1.0 General Report Overview

The Michigan Department of Health & Human Services (MDHHS) 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 MDHHS needs to know the financial status of all MDHHS 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 6.5.1.1 of the Contract for identification of report due dates.

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This is no longer applicable.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 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 reporting package submitted from Network180 for the Year End Accrual Schedule report, the file name should read
FYXX YEC Network180 GFYEC MM-DD-YYY.

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.

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 MDHHS Estimate

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

Part A.1 – Forced Lapse to MDHHS
Enter the estimated amount of forced lapse due 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. Categorical funding shall not be redirected by the CMHSP without prior written approval of the MDHHS. 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 MDHHS – Contract Settlement
Enter the estimated general fund lapse due to the MDHHS. This amount should represent the CMH Operations and Categorical authorization less the MDHHS commitment. The MDHHS 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 MDHHS 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 – Contract Authorization – 236 Transfer
Enter the amount due the MDHHS for any late CMHSP Managed Mental Health Supports and Services Contract, Section 236 of the Mental Health Code transfer requests where the amendment resulted in cash due the MDHHS.

Part A.5 – Miscellaneous – Please Explain
Enter the estimated amount due the MDHHS for any miscellaneous, non-standard activity. If any amount is due the MDHHS, a description must be entered.

Part A.6 – Total Due MDHHS Estimate
This cell is formula driven. The formula is the *sum of Forced Lapse to MDHHS (A.1), Lapse to MDHHS – Contract Settlement (A.2), Return of Prior Year General Fund Carry-Forward (A.3), Contract Authorization – 236 Transfer (A.4), and Misc. – Please Explain (A.5).*

5.2 Part B – Due CMHSP Estimate

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

Part B.1 – Contract Authorization – 236 Transfer
Enter the amount due the CMHSP for any late CMHSP Managed Mental Health Supports and Services Contract, Section 236 of the Mental Health Code transfer requests where the amendment resulted in cash due the CMHSP.

Part B.2– 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.3 – Total Due CMHSP Estimate
This cell is formula driven. The formula is the *sum of Contract Authorization – 236 Transfer (B.1) and Misc. – Please Explain (B.2).*

5.3 Certification

Enter the Contact Name & Title, Date, Telephone Number and Email Address for the individual authorized to certify on behalf of the CMHSP / PIHP.

The name of the individual authorized to certify on behalf of the CMHSP / PIHP represents assurance that the submitted report(s) reflect an accurate statement of the revenues and expenditures for the reporting period.