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1.0 General Report Overview

The Michigan Department of Community Health (MDCH) is required to record accruals at the end of the Fiscal Year (FY) as part of the State's year-end closing process. To meet that requirement, the MDCH needs to know the financial status of all MDCH obligations as of September 30. The Year End Accrual Schedule compiles financial information similar to what is reported in Section 5 of the General Fund (GF) Contract Reconciliation and Cash Settlement (CRCS). The Community Mental Health Services program (CMHSP) should encourage timely financial reporting from their contractors and make every effort to accurately estimate the FY revenues and expenditures.

2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment C.7.8.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDCH website: http://www.michigan.gov/mdch/0,4612,7-132-2941_38765---,00.html

The report due date has been estimated based on the historical closing schedule set by the Michigan Department of Management and Budget. This date is subject to change. If the due date changes, notification will be sent to the CMHSP Director and the Finance Officer.

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This is no longer applicable.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.


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 13 year end reporting package submitted from network180 for the Year End Accrual Schedule report, the file name should read **FY13 YEC network180 GFYEC 10-08-2013**.

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

4.0 Report Specific Navigation or Terminology

The Year End Accrual Schedule includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

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Cells requiring data entry are shaded in yellow.

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

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.

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

5.1 Part A – Due MDCH Estimate

This section represents the amount(s) due to the MDCH from the CMHSP.

Part A.1 – Forced Lapse to MDCH

Enter the estimated amount of forced lapse due to the MDCH. Typically, force lapse represents unspent categorical funding provided to the CMHSP by the MDCH for a specific purpose, project, and/or target population. Categorical funding shall not be redirected by the CMHSP without prior written approval of the MDCH. This amount represents what would be reported in Section 5.a of the General Fund Contract Reconciliation and Cash Settlement.

Part A.2 – Lapse to MDCH – Contract Settlement


Enter the estimated general fund lapse due to the MDCH. This amount should represent the CMH Operations, Categorical and State Facility authorization less the MDCH commitment. The MDCH commitment is the lesser of the authorization less forced lapse(s) or total expenditures (total expenditures include earned general fund carry-forward). This amount represents what would be reported in Section 5.b of the General Fund Contract Reconciliation and Cash Settlement.

Part A.3 – Return of Prior Year General Fund Carry-Forward

Enter the estimated amount due to the MDCH for the unspent balance of the GF carry-forward from prior year(s). This amount represents what would be reported in Section 5.c of the General Fund Contract Reconciliation and Cash Settlement.

Part A.4 – CMHSP Liability for Purchase of State Service

Enter the estimated amount due the MDCH for the cost of Purchase of State Services. This amount represents what would be reported in Section 2.2 of the Purchase of State Services & Local Costs, Reconciliation & Cash Analysis report and Section 5.d of the General Fund Contract Reconciliation and Cash Settlement.

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Part A.5 – Contract Authorization – Late Amendment

Enter the estimated amount due the MDCH for any late amendment(s) to the MDCH/CMHSP Managed Mental Health Supports and Services Contract where the amendment resulted in cash due the MDCH. This amount represents what would be reported in Section 5.e of the General Fund Contract Reconciliation and Cash Settlement

Part A.6 – CMHSP Local Costs of State Provided Services

Enter the estimated amount due the MDCH for the Local Costs of State Provided Services. This amount represents what would be reported in Section 3.2 of the Purchase of State Services & Local Costs, Reconciliation & Cash Analysis report and Section 5.f of the General Fund Contract Reconciliation & Cash Settlement.

Part A.7 – Miscellaneous – Please Explain

Enter the estimated amount due the MDCH for any miscellaneous, non-standard activity. If any amount is due the MDCH, a description must be entered.

Part A.8 – Total Due MDCH Estimate

This cell is formula driven. The formula is the *sum of Forced Lapse to MDCH (A.1), Lapse to MDCH – Contract Settlement (A.2), Return of Prior Year General Fund Carry-Forward (A.3), CMHSP Liability for Purchase of State Services (A.4), Contract Authorization – Late Amendment (A.5), CMHSP Local Costs of State Provided Services (A.6), Misc. – Please Explain (A.7).*

5.2 Part B – Due CMHSP Estimate

This section represents the amount(s) due to the CMSHP from the MDCH.

Part B.1 – Refunds due CMHSP – Liability for Purchase of State Services.


Enter the estimated amount due the CMHSP for the cost of Purchase of State Services. This amount represents what would be reported in Section 2.2 of the Purchase of State Services & Local Costs, Reconciliation & Cash Analysis report and Section 5.d of the General Fund Contract Reconciliation and Cash Settlement.

Part B.2 – Contract Authorization – Late Amendment

Enter the estimated amount due the CMHSP for any late amendment(s) to the MDCH/CMHSP Managed Mental Health Supports and Services Contract where the amendment resulted in cash due the CMHSP. This amount represents what would be reported in Section 5.e of the General Fund Contract Reconciliation and Cash Settlement

Part B.3 – SEDW - Traditional

Enter the estimated gross amount due the CMHSP for the SED – Traditional Project within the SED Waiver. The SED – Traditional Project is paid the federal portion of the fee screen or actual cost, whichever is less. The federal funding provided by

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MDCH will be based on the FFP active on the date of payment (remittance advice date).

Part B.4 – SEDW - DHS

Enter the estimated **gross** amount due the CMHSP for the SED – DHS Project within the SED Waiver. The SED – DHS Project is paid both the federal and state share of the gross amount of the fee screen or actual cost, whichever is less. The federal funding provided by MDCH will be based on the FFP active on the date of payment (remittance advice date).

Part B.5 – Refunds due CMHSP – Local Costs of State Provided Services

Enter the estimated amount due the CMHSP for the Local Costs of State Provided Services. This amount represents what would be reported in Section 3.2 of the Purchase of State Services & Local Costs, Reconciliation & Cash Analysis report and Section 5.f of the General Fund Contract Reconciliation & Cash Settlement.

Part B.6 – Miscellaneous – Please Explain

Enter the estimated amount due the CMHSP for any miscellaneous, non-standard activity. If any amount is due the CMHSP, a description must be entered.

Part B.7 – Total Due CMHSP Estimate

This cell is formula driven. The formula is the *sum of Refunds due CMHSP – Liability for Purchase of State Services(B.1), Contract Authorization – Late Amendment (B.2), SED – Traditional (B.3), SED – DHS (B.4), Refunds due CMHSP – Local Costs of State Provided Services (B.5), Misc. – Please Explain (B.6).*

5.3 Contact Information

Please enter the name, date, e-mail address, and telephone number of the contact person whom questions should be directed to.