1.0 General Report Overview

The General Fund Contract Settlement Worksheet will be utilized to evaluate contract authorization to payments received by the Community Mental Health Services program (CMHSP), identify the maximum general fund (GF) carry-forward, verification that prior year GF carry-forward has been utilized or has approval from the Michigan Department of Health and Human Services (MDHHS) to utilize in a future fiscal year and settles the categorical funding arrangements outlined in the contract.

The General Fund Contract Settlement worksheet will be utilized in tandem with the General Fund Contract Reconciliation and Cash Settlement (CRCS). The CRCS worksheet provides a mechanism to close out the financial components of the Managed Mental Health Supports and Services Contract (contract). The CRCS will be used in evaluating any remaining financial obligations due to the CMHSP or the MDHHS. The financial information reflected in the report should represent revenue and expenditures on an accrual basis of accounting, unless otherwise directed by MDHHS policy, through the fiscal year (FY) ending September 30th and recorded as specified in the contract. The CRCS summarizes the resources and expenditures associated to the contract, the disposition of funding (surplus/deficit) and the cash settlement of the contract.

Please refer to the instructions for the CRCS for further details.

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This is no longer applicable.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 Contract Settlement Worksheet, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY.**

Note: The General Fund Contract Settlement Worksheet 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 General Fund Contract Settlement 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 (Formula and Categorical Funding)

In this section the contract authorization is compared to the cash received by the CMHSP to determine any amount due the MDHHS or the CMHSP related to contract authorization.

Column: General Fund (Formula and Categorical Funding)
The rows in this column have been pre-populated with the major categories of funding authorized in the contract. The only category of funding is CMH Operations.

Column: Contract Authorization
The amounts reflected in this column will represent the contract authorization for each category. These cells are formula driven. The formula is *plus All Non-Medicaid FSR lines CMH Operations (B 101).*
Column: Cash Received – Through 9/30
The amounts entered in this column will represent the cash received by the CMHSP through 9/30 for each category.

Column: Cash Received – After 9/30 Prior to Settlement
The amounts entered in this column will represent the cash received by the CMHSP after 9/30, but prior to settlement for each category.

Column: Cash Received – Total
The column is formula driven. The formula for each of the categories is *plus column Cash Received Through 9/30 plus column Cash Received After 9/30 Prior to Settlement.*

Column: Amount Due CMHSP / (MDHHS) Cash Settlement
The column is formula driven. The formula for each of the categories is *plus Contract Authorization less Cash Received Total.*

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

For the Cash Received columns, enter the cash received through 9/30 and the cash received after 9/30 related to CMH Operations.

Section 1.b - Intentionally Left Blank

Section 1.c – Total Current FY GF Authorization / Cash Received / Cash Settlement
This row represents the total of each of the columns identified above. The cells are formula driven. The formula in each of the columns is the *sum of CMH Operations (1.a), Intentionally Left Blank (1.b)*.

5.2 Section 2 – Current Year – General Fund Carry-Forward - Maximum

This section identifies the contract authorization which is utilized for the calculation of the maximum GF carry-forward and then calculates the maximum GF carry-forward.

Section 2.a – CMH Operations
The amount in this cell represents the CMH Operations contract authorization. The cell is formula driven. The formula is *plus General Fund CMH Operations (1.a).*

Section 2.b – Total Current Year Maximum Carry-Forward

Column: Contract Authorization

The amount in this cell represents the total contract authorization that is used as the base to calculate the GF carry-forward. The cell is formula driven. The formula is *plus Current Year – General Fund Carry-Forward Maximum – CMH Operations (2.a).*

Column: Maximum C/F
The amount in this cell represents the maximum GF carry-forward that can be earned. The cell is formula driven. The formula is *Total Current Year Maximum Carry-Forward – Contract Authorization times 5% rounded to zero decimal places.*

5.3 Section 3 – Prior Year – General Fund Carry-Forward

This section compares the prior year GF carry-forward earned to the amount of prior year GF carry-forward being utilized in the current FY. Earned GF carry-forward funding from the prior year should be utilized as first source in the current FY. However, the MDHHS acknowledges that circumstances may exist where the MDHHS may grant approval to spend GF carry-forward in a subsequent year.

Section 3.a – Prior Year GF Carry-Forward Earned
Enter the amount of prior year GF carry-forward earned.

Section 3.b – Prior Year GF Carry-Forward (FSR B 123)
This cell represents the total amount of prior year GF carry-forward being utilized to fund current year expenditures. The cell is formula driven. The formula is *plus FSR All Non-Medicaid row B 123.*

Section 3.c – Balance of Prior Year General Fund Carry-Forward
This cell represents the difference between the amount of prior year GF carry-forward earned and the amount of prior year GF carry-forward utilized to fund current year expenditures. Earned GF carry-forward should be utilized as first source in the current year. If for any reason the earned GF carry-forward was not utilized and the CMSHP does not have the MDHHS approval to retain, the funding must be returned to the MDHHS. If the result of this calculation is not zero, a narrative explanation must be entered in the space provided. This cell is formula driven. The formula is *plus Prior Year GF Carry-Forward Earned (3.a) less Prior Year GF Carry-Forward (FSR B 123) (3.b).*

5.4 Section 4 – Categorical - Categories

This section settles the categorical funding authorized in the GF contract. Categorical funding is provided to the CMHSP by the MDHHS for a specific purpose, project, and/or target population. Funding for categorical funding cannot be redirected by the CMHSP without prior written approval of the MDHHS. Any unspent categorical funding shall lapse back to the MDHHS.

Column: Authorizations
The amounts entered in this column will represent the contract authorization for each category of categorical funding.

Column: Expenditures
The amounts entered in this column will represent the expenditures, on an accrued basis of accounting, for each category of categorical funding.

Column: Lapse
The column is formula driven. The formula for each of the categories is an IF/THEN/ELSE statement. In common language, the IF/THEN/ELSE is determining whether or not the categorical expenditures were greater than the categorical authorization or less than the categorical authorization (lapse). If the expenditures are above authorization, then zero, else the amount that has to be returned to the MDHHS.

The statement is as follows: *IF categorical expenditures less categorical authorization is less than zero, THEN zero, ELSE categorical expenditures less categorical authorization.*

Column: Cost Above Authorizations
The column is formula driven. The formula for each of the categories is an IF/THEN/ELSE statement. In common language, the IF/THEN/ELSE is determining whether the categorical expenditures were less than the categorical authorization or above the categorical authorization. If the expenditures are greater than authorization, the amount of expenditures above the authorization, else zero.

The statement is as follows: *IF categorical expenditures less the categorical authorization are greater than zero, THEN categorical expenditures less categorical authorization, ELSE zero.*

Section 4.a – Other Funding – Please explain
This row has been reserved to identify any miscellaneous categorical funding that hasn't been previously identified. Enter the categorical authorization and expenditures related in each of the columns identified above. Enter a narrative description of the purpose in the column labeled Categorical – Categories.

Section 4.b – Other Funding – Please explain
This row has been reserved to identify any miscellaneous categorical funding that hasn't been previously identified. Enter the categorical authorization and expenditures related in each of the columns identified above. Enter a narrative description of the purpose in the column labeled Categorical – Categories.

Section 4.c – Other Funding – Please explain
This row has been reserved to identify any miscellaneous categorical funding that hasn't been previously identified. Enter the categorical authorization and expenditures related in each of the columns identified above. Enter a narrative description of the purpose in the column labeled Categorical – Categories.

Section 4.d – Totals

This row represents the total of each of the columns identified above. The cells are formula driven. The formula in each of the columns is the *sum of Other Funding – Please explain (4.a, 4.b and 4.c)*

5.5 Section 5 – Narrative: Both CRCS and Contract Settlement Worksheet

This section should be utilized to provide comments that would assist in the settlement process. The space can be used for narrative that pertains to both the CRCS and the Contract Settlement Worksheet. If this space is insufficient, please utilize the “Additional Narrative” tab within the FSR Bundle.