	<b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b>  <b>MDCH / CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</b>	<b>ATTACHMENT</b>
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## 1.0 General Report Overview

Effective with FY 11 MDCH / CMHSP Managed Mental Health Supports and Services Contract the CMHSP will no longer fund or maintain a GF ISF for financial risk. All GF ISFs must be abated or dissolved in FY 11.

The ISF quarterly reports serve as point in time reflection of activities for monitoring purposes and must be submitted specific to the reporting period. The final report is the basis for the Contract Reconciliation and Cash Settlement and must reflect all activities for the entire fiscal year..

## 2.0 Report - Due Dates

The Internal Service Fund – General Fund report is due

<u>Report Period</u>	<u>Report Type</u>	<u>Due Date</u>
October 1 – June 30	Nine Months (3 <sup>rd</sup> quarter)	August 15th
October 1 – September 30	Projection	August 15th
October 1 – September 30	Interim	November 10 <sup>th</sup>
October 1 – September 30	Final	February 28th

## 3.0 Report Submission

### 3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

### 3.2 Report Submission – Electronic


The report should be submitted electronically to the department by the due date identified in 2.0 above at [MDCH-MHSA-Contracts-MGMT@michigan.gov](mailto:MDCH-MHSA-Contracts-MGMT@michigan.gov).

The report's file name must identify the reporting fiscal year, period covered (submission type), agency name, report title and date of submission. Example: For the FY 10 second quarter FSR reporting package submitted from network180 for the General Fund Internal Service Fund report, the file name should read as **FY10 Q2 network180 FSRBUNDLE 05-30-2010**. Note: The General Fund Internal Service Fund report is part of the FSR Bundle file.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

## 4.0 Report Specific Navigation or Terminology

The Internal Service Fund – General Fund worksheet includes cell shading to assist the end user with completion of the form.

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Report headers are shaded in light green.

Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are not shaded.

Select cells have conditional formatting applied so that if an erroneous entry is made the cell will turn orange.

Worksheet protection has been enabled.

Precision as displayed functionality has been enabled. As such, Excel will utilize the displayed value instead of the stored value when it recalculates formulas.

The term “Submission Type” on the worksheet refers to the reporting period, i.e., 2<sup>nd</sup> quarter, 3<sup>rd</sup> quarter, Interim, Final, Projection.

## 5.0 Instructions for Completion of the Report

Enter the name of the CMHSP on the line labeled “CMHSP”.

Select the appropriate Fiscal Year (FY) from the drop down menu.

Select the Submission Type from the drop down menu.

Enter the date of report submission on the line labeled “Submission Date”.


### 5.1 Section 1 – Internal Service Fund Fiscal Year Activity

The purpose of this section is to identify the ISF held by the CMHSP and must report the following:

**ISF Balance @ Beginning of Fiscal Year** – Enter the beginning balance of the ISF in the row titled “ISF Balances / Current Activity”.

**Current Period ISF Contributions Interest Earned** – This column represents the current period interest earned on the ISF. The CMHSP must enter the total interest earned on the ISF during the reporting period in the row titled “ISF Balances / Current Activity”.

**Current Period ISF Contributions Deposits** – This column represents the current period contributions to the ISF. The ISF Technical Requirement specifies that the amount of funds paid (deposited) to the ISF must comply with Government Accounting Standards Board Statement No. 10, General Principles of Liability Recognition, with FASB Statement No. 5, Accounting for contingencies and with the

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Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal governments. State funds paid to the ISF shall retain their character as State funds in accordance with the Mental Health Code and shall not be used as local funds. Enter the amount deposited to the ISF during the reporting period in the row titled “ISF Balances / Current Activity”.

**Current Period ISF Reduction (Abatement)** – The column represents the current period abatement of the ISF due to over funding. Enter as a **negative** the total abatement in the row titled “ISF Balances / Current Activity”.

**Current Period ISF Financing (Risk)** – This column represents the current period usage of the ISF. In order to utilize the ISF, the State Facility costs less the ISF abatement must exceed the State Facility authorizations and the CMHSP must have an overall GF shortfall. Enter as a **negative** the total ISF usage in the row titled “ISF Balances / Current Activity”.

**Current Period ISF Reduction (Refund to MDCH)** – This column represents the current period refund to the MDCH of the ISF due to over funding. Enter as a **negative** the total refund to be sent to the MDCH in the row titled “ISF Balances / Current Activity”.

**ISF Ending Balance** – This column represents the ending balance of the ISF after current period activity has been taken into consideration. The column is formula driven. The formula is *the sum of the beginning balance and the current period activity (contributions of interest earned, deposit, ISF abatement, ISF financing and refund to MDCH).*