZEN COMMENTS**

Sandy Libstorff commented on a Joint Commission complaint and assisting a child at Oaks.

Judy Greene commented on CMH providing 24/7 care, Team Wellness, and is looking for a response on the vehicle purchased for crisis mobile.

**VIII. PRESENTATIONS, RECOGNITIONS, AND CELEBRATIONS**

**IX. BOARD COMMITTEE REPORTS**

**a. Motion to Place on File All Written Reports**

John Burkardt moved to place on file all written reports. Catherine Bernhold supported. Motion carried unanimously.

Written reports on file: Business Operations, Bylaws & Policy, Clinical Operations, Executive, and Performance Evaluation.

Board Bylaws & Policy - Susan Fortney commented the committee is continuing to make progress on amending the Bylaws and Governance Policy Manual.

Clinical Operations – Chantele Steffens suggested having a call log for tracking calls and walk-ins at the Benesh Building.

**b. Board Committees**

- i. Sign Up** – The Committee List and Scope will be emailed to Board Members to sign up for what available committees you would like to participate in and if you are interested in being a Committee Chair.
- ii. Committee Capacity** – Mike Humphries received opinions from Board Members on committee capacity. Most Board Member responses were to keep committee capacity at 5 with the ex-officio as the sixth member. Committee appointments will take place at the July Board Meeting.
- iii. Guidelines for Participation** – Mike Humphries received opinions from Board Members on committee participation for appointed membership versus guest Board Members. Mike will provide guidelines at the July Board Meeting.

**X. ITEMS FOR BOARD ACTION**

**a. Motion to Approve the Consent Agenda Less Item \_\_\_\_\_**

- i. Administrative Contracts as Presented**
- ii. Service Contracts as Presented**

LaMar Frederick provided an overview of the Administrative Contract for Healia Health. Healia Health involves a coordination of benefits for employees. If the Board can put this in place, employees will have an additional option that will result in a better plan at a lesser cost and at the same time save funds on our own premiums. The Business Operations committee did their due diligence and satisfied rates are within budget.

LaMar Frederick moved to approve the Consent Agenda. Pam Ray supported. Discussion followed. Roll call: In favor: Burkardt, Frederick, Steffens, Ray, Pasko, Staelgraeve, Curley, Asper, Papenhagen, Bernhold, Fortney; and Humphries; opposed: none; motion carried unanimously.

**XI. AUTHORITY AND REGIONAL POLICY REVIEW/APPROVAL**

**a. Motion to Approve the Authority Policy, Procedure, and Exhibits as Presented**

- i. Policy: N/A
- ii. Procedure: LOCUS Procedure; and Suicide Risk Assessment Procedure
- iii. Exhibit: Report of Death Exhibit
- iv. Rescind: In Person Consumer Contacts During COVID Policy; Expectations for Remote Work Policy; Positions Eligible for Telecommuting Exhibit; Phased Approach to Resuming Standard Operations Exhibit; Level of Care Policy; Level of Care Criteria for DD Exhibit; Level of Care Criteria for MIA Exhibit; and Level of Care Criteria for Child & Family Exhibit

Pam Ray moved to approve the Authority Policy, Procedure and Exhibits Presented. Dawn Asper supported. Motion carried unanimously.

**b. Motion to Approve the Regional Policies as Presented**

- i. Policy: N/A

**XII. RELATIONSHIP WITH REGION, COUNTY, AND OTHERS**

- a. Regional Reports
  - i. Regional PIHP Board Meeting Minutes – Provided in the Board Packet

**XIII. ITEMS FROM THE CHIEF EXECUTIVE OFFICER**

- c. Financial Report – Lisa Graham was available for questions.
- d. Chief Executive Officer’s Report included the: MDHHS CCBHC Demonstration Expansion; Crisis Mobile Unit; Marketing/Promotion; Human Resources Exit Interviews; Finance; Juneteenth Holiday; Team Wellness follow-up; Standard Cost Allocation; Conflict Free Case Management; Community Coalition follow-up; and Monroe County Fair Booth for Monroe CMH.

**XIV. NEW BUSINESS**

**XV. CITIZEN COMMENTS**

Judy Greene commented that Board Committees cannot be closed and cannot be voted within. Judy would like a response on what agenda and what minutes show the discussion on the purchase of the mobile crisis vehicle and where did the money come from to purchase it. Evaluations need to be written and would like to know how to FOIA those. Looking forward to hearing about team wellness. The CFO is not attending the Board Meetings.

Sandy Libstorff commented on the Rehman contract and paying an additional \$25,000 for Standard Cost Allocation and the CFO is not in attendance at the Board Meetings. Sandy commented on Recipient Rights complaints.

**XVI. BOARD ANNOUNCEMENTS**

Dawn Asper commented on the transition of Board Members and looking forward to getting to know them. The Board Workshop went well and thinks the Board is getting better at communication.

Deb Staelgraeve read the following statement into the record: I am aware of a new Facebook group that was recently started by a former member of this board to share information that is being obtained through the Freedom of Information Act regarding Monroe Community Mental Health as well as the actions of this board. I am also aware of a post in that group in which the same former board member mentioned me by name with regard to Lisa Graham’s performance evaluation for the year 2022. I would like to address the issue raised in that post.

It is the board’s responsibility to conduct an annual performance evaluation of the CEO, and the 2022 evaluation was to have been completed by the end of February of 2023. The individual who has publicly criticized the actions of this board in our meeting of May 24, 2023 was a member of the board that had failed to complete the performance evaluation in a timely manner. When the matter was addressed at our May meeting, there were four new members of the board, myself included, who had never had an opportunity to observe Ms. Graham’s performance in 2022. I felt that, given the failure of the previous board to fulfill its obligation, and with the four new members not being familiar enough to render an opinion, it would be in the best interests of the board, Ms. Graham, and the organization itself, to render a satisfactory evaluation and move on. Yes, I did make the motion, and the motion did pass.

Going forward, it is my intention to encourage the development of an effective process for observing the performance of the CEO and fulfilling the board’s obligation to complete an annual performance evaluation in a timely manner as required.

**XVII. ADJOURNMENT**

Mike Humphries adjourned the meeting at 6:41pm.

Submitted by,

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Catherine Bernhold  
Board Secretary

LG/dp 7/10/23

**Monroe Community  
Mental Health Authority**

**Financial Statements**  
September 30, 2022





## Independent Auditor's Report

To the Members of the Board  
Monroe Community Mental Health Authority  
Monroe, Michigan

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the business-type activities and each major fund of Monroe Community Mental Health Authority (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 basic 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 business-type activities and each major fund of the CMHSP as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows 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,



intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CMHSP's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, 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 a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2023, on our consideration of the CMHSP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CMHSP's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CMHSP's internal control over financial reporting and compliance.

Sincerely,



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

March 27, 2023

Monroe Community Mental Health Authority  
Statement of Net Position  
September 30, 2022

		Mental Health Fund
<b>Assets</b>		
Current assets		
Cash and cash equivalents		\$ 4,973,206
Accounts receivable, net		80,968
Lessor receivable		23,692
Due from other governmental units		6,972,404
Prepaid expenses		298,517
Total current assets		12,348,787
Noncurrent assets		
Capital assets not being depreciated		47,000
Capital assets being depreciated/amortized, net		2,770,752
Total noncurrent assets		2,817,752
<b>Total assets</b>	<b>PY Total Assets</b>	<b>\$12,668,273</b>
		<b>15,166,539</b>
<b>Deferred outflows of resources</b>		
Related to pension		3,655,664
Related to OPEB		1,075,683
<b>Total deferred outflows</b>	<b>PY Total DO</b>	<b>\$3,828,243</b>
		<b>4,731,347</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable		4,981,336
Accrued payroll and related liabilities		1,658,785
Incurred but not reported liability		340,191
Due to other governmental units		664,096
Unearned revenue		83,789
Compensated absences, due within one year		44,884
Lease liability, due within one year		361,038
Direct borrowings and direct placements, due within one year		245,501
Total current liabilities		8,379,620
Noncurrent liabilities		
Compensated absences, due beyond one year		254,344
Lease liability, due beyond one year		456,473
Direct borrowings and direct placements, due beyond one year		1,096,534
Net pension liability		4,273,142
Net OPEB liability		9,560,127
Total noncurrent liabilities		15,640,620
<b>Total liabilities</b>	<b>PY Total Liabilities</b>	<b>\$24,179,854</b>
		<b>24,020,240</b>
<b>Deferred inflows of resources</b>		
Related to pension		3,316,973
Related to OPEB		4,393,681
Related to lessor activity		23,259
<b>Total deferred inflows</b>	<b>PY Total DI</b>	<b>\$10,124,043</b>
		<b>7,733,913</b>
<b>Net position</b>		
Net investment in capital assets		658,206
Unrestricted		(12,514,473)
<b>Total net position</b>	<b>PY Total Net Position</b>	<b>(\$17,807,381)</b>
		<b>\$ (11,856,267)</b>

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

Monroe Community Mental Health Authority  
Statement of Revenues, Expenses and Changes in Net Position  
For the Year Ended September 30, 2022

		Mental Health Fund
<b>Operating revenues</b>		
Medicaid revenue		\$ 40,726,985
State and federal funding		2,898,133
County appropriations		997,803
Charges for services		195,735
<b>Total operating revenues</b>	<b>PY operating revenues</b>	<b>\$40,023,783</b>
		<b>44,818,656</b>
<b>Operating expenses</b>		
Salary and wages		6,504,621
Fringe benefits - operating		938,550
Contracted services		28,953,029
Depreciation/amortization		643,439
Insurance		68,614
Leases		358,401
Miscellaneous		225,010
Professional fees		170,206
Repairs and maintenance		109,583
Residential/housing		40,686
Supplies		434,144
Training		150,086
Travel and meetings		86,214
Utilities and phones		202,133
<b>Total operating expenses</b>	<b>PY operating expenses</b>	<b>\$36,977,373</b>
		<b>38,884,716</b>
Operating income (loss)		5,933,940
<b>Nonoperating revenues (expenses)</b>		
Gain on sale of capital assets		19,250
Other revenue		22,730
Interest income		7,631
Interest expense		(32,437)
<b>Total nonoperating revenues (expenses)</b>		<b>17,174</b>
<b>Change in net position</b>		<b>5,951,114</b>
<b>Net position, beginning of year</b>		<b>(17,807,381)</b>
<b>Net position, end of year</b>		<b>\$ (11,856,267)</b>

Monroe Community Mental Health Authority  
Notes to the Financial Statements  
September 30, 2022

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The CMHSP bank balance was \$4,974,821 and \$2,195,952 of that amount was exposed to custodial credit risk because it was uninsured by FDIC.

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable, net of allowances as of September 30<sup>th</sup> consists of the following:

Description	Amount
Accounts receivable, gross	157,318
Less: allowance for doubtful accounts	(76,350)
Accounts receivable, net	80,968

**NOTE 4 – DUE FROM OTHER GOVERNMENTAL UNITS**

Due from other governmental units as of September 30<sup>th</sup> consists of the following:

Description	Amount
Community Mental Health Partnership of Southeast Michigan	6,464,550
County of Monroe	477,916
Other governmental units	29,938
Total	6,972,404

**NOTE 7 - UNEARNED REVENUE**

The amount reported as unearned revenue represents revenues received in advance of the period earned as follows:

Description	Amount
General fund carryforward	83,789

**NOTE 8 – LEASE LIABILITY**

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Binkley Home. An initial lease liability was recorded in the amount of \$77,698 during the current fiscal year. As of year-end, the value of the lease liability was \$52,492. The CMHSP is required to make monthly principal and interest payments of \$2,262. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$77,698 and had accumulated amortization of \$25,899.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Harbor Home. An initial lease liability was recorded in the amount of \$64,233 during the current fiscal year. As of year-end, the value of the lease liability was \$43,396. The CMHSP is required to make monthly principal and interest payments of \$1,870. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$64,233 and had accumulated amortization of \$21,411.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Lewis Home. An initial lease liability was recorded in the amount of \$82,575 during the current fiscal year. As of year-end, the value of the lease liability was \$55,787. The CMHSP is required to make monthly principal and interest payments of \$2,404. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$82,575 and had accumulated amortization of \$27,525.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Borg Street building. An initial lease liability was recorded in the amount of \$78,110 during the current fiscal year. As of year-end, the value of the lease liability was \$52,771. The CMHSP is required to make monthly principal and interest payments of \$2,274. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$78,110 and had accumulated amortization of \$26,037.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Granby Street building. An initial lease liability was recorded in the amount of \$81,751 during the current fiscal year. As of year-end, the value of the lease liability was \$55,231. The CMHSP is required to make monthly principal and interest payments of \$2,380. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$81,751 and had accumulated amortization of \$27,250.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Vivian Road building. An initial lease liability was recorded in the amount of \$82,644 during the current fiscal year. As of year-end, the value of the lease liability was \$55,834. The CMHSP is required to make monthly principal and interest payments of \$2,406. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$82,644 and had accumulated amortization of \$27,548.

the CMHSP entered into a 5-year lease agreement as lessee for the use of a portion of the Benesh building. An initial lease liability was recorded in the amount of \$71,002 during the current fiscal year. As of year-end, the value of the lease liability was \$54,510. The CMHSP is required to make monthly principal and interest payments of \$1,530. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$71,002 and had accumulated amortization of \$17,750.

the CMHSP entered into a 5-year lease agreement as lessee for the use of a portion of the Benesh building. An initial lease liability was recorded in the amount of \$248,446 during the current fiscal year. As of year-end, the value of the lease liability was \$189,372. The CMHSP is required to make monthly principal and interest payments of

Monroe Community Mental Health Authority  
Notes to the Financial Statements  
September 30, 2022

\$5,457. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$248,446 and had accumulated amortization of \$63,433.

the CMHSP entered into a 3-year lease agreement as lessee for the use of the John L Street building. An initial lease liability was recorded in the amount of \$83,137 during the current fiscal year. As of year-end, the value of the lease liability was \$56,246. The CMHSP is required to make monthly principal and interest payments of \$2,400. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$83,137 and had accumulated amortization of \$27,712.

the CMHSP entered into a 3-year lease agreement as lessee for the use of the South Dixie Road building. An initial lease liability was recorded in the amount of \$87,745 during the current fiscal year. As of year-end, the value of the lease liability was \$59,363. The CMHSP is required to make monthly principal and interest payments of \$2,533. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$87,745 and had accumulated amortization of \$29,248.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the East Ninth Street building. An initial lease liability was recorded in the amount of \$58,291 during the current fiscal year. As of year-end, the value of the lease liability was \$39,381. The CMHSP is required to make monthly principal and interest payments of \$1,697. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$58,291 and had accumulated amortization of \$19,430.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Rosewood building. An initial lease liability was recorded in the amount of \$76,324 during the current fiscal year. As of year-end, the value of the lease liability was \$51,564. The CMHSP is required to make monthly principal and interest payments of \$2,222. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$76,324 and had accumulated amortization of \$25,441.

the CMHSP entered into a 4-year lease agreement as lessee for the use of the Huron Street building. An initial lease liability was recorded in the amount of \$76,324 during the current fiscal year. As of year-end, the value of the lease liability was \$51,564. The CMHSP is required to make monthly principal and interest payments of \$2,222. The lease has an interest rate of 3.25%. The value of the right-to-use asset as of the end of the current fiscal year was \$76,324 and had accumulated amortization of \$25,441.

The future principal and interest lease payments as of year-end were as follows:

Fiscal Year Ended September 30,	Principal	Interest	Total
2023	361,038	21,225	382,263
2024	374,669	9,302	383,971
2025	81,804	1,381	83,185
Total	817,511	31,908	849,419

**NOTE 9 – LEASE RECEIVABLE**

During fiscal year 2022, the CMHSP began leasing a portion of the Sutton Place building to a third-party. The lease is for 2 years. The CMHSP will receive monthly payments of \$231. The CMHSP recognized lease revenue and interest revenue during the current fiscal year related to this lease as detailed below. Also, the CMHSP's ending receivable for lease payments and deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term are detailed below.

During fiscal year 2022, the CMHSP began leasing a portion of the Sutton Place building to a third-party. The lease is for 2 years. The CMHSP will receive monthly payments of \$335. The CMHSP recognized lease revenue and interest revenue during the current fiscal year related to this lease as detailed below. Also, the CMHSP's ending receivable for lease payments and deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term are detailed below.

Monroe Community Mental Health Authority  
Notes to the Financial Statements  
September 30, 2022

During fiscal year 2022, the CMHSP began leasing a portion of the Sutton Place building to a third-party. The lease is for 2 years. The CMHSP will receive monthly payments of \$371. The CMHSP recognized lease revenue and interest revenue during the current fiscal year related to this lease as detailed below. Also, the CMHSP's ending receivable for lease payments and deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term are detailed below.

During fiscal year 2022, the CMHSP began leasing the Cass Street building to a third-party. The lease is for 2 years. The CMHSP will receive monthly payments of \$313. The CMHSP recognized lease revenue and interest revenue during the current fiscal year related to this lease as detailed below. Also, the CMHSP's ending receivable for lease payments and deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term are detailed below.

Description of Lease	Received during current fiscal year		Remaining amount as of year-end	
	Lease Revenue	Lease Interest	Lease Receivable	Deferred Inflows
Sutton Place Building #1	1,322	64	4,053	4,031
Sutton Place Building #2	1,918	92	5,877	5,845
Sutton Place Building #3	2,124	102	6,509	6,473
Cass Street Building	1,476	86	7,253	6,910
Totals	6,840	344	23,692	23,259

**NOTE 10 – DEBT OBLIGATIONS**

**Short-term debt**

During the year the CMHSP borrowed amounts from Signature Bank through a line of credit for the purpose of providing funds for current operations. The maximum aggregate principal amount outstanding cannot exceed \$2,000,000. The unused portion as of year-end was \$2,000,000. The CMHSP's certificates of deposit are used as collateral on the line of credit. The interest rate is stated at 3.25%. In an event of a default on the note, Signature Bank may impose a penalty interest rate and accelerate the repayment terms.

	Beginning Balance	Additions	(Deletions)	Ending Balance
Short-term debt	-	500,000	(500,000)	-

**Long-term debt**

Direct Borrowings and Direct Placements

The CMHSP (through an agreement with its County) obtained financing for office space located at 1001 S. Raisinville Road, Monroe, MI. The CMHSP is responsible to make principal and interest payments ranging between \$272,577 and \$296,841 to the County in coordination with the County's bond payments which are due annually in April. The original amount of the financing obtained was \$4,011,526 at an interest rate ranging between 4.00% and 4.25%.

The CMHSP's outstanding loans from direct borrowings and direct placements related to mental health operations contains provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

Monroe Community Mental Health Authority  
Notes to the Financial Statements  
September 30, 2022

**Summary of Long-Term Debt**

The changes in the long-term liabilities are as follows:

Description	As Restated Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
Compensated absences	329,721	18,965	(49,458)	299,228	44,884
Direct borrowings and direct placements	1,577,877	-	(235,842)	1,342,035	245,501
Lease liabilities	1,168,280	-	(350,769)	817,511	361,038
<b>Total</b>	<b>3,075,878</b>	<b>18,965</b>	<b>(636,069)</b>	<b>2,458,774</b>	<b>651,423</b>

Beginning balances restated to recognize the liability of the 1001 Raisinville Road Building. There is no impact on beginning net position.

**NOTE 11 - NET INVESTMENT IN CAPITAL ASSETS**

As of September 30<sup>th</sup>, the composition of net investment in capital assets was comprised of the following:

Net investment in capital assets	Amount
Capital assets not being depreciated	47,000
Capital assets being depreciated, net	2,770,752
Capital related long-term liabilities	(2,159,546)
<b>Net investment in capital assets</b>	<b>658,206</b>

**NOTE 12 – RETIREMENT PLANS**

**Defined Contribution Retirement Plan – 401(a) (Money Purchase Pension Plan)**

Plan Description

The CMHSP offers all employees a social security opt-out retirement plan created in accordance with the Internal Revenue Code, Section 401(a). The assets of the plan were held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. Principal acts as the custodian for the plan and holds the custodial account for the beneficiaries of this Section 401(a) plan.

The assets may not be diverted to any other use. Principal is an agent 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.

Plan provisions are established or amended by Board resolution. This plan is funded by employer and employee contributions.

Eligibility

All full-time employees are eligible to participate in the plan.

Contributions

The CMHSP contributes 5.0% of employee wages. Employees contribute 6.2% of employee wages.

Normal Retirement Age & Vesting

Retirement age as defined by the plan is 65 years of age. Contributions are 100% vested immediately.

Forfeitures

Match contributions are 100% vested immediately therefore there are no forfeitures of these contributions.



Monroe Community Mental Health Authority  
Notes to the Financial Statements  
September 30, 2022

The change in the claims liability is as follows:

Fiscal Year	Beginning of Year Liability	Claims and Changes in Estimates	Claim Payments	End of Year Liability
2020	-	25,336,648	(25,336,648)	-
2021	-	27,522,028	(27,522,028)	-
2022	-	29,333,906	(28,993,715)	340,191

**NOTE 16 – 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.

**NOTE 17 – 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 18 – RELATED PARTY TRANSACTIONS**

The County is deemed a related party by management due to the fact that the County is statutorily required to provide local funding to the CMHSP.

The County provided financing for office space located at 1001 S. Raisinville Road, Monroe, MI. The CMHSP paid \$235,842 during the year for its portion of the County's bond payments.

**NOTE 19 - CHANGE IN ACCOUNTING PRINCIPLE**

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

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.

**NOTE 20 – DEFICIT NET POSITION**

As of year-end, the CMHSP is in a deficit net position, which is the result of recording the CMHSP's net pension liability as required with the implementation of GASB 68, and the CMHSP's net OPEB liability as required with the implementation of GASB 75. As outlined in Numbered Letter 2016-1 issued by the Department of Treasury, this deficit passes the 4 Step test for proprietary funds to determine if a deficit elimination plan is required. Therefore, the CMHSP is not required to file a deficit elimination plan with the State. The CMHSP will be exploring options over the next several years to reduce the net pension liability including opting for a shorter amortization period used to fund the plan.

**NOTE 21 – 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.

**Monroe Community  
Mental Health Authority**

Federal Awards  
(Supplementary Information  
to Financial Statements)  
September 30, 2022





## Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Members of the Board  
Monroe Community Mental Health Authority  
Monroe, Michigan

### Report on Compliance for Each Major Federal Program

#### **Opinion on Each Major Federal Program**

We have audited Monroe Community Mental Health Authority's (the CMHSP's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the CMHSP's major federal programs for the year ended September 30, 2022. The CMHSP's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the CMHSP complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the CMHSP and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the CMHSP's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the CMHSP's federal programs.

#### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the CMHSP's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the CMHSP's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the CMHSP's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the CMHSP's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the CMHSP's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of 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 basic financial statements. We issued our report thereon dated March 27, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Roslund, Prestage & Company, P.C.*

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

May 10, 2023

# MONROE COMMUNITY MENTAL HEALTH AUTHORITY

## Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2022

Federal Agency / Cluster / Program Title	Federal Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Treasury</b>					
Coronavirus State and Local Fiscal Recovery Funds					
COVID-19 - Monroe County ARPA Funding Agreement	21.027	COUNTY	N/A	\$ -	\$ 214,370
Total ALN 21.027				-	214,370
<b>U.S. Department of Health and Human Services</b>					
Medicaid Cluster					
Medical Assistance Program					
OBRA - PASARR	93.778	MDHHS	E20223723	-	138,483
Total Medicaid Cluster				-	138,483
Block Grants for Community Mental Health Services:					
Parent Management Training Oregon	93.958	MDHHS	E20223975	-	1,708
Promoting Access and Continuity of Care	93.958	MDHHS	E20223344	-	45,121
Mental Health Juvenile Justice Diversion	93.958	MDHHS	E20220923	-	47,601
Clubhouse Block Grant	93.958	PIHP	C22031	-	2,000
Total ALN 93.958				-	96,430
Block Grants for the Prevention and Treatment of Substance Abuse:					
Jail-Based MAT/Integrated Re-entry Services	93.959	PIHP	C22031	-	350,000
Total ALN 93.959				-	350,000
<b>Total U.S. Department of Health and Human Services</b>				-	584,913
<b>Total Expenditures of Federal Awards</b>				\$ -	\$ 799,283

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

- Material weakness(es) identified? \_\_\_ Yes    X No
- Significant deficiency(ies) identified? \_\_\_ Yes    X None Reported
- Noncompliance material to financial statements noted? \_\_\_ Yes    X No

FEDERAL AWARDS

Internal control over major program:

- Material weakness(es) identified? \_\_\_ Yes    X No
- Significant deficiency(ies) identified? \_\_\_ Yes    X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_ Yes    X No

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.959	Block Grants for the Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and type B programs: \$750,000

- Auditee qualified as low-risk auditee? \_\_\_ Yes    X No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**None**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**None**



Monroe Community Mental Health Authority  
Schedule of Prior Audit Findings  
For the Year Ended September 30, 2022

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No prior audit findings.

**Report on Compliance**  
**Monroe Community Mental Health Authority**  
*September 30, 2022*





## INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the Board  
Monroe Community Mental Health Authority  
Monroe, Michigan

### Report On Compliance

We have examined Monroe Community Mental Health Authority's (the CMHSP) 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 (GF) Contract for the year ended September 30, 2022.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Medicaid Contract and GF Contract.

### Independent Accountants' Responsibility

Our responsibility is to express an opinion on the CMHSP's compliance with the Medicaid Contract and GF Contract based on our examination of the compliance requirements referred to above.

Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CMHSP complied, in all material respects, with the compliance requirements referred to above.

An examination involves performing procedures to obtain evidence about the CMHSP's compliance with the specified compliance requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement of the compliance requirements described in the *Compliance Examination Guidelines* issued by the Michigan Department of Health and Human Services.

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

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. However, our examination does not provide a legal determination of the CMHSP's compliance.

### Opinion on Each Program

In our opinion, the CMHSP complied, in all material respects, with the specified compliance requirements referred to above that are applicable to the Medicaid Contract and GF Contract for the year ended September 30, 2022.

**Other Matters**

The results of our examination procedures disclosed instances of noncompliance, which are required to be reported in accordance with Compliance Examination Guidelines, and which are described in the accompanying Comments and Recommendations as items 2022-01 and 2022-02. Our opinion is not modified with respect to these matters.

The CMHSP's responses to the noncompliance findings identified in our examination are described in the accompanying Comments and Recommendations. The CMHSP's responses were not subjected to the examination procedures applied in the examination of compliance and, accordingly, we express no opinion on the responses.

**Purpose of this Report**

This report is intended solely for the information and use of the board and management of the CMHSP and the Michigan Department of Health and Human Services, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



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

June 13, 2023

Monroe Community Mental Health Authority  
Schedule of Findings  
September 30, 2022

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Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract and General Fund Contract:

None

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract and General Fund Contract:

None

Known fraud affecting the Medicaid Contract and General Fund Contract:

None

**Non-MDHHS Earned Contracts**

During our comparison of the FSR to the trial balance, it was determined that \$95,074 of Non-MDHHS Earned Contract expenses were inadvertently included in 90% Matchable Service expenses. An examination adjustment was made to reclassify these expenses and increase related Non-MDHHS Earned Contract revenues.

- Row K290 was increased from \$903,193 to \$998,267; a change of \$95,074
- Row B203 was decreased from \$1,899,320 to \$1,804,246; a change of \$(95,074)
- Row K190 was increased from \$903,193 to \$998,267; a change of \$95,074

**Health Home Revenues**

During our comparison of the CMHSP FSRs to the PIHP FSR, we determined that Health Home revenues were overreported by the CMHSP due to a \$312 takeback that occurred in February 2023. An examination adjustment was made to agree the CMHSP reported amounts to the PIHP reported amounts.

- Row IC190 was decreased from \$8,423 to \$8,111; a change of \$(312)

During our compliance audit, we may have become aware of matters that are opportunities for strengthening internal controls, improving compliance and increasing operating efficiency. These comments and recommendations are expected to have an impact greater than \$25,000, but not individually or cumulatively be material weaknesses in internal control over the Medicaid Contract and General Fund Contract. Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

### **2022-01 FSR Examination Adjustments**

Criteria or specific requirements:

The CMHSP shall provide the financial reports to MDHHS as listed in the General Fund Contract. Forms and instructions are posted to the MDHHS website. (Contract Attachment C6.5.1.1)

Condition:

The CMHSP submitted financial reports that were not in compliance with FSR instructions referenced in Attachment C6.5.1.1 to the General Fund Contract.

Examination adjustments:

Examination adjustments were made to sections of the FSR. See detailed descriptions of these examination adjustments in the Explanation of Examination Adjustments section of this report.

Context and perspective:

Management was aware of the rules regarding reporting of revenues and expenditures on the *Financial Status Report - All Non Medicaid*.

Effect:

See detailed descriptions of these examination adjustments in the Explanation of Examination Adjustments section of this report.

Recommendations:

The CMHSP should review its current policies and procedures regarding the preparation and review of the Financial Status Report to assure that all amounts are reported in compliance with the reporting instructions. Specifically, a review of the final draft should be performed by a knowledgeable person who is independent from the original preparation of the report(s).

Views of responsible officials:

Management is in agreement with our recommendation.

Planned corrective action:

The CMHSP will review its policies and procedures to ensure that all amounts are reported in compliance with the reporting instructions.

Responsible party:

Richard Carpenter, CFO

Anticipated completion date:

September 30, 2023

## **2022-02 Ability to Pay Forms**

### Criteria or specific requirements:

The CMHSP is required to determine the responsible party's insurance coverage and ability to pay before, or as soon as practical after, the start of services as required by MCL 330.1817. Also, the CMHSP must annually determine the insurance coverage and ability to pay of individuals who continue to receive services and of any additional responsible party as required by MCL 330.1828.

### Condition:

The CMHSP is not in compliance with MCL 330.1817 and MCL 330.1828.

### Examination adjustments:

None.

### Context and perspective:

The CMHSP has adopted and implemented *ability to pay* policies and procedures as required. However, during our testing of their implementation of these procedures we found 14 out of 40 consumers selected did not have *ability to pay* documentation completed or the consumer had an ability to pay that was not billed.

### Effect:

The CMHSP may not be billing and collecting available fees from individuals or third party payers for services provided to them.

### Recommendations:

The CMHSP should review its current policies and procedures regarding ability to pay forms and make the necessary changes to ensure that forms are completed, or consumers are billed as required. Also, policies and procedures should require periodic monitoring for compliance and include adequate documentation of such monitoring.

### Views of responsible officials:

Management is in agreement with our recommendation.

### Planned corrective action:

MDHHS has a workgroup in process to clarify the administrative rules around the ability-to-pay process. The CMHSP will modify its policies and procedures based on the results of this workgroup and train responsible staff on the revised procedures.

### Responsible party:

Richard Carpenter, CFO

### Anticipated completion date:

September 30, 2023





## BOARD BUSINESS OPERATIONS COMMITTEE

Wednesday, July 12, 2023

5:00pm

### MAJOR COMMITTEE RESPONSIBILITIES

- Review and monitor the Strategic Plan of the Authority as it relates to Business Operations and Administrative Support including Finances, Contracts, Facilities, Technology Infrastructure, and Customer Service.
- Review and make recommendations to the full Board regarding changes in Services, Contracts, and Budget.
- Monitor the organization's finances and strategies for managing overages and shortfalls.

### COMMITTEE MEMBERS

LaMar Frederick, Chair; Susan Fortney; and Michael Humphries (Ex-Officio)

### DRAFT MINUTES

#### I. CALL TO ORDER

LaMar Frederick called the meeting to order at 5:04pm. LaMar Frederick, Susan Fortney, Lisa Graham, Richard Carpenter, and Bridgitte Gates were present. Mike Humphries was excused. Board Members, Pam Ray and Chantele Steffens attended as guests. 3 guests were present.

#### II. BUSINESS OPERATIONS

- a. Operations Director Update – Bridgitte Gates provided an Operations Director Update highlighting Revel Marketing, the FY2022 Annual Report, Quarter 3 Grievances, Customer Satisfaction Kiosks, and the External Provider Performance Indicator Survey. The Operations Director Report is attached to the minutes.

LaMar Frederick requested a list of current Doctors and to send to the Clinical Operations Chair and himself.

Chantele Steffens requested that the Customer Satisfaction Survey data be presented to the Board.

- b. Facilities – No update for July.
- c. Technology – No update for July.

#### III. FINANCE

##### a. Items for Board Action (Consent Agenda)

- i. Administrative Contracts: Revel was presented by Lisa Graham (recommend Board approval).

1. Lisa Graham commented that with the first contract with Revel, they did a whole assessment. They did survey's with stakeholders and staff on what is the current opinion of CMH. What is done well and what can be done better. Revel has spent time getting to know our business and came back with 6 core recommendations. For each of the 6 core recommendations, there are a number of projects under each area. We have worked with them before, and they have a great reputation. We are impressed with the work they have done for other CMHs across the state and are looking forward to having them present to the Board at the July 26, 2023 Board Meeting. Booklets will be made available to Board Members.

##### b. Financial Reports

- i. The Fiscal Finance Report for Trends and Comparative Charts, Fiscal Revenues and Expenses by Fund Source, and Basic Financial Statements were presented by Richard Carpenter (recommend Board approval).

1. Richard Carpenter presented the May financial reports highlighting a revised rate by the state for direct care professionals and Medicaid redetermination.

Chantele Steffens commented on improving the Benesh Building or helping Crossroads Clubhouse by asking if surplus funds can be spent to help consumers or help with CCBHC needs or if it is mandatory to make payments to the retiree health and pension. Richard commented that the goal is to make sure that services for Medicaid are paid first and at the end of the year, if there is a surplus, it will be determined at that time what is used for.

Lisa Graham commented that we are not allowed to keep Medicaid funds. It must be spent by September 30<sup>th</sup>. What we do at the beginning of the fiscal year is determine what we will need and anticipate the needs on each program level (staffing, equipment, program development, etc.). If we are getting close to the end of the fiscal year and have the need, and it is allowed to use the funds, we would do it.

LaMar Frederick commented that by September 1, 2023, if there is some clarification, to have enough time to alert staff on what funds are left to spend wisely on benefiting consumers and to alert the Board on what can be done.

#### V. INFORMATIONAL ITEMS

- a. Data Breach Update – Lisa Graham commented that a person hacked into the CFO's email and was pretending to be the CFO and requesting finance staff to do things. The data breach is the result of an ACH transaction of \$200,000. There were attempts for approximately one million. In conversation with the Insurance Company, the way the breach happened, they can cover up to \$100,000 with a \$25,000 deductible. The agency will be able to recoup \$75,000. The Bank and Insurance Company gave several recommendations and those have been implemented. We continue to have attempts on the closed account.

- b. Team Wellness – Back in March/April, the Board asked Lisa Graham to meet with Team Wellness. Crystal Palmer and Lisa met with Mike Hunter, Director of Team Wellness and Team Wellness submitted a 6-month pilot proposal. The proposal was for a Community Team in our County. The Community Team would be headquartered in Monroe at a location agreed upon by all of us. They would provide services 7 days a week but did not specify what hours. They would contract with CMH but did not provide any rates. They would need to be guaranteed \$75,000 a month to stay in Monroe and If they did not generate that dollar amount in claims each month then if contracted with Monroe CMH, would have to make up the difference. At the end of a 6-month pilot period, could then discuss next steps. Team Wellness will not just come in and bill Medicaid only. They can do that if they want to serve the mild to moderate or those with 3<sup>rd</sup> party insurance but if they want to serve moderate to severe, they must contract with and bill a CMH as the state only provides the capitation to CMHs. Lisa commented that there are several reasons to cause her pause and would not want to move forward with this proposal. If Monroe CMH becomes a CCBHC there may be a need for more providers, but at this point, it is not feasible.
- c. Behavioral Health Center – Pam Ray was in Battle Creek this week and they built a new 96 bed inpatient health center doing outpatient counseling and wanted to share with committee members as information only.

**VI. PARKING LOT**

**VII. ADJOURNMENT**

The meeting adjourned at 6:24pm. The Business Operations Committee's next meeting is scheduled for **Wednesday, August 16, 2023** at 5pm in the Aspen Room.

Respectfully submitted,

*LaMar Frederick (sp)*

LaMar Frederick  
Business Operations Chair

7/20/23



## **Director of Operations Report – July 12, 2023**

**Revel** – new table cover and display panel. Will be used at our booth during the fair and other community events.

**Annual Report in Process** – goal to be completed by end of July.

**Quarter 3 Grievances** (see handout)

**Kiosks** – Benesh up and running. Two kiosks were damaged enroute to the Raisinville building, two new kiosks being delivered.

- Sign will be up explaining kiosks and request for feedback
- Also go into our next newsletter

**External Provider Performance Indicator Survey Results** (see handout)

- Surveys will be completed every quarter
- Look at trends and provide data

## **Quarter 3 Grievances FY 22/23 (April-June)**

### **9 Grievances for the 3<sup>rd</sup> quarter (April 2023-June 2023)**

#### **4 Grievances in April**

- 1 Services not provided, multiple call offs – Supervisor to contact family when appointments are cancelled.
- 3 Requests for a new case manager – All 3 assigned new case managers, one also had a change in Level of Care.

#### **1 Grievances in May**

- 1 Request for new prescriber - Denied, resolution meeting arranged.

#### **4 Grievances in June**

- 2 requests for a new prescriber - Denied, resolution meetings scheduled.
- 2 requests for a new case manager – 1 granted, 1 denied with reconciliation meeting scheduled.



**MONROE  
COMMUNITY  
MENTAL  
HEALTH  
AUTHORITY**

# **Results of External Provider Performance Indicator Survey**

2023 Quarter 2

# Survey Questions

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- ▶ What is your retention rate? How many people hired in this quarter?
- ▶ What is your agency's compliance rate with required trainings?
- ▶ If not 100% compliant, please provide your impression as to why this result may have occurred.
- ▶ What was your agency's greatest challenge this quarter?
- ▶ What was your agency's greatest success this quarter?
- ▶ Are you contracted to provide supported employment services for MCMHA? How many consumers participate? Do they earn minimum wage or higher? Have they been continuously employed for 6 months?
- ▶ Are you contracted to provide Peer-Run Drop-In services for MCMHA? Average number of attendees per day? Average meals served per month?

# Participants and Findings

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- ▶ Survey link was e-mailed to approximately 39 providers
- ▶ We received 35 responses
- ▶ Among the 35 providers that responded, we found:
  - 82% average staff retention rate
  - 98% average training compliance rate
  - The greatest concern was hiring and retention.
  - The greatest successes were the staff retention numbers that the providers were able to maintain, and the number of consumers they saw a marked development in.



**BOARD BYLAWS & POLICY COMMITTEE**

Tuesday, July 11, 2023

5:00pm

**MAJOR COMMITTEE RESPONSIBILITIES**

- 1. Monitor and maintain the Board Bylaws and Board Governance Policy Manual
- 2. Review Authority and Regional Policy, Procedures, and Exhibits
- 3. Make recommendations to the full Board

**COMMITTEE MEMBERS**

Susan Fortney, Chair; Catherine Bernhold; John Burkardt; Pam Ray; Chantele Steffens; and Michael Humphries (Ex-Officio)

**DRAFT MINUTES**

**I. CALL TO ORDER**

Susan Fortney called the meeting to order at 5:00pm. Susan Fortney, Catherine Bernhold, Chantele Steffens, Pam Ray, and Lisa Graham were present. John Burkardt and Mike Humphries were excused.

**II. COMMITTEE BUSINESS**

- a. Authority Policy, Procedures, and Exhibits (Review/Recommend Approval)

<b>Policies:</b>	Vehicle Use, Maintenance and Replacement Policy
<b>Procedures:</b>	Vehicle Use, Maintenance and Replacement Procedure Vehicle Reservation Procedure Request for Interpretation Services Procedure
<b>Exhibits:</b>	
<b>Rescind:</b>	

The committee has reviewed the Authority Policy, Procedure and Exhibits and recommend approval at the July 26, 2023 Board Meeting.

- b. Regional Policies

<b>Policies:</b>	CMHPSM LIP Credentialing Policy Consumer Appeals Policy Customer Services Policy Notice of Privacy Practices Policy Organizational Credentialing, Recredentialing, and Monitoring Policy
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**III. REVIEW BOARD GOVERNANCE POLICY MANUAL**

- a. The committee is in the process of reviewing and amending the Board Governance Policy Manual. Upon completion will be brought to the full Board for review and approval.

**IV. PARKING LOT**

- a. Policy for the Board to Monitor Themselves/Board Performance
- b. Review Board Bylaws

**V. AJOURNMENT**

The meeting adjourned at 6:50pm.

**VI. NEXT MEETING**

The Next Meeting of the Board Bylaws & Policy Committee is scheduled for **Tuesday, August 1, 2023** at 5:00pm.

Respectfully submitted,

*Susan Fortney (dp)*

Susan Fortney  
Committee Chair

7/20/23





**BOARD CLINICAL OPERATIONS COMMITTEE**  
**Wednesday, July 19, 2023**  
**5:00pm**

**MAJOR COMMITTEE RESPONSIBILITIES**

- Review and monitor the Strategic Plan of the Authority as it relates to Clinical Programs and Psychological Services.
- Review and make recommendations to the full Board regarding Clinical Programs and Psychological Services.

**COMMITTEE MEMBERS**

Chantele Steffens, Chair; John Burkardt; Susan Fortney; Pam Ray; and Michael Humphries (Ex-Officio).

**DRAFT MINUTES**

**I. CALL TO ORDER**

Chantele Steffens called the meeting to order at 5:01pm. Chantele Steffens, Pam Ray, Susan Fortney, John Burkardt, and Crystal Palmer were present. Lisa Graham and Mike Humphries were excused. Board Members, Deb Staelgraeve, Rebecca Curley, Rebecca Pasko, and Catherine Bernhold attended as a guest. 5 guests attended.

Chantele Steffens addressed committee members with a written statement regarding her desire to serve and continue as Committee Chair.

Chantele Steffens addressed the committee on not receiving notebooks she requested for committee members. The notebooks were to include the CCBHC Application, Strategic Plan, etc. and as of this evening was told they will not be available, however, Dawn Pratt provided folders with content requested.

**II. CHIEF CLINICAL OFFICER UPDATE**

a. Clinical Updates - Attachment A

1. Crystal Palmer presented the clinical report highlighting the topics: Mobile Crisis Unit, Crossroads Accreditation report card, Benesh signage and geographical location for appointments, and Data Analysis Reports for Call Volume.
  - a. Chantele Steffens requested Crystal Palmer to follow up on if a consumer can provide transportation for Crossroads Clubhouse.
  - b. Chantele Steffens requested committee members to get a tour of Crossroads Clubhouse.
  - c. Chantele Steffens commented on not wanting to send back funds at the end of the fiscal year and also wanting to hear from staff on ways to improve services if there is a surplus.
  - d. Chantele Steffens asked if the door at the Benesh Building was unlocked for walk-ins. Crystal Palmer commented that the discussion has been had and the doors should be unlocked during business hours. Chantele commented that it is an expectation that we need to communicate to our community when access is open. Chantele proposed a recommendation be sent to the Executive Committee to be considered on the July 26, 2023 Board Meeting agenda to approve the Benesh Building doors be open between 8am-5pm Monday through Friday for walk-ins. The committee agreed to recommend this consideration to the Executive Committee by consensus.

**III. CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINIC (CCBHC)**

- a. The state is reviewing applications and if they need clarification, they will reach out to us between now and the award date of August 31<sup>st</sup>. This is for the MDHHS CCBHC Demonstration Expansion Project. Both the SAMHSA CCBHC Grant and the MDHHS CCBHC Demonstration Expansion Project applications have been submitted.

**IV. INFORMATIONAL ITEMS**

- a. Team Wellness – Crystal Palmer commented that the proposal was presented at the July Business Operations Committee. Lisa Graham and Crystal Palmer met with Mike Hunter, Director of Team Wellness and Team Wellness submitted a 6-month pilot proposal. The proposal was for a Community Team in our County. This will not be a crisis stabilization unit. The purpose of it not being a crisis stabilization unit is that they would pilot this project for 6 months and see if there is a need for a crisis stabilization unit. Mr. Hunter did not provide a rate for service, instead provided a flat rate of \$75,000 a month to run the pilot. If they did not generate \$75,000 in claims per month, then we would have to make up the difference. The pilot would be to collect data and from there would see what the next steps would be. All the services offered in the proposal are services Monroe CMH provides directly.
  1. Rebecca Pasko asked why would we consider a pilot if we already provide the services directly at Monroe CMH? Crystal commented that Team Wellness was brought to our attention for the purpose of crisis stabilization.
  2. Chantele Steffens feels this is a different type of service and as of right now there isn't a place to walk into when in crisis. Crystal commented that this would not be a place for walk-ins when in crisis as they would base their hours on need, it would not be available 24/7. Chantele commented that our community was asking for a place to walk into when in crisis. The community requested Monroe CMH to contract with Team Wellness. We must dictate that the need is after-hours and go back to them to rewire the proposal to meet the need.
  3. Crystal Palmer commented that the 8 positions to full support a 24/7 crisis mobile unit have been posted. We hope to have this running 24/7 by October 1, 2023. This is based on staffing.
  4. Chantele Steffens commented that Team Wellness could bring innovation. As a committee, Chantele thinks there is a need to be saying to Lisa Graham to continue to speak with Team Wellness. Chantele doesn't think we have been remiss on waying the need for crisis walk-in care after-hours. As a committee, we need to recommend that there is more conversation on what services we don't have and ask if Team Wellness will consider providing after hours and submit a new proposal. At one point Team Wellness was being considered as a stop-gap. We were asking them to propose if they could provide a service until we got ours up and running. Somewhere there is a communication gap. We see a communication gap at the Board Meeting as it is not what we received in the proposal.
  5. Pam ray requested Crystal Palmer to find out the number of crisis calls for Monroe County that come through the Washtenaw call center after hours.
  6. Chantele Steffens will send the proposal to committee members and ask that they review and highlight what you feel is missing and address concerns during the CEO Report at the July Board Meeting.

V. **PARKING LOT**

- a. Partnering with Salvation Army for Crisis Services
- b. Evaluating Effectiveness of Clinical Operations
- c. FY2022 CMHPSM Annual Submission
- d. Transportation Partnership with MCOP
- e. Community Coalition Data

VI. **ADJOURNMENT**

The meeting adjourned at 6:34pm. The Board Clinical Operations Committee's next meeting is scheduled for **Wednesday, August 2, 2023** at 5pm in the Aspen Room.

Respectfully submitted,

*Chantele Steffens (4)*

Chantele Steffens  
Clinical Operations Chairperson

7/20/23

# **BOARD CLINICAL OPERATIONS COMMITTEE MEETING – Attachment A**

Clinical Updates – Crystal Palmer 7/19/23

## **STAFF**

*Strategic Plan Goal 1: Recruit and Retain Qualified Staff and Competent Provider Staffing that Meets the Needs of our Community*

The Clinical Department still has a few vacancies and continues to recruit for the vacant positions. There are several positions that have been offered and we are awaiting the start dates during the month of July. A more detailed report on vacancies will be updated in the August meeting.

## **LEADERSHIP**

*Strategic Plan Goal 2: Assure Competent and Accountable Leadership*

No Clinical Updates.

## **COMMUNITY OUTREACH**

*Strategic Plan Goal 3: Serve as a Responsive and Reliable Community Partner*

### **Monroe County Community College**

Below is data provided by MCCC regarding the services provided by the MCMHA Clinician:

<b>Appointment Referral</b>	<b># Overall Appts (3.1.2023 - 6.22.2023)</b>
Check in requested by Tutor ;	1
Disability Services referral;	11
Early Alert;	1
Faculty referral;	4
Faculty referral;Self-referral;	1
Other college staff referral;	2
Recurring appointment;	54
Self-referral;	8
Self-referral;Disability Services referral;	1
Team meeting with Dean of Student Services and Coordinator of student success;	1
<b>Grand Total</b>	<b>84</b>

<b>Appointment Outcome</b>	<b># Overall Appts (3.1.2023 - 6.22.2023)</b>
Referral to Other MCCC support service;Continued mental health services appointments;	1
Referral to Other MCCC support service;Continued mental health services appointments;Referral to Disability Services;	1
Continued mental health services appointments;	60
Continued mental health services appointments; Referral to Other MCCC support service;	4
Continued mental health services appointments;Referral to outside resources;	3
No referrals made and this was not a crisis ;	1
One time crisis;	3
Referral to Disability Services;	6
Referral to Disability Services;Continued mental health services appointments;Referral to outside resources;	1
Referral to Other MCCC support service;	1
Referral to Disability Services;Referral to outside resources;	1
Referral to outside resources;	2
Referral to outside resources;Referral to Disability Services;	1
<b>Grand Total</b>	<b>84</b>

The data is for the dates of 3/1/23 through 6/22/23.

## **BOARD CLINICAL OPERATIONS COMMITTEE MEETING – Attachment A**

Clinical Updates – Crystal Palmer 7/19/23

### **Universal Referral**

During the month of June, we have expanded the use of the universal referral from six (6) providers to seven (7) providers in order to capture additional referrals in the community. The additional provider is the Health Department's Maternal and Child Health Services. This department tends to make a number of referrals through our website, and we felt it would be more benefit to start utilizing this process instead in order to gather more information and better assist families. During June, we received 3 additional referrals from the community. Overall, one (1) person's case was opened, another person had already been connected with SUD services and the other person we tried to connect to mental health services but have not been able to reach the person.

### **Opportunity Center at the ALCC**

Monroe Community Mental Health Authority (MCMHA) continues to partner with the Opportunity Center at the ALCC by placing peers' services within the center on a consistent schedule. Monday through Thursday Certified Peer Support Specialists/Parent Support Partners are at the Center from 12-4pm for anyone interested in meeting. The goal is to assist in linking and coordinating services which includes engaging those who need community mental health services. In June, we participated in 27 program activities and offered 12 1:1 meetings, to 10 unduplicated persons. MCMHA has received a lot of positive feedback from their contacts.

### **Mental Health First Aid Training**

Monroe Community Mental Health Authority (MCMHA) conducted the first Mental Health First Aid (MHFA) training for the community on June 29<sup>th</sup> and 30<sup>th</sup> trainings. There were 11 participants that completed the course. Community members from Catholic Charities, Disability Network, MCOP, Salvation Army and Gabby's Grief Center participated. Additional training is planned for the month of July. These training courses are open to the public and anyone can register. In

### **Monroe Middle School Family Carnival Night**

MCMHA provided a CMH table at Monroe Middle School Family Carnival Night. Multiple families and children stopped by to visit the CMH information table and were able to ask questions about services and get contact information. Approximately 78 individuals were given brochures.

### **Monroe County Pride Event**

On Saturday, June 24<sup>th</sup>, PRISM and Embrace hosted a Monroe County Pride 2023, free, family-friendly event which included food trucks, music, games, educational booths, and live entertainment. The event took place at St. Mary's Park. MCMHA hosted a CMH information table at the event. Several community members, over 80, stopped by the MCMHA table and were provided details about services and mental health information.

## **FINANCE**

*Strategic Plan Goal 4: Develop and Implement a Stable yet Agile Financial Strategy that Supports MCMHA's Mission*

No Updates.

# **BOARD CLINICAL OPERATIONS COMMITTEE MEETING – Attachment A**

Clinical Updates – Crystal Palmer 7/19/23

## **SERVICES**

*Strategic Plan Goal 5: At All Levels of the Organization, Services Provided Meet the Needs of the Customer*

### **Crisis Mobile Response Team**

During the month of June, the Crisis Mobile Response Team prepared to implement services for the month of July. During this time, staff were trained, law enforcement were informed of the service, and a soft launch began the week of June 26<sup>th</sup>. The process remains the same for the public regarding access to crisis services. When calling during business hours or afterhours for a crisis, MCMHA staff will be able to link the person to the Crisis Mobile Response Team as needed. There is a different process for law enforcement as they have a direct line to contact the Crisis Mobile Response Team.

The Crisis Mobile Response Team successfully launched on July 1<sup>st</sup> covering two (2) shifts, one (1) shift being Monday through Friday, 1-9:30pm and the other shift being Friday through Monday 8am-6:30pm. As of July 10<sup>th</sup>, we have been deployed on 12 calls, four (4) of which were directly from law enforcement. Of the 12 calls a total of approximately 27 hours were spent diffusing situations in the community resulting in 0 arrests and only needing to take one (1) person to the ER. Some of the other results were linkage with St. Joseph Center of Hope, helping arrange housing, connection with Access appointments, and sometimes having the ability to leave individuals at the scene with a safety plan after the situation was diffused.

In addition to responding to crises, the Team will be providing some additional outreach. Whenever the Access Department receives a no-show for an appointment, engagement efforts are made, first by phone, then by letter, but now with the addition of the Crisis Mobile Response Team, we will be working on engaging these individuals in person in the community to check in and explore if everything is ok and if services are still being requested.

### **Peer WRAP Group**

The Peer WRAP group continues to be held and is going well. Consumers are excited and engaging in the group. The group averages 5 to 8 attendees a week. There are approximately 5 more weeks remaining in this segment.

**Crossroad Clubhouse** – MCMHA has developed a clubhouse report card to reflect the work that was being completed for the re-accreditation. The team has made a lot of progress preparing to be ready for the review in April 2024. Please see the attached report card. (ATTACHMENT -A1)

### **Benesh Expansion**

The Access Department continues to offer in-person appointments at MCMHA's Benesh location and is offering walk-ins. Signage stating, "Walk-ins are welcomed," has been ordered. Reception is located at this location to help manage any walk-ins and our clinician is also at this location and can assist in between appointments, during cancellations or during the 11-12 blocked time.

Signage for both the Clubhouse and MCMHA has been installed.

## **BOARD CLINICAL OPERATIONS COMMITTEE MEETING – Attachment A**

### Clinical Updates – Crystal Palmer 7/19/23

In the previous Clinical Operations meeting, data was requested regarding the people who were scheduled at the Benesh building, where they lived. Below is a table showing this information. It should be noted that the information includes all appointments whether they were held in-person or virtually.

Zip Code	Location	April	May	June	July	August	September	Total
48103	Ann Arbor	0	0	1				1
48105	Ann Arbor	0	1	0				1
48117	Carleton	1	4	2				7
48131	Dundee	4	3	2				9
48133	Erie	5	1	1				7
48135	Garden City	1	0	0				1
48144	Lambertville	2	0	0				2
48145	LaSalle	1	1	0				2
48157	Luna Pier	0	1	1				2
48159	Maybee	0	3	2				5
48160	Milan	5	2	1				8
48161	Monroe	23	44	42				109
48162	Monroe	11	34	28				73
48164	New Boston	0	0	1				1
48166	Newport	7	18	12				37
48177	Samaria	1	0	0				1
48179	South Rockwood	1	1	0				2
48182	Temperance	6	8	6				20
49267	Ottawa Lake	1	0	0				1
49270	Petersburg	8	1	1				10
<b>Total</b>		<b>77</b>	<b>122</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299</b>

Below a table is provided indicating out of the total number appointments scheduled each month, how many of those appointments were in-person at the Benesh Building; and out of all appointments scheduled, whether in-person or virtual, how many were kept.

	<b>% Appointments in Office</b>	<b>% Kept Appointments (in-person/virtual)</b>
<b>April</b>	45%	58%
<b>May</b>	55%	67%
<b>June</b>	58%	56%

### **Behavioral Health Home**

MCMHA currently has 45 individuals enrolled in the Behavioral Health Home (BHH). Five (5) individuals have been unenrolled due to relocation, dropping out of service or from an individual passing away. Initially, the Assertive Community Treatment (ACT) team and two (2) adult case managers have been designated to work with consumers who are enrolled in the BHH in order to implement the program. However, MCMHA is now ready to expand this program to all case managers in order to promote BHH enrollment to all consumers within the Adult MI Department over the next quarter. Overall, we have had approximately 60 enrollees for the BHH in the first three (3) quarters of the fiscal year (FY). The goal is to have 100 enrolled for the FY.

# **BOARD CLINICAL OPERATIONS COMMITTEE MEETING – Attachment A**

Clinical Updates – Crystal Palmer 7/19/23

## **MISCELLANEOUS**

### **Certified Crisis Behavioral Health Clinic (CCBHC)**

Monroe Community Mental Health Authority (MCMHA) applied to the Michigan Department of Health and Human Services (MDHHS) in order to be a part of the CCBHC Demonstration Expansion Opportunity for the State of Michigan. The full application was submitted on July 1<sup>st</sup>. We should know by September 1<sup>st</sup> if we are accepted into the Demonstration Project.

### **Call Volume Data**

MCMHA has started collecting data regarding call volume. Please see the data below for the past 7 months.

	<b>December-22</b>	<b>January-23</b>	<b>February-23</b>	<b>March-23</b>	<b>April-23</b>	<b>May-23</b>	<b>June-23</b>
<b>Incoming Calls</b>	3522	4136	3948	4256	3594	4195	4195
<b>Incoming calls minus abandon calls</b>	3177	3789	3639	3932	3346	3900	3914
<b>Calls Answered</b>	3100	3761	3575	3911	3279	3904	3915
<b>Missed/Abandoned Calls</b>	434	386	380	353	322	297	283
<b>Abandoned Calls</b>	345	347	309	324	248	295	281
<b>% incoming calls answered</b>	88%	91%	91%	92%	91%	93%	93%
<b>% incoming calls answered minus abandon calls</b>	90%	92%	92%	92%	93%	93%	93%

**Key:** Abandoned means that no one was on the other line when the call was answered.

Missed is someone calls in and the call wasn't answered as staff could have been on their phones taking care of others. Duplication of missed and abandoned.

As stated last month, MCMHA is setting an internal goal of 95% of calls answered. MCMHA will be developing strategies for reducing the missed calls. At this time, a hypothesis was made that reception may be missing calls due to the amount of follow up calls for the prescribers when scheduling appointments. Therefore, the first strategy being implemented is to have reception staff log how long it takes to make these phone calls over approximately one (1) month. Once this data is collected, it will be reviewed and will be determined if this is impacting the reason for missing calls.

During the previous Clinical Operations meeting, the Clinical Team was asked to determine if there was a way to follow up on missed or abandoned calls. After discussing this with the IS Department, it has been determined that those calls cannot be followed up on. Also, to provide clarification as requested regarding missed vs. abandoned calls. The reason for removing the abandon calls in the overall number is because MCMHA attempted to answer the call, but no one was on the line; whereas a missed call is completely missed because MCMHA was not able to answer the call.

## CLUBHOUSE REPORT CARD

As of June 30, 2023

TASK	NOT STARTED	IN PROGRESS	COMPLETED
<b>Membership</b> 1.2 – Clubhouse open membership		Innovation grant to begin 10/1/2023	State Innovation grant obtained and scheduled to start 01/01/24.
1.7 – Establish a reach out system		Outreach will begin home visits as well as mailings to members who sporadically attend by 09/01/23	
<b>Relationships</b> 2.8 – open meetings to staff and members			Established a rotation of staff for agency meetings so as not to impact clubhouse operations.
2.10 – Generalist Roles for TE positions		All staff in process of learning TE roles	
2.11 – clubhouse operations responsibilities		Advisory board is active with membership in requesting/approving budget lines to the Auspice Agency	
<b>Space</b> 3.12 – Clubhouse Identity			Independent website is up and running for the clubhouse.
3.13 – Clubhouse Space			Staff have been asked not to access the Clubhouse for appts. They will arrange appts in meeting rooms within Benesh.  Signage has been added to Benesh Bldg. Identifying Clubhouse, separate from Auspice Agency
<b>Work Ordered Day</b> 4.15 – Work ordered day.		Work order scheduled is being formatted to include daily activities	Wellness activities have been scheduled outside of the



## CLUBHOUSE REPORT CARD

As of June 30, 2023

			clubhouse work ordered day
4.17 – Clubhouse opened 5 days a week paralleling typical working hours		in discussions and will require Union approval.	
4.18 – Work Units		Work unit descriptions being created/amended	Work units have been updated and now consist of 4 units with clear identified tasks in each.
<b>Employment</b> 5.22 – TE Positions		Meeting held with housing and employment specialist to explore TE development.	
5.22e – TE positions are from a wide variety of job opportunities		Housing/Employment specialist to expand opportunities for jobs in various fields of work.	
5.22f – TE positions are PT and limited	Current TE positions only require 8hr weekly. As new positions are obtained it is expected that work hours will expand to the normal 12/20hrs or per consumers capacities to fulfil the role.	New TE positions will be 12-20 hours per week.	Have one new TE placement which is 3 days per week. 12 hours per week.
<b>Education</b> 6.25 – no organized/structured education function		Training members how to be tutors and lead groups. Lesson plan is being created to assist members with this task	Clubhouse member is actively tutoring others on use of PC's.
<b>Functions of the House</b>		Clubhouse staff are identifying and community resources	

## CLUBHOUSE REPORT CARD

As of June 30, 2023

7.27 -community support svcs. Provided by members vs. staff		to increase utilization.	
7.31 – Clubhouse staff/appropriate persons participate in certified training		Currently scheduled in 2 parts. One in June and for Sept attendance	1 work ordered day training begins 6/19/23 which includes 1 member and staff. An 8-week hybrid Michigan training begins in July 2023
7.32 – Clubhouse rec and social programs offered during evening, weekend, and holidays		In discussions and will require Union approval.	Currently completing 1 inning and outing per month. In negotiations with Union to increase frequency.
<b>Funding, Governance &amp; Administration</b> 8.33 – Advisory board has not actively assisted with development of new employment opportunities.		Advsitory Board is considering this proposal of assisting with TE placements.	
8.34 – Clubhouse develops its own budget		Up for review with ELT with active proposal	



**BOARD EXECUTIVE COMMITTEE**  
**Wednesday, July 19, 2023**  
**6:00pm**

**MAJOR COMMITTEE RESPONSIBILITIES**

1. Form agenda for monthly meetings.
2. Monitor long term effectiveness of the Board and Board Committees.

**COMMITTEE MEMBERS**

Mike Humphries, Chair  
Susan Fortney, Vice Chair  
Catherine Bernhold, Secretary

**I. CALL TO ORDER**

Susan Fortney called the meeting to order at 6:43pm. Susan Fortney, Catherine Bernhold, and Mike Humphries (Zoom) were present. Lisa Graham was excused.

**II. REVIEW OF THIS MONTH'S BOARD MEETING**

- a. Board Agenda – Reviewed
- b. Presentation – FY2022 Financial Audit, Single Audit, and Compliance Audit; and Revel Marketing

**III. ITEMS FOR DISCUSSION**

- a. **Revel Marketing** – Committee members were provided with a bound copy of the Revel Marketing proposal which will be presented at the July 26, 2023 Board Meeting. Board Members will be provided a bound copy at the Board Workshop on Saturday, July 22, 2023. For those not able to attend, it will be mailed with the Board Packet.
- b. **Board Committee/Appointments** – Mike Humphries commented that at the June Board Meeting there was discussion on committee capacity and guidelines for participation for Board Committees. Mike took this opportunity to hear opinions from Board Members and will make committee appointments and provide guidelines for participation at the July 26, 2023 Board Meeting.
- c. **Benesh Building** – The Clinical Operations Committee is recommending a motion be added to the full Board Agenda for the doors to be open at the Benesh Building between 8am-5pm, Monday through Friday, for walk-ins. The Executive Committee agreed to add the motion to the Consent Agenda and language can be amended, if needed at the table.
- d. **Parliamentarian** – Mike Humphries is strongly expressing the need for a Board Parliamentarian.
- e. **Board Feedback Summary** – Susan Fortney would like to see the Board doing something different with receiving feedback as part of Board Performance/Self-Evaluation. Susan suggested discussing this topic with Evans Panton. Mike Humphries will bring this topic up at the next Board Workshop.

**IV. ACTION ITEMS FOR FUTURE BOARD MEETING AGENDA**

- a. Jul – Committee Appointments/Guidelines for Participation
- b. Aug – N/A
- c. Sep – FY2024 Budget Proposal

**V. AJOURNMENT**

The meeting adjourned at 7:27pm.

**VI. NEXT MEETING**

The Next Meeting of the Executive Committee is scheduled for **Wednesday, August 16, 2023** at 6:00pm.

Respectfully submitted,

*Susan Fortney (dp)*

Susan Fortney  
Board Vice Chairperson

7/21/23

<b>MCMHA Board Action Request Mental Health Administrative Contract(s) / Amendments</b>	<b>FY 2022-23</b>	<b>July 12, 2023</b>
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**Action Requested:** Approval Requested for the Mental Health Administrative Contracts Listed Below:

Contractor name	Department	Request	Budget	Contract Term	Service Description
Revel	Agency	Approval of a 1 year marketing plan	\$149,900.00	1 year plan	This is for a 1 year marketing plan that will include 6 strategies. -Improve internal communication -Position agency as employer of choice -Improve community perception -Consumer education -Improve community support -Attract participation for board members

RECOMMENDATION: As reviewed by the MCMHA Board Business Operations Committee on July 12, 2023 approval of the contract(s) listed on MCMHA Board Action Mental Health Administrative Contract(s) / Amendments on or before July 26, 2023.



MONROE  
COMMUNITY  
MENTAL  
HEALTH

May 2023

Board Report

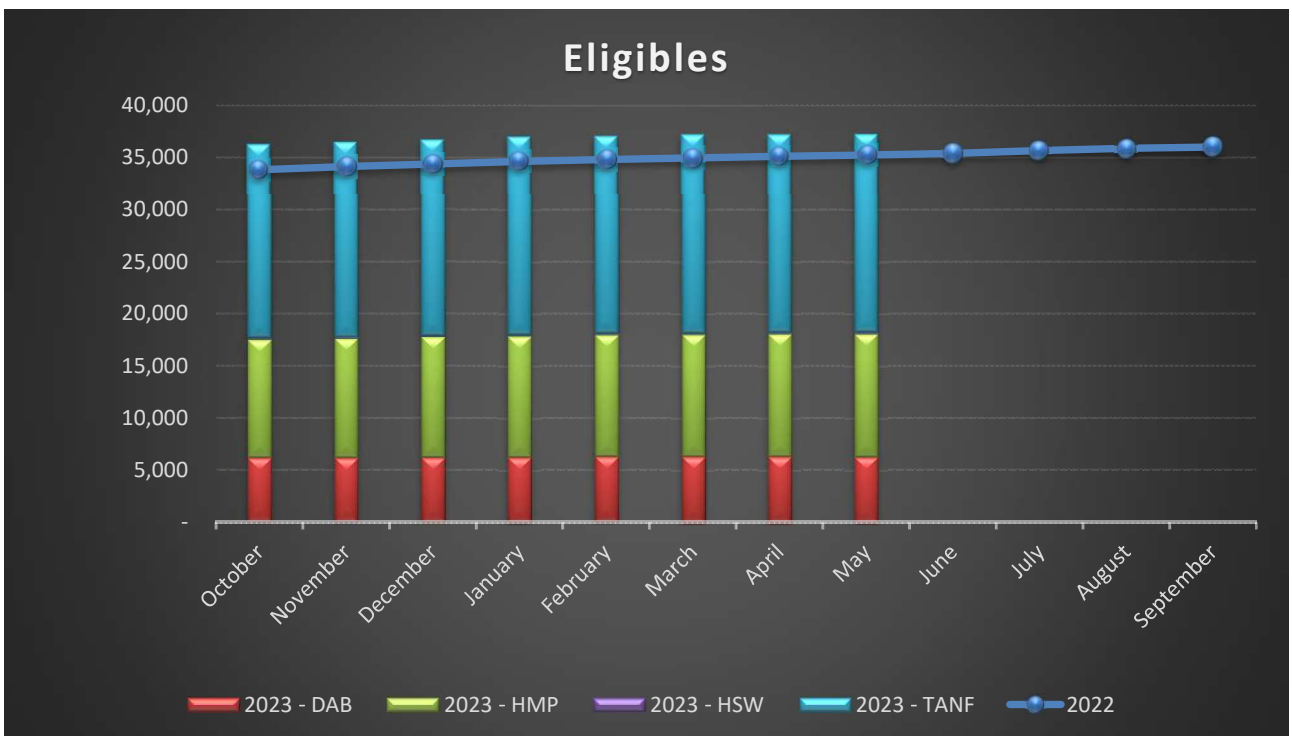
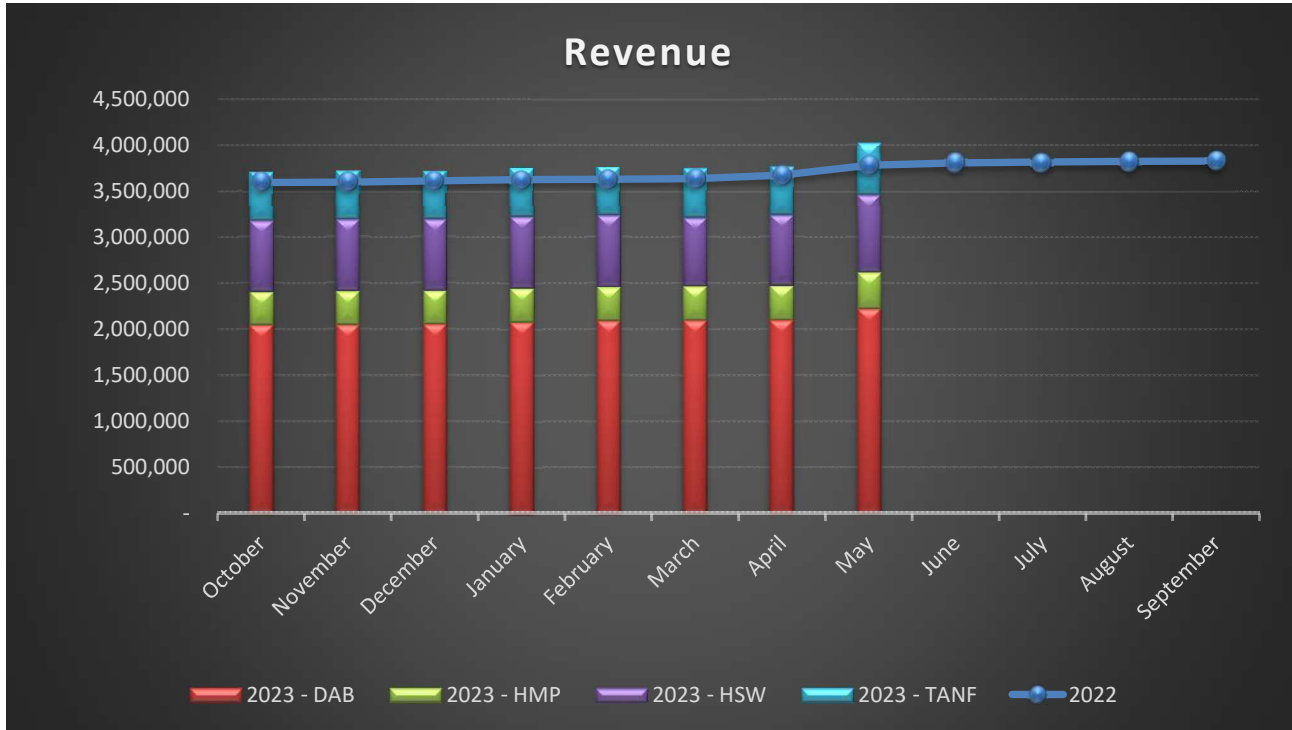
# Table of Acronyms

<u>Acronym</u>	<u>Full Description</u>
DAB	Disabled, Aged, & Blind
HMP	Healthy Michigan Plan
HSW	Habilitation Supports Waiver
TANF	Temporary Assistance for Needy Families
CWP	Child Waiver Program
SEDW	Severe Emotional Disturbance Waiver
HHBH	Health Home - Behavioral Health
CMHSP	Community Mental Health Services Program
PIHP	Prepaid Inpatient Health Plan
CCBHC	Certified Community Behavioral Health Clinic

# MONROE CMH

## May 2023 Trends

### MDHHS Payments



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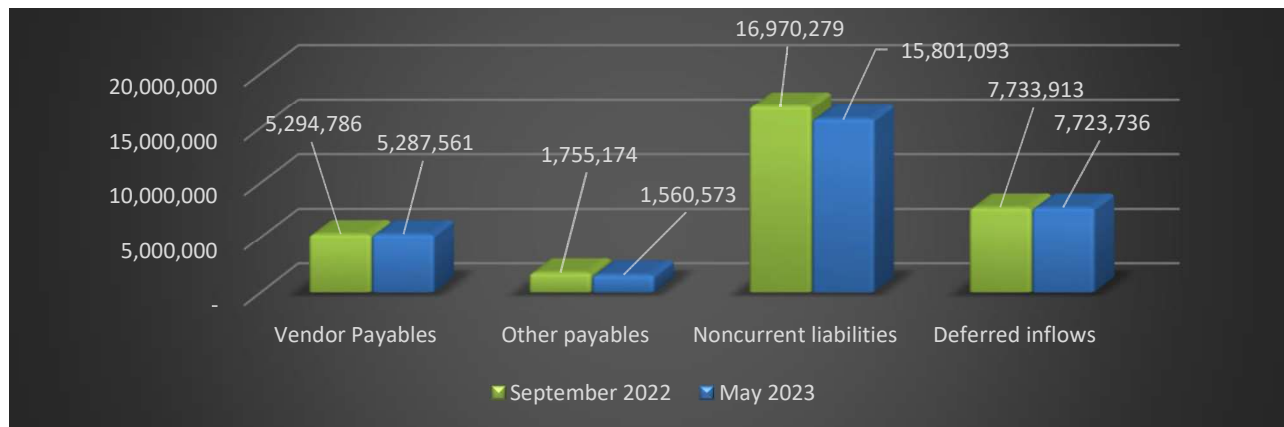
# MONROE CMH

## Comparative Charts September 2022 & May 2023

### Assets



### Liabilities



### Net Position



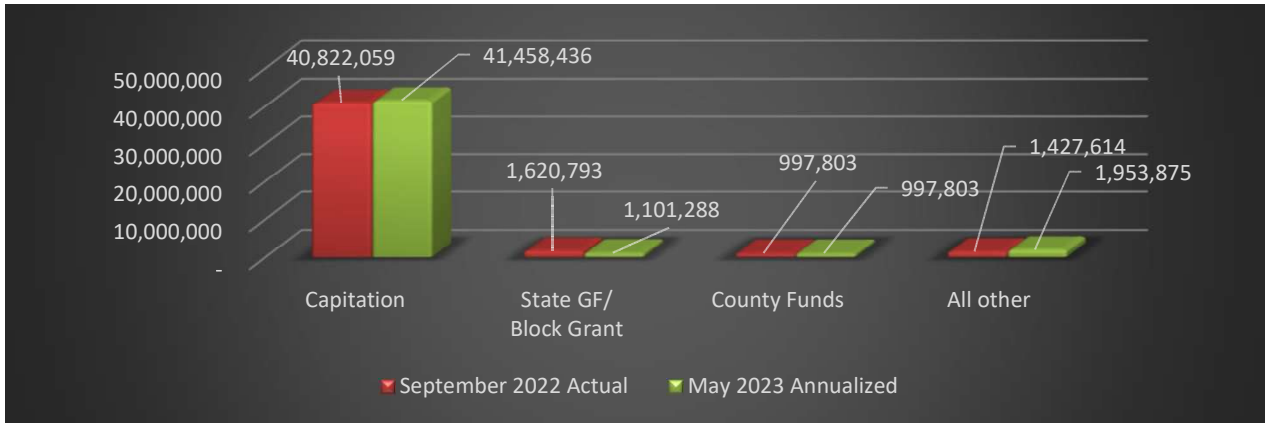
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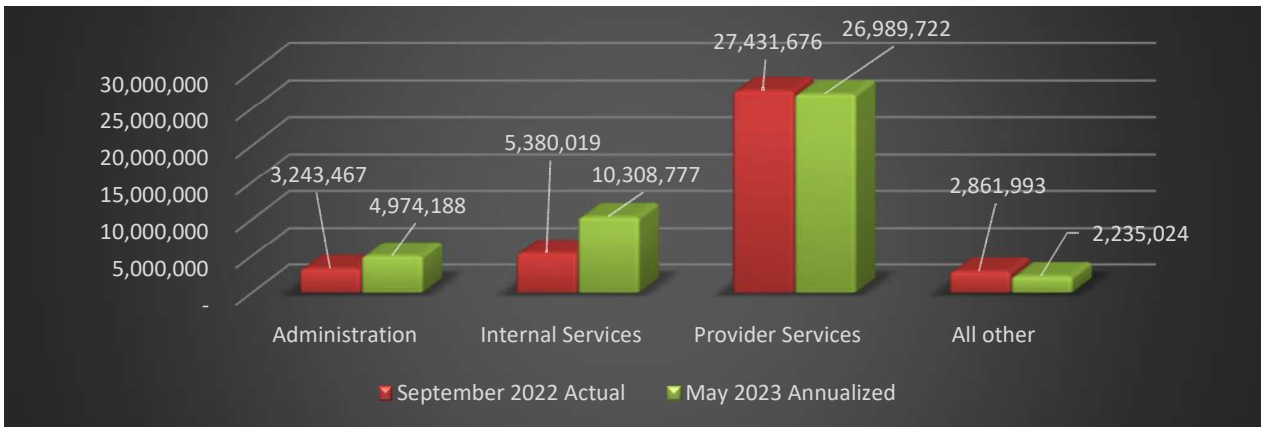
# MONROE CMH

## Comparative Charts September 2022 Actual & May 2023 Annualized

### Revenues



### Expenses



### Net Income



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## INCOME STATEMENT BY FUND SOURCE

# MONROE CMH

## Fiscal 2023 Revenues and Expenses by Fund Source

October 1, 2022 through May 31, 2023

Medicaid/Autism Combined	2023 Budget	YTD Budget	2023 Actual	Favorable (Unfavorable)
Revenue	\$ 39,991,864	\$ 26,661,243	\$ 27,416,529	\$ 755,286
Expense	39,991,864	26,661,243	25,605,789	1,055,454
<b>Revenue over/(under) expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,810,740</b>	<b>\$ 1,810,740</b>
Healthy Michigan	2023 Budget	YTD Budget	2023 Actual	Favorable (Unfavorable)
Revenue	\$ 3,071,966	\$ 2,047,977	\$ 2,009,056	\$ (38,921)
Expense	3,071,966	2,047,977	1,972,864	75,113
<b>Revenue over/(under) expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,192</b>	<b>\$ 36,192</b>
Total CMHPSM	2023 Budget	YTD Budget	2023 Actual	Favorable (Unfavorable)
Revenue	\$ 43,063,830	\$ 28,709,220	\$ 29,425,585	\$ 716,365
Expense	43,063,830	28,709,220	27,578,653	1,130,567
<b>Revenue over/(under) expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,846,932</b>	<b>\$ 1,846,932</b>
State General Fund	2023 Budget	YTD Budget	2023 Actual	Favorable (Unfavorable)
Revenue	\$ 1,729,985	\$ 1,153,323	\$ 1,153,323	\$ (0)
Expense	1,729,985	1,153,323	734,192	419,131
Redirects	-	-	-	-
<b>Revenue over/(under) expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 419,131</b>	<b>\$ 419,131</b>
All Other Grants/Local	2023 Budget	YTD Budget	2023 Actual	Favorable (Unfavorable)
Revenue	\$ 3,001,878	\$ 2,001,252	\$ 2,007,769	\$ 6,517
Expense	3,001,878	2,001,252	1,326,753	674,499
Redirects	-	-	-	-
<b>Revenue over/(under) expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 681,016</b>	<b>\$ 681,016</b>

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## **BASIC FINANCIAL STATEMENTS**

# MONROE CMH

## Statement of Position

May 31, 2023

	(Unaudited) September 30 Balance	Balance September 30 2022	Favorable (Unfavorable)
<b>ASSETS &amp; DEFERRED OUTFLOWS</b>			
Current:			
Cash and cash equivalents	\$ 4,943,107	\$ 4,973,206	\$ (30,099)
Accounts receivable, net	197,500	181,010	16,490
Due from other funds	278,767	-	278,767
Due from PIHP	5,430,702	6,464,550	(1,033,848)
Due from State of Michigan	139,977	29,938	110,039
Due from other governmental units	459,928	477,916	(17,988)
Prepaid items	403,712	222,167	181,545
Total current	11,853,693	12,348,787	(495,094)
Noncurrent:			
Capital assets not being depreciated	47,000	47,000	-
Capital assets being depreciated, net	2,553,783	2,770,752	(216,969)
Deferred outflows - Pension & OPEB	4,731,347	4,731,347	-
Total noncurrent	7,332,130	7,549,099	(216,969)
<b>Total assets and deferred outflows</b>	<b>19,185,823</b>	<b>19,897,886</b>	<b>(712,063)</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS</b>			
Current			
Accounts payable	5,287,561	5,294,786	7,225
Accrued liabilities	393,557	1,007,289	613,732
Due to State of Michigan	1,083,227	664,096	(419,131)
Unearned revenue	83,789	83,789	-
Long-term debt, due within one year	-	-	-
Compensated absences, due within one year	49,458	49,458	-
Total current liabilities	6,897,592	7,099,418	201,826
Noncurrent			
Long-term debt, due beyond one year	1,380,402	1,366,492	(13,910)
Compensated absences, due beyond one year	249,770	249,770	(0)
Lease liability	577,234	817,511	240,277
Net pension liability	4,273,142	4,273,142	-
Net OPEB liability	9,271,087	10,213,906	942,819
Deferred inflows - leases	13,082	23,259	10,177
Deferred inflows - Pension/OPEB	7,710,654	7,710,654	-
Total noncurrent liabilities	23,475,371	24,654,734	1,193,273
<b>Total liabilities and deferred inflows</b>	<b>30,372,963</b>	<b>31,754,153</b>	<b>1,395,099</b>
<b>NET POSITION</b>			
Net investment in capital assets	2,010,467	1,976,981	(33,486)
Unrestricted	(13,197,607)	(13,833,248)	(635,641)
<b>Total net position</b>	<b>\$ (11,187,140)</b>	<b>\$ (11,856,267)</b>	<b>\$ 669,127</b>

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# MONROE CMH

## Statement of Activities

October 1, 2022 through May 31, 2023

	Mental Health YTD	Projected Annual Activities	Prior Year Total Activities	Favorable (Unfavorable)
<b>Operating revenue</b>				
Capitation:				
Medicaid	\$ 27,416,529	\$ 41,124,794	\$ 37,739,923	\$ 3,384,870
Medicaid - Settlement	(1,810,740)	(2,716,110)	105,849	(2,821,959)
Healthy Michigan	2,009,056	3,013,584	2,751,508	262,076
Healthy Michigan - Settlement	(36,192)	(54,288)	216,356	(270,644)
Behavior Health Home	60,304	90,456	8,423	82,033
State General Funds	1,153,323	1,729,985	1,756,848	(26,864)
State General Funds - Carryover	(419,131)	(628,697)	(136,055)	(492,642)
County appropriations	665,202	997,803	997,803	-
Charges for services	119,753	179,630	195,659	(16,030)
Other grants	1,117,893	1,676,840	1,182,266	494,573
Other revenue	64,937	97,406	49,689	47,717
<b>Total operating revenue</b>	<b>30,340,934</b>	<b>45,511,401</b>	<b>44,868,270</b>	<b>643,131</b>
<b>Operating expenses</b>				
Administration				
Salaries	1,659,527	2,489,291	2,095,778	393,513
Benefits	576,379	864,569	(38,457)	903,026
Other	1,080,219	1,620,329	1,186,146	434,182
Internal Services				
Salaries	3,298,356	4,947,534	3,990,650	956,884
Benefits	2,551,230	3,826,845	324,925	3,501,920
Other	1,022,932	1,534,398	1,064,445	469,953
Provider Network Services	17,993,148	26,989,722	27,431,676	(441,954)
Facility costs	479,886	719,829	1,010,753	(290,924)
Vehicle costs	56,741	85,112	59,978	25,134
Grant expenses	596,463	894,695	894,905	(210)
Other expenses	10,340	15,510	5,175	10,335
Room & Board	346,586	519,879	891,182	(371,303)
<b>Total operating expenses</b>	<b>29,671,807</b>	<b>44,507,711</b>	<b>38,917,155</b>	<b>5,590,556</b>
Change in net position	669,127	1,003,691	5,951,115	\$ (4,947,424)
<b>Net position, beginning of year</b>	<b>(11,856,267)</b>	<b>(11,856,267)</b>	<b>(17,807,381)</b>	
<b>Net position, end of year</b>	<b>\$ (11,187,140)</b>	<b>\$ (10,852,577)</b>	<b>\$ (11,856,267)</b>	

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# MONROE CMH

## Statement of Activities

Mental Health - Budget to Actual

October 1, 2022 through May 31, 2023

	Annual Budget	YTD Budget	YTD Actual	Over (Under) YTD Budget
<b>Operating revenue</b>				
Capitation:				
Medicaid	\$ 26,914,894	\$ 17,943,263	\$ 27,416,529	\$ 9,473,267
Medicaid - Settlement	-	-	(1,810,740)	(1,810,740)
Healthy Michigan	-	-	2,009,056	2,009,056
Healthy Michigan - Settlement	-	-	(36,192)	(36,192)
Behavior Health Home	-	-	60,304	60,304
State General Funds	1,081,241	720,827	1,153,323	432,496
State General Funds - Carryover	-	-	(419,131)	(419,131)
County appropriations	623,627	415,751	665,202	249,451
Charges for services	83,157	55,438	119,753	64,315
Other grants	1,140,524	760,349	1,117,893	357,544
Other revenue	28,866	19,244	64,937	45,693
<b>Total operating revenue</b>	<b>29,872,308</b>	<b>19,914,872</b>	<b>30,340,934</b>	<b>10,426,062</b>
<b>Operating expenses</b>				
Administration				
Salaries	1,739,620	1,159,747	1,659,527	499,781
Benefits	528,082	352,055	576,379	224,324
Other	1,040,687	693,791	1,080,219	386,428
Internal Services				
Salaries	3,390,552	2,260,368	3,298,356	1,037,988
Benefits	1,343,367	895,578	2,551,230	1,655,652
Other	738,378	492,252	1,022,932	530,680
Provider Network Services	18,798,555	12,532,370	17,993,148	5,460,778
Facility costs	759,722	506,481	479,886	(26,595)
Vehicle costs	56,663	37,775	56,741	18,966
Grant expenses	906,601	604,400	596,463	(7,937)
Other expenses	4,496	2,998	10,340	7,342
Room & Board	565,543	377,029	346,586	(30,443)
<b>Total operating expenses</b>	<b>29,872,264</b>	<b>19,914,843</b>	<b>29,671,807</b>	<b>9,756,964</b>
Change in net position	44	29	669,127	669,098
<b>Net position, beginning of year</b>	<b>(11,856,267)</b>	<b>(11,856,267)</b>	<b>(11,856,267)</b>	<b>-</b>
<b>Net position, end of year</b>	<b>(11,856,223)</b>	<b>(11,856,238)</b>	<b>(11,187,140)</b>	<b>669,098</b>

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