

NETWORK180

Cost Allocation Plan Section 460 Reporting

For Reporting Period
October '06 - September '07

February 2007

OVERVIEW – Service Delivery Model

Network180 is an authority board contracting with the state of Michigan for Medicaid, General Fund, and other funding to provide services to identified populations in Kent County. Network180 also is contracted to be the Coordinating Agency for substance abuse funds received from the state. Network180 manages these funds through contracts with a local network of providers for almost all service delivery provided with received funding. The exception to the “contracting out” of services are assessment-type services that Network180 provides through direct run/employed staff. Not all assessment-type services reported by Network180 are “direct run”, Network180 also contracts for certain assessment services.

Network180 is a stand alone PIHP, as well as a CMHSP, therefore there is only one allocation plan to be submitted. The reporting of Medicaid Direct Service costs vs. Administrative costs constitutes the PIHP portion of Section 460 reporting.

OVERVIEW – Organization

See following page for organization chart. Network180 operates in two buildings/locations. One location (750 Fuller Ave) houses what are generally all administrative functions (including half of the Information Systems (IS) function) along with the Training department. The second location (833 Lake Drive, also referred to as the Access Center) houses the clinical assessment function along with claims, HR, and IS.

OVERVIEW – Accounts / General Ledger Set-Up

The general ledger for Network180 is the basis of the cost allocation plan. Network180’s general ledger consists of the following cost centers/departments: Administration (01), Human Resources (02), Information Services (03), Training (15), Access Center Support (20), Access Center Services (23), Med Clinic (29), Financial Intake & Billing (35), Grants (40), Substance Use Disorder Services (50), Mentally Impaired Adult Services (53), Children & Family Services (56), Developmental Disability Services (59), Children’s Waiver Services (62). The Cost Allocation Plan will detail each department and the allocation between direct and administrative services.



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ADMIN. SERVICES**
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GERALD HEEMSTRA, *FINANCIAL ANALYST*

JOHN SCHNEIDER, *SENIOR FINANCIAL ANALYST*
CHAR LOUKS, *FINANCIAL ANALYST*

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JEFFERY GRESHAK, *CONTRACT MANAGER PLANNER*
BILL PHELPS, *CONTRACT MANAGER PLANNER*
KENDRA DAHLIN, *OMBUDSPERSON (5)*

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DIRECTOR
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SUSAN WEBBER, *HUMAN RESOURCES MANAGER*

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RAMASWAMY SRINIVASAN, *DB ADMINISTRATOR*
KENT REED, *APPLICATION ENGINEER*
RICHARD PARKER, *APPLICATION ENGINEER*

DAN ELLIS, *DB ADMINISTRATOR CUSTOMER SUPPORT*
KEN LARSON, *PC AND NETWORK SUPPORT TECH*
KURT SCHULTE, *HELP DESK TECHNICIAN*
BEN ZOMBERG, *CUSTOMER SPPT APP. DEVELOPER-TEMP*

MI/SUD POPULATION UNIT

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SU HOOD, *POPULATION SERVICES MANAGER*

ROSS BUITENDORP, *CONTRACT MANAGER PLANNER*
NANCY MURPHY, *CONTRACT MANAGER PLANNER*
SUSAN SMITH, *CONTRACT MANAGER PLANNER*
JACQUE JOHNSON, *CONTRACT MANAGER PLANNER*
RUTH SPRAGUE, *CONTRACT MANAGER PLANNER*
GAIL BRUSSEAU, *OMBUDSPERSON*

CLERICAL UNIT
CINDY MILTGEN
OFFICE ADMINISTRATOR

CORRINE KINNE, *ADM. ASSIST.*
HEATHER GESINK, *ADM. ASSIST*
CHARMAINE DAVIS, *ADMIN. ASSISTANT (5)*
ALAESHA JAMES, *ADMIN. ASSISTANT (5 TEMP)*
PAUL VANOVEREN, *TRAINING ASSISTANT*

DD POPULATION UNIT

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CARLA WAITE, *CONTRACT MANAGER PLANNER*
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STACEY O'TOOLE, *SELF DETERMINATION CONTRACT MANAGER (5)*

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MEDICAL DIRECTORS

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RECIPIENT RIGHTS
KEVIN OOSTERHOUSE
DIRECTOR

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NETWORK180 ACCESS SERVICES
PROGRAM DIRECTOR
THERESE VANDENAKKER

ADULT SERVICES
KIRK VANDERPLOEG/ELKE PLESCHER
ACCESS SERVICES MANAGERS

Assessment and Referral Units

ACCESS CENTER CLINICIAN

PHILIP GIBSON
DANA SOUTER
CAROLINE CLARK
JULIE MEYER
DARRYL WEEKLY
FREDERIC HULCE
KRISTEN JAGER
NEVILLE MARK
DENNIS DOWLING
JONATHAN LEWIS
KRISTIN RITTER (5 FTE)

MARLEAH BEVELACQUA
SHARON DIEPENHORST
KEVIN KRUM
JULI ZAKRAJEK
MARISSA RIPMASTER
MICHAEL POWERS
KRISTINA RUTKAUSKAS
MARK FREIBERG
ROD PHILLIPS
GLORIA BRYANT

MENTAL HEALTH ASSESSOR
KEITH COOK
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ON-CALL
VACANT
VACANT
KIMBERLY FLOYD
VACANT
VACANT
VACANT

CHILDREN SERVICES
DIANA JACKSON-WHITFIELD
ACCESS SERVICES MANAGER

ACCESS CENTER CLINICIAN
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JIM ASH
ANGELA WATKINS
FRANK FLORIDO
TIM LEONARD
DEBORAH TAYLOR-BOOKER

CLINICAL SPECIALISTS

REGISTERED NURSES
DENISE DOMMER
KATHLEEN GALLERY

MEDICAL CLINIC ASSISTANT
TERESA WILBON

PSYCHIATRISTS - CONTRACT
DR. MUNIR
DR. TENDERO
DR. ORELLANA

ACCESS LINE
JAMES LOWTHER
ACCESSLINE SUPERVISOR

HELPLINE STAFF LISTENER
JOHN CORRIVEAU (5)
ALAESHA JAMES (5)
A.J. RICHARDSON
VAL COBBS (5)

HELPLINE LISTENER ON-CALL
MONTY HUTCHISON

TELEPHONE ACCESS TECHNICIAN
DORWIN GRAY
SHANNON RYBISKI

CLERICAL UNIT
VERONICA GRIFFIN
OFFICE SUPERVISOR

ADMINISTRATIVE ASSIST.
PAMELA TUCKER
CHARMAINE DAVIS (5)
MARYLOU ECHAVARRY

12/1/2006
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Cost Center
Administration (01)

The administration cost center consists of compensation (salaries) for staff performing administrative functions: Directors, Accounting, Clerical Support, Community Relations, Recipient Rights, Service Network Contract Planners/Managers, Data Coordination, Customer Service, Contract Specialist. Included in these positions/functions would also be the administrative functions of the Substance Abuse Coordinating Agency. In addition this department includes the benefit costs (health insurance, retirement, workers compensation, etc.) related to these positions, auditing services fees, legal fees, telephone expenses *, travel expenses *, advertising, and other expenses related to the staff and functions of the staff.

The staff whose costs are being captured in the Administration cost center are all located at the same location/building – 750 Fuller Ave. in Grand Rapids. Also included in this building are staff/functions related to the Training cost center. Occupancy / building costs (utilities, repair and maintenance, etc.) are allocated between Administration (01) and Training (15) based on square footage or number of employees (telephone), and are directly made at the time of invoice processing.

ALL COST ASSIGNED TO THE ADMINISTRATION COST CENTER ARE ADMINISTRATIVE COSTS FOR SECTION 460 REPORTING.

Total budget for FY 2007 for the Administration cost center is: \$4,704,689.

* For those staff included in the Administration cost center.

Cost Center:
Human Resources (02)

The Human Resources cost center consists of compensation for staff performing human resource, including payroll, functions. In addition this cost center includes the benefit costs *, travel expenses *, recruitment expenses and other expenses related to the staff and functions of the staff.

The staff whose costs are being captured in the Human Resources cost center are located at the 833 Lake Drive, Grand Rapids location. Costs related to occupancy/building (utilities, repair and maintenance, etc.) are captured in the Access Center Support cost center – which for Section 460 reporting is considered an administrative function, so no costs need to be allocated for reporting purposes.

ALL COSTS ASSIGNED TO THE HUMAN RESOURCES COST CENTER ARE ADMINISTRATIVE COSTS FOR SECTION 460 REPORTING.

Total budget for FY 2007 for the Human Resources cost center is: \$288,200

* For those staff included in the Human Resources cost center.

Cost Center:
IS (03)

The IS department/cost center is responsible for the IS needs of Network180, including software, hardware, claims, authorization, data reporting, etc. The IS cost center consists of compensation and benefits for the IS staff. In addition this cost center includes the benefit costs *, travel expenses *, and other miscellaneous expenses related to the staff and functions of the staff.

The IS staff are located in both the 750 Fuller and the 833 Lake Drive locations. Occupancy costs are not directly allocated to the IS (03) department, rather the costs are captured in the Administration (01) cost center for the Lake Drive staff, and in the Financial Intake and Billing (35) cost center for the Lake Drive staff. The functions (and therefore costs) of both the Administration (01) and Financial Intake and Billing (35) departments are administrative in nature for Section 460 reporting (except as noted below), so there is no need to allocate occupancy related costs to the IS cost center for Section 460 reporting.

During FY 2007 Network180 will be developing an Electronic Clinical Record (ECR). The development will be done by IS staff. IS staff will track their time on the ECR development. For Section 460 reporting these development hours will be multiplied by an average rate (consisting of an average development staff's compensation plus benefits) and reported as Direct Service costs.

Total FY 2007 IS cost center budget: \$996,200

ECR Development (*Estimate for 07*)

800 hours times avg rate of \$28/hour:	\$22,400
Plus additional 30% for benefits	<u>6,700</u>
Total Direct Service (ECR related)	\$ 29,100
Total Administrative Services	<u>\$967,100</u>
Total IS cost center	\$996,200

* For those staff included in the IS cost center.

Cost Center:
Training (15)

The Network180 training department provides trainings to the staff of our provider network agencies. These trainings cover a variety of topics, some of which are specific to service codes like Community Living Supports and Personal Care (aimed mainly at residential care providers).

The Training cost center consists of compensation for staff providing the trainings along with staff providing clerical support. In addition this department includes the benefit costs *, travel expenses *, and other expenses related to the staff and functions of the staff. The training department is located within the Fuller Avenue location and the cost center includes allocations of expenses related to occupancy and the building. These allocations are based on square footage or number of employees (telephone) and are directly made at the time of invoice processing.

Because the costs of the training cost center are a mix of direct service costs and administrative costs for Section 460 reporting, an allocation\distinction between Direct Service cost and Administrative cost must be made. The allocation will be done taking the total costs of the Training cost center and allocating to direct service the appropriate amount of dollars.

The allocation will be determined as follows:

1. Total Staff Hours in the Training cost center
2. Total Staff Hours providing training on specific service codes – consisting of:
 - . Total hours of training (actual hours in the training class by the trainer/presenter)
 - . Total hours needed for preparation/take down by the trainer/presenter for those specific trainings
 - . Total hours needed for clerical support for those specific trainings

Total hours providing training on specific codes divided by total staff hours (#2 above divided by #1 above) = percent of department expenses to be considered direct service costs for Section 460 reporting.

* For those staff included in the Training cost center

Cost Center: Training (15) – continued

Estimate Using FY 07 Budget and Training Schedule

Total Budget for FY 2007: \$227,325

Estimates for FY 2007

1. Total Staff Hours in Training cost center: 3 FTE times 2,080 = 6,240 hours

2. Total staff hours providing training on specific service codes –

. Total hours of training	1,642
. Total hours for preparation by presenter	290
. Total hours for clerical support	261
Total staff hours specific codes	2,193

2,193 divided by 6,240 = 35%

For Section 460 reporting

35% of total Training cost center expenses to direct (\$79,600) and remainder to administrative (\$147,725)

FY 07 Scheduled Trainings

<u>Training</u>	<u>Actual</u> <u>Training Hours</u>	<u>Times</u> <u>per yr</u>	<u>Presenter</u> <u>Prep time</u>	<u>Admin</u> <u>Support time</u>	<u>Total Staff</u> <u>Hours per yr</u> <small>(1 * 2) + (2 * 3) + (2 * 4)</small>
<u>Direct Service</u>					
Alzheimer's	2	5	0.75	0.75	18
Anti-anxiety medications	3	4	0.75	0.75	18
Anti-depression medications	4	3	0.75	0.75	17
Anti-Psychotic Medications	4	3	0.75	0.75	17
Anti-Seizure medications	3	3	0.75	0.75	14
Autism/Asperger's	2	5	0.75	0.75	18
Children's Medications	3	4	0.75	0.75	18
Cultural Diversity	2	6	0.75	0.75	21
Depression/Bi-polar	2	3	0.75	0.75	11
Developmental Disabilities	3	5	0.75	0.75	23
Diabetes	3	4	0.75	0.75	18
Drugs for Pain	3	3	0.75	0.75	14
PCP for managers/ & Supports coordinator	2	2	0.75	0.75	7
Schizophrenia	2	3	0.75	0.75	11
Stress/Time Management	2	4	0.75	0.75	14
Advanced Health	4	18	0.75	0.75	99
Basic Health	7	22	0.75	0.75	187
Basic Medications	7	24	0.75	0.75	204
CPR/First Aid	7	23	1.5	1	219
CPR/ First Aid refresher	4	12	1.5	1	78
Environmental Emergencies	4	23	0.75	0.75	127
Nutrition	3	19	0.75	0.75	86
Person Centered Planning (direct care)	3	19	0.75	0.75	86
Physical Intervention	4	26	0.75	0.75	143
Recipient Rights (Recipient Rights Dept)	3	43	0.75	0.5	183
Role of Direct Care	4	20	0.75	0.75	110
Working w/People - Human Needs	6	17	0.75	0.75	128
Working w/People - Positive Techniques	12	21	0.75	0.75	284
Communicable Disease Level I	2	4	0.75	0.75	14
Communicable Disease Level II	3	3	0.75	0.75	14
					2,193
Budget consists of 3 FTE in the cost center (3 FTE x 2080 hrs each = 6,240 hours)			As % of 3 FTE		35%
<u>Administrative</u>					
History of Mental Health	2	4	0.75	0.75	14
Violence Prevention	2	3	0.75	0.75	11
Drugs of Abuse	4	4	0.75	0.75	22

Cost Center:

Access Center Support (20)

The Access Center Support cost center collects the costs associated with the administrative staff / functions of the Network180 location at 833 Lake Drive (the Access Center).

The Access Center Support (20) costs center consists of compensation for staff performing – for Section 460 reporting – administrative functions (support and oversight) related to clinical services performed by Network180 staff. In addition, the associated benefit, travel, and other miscellaneous expenses related to the staff and functions of the staff, are captured in this cost center. This cost center also captures the costs associated with the Network180 helpline, which for Section 460 reporting would be considered administrative in function. The occupancy costs related to the 833 Lake Drive location are also reported in this cost center (see CLARIFICATION BELOW).

CLARIFICATION: All costs related to the 833 Lake Drive (the Access Center) are collected in the following cost centers: Access Center Support (20), Access Center Services (23), Med Clinic (29), and Financial Intake and Billing (35). The occupancy costs related to this location are captured only in the Access Center Support (20) and Financial Intake and Billing (35) cost centers, and are directly assigned at the time of invoice processing. The Access Center Support (20) cost center captures all occupancy related expenses except those specifically related to/charged to Financial Intake and Billing (35). Therefore for Section 460 reporting, the clinical services cost centers (Access Center Services (23) and Med Clinic (29)) will need to have occupancy costs allocated out of Access Center Support (20) into those costs centers.

Total FY 2007 Budget:			\$999,850
Allocations to Direct Service Areas –			
Access Center Services (23) and Med Clinic (29):	<u>ACS (23)</u>	<u>Med Cl (29)</u>	
Security (100% to Direct Service areas)	\$73,918	\$29,032	
Janitorial, Utilities, Rep/Maint Bldg, Insur, Depn (all based on Sq Ft)	31,040	12,085	
Telephone (based on # of staff)	19,549	3,017	
Total to Direct Services through allocation to Direct Service cost centers 23 & 29			\$168,541
Total to Administrative Services			\$831,209

Cost Center:
Access Center Services (23)

The Access Center Services (23) cost center collects the costs for the direct services provided by Network180 such as: H0002 – Behavioral Health Screening, T1023 – Crisis Intervention, and 96101 – Psychological Testing.

All staff in this cost center are providing direct services, or are front line supervisors. The cost center consists of compensation for these staff, benefit costs *, travel expenses *, and other expenses related to the staff and functions of the staff.

The Access Center Services (23) functions/staff are located within the 833 Lake Drive location. All occupancy expenses for the staff/function of the Access Center Services (23) department are captured in the Access Center Support cost center (20) and for Section 460 reporting will need to be allocated to the Access Center Services (23) cost center. These allocations will be done on the basis of square footage and number of employees.

All costs assigned to Access Center Services (23) are Direct Service costs for Section 460 reporting.

Total FY 2007 budget for Access Center Services (23)	\$2,621,200
Allocation of occupancy related costs from Access Center Support (20):	
Security	\$ 73,918
Janitorial, Utilities, Rep/Maint Bldg, Insur, Depn (al based on Sq Ft)	31,040
Telephone (based on # of Staff)	<u>19,549</u>
Total to Direct Services through allocation from ACSupport (20)	\$ 124,507
Total Direct Services Costs – adjusted for allocation	\$2,745,707

* For those staff included in the Access Center Services cost center.

Cost Center:
Med Clinic (29)

The Med Clinic (29) cost center collects the costs related to the medications paid for by Network180 and the med reviews (90862) directly provided by Network180.

All staff in this cost center are providing this direct service. The cost center consists of compensation for these staff, benefit costs *, travel costs *, and other expenses related to the staff and functions of the Med Clinic.

The Med Clinic (29) function/staff is located within the 833 Lake Drive location. All occupancy expenses for the staff/function of the Med Clinic (29) department are captured in the Access Center Support cost center (20) and for Section 460 reporting will need to be allocated to the Med Clinic (29). These allocations will be done on the basis of square footage and number of employees.

Total FY 2007 budget for Med Clinic (29)	\$490,250
Allocation of occupancy related costs from Access Center Support (20):	
Security	\$ 29,032
Janitorial, Utilities, Rep/Maint Bldg, Insur, Depn (al based on Sq Ft)	12,085
Telephone (based on # of Staff)	<u>3,017</u>
Total to Direct Services through allocation from ACSupport (20)	\$ 44,134
Total Direct Services Costs – adjusted for allocation	\$534,384

* For those staff included in the Med Clinic cost center

Cost Center:
Financial Intake & Billing (35)

The Financial Intake & Billing (35) cost center collects the costs associated with the claims processing and coding requirements to process claims from our provider network, and report data to various stakeholders. In addition the department is responsible for assisting with the input of consumer financial information and authorization / utilization information.

The Financial Intake & Billing (35) cost center consists of compensation for staff performing the above functions, as well as benefits costs *, travel costs *, and other miscellaneous expenses related to the staff and functions of the Financial Intake & Billing (35) department. The staff / function of this cost center are located at the 833 Lake Drive location. Occupancy costs for the Financial Intake & Billing staff / functions are assigned directly to the department at the time of invoice processing (see also CLARIFICATION under Access Center Support (20)).

ALL COST ASSIGNED TO THE FINANCIAL INTAKE & BILLING COST CENTER ARE ADMINISTRATIVE COSTS FOR SECTION 460 REPORTING.

Total FY budget for Financial Intake & Billing (35) is \$566,160

Cost Center:
Grants (40)

The Grants (40) cost center collects the expense related to a variety of grants that Network180 participates in. These grants are ones that Network180 has applied for/written, and consistent with other services are partnered (contracted) with area agencies to provide certain services. Some examples of the FY2007 grants are Consumer Drop In, Co-Occurring Disorders, and Treatment for Homeless Project. The funding for these expenses comes from grants, not Medicaid or State GF. Also captured in this cost center are the Quality Assurance Tax (QAAP) and the Network180 PA530 Local Match. These two items will be noted separately for Section 460 reporting.

The Grants expenses will be considered as Direct Service Costs for Section 460 reporting.

FY 2007 Grants (40) budget:		\$6,875,997
Grants	1,061,300	
PA530 and QAAP	5,440,197	
Risk Pool *	374,500	
Total		\$6,875,997

* Risk Pool is an internal designation for our budget. It represents amounts from current year funding that have not been assigned to a specific service/program or administrative use at the time of budget completion. For year-end actual reporting, there would be no amount recorded as "risk pool", if the budget amounts in risk pool are spent during the year they would be reported in the category they were spent on. The risk pool is included here only to assist in tying out our model to our budget total. For the model – USING BUDGET 07 NUMBERS, risk pool will be treated as a direct service cost, again, only so the model ties to our budget.

Cost Centers:

- Substance Use Disorder – SUD (50)
- Mentally Impaired Adults – MI (53)
- Children and Family – CF (56)
- Developmental Disabilities (59)
- Children’s Waiver – (62)

The five cost centers above are considered within Network180 the four divisions or population. The budgets that are associated with these populations are set and managed by population teams (Contract Managers/Planners and Population Service Managers), with the teams responsible for the budget, spending, contracting, service delivery, planning, etc. for these populations and the services provide. The population teams are performing an administrative function and their expenses are collected in the Administration 01) cost center.

The dollars collected in each of the five divisions overwhelmingly (exceptions noted below) represent the amounts paid to providers through our claims system for direct services provided to consumers. Network180 does not directly provide these services. The budget for MI (53) for example has accounts set up for among other things: Assertive Community Treatment, Case Management, Community Living Supports, Community Inpatient, etc. These services are provided by a Network180 network of providers, billed to Network180, processed through our claims area (cost center 35), and the payment is made to the provider and the costs collected in these five departments/cost centers.

These five cost centers/divisions contain the vast majority of the budget dollars for Network180 (FY 07 budget 84%), and again, because for the most part they represent payments to our provider network for services, will be reported as direct service costs for Section 460 FY 07 reporting.

Exceptions to the direct service cost assumption will be arrived at by analyzing the actual dollars spent / recorded in each of the departments for each reporting period. The exceptions below represent those in our budget for FY 07.

Total SUD (50) Budget for FY 07	\$ 6,335,936
Outcome assessment tool development costs - to be treated as Administrative Costs for Section 460	(23,000)
Total MI (53) Budget for FY 07	\$36,132,150
No budgeted adjustments for Administrative Costs	

Total CF (56) Budget for FY 07	\$ 6,623,800
Budget for Community Awareness program – to be treated as Administrative Cost	(25,000)
Total DD (59) Budget for FY 07	\$40,249,200
Budget for Administrative function provided by contracted agency, to provide Access center oversight, consumer demographic collection, and utilization Management for DD population. Note: Network180 contracts out the DD access function, Network180 does not provide it as part of the Network180 Access Center Services	(292,500)
Total Children’s Waiver Budget for FY 07	\$ 925,000
No budgeted adjustments for Administrative Costs	
Total Direct Service cost centers: SUD, MI, CF, DD, Children’s Waiver	\$89,925,586
Total Administrative cost centers: SUD, MI, CF, DD, Children’s Waiver	\$ 340,500

NOTE: Also attached to this plan is our FY 07 budget. Incorporated into the budget are certain internal allocations (related to the need to properly report SUD expenses to various stakeholders – not for Section 460 direct service vs. administrative purposes) that reflect movement of budget dollars between cost centers - additions to some, subtractions to others. These allocations impact cost centers 01, 23, and 50. The net impact of the allocations is zero. In utilizing the FY 07 budget with this plan/model, and tying the model out to the budget, these allocations are ignored, and the cost center total without any allocation is used.

Network180

**Allocation Summary for Section 460 Reporting
Using FY 07 Budget**

	Cost Center	Total Budget	Cost Center Direct Serv, Admin, or Both	Adjustment for Section 460 Reporting	Adjustmt Amount	Cost Center Adjusted Amount	Direct Service Breakdown		
							Direct Service	Admin Cost	Direct Run (Note: No Prime Sub-Contractors)
Administration	01	4,704,689	100% Admin Costs	none		4,704,689		4,704,689	
Human Resources	02	288,200	100% Admin Costs	none		288,200		288,200	
Information Systems	03	996,200	Both	ECR development		996,200	29,100	967,100	29,100
Training	15	227,325	Both	Split based on staff time spent providing training related to direct service code		227,325	79,600	147,725	79,600
Access Center Support	20	999,850	Both	Allocate occupancy expense to Access Ctr Serv (23) Allocate occupancy expense to Med clinic (29)	(124,507) (44,134)	831,209		831,209	
Access Center Services	23	2,621,200	100% Direct Serv	Allocate occupancy expense from Acc Ctr Support (20)	124,507	2,745,707	2,745,707		2,745,707
Med Clinic	29	490,250	100% Direct Serv	Allocate occupancy expense from Acc Ctr Support (20)	44,134	534,384	534,384		534,384
Fin'l Intake & Billing	35	566,160	100% Admin Costs	none		566,160		566,160	
Grants	40	1,061,300	100% Direct Serv	none		1,061,300	1,061,300		1,061,300
QAAP & PA 530		5,440,197	Handled Separately	none		5,440,197		5,440,197	
Risk Pool		374,500	100% Direct Serv	none		374,500	374,500		374,500
SUD	50	6,335,936	Both	Split based on review of actual expenses charge to the cost center during the year		6,335,936	6,312,936	23,000	6,312,936
MI	53	36,132,150	Both			36,132,150	36,132,150		36,132,150
CF	56	6,623,800	Both			6,623,800	6,598,800	25,000	6,598,800
DD	59	40,249,200	Both			40,249,200	39,956,700	292,500	39,956,700
Children's Waiver	62	925,000	Both			925,000	925,000		925,000
		108,035,957	(\$3 rounding)		-	108,035,957	94,750,177	13,285,780	3,388,791
W/O QAAP/PA 530		102,595,760				102,595,760	94,750,177	7,845,583	91,361,386

Network180

Internal work sheet

**ALLOCATION OF ADMIN AND DIRECT COSTS BY FUND SOURCE
USING FY 07 BUDGET**

	TOTAL	MEDICAID	GENERAL FUND	OTHER	CMHSP TOTAL
DIRECT SERVICES					
*					
1. Direct Run (Provided) Service - PIHP / CMHSA	3,388,791	2,389,098 70.5%	528,651 15.6%	471,042 13.9%	999,693 29.5%
2. Prime Sub-Contractors (none)	-	- 70.5%	- 15.6%	- 13.9%	- 0%
16. Contracted Serv / Other Sub-Contractors	91,361,386	64,409,777 70.5%	14,252,376 15.6%	12,699,233 13.9%	26,951,609 29.5%
TOTAL DIRECT SERVICES BY FUNDING SOURCE	94,750,177	66,798,875	14,781,028	13,170,275	27,951,302

* Indicates the line on the 460 report

For model purposes, allocating between funding sources based on budgeted revenues as a percent of total funding. Year-end actual will be based on actual funding source expenditures.

ADMINISTRATIVE COSTS

1. PIHP / CMHSA Provided:	7,845,583				
Direct Assignment to Funding Source:					
SUD Admin/CA cost - % different than above % by rev	1,882,500	352,000		1,530,500	1,530,500
Amount to be allocated:	5,963,083	4,203,973 70.5%	930,241 15.6%	828,870 13.9%	1,759,110 30%
Sub total PIHP /CMHSP Provided:	7,845,583	4,555,973	930,241	2,359,370	3,289,610
2. Prime Sub-Contractors (none)	-				
Amount to be allocated:	-	- 70.5%	- 15.6%	- 13.9%	- 0%
Sub total Prime Sub Contractors:	-	-	-	-	-
16. Other Sub-Contractors	Phase 2				
Direct Assignment to Funding Source:					
Amount to be allocated:					
TOTAL ADMIN COST BY FUNDING SOURCE	7,845,583	4,555,973	930,241	2,359,370	3,289,610
Reconciliation to Total Budget: QAAP / PA 530	5,440,197				
Total Budget FY 07	108,035,957	(Direct, Admin, Reconciling items)			

Michigan Department of Community Health

Section 460 Compliance Report

Direct Service / Administrative Cost Detail Report for the Community Mental Health Service Programs

Non-Medicaid Managed Mental Health Supports and Services

CMHSP: Network180

Fiscal Year: Initial Alloc Plan - using FY 07 Budget Information

Reporting Period: Six Month Report Annual Report

(A) Contractor(s)	Non-Medicaid Direct Service			Non-Medicaid Administration			Non-Medicaid Total Costs			
	(B) CMHSP	(C) Prime Sub-Contractors	(D) Sub-Contract Providers	(E) CMHSP	(F) Prime Sub-Contractors	(G) Sub-Contract Providers	(H) Total Direct Services	(I) Total Administration	(J) Total Costs	(K) Percent Admin.
1. CMHSP PROVIDED	\$ 999,693			\$ 3,289,610			\$ 999,693	\$ 3,289,610	\$ 4,289,303	
2. Prime Sub-Contractor(s)							-	-	-	
3.							-	-	-	
4.							-	-	-	
5.							-	-	-	
6.							-	-	-	
7.							-	-	-	
8.							-	-	-	
9.							-	-	-	
10.							-	-	-	
11.							-	-	-	
12.							-	-	-	
13.							-	-	-	
14.							-	-	-	
15. Sub-Total Prime Sub-Contractor(s)		\$ -			\$ -		\$ -	\$ -	\$ -	
16. Other Sub-Contractor(s)			\$ 26,528,048			Included in Direct for Phase 1	\$ 26,528,048	Included in Direct for Phase 1	\$ 26,528,048	
17. Total without Local Contribution to State Medicaid Match	\$ 999,693	\$ -	\$ 26,528,048	\$ 3,289,610	\$ -		\$ 27,527,741	\$ 3,289,610	\$ 30,817,351	11%
18. Local Contribution to State Medicaid Match	\$ 1,018,797						\$ 1,018,797	\$ -	\$ 1,018,797	
19. Total with Local Contribution to State Medicaid Match	\$ 2,018,490	\$ -	\$ 26,528,048	\$ 3,289,610	\$ -		\$ -	\$ 3,289,610	\$ 31,836,148	

The CMHSP non-Medicaid administrative costs are borne by the 46 CMHSPs when they carry out the responsibilities associated with operating a local public mental health system and administering the direct services provided by them or purchased by them from prime sub-contractors. For purposes of this report, the administration is defined as those responsibilities that lie above front line supervision. These responsibilities include: finance, payroll, human resources, billing/claim payment and information technology. The CMHSP non-Medicaid administration also includes responsibilities mandated by the Michigan Mental Health Code such as community needs assessment, governance, compliance monitoring, quality improvement system, local dispute resolution processes, recipient rights, and collaboration/coordination with other local public human service agencies - responsibilities that are not typical of health care systems or private human service organizations.

Michigan Department of Community Health

Section 460 Compliance Report

Direct Service / Administrative Cost Detail Report for the Prepaid Inpatient Health Plans
 Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Programs

PIHP: Network180

Fiscal Year: Initial Alloc Plan - using FY 07 Budget Information

Reporting Period: Six Month Report Annual Report

(A) Contractor(s)	Medicaid Direct Service			Medicaid Administration			Medicaid Total Costs			
	(B) PIHP	(C) Prime Sub-Contractors	(D) Sub-Contract Providers	(E) PIHP	(F) Prime Sub-Contractors	(G) Sub-Contract Providers	(H) Total Direct Services	(I) Total Administration	(J) Total Costs	(K) Percent Admin.
1. PIHP Provided	\$ 2,389,098			\$ 4,555,973			\$ 2,389,098	\$ 4,555,973	\$ 6,945,071	
2. Prime Sub-Contractor(s)										
3.							-	-	-	
4.							-	-	-	
5.							-	-	-	
6.							-	-	-	
7.							-	-	-	
8.							-	-	-	
9.							-	-	-	
10.							-	-	-	
11.							-	-	-	
12.							-	-	-	
13.							-	-	-	
14.							-	-	-	
15. Sub-Total Prime Sub-Contractor(s)		\$ -			\$ -		\$ -	\$ -	\$ -	
16. Other Sub-Contractor(s)			\$ 63,397,538			Included in Direct for Phase 1	\$ 63,397,538	Included in Direct for Phase 1	\$ 63,397,538	
17. Total without Quality Assurance Assessment Tax	\$ 2,389,098	\$ -	\$ 63,397,538	\$ 4,555,973	\$ -	Included in Direct for Phase 1	\$ 65,786,636	\$ 4,555,973	\$ 70,342,609	6.48%
18. Quality Assurance Assessment Tax	\$ 4,421,400						\$ 4,421,400	\$ -	\$ 4,421,400	
19. Total with Quality Assurance Assessment Tax	\$ 6,810,498	\$ -	\$ 63,397,538	\$ 4,555,973	\$ -		\$ 70,208,036	\$ 4,555,973	\$ 74,764,009	

Network180 Budget - FY 2007

Revenue

Administration

FED - CHILD CARE CONSULTATION	501002	01	3,790
FED - JUVENILE JUSTICE DIVERSION	501006	01	-
FED CO-OCCURRING DISORDERS IDDT	501024	01	8,950
FED EVID BASED PRACTICES	501403	01	12,550
FED TREATMENT FOR HOMELESS	501701	01	25,721
FED MAKING SOBRIETY ATTRACTIVE	501702	01	3,648
STATE GF - CMH OPERATIONS	539002	01	12,609,178
STATE GF - STATE SERVICES	539003	01	4,089,315
STATE GF - CATEGORICAL	539005	01	147,573
STATE GF - CARRY FORWARD	539010	01	-
TITLE XX	539011	01	47,047
ADULT BENEFIT WAIVER	539170	01	2,086,200
SERVICE FEES	624000	01	-
ADMIN FEE - CHILDREN'S WAIVER	625020	01	50,900
INTER COUNTY CHARGES	640000	01	13,900
WRITE OFF INTER COUNTY CHARGES	640001	01	-
INTEREST EARNED	665000	01	700,000
MISCELLANEOUS INCOME	671005	01	1,500
CONTRIBUTIONS	675000	01	2,000
ADMIN FEE - REIMBURSEMENT JAIL	676005	01	23,200
MEDICAID - STATE PLAN (B)	677100	01	38,874,600
MEDICAID - STATE PLAN (B3) WVR	677105	01	29,583,450
MEDICAID - OBRA	677145	01	33,000
KENT COUNTY LOCAL MATCH	695005	01	2,025,942
KENT COUNT PREV INITIATIVE	695006	01	25,600
DISCRETIONARY FUND USE	695010	01	460,000
TRANSFERS IN	699000	01	-
			<u>90,828,064</u>

Training

TRAINING DEPT REVENUE	630010	15	50,000
WRITE OFF TRAINING DEPT REV	630011	15	-
			<u>50,000</u>

Access Center Support

FED - JUVENILE JUSTICE DIVERSION	501006	20	-
1ST & 3RD PARTY REVENUE	607005	20	-
SERVICE FEES	624000	20	-
SERVICE FEES - HELPLINE	624005	20	18,000
MISCELLANEOUS INCOME	671005	20	6,300
REIMB - DETENTION	676010	20	151,500
MEDICAID - TYPE 10/11	677010	20	-
MEDICARE	678005	20	-
KENT COUNT PREV INITIATIVE	695006	20	-
BOND & INSURANCE RECOVERIES	696000	20	-
			<u>175,800</u>

Grants

FED - CHILD CARE CONSULTATION	501002	40	68,908
FED - CONSUMER DROP IN	501003	40	9,800
FED RESPITE	501011	40	-
JAIL DIVERSION	501014	40	-
PATH HOUSING DEV PROJECT	501015	40	39,860
CULTURAL SENSITIVITY TRAINING	501020	40	-
DBT TRAINING & CAPACITY EXP	501021	40	-
PAIN MGMT IN OLDER ADULTS	501022	40	-
FED CO-OCCURRING DISORDERS IDDT	501024	40	61,050
FED COD IDDT TRAINING	501025	40	60,000
FED PARENT MANAGEMENT TRAINING	501401	40	-
FED EVID BASED PRACTICES	501403	40	150,450
FED TREATMENT FOR HOMELESS	501701	40	334,040
FED MAKING SOBRIETY ATTRACTIVE	501702	40	96,352
PATH HOUSING DEV PROJECT	539015	40	<u>40,840</u>
			<u>861,300</u>

SUD (Substance Use Disorder)

STATE GENERAL FUNDS	539001	50	3,888,164
STATE DISABILITY ASSISTANCE	539060	50	206,258
MI CHILD - KENT COUNTY	539121	50	7,000
ADULT BENEFIT WAIVER	539170	50	96,000
LIQUOR TAX - KENT COUNTY	582091	50	1,459,130
SERVICE FEES	624000	50	30,700
INTEREST EARNED	665000	50	500,000
MISCELLANEOUS INCOME	671005	50	-
MEDICAID - STATE PLAN (B)	677100	50	1,299,600
MEDICAID - STATE PLAN (B3) WVR	677105	50	253,230
KENT COUNTY LOCAL MATCH	695005	50	136,444
KENT COUNTY PREV INITIATIVE	695006	50	424,400
DISCRETIONARY FUND USE	695010	50	-
			<u>8,300,926</u>

MI (Mentally Impaired Adults)

ITP - TRANSPORTATION GRANT	545005	53	22,550
INTER COUNTY CHARGES	640000	53	12,000
MISCELLANEOUS INCOME	671005	53	-
REIMBURSEMENTS - JAIL	676005	53	421,900
MEDICAID - OBRA	677145	53	452,250
SSI REVENUE	679005	53	-
			<u>908,700</u>

CF (Children & Families)

MI CHILD - MH	539100	56	75,000
SERVICE FEES	624000	56	67,300
INTER COUNTY CHARGES	640000	56	10,000
WRITE OFF INTER COUNTY CHARGES	640001	56	-
MISCELLANEOUS INCOME	671005	56	-
SSI REVENUE	679005	56	-
			<u>152,300</u>

DD (Developmental Disabilities)

ITP - TRANSPORTATION GRANT	545005	59	163,704
SERVICE FEES	624000	59	-
INTER COUNTY CHARGES	640000	59	178,000
WRITE OFF INTER COUNTY CHARGES	640001	59	-
RENTAL INCOME	667000	59	211,166
MEDICAID - HAB SUPPORT WVR (C)	677110	59	5,232,000
MEDICAID - OBRA	677145	59	49,000
SSI REVENUE	679005	59	-
			<u>5,833,870</u>

Children's Waiver

MEDICAID - CHILDREN'S WAIVER	677020	62	925,000
			<u>925,000</u>

TOTAL REVENUE

108,035,960

Expenditures

Administration

SALARY MEETING COMP	702000	01	9,600
SALARIES & WAGES	703000	01	2,541,800
S & W - OVERTIME	705000	01	6,600
SOCIAL SECURITY	715010	01	156,400
MEDICARE	715015	01	36,900
HEALTH INSURANCE	716010	01	360,886
LIFE INSURANCE	716015	01	12,000
DENTAL INSURANCE	716020	01	42,100
VISION INSURANCE	716025	01	8,800
SUI	716035	01	7,600
RETIREMENT	718005	01	125,000
WORKERS COMPENSATION	720000	01	5,000
TUITION REIMBURSEMENT	724005	01	
S&W subtotal			3,312,686
POSTAGE	729000	01	12,000
OFFICE SUPPLIES	731005	01	21,400
MIS PROJECT	735005	01	
SOFTWARE MAINT & SUPPORT	735010	01	39,200
BOOKS	740000	01	2,000
OFFICE FURNITURE <5K	780100	01	23,700
COMPUTER HDWE/STWE <5K	780200	01	
TEMPORARY SERVICES	801005	01	2,000
CONSULTANTS	802005	01	631,200
EVALUATION	802010	01	82,000
IS CONSULTATION	802020	01	
HUMAN RESOURCES SERVICES	802030	01	
RECRUITMENT	805005	01	
AUDITING	808000	01	20,100
LEGAL	809000	01	120,000
MEMBERSHIPS & SUBS	811000	01	47,700
JANITORIAL SERVICES	814000	01	12,150
MISC CONTRACTUAL SERVICES	819000	01	3,900
INTERPRETER SERVICES	825005	01	1,200
TELEPHONE	851000	01	36,900
INTERNET SERVICES	852000	01	
TRAVEL - REGULAR	861005	01	25,000
TRAVEL - BD CONFERENCES	861010	01	6,000
TRAVEL - EXECUTIVE CONFERENCES	861015	01	18,400
TRAVEL - STAFF CONFERENCES	861020	01	31,400
MEETING EXPENSE	863005	01	10,500
RECOGNITION EVENTS	863010	01	
COMMUNITY PROMOTION	880000	01	50,500
ADVERTISING	895000	01	3,000
PRINTING	900000	01	3,500
UTILITIES	921005	01	63,200
REP & MAINT - BUILDING	932000	01	28,600
REP & MAINT - EQUIPMENT	933000	01	2,000
RENTAL - EQUIPMENT	942000	01	16,900
INSURANCE	962005	01	27,650
MISC EXPENSE	963000	01	1,003
ADMINISTRATION ALLOCATION	969010	01	(601,220)
PREV COORDINATOR ALLOCATION	969011	01	(82,482)
DEPRECIATION: ASSETS PRE 2002	989005	01	650
DEPRECIATION EXPENSE	989010	01	48,250
TRANSFERS OUT	999900	01	
S&W subtotal			4,020,987

Human Resources

SALARIES & WAGES	703000	02	154,800
SOCIAL SECURITY	715010	02	9,600

Human Resources - Continued

MEDICARE	715015	02	2,300
HEALTH INSURANCE	716010	02	27,800
LIFE INSURANCE	716015	02	1,300
VISION INSURANCE	716025	02	700
RETIREMENT	718005	02	7,700
WORKERS COMPENSATION	720000	02	300
TUITION REIMBURSEMENT	724005	02	10,000
S&W subtotal			50,100
OFFICE SUPPLIES	731005	02	1,200
SOFTWARE MAINTENANCE & SUPPORT	735010	02	700
HR CONSULTANTS	802030	02	2,000
RECRUITMENT	805005	02	31,000
MEMBERSHIPS/SUBS	811000	02	3,500
MISC CONTRACTUAL SERVICES	819000	02	11,000
REGULAR TRAVEL	861005	02	300
TRAVEL - STAFF CONFERENCES	861020	02	10,000
RECOGNITION EVENTS	863010	02	8,600
PRINTING	900000	02	1,000
RENTAL EQUIPMENT	942000	02	4,400
S&W subtotal			288,200
IS			
SALARIES & WAGES			
SALARIES & WAGES	703000	03	592,200
SOCIAL SECURITY	715010	03	36,700
MEDICARE	715015	03	8,800
HEALTH INSURANCE	716010	03	88,400
LIFE INSURANCE	716015	03	6,200
VISION INSURANCE	716025	03	2,200
RETIREMENT	718005	03	29,400
WORKERS COMPENSATION	720000	03	1,200
S&W subtotal			764,900
OFFICE SUPPLIES	731005	03	2,400
MIS PROJECT	735005	03	29,300
SOFTWARE MAINTENANCE & SUPPORT	735010	03	44,300
OFFICE FURNITURE <5K	780100	03	-
COMPUTER HW/SW <5K	780200	03	72,850
MEMBERSHIPS/SUBS	811000	03	400
TELEPHONE	851000	03	11,450
INTERNET SERVICE	852000	03	7,950
REGULAR TRAVEL	861005	03	1,200
TRAVEL - STAFF CONFERENCES	861020	03	18,500
INSURANCE	962005	03	5,200
DEPRECIATION EXPENSE	989010	03	37,750
S&W subtotal			996,200
Training			
SALARIES & WAGES			
SALARIES & WAGES	703000	15	150,400
OVERTIME	705000	15	-
SOCIAL SECURITY	715010	15	9,300
MEDICARE	715015	15	2,200
HEALTH INSURANCE	716010	15	13,800
LIFE INSURANCE	716015	15	100
VISION INSURANCE	716025	15	300
RETIREMENT	718005	15	7,500
WORKERS COMPENSATION	720000	15	300
S&W subtotal			176,100
POSTAGE	729000	15	1,200
OFFICE SUPPLIES	731005	15	3,300

Training - Continued

EDUCATIONAL SUPPLIES	731010	15	1,800
OTHER SUPPLIES	731095	15	1,000
BOOKS	740000	15	200
SUBSTANCE ABUSE TEST	745010	15	1,000
OFFICE FURNITURE <5K	780100	15	1,000
TRAINERS	802025	15	2,000
MEMBERSHIPS & SUBS	811000	15	250
JANITORIAL SERVICES	814000	15	2,800
TELEPHONE	851000	15	1,500
TRAVEL - REGULAR	861005	15	2,000
TRAVEL - STAFF CONFERENCES	861020	15	1,500
PRINTING	900000	15	200
UTILITIES	921005	15	14,600
REP & MAINT. - BUILDING	932000	15	4,275
REP & MAINT. - EQUIPMENT	933000	15	200
RENTAL - EQUIPMENT	942000	15	4,600
S&W subtotal			227,325
Access Center Support			
SALARIES & WAGES	703000	20	427,300
S & W - OVERTIME	705000	20	1,500
SOCIAL SECURITY	715010	20	26,600
MEDICARE	715015	20	6,200
HEALTH INSURANCE	716010	20	64,550
LIFE INSURANCE	716015	20	3,500
DENTAL INSURANCE	716020	20	40,000
VISION INSURANCE	716025	20	1,600
UNEMPLOYMENT INSURANCE	716035	20	6,700
RETIREMENT	718005	20	21,100
WORKERS COMPENSATION	720000	20	900
S&W subtotal			599,950
POSTAGE	729000	20	2,500
OFFICE SUPPLIES	731005	20	17,500
SOFTWARE MAINT & SUPPORT	735010	20	-
BOOKS	740000	20	500
OFFICE FURNITURE <5K	780100	20	-
COMPUTER HDWE/STWE <5K	780200	20	-
MEMBERSHIP & SUBS	811000	20	750
SECURITY	812000	20	102,950
JANITORIAL SERVICES	814000	20	19,550
MISC CONTRACTUAL SERVICES	819000	20	5,750
TELEPHONE	851000	20	27,600
TRAVEL - REGULAR	861005	20	400
TRAVEL - EXECUTIVE CONFERENCE	861015	20	3,000
TRAVEL - STAFF CONFERENCE	861020	20	3,400
MEETING EXPENSE	863005	20	750
RECOGNITION EVENTS	863010	20	750
PRINTING	900000	20	2,500
UTILITIES	921005	20	38,800
REP & MAINT - BUILDING	932000	20	22,700
REP & MAINT - EQUIPMENT	933000	20	850
RENTAL - BUILDINGS	941000	20	-
RENTAL - EQUIPMENT	942000	20	7,750
INSURANCE	962005	20	22,450
MISCELLANEOUS EXPENSE	963000	20	1,400
CORNERSTONE SUPPT ALLOCATION	969010	20	-
DEPRECIATION: ASSETS PRE 2002	989005	20	-
DEPRECIATION EXPENSE	989010	20	118,050
S&W subtotal			999,850

Access Center Services			
SALARIES & WAGES	703000	23	1,879,100
S & W - OVERTIME	705000	23	32,000
SOCIAL SECURITY	715010	23	118,500
MEDICARE	715015	23	27,700
HEALTH INSURANCE	716010	23	258,500
LIFE INSURANCE	716015	23	3,000
VISION INSURANCE	716025	23	6,100
RETIREMENT	718005	23	91,200
WORKERS COMPENSATION	720000	23	7,900
S&W subtotal			2,424,000
TEMPORARY SERVICES	801005	23	-
CONSULTANTS	802005	23	20,000
PSYCHIATRISTS	802015	23	128,000
INTERPRETER SERVICES	825005	23	11,000
TRANSPORTATION SERVICES	825010	23	80,000
MEDICATION ADMINISTRATION	831115	23	-
TRAVEL - REGULAR	861005	23	3,000
TRAVEL - STAFF CONFERENCES	861020	23	20,900
JUVENILE JUSTICE GRANT	NEW	23	(66,700)
CORNERSTONE SUPPT ALLOCATION	969015	23	-
CORNERSTONE CDR ALLOCATION	969020	23	(1,281,280)
			1,339,820
Med Clinic			
SALARIES & WAGES	703000	29	77,200
S & W - OVERTIME	705000	29	100
SOCIAL SECURITY	715010	29	4,800
MEDICARE	715015	29	1,100
HEALTH INSURANCE	716010	29	12,100
LIFE INSURANCE	716015	29	100
VISION INSURANCE	716025	29	300
RETIREMENT	718005	29	3,000
WORKERS COMPENSATION	720000	29	300
S&W subtotal			99,000
TEMPORARY SERVICES	801005	29	-
PSYCHIATRISTS	802015	29	133,000
MEDICATION ADMINISTRATION	831115	29	258,000
TRAVEL - REGULAR	861005	29	100
TRAVEL - STAFF CONFERENCES	861020	29	150
CORNERSTONE SUPPT ALLOCATION	969015	29	-
			490,250
Financial Intake & Billing			
SALARIES & WAGES	703000	35	340,000
S & W - OVERTIME	705000	35	1,700
SOCIAL SECURITY	715010	35	21,200
MEDICARE	715015	35	4,900
HEALTH INSURANCE	716010	35	89,900
LIFE INSURANCE	716015	35	1,400
VISION INSURANCE	716025	35	1,800
RETIREMENT	718005	35	16,900
WORKERS COMPENSATION	720000	35	700
S&W subtotal			478,500
POSTAGE	729000	35	1,000
OFFICE SUPPLIES	731005	35	1,950
OFFICE FURNITURE <5K	780100	35	500
TEMPORARY SERVICES	801005	35	37,800
MEMBERSHIPS & SUBS	811000	35	250
SECURITY	812000	35	19,610
JANITORIAL SERVICES	814000	35	3,700
MISC CONTRACTUAL SERVICES	819000	35	300
TELEPHONE	851000	35	4,500
TRAVEL - REGULAR	861005	35	1,500
TRAVEL - STAFF CONFERENCES	861020	35	2,300
PRINTING	900000	35	-
UTILITIES	921005	35	7,400

Financial Intake & Billing - Continued			
REP & MAINT - BUILDINGS	932000	35	4,350
REP & MAINT - EQUIPMENT	933000	35	150
RENTAL - BUILDINGS	941000	35	-
RENTAL - EQUIPMENT	942000	35	2,350
CORNERSTONE SUPPT ALLOCATION	969015	35	-
			566,160
Grants			
CHILD CARE CONSULTATION	820002	40	68,908
CONSUMER DROP IN	820003	40	9,800
RESPIRE	820011	40	-
JAIL DIVERSION	820014	40	-
PATH HOUSING DEV PROJECT	820015	40	80,700
CULTURAL SENSITIVITY TRAINING	820020	40	-
DBT TRAINING & CAPACITY EXP	820021	40	-
PAIN MGMT IN OLDER ADULTS	820022	40	-
INTEGRATED DUAL DISORDER ACT	820023	40	-
CO-OCCURRING DISORDERS IDDT	820024	40	61,050
COD IDDT TRAINING	820025	40	60,000
PARENT MANAGEMENT TRAINING	820401	40	-
EVID BASED PRACTICES	820403	40	150,450
TREATMENT FOR HOMELESS PROG	820701	40	334,040
MAKING SOBRIETY ATTRACTIVE	820702	40	96,352
INNOVATION PLANS	831930	40	200,000
PA 530 LOCAL MATCH	831935	40	1,018,797
QUALITY ASSURANCE - QAAP	831936	40	4,421,400
RISK POOL	831940	40	374,500
			6,875,997
SUD (Substance Use Disorder)			
ASSESSMENT & EVALUATION	831010	50	-
DETOX	831050	50	350,000
FAMILY SKILLS	831070	50	424,400
HOUSING ASSISTANCE	831085	50	134,868
INTENSIVE OUTPATIENT	831090	50	538,680
MEDICATION ADMINISTRATION	831115	50	-
MEDICATION ADMIN - ADULTS	831116	50	-
MEDICATION REVIEW - ADULTS	831118	50	-
METHADONE	831120	50	415,000
MICHIGAN REHAB SERVICES	831140	50	48,000
PREV HIV / AIDS	831175	50	53,300
PREV HIV / AIDS TRAINING	831180	50	63,092
PREVENTION - DIRECT	831185	50	714,811
PREVENTION - INDIRECT/OTHER	831190	50	53,692
PUBLIC INEBRIATE SHELTER	831200	50	15,000
RES AA MALE KENT BSAS STWIDE	831205	50	52,600
RES AA MALE OTHER BSAS STWIDE	831210	50	19,900
RES ADOLESCENT	831215	50	101,250
RES ADOLESCENT OTHER	831220	50	-
RES ADULT / SHORT TERM	831222	50	614,600
RES HISPANIC KENT	831225	50	162,900
RES HISPANIC OTHER	831230	50	67,300
SOBER LIVING UNIT	831255	50	197,928
SPECIALIZED RESIDENTIAL	831260	50	723,400
STATE DISABILITY ASSISTANCE	831270	50	152,904
SUPP COORD/CASE MGT/CARE COORD	831285	50	80,232
SUPP COORD - COMPREHENSIVE	831286	50	294,896
SUPP COORD - NATIVE AMERICAN	831287	50	66,843
THERAPY & COUNSELING - OUT PAT	831300	50	526,228
THERAPY & COUNSELING - CHILD	831301	50	100,000
THERAPY - GROUP CHILD	831303	50	-
THERAPY - NORTH COUNTY OUTREACH	NEW	50	20,000
WOMEN'S RESIDENTIAL	831305	50	252,945
INNOVATION PLANS	831930	50	-
QUALITY ASSURANCE - QAAP	831936	50	93,170
RISK POOL	831940	50	-

SUD (Substance Use Disorder) - Continued			
ADMINISTRATION ALLOCATION	969010	50	601,220
PREV COORDINATOR ALLOCATION	969011	50	82,482
CORNERSTONE CDR ALLOCATION	969020	50	1,281,280
			8,300,921
MI (Mentally Impaired Adults)			
KENT M/SA PROGRAM	820007	53	-
ASSERTIVE COMMUNITY TREATMENT	831005	53	2,124,000
ASSESSMENT & EVALUATION	831010	53	70,000
ASSESSMENT & EVAL - CASE MGMT	831011	53	46,500
GROUP CASE MANAGEMENT	831018	53	157,902
CLUBHOUSE PROGRAM	831025	53	347,808
COMMUNITY LIVING SUPPORT	831030	53	742,194
COMMUNITY INPATIENT	831035	53	8,160,700
CRISIS RESIDENTIAL	831040	53	1,082,700
DAY PROGRAMS	831045	53	-
ELECTROCONVULSIVE THERAPY	831055	53	35,000
EMERGENCY SVS/CRISIS STAB	831060	53	807,652
HEALTH CARE	831075	53	5,000
HEALTH CARE - CASE MGMT	831079	53	950,628
HOUSING ASSISTANCE	831085	53	120,000
MEDICATION ADMINISTRATION	831115	53	-
MEDICATION ADM - ADULTS	831116	53	179,550
MEDICATION REVIEW - ADULTS	831118	53	95,000
MEDICATION REVIEW - CASE MGMT	831119	53	398,900
MICHIGAN REHAB SERVICES	831140	53	100,050
OBRA/PASARR	831145	53	452,250
OUT OF COUNTY	831150	53	-
OUT OF COUNTY - CASE MGMT	831151	53	-
OUT OF COUNTY - SKILL BUILDING	831152	53	-
OUT OF COUNTY - SPEC RES (CLS)	831153	53	276,000
OUT OF COUNTY - SPEC RES PC	831154	53	52,500
PARTIAL HOSPITALIZATION	831155	53	248,300
PEER DIRECTED & OPERATED SVS	831160	53	202,227
PERSONAL ASSISTANCE	831165	53	-
PHYSICAL THERAPY	831170	53	-
PREVENTION - DIRECT	831185	53	-
PREVENTION INDIRECT/OTHER	831190	53	-
PRIVATE DUTY NURSING	831195	53	-
PYSCH SUPPORT TEAM	831202	53	276,000
SELF DETERMINATION - CASE MGMT	831243	53	-
SELF DETERMINATION	831245	53	28,840
SPECIALIZED RESIDENTIAL	831260	53	95,865
SPEC RES CLS	831262	53	6,474,800
SPEC RES PER CARE	831263	53	1,215,800
SPEECH & LANGUAGE THERAPY	831265	53	-
STATE INPATIENT	831275	53	3,059,400
STATE INPATIENT - 10% LOCAL	831280	53	484,900
SUPP COORD - JAIL DIVERSION	831282	53	65,094
SUPP COORD - KPH LIAISON	831283	53	71,520
SUPP COORD/CASE MGT/CARE COOR	831285	53	5,405,575
SUPP COORD - NATIVE AMERICAN	831287	53	88,687
SUPP COORD - INTENSIVE	831288	53	65,920
SUPP COORD - NURSING HOME SVC	831289	53	255,024
SUPPORTED EMPLOYMENT	831290	53	733,864
SUPPORTED INDEPENDENT HSING	831295	53	-
THERAPY & COUNSELING - OUT PAT	831300	53	705,000
THERAPY - GROUP ADULT	831302	53	78,000
THERAPY - GROUP - CASE MGMT	831304	53	70,000
MEDICATION ADMIN - CASE MGMT	831315	53	-
THERAPY & COUNSELING - CASE MG	831320	53	300,000
SELF DET - OUTPATIENT	831325	53	-
FISCAL INTERMEDIARY EXPENSE	NEW	53	5,000
INNOVATION PLANS	831930	53	-
RISK POOL	831940	53	-
			36,132,150

CF (Children & Families)

ASSESSMENT & EVALUATION	831010	56	
ASSESSMENT & EVAL - CASE MGMT	831011	56	
ASSESSMENT & EVALUATION CHILD	831015	56	17,486
FAMILY CASE MANAGEMENT	831016	56	1,384,572
FAMILY CASE MANAGEMENT - SPEC	831017	56	152,560
COMMUNITY INPATIENT	831035	56	654,240
CRISIS RESIDENTIAL	831040	56	77,575
EVIDENCED BASED PRACTICE	831066	56	
FAMILY SKILLS	831070	56	592,727
HEALTH SERVICES	831075	56	
HOME BASED	831080	56	350,208
HOME BASED - MED REVIEWS	831082	56	25,313
HOME BASED - PSYCH EVAL	831083	56	27,478
MEDICATION ADMINISTRATION	831115	56	7,009
MEDICATION ADMIN-ADULTS	831116	56	
MEDICATION REVIEW	831117	56	7,560
MEDICATION REVIEW - ADULT	831118	56	
MEDICATION REVIEW - CASE MGMT	831119	56	
MICHIGAN REHAB SERVICES	831140	56	
OUT OF COUNTY	831150	56	3,000
PARTIAL HOSPITALIZATION	831155	56	74,562
PERSONAL ASSISTANCE	831165	56	
PHYSICAL THERAPY	831170	56	
PREVENTION DIRECT	831185	56	726,503
PREVENTION DIRECT - OUTREACH	831186	56	129,160
PREVENTION INDIRECT/OTHER	831190	56	598,599
PRIVATE DUTY NURSING	831195	56	
RES ADOLESCENT	831215	56	297,550
RESPITE CARE	831240	56	60,944
RESPITE CARE - DD CHILDREN'S	831241	56	236,874
SPECIALIZED RESIDENTIAL	831260	56	475,000
SPEECH & LANGUAGE THERAPY	831265	56	
STATE INPATIENT	831275	56	32,675
STATE INPATIENT-10% LOCAL	831280	56	3,267
THERAPY & COUNSELING - OUT PAT	831300	56	
THERAPY & COUNSELING - CHILD	831301	56	312,840
THERAPY - GROUP ADULT	831302	56	
THERAPY - GROUP CHILD	831303	56	23,648
WRAP AROUND	831310	56	
INNOVATION PLANS	831930	56	
RISK POOL	831940	56	
PMTO	NEW	56	25,000
MULTI SYSTEMIC THERAPY	NEW	56	235,750
COMMUNITY AWARENESS EVENTS	NEW	56	25,000
JUVENILE JUSTICE GRANT	NEW	56	66,700
			<u>6,623,800</u>

DD (Developmental Disabilities)

- ASSESSMENT & EVALUATION	831010	59	350,304
- ASSESSMENT & EVALUATION CHILD	831015	59	-
- CLUBHOUSE PROGRAM	831025	59	20,270
- COM LIVING SUPP	831030	59	-
- COM LIVING SUPP - GENESIS	831031	59	60,243
- COM LIVING SUPP - MENTORING	831032	59	20,000
- COM LIVING SUPP - TRANSITIONAL	831033	59	-
- DAY PROGRAM	831045	59	369,840
- ELECTROCONVULSIVE THERAPY	831055	59	17,304
- ENHANCED MENTAL HEALTH SERVICE	831063	59	50,000
- EVIDENCED BASED PRACTICE	831066	59	25,000
- FAMILY SKILLS	831070	59	-
- HEALTH CARE	831075	59	232,200
- HEALTH CARE - AVERAGE	831076	59	530,303
- HEALTH CARE - CONSULTATION	831077	59	25,000
- HEALTH CARE - INTENSE	831078	59	208,845
- HOUSING ASSISTANCE	831085	59	-
- MEDICAL SUPPLIES	831110	59	-
- OBRA/PASARR	831145	59	49,000
- OBRA DD NON SPECIALIZED MH SVS	831146	59	19,788
- OBRA DD SPECIALIZED MH SVS	831147	59	90,288
- OUT OF COUNTY	831150	59	34,140
- OUT OF COUNTY - CASE MGMT	831151	59	-
- OUT OF COUNTY - SKILL BUILDING	831152	59	40,947
- OUT OF COUNTY - SPECIALIZED RES	831153	59	272,648
- PERSONAL ASSISTANCE	831165	59	538,999
- PHYSICAL THERAPY	831170	59	-
- PREVENTION - DIRECT - OUTREACH	831186	59	15,000
- PREVENTION INDIRECT/OTHER	831190	59	24,852
- PRIVATE DUTY NURSING	831195	59	396,669
- RES ADOLESCENT	831215	59	354,733
- RES ADULT / SHORT TERM	831222	59	1,647,993
- RESPITE CARE	831240	59	161,800
- RESPITE CARE - DD: CHILDREN'S	831241	59	147,877
- RESPITE CARE - TRANSITIONAL	831242	59	74,953
- SELF DETERMINATION - DD: OTHER	831244	59	33,216
- SELF DETERMINATION	831245	59	-
- SELF DETERMINATION - DD: CHILD	831246	59	-
- SELF DET - COM LIVING SUPP	831247	59	301,688
- SELF DET - SUPP IND HOUSING	831248	59	456,038
- SELF DET - SUPP COORD	831249	59	8,717
- SKILL BUILDING - OTHER	831250	59	5,444,692
- SPECIALIZED RESIDENTIAL	831260	59	19,948,391
- SPECIALIZED RES - DD: MI SVS	831261	59	309,065
- SPEECH & LANGUAGE THERAPY	831265	59	-
- STATE INPATIENT	831275	59	996,815
- STATE INPATIENT - 10% LOCAL	831280	59	110,757
- SUPP COORD - LIGHT	831284	59	1,698,732
- SUPP COORD/CASE MGT/CARE	831285	59	122,760
- SUPP COORD - COMPREHENSIVE	831286	59	1,484,162
- SUPP COORD - INTENSIVE	831288	59	481,408
- SUPPORTED EMPLOYMENT	831290	59	1,403,653
- SUPPORTED EMPLOY - MICRO ENTPR	831291	59	25,000
- SUPPORTED INDEPENDENT HOUSING	831295	59	1,383,944
- THERAPY & COUNSELING - OUT PAT	831300	59	-
- INNOVATION PLANS	831930	59	50,000
- RISK POOL	831940	59	-
- RENTAL - BUILDINGS	941000	59	211,166
			<u>40,249,200</u>

Children's Waiver

CHILDREN'S WAIVER	831020	62	925,000
			<u>925,000</u>
GRAND TOTAL			<u>108,035,960</u>

CERTIFICATE OF 460 COST ALLOCATION PLAN

This is to certify that I have reviewed the 460 cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal of February 2007 to establish cost allocations or billings for the fiscal year October 1, 2006 through September 30, 2007 are allowable in accordance with the requirements of OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to service or administrative costs on the basis of a beneficial or causal relationship between the expenses incurred and the categories to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

(3) All costs included in this proposal are allocated to service or administration and reported in compliance with the Michigan Department of Community Health Cost Allocation Requirement for the fiscal year October 1, 2006 through September 30, 2007.

I declare that the foregoing is true and correct.

Governmental Unit: Network180

Signature: 

Name of Official: Thomas G. Elzinga

Title: Deputy Director Administrative Services

Date of Execution: February 21, 2007

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