Montcalm Care Network

Report on Compliance
September 30, 2025

RPC
Roslund Prestage & Company
CERTIFIED PUBLIC ACCOUNTANTS

525 WEST WARWICK DRIVE, SUITE A, ALMA, MICHIGAN 48801

Montcalm Care Network
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RPC
Roslund Prestage & Company
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the Board
Montcalm Care Network
Stanton, Michigan

Report On Compliance
We have examined Montcalm Care Network's (the CMHSP) compliance with the compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and/or General Fund (GF) Contract for the year ended September 30, 2025.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Medicaid Contract and/or GF Contract.

Independent Accountants' Responsibility
Our responsibility is to express an opinion on the CMHSP's compliance with the Medicaid Contract and/or GF Contract based on our examination of the compliance requirements referred to above.

Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CMHSP complied, in all material respects, with the compliance requirements referred to above.

An examination involves performing procedures to obtain evidence about the CMHSP's compliance with the specified compliance requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement of the compliance requirements described in the *Compliance Examination Guidelines* issued by the Michigan Department of Health and Human Services.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. However, our examination does not provide a legal determination of the CMHSP's compliance.

Opinion on Each Program
In our opinion, the CMHSP complied, in all material respects, with the specified compliance requirements referred to above that are applicable to the Medicaid Contract and/or GF Contract for the year ended September 30, 2025.

Purpose of this Report
This report is intended solely for the information and use of the Board and management of the CMHSP and the Michigan Department of Health and Human Services and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Roslund, Prestage & Company, P.C.
Certified Public Accountants

May 1, 2026

Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract and/or General Fund Contract:

None

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract and/or General Fund Contract:

None

Known fraud affecting the Medicaid Contract and/or General Fund Contract:

None

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Montcalm Care Network		FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final	YEAR TO DATE	EXAMINATION	EXAMINED
		SUBMISSION DATE:	1/13/2026	REPORTING	ADJUSTMENTS	TOTALS
			Column A	Column B		
A		MEDICAID SERVICES - Summary From FSR - Medicaid				
AC		CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic				
AE		OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services				
AG		HEALTH HOME SERVICES - Summary From FSR - Health Home Services				
AI		HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan				
AK		MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link				
RES		RESTRICTED FUND BALANCE ACTIVITY				
B		GENERAL FUND				
B	100	**REVENUE**				
B	101	CMH Operations		1,173,032		1,173,032
B	120	**Subtotal - Current Period General Fund Revenue**		1,173,032	-	1,173,032
B	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services				-
B	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services				-
B	123	Prior Year GF Carry Forward				-
B	140	**Subtotal - Other General Fund Revenue**		-	-	-
B	190	**TOTAL REVENUE**		1,173,032	-	1,173,032
B	200	**EXPENDITURE**				
B	201	100% MDHHS Matchable Services / Costs		73,242		73,242
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap		-	-	-
B	203	90% MDHHS Matchable Services / Costs - REPORTED	1,378,474			
B	204	90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS				
B	205	90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	1,378,474	1,240,627	-	1,240,627
B	290	**TOTAL EXPENDITURE**		1,313,869	-	1,313,869
B	295	**NET GENERAL FUND SURPLUS (DEFICIT)**		(140,837)	-	(140,837)
B	300	**Redirected Funds (To) From**				
B	304	(TO) Targeted Case Management - **D301**		-	-	-
B	309	(TO) Allowable GF Cost of Injectable Medications - **G301**		-	-	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - **I304**		-	-	-
B	310.1	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - **IA304**		-	-	-
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - **IB304**		-	-	-
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - **IC304**		-	-	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID304**		-	-	-
B	310.5	(TO) PIHP to CMHSP CCBHC Non-Medicaid Contracts - **L304**		-	-	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - **J305** (explain - section Q)		-	-	-
B	313	FROM CMHSP to CMHSP Earned Contracts - **J302**				-
B	314	FROM Non-MDHHS Earned Contracts - **K302**				-
B	330	**Subtotal Redirected Funds rows 301 - 314**		-	-	-
B	331	FROM Local Funds - **M302**		140,837		140,837
B	332	FROM Risk Corridor - **N303**				-
B	390	**Total Redirected Funds**		140,837	-	140,837
B	400	**BALANCE GENERAL FUND (cannot be < 0)**		-	-	-
		OTHER GF CONTRACTUAL OBLIGATIONS				
C		CCBHC NON-MEDICAID - (PIHP Use Only - Excluding Macomb)				
		FEE FOR SERVICE MEDICAID				
D		TARGETED CASE MANAGEMENT - (GHS Only)				
D	190	Revenue				-
D	290	Expenditure				-
D	295	**NET TARGETED CASE MANAGEMENT (cannot be > 0)**		-	-	-
D	300	**Redirected Funds (To) From**				
D	301	FROM General Fund - **B304**				-
D	302	FROM Local Funds - **M304**				-
D	303	(TO) CMHSP to CMHSP Earned Contracts - **J304.4**		-	-	-
D	304	FROM CMHSP to CMHSP Earned Contracts - **J303.4**				-
D	390	**Total Redirected Funds**		-	-	-
D	400	**BALANCE TARGETED CASE MANAGEMENT (GHS Only) (must = 0)**		-	-	-
E		INTENTIONALLY LEFT BLANK				
F		INTENTIONALLY LEFT BLANK				
G		INJECTABLE MEDICATIONS				
G	190	Revenue				-
G	290	Expenditure				-
G	295	**NET INJECTABLE MEDICATIONS (cannot be > 0)**		-	-	-
G	300	**Redirected Funds (To) From**				
G	301	FROM General Fund - **B309**				-
G	302	FROM Local Funds - **M309**				-
G	390	**Total Redirected Funds**		-	-	-
G	400	**BALANCE INJECTABLE MEDICATIONS (must = 0)**		-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) FINANCIAL STATUS REPORT - ALL NON MEDICAID					
CMHSP:	Montcalm Care Network	FISCAL YEAR:	FY 24 / 25		
	SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
	SUBMISSION DATE:	1/13/2026			
		Column A	Column B		

OTHER FUNDING					
H		MDHHS EARNED CONTRACTS			
H	100	**REVENUE**			
H	101	Comprehensive Services for Behavioral Health	391,612		
H	102	Housing and Homeless Services	-		
H	103	Juvenile Justice Programs	-		
H	104	Mobile Crisis Response	175,962		
H	105	Projects for Assistance in Transition from Homelessness	-		
H	106	Regional Perinatal Collaborative	-		
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	-		
H	108	Substance Use and Gambling Services	-		
H	150	Other MDHHS Earned Contracts (describe):	-		
H	151	Other MDHHS Earned Contracts (describe):	-		
H	190	**TOTAL REVENUE**	567,574		
H	200	**EXPENDITURE**			
H	201	Comprehensive Services for Behavioral Health	391,612		
H	202	Housing and Homeless Services	-		
H	203	Juvenile Justice Programs	-		
H	204	Mobile Crisis Response	175,962		
H	205	Projects for Assistance in Transition from Homelessness	-		
H	206	Regional Perinatal Collaborative	-		
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	-		
H	208	Substance Use and Gambling Services	-		
H	250	Other MDHHS Earned Contracts (describe):	-		
H	251	Other MDHHS Earned Contracts (describe):	-		
H	290	**TOTAL EXPENDITURE**	567,574		
H	400	**BALANCE MDHHS EARNED CONTRACTS (must = 0)**	-		

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
I	100	**REVENUE**			
I	101	Revenue - from PIHP Medicaid	25,925,478		25,925,478
I	104	Revenue - from PIHP Healthy Michigan Plan	3,526,633		3,526,633
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate			-
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate			-
I	190	**TOTAL REVENUE**	29,452,111	-	29,452,111
I	201	Expenditure - Medicaid	25,925,478		25,925,478
I	202	Expenditure - Healthy Michigan Plan	3,526,633		3,526,633
I	203	Expenditure - MI Health Link (Medicaid) Services			-
I	290	**TOTAL EXPENDITURE**	29,452,111	-	29,452,111
I	295	**NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)**	-	-	-
I	300	**Redirected Funds (To) From**			
I	301	(TO) CMHSP to CMHSP Earned Contracts - **J306**	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - **J303**			-
I	303	FROM Non-MDHHS Earned Contracts - **K303**			-
I	304	FROM General Fund - **B310**			-
I	306	FROM Local Funds - **M309.1**			-
I	390	**Total Redirected Funds**	-	-	-
I	400	**BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)**	-	-	-

IA		PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY			
IA	100	**REVENUE**			
IA	101	Revenue - Medicaid Base			-
IA	102	Revenue - Medicaid Supplemental			-
IA	103	Revenue - MI Health Link CCBHC Consumers			-
IA	104	1st & 3rd Party Collections - Medicaid			-
IA	121	Revenue - Healthy Michigan Base			-
IA	122	Revenue - Healthy Michigan Supplemental			-
IA	124	1st & 3rd Party Collections - Healthy Michigan			-
IA	190	**TOTAL REVENUE**	-	-	-
IA	200	**EXPENDITURE**			
IA	201	Expenditure - Medicaid (Including MI Health Link)			-
IA	202	Expenditure - Healthy Michigan			-
IA	290	**TOTAL EXPENDITURE**	-	-	-
IA	295	**NET PIHP to AFFILIATE CONTRACTS SURPLUS (DEFICIT)**	-	-	-
IA	300	**Redirected Funds (To) From**			
IA	301	(TO) CMHSP to CMHSP Earned Contracts - **J306.2**	-	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - **J303.2**			-
IA	303	FROM Non-MDHHS Earned Contracts - **K303.2**			-
IA	304	FROM General Fund - **B310.1**			-
IA	305	(TO) Local Funds - **M316**	-	-	-
IA	306	FROM Local Funds - **M309.2**			-
IA	390	**Total Redirected Funds**	-	-	-
IA	400	**BALANCE PIHP to AFFILIATE CCBHC SERVICES CONTRACTS (must = 0)**	-	-	-

IB		PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IB	190	Revenue - Medicaid Opioid Health Home Services - from PIHP			-
IB	290	Expenditure - Medicaid Opioid Health Home Services			-
IB	295	**NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)**	-	-	-
IB	300	**Redirected Funds (To) From**			
IB	304	FROM General Fund - **B310.2**			-
IB	306	FROM Local Funds - **M309.3**			-
IB	390	**Total Redirected Funds**	-	-	-
IB	400	**BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (cannot be < 0)**	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) FINANCIAL STATUS REPORT - ALL NON MEDICAID					
CMHSP:	Montcalm Care Network	FISCAL YEAR:	FY 24 / 25		
	SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
	SUBMISSION DATE:	1/13/2026			
		Column A	Column B		

IC		PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IC	190	Revenue - Medicaid Health Home Services - from PIHP	437,666		437,666
IC	290	Expenditure - Medicaid Health Home Services	277,599		277,599
IC	295	**NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)**	160,067	-	160,067
IC	300	**Redirected Funds (To) From**			
IC	304	FROM General Fund - **B310.3**			-
IC	306	FROM Local Funds - **M309.4**			-
IC	390	**Total Redirected Funds**	-	-	-
IC	400	**BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be < 0)**	160,067	-	160,067

ID		PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY			
ID	100	**REVENUE**			
ID	101	Revenue - MI Health Link - from PIHP			-
ID	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate			-
ID	190	**TOTAL REVENUE**	-	-	-
ID	200	**EXPENDITURE**			
ID	201	Expenditure			-
ID	290	**TOTAL EXPENDITURE**	-	-	-
ID	295	**NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)**	-	-	-
ID	300	**Redirected Funds (To) From**			
ID	301	(TO) CMHSP to CMHSP Earned Contracts - **J306.3**	-	-	-
ID	302	FROM CMHSP to CMHSP Earned Contracts - **J303.3**			-
ID	303	FROM Non-MDHHS Earned Contracts - K303.3			-
ID	304	FROM General Fund - **B310.4**			-
ID	306	FROM Local Funds - **M309.5**			-
ID	390	**Total Redirected Funds**	-	-	-
ID	400	**BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)**	-	-	-

J		CMHSP to CMHSP EARNED CONTRACTS			
J	190	Revenue	131,751		131,751
J	290	Expenditure	131,751		131,751
J	295	**NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)**	-	-	-
J	300	**Redirected Funds (To) From**			
J	302	(TO) General Fund - **B313**	-	-	-
J	303	(TO) PIHP to Affiliate Medicaid Services Contracts - **I302**	-	-	-
J	303.2	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - **IA302**	-	-	-
J	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID302**	-	-	-
J	303.4	(TO) Targeted Case Management - **D304**	-	-	-
J	303.5	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - **L302**	-	-	-
J	304.4	FROM Targeted Case Management - **D303**			-
J	305	FROM General Fund - **B312**			-
J	306	FROM PIHP to Affiliate Medicaid Services Contracts - **I301**			-
J	306.2	FROM PIHP to Affiliate CCBHC Medicaid Contracts - **IA301**			-
J	306.3	FROM PIHP to MI Health Link Services Contracts - **ID301**			-
J	306.4	FROM PIHP to Affiliate CCBHC Non-Medicaid Contracts - **L301**			-
J	307	FROM Local Funds - **M310**			-
J	390	**Total Redirected Funds**	-	-	-
J	400	**BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)**	-	-	-

K		NON-MDHHS EARNED CONTRACTS			
K	190	Revenue	1,117,092		1,117,092
K	290	Expenditure	1,117,092		1,117,092
K	295	**NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)**	-	-	-
K	300	**Redirected Funds (To) From**			
K	302	(TO) General Fund - **B314**	-	-	-
K	303	(TO) PIHP to Affiliate Medicaid Services Contracts - **I303**	-	-	-
K	303.2	(TO) PIHP to Affiliate CCBHC Medicaid Contracts - **IA303**	-	-	-
K	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID303**	-	-	-
K	303.4	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - **L303**	-	-	-
K	304	(TO) Local Funds - **M315**	-	-	-
K	305	FROM Local Funds - **M311**			-
K	390	**Total Redirected Funds**	-	-	-
K	400	**BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)**	-	-	-

L		PIHP to CMHSP CCBHC Non-Medicaid Contracts - CMHSP/Macomb USE ONLY			
L	100	**REVENUE**			
L	101	Revenue			-
L	102	1st & 3rd Party Collections (Not in Section 226a Funds)			-
L	190	**TOTAL REVENUE**	-	-	-
L	200	**EXPENDITURE**			
L	201	Expenditure			-
L	290	**TOTAL EXPENDITURE**	-	-	-
L	295	**NET SURPLUS (DEFICIT)**	-	-	-
L	300	**Redirected Funds (To) From**			
L	301	(TO) CMHSP to CMHSP Earned Contracts - **J306.4**	-	-	-
L	302	FROM CMHSP to CMHSP Earned Contracts - **J303.5**			-
L	303	FROM Non-MDHHS Earned Contracts - **K303.4**			-
L	304	FROM General Fund - **B310.5**			-
L	305	(TO) Local Funds - **M316.1**	-	-	-
L	306	FROM Local Funds - **M309.6**			-
L	390	**Total Redirected Funds**	-	-	-
L	400	**BALANCE PIHP to CMHSP CCBHC Non-Medicaid Contracts (must = 0)**	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT - ALL NON MEDICAID

CMHSP:	Montcalm Care Network	FISCAL YEAR:	FY 24 / 25		
	SUBMISSION TYPE:	YE Final	YEAR TO DATE REPORTING	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
	SUBMISSION DATE:	1/13/2026			
		Column A	Column B		

M		**LOCAL FUNDS**				
M	100	**REVENUE**				
M	101	County Appropriation for Mental Health		188,053		188,053
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds				-
M	103	Section 226 (a) Funds		97,783	-	97,783
M	106	Local Grants				-
M	107	Interest		60,829		60,829
M	108	CCBHC Quality Based Payments (QBP)		-		-
M	110	All Other Local Funding		261,094		261,094
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding		180,736		180,736
M	190	**TOTAL REVENUE**		788,495	-	788,495
M	200	**EXPENDITURE**				
M	201	GF 10% Local Match		137,847	-	137,847
M	202	Local match cap amount	223,689			
		Examination Adjustment Local match cap amount				
		Examined Total Local match cap amount	$ 223,689.00			
M	203	GF Local Match Capped per MHC 330.1308		-	-	-
M	204	Local Cost for State Provided Services		101,680		101,680
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)		37,420		37,420
M	207	Local Match to Grants and MDHHS Earned Contracts				-
M	209	Local Only Expenditures		23,896		23,896
M	290	**TOTAL EXPENDITURE**		300,843	-	300,843
M	295	**NET LOCAL FUNDS SURPLUS (DEFICIT)**		487,652	-	487,652
M	300	**Redirected Funds (To) From**				
M	302	(TO) General Fund - **B331**		(140,837)	-	(140,837)
M	304	(TO) Targeted Case Management - **D302**		-	-	-
M	309	(TO) Injectable Medications - **G302**		-	-	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - **I306**		-	-	-
M	309.2	(TO) PIHP to Affiliate CCBHC Medicaid Service Contracts - **IA306**		-	-	-
M	309.3	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - **IB306**		-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - **IC306**		-	-	-
M	309.5	(TO) PIHP to Affiliate MI Health Link Services Contracts - **ID306**		-	-	-
M	309.6	(TO) PIHP to CMHSP CCBHC Non-Medicaid Contracts - **L306**		-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - **J307**		-	-	-
M	311	(TO) Non-MDHHS Earned Contracts - **K305**		-	-	-
M	313	(TO) Activity Not Otherwise Reported - **O302**		-	-	-
M	315	FROM Non-MDHHS Earned Contracts - **K304**				-
M	316	FROM PIHP to Affiliate CCBHC Medicaid Services Contracts - **IA305**				-
M	316.1	FROM PIHP to CMHSP CCBHC Non-Medicaid Contracts - **L305**				-
M	390	**Total Redirected Funds**		(140,837)	-	(140,837)
M	400	**BALANCE LOCAL FUNDS**		346,815	-	346,815

N		**RISK CORRIDOR**			
N	100	**REVENUE**			
N	101	Stop/Loss Insurance			-
N	190	**TOTAL REVENUE**	-	-	-
N	300	**Redirected Funds (To) From**			
N	303	(TO) General Fund - **B332**	-	-	-
N	390	**Total Redirected Funds**	-	-	-
N	400	**BALANCE RISK CORRIDOR (must = 0)**	-	-	-

O		**ACTIVITY NOT OTHERWISE REPORTED**			
O	100	**REVENUE**			
O	101	Other Revenue (describe): Wellness Center	23,670		23,670
O	102	Other Revenue (describe): Miscellaneous	20,681		20,681
O	103	Other Revenue (describe):			-
O	190	**TOTAL REVENUE**	44,351	-	44,351
O	200	**EXPENDITURE**			
O	201	Other Expenditure (describe): Wellness Center	23,670		23,670
O	202	Other Expenditure (describe): Miscellaneous	20,681		20,681
O	203	Other Expenditure (describe):			-
O	290	**TOTAL EXPENDITURE**	44,351	-	44,351
O	295	**NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)**	-	-	-
O	300	**Redirected Funds (To) From**			
O	302	FROM Local Funds - **M313**			-
O	390	**Total Redirected Funds**	-	-	-
O	400	**BALANCE ACTIVITY NOT OTHERWISE REPORTED**	-	-	-

P		**GRAND TOTALS**			
P	190	**GRAND TOTAL REVENUE**	33,712,072	-	33,712,072
P	290	**GRAND TOTAL EXPENDITURE**	33,205,190	-	33,205,190
P	390	**GRAND TOTAL REDIRECTED FUNDS (must = 0)**	-	-	-
P	400	**NET INCREASE (DECREASE)**	506,882	-	506,882

Q		**REMARKS**
Q		This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
Q		These statements were included in the FSR that was submitted by management to MDHHS (unaudited): - Local funds gain of $346,815 (in line M400) plus BHH surplus of $160,067 (in line IC 400) for a net of $506,882 (in line P400).
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MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	Montcalm Care Network		FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final			YEAR TO DATE REPORTING
		SUBMISSION DATE:	1/13/2026			

					Column A	Column B	Column C	Column D	
H	**MDHHS EARNED CONTRACTS**								
H	**Grant Program Code**	**Grant Program Title**	**Project Code**	**Project Title**	**REVENUE**	**EXPENDITURES**	**CCBHC EXPENDITURES**	**BALANCE**	
H	CBH	Comprehensive Services for Behavioral Health	ABHS	Asian Behavioral Health Services				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	ATSUD	Alternative Treatment for Co-Occurring and Substance Usage Disorders				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	BC	Health Coaches				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	BWC	Benefits to Work Coaches				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CMCR	Community Crisis Response				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	COTR	Co-Occurring Treatment	264,147	264,147		-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CRIM	Criminal Justice				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CRMGT	Care Management				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CSC	Child System of Care				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CSUE	Crisis Stabilization Unit Establishment				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	CTFC	Children's Therapeutic Foster Care				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	DROP**					-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	DROP**					-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	DROP**					-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	EPHS	Enhanced Peer Health Support				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	FIT	Fit Together				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	HBHS	Hispanic Behavioral Health Services				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	ICCD	Integrated Care Center Development				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	IECMHC	Infant and Early Childhood Mental Health Consultation				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	IECMHE	Infant and Early Childhood Mental Health Consultation Expansion				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	IHC	Integrated Healthcare				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	ITCP	Infant Toddler Court Project				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	**CSSE	Intensive Crisis Stabilization Service(s) Expansion				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	JIHC	Justice Involved Health Coach				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	MHAJJ	Mental Health Access and Juvenile Justice Diversion				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	MHJJSE	Mental Health and Juvenile Justice Screening Expansion				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	MHJJSP	Mental Health Juvenile Justice Screening Project				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	MHTC	58th District Mental Health Court Expansion				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	NCC	Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgms				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	NTPH	Navigators for Transition from Psychiatric Hospitals				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	OBRA	Pre-Admission Screening Annual Resident Reviews	112,930	112,930		-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	PACC	Promoting Access and Continuity of Care				-	**Must = 0**
H	CBH	Comprehensive Services for Behavioral Health	PCPCP	Psychiatric Consultation to Primary Care Practices				-	**Must = 0**

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	Montcalm Care Network			FISCAL YEAR:	FY 24 / 25			
				SUBMISSION TYPE:	YE Final			YEAR TO DATE REPORTING
				SUBMISSION DATE:	1/13/2026			
					Column A	**Column B**	**Column C**	**Column D**
H	**MDHHS EARNED CONTRACTS**							
H	**Grant Program Code**	**Grant Program Title**	**Project Code**	**Project Title**	**REVENUE**	**EXPENDITURES**	**CCBHC EXPENDITURES**	**BALANCE**
H	CBH	Comprehensive Services for Behavioral Health	PHC	Peer(s) as Health Coach(es)				-
H	CBH	Comprehensive Services for Behavioral Health	PIPBHC	Promoting Integration of Primary and Behavioral Health Care				-
H	CBH	Comprehensive Services for Behavioral Health	PMTO*					-
H	CBH	Comprehensive Services for Behavioral Health	RCVC	Recovery Conference				-
H	CBH	Comprehensive Services for Behavioral Health	RT	Rural Transportation				-
H	CBH	Comprehensive Services for Behavioral Health	RTTSE	Infant and Early Childhood Mental Health Consultation.				-
H	CBH	Comprehensive Services for Behavioral Health	SCLCA	988 Suicide and Crisis Lifeline SAMHSA Cooperative Agreement				-
H	CBH	Comprehensive Services for Behavioral Health	SFEP	First Episode Psychosis				-
H	CBH	Comprehensive Services for Behavioral Health	SPTTA	Statewide PMTO Training and TA				-
H	CBH	Comprehensive Services for Behavioral Health	SWI	Senior Wellness Initiative				-
H	CBH	Comprehensive Services for Behavioral Health	TBRS	Technology-Based Recovery Support				-
H	CBH	Comprehensive Services for Behavioral Health	TFCCT	Trauma Focused CBT Coordination & Training				-
H	CBH	Comprehensive Services for Behavioral Health	TFCO	Treatment Foster Care Oregon				-
H	CBH	Comprehensive Services for Behavioral Health	TIC / TISC	Trauma Informed Care / System of Care				-
H	CBH	Comprehensive Services for Behavioral Health	TPC	Tuscola Peer Center				-
H	CBH	Comprehensive Services for Behavioral Health	VET*					-
H	**SUBTOTAL Comprehensive Services for Behavioral Health**				377,077	377,077	-	-
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	BHWSS	Behavioral Health Workforce Stabilization Support	14,535	14,535		-
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	CMHCSS	Children's Mental Health COVID Supplemental Services				-
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	EOPSA	Early Onset Psychosis Set-Aside				-
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCM*	Mental Health COVID Mitigation and Testing				-
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCSS	Mental Health COVID Supplemental Services				-
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	WFSS	ACT and Dual ACT/IDDT Financial Incentive				-
H	**SUBTOTAL COVID-19 Comprehensive Services for Behavioral Health**				14,535	14,535	-	-
H	CSUGS	COVID-19 Substance Use and Gambling Services	ADMIII	Administration 3 COVID				-
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREVCV	Prevention 3 COVID				-
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTCV	Treatment 3 COVID				-
H	CSUGS	COVID-19 Substance Use and Gambling Services	WSSCV	Women's Specialty Services 3 COVID				-
H	**SUBTOTAL COVID-19 Substance Use and Gambling Services**				-	-	-	-
H	DIBS	Diversion Intervention from Boundary Spanners	DIBS	Diversion Intervention from Boundary Spanners				-
H	**SUBTOTAL Diversion Intervention from Boundary Spanners**				-	-	-	-
H	EBRSJ	Evidence Based and Research Supported Services for Juvenile Justice Y	EBRSJ	Evidence Based and Research Supported Services for Juvenile Justice Youth				-
H	**SUBTOTAL Evidence Based and Research Supported Services for Juvenile Justice Youth**				-	-	-	-
H	MCSHR2	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing				-
H	**SUBTOTAL Housing and Homeless Services**				-	-	-	-
H	IAHS	Individual Aftercare and Housing Services	IAHS	Individual Aftercare and Housing Services				-
H	**SUBTOTAL Individual Aftercare and Housing Services**				-	-	-	-
H	MKNMR	MI Kids Now Mobile Response Grant Program	MKNMR	MI Kids Now Mobile Response Grant Program	175,962	175,962		-
H	**SUBTOTAL MI Kids Now Mobile Response Grant Program**				175,962	175,962	-	-
H	MCSHR2	Midland County Supportive Housing Resource 2	MCSHR2	Midland County Supportive Housing Resource 2				-
H	**SUBTOTAL Midland County Supportive Housing Resource 2**				-	-	-	-
H	PATH	Projects for Assistance in Transition from Homelessness	PATH	Projects for Assistance in Transition from Homelessness				-
H	**SUBTOTAL Projects for Assistance in Transition from Homelessness**				-	-	-	-
H	RPC	Regional Perinatal Collaborative	RPC	Regional Perinatal Collaborative				-
H	**SUBTOTAL Regional Perinatal Collaborative**				-	-	-	-

Must = 0

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	Montcalm Care Network		FISCAL YEAR:	FY 24 / 25		
		SUBMISSION TYPE:	YE Final			YEAR TO DATE REPORTING
		SUBMISSION DATE:	1/13/2026			

H					Column A	Column B	Column C	Column D	
H	**MDHHS EARNED CONTRACTS**								
H	**Grant Program Code**	**Grant Program Title**	**Project Code**	**Project Title**	**REVENUE**	**EXPENDITURES**	**CCBHC EXPENDITURES**	**BALANCE**	
H	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program				-	**Must = 0**
H	**SUBTOTAL Substance Abuse & Mental Health COVID-19 Grant Program**				-	-	-	-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	HRCEI	Healing and Recovery Community Engagement and Infrastructure				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	MGDPP	Michigan Gambling Disorder Prevention Project				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	MPAC	Michigan Partnership for Advancing Coalitions				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	PREV	Prevention				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	RIINF	Recovery Incentives Infrastructure				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SDA	State Disability Assistance				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SOR4-P	State Opioid Response 4 PIHP				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SUDADM	Substance Use Disorder - Administration (ADM)				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	SUDTII	Substance Use Disorder Services - Tobacco II				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	TFPP	Tobacco-Free Policy Pilot Program				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	TRMT	Treatment and Access Management				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	TRMTAU	Alcohol Use Disorder Treatment				-	**Must = 0**
H	SUGS	Substance Use and Gambling Services	WSS	Substance Use Disorder Services - Women's Specialty Services				-	**Must = 0**
H	**SUBTOTAL Substance Use and Gambling Services**				-	-	-	-	**Must = 0**
H		Other MDHHS Earned Contracts (describe):						-	**Must = 0**
H		Other MDHHS Earned Contracts (describe):						-	**Must = 0**
H	**SUBTOTAL Other MDHHS Earned Contracts**				-	-	-	-	**Must = 0**
H	**BALANCE MDHHS EARNED CONTRACTS (must = 0)**				567,574	567,574	-	-	**Must = 0**

Q		**REMARKS**
Q		This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
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MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT

CMHSP: Montcalm Care Network
FISCAL YEAR: FY 24 / 25
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 1/13/2026

1.	General Fund Services - Available Resources	Funding Resources
a.	CMH Operations (FSR B 101)	1,173,032
b.	Intentionally left blank	
c.	Intentionally left blank	
d.	Sub-Total General Fund Contract Authorization	$ 1,173,032
e.	1st & 3rd Party Collections (FSR B 121 + B 122)	-
f.	Prior Year GF Carry-Forward (FSR B 123)	-
g.	Intentionally left blank	
h.	Redirected CMHSP to CMHSP Contracts (FSR B 313)	-
i.	Redirected Non-MDHHS Earned Contracts (FSR B 314)	-
j.	Sub-Total Other General Fund Resources	$ -
k.	Local 10% Associated to 90/10 Services (FSR M 201)	137,847
l.	Local 10% Match Cap Adjustment (FSR M 203)	-
m.	Sub-Total Local 10% Associated to 90/10 Services	$ 137,847
n.	Total General Fund Services - Resources	$ 1,310,879

3.	Summary of Resources / Expenditures	Amount
a.	Total General Fund Services - Resources	1,310,879
b.	Total General Fund Services - Expenditures	1,451,716
c.	Sub-Total General Fund Services Surplus (Deficit)	$ (140,837)
d.	Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e.	Net General Fund Services Surplus (Deficit)	$ (140,837)

4.	Disposition:	Amount
a.	**Surplus**	
b.	Transfer to Fund Balance - GF Carry-Forward Earned	-
c.	Lapse to MDHHS - Contract Settlement	-
d.	Total Disposition - Surplus	$ -

e.	**Deficit**	
f.	Redirected from Local (FSR B 331)	140,837
g.	Redirected from risk corridor (FSR B 332)	-
h.	Total Disposition - Deficit	$ 140,837

5.	Cash Settlement: (Due MDHHS) / Due CMHSP	Amount
a.	Forced Lapse to MDHHS	-
b.	Lapse to MDHHS - Contract Settlement	-
c.	Return of Prior Year General Fund Carry-Forward	
d.	Intentionally left blank	
e.	Contract Authorization - Late Amendment	-
f.	Intentionally left blank	
g.	Misc.: (please explain)	
h.	Total Cash Settlement: (Due MDHHS) / Due CMHSP	$ -

2.	General Fund Services - Expenditures	90/10 - Local Cap	Expenditures
a.	100% MDHHS Matchable Services (FSR B 201)		73,242
b.	100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c.	90/10% MDHHS Matchable Services (FSR B 203 Column A)	1,378,474	
d.	Local 10% Match Cap Adjustment (FSR M 203)	-	1,378,474
e.	Intentionally left blank		
f.	Intentionally left blank		
g.	Sub-Total General Fund Services - Expenditures		$ 1,451,716
h.	Intentionally left blank		
i.	Intentionally left blank		
j.	Intentionally left blank		
k.	Intentionally left blank		
l.	Intentionally left blank		
m.	Intentionally left blank		
n.	GF Supplement for Unfunded Targeted Case Management (FSR B 304)		-
o.	Intentionally left blank		
p.	Intentionally left blank		
q.	GF Supplement for Injectable Medications (FSR B 309)		-
r.	GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310)		-
s.	GF Supplement for PIHP to Affiliate CCBHC Medicaid Contracts (FSR B 310.1)		-
t.	GF Supplement for PIHP to Affiliate Opioid Health Home Services Contracts (FSR B 310.2)		-
u.	GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3)		-
v.	GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4)		-
w.	GF Supplement for PIHP to Affiliate CCBHC Non-Medicaid Contracts (FSR B 310.5)		-
x.	GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)		-
y.	Sub-Total General Fund Services Supplement - Expenditures		$ -
z.	Total General Fund Services - Expenditures		$ 1,451,716

6.	General Fund MDHHS Commitment	
a.	MDHHS / CMHSP Contract Funded Expenditures	1,173,032
b.	Earned General Fund Carry-Forward	-
c.	Total MDHHS General Fund Commitment	$ 1,173,032

7. Report Certification

	Cash Settlement	Carry Forward
Examined	$ -	$ -
Original	0	0
Increase (Decrease)	$ -	$ -

Comments:

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
GENERAL FUND CONTRACT SETTLEMENT WORKSHEET

CMHSP: Montcalm Care Network
FISCAL YEAR: FY 24 / 25
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 1/13/2026

1. General Fund (Formula and Categorical Funding)		Contract Authorization	Cash Received: Through 9/30	Cash Received: After 9/30 Prior to Settlement	Cash Received: Total	Amount Due CMHSP / (MDHHS) Cash Settlement
a.	CMH Operations	1,173,032	1,123,032	50,000	1,173,032	-
b.	Intentionally left blank				-	-
c.	Total Current FY GF Authorization / Cash Received / Cash Settlement	$ 1,173,032	$ 1,123,032	$ 50,000	$ 1,173,032	$ -

2. Current Year - General Fund Carry-Forward - Maximum		Contract Authorization	Maximum C/F
a.	CMH Operations	1,173,032	
b.	Total Current Year Maximum Carry-Forward	$ 1,173,032	$ 58,652

3. Prior Year - General Fund Carry-Forward		FY	If balance of Prior Year GF Carry-Forward is not zero, balance must be explained
a.	Prior Year GF Carry-Forward Earned	-	
b.	Prior Year GF Carry-Forward (FSR B 123)	-	
c.	Balance of Prior Year General Fund Carry-Forward	$ -	

4. Categorical - Categories		Authorization	Expenditures	Lapse	Cost Above Authorizations
a.	Other Funding - Please explain			-	-
b.	Other Funding - Please explain			-	-
c.	Other Funding - Please explain			-	-
d.	Totals	$ -	$ -	$ -	$ -

5. Narrative: Both CRCS and Contract Settlement Worksheet

SPECIAL FUND ACCOUNT
For Recipient Fees and Third-Party Reimbursement
As Added to Mental Health Code per PA 423, 1980

CMHSP: Montcalm Care Network
FISCAL YEAR: FY 24 / 25
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 1/13/2026

Part A: Mental Health Code (MHC) 330.1311 - County Funding Level		EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. County Funding - 1979/1980	$ 38,160		$ 38,160
2. County Funding - Current Fiscal Year	$ 188,053		$ 188,053

Part B: Mental Health Code (MHC) 330.1226a - Cash Collections
Year to Date by Service Category and Source

Service Category	(1) Individuals Relatives	(2) Insurers Including Medicare	(3) Medicaid Health Plan Organizations	(4) Total	EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. Inpatient Services				$ -		$ -
2. Residential Services				$ -		$ -
3. Community Living Services				$ -		$ -
4. Outpatient Services	$ 2,382	$ 95,401		$ 97,783		$ 97,783
5. Total	$ 2,382	$ 95,401	$ -	$ 97,783	$ -	$ 97,783

Part C: Mental Health Code (MHC) 330.1226a - Cash Collections Quarterly Summary		EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
1. First Quarter	$ 30,428		$ 30,428
2. Second Quarter	$ 20,191		$ 20,191
3. Third Quarter	$ 25,220		$ 25,220
4. Fourth Quarter	$ 21,944		$ 21,944
5. Total	$ 97,783	$ -	$ 97,783

Explanation of Accrual and Examination Adjustments

There were no examination adjustments for the September 30, 2025 fiscal year.

During our compliance audit, we may become aware of matters that are opportunities for strengthening internal controls, improving compliance, and increasing operating efficiency. Also, we may identify compliance matters that are expected to have an impact greater than $25,000 but are not individually or cumulatively considered to be material weaknesses in internal control over the Medicaid Contract and/or General Fund Contract. Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

There are no comments or recommendations for the September 30, 2025 fiscal year.

Communication with Those Charged with Governance at the Conclusion of the Audit

To the Members of the Board
Montcalm Care Network
Stanton, Michigan

We have examined Montcalm Care Network's (the CMHSP) compliance with the compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and/or General Fund (GF) Contract for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you during planning. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Compliance Practices
Management is responsible for the selection and use of appropriate accounting and compliance policies. We noted no compliance matters entered into by the CMHSP during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the compliance requirements, particularly those that may have an impact on the Financial Status Report (FSR). The most sensitive estimates relating to the compliance requirements were as follows:

> Management uses estimates when preparing the CMHSP's cost allocation workbook. The cost allocation workbook is used to spread shared costs across the programs and funding sources that benefit from these shared costs. Examples of allocation methodologies used to spread shared costs that use estimates may include full-time equivalent (FTE), square footage of space used, percentage of total salaries and wages, etc. These allocation methodologies should follow the guidance provided by the Michigan Department of Health and Human Services and 2 CFR 200 Subpart E.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. If any of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, they would be reported on Schedule of Findings as shown above. If any of the misstatements detected as a result of audit procedures were expected to have an impact greater than $25,000, but were not material, either individually or in the aggregate, they would be reported on Comments and Recommendations as shown above.

Disagreements with Management
For purposes of this letter, a disagreement with management is an accounting, reporting, compliance, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the CMHSP's compliance with the compliance requirements described in the *Compliance Examination Guidelines*. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the CMHSP's compliance with the compliance requirements or a determination of the type of auditor's opinion that may be expressed, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the CMHSP's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Restriction on Use
This information is intended solely for the information and use of the Board and management of the CMHSP and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Roslund, Prestage & Company, P.C.

Roslund, Prestage & Company, P.C.
Certified Public Accountants