1.0 General Report Overview

Effective October 1, 2017, the Michigan Department of Health and Human Services (MDHHS) has modified the functionality of the Financial Status Report (FSR) bundle. The modification to the FSR bundle is designed to increase reporting efficiency for the Community Mental Health Services Programs (CMHSPs) and the Prepaid Inpatient Health Plans (PIHPs). The FSR bundle will now allow FSR reporting specific to the needs of the reporting board. There are three FSR report types; CMHSP (Non-Medicaid reporting), PIHP (Medicaid/Affiliate CMHSP reporting) and Stand Alone (Detroit-Wayne, Oakland, Macomb). The selected FSR will only display the applicable report tabs, columns and rows.

Please note that the report tabs, columns and rows that are not applicable are hidden or relabeled to condense the FSR bundle. Additionally, the financial reporting instructions for each form within the FSR bundle have not been modified. All column, row, cell and formula references remain intact and should only be considered if applicable to the selected FSR.

The General Fund Contract Reconciliation and Cash Settlement (CRCS) worksheet provides a mechanism to close out the financial components of the Managed Mental Health Supports and Services Contract (contract). The worksheet will be used in evaluating any remaining financial obligations due to the Community Mental Health Services program (CMHSP) or the Michigan Department of Health and Human Services (MDHHS). The financial information reflected in the report should represent revenue and expenditures on an accrual basis of accounting through the fiscal year (FY) ending September 30th and recorded as specified in the contract.

The CRCS worksheet will be utilized in tandem with the General Fund Contract Settlement Worksheet. The General Fund Contract Settlement Worksheet will be utilized to evaluate contract authorization to payments received by the CMHSP, identify the maximum general fund (GF) carry-forward, verification that prior year GF carry-forward has been utilized or has approval from the MDHHS to utilize in a future fiscal year, and settles the categorical funding arrangements outlined in the contract. Please refer to the instructions for the General Fund Contract Settlement Worksheet for further details.

The CRCS worksheet summarizes the resources and expenditures associated to the contract, the disposition of funding (surplus/deficit) and the cash settlement of the contract.

2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment C.6.5.1.1 of the Contract for identification of report due dates. Reporting requirements can be found on the MDHHS website: https://www.michigan.gov/mdhhs/0,5885,7-339-71550_2941_38765---,00.html

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 MDHHS-BHDDA-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 XX Year End Interim submitted from network180 for the General Fund CRCS, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY.**

Note: The General Fund CRCS is included in the FSR Bundle. It is not a stand-alone report.

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

4.0 Report Specific Navigation or Terminology

The CRCS worksheet includes cell shading to assist the end user with completion of the form.

Worksheet 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. 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., Interim, Final, Projection.

Column headings are specific to each section of the worksheet and may change from section to section. The column headings are shaded to assist in identification.

5.0 Instructions for Completion of the Report

The CMHSP name, Fiscal Year, Submission Type and Submission Date have been brought forward from the FSR –All Non-Medicaid.

5.1 Section 1 – General Fund Services – Available Resources

This section represents the available resources for the services provided and authorized in the contract for the fiscal year being settled.

Section 1.a – CMH Operations (FSR B 101)
This cell represents the total of the funding authorized in the contract for CMH Operations. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 101.*

Section 1.b – Intentionally Left Blank

Section 1.c – Intentionally Left Blank

Section 1.d – Sub-Total General Fund Contract Authorization
This cell represents the total of GF authorized in the contract with the MDHHS. This cell is formula driven. The formula is *the sum of CMH Operations (1.a), Intentionally Left Blank (1.b) and Intentionally Left Blank (1.c)*.

Section 1.e – 1st & 3rd Party Collections (FSR B 121 + B 122)
The CMHSP is the payer of last resort and has the responsibility to identify and seek recovery from all other parties for services provided to recipients. This cell represents the total of the funding available from 1st and 3rd party collections that are not included in the Special Fund Account authorized in Section 226a (PA 423) of the Mental Health Code (MHC). The cell is formula driven. The formula is *plus FSR All Non-Medicaid rows B 121 and B 122.*

Section 1.f – Prior Year GF Carry-Forward (FSR B 123)
This cell represents the total of the amount of carry-forward funding available from the previous FY earned under section 226 (2)(c) of the MHC. This amount should reconcile with the prior FY issued cost settlement. Any variance from the prior year settlement must be described in the "Narrative" section on the GF Contract Settlement worksheet (Section 3). The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 123.*

Section 1.g – Intentionally Left Blank

Section 1.h – Redirected CMHSP to CMHSP Contracts (FSR B 313)
This cell represents the total of the amount of funding available from the CMHSP to CMHSP Contracts utilized in support of current year expenditures. Any surplus funding from CMHSP to CMHSP contracts entered here must be associated to consumers who are not Medicaid eligible. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 313.*

Section 1.i – Redirected Non-MDHHS Earned Contracts (FSR B 314)
This cell represents the total of the amount of funding available from the Non-MDHHS Earned Contracts utilized in support of current year expenditures. Any surplus funding from Non-MDHHS Earned Contracts entered here must be associated to consumers who are not Medicaid eligible. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 314.*

Section 1.j – Sub-Total Other General Fund Resources
This cell represents the sub-total of other GF resources available to fund current year expenditures. This cell is formula driven. The formula is the *sum of 1st & 3rd Party Collections (1.e), Prior Year GF Carry-Forward (including MHI) (1.f), intentionally left blank (1.g), Redirected CMHSP to CMHSP Contracts (1.h) and Redirected Non-MDHHS Earned Contracts (1.i)*.

Section 1.k – Local 10% Associated to 90/10 Services (FSR M 201)
As defined in the MHC Chapter 3, Section 330.1302, except as otherwise provided in Chapter 3 or subsection (2), a county is financially liable for 10% of the net cost of any service that is provided by the department, directly or by contract, to a resident of that county. The cell is formula driven. The formula is *plus FSR All Non-Medicaid row M 201.*

Section 1.l – Local 10% Match Cap Adjustment (FSR M 203)
Within certain conditions, Section 330.1308(2) of the MHC limits the amount of local match required of a community mental health authority to the amount of local match provided in the year that the program became a community mental health authority. Enter, as a negative, the amount of local funding that is not being utilized due to the CMHSP invoking Section 330.1308(2) of the MHC. The cell is formula driven. The formula is *plus FSR All Non-Medicaid row M 203.*

Section 1.m – Sub-Total Local 10% Associated to 90/10 Services
This cell represents the sub-total of Local 10% funding associated to 90/10 services. This cell is formula driven. The formula is the sum of *Local 10% Associated to 90/10 Services (1.k) and Local 10% Match Cap Adjustment (1.l).*

Section 1.n – Total General Fund Services - Resources
This cell represents the total GF services resources available to fund current year expenditures. This cell is formula driven. The formula is the *sum of Sub-Total General Fund Contract Resources (1.d), Sub-Total Other General Fund Resources (1.j) and Sub-Total Local 10% Associated to 90/10 Services (1.m)*.

5.2 Section 2 – General Fund Services - Expenditures

This section represents the expenditures for services provided and authorized in the contract for the fiscal year being settled.

There are two columns within Section 2. The first column is labeled "90/10 – Local Cap" and will only be used to reflect the gross amount of 90/10 services and the adjustments to Local 10% match. The second column is labeled "Expenditures" and will be the column used to report all expenditures unless instructions specifically instruct entry into the 90/10 – Local Cap column.

Section 2.a – 100% MDHHS Matchable Services (FSR B 201)
This cell represents the total of the amount of expenditures eligible for 100% state funding including the total in-home cost for specialized residential services started and/or transferred to CMHSP operations after March 30, 1981.
In addition, any other expenditure for services authorized at 100% state match must be reported here. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 201.*

Section 2.b – 100% MDHHS Matchable Services – CMHSP Local Match Cap (FSR B 202)
This cell represents the total of the amount of expenditures eligible for 100% state funding due to the CMHSP invoking 330.1308 (2) of the MHC. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 202.*

Section 2.c – 90/10% Matchable Services (FSR B 203 Column A)
This cell represents the total of, in the 90/10 – Local Cap column, the amount of expenditures eligible for 90% state funding as indicated in Section 330.1308 of the MHC. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid row B 203 Column A.*

Section 2.d – Local 10% Match Cap Adjustment (FSR M 203)
When a CMHSP invokes Section 330.1308 of the MHC and limits the local match required, there is a shift of funding between local and 100% GF. Therefore, it is necessary to shift the equivalent amount from 90/10 to 100%.

Column: 90/10 – Local Cap
This cell represents the total of, as a negative, the amount of expenditures that will be funded with state funding due to the CMHSP invoking 330.1308(2) of the MHC. The cell is formula driven. The formula is *plus the FSR All Non-Medicaid M 203.*

Column: Expenditures
This cell represents the net 90/10 service expenditures for the current FY. The cell is formula driven. The formula is *90/10 MDHHS Matchable Services (2.c) plus the negative amount of Local 10% Match Cap Adjustment (2.d Column 90/10 – Local Cap).*

Section 2.e – Intentionally Left blank

Section 2.f – Intentionally Left Blank

Section 2.g – Sub-Total General Fund Services – Expenditures
This cell represents a sub-total of GF contract expenditures prior to any redirections to fund other services. This cell is formula driven. The formula is *the sum of 100% MDHHS Matchable Services (2.a), 100% MDHHS Matchable Services – CMHSP Local Match Cap (2.b), 90/10% MDHHS Matchable Services (2.c), Local 10% Match Cap Adjustment (2.d), Intentionally Left Blank (2.e) and Intentionally Left Blank (2.f).*

Section 2.h – GF Supplement for Unfunded Medicaid (PIHP Use Only) (FSR B 301)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the funding available for Medicaid costs. Prior approval from the MDHHS is required prior to any GF being utilized to fund Medicaid costs. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 301.*

Section 2.i – GF Supplement for Unfunded Healthy Michigan (PIHP Use Only) (FSR B 301.1)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the funding available for Healthy Michigan costs. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 301.1.*

Section 2.j – Intentionally Left Blank

Section 2.k – GF Supplement for Unfunded Opioid Health Home Services (PIHP use only) (FSR B 301.3)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of Opioid Health Home Services provided by the PIHP. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 301.3.*

Section 2.l – GF Supplement for Unfunded Health Home Services (PIHP Use Only) (FSR B 301.4)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of Health Home Services provided by the PIHP. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 301.4.*

Section 2.m – GF Supplement for Unfunded MI Health Link (PIHP Use Only) – (FSR B 301.5)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the funding available for the MI Health Link (Medicare services). The cell is formula driven. The formula is *plus the converse of the sum of FSR All Non-Medicaid rows B 301.5.*

Section 2.n – GF Supplement for Unfunded Targeted Case Management – (FSR B 304)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the funding available for Targeted Case Management. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 304.*

Section 2.o – Intentionally Left Blank

Section 2.p – Intentionally Left Blank

Section 2.q – GF Supplement for Injectable Medications (FSR B 309)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of injectable medications. The cell is formula driven. The formula is *plus the converse of the amount reflected on the FSR All Non-Medicaid row B 309.*

Section 2.r – GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under PIHP to Affiliate Medicaid Services contracts. Prior approval from the MDHHS is required prior to any GF being utilized to fund Medicaid costs. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 310.*

Section 2.s – GF Supplement for PIHP to Affiliate CCBHC Medicaid Contracts (FSR B 310.1)

This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under PIHP to Affiliate CCBHC Medicaid Services contracts. Prior approval from the MDHHS is required prior to any GF being utilized to fund CCBHC Medicaid costs. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 310.1.*

Section 2.t – GF Supplement for PIHP to Affiliate Opioid Health Home Services Contracts (FSR B 310.2)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under PIHP to Affiliate Opioid Health Home Services contracts. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 310.2.*

Section 2.u – GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under PIHP to Affiliate Health Home Services contracts. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 310.3.*

Section 2.v – GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under PIHP to Affiliate MI Health Link Services Contracts**.** Prior approval from the MDHHS is required prior to any GF being utilized to fund MI Health Link costs. This cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 310.4.*

Section 2.w – GF Supplement for PIHP to Affiliate CCBHC Non-Medicaid Contracts (FSR B 310.5)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under PIHP to Affiliate CCBHC Non-Medicaid Services contracts. Prior approval from the MDHHS is required prior to any GF being utilized to fund CCBHC non-Medicaid costs. The cell is formula driven. The formula is *less the converse of the amount reflected on the FSR All Non-Medicaid row B 310.5.*

Section 2.x – GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)
This cell represents the total of the amount of expenditures where GF funds are being utilized to supplement the cost of services under CMHSP to CMHSP contracts. All expenditures entered here must be associated to consumers who are not Medicaid eligible. The cell is formula driven. The formula is *plus the converse of the amount reflected on the FSR All Non-Medicaid row B 312.*

Section 2.y – Sub-Total General Fund Services Supplement – Expenditures
This cell represents the total GF contract expenditures, that were funded with GF, but are associated to other services authorized in the contract(s) with the MDHHS / PIHP/CMSHP. This cell is formula driven. The formula is the *sum of GF Supplement for Unfunded Medicaid (PIHP Use Only) (2.h), GF Supplement for Unfunded Healthy Michigan (PIHP Use Only) (2.i), Intentionally Left Blank (2.j), GF Supplement for Unfunded Opioid Health Home Services (PIHP Use Only) (2.k), GF Supplement for Unfunded Health Home Services (PIHP Use Only) (2.l), GF Supplement for Unfunded MI Health Link (PIHP Use Only) (2.k), (2.m), GF Supplement for Unfunded Targeted Case Management (2.n), Intentionally Left Blank (2.o), Intentionally Left Blank (2.p), GF Supplement for Injectable Medications (2.q), GF Supplement for PIHP to Affiliate Medicaid Services Contracts (2.r), GF Supplement for PIHP to Affiliate CCBHC Medicaid Contracts (2s), GF Supplement for PIHP to Affiliate Opioid Health Home Contracts (2.t), GF Supplement*

for PIHP to Affiliate Health Home Contracts (2.u), GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (2.v), GF Supplement for PIHP to Affiliate CCBHC Non-Medicaid Contracts (2.w), and GF Supplement for CMHSP to CMSHP Contracts (2.x).

Section 2.z – Total General Fund Services - Expenditures
This cell represents the total GF services expenditures. This cell is formula driven. The formula is the *Sub-Total General Fund Services – Expenditures (2.g) plus Sub-Total General Fund Services Supplement – Expenditures (2.y).*

5.3 Section 3 – Summary of Resources / Expenditures

This section summarizes the Total General Fund Services – Resources and Total General Fund Services – Expenditures for calculation of a sub-total of the contract surplus or deficit. The amount of forced lapse is then applied to calculate the net contract surplus or deficit.

Section 3.a – Total General Fund Services - Resources
This cell represents the total GF services resources available to fund current year expenditures. This cell is formula driven. The formula is *plus Total General Fund Services – Resources (1.n).*

Section 3.b – Total General Fund Services – Expenditures
This cell represents the total GF services expenditures. This cell is formula driven. The formula is *plus Total General Fund Services – Expenditures (2.y).*

Section 3.c – Sub-Total General Fund Services Surplus (Deficit)
This cell represents the difference between available resources and expenditures. The result indicates whether there is a funding surplus or deficit. The cell is formula driven. The formula is *plus Total General Fund Services – Resources (3.a) less Total General Fund Services – Expenditures (3.b).*

Section 3.d – Less: Forced Lapse to MDHHS (GF worksheet 4.d column F)
This cell represents the amount that must be lapsed back to the MDHHS. Typically, forced lapse represents unspent categorical funding provided to the CMHSP by the MDHHS for a specific purpose, project, and/or target population. The cell is formula driven. The formula is *plus General Fund Contract Settlement Worksheet Section 5.d, total row, Lapse column.* The amount of forced lapse will be displayed as a negative amount.

Section 3.e – Net General Fund Services Surplus (Deficit)
This cell represents the net GF surplus or deficit after taking into consideration the available resources, expenditures and the forced lapse amount. The cell is formula driven. The formula is *the sum of Sub-Total General Fund Services Surplus (Deficit) (3.c) and Less: Forced Lapse to MDHHS (3.d).*

5.4 Section 4 – Disposition

This section represents the disposition of the contract surplus or contract deficit. For any contract surplus, the section will identify whether a GF carryforward was earned and/or whether there was lapse to the MDHHS. For any contract deficit, this section will identify whether the deficit was funded with local.

Section 4.a – Surplus
This row is the label SURPLUS.

Section 4.b – Transfer to Fund Balance – GF Carry-Forward Earned
This cell represents the earned GF carry-forward for the current contract. The cell is formula driven. The formula is an IF/THEN/ELSE statement with another IF/THEN/ELSE statement embedded. To assist with comprehension listed first will be the "common language" describing what the IF/THEN/ELSE statement will accomplish followed by the actual statement.

Basically, it is first being determined whether there is a GF surplus. If there isn't a surplus than enter a zero. If there is a GF surplus than limiting the amount of GF carry-forward to the maximum amount allowed per the contract. The amount of the transfer to fund balance will be displayed as a negative; thus, showing how the CMHSP is disposing of the "positive" surplus identified on 3.e – Net General Fund Services Surplus (Deficit).

The IF/THEN/ELSE statement is as follows: *IF the Net General Fund Services Surplus (Deficit) is less than or equal to zero, THAN zero, ELSE (IF Total Current Year Maximum Carry-Forward from the GF Contract Settlement Worksheet is greater than the Net General Fund Services Surplus (Deficit), THAN Net General Fund Services Surplus Deficit times negative one, ELSE Total Current Year Maximum Carry-Forward from the GF Contract Settlement Worksheet times negative one).* Section cell references have been left off intentionally to aid in comprehension of the statement.

Section 4.c – Lapse to MDHHS – Contract Settlement
This cell represents the contract settlement lapse to the MDHHS. The cell is formula driven. The formula is an IF/THEN/ELSE statement. The statement is as follows: *IF Net General Fund Services Surplus (Deficit) is less than or equal to zero, THAN zero, ELSE (Net General Fund Services Surplus (Deficit) plus Transfer to Fund Balance – GF Carry-Forward Earned) times negative one.*

The amount of the lapse to the MDHHS will be displayed as a negative; thus showing how the CMHSP is disposing of the "positive" surplus identified in Section 3.e – Net General Fund Services Surplus (Deficit).

Section 4.d – Total Disposition – Surplus

This cell is formula driven. The result indicates the total amount of GF surplus that the CMHSP had to account for. The amount will be displayed as a negative; thus, showing how the CMHSP is disposing of the "positive" surplus identified in Section 3.e – Net General Fund Services Surplus (Deficit). The Net General Fund Surplus identified in Section 3.e should be offset by the amount displayed in this cell. The formula is the *sum of Transfer to Fund Balance – GF Carry-Forward Earned (4.b), and Lapse to MDHHS – Contract Settlement (4.c).*

Section 4.e – Deficit
This row is the label Deficit.

Section 4.f – Redirected from Local (FSR B 331)
This cell represents the amount of local funds being utilized to fund all or a portion of the Net General Fund Services Deficit identified in Section 3.e. This cell is formula driven. The formula is *plus FSR All Non-Medicaid row B 331.*

The amount of funds redirected from local will be displayed as a positive number; thus, showing how the CMHSP is disposing of the "negative" deficit identified in Section 3.e – Net General Fund Services Surplus (Deficit).

Section 4.g – Redirected from risk corridor (FSR B 332)
This cell represents the amount of funding being redirected to cover any cost over runs associated to the GF Contract. This cell is formula driven. The formula is plus *Section B – General Fund – FROM Risk Corridor (B 332)*.

Note: Only Stop/Loss Insurance may be used to fund cost over runs associated to the GF Contract.

Section 4.h – Total Disposition – Deficit
This cell is formula driven. The result indicates the total amount of GF deficit that the CMHSP had to account for. The amount will be displayed as a positive; thus showing how the CMHSP is disposing of the "negative" deficit identified in Section 3.e – Net General Fund Services Surplus (Deficit). The Net General Fund Deficit identified in Section 3.e should be offset by the amount displayed in this cell. The formula is the *sum of Redirected from Local (4.f) and Redirected from Risk Corridor (4.g).*

5.5 Section 5 – Cash Settlement: (Due MDHHS) / Due CMHSP

This section identifies cash due the MDHHS or the CMHSP.

Section 5.a – Forced Lapse to MDHHS
The amount in this cell represents the forced lapse to the MDHHS. This cell is formula driven. The formula is *plus Less: Forced Lapse to MDHHS (Section 3.d).*

Section 5.b – Lapse to MDHHS – Contract Settlement

The amount in this cell represents the lapse to the MDHHS based on the contract settlement. This cell is formula driven. The formula is plus *Lapse to MDHHS – Contract Settlement (Section 4.c).*

Section 5.c – Return of Prior Year General Fund Carry-Forward
Earned General Fund Carry-Forward from the prior FY should be used as first source. If for any reason the earned GF carryforward was not utilized and the CMHSP does not have the MDHHS approval to retain, enter the amount of GF carry-forward that must be returned to the MDHHS. This amount should be entered as a negative amount.

Section 5.d – Intentionally Left Blank

Section 5.e – Contract Authorization – Late Amendment
The amount in this cell represents any amounts due the MDHHS or the CMHSP related to the contract authorization. The cell is formula driven. The formula is *plus Amount Due CMHSP / (MDHHS) Cash Settlement from Section 1.c of the General Fund Contract Settlement Worksheet.*

Section 5.f – Intentionally Left Blank

Section 5.g – Misc: (please explain)
This row should reflect any amounts due the MDHHS or the CMHSP that have not been specifically addressed elsewhere in the CRCS. Enter any amount due the MDHHS as a negative. Enter any amount due the CMHSP as a positive.

If the narrative space available on this line is insufficient, please utilize the space available in Section 5 on the General Fund Contract Settlement Worksheet.

Section 5.h – Total Cash Settlement: (Due MDHHS) / Due CMHSP
This section represents the total amount due the MDHHS or the CMHSP. The cell is formula driven. The formula is the *sum of Forced Lapse to MDHHS (5.a), Lapse to MDHHS – Contract Settlement (5.b), Return of Prior Year General Fund Carry-Forward (5.c), Intentionally Left Blank (5.d), Contract Authorization – Late Amendment (5.e), Intentionally left blank (5.f), and Misc. (5.g).*

5.6 Section 6 – General Fund MDHHS Commitment

This section of the report recaps the amount of funding committed by the MDHHS for the FY being settled.

Section 6.a – MDHHS/CMHSP Contract Funded Expenditures
This section recaps the MDHHS funding commitment based on contract expenditures. This section is formula driven. The formula is *plus Sub-Total General Fund Contract Resources (1.d), plus the negative representation of Transfer to Fund Balance – GF Carry-Forward Earned (4.b), plus the negative representation of*

Forced Lapse to MDHHS (3.d), plus the negative representation of Lapse to MDHHS – Contract Settlement (4.c).

Section 6.b – Earned General Fund Carry-Forward
This section recaps the amount of GF Carry-Forward earned. This section is formula driven. The formula is *less the negative representation of the Transfer to Fund Balance – GF Carry-Forward (4.b)*.

Section 6.c – Total MDHHS General Fund Commitment
This section recaps the total GF Contract commitment. This section is formula driven. The formula is *the sum of MDHHS/CMHSP Contract Funded Expenditures (6.a) and Earned General Fund Cary-Forward (6.b).*

5.7 Section 7 – Report Certification

Please refer to the Report Certification & Electronic Report Submission Guidelines.