

COMMUNITY MENTAL HEALTH FOR CENTRAL MICHIGAN

COST ALLOCATION PLAN

2007

Revised July 2007

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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 dated February 26, 2007 to establish cost allocations or billings for the period October 1, 2006 - 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 period October 1, 2006 - September 30, 2007.

I declare that the foregoing is true and correct.

Governmental Unit: Community Mental Health for Central Michigan



Signature

Name of Official: James R. House

Title: Finance Director

Date of Execution: May 25, 2007

COMMUNITY MENTAL HEALTH FOR CENTRAL MICHIGAN
Agency Description

CMHCM was created as a Mental Health Authority on October 1, 2001 by the joint action of Boards of Commissioners for the Michigan counties of Clare, Gladwin, Isabella, Mecosta, Midland, and Osceola. CMHCM is the successor organization to two separate mental health authorities, Midland-Gladwin Community Mental Health Services and Central Michigan Community Mental Health Services.

Mission Statement

To provide and support a wide range of mental health solutions to help the members of our communities gain control over their lives, achieve dignity and respect, realize their potential, and become full participants in community life.

Vision Statement

To be a leader in the provision of quality mental health solutions in collaboration with consumers and community partners.

CMHCM RELATIONSHIP TO THE COUNTIES

None of the six counties is making any indirect charge to CMHCM. In Midland County, CMHCM rents the fourth floor of the county building from County of Midland. CMHCM pays to Midland County a per square foot rate and a percentage of the utilities costs and an amortization of improvements made at the time the lease was originated. The relationship between the parties is defined in a lease agreement which is strictly a landlord/tenant agreement.

CMHCM ACCOUNTING SYSTEM

Community Mental Health for Central Michigan operates its general ledger, accounts payable, accounts receivable and billing system on software provided by CMHC Systems which was recently purchased by NetSmart. The system is fully integrated with the client services/event recording system.

A unique aspect of the CMHCM accounting system is the budgeting and recording of expenses by type of expense within an individual consumer budget. This allows each consumer's expenses to be tracked separately by the consumer, his/her supports coordinator, and other significant people in his/her life.

The only aspect of the accounting system that does not use CMHC Software is the payroll system which uses software provided by ABRA Systems. Journal data from the payroll package is electronically imported to the CMHC General Ledger.

Staffing for the accounting system consists of

- Finance Director

- Accounting Supervisor

- 4 Accountants (Bachelor's Level)

- 2 Payroll Clerks

- 4 Accounts Payable Clerks

- 4 Accounts Receivable Clerks

COMMUNITY MENTAL HEALTH FOR CENTRAL MICHIGAN
Summary of Services

24 Hour Crisis Emergency Services
Outpatient Therapy - Individual, Marital and/or Group
Infant, Children & Family Services
ADD/ADHD Assessment for Children
Substance Abuse Counseling
Community Support Services (Case Management)
Supportive Community Living
GMS Arts Education
Emergency Response Monitoring/Response On-Call
Assertive Community Treatment (ACT)
The Summit and New Journey Club Houses
Psychiatric Services
Domestic Violence Support Group
Jail Diversion
Northern Espresso Coffee Shop
Psychological Testing
Clinical Services - Jail Assessment/Diversion
Clinical Services - OBRA Consulting & Treatment
Prevention Programs and Community Training

For a complete description of our agency and the services it provides visit our website at <http://www.cmhcm.org/> or read one of our many brochures available at all agency locations