MONROE COMMUNITY MENTAL HEALTH AUTHORITY
BOARD MEETING

July 22, 2026 – 6:00 p.m. / Aspen Room
Draft Agenda

BOARD GUIDING PRINCIPLES:

1.1 Monroe Community Mental Health Authority ("Authority") exists to help individuals with mental illnesses and/or intellectual/developmental disabilities so they can live, work, and play in their communities to their fullest potential. As a Certified Community Behavior Clinic (CCBHC), the Authority will provide mental health and/or substance use care/services, regardless of ability to pay, place of residence, or age, including developmentally appropriate care for children and youth.

1.2 Monroe Community Mental Health Authority strives to be the provider of choice for Monroe County by offering the highest quality of treatment with positive measurable outcomes, while maintaining competitive service rates with the State.

1.3 Monroe Community Mental Health Authority establishes and sustains a culture that values each staff member; holds staff to high standards; is fair and respectful; values creativity, and promotes collaborative thinking.

1.4 Monroe Community Mental Health Authority continues to establish collaborative community relationships that enable MCMHA to provide quality service to consumers.

BOARD RULES OF CONDUCT:

a. Speak only after being acknowledged by the Chair and only to the Chair.
b. Keep deliberation focused on the issue and don't make it personal.
c. Divulge all pertinent information related to agenda items before action is taken.
d. Seek to understand before becoming understood.
e. Seek to do no harm.

CITIZEN RULES OF CONDUCT:

a. In order for our Board to move efficiently through the meeting agenda, we ask that everyone present conduct themselves respectfully and with decorum. Anyone who chooses not to comply with this will be asked to leave the building.

MISSION STATEMENT: Enrich lives and promote wellness.
VISION STATEMENT: To be a valued/active partner in an integrated System of Care that improves the health and wellness of our community.
CORE VALUES: Compassion, Authenticity, Trust, and Accountability.

		GUIDE
I.	**CALL TO ORDER**	**01 min**
II.	**ROLL CALL**	**02 min**
III.	**PLEDGE OF ALLEGIANCE**	**02 min**
IV.	**CONSIDERATION TO ADOPT THE AGENDA AS PRESENTED**	**02 min**
V.	**CONSIDERATION TO APPROVE THE MINUTES FROM THE JUNE 24, 2026 BOARD MEETING AND WAIVE THE READING THEREOF**	**02 min**
VI.	**PUBLIC COMMENTS**	**03 min/Person**

"*The Board will listen respectfully to public comments but will not respond directly during the meeting. You can expect a follow up contact from the Chief Executive Officer or representative within 24 hours if your comment is about a specific problem or complaint. Comments shall be limited to 3 minutes".*

VII. ITEMS FROM THE BOARD CHAIR **10 min**

a. Executive Committee
b. Correspondence
c. Board Committee Appointments
d. Questions during presentations should be relevant and not jumping ahead

VIII. ITEMS FROM THE CHIEF EXECUTIVE OFFICER **10 min**

a. Chief Executive Officer's Report – Lisa Graham

IX. RELATIONSHIP WITH THE REGION, COUNTY, AND OTHERS **05 min**

a. Regional PIHP Board Meeting Minutes – Did not meet in July
b. CMHAM Policy and Legislation Committee Report – Did not meet in July

X. BOARD COMMITTEE MINUTES **02 min**

a. Business & Finance
b. Community Relations

XI. PRESENTATIONS **50 min**

a. FY2025 Compliance Audit – Christina Schaub, Roslund & Prestage & Company
    i. **Consideration to Accept the FY2025 Compliance Audit Ending September 30, 2025**
b. FY2026 2nd Quarter Consumer Advisory Council Report & Flyer – Sarah Klawitter
c. FY2026 2nd Quarter Operations Report – Bridgitte Gates
d. FY2026 2nd Quarter MDHHS Indicators – Lisa Graham
e. Finance Report – Amy Rottman

XII. UNFINISHED BUSINESS **00 min**

a. No unfinished business from June

XIII. NEW BUSINESS **10 min**

a. Service Contracts – Alicia Riggs
    i. **Consideration to Approve the Service Contracts as Presented**
b. Regional Policy Executive Summary
    i. **Consideration to Adopt the Regional Policies as Presented**

XIV. PUBLIC COMMENTS **03 min/person**

XV. CONSIDERATION TO GO INTO CLOSED SESSION FOR PURPOSES OF ATTORNEY WRITTEN OPINION PURSUANT TO SECTION VIII (e) OF THE OPEN MEETINGS ACT **02 min**

XVI. BOARD MEMBER ANNOUNCEMENTS **03 min/person**

XVII. ADJOURNMENT **01 min**

The next regularly scheduled meeting for the Monroe Community Mental Health Authority Board of Directors is **Wednesday, August 26, 2026** beginning at 6:00pm in the Aspen Room located at Monroe Community Mental Health Authority.

LG/dp, 2:18pm

BOARD OF DIRECTORS REGULAR MEETING MINUTES
June 24, 2026

Present: Rebecca Pasko, Chairperson; Becca Curley, Vice Chairperson; Reda Biniecki, Secretary; John Burkardt; John Cullen; Rob Calhoon; Henry Lievens; LaMar Frederick; and Doug Stevens

Excused: Joan Canning and Juanita Roscoe

Absent: N/A

Staff: Crystal Palmer

Guests: 6 guests were present.

I. CALL TO ORDER

The Board Chair, Rebecca Pasko, called the meeting to order at 6:00 p.m.

II. ROLL CALL

Roll Call confirmed a quorum existed.

III. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Rebecca Pasko.

IV. CONSIDERATION TO ADOPT THE DRAFT AGENDA AS PRESENTED

The items in the Board Packet were as presented on the agenda. Rebecca Pasko asked if there were any objections to the agenda. Hearing no objections, the agenda was approved by unanimous consent.

V. CONSIDERATION TO APPOVE THE MINUTES FROM THE MAY 27, 2026 BOARD MEETING AND WAIVE THE READING THEREOF

The May 27, 2026 Board Meeting minutes were as presented in the Board Packet. Rebecca Pasko asked if there were any changes to minutes.

Reda Biniecki requested to amend the percentage of 98% to 95% on page 7 under item xi. This is a typo.

John Burkardt requested to amend who adjourned the meeting to Rebecca Pasko.

With the requested amendments, the May 27, 2026 Board Meeting minutes were approved by unanimous consent.

VI. PUBLIC COMMENTS

There were no public comments.

VII. ITEMS FROM THE BOARD CHAIR

a. **Executive Committee**
   i. The Executive Committee did not meet this month due to scheduling conflicts. The committee reviewed the draft agenda for tonight's meeting.
b. **Correspondence**
   i. Received information on Medicaid 101 from attending the CMHAM Summer Conference. A link in email has been sent to the full Board.
   ii. An email was sent to the full Board regarding the formal announcement of Elizabeth Hertzel, MDHHS Director, has been replaced by Amy Hepke and will take over July 1, 2026.
c. **Board Committee Sign Up**
   i. Every year in June board members are requested to sign up for available committees. Dawn Pratt will send an email of what committees are available along with the date and time of meetings and provide a deadline date to respond. Appointments will occur in July.
d. **Presentations**
   i. Board members that ask questions during presentations should be relevant and not jump ahead.

VIII. ITEMS FROM THE CHIEF EXECUTIVE OFFICER

a. Crystal Palmer presented the CEO Report highlighting: RFP Update; MiPLAN; Strategic Planning/Budgeting; Regional Update; St. Joe's Center of Hope; Behavioral Health Urgent Care (BHUC); Mental Health Fun Day; and upcoming events at St. Mary's Park and a CEO Coffee Hour, at Tim Hortons in Monroe (Monroe St.), 10-11 on July 23.

IX. RELATIONSHIP WITH THE REGION, COUNTY, AND OTHERS

a. **Regional PIHP Board Meeting Minutes –** The June 10, 2026 PIHP Board Meeting minutes were included in the packet for review.
b. **CMHAM Policy and Legislation Committee Report** – Rebecca Pasko commented that there was a meeting this month and the main focus was legislation on the House Bill 601, asking that the emergency assessment intake be taken out of the hands of CMH and put it in the hands of other people. I will pass on information to the Board regarding this. It will end up back in the hands of Sherriff Department and not sure how that may affect us due to Crisis Mobile. There are some issues with the bill. The other thing they talked about is that Elizabeth Hertzel was going to be replaced. There is a chance that the new person may bring forth a new RFP by July 10, 2026.

X. BOARD COMMITTEE MINUTES

Rebecca Pasko asked if there were any questions for the following Board Committees:

a. Business Operations
b. Bylaws & Policy
c. Community Relations
d. Performance Evaluation

There were no questions from the Board.

LaMar Frederick commented that the Business Operations Committee completed our tasks in respect to financial policies. At our August meeting we will review everything we have amended as we had a few questions for Richard Carpenter, Chief Financial Officer. We have a meeting scheduled for Wednesday, July 8, 2026 to review any items from Lisa Graham prior to the July Board Meeting.

Reda Biniecki commented that if anyone on the Board would like to volunteer for the Monroe County Fair booth to sign up. Rebecca Pasko sent an email to the full Board.

XI. PRESENTATIONS

a. FY2026 2nd Quarter Human Resources Report – Jim Brown presented the 2nd quarter human resource report against the strategic plan highlighting information on new hires, resignations/ terminations, current vacancies, grievances, exit interviews, corporate training, and compliance.

John Cullen requested Jim Brown to elaborate on the AI Implementation Workgroup's status. Jim Brown responded that our 12th meeting occurred today. We are waiting for the regional Artificial/Augmented Intelligence Policy to be adopted so that implementation can begin. We have notified consumers that we will be using it and once the policy is adopted, staff will ask each time they engage with a consumer.

Healia Health - Monroe CMHA began its partnership with Healia Health in August of 2023. Healia Health is a benefits solution that helps employers significantly reduce healthcare costs by offering a specialized Health Reimbursement Arrangement (HRA) called the Total Care Option (TCO). The TCO allows employers to reimburse employees, spouses, and dependents for premiums and out-of-pocket medical expenses when they enroll in a spouse's employer-sponsored health plan instead of the employer's plan. This strategy lowers employer healthcare spending while often increasing the employees' total coverage.

Jim Brown presented on the Employee Impact vs. Employer Savings.

Bottom Line
Employees save money through better plan choices, lower out-of-pocket costs, and direct reimbursements. The organization saves money through avoided premiums, reduced claims exposure, and predictable reimbursement costs.

The partnership with Healia Health delivers a dual win: ✓ High-value, financially protective benefits for employees ✓ Substantial, measurable cost savings for Monroe CMHA

Building Space
This week we converted some of the office areas in the prescriber hallway to add extra workspace. We are approaching the limits of our available space at the Raisinville Road building and will address space needs in the FY27-FY29 Strategic Plan. Now that we are a CCBHC we are seeing an increase in consumers that have not been to us before. It is the driving factor for the increase. Bridgitte Gates will be looking into additional building space.

LaMar Frederick commented that when we own the building, we may have options to do something.

b. Finance Report

i. Amy Rottman presented the April Financial Report and provided monthly highlights:
   1. Statement of Position: Cash in the bank is $19,915,916.
   2. Estimated surplus (due back to the PIHP) is $2,505,795.
   3. Estimated surplus from CCBHC Medicaid Operations is $2,193,272.
   4. Estimated deficit from CCBHC non-Medicaid operations $1,490,962.
   5. Estimated deficit from other General Fund spend is $579,548.
   6. Total estimated fund balance addition is $280,165.

ii. Overall, we have been pretty consistent with the statement of position.

iii. We are seeing less in Medicaid and Healthy Michigan. The capitation dollars are dropping a little bit and CCBHC is going up. We are serving more and more people. Our revenue is increasing because of that.

iv. LaMar Frederick commented that the quality metrics bonus Lisa Graham reported on was substantially lower than what the PIHPI presented and requested this to be looked into.

XII. UNFINISHED BUSINESS

a. No unfinished business for May.

XIII. NEW BUSINESS

a. Service Contracts – Alicia Riggs presented the service contracts.

i. Consideration to Approve the Service Contracts as Presented

LaMar Frederick moved; Becca Curley supported. No debate followed. Rebecca Pasko asked if there were any objections to approve the Service Contracts. Hearing no objections, the Board approved the Service Contracts as presented by a unanimous vote.

b. Administrative Contracts – Alicia Riggs presented the administrative contracts.

i. Consideration to Approve the Administrative Contracts as Presented

Reda Biniecki moved; Becca Curley supported. No debate followed. Rebecca Pasko asked if there were any objections to approve the Administrative Contracts. Hearing no objections, the Board approved the Administrative Contracts as presented by a unanimous vote.

c. Regional Policy Executive Summary – Included in the Board Packet for review.

i. Consideration to Adopt the Regional Policies as Presented

Becca Curley moved; John Cullen supported. No debate followed. Rebecca Pasko asked if there were any objections to adopt the regional policies. Hearing no objections, the Board adopted the regional policies as presented by a unanimous vote.

XIV. PUBLIC COMMENTS

There were no public comments.

XV. BOARD MEMBER ANNOUNCEMENTS

Rebecca Pasko commented that she meant to welcome our newest board member, Henry Werner, at the beginning of the meeting.

Joh Cullen welcomed Henry Werner to the Board.

Reda Biniecki commented on St. Joesphs Center of Hope and Strategic Planning.

Henry Werner commented that it is great to be here at my first meeting and pleased to be a part of this group.

LaMar Frederick welcomed Henry Werner and look forward to his contributions.

Rebecca Pasko reminded everyone to check their email on the items that have been sent Board Chair. One of the items is for volunteering time at the Monroe County Fair booth. You can work with another board member and get familiar with the community.

Reda Biniecki requested that expense reimbursement forms are to be given to her following the meeting.

XVI. ADJOURNMENT

Becca Curley moved; Reda Biniecki supported. No debate followed. Rebecca Pasko asked if there were any objections to adjourning the meeting. Hearing no objections, the meeting was adjourned at 7:10pm by a unanimous vote.

Submitted by,

_____
Becca Curley, Secretary

LG/dp
6/25/26

BOARD EXECUTIVE COMMITTEE

Wednesday, July 15, 2026 / 6:00pm

MAJOR COMMITTEE RESPONSIBILITIES

1. Form agenda for monthly meetings.
2. Monitor long term effectiveness of the Board and Board Committees.

COMMITTEE MEMBERS

Rebecca Pasko, Chair
John Burkardt, Vice Chair
Becca Curley, Secretary

I. CALL TO ORDER

Rebecca Pasko called the meeting to order at 6:17pm. Rebecca Pasko (Zoom), Becca Curley (Zoom), Reda Biniecki, and Lisa Graham were present.

II. ITEMS FOR DISCUSSION

a. Review of the July 22, 2026 Board Meeting Agenda – The July 22, 2026 draft agenda was reviewed. Lisa Graham commented that we have new board members, and it may be helpful to have information in the Board Packet to remind board members why you adopt regional policies, the difference between approving and adopting, and the process of vetting before they come to the Board.

b. Review of the June 24, 2026 Board Meeting Evaluation - The committee reviewed the evaluation report for any emergent issues or trends. The report will be sent to the Board.

c. Governance Policy Board Workshop – The workshop is scheduled for Saturday, September 26, 2026 from 9:00am - 1:00pm with the purpose of Policy Governance and what that looks like during meetings. A meeting invitation has been sent to board members. An agenda will be provided closer to the workshop date.

d. Bylaws & Policy and Business & Finance Committees August 5, 2026 – Lisa Graham has a conflict on August 5th and requested for Dawn Pratt to contact the Committee Chairs, then membership, for availability on either Tuesday, August 4th or Thursday, August 6th. Once a day is confirmed, Dawn will send out an updated meeting invitation and/or alert committee membership via email of any changes.

e. Board Meetings – Dr. Jackson has provided several Robert's Rules Trainings and guided the Board through parliamentarian rule during Board Meetings for quite some time. The Board Meetings are running quite well. Rebecca Pasko requested feedback on whether Dr. Jackson needed to continue attending the Board Meetings. The Executive Committee responses were: if the Board Chair feels comfortable then the suggestion could be made; Dr. Jackson has been extremely helpful to the Bylaws & Policy Committee and we would like her continued support and attend through the completion of the Bylaws and Governance Policy Manual review; and it would be nice if she could continue to provide training to our Board whether it is at quarterly workshops or an annual workshop. Rebecca will follow up with Dr. Jackson to discuss.

III. ACTION ITEMS FOR FUTURE BOARD MEETING AGENDA

a. Jan Annual Recipient Rights Report
b. Feb FY2025 CMHSP Annual Submission
c. Mar Election of Officers - Secretary
d. Apr Appoint Nominating Committee
e. May Election of Officers and PIHP Board Representative
f. Jun Board Committee Sign Up
g. Jul Appoint Committee Members and Chairs; FY25 Compliance Audit
h. Aug Bylaws and Governance Policy Manual; and Blanket motion for CMHAM Conferences, NATCON26 Conference, and Governance Policy Bootcamp
i. Sep FY2026 Proposed Board Budget
j. Nov 2027 Board Meeting Calendar
k. Dec Board and Executive Leadership Holiday Dinner Event – December 4, 2026

IV. NEXT AGENDA

a. Review of August 26, 2026 Board Meeting agenda
b. July Board Meeting Evaluation Report

V. AJOURNMENT

The meeting adjourned at 7:23pm.

VI. NEXT MEETING

The Next Meeting of the Executive Committee is scheduled for **Wednesday, August 19, 2026** at 6:00pm in the Aspen Room.

Respectfully submitted,

Rebecca Pasko (dp)

Rebecca Pasko
Board Chairperson

7/16/26

FY2026/2027 BOARD COMMITTEES

"Vision: That people are empowered and supported to reach their maximum potential"

BYLAWS & POLICY: (5) **5:00pm 1st Wednesday**

Becca Curley (Chair), Reda Biniecki, John Burkardt, Rob Calhoon, and John Cullen
Rebecca Pasko, *(Ex-Officio)*

CMHPSM BOARD (3):	Current Term:
LaMar Frederick, Representative	7/1/24 – 6/30/27
Becca Curley, Representative	7/1/25 – 6/30/28
Rebecca Pasko, Representative	7/1/26 – 6/30/29

EXECUTIVE: (3)	6:00pm 3rd Wednesday
Rebecca Pasko	Board Chair
Becca Curley	Board Vice Chair
Reda Biniecki	Board Secretary

COMMUNITY RELATIONS): (5) **5:00pm 3rd Wednesday**

Reda Biniecki (Chair), Nanette McCloud, Juanita Roscoe, Doug Stevens, and Vacancy
Rebecca Pasko, *(Ex-Officio)*

BUSINESS & FINANCE: (5) **6:00pm 1st Wednesday**

LaMar Frederick (Chair), Reda Biniecki, Rob Calhoon, John Cullen, and Henry Werner
Rebecca Pasko, *(Ex-Officio)*

NOMINATIONS: (1)

Appointed at April Board Meeting

PERFORMANCE EVALUATION: (5)

Board Chair	Business & Finance Chair
Board Vice-Chair	Clinical Operations Chair
Board Secretary	Community Rel Chair

RECIPIENT RIGHTS ADVISORY COUNCIL (RRAC): (1)

Vacancy

Not Meeting:

Clinical Operations

Suspended Committees:

Membership Screening

Meetings for Endorsement:

County Commissioners Meeting	Board Chair
MCMHA Committees – Ex-Officio	Board Chair
CMHPSM Board Meeting	Representatives
CMHAM Legislation & Policy	Rebecca Pasko

BOARD BUSINESS OPERATIONS COMMITTEE
Wednesday, July 8, 2026
5:00pm

MAJOR COMMITTEE RESPONSIBILITIES

- Review and monitor the Strategic Plan of the Authority as it relates to Business Operations and Administrative Support including Finances, Contracts, Facilities, Technology Infrastructure, and Customer Service.
- Review and make recommendations to the full Board regarding changes in Services, Contracts, and Budget.
- Monitor the organization's finances and strategies for managing overages and shortfalls.

COMMITTEE MEMBERS

LaMar Frederick, Chair; Rob Calhoon; John Cullen; Rebecca Curley; Reda Biniecki; and Rebecca Pasko (Ex-Officio)

DRAFT MINUTES

I. CALL TO ORDER

LaMar Frederick called the meeting to order at 5:00pm. LaMar Frederick, Reda Biniecki, Rob Calhoon, John Cullen, Rebecca Pasko, and Lisa Graham were present. Becca Curley was excused.

II. BUSINESS OPERATIONS

a. Board Action Request: Rehmann Amendment

i. Effective October 1, 2025, the State of Michigan implemented significant changes to the reimbursement methodology for Certified Community Behavioral Health Clinics (CCBHCs), including Monroe Community Mental Health Authority. Under the revised reimbursement model, the scope of billing requirements expanded to include the submission of CCBHC daily visit claims through Michigan's Community Health Automated Medicaid Processing System (CHAMPS).

In June 2025, the Monroe Community Mental Health Authority Board approved an amendment to the Rehmann contract to provide reimbursement, billing and enrollment consultation services, at a flat monthly rate of $16,500. Since implementation of the new reimbursement model, the billing process has proven substantially more complex and labor-intensive than originally anticipated. The increased administrative requirements associated with claim validation, data reconciliation, claim correction, and timely submission have required significantly more staff time and resources to ensure accurate and efficient billing operations.

Although the existing contract provided for Rehmann to bill Monroe Community Mental Health Authority for the additional hours incurred as a result of these expanded billing requirements, Rehmann elected not to invoice the Authority for those additional costs while it evaluated the long-term level of effort necessary to support the new CCBHC reimbursement model. Following this assessment, Rehmann has requested a contract amendment, retroactive to October 1, 2025, that reflects the actual scope and resource commitment required to perform these services. The proposed amendment represents a cost savings to the Authority when compared to the amount that would have been incurred had Rehmann billed the additional work at the contractual hourly rates while continuing to provide the level of support necessary to ensure timely and compliant claims processing.

1. Board Member Comments:
    a. Committee members requested Lisa Grahm to get the monthly hours that Rehmann spent on CCBHC billing since October 1, 2025.
    b. Committee members requested Lisa Graham have Dykema review the contract for amendment.
    c. Committee members to review responses from Rehmann and Dykema at their August meeting.

ii. The Board Action Request and recommendation for the MCMHA Board of Directors will be included in the August Board Packet for Board consideration.

b. **Board Action Request: Building Lease**

i. The need for additional leased space is driven by substantial growth in both consumer demand and organizational staffing. Over the past year, the number of consumers served by prescribers increased from 1,648 to 1,953, while services delivered grew from 8,373 to 9,625—an increase of 19% and 15%, respectively. This growth has significantly increased demand for prescriber offices and telehealth capacity, requiring the organization to convert three additional rooms in the PHS hallway into telehealth spaces to accommodate service needs.

At the same time, staffing has grown from 137 FTEs in 2023 to 172 FTEs in 2026, representing a 25% increase in workforce size. The current facility can no longer adequately support the need for additional offices, telehealth rooms, meeting space, and training areas. While temporary space modifications have helped address immediate needs, they are not a sustainable long-term solution. Leasing additional space is necessary to support continued organizational growth, maintain quality service delivery, and provide employees and consumers with an appropriate and functional environment.

1. Board Member Comments:
    a. Committee members requested Lisa Graham to negotiate a three-year lease with the option of two additional years.
    b. Is the security deposit returned at the end of the lease? Lisa Graham will follow up.
    c. Continue to assess building space needs in the development of the FY27-FY29 Strategic Plan.

ii. Dykema has reviewed the lease and will be available at the July Board Meeting for any questions.

iii. The Board Action Request and recommendation for the MCMHA Board of Directors to approve a five-year lease commencing on August 1, 2026 at 1180 N. Monroe Street, Monroe, MI 48162 in the amount of $2,750 monthly, with an additional, one-time $3,000 security deposit will be included in the July Board Packet for Board consideration.

c. **FY2025 Financial Compliance Audit**
    i. We received the same findings as we've had over the last 4-5 years regarding the completion of Ability to Pay. This is a common finding at many CMHs across the state and a difficult one to do something about. Monroe CMH does a good job completing the ability to pay when someone walks through the door. It is more difficult when updating financial documents annually and getting consumers to come into the building. The auditors did make a written recommendation.
    ii. The auditors are focusing heavily on procurement and asked how Monroe CMH procures vendors. We explained our procurement process and the auditors said that was great, however, there needs to be a written document on the procurement process in each contract file. We will be going through all contracts and adding a written document on procurement.
d. **SAMHSA Grant for CCBHC**
    i. We are applying for a 1 million SAMHSA Grant for CCBHC. If we were to be awarded this grant, it would cover Non-Medicaid CCBHC costs.
e. **Committee Name Change**
    i. The Business Operations Committee will be know as the Business & Finance Committee beginning August 1, 2026.

II. NEXT AGENDA

a. Board Action Request: Rehmann Amendment
b. Review of Amended Financial Policies

III. PARKING LOT

a. Researching Millage and Additional Support from the County
b. Chief Financial Officer
c. Cash Flow with CCBHC and MDHHS

IV. ADJOURNMENT

The meeting adjourned at 6:02pm.

The next Business Operations Committee Meeting is scheduled for **Wednesday, August 5, 2026** beginning at 5:00pm in the Aspen Room.

Respectfully submitted,

LaMar Frederick (dp)

LaMar Frederick
Committee Chair 7/16/26

BOARD COMMUNITY RELATIONS COMMITTEE
Wednesday, July 15, 2026
5:00pm

MAJOR COMMITTEE RESPONSIBILITIES

1. To foster a trusting relationship between MCMHA and the community it serves.

COMMITTEE MEMBERS

Reda Biniecki, Chair; Juanita Roscoe; Doug Stevens; Vacancy; Vacancy; and Rebecca Pasko (Ex-Officio)

DRAFT MINUTES

I. CALL TO ORDER

Reda Biniecki called the meeting to order at 5:04pm. Reda Biniecki, Doug Stevens, Juanita Roscoe, Rebecca Pasko (Zoom), Lisa Graham, and Bridgitte Gates were present. Kayla Slager (Zoom) and Amber Vlietstra (Zoom), Revel Marketing, attended as guests.

II. REVEL MARKETING / ADVERTISING

a. **Revel Marketing Impact Presentation**

i. Reda Biniecki welcomed Kayla Slager and Amber Vlietstra.

ii. Kayla Slager and Amber Vlietstra presented on the partnership between Revel Marketing and Monroe CMH and the impact they have made in Monroe County. Highlights from the presentation were an overview of completed projects; an awareness campaign that ran from late 2024 to early 2025; the Behavioral Health Urgent (BHUC) awareness campaign that ran from November through December 2025; Internal (Employee) Enews Analytics; External (Community) Enews Analytics; projects currently in progress; website analytics from January 1, 2026 to July 10, 2026; and recommended future projects and campaigns. The Revel Marketing Impact Presentation is attached to the minutes for a more in depth review.

- The biggest takeaway is that the agency website saw an increase of 40.9% in active users and an increase of 42.8% in new users compared to this same time period last year.
- Career pages on the agency website are the most popular.
- Content on social media is getting a lot of views and encourage CMH to continue creating video content.

iii. The quarterly Enews was published in March and June and is also sent to board members. Lisa Graham will send an email to the Board prior to the next publishing date to alert board members and request a response if they are having trouble receiving it.

iv. Lisa Graham requested to have themes throughout the year to be consistent across blogs, newsletters, and social media content and videos for continuity. Amber Vlietstra responded yes, that is a great idea!

- Reda Biniecki suggested having different colors to draw people's attention for the themes.

v. Lisa Graham commented that there is a huge mental health issue with the elderly population. This leads to a lot of challenges and suicide rates. There is a real void in helping seniors that didn't grow up with anti-stigma. We can decide as a Board if we want to do a campaign. Lisa asked committee members to start thinking about what population to target.

- Kayla Slager suggested mailers and commercial spots.
- Reda Biniecki suggested targeting families to reach seniors.
- Reda Biniecki asked if links could be put on our site for other agencies in the community. Kayla Slager responded that for any campaign, we develop the resources, and you click on the add to take them to the information.

vi. The committee recommended Lisa Graham to move forward with the following projects: SEO/AEO, design retainer, website retainer, and BHUC. The cost for all four projects is $22, 025 and below the threshold for the Chief Executive Officer to approve. The committee requested Bridgitte Gates to get a quote on 1 blog before October 1, 2026. If the cost is under $1,000-$2,000 to have Lisa Graham include this project.

- Bridgitte Gates suggested the first blog to be about HR1 and Medicaid changes.
- Rebecca Pasko commented that we know we want to do the blogs and suggested that if it is in the budget to do this sooner than later.

b. **Agency Website**

i. Lisa Graham commented that when we first engaged with Revel Marketing, we wanted to have consistency in the brand. We will keep our branding. We can add but not take away.

- SEO/AEO Web Improvements – AI was not a thing 3 years ago when the website was refreshed. We can now update the website for search generations with google and AI. The recommendation is to add FAQS on 8 service pages to boost how AI scans and directs people to our website.
  a. Reda Biniecki suggested that the FAQ be a different color to stand out.

- Reda Biniecki commented that the website feels like you are looking at a government website and it is not user friendly. It needs to be more happy, playful. Reda suggested different colors or icons to catch your eye and something that would be easier to maneuver.
    a. Amber Vlietstra responded I am sensing that some things are word heavy. The reality of what we have to face is that we have the attention span of someone for 8 seconds and will have to give some thought on what this would look like.
    b. Kayla Slager responded that we could look at refreshing the website and provide a quote.

III. FINALIZE MONROE COUNTY FAIR BOOTH

a. The theme is "Stars and Stripes and Country Nights". We are going to have a raffle for a prize if you submit your email address. The email addresses will be used to help CMH engage with the community and connect them to our agency website, CMH Newsletter, and Facebook page. Lisa Graham would like to create an email to thank them and provide them with the information.
    i. Kayla Slager suggested an additional raffle for liking the Facebook page.
    ii. Amber Vlietstra can add a tracking mechanism of how many people sign up at the fair booth.

IV. COMMUNITY SURVEY

a. Tabled to August meeting.

V. MONROE RADIO SPOT

a. Tabled to August meeting.

VI. WHAT'S UP?

a. Tabled to August meeting.

VII. NEXT AGENDA

a. Community Perception and Response Survey Update
b. Monroe Radio Spot Update
c. Monroe County Fair Update
d. Community Committees and Workgroups with CMH Presence

VIII. PARKING LOT

a. Strategic Planning / Community Awareness Budget
b. Community Perception and Response Survey
c. Community Festivals / Participation
d. Veterans Event
e. Farmer and Skilled Trade Suicide Prevention
f. Town Hall in Bedford

IX. AJOURNMENT

The meeting adjourned at 6:13pm.

X. NEXT MEETING

The Next Meeting of the Community Relations Committee is scheduled for **Wednesday, August 19, 2026** at 5:00pm in the Aspen Room.

Respectfully submitted,
Reda Biniecki (dp)

Reda Biniecki
Committee Chair 7/17/26

Monroe CMHA Marketing Updates

July 15, 2026

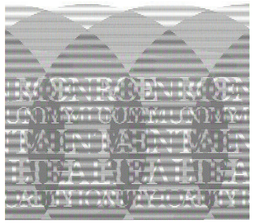
MONROE COMMUNITY MENTAL HEALTH AUTHORITY

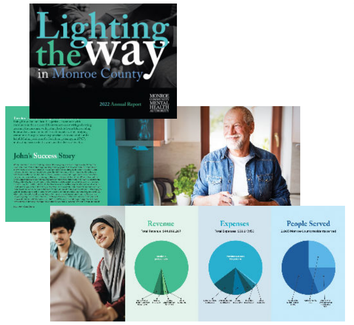
revel

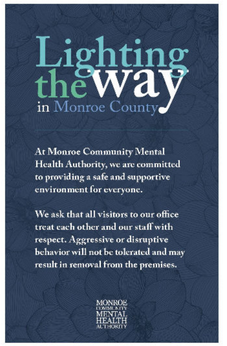
Completed Projects Overview

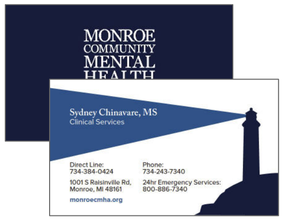
- Logo Refresh
- Website
- Display Booth Materials
- 2 Annual Reports (2022 & 2023)
- Car Magnets for Crisis Mobile Unit
- Print/Program Ads
- CCBHC Certification PR & Newsletter
- Survey Cards
- Board & Leadership Team Headshots
- Community (Rack Card Info) Posters
- Coloring Pages
- Press Release
- Internal behavior Lobby Sign
- Facebook Like Campaign
- Vet Flyer Brand
- CCBHC Flyer Brand
- Clubhouse Flyer Edits & Website Updates
- PowerPoint Template
- Brand/Logo Updates
- Business Cards/Stationery Updates & Brand Guide
- Monthly Internal Newsletter
- Quarterly External Newsletter
- Community Poster
- Website Popup maker installed
- Awareness Campaign (billboards, radio, digital ads, print)
- BHUC Campaign (bus wrap, collateral, web & social ads)
- Employee Swag Store
- Videos:
  - Culture/Who We Are Video
  - Crisis Mobile Program Video
  - Crossroads Clubhouse Program Video
  - Find Your Why/Partnership Video
  - Board Recruitment Video
  - BHUC Overview Video

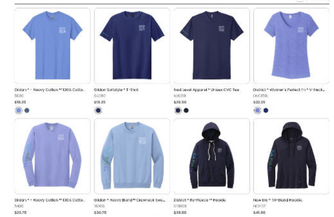
- 40+ Pieces of Program Literature:
  - Monroe Services Guide Brochure
  - When Someone You Know Refuses Mental Health Care Rack Card
  - Getting Help Before A Crisis Rack Card
  - Guardianship, Conservatorship, and Decision-Making Options to Help Your Loved One Rack Card
  - Overall Crisis Rack Card
  - Crossroads Clubhouse Services Flyer
  - Crossroads Overview Brochure
  - Crossroads Transitional Employment Brochure
  - Parenting Through Change Flyer
  - Respite Flyer
  - Crisis Mobile Flyer
  - Critical Incident Stress Management Flyer
  - Trauma-Focused Cognitive Behavior Therapy Flyer
  - Wraparound Services Flyer
  - Youth Peer Support Services Flyers
  - Youth Diversion Services Flyers
  - Access Services Flyer
  - Assertive Community Treatment Flyer
  - Adult Outpatient Services Flyer
  - After-Hours Crisis Services Flyers
  - Applied Behavior Analysis Flyers
  - Case management Flyers
  - Children's Waiver Program Flyer
  - Community Living Supports Flyers
  - Crossroads Clubhouse Flyer
  - Medical Assistants & RNs Flyer
  - Mental Health Recovery Court Flyer
  - Intensive Crisis Flyer
  - Habilitation Supports Waiver Flyer
  - Home-based Services Flyer
  - Early Childhood Services Flyer
  - Intensive Crisis for Teens & Children Flyer
  - Jail & MATS Program Flyer
  - Jail Diversion Program Flyer
  - Jail Re-entry Flyer
  - Parent Management Training Oregon Flyer
  - Parent Support Services Flyer
  - Pre-admission Screening Resident Review Flyer
  - Psychiatric Health Services
  - Youth Outpatient Therapy Flyer

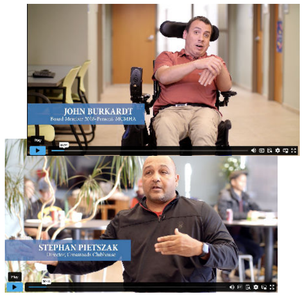












Awareness Campaign Overview

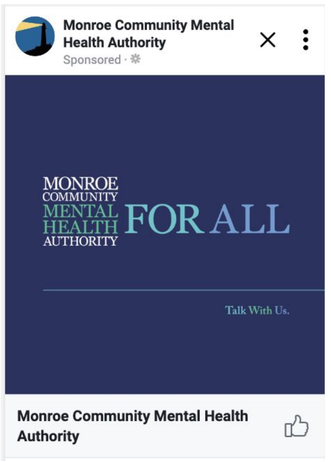
Ran late 2024 - early 2025

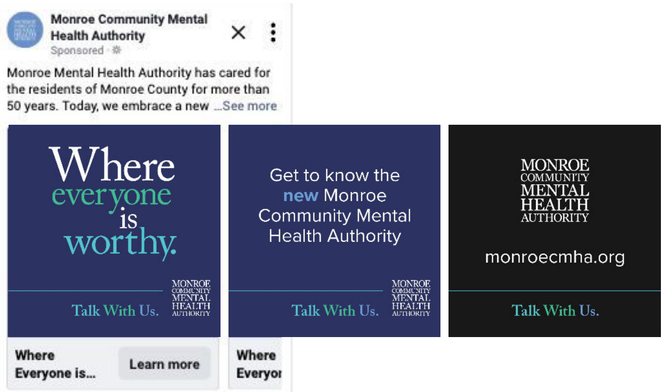
Massive Local Reach
Delivered 1,089,422 trackable impressions across Monroe County within a 4-month window, establishing high local visibility for key messaging and services.

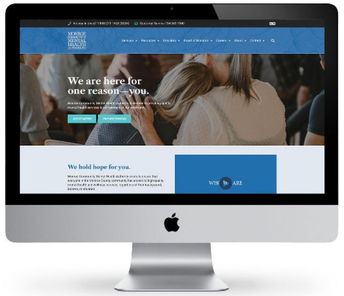
Community Engagement
Generated 3,393 direct web actions. Simultaneously nurtured social presence, increasing the Facebook follower base by 256 active connections.

Historic Web Growth
Spurred an unprecedented 111.4% increase in website traffic, introducing 9.4K new users to the newly launched, updated website.

Social Footprint
Grew community base on Facebook from 741 followers to 844. Currently (as of July 15, 2026) you have 1,082 followers.







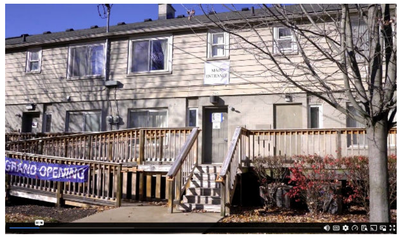
BHUC Campaign Overview

Ran November - December 2025

The objective of this campaign was to introduce Monroe CMHA's new Behavioral Health Urgent Care to the community, building awareness that walk-in mental health support is available when people need help in the moment.

Deliverables:

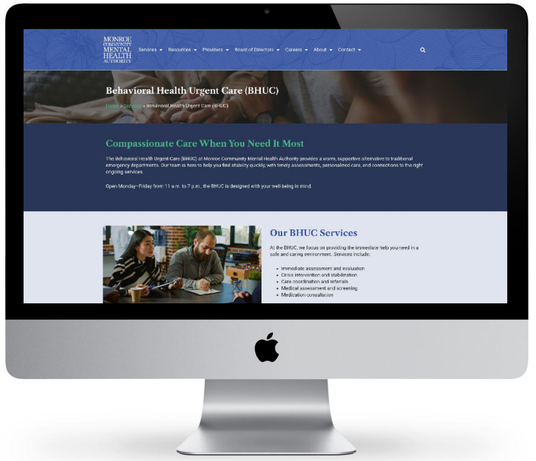
- Web Page Additions
- Flyers
- Rack Card
- Social Media Campaign
- Transit Bus Wrap
- Video
- Movie Theatre Commercial run

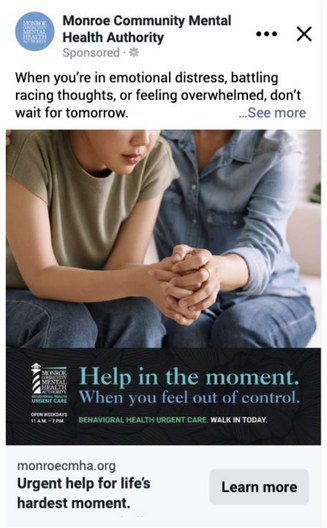


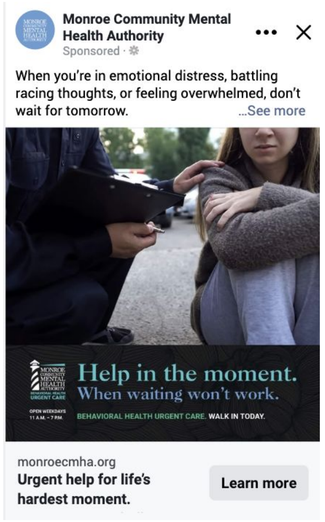
Digital Campaign Reach:

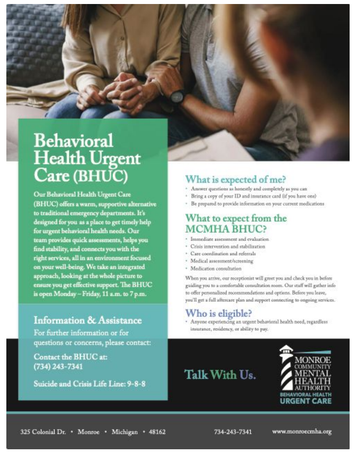
Digital Ad Reach: 72,815

Impressions: 165,303









Internal (Employee) Enews Analytics

Insights

- Open rates ranged from 54% to 97%, consistently outperforming typical employee newsletter benchmarks (industry average is usually 20-30%)
- Three months (March-May) saw exceptional 94-97% engagement, showing staff are highly tuned in when content resonates

January 2026 Employee Enews

Sent · Email · Sent Jan 30, 2026 at 7:04am EDT

155 sends · 82 (55%) opens · 1 (1%) click · 7 (5%) bounces · 0 (0%) unsubscribes

February 2026 Employee Enews

Sent · Email · Sent Feb 23, 2026 at 9:07am EDT

155 sends · 83 (56%) opens · 3 (2%) clicks · 8 (5%) bounces · 0 (0%) unsubscribes

March 2026 Employee Enews

Sent · Email · Sent Mar 25, 2026 at 8:50am EDT

154 sends · 137 (94%) opens · 1 (1%) click · 8 (5%) bounces · 0 (0%) unsubscribes

April 2026 Employee Enews

Sent · Email · Sent Apr 27, 2026 at 8:39am EDT

162 sends · 146 (94%) opens · 2 (1%) clicks · 7 (4%) bounces · 0 (0%) unsubscribes

May 2026 Employee Enews

Sent · Email · Sent May 27, 2026 at 8:14am EDT

150 sends · 138 (97%) opens · 2 (1%) clicks · 8 (5%) bounces · 0 (0%) unsubscribes

June 2026 Employee Enews

Sent · Email · Sent Jun 26, 2026 at 9:24am EDT

150 sends · 77 (54%) opens · 1 (1%) click · 8 (5%) bounces · 0 (0%) unsubscribes

External (Community) Enews Analytics

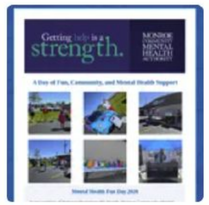
Insights

- Open rates held steady at 47-50% across both editions sent so far, strong for a quarterly external community newsletter (typical external e-news averages 18-25%)
- Consistent engagement despite the quarterly cadence, showing the audience stays responsive even with longer gaps between sends
- Still early data (two editions), so trends will get clearer as the list matures

March 2026 - External Community E-news

Sent | Email • Sent Mar 30, 2026 at 8:57am EDT

104 sends • 41 (47%) opens • 2 (2%) clicks • 17 (16%) bounces • 0 (0%) unsubscribes



June 2026 - External Community E-news

Sent | Email • Sent Jun 30, 2026 at 8:06am EDT

104 sends • 44 (50%) opens • 1 (1%) click • 16 (15%) bounces • 0 (0%) unsubscribes

Projects Currently In Progress

Annual/Ongoing Content & Design Projects		
Quarterly Community Enewsletter	$4,600	September & December 2026 enews left in contract (Renew January 2027)
Internal Enewsletter	$4,600	August 2026 - April 2027 enews left in contract (Renew May 2027)
Content Calendar & Social Media Management	$7,000	August 2026 - May 2027 social posting left in contract (renew June 2027)

Hours Status as of 7/15/26:

- Web retainer = 13 hours left
- Designer retainer = 5 hours left

Website Analytics January 1, 2026 - July 10, 2026

Active users	New users
15K	**15K**
↑ 40.9%	↑ 42.8%
compared to same period previous year	*compared to same period previous year*

Total Users by Traffic Source

Views by Video

Top Pages

Page path	Views	Active users
Total	**35,397**	14,979
/ home page	**11,109 (31.38%)**	6,492 (43.34%)
/staff-login/	**2,635 (7.44%)**	273 (1.82%)
/careers/career-opportunities/	**2,626 (7.42%)**	1,208 (8.06%)
/resources-cehr-patient-portal/	**1,733 (4.9%)**	1,603 (10.7%)
/services/behavioral-health-urgent-care-bhuc/	**1,467 (4.14%)**	906 (6.05%)
/contact/	**1,072 (3.03%)**	773 (5.16%)
/careers/	**1,016 (2.87%)**	663 (4.43%)
/about/staff-directory/	**852 (2.41%)**	617 (4.12%)
/services/adult-mental-health/	**841 (2.38%)**	641 (4.28%)
/services/	**838 (2.37%)**	656 (4.38%)

Total Users by Channel

Channel	Total Users
Total	**15,023**
Direct	**8,289 (55.18%)**
Organic Search	**6,270 (41.74%)**
Organic Social	**332 (2.21%)**
Referral	**215 (1.43%)**
Unassigned	**21 (0.14%)**
AI Assistant	**6 (0.04%)**

Top Events

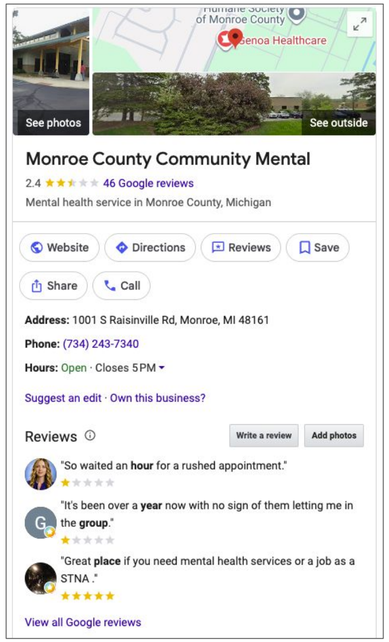
Event name	Event count	Total users
Total	**107,055**	15,023
file_download	**1,508 (1.41%)**	761 (5.07%)
form_submit	**521 (0.49%)**	335 (2.23%)
view_search_results	**254 (0.24%)**	171 (1.14%)

Form Submissions

Future Recommendations

Recommended Future Projects

Annual Content/Design Projects		
Blog + 4 Posts + 4 Categories	$5,950	Blog + 4 Posts + 4 Categories. Blog content improves SEO by giving search engines fresh, keyword-relevant pages to rank, and it builds topical authority — showing visitors (or candidates, in employer branding) that the organization knows its space. It also creates flexible, long-lasting material to fuel social posts, email, and other channels well after it's published.
Blog Writing and Posting (8)	$4,000	Additional 8 blogs to fill out a calendar year of posting once monthly
SEO/AEO Web Improvements	$4,000	FAQ additions & Google Business Profile Clean Up. AI is already having a big impact on how people search for information. AEO and SEO efforts are more important than ever to keep your services top of mind and searchable for consumers no matter what they are using to find information.
BHUC & Mental Health Awareness Social Campaign	$7,875	In October - in coordination with World Mental Health Day on the 10th, we recommended running a social campaign with a series of posts highlighting the resources MCMHA has to offer, particularly the BHUC.
Digital Signage - Messaging Design	$2,100	If MCMHA were able to install a digital sign outside of their building, Revel could provide a series of digital messages that could be displayed on the sign to promote awareness of various programs, open positions, and general mental health awareness alerts/reminders.
Consumer/Program Testimonial Video	$7,000	We recommend to continue to roll out new videos highlighting the impact of your individual programs and services as budget allows each year to increase awareness and reduce unease of consumers who may be considering reaching out for help. Your SUD services would be a good one to focus on next.
Design Retainer	$7,000	There are only 5 hours left in your current retainer. Based on past utiization, updated 40 hour retainer that can be used for any requested design projects. Hours never expire, so they can roll over from year to year if not used.
Annual Website Update Retainer	$3,150	Based on the average amount of time clients request ongoing updates to their website to ensure content stays up to date from month to month, we recommend an 18-hour annual retainer that can be used for any requested changes. Hours never expire, so they can roll over from year to year if not used.

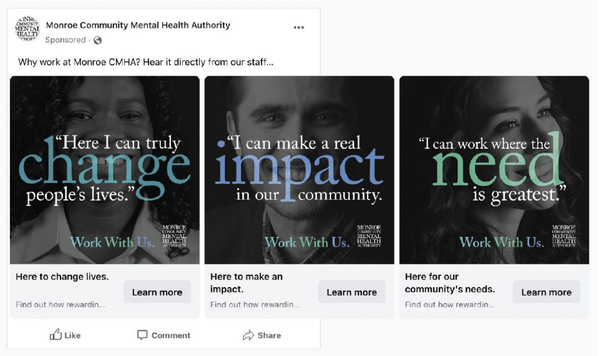


Recommended Future Projects - Website Functionality

Website Phase 2 Recommendations		
Resources – TeleHealth	$2,000 - $7,000	Gives consumers a direct path to virtual appointments, which lowers the barrier to care for people facing transportation, stigma, or scheduling obstacles common in behavioral health. Implementation requires an individual discovery to determine technical and HIPAA requirements.
Contact – Schedule an Appointment	$2,000 - $7,000	Lets consumers self-serve booking without waiting on a phone call, which matters most for people who may be hesitant to call and ask for help in the first place. Implementation requires an individual discovery to determine technical and HIPAA requirements.
Contact – Pay Online	$2,000 - $6,000	Removes a friction point (mailing a check, calling in a card number) that can otherwise delay or discourage someone from completing intake or ongoing care. Implementation requires an individual discovery to determine technical and HIPAA requirements.
e-Signatures	$1,000 - $2,000	Allows consumers to complete intake and consent paperwork remotely and privately, which is especially valuable for sensitive mental health documentation. Implementation requires an individual discovery to determine technical and HIPAA requirements.
Resources – Glossary	$1,840	Will define up to 50 clinical abbreviations and terms in consumer-accessible language and help with organic search and SEO for your site.
Careers – up to 15 Ind.Position pages	$4,900	Create landing pages of up to 15 job descriptions that are commonly open to give potential employees better insight into the expectation and experience of each job.

Recommended Future Community Campaigns

Campaign Projects		
Veteran Mental Health Awareness Campaign	$20,000 - $30,000	Estimated budget for Revel creative and media spend to launch a 6-month campaign raising awareness among Monroe County Veterans about the mental health resources available through MCMHA while reducing stigma and encouraging help-seeking behavior, especially among populations facing isolation, trauma, or transition-related stress. Veterans respond best to messaging that is respectful, direct, peer-validated, and tied to action. We'll build this campaign on the foundation of trust with representation from Monroe County's Veteran community. Tactics would include a Veteran video series (authentic peer-to-peer narratives), Community Toolkits (posters, bathroom flyers, rack cards, and coasters for veteran hubs, clinics, coffee shops, bars, VA clinics, and county offices), radio ads, social media ads, and billboards.
Youth (Middle/High School) Anti-Stigma Campaign	$20,000-$25,000	Estimated budget for Revel creative and media spend to launch a 6-month compelling anti-stigma mental health campaign targeted at middle and high school students in Monroe County, Michigan, in order to build awareness, shift perceptions, and empower youth to seek help without fear or shame. Tactics would include School Toolkits (posters, flyers, mirror clings and conversation guides for educators), social media ads, billboards and streaming music ads.
Senior Mental Health Awareness Campaign	$15,000-$20,000	Estimated budget for Revel creative and media spend to launch a 6-month campaign raising awareness of mental health challenges faced by older adults (65+), in order to reduce stigma and connect Monroe County seniors—and their caregivers—to MCMHA's available support services through compassionate, accessible messaging. Tactics would include Community Toolkits (posters, bathroom ads and rack cards for churches, senior centers, libraries and pharmacies), radio ads, newspaper ads, and social media ads.
Recruitment Campaign	$10,000	Two of your top visited pages are careers pages. This indicates there is a strong interest in the career opportunities at MCMHA, and investing in more robust content and awareness efforts could help you further qualify quality applicants by making it easier for them to understand your culture and positions.

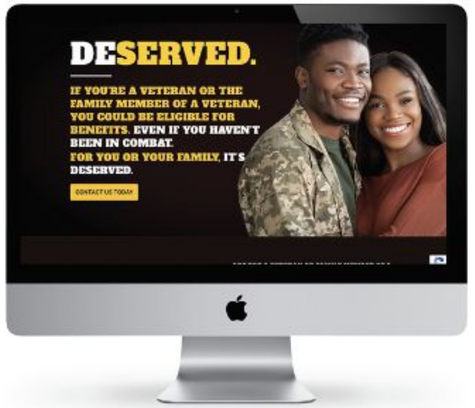


Community Awareness Campaign Examples

The Muskegon County Department of Veterans Affairs contacted Revel to raise awareness of the availability of millions of dollars of benefits. The campaign resulted in 42 website form fill inquiries and 80 phone calls translating to 100+ new recipients of Veterans Affairs' benefits in the County.

This campaign utilized the following media to spread awareness:

- Billboards
- Social media and print ads
- Coasters in local bars and restaurants
- Yard Signs
- Videos

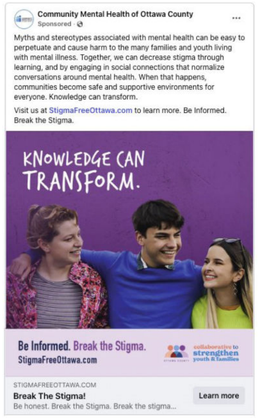


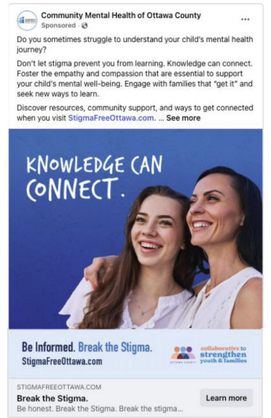
Community Awareness Campaign Examples

For the last four years Revel has run Awareness Campaigns to combat mental health stigma in teens and young adults through CMHOC System of Care Grant. Over each 5 month run, these campaigns generate millions of impressions in the community and hundreds of visitors to their website where teens and families can access additional resources to get help managing mental health issues.

This campaign utilized the following media to spread awareness and drive traffic to the stigmafreeottawa.com website:

1. Streaming Music Ads with digital ad component
2. Social Media Ads
3. Billboards
4. Johnny (bathroom) Ads
5. Flyers/Posters
6. James St. Digital Sign outside of CMHOC building





Why Blog Content Is Important for Websites

1. Strengthen Community Education & Awareness

- A blog allows MCMHA to break down complex mental health topics into accessible, plainspoken content.
- It creates a reliable, local source of information for consumers who may be overwhelmed by the noise and misinformation online.
- Regular posts can address common concerns (stress management, signs of crisis, navigating services), making mental health support feel approachable.

2. Establish Trust & Authority

- Consistently publishing high-quality content demonstrates expertise and reinforces MCMHA as the trusted authority for mental health in Monroe County.
- Blog posts can highlight staff expertise, local partnerships, and lived experiences—showing that MCMHA understands the community and its unique challenges.

3. Drive Website Traffic & Improve SEO

- Blogs improve search rankings by targeting specific mental health questions people are already Googling (e.g., “warning signs of a mental health crisis,” “how to help a loved one with depression”).
- Each new blog post is an additional entry point for people to find MCMHA online.
- More traffic means more people discovering services, events, and resources.

4. Support Outreach & Community Engagement

- Blog posts can be repurposed into social media content, newsletters, and handouts, extending the reach of MCMHA’s messaging.
- A blog creates a two-way channel: readers can share posts and engage, building a stronger sense of community around mental health.

5. Showcase Services & Success Stories

- Blogs are an ideal way to highlight specific programs (like crisis services, youth support, or BHUC), explain how they work, and share real-world impact through stories.
- Success stories and “day in the life” features humanize the work MCMHA does and inspire hope.

6. Provide Evergreen Resources

- Unlike social posts that disappear quickly, blog content builds a library of long-lasting resources.
- Over time, this creates a searchable hub for residents, families, and caregivers looking for ongoing support.

7. Align with Funding & Advocacy Goals

- Funders and policymakers increasingly look at digital presence and community impact.
- A blog demonstrates MCMHA’s commitment to education, prevention, and transparency, strengthening its case for continued or expanded funding.

BUILD
SOMETHING GREATER.®

Monroe Community
Mental Health Authority

Financial Statements
September 30, 2025

RPC
Roslund Prestage & Company
CERTIFIED PUBLIC ACCOUNTANTS

Monroe Community Mental Health Authority
Table of Contents
September 30, 2025

RPC
Roslund Prestage & Company
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Members of the Board
Monroe Community Mental Health Authority
Monroe, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and each major fund of Monroe Community Mental Health Authority (the CMHSP) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CMHSP's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the CMHSP as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CMHSP and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CMHSP's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CMHSP's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CMHSP's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2026, on our consideration of the CMHSP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CMHSP's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CMHSP's internal control over financial reporting and compliance.

Sincerely,

Roslund, Prestage & Company, P.C.

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

March 24, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Monroe Community Mental Health (the CMHSP), we offer readers of Monroe CMH'S financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with the auditors' report and with the financial statements, notes to financial statements, supplementary information, and required supplementary information taken as a whole.

FINANCIAL HIGHLIGHTS

The liabilities and deferred inflows of resources of Monroe CMH exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by $7,499,171 (net surplus). Included in this amount is $1,062,901 (net investment in capital assets) related to the land, buildings, improvements, equipment, vehicles and right to use assets purchased or leased by Monroe CMH and $4,717,393 related to the increase in OPEB benefit plan. This leaves Monroe CMH with an unrestricted net surplus of $1,718,877.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Monroe CMH's basic financial statements. Monroe CMH's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information and required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business. As permitted by GASB Statement No. 34, the Authority uses an alternative approach reserved for single program governments to present combined government-wide and fund financial statements by using a columnar format that reconciles individual line items of the fund financial data to government-wide data in a separate column.

The statement of net position presents information on all of Monroe CMH's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Monroe CMH is improving or deteriorating.

The statement of activities presents information showing how Monroe CMH's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Monroe CMH, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In general, fund financial statements provide a greater level of detail than the government-wide financial statement, but due to the alternative approach used by Monroe CMH, the same level of detail is presented. The primary operation fund of Monroe CMH is considered to be a proprietary fund.

Proprietary Funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Monroe CMH uses enterprise funds to account for all daily activities.

The Mental Health Fund is considered to be Monroe CMH's major fund.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain information concerning the Authority's progress in funding its obligations to provide pension and retiree health care benefits to its employees.

Government-Wide Financial Analysis

Net Position. As previously stated, net position may serve over time as a useful indicator of a government's financial position. In the case of Monroe CMH's, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $7,499,171 at the close of the most recent fiscal year.

	Net Position	
	2025	2024
Current and other assets	$ 23,890,861	$ 15,209,272
Capital assets, net	7,686,601	2,289,779
Total assets	31,577,462	17,499,051
Deferred outflows of resources	1,390,554	2,069,826
Other liabilities	17,262,368	10,819,311
Long-term liabilities	4,307,706	4,990,540
Total liabilities	21,570,074	15,809,851
Deferred inflows of resources	3,898,771	3,822,910
Net position:		
Net investment in capital assets	1,062,901	846,823
Restricted for OPEB benefits	4,717,393	439,438
Unrestricted	1,718,877	(1,350,145)
Total net position	$ 7,499,171	$ (63,884)

A portion of Monroe CMH's net position, $1,062,901, reflects its investment in capital assets, less any related outstanding debt and lease liabilities used to acquire those assets. Monroe CMH uses these capital assets to provide services to consumers; consequently, these assets are not available for future spending. Although Monroe CMH's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, Monroe CMH is reporting a positive balance in its unrestricted net position for the Authority as a whole.

Change in Net Position. The following summarizes the revenue, expenses and change in net position for the agency for the years ended September 30, 2025, and September 30, 2024.

	Change in Net Position	
	2025	2024
Revenue		
Medicaid revenues	$ 56,883,615	$ 50,625,261
Other federal and state funding	1,539,237	1,625,736
Local/other revenue	5,547,673	3,197,396
Total revenue	63,970,525	55,448,393
Expenses		
Administration	7,067,529	6,211,733
Internal services	16,017,068	14,917,480
Contractual and other expenses	33,322,873	28,580,368
Total expenses	56,407,470	49,709,581
Change in net position	$ 7,563,055	$ 5,738,812

Monroe CMH's net position increased by $7,563,055 during the current fiscal year. The increase was primarily the result of reductions in the liabilities related to the net pension liability and net OPEB liability. Monroe CMH is allowed to utilize current year revenue to reduce these liabilities, resulting in a positive change in net position.

For the year ended September 30, 2025, the cost of care continued to increase due to rising negotiated rates, increases to personnel costs, and increases in consumers seeking services. Based on the funding model for the community mental health network, these increased costs directly resulted in increased revenues through Medicaid and state mental health contracts.

Capital Asset and Debt Administration

Capital Assets. Monroe CMH's capital assets for its business-type activities as of September 30, 2025 amounted to $2,969,208 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, equipment, vehicles and right to use assets. The total increase in Monroe CMH's net capital assets for the current fiscal year was 60.5 percent.

	Capital Assets (Net)	
	2025	2024
Land	$ 47,000	$ 47,000
Building and improvements	1,369,602	1,318,436
Equipment and furnishings	-	32,090
Computers and software	118,017	132,109
Vehicles	134,284	163,677
Right to use - buildings	1,300,305	157,029
Total capital assets, net	$ 2,969,208	$ 1,850,341

Additional information on Monroe CMH's capital assets can be found in the notes to the financial statements.

Long-Term Debt. At the end of the current fiscal year, Monroe CMH had total direct borrowing and direct placements of $569,781. This entire amount represents general obligation bonds issued by the Monroe County Building Authority. Monroe CMH entered into an installment purchase agreement with the Building Authority that requires Monroe CMH to make payments equal to the principal and interest required to retire the CMH's portion of the general obligation bonds.

	Long-term Debt	
	2025	2024
Direct borrowing and direct placements	$ 569,781	$ 1,003,518

Economic Factors and Next Year's Budget and Rates

- Monroe CMHAs Behavioral Health Urgent Care (BHUC) will be open to the community for the full fiscal year. This program provides an alternative to traditional emergency departments by providing urgent behavioral health assessments, crisis intervention and stabilization and care coordination in an environment focused on the individual's well-being.

- For FY2026, Monroe CMHA continues serving the county as a Certified Community Behavior Health Clinic (CCBHC). This fundamentally changes the funding structure of the CMH. As part of the CCBHC demonstration, the CMH will be funded based on eligible service days for CCBHC eligible individuals. These individuals must meet diagnosis and service criteria to be served. If those criteria are met, the CMH, as a CCBHC, must provide service to those individuals regardless of residence or insurance status. The funding model as a CCBHC will continue to increase revenue to Monroe CMHA as a CCBHC.

- Monroe CMHA continues to monitor potential changes to Medicaid funding at the federal level. Changes are not certain at this time, but any reductions to Medicaid funding may negatively impact future operations.

As always, questions, comments, and suggestions are welcome. Please direct these to Monroe Community Mental Health Authority, Finance Department, 1001 S. Raisinville Road, Monroe, Michigan 48161.

BASIC FINANCIAL STATEMENTS

Monroe Community Mental Health Authority
Statement of Net Position
September 30, 2025

	Mental Health Fund
Current assets	
Cash and cash equivalents	$ 17,085,384
Accounts receivable, net	516,674
Lessor receivable	107,328
Due from other governmental units	5,739,217
Prepaid expenses	442,258
Total current assets	23,890,861
Noncurrent assets	
Net OPEB asset	4,717,393
Capital assets not being depreciated	47,000
Capital assets being depreciated/amortized, net	2,922,208
Total noncurrent assets	7,686,601
Total assets	31,577,462
Deferred outflows of resources	
Related to pension	1,390,554
Total deferred outflows of resources	1,390,554
Current liabilities	
Accounts payable	6,126,590
Accrued payroll and related liabilities	377,793
Incurred but not reported liability	32,751
Due to other governmental units	9,952,952
Long-term liabilities, due within one year	772,282
Total current liabilities	17,262,368
Noncurrent liabilities	
Long-term liabilities, due beyond one year	1,611,359
Net pension liability	2,696,347
Total noncurrent liabilities	4,307,706
Total liabilities	21,570,074
Deferred inflows of resources	
Related to pension	1,174,826
Related to OPEB	2,615,130
Related to lessor activity	108,815
Total deferred inflows of resources	3,898,771
Net position	
Net investment in capital assets	1,062,901
Restricted for OPEB benefits	4,717,393
Unrestricted	1,718,877
Total net position	$ 7,499,171

The notes to the financial statements are an integral part of this statement.

Monroe Community Mental Health Authority
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2025

	Mental Health Fund
Operating revenues	
Medicaid funding	$ 56,883,615
State and federal funding	1,539,237
County appropriations	997,803
Charges for services	311,039
Grants	1,867,047
Other	2,373,298
Total operating revenues	63,972,039
Operating expenses	
Administration - salaries	2,223,279
Administration - benefits	1,579,520
Administration - other	3,264,730
Internal services - salaries	8,208,833
Internal services - benefits	5,132,884
Internal services - other	2,675,351
Defined benefit pension and OPEB adjustment	(4,973,569)
Provider services	36,669,639
Facilities	1,551,534
Room and board	4,963
Total operating expenses	56,337,164
Operating income (loss)	7,634,875
Nonoperating revenues (expenses)	
Interest income	2,569
Other expenses	(4,083)
Interest expense	(70,306)
Total nonoperating revenues (expenses)	(71,820)
Change in net position	7,563,055
Net position, beginning of year	(63,884)
Net position, end of year	$ 7,499,171

The notes to the financial statements are an integral part of this statement.

Monroe Community Mental Health Authority
Statement of Cash Flows
For the Year Ended September 30, 2025

	Mental Health Fund
Cash flows from operating activities	
Receipts from the State and other governments	$ 62,280,536
Receipts from customers and users	4,745,899
Payments to suppliers and service providers	(37,481,280)
Payments to employees for salaries and benefits	(16,962,369)
Net cash provided by (used in) operating activities	12,582,786
Cash flows from capital and related financing activities	
Purchase of capital assets	(1,932,993)
Proceeds from leases	1,628,788
Principal payments on direct borrowings	(725,999)
Interest payment on direct borrowings	(70,306)
Net cash provided by (used in) capital and related financing activities	(1,100,510)
Cash flows from investing activities	
Interest income	2,569
Rental activity	(2,352)
Net cash provided by (used in) investing activities	217
Net change in cash and cash equivalents	11,482,493
Cash and cash equivalents, beginning of year	5,602,891
Cash and cash equivalents, end of year	$ 17,085,384
Reconciliation of operating income to net cash provided by (used in) operating activities:	
Operating income (loss)	$ 7,634,875
Depreciation/amortization expense	814,126
Changes in assets and liabilities:	
Accounts receivable, net	194,515
Due from other governmental units	2,859,881
Prepaid expenses	(173,994)
Net OPEB asset	(4,277,955)
Deferred outflow - related to pension	679,272
Accounts payable	499,548
Incurred but not reported liability	(25,533)
Accrued payroll and related liabilities	66,871
Due to other governmental units	5,570,790
Compensated absences	115,276
Net pension liability	(1,369,518)
Deferred inflow - related to pension	572,747
Deferred inflow - related to OPEB	(578,115)
Net cash provided by (used in) operating activities	$ 12,582,786

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Monroe Community Mental Health Authority (the CMHSP) have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies used by the CMHSP.

Reporting Entity

The CMHSP operates under provisions of the Michigan Mental Health Code for the purpose of providing services relating to the mental health and developmental disabilities needs of the residents of the County of Monroe. As the community mental health services provider for the county, the CMHSP serves community members by assuring local access, organizing and integrating the provision of services, coordinating care, implementing public policy, ensuring interagency collaboration, and preserving public interest.

Financial Statement Presentation

Under GASB 34, the CMHSP is considered a special purpose government and has elected to present the basic statements as an Enterprise Fund (a type of proprietary fund) which is designed to be self-supporting. Enterprise Funds distinguish operating revenues and expenses from nonoperating items. The principal operating revenues of the CMHSP are charges related to serving its customers (including primarily “per member per month” capitation and state and county appropriations). Operating expenses for the CMHSP include costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses including investment income and interest expense.

The financial statements (i.e., the statement of net position and the statement of revenues, expenses and changes in net position) report information on all of the nonfiduciary activities of the CMHSP.

All amounts shown are in U.S. dollars.

Fund Accounting

The accounts of the CMHSP are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenue, and expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The CMHSP reports the following major enterprise fund:

Mental Health Fund – This fund is used to account for those activities that are financed and operated in a manner similar to private business relating to revenues earned, costs incurred, and/or net income. This fund of the CMHSP accounts for its general operations.

Basis of Accounting and Measurement Focus

The accounting and financial reporting treatment is determined by the applicable basis of accounting and measurement focus. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.*

The proprietary funds are accounted for using the full accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred, regardless of the timing of related cash flows. The proprietary funds are accounted for on a cost of services or economic resources measurement focus. This means that all assets and all liabilities associated with their activity are included on the statement of net position.

Cash and Cash Equivalents
The CMHSP's cash and cash equivalents are considered to be demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Accounts Receivable/Payable
Accounts receivable/payable in all funds report amounts that have arisen in the ordinary course of business. Accounts receivable are stated net of allowances for uncollectible amounts, if any.

Due from/Due to Other Governmental Units
Due from/due to other governmental units consist primarily of amounts due from/to the regional entity and the State of Michigan.

Inventories
The CMHSP does not recognize supplies inventory as an asset. The cost of these supplies is considered immaterial to the financial statements and the quantities are not prone to wide fluctuation from year to year. The costs of such supplies are expensed when purchased.

Prepaid Expenses
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements. The cost of prepaid items is recorded as an expense when consumed rather than when purchased.

Capital Assets
Capital assets are tangible and intangible assets, defined by the CMHSP as individual assets with an initial cost equal to or more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. (except for intangible right-to-use assets, the measurement of which is discussed in the lessee policy below). Donated capital assets are recorded at estimated acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible capital assets in the appropriate capital asset class.

The costs of normal maintenance and repairs that do not increase the asset's capacity or efficiency or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in process, if any, are not depreciated. The other tangible and intangible property, plant, equipment, and the right to use assets of the CMHSP are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	3-25
Equipment and furnishings	3-20
Computers and software	3-5
Vehicles	4
Right to use – buildings	3-4

The CMHSP reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset exceeds its fair value. If it is determined that an impairment loss has occurred, the asset is written down to its net realizable value and a related expense is recognized in the current year.

Accrued Payroll and Related Liabilities
Accrued payroll and related liabilities relate to salaries and wages earned in September but not paid until October.

Unearned Revenue
The CMHSP reports unearned revenue when revenue does not meet either the "measurable" and "available" criteria for recognition in the current period, or when resources are received by the CMHSP before it has a legal claim to

them, such as when grant money is received prior to the incurrence of qualifying expenses. In subsequent periods, when both revenue recognition criteria are met, or when the CMHSP has legal claim to the resources, the liability for unearned revenue is removed and the revenue is recognized.

Incurred But Not Reported (IBNR) Liability
The amounts recorded in liabilities include amounts for incurred inpatient, residential and community provider claims liability based on management's estimate. The CMHSP may not be billed for these until several months after the date of service. The actual cost may vary from the estimated amount for a variety of reasons that include, but are not limited to, retroactive consumer eligibility or cost recovery from other third-party payers.

The methodology used in estimating reserves considers factors such as historical data adjusted for payment patterns, cost trends, service and benefit mixes, seasonality, utilization of health care services, internal processing changes, the amount of time it took to pay claims from prior periods, changes in the past few months in the claims adjudication procedures, changes in benefits, events that would lead to excessive claims, large increases or decreases in membership, and other relevant factors.

Compensated Absences
The CMHSP's policy permits employees to accumulate earned but unused vacation and sick benefits, which are eligible for payment upon separation from the CMHSP's service. The liability for such leave is reported as incurred in the financial statements. The liability for compensated absences includes salary related benefits, where applicable.

Net Pension Liability
For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Monroe County Employees' Retirement System (MCERS) and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Other Postemployment Benefits (Asset)/Liability
For purposes of measuring the total OPEB (asset)/liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at market value.

Deferred Outflows of Resources
In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The CMHSP has one item that qualifies for reporting in this category: pension benefits related items. The deferred amounts related to pension benefits relate to differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension benefit related changes. These amounts are recognized in the plan year in which they apply.

Deferred Inflows of Resources
In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The CMHSP has three items that qualify for reporting in this category: 1) future resources yet to be recognized in relation to the pension actuarial calculation, 2) future resources yet to be recognized in relation to the other postemployment benefit actuarial calculation, and 3) unavailable revenues from leases.

The deferred amounts for future resources related to the pension and other postemployment benefit actuarial calculation arise from differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and other postemployment benefit related changes. These amounts are recognized in the plan year in which they apply.

Unavailable revenues from leases are long-term leases entered into by the CMHSP in which the CMHSP is the lessor. These amounts are recognized as revenue over the term of the lease agreements.

Long-Term Obligations
Long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Lessee
The CMHSP is a lessee for noncancelable leases of buildings. The CMHSP recognizes a lease liability and an intangible right-to-use lease asset in the financial statements.

At the commencement of a lease, the CMHSP initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the CMHSP determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The CMHSP uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the CMHSP generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the CMHSP is reasonably certain to exercise.

The CMHSP monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term obligations on the statement of net position.

Lessor
The CMHSP is a lessor for various noncancelable leases. The CMHSP recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the CMHSP initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payment received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the CMHSP determines (1) the discount rate is uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The CMHSP uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The CMHSP monitors changes in circumstances that would require a remeasurement of this lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Net Position
The difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consist of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.

- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the CMHSP will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted and unrestricted net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the CMHSP's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

MDHHS Revenue
General Fund Revenue
The CMHSP provides mental health services on behalf of the Michigan Department of Health and Human Services (MDHHS). Currently, the CMHSP contracts directly with the MDHHS for General Fund revenues to support the services provided for the priority population residing in the County. The CMHSP performs an annual cost settlement of General Funds with MDHHS.

Medicaid Revenue
Beginning January 2014, Community Mental Health Partnership of Southeast Michigan assumed the regional entity contract with the MDHHS. The CMHSP contracts to receive Medicaid, Healthy Michigan, Autism and other revenues through the regional entity. The CMHSP performs an annual cost settlement of capitated funding with the regional entity.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents

Custodial Credit Risk
In the case of deposits, this is the risk that, in the event of a bank's failure, the CMHSP's deposits may not be returned to it. The CMHSP evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories. The CMHSP bank balance was $17,109,206 and $16,838,289 of that amount was exposed to custodial credit risk because it was uninsured by FDIC.

NOTE 3 – ACCOUNTS RECEIVABLE, NET

Accounts receivable, net of allowances as of September 30th consists of the following:

Description	Amount
Accounts receivable, gross	1,524,932
Less: allowance for doubtful accounts	(1,008,258)
Accounts receivable, net	516,674

NOTE 4 – LESSOR RECEIVABLE

Lessor receivable as of September 30th consists of the following:

Description	Received during current fiscal year		Remaining amount as of year-end	
	Lease Revenue	Lease Interest	Lease Receivable	Deferred Inflows
Building - K. Stein	2,582	194	5,389	5,289
Building - S. Houghton	4,142	319	8,625	8,512
Building - W. Rader	3,557	193	7,323	7,254
Building - A. Bowie	3,035	90	6,765	7,268
Building - J. DeBoodt	2,435	65	6,765	6,849
Building - J. Bussell	3,035	90	6,765	6,840
Building - M. Rushlow	4,073	313	8,482	8,370
Building - C. Osmet	3,035	90	6,765	6,983
Building - A Heart that Cares	14,771	939	50,449	51,450
Totals	40,665	2,293	107,328	108,815

NOTE 5 – DUE FROM OTHER GOVERNMENTAL UNITS

Due from other governmental units as of September 30th consists of the following:

Description	Amount
Community Mental Health Partnership of Southeast Michigan	5,309,685
Monroe County	230,735
Michigan Department of Health and Human Services	132,810
Other governmental units	65,987
Total	5,739,217

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets is as follows:

Description	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Capital assets not being depr/amort					
Land	47,000	-	-	-	47,000
Total capital assets not being depr/amort	47,000	-	-	-	47,000
Capital assets being depr/amort					
Buildings and improvements	5,457,836	235,582	-	-	5,693,418
Equipment and furnishings	97,359	-	-	-	97,359
Computers and software	560,543	17,019	-	-	577,562
Vehicles	584,429	51,606	(23,870)	-	612,165
Right to use - buildings	1,276,453	1,628,786	(1,168,280)	-	1,736,959
Total capital assets being depr/amort	7,976,620	1,932,993	(1,192,150)	-	8,717,463
Accumulated depr/amort					
Buildings and improvements	(4,139,400)	(184,416)	-	-	(4,323,816)
Equipment and furnishings	(65,269)	(49,912)	-	-	(115,181)
Computers and software	(428,434)	(13,289)	-	-	(441,723)
Vehicles	(420,752)	(80,999)	23,870	-	(477,881)
Right to use - buildings	(1,119,424)	(485,510)	1,168,280	-	(436,654)
Total accumulated depr/amort	(6,173,279)	(814,126)	1,192,150	-	(5,795,255)
Total cap. assets being depr/amort, net	1,803,341	1,118,867	-	-	2,922,208
Total capital assets, net	1,850,341	1,118,867	-	-	2,969,208

NOTE 7 - DUE TO OTHER GOVERNMENTAL UNITS

Due to other governmental units as of September 30th consists of the following:

Description	Amount
Community Mental Health Partnership of Southeast Michigan	9,952,952

NOTE 8 – LONG-TERM LIABILITIES

Direct borrowings
The detail of direct borrowings for the fiscal year is as follows:

Description	Original Borrowing	Interest Rates	Final Maturity	Outstanding at Year-end
S. Raisinville Road Loan	4,011,526	4.00%-4.25%	2027	569,781

The CMHSP's outstanding loans from direct borrowings related to mental health operations contains provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

Summary of long-term debt
The changes in the long-term liabilities are as follows:

Description	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
Compensated absences	362,058	169,585	(54,309)	477,334	71,600
Direct borrowings	839,117	-	(269,336)	569,781	278,870
Leases (NOTE 9)	164,401	1,628,788	(456,663)	1,336,526	421,812
Total	1,365,576	1,798,373	(780,308)	2,383,641	772,282

The requirements to pay principal and interest on the direct borrowings outstanding at year-end are shown below:

	Direct Borrowings	
Year Ended September 30	Principal	Interest
2026	278,870	11,631
2027	290,911	6,054
Total long-term debt	569,781	17,685

NOTE 9 – LEASES

The CMHSP is involved in agreements as a lessee that qualify as long-term lease agreements. Below is a summary of the nature of these agreements. These agreements qualify as intangible, right-to-use assets and not financed purchases, as the CMHSP will not own the assets at the end of the contract terms and the noncancelable terms of the agreements surpass one year.

The right-to-use assets and the related activity are included in the capital asset disclosure. The lease liabilities and related activity are presented in the changes in long-term debt table included in the LONG-TERM LIABILITIES disclosure.

Description	Issuance Date	Interest Rate	Original Amount	Ending Balance
Salvation Army lease	1/1/2024	2.70%	108,170	47,145
Building lease - Binkley	10/1/2024	3.25%	84,842	58,185
Building lease - Harbor	10/1/2024	3.25%	70,131	48,096
Building lease - Armitage	10/1/2024	3.25%	90,144	61,821
Building lease - Borg	10/1/2024	3.25%	82,487	56,243
Building lease - Granby	10/1/2024	3.25%	86,700	58,874
Building lease - Vivian	10/1/2024	3.25%	87,633	59,506
Building lease - John L	10/1/2024	3.25%	90,017	61,734
Building lease - South Dixie	10/1/2024	3.25%	95,006	65,156
Building lease - Ninth Street	10/1/2024	3.25%	59,434	40,358
Building lease - Rosewood	10/1/2024	3.25%	77,844	52,859
Building lease - Huron	10/1/2024	3.25%	77,844	52,859
Building lease - Windemere	4/24/2025	3.25%	70,344	56,200
Building lease - Telegraph	11/1/2024	3.25%	656,363	617,490
Total				1,336,526

The requirements to pay principal and interest on the long-term lease arrangements outstanding at year-end are shown below:

	Leases	
Year Ended September 30	Principal	Interest
2026	421,812	37,030
2027	410,578	23,486
2028	60,658	15,488
2029	63,928	13,468
2030	67,306	11,340
2031-2035	312,244	21,819
Total	1,336,526	122,631

NOTE 10 – RETIREMENT PLANS

Defined Contribution Retirement Plan – 401(a) (Money Purchase Pension Plan)

Plan Description

The CMHSP offers all employees a social security opt-out retirement plan created in accordance with the Internal Revenue Code, Section 401(a). The assets of the plan were held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. Principal acts as the custodian for the plan and holds the custodial account for the beneficiaries of this Section 401(a) plan.

The assets may not be diverted to any other use. Empower is an agent of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. Plan balances and activities are not reflected in the CMHSP's financial statements.

Plan provisions are established or amended by Board resolution. This plan is funded by employer and employee contributions.

Eligibility

All full-time employees are eligible to participate in the plan.

Contributions

The CMHSP contributes 5.0% of employee wages. Employees contribute 6.2% of employee wages.

Normal Retirement Age & Vesting

Retirement age as defined by the plan is 65 years of age. Contributions are 100% vested immediately.

Forfeitures

Match contributions are 100% vested immediately therefore there are no forfeitures of these contributions.

Funding

For the year ended September 30th, employer contributions amounted to $508,927 and employee contributions amounted to $628,736. The outstanding liability to the plan at year-end was $0.

Defined Contribution Retirement Plan – 401(a) (Defined Contribution Retirement Plan)

Plan Description

The CMHSP offers all employees a retirement plan created in accordance with the Internal Revenue Code, Section 401(a). The assets of the plan were held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. Principal acts as the custodian for the plan and holds the custodial account for the beneficiaries of this Section 401(a) plan.

The assets may not be diverted to any other use. Empower is an agent of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the

account, transfer of assets to or from the account and all other matters. Plan balances and activities are not reflected in the CMHSP's financial statements.

Plan provisions are established or amended by Board resolution. This plan is funded by employer and employee contributions.

Eligibility
All full-time employees hired after June 1, 2012 are eligible to participate in the plan.

Contributions
The CMHSP and employees contribute 3% of employee wages.

Normal Retirement Age & Vesting
Retirement age as defined by the plan is 65 years of age. Contributions are 100% vested immediately.

Forfeitures
Match contributions are 100% vested immediately therefore there are no forfeitures of these contributions.

Funding
For the year ended September 30th, employer contributions amounted to $236,314 and employee contributions amounted to $234,975. The outstanding liability to the plan at year-end was $0.

Deferred Compensation Retirement Plan – 457(b)
Plan Description
The CMHSP offers all employees a deferred compensation plan created in accordance with the Internal Revenue Code, Section 457. The assets of the plan were held in trust, as described in IRC Section 457(b) for the exclusive benefit of the participants (employees) and their beneficiaries. Principal acts as the custodian for the plan and holds the custodial account for the beneficiaries of this plan.

The assets may not be diverted to any other use. Empower is an agent of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in the CMHSP's financial statements.

Plan provisions are established or amended by Board resolution. Under the plan, employees may elect to defer a portion of their wages, subject to Internal Revenue Service limits. This plan is funded solely by employee contributions.

Eligibility
All full-time employees are eligible to participate in the plan.

Contributions
Pre-tax employee deferrals and catch up contributions are allowed (up to maximum allowed by law). Participants may modify their elections at any time during the year. Contributions must be deposited every payroll period. Rollovers are allowed from all participants. No employer contributions are made to this plan.

Normal Retirement Age & Vesting
Retirement age as defined by the plan is 65 years of age. All contributions are 100% vested immediately.

Forfeitures
Contributions are 100% vested immediately therefore there are no forfeitures.

Funding
For the year ended September 30th, employee contributions amounted to $171,616. The outstanding liability the plan at year-end was $0.

Defined Benefit Pension Plan

Plan Description

The CMHSP's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and their beneficiaries. The CMHSP participates in the Monroe County Employees' Retirement System (MCERS); an agent multiple-employer defined benefit pension plan that covers employees hired before June 1, 2012. MCERS was adopted by the County of Monroe (the County) pursuant to Michigan Complied Laws, Section 46.12a. Benefit provisions are established and may be amended by the Board of Trustees of MCERS as permitted by County ordinances. MCERS issues a publicly available financial report that includes financial statements and required supplementary information and may be obtained by writing the County at 106 East First Street, Monroe, Michigan 48161.

For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to the pension, and pension expense have been determined on the same basis as they are reported by MCERS. MCERS uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value or estimated fair value. Short-term investments are reported at cost, which approximates fair value. Employee contributions are recognized the period in which the contributions are due.

Benefits Provided

The CMHSP's plan offers the following benefits:

- Benefits provided include plans with a benefit multiplier of 2.25%.
- Normal retirement age is age 60 with 8 years of service with early retirement allowed at age 55 with 30 years of service.
- Final Average Compensation is calculated based on the highest 3 consecutive years out of the last 10.
- Member (employee) contribution rate is 0%.

The CMHSP's defined benefit pension plan is closed to newly hired employees. All new eligible employees participate in the Defined Contribution plan.

Employees Covered by Benefit Terms

As of the December 31, 2023 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	107
Inactive employees or beneficiaries not yet receiving benefits	44
Active employees	34
Total	185

Contributions

The CMHSP is required to contribute amounts at least equal to the actuarially determined rate, as established by the Board of Trustees of MCERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The CMHSP has established contribution rates to be paid by its covered employees.

Employer contributions for the fiscal year were $1,377,846.

Net Pension Liability

The CMHSP's net pension liability was determined by an actuarial valuation as of December 31, 2023. Update procedures were used to roll forward the total pension liability to the December 31, 2024 measurement date. During the roll forward, the fiduciary net position was determined as of December 31, 2024 in order to calculate the net pension liability as of the measurement date.

Actuarial Assumptions

The total pension liability in the annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method: Entry age normal
- Asset valuation method: 7-year adjusted market value
- Investment rate of return: 7.00%
- Inflation: 2.25%
- Salary increases: 2.75%, plus merit and longevity rates based on age

Although no specific price inflation assumptions are needed for the valuation, the long-term wage inflation assumption would be consistent with the price inflation.

Mortality rates used were based on the Fully Generational Pub-2010 General Employees Mortality Table, using Projection Scale MP-2021.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study conducted.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which the best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return as of the December 31, 2024 measurement date for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

Asset Class	Long-Term Expected Gross Rate of Return
Equities	2.94%
Bonds	0.63%
Real Estate	0.19%
Direct lending	0.30%
Alternatives	0.36%
Cash or cash equivalents	0.01%
Inflation	2.57%
Total	7.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Calculating the Net Pension Liability			
Changes in net pension liability	Total pension liability (a)	Increase (decrease) plan fiduciary net position (b)	Net pension liability (a) – (b)
Balances at beginning of plan year	35,492,355	31,426,490	4,065,865
Changes for the year			
Service cost	280,883	-	280,883
Interest on total pension liability	2,426,060	-	2,426,060
Changes in benefits	-	-	-
Difference between expected and actual experience	635,221	-	635,221
Changes in assumptions	-	-	-
Employer contributions		1,534,371	(1,534,371)
Employee contributions	-	-	-
Net investment income	-	3,224,564	(3,224,564)
Benefit payments, including employee refunds	(2,230,463)	(2,230,463)	-
Administrative expense		(47,253)	47,253
Net changes	1,111,701	2,481,219	(1,369,518)
Balances as of end of plan year	36,604,056	33,907,709	2,696,347

Sensitivity of the Net Pension Liability to Changes in the Discount Rate
The following presents the Net Pension Liability of the CMHSP, calculated using the discount rate of 7.00%, as well as what the CMHSP's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate.

Description	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Net Pension Liability at end of plan year	2,696,347	2,696,347	2,696,347
Change in Net Pension Liability (NPL)	6,796,739	-	(773,221)
Calculated Net Pension Liability	9,493,086	2,696,347	1,923,126

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
For the year ended September 30, 2025, the CMHSP recognized pension expense of $1,070,413. The CMHSP reported deferred outflows and inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
(Excess) Deficit investment returns	-	1,174,826
Differences in experience	12,708	-
Differences in assumptions	-	-
Contributions subsequent to plan year end*	1,377,846	-
Totals	1,390,554	1,174,826

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the following fiscal year.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in the pension expense as follows:

Plan year ended	Amount
2025	(264,742)
2026	(2,848)
2027	(684,382)
2028	(210,146)

Outstanding Liability
The outstanding liability to the plan at fiscal year-end was $0.

NOTE 11 – OTHER POST EMPLOYMENT BENEFIT PLANS

Plan Description
In addition to the pension benefits described above, the CMHSP participates in the Monroe County Retiree Health Plan, an agent multiple-employer defined benefit healthcare plan (the "Plan"). The CMHSP provides post-employment healthcare insurance benefits to certain employees through the CMHSP group health insurance plan which covers both active and retired members. Benefit provisions are established through discussions between the CMHSP and its employees.

Benefits Provided
The CMHSP provides medical and pharmacy benefits for eligible retirees, and their spouse, hired prior to June 1, 2012. Pre-Medicare benefits are provided through fully-insurance plans that mirror those offered to active employees through Blue Cross Blue Shield of Michigan (BCBSM) and Blue Care Network (BCN). Upon Medicare eligibility, supplemental benefits are offered through fully-insured plans administered by the Hartford. Normal retirement age is age 55 with 30 years of service, or age 60 with 8 years of service. For employees that retired prior to December 19, 2013, the CMHSP pays 100% of the retiree's single premium rate and the retiree is responsible for a portion of the dependent premium as provided by individual retiree in the participant data. For employees that retire(d) on or after December 19, 2013, prior to Medicare eligibility, the CMHSP pays 100% of the retiree's single premium up to Public Act 152 Hard Cap in effect at that time. Upon reaching Medicare eligibility, the CMHSP pays 100% of the retiree's single premium. For the life of the spouse, the CMHSP pays 50% of the spouse/dependent's premium, plus 2.27% for each year of service in excess of 8 years, up to 100% at 30 years of service.

Employees Covered by Benefit Terms
As of the September 30, 2025 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	78
Inactive employees or beneficiaries not yet receiving benefits	7
Active employees	26
Total	111

The CMHSP's defined benefit OPEB plan is closed to new hired employees.

Contributions and Funding Policy
The contribution requirements of plan members and the CMHSP are established and may be amended by the Retiree Health Care Board.

In conjunction with the preparation of the annual actuarial valuation for the plan, the plan's actuary calculates the CMHSP's actuarially determined contribution (ADC) for the CMHSP's next fiscal year. The CMHSP is responsible for providing the resources to the plan necessary to pay the costs of benefits provided under the plan subject to certain member sharing of benefit-related costs. The CMHSP must contribute the amount beyond member payments necessary to fund the actuarial liability for OPEB. For the fiscal year ended September 30th, the CMHSP's contribution was $2,542,492.

Total OPEB Liability
The total OPEB liability of the CMHSP was determined by an actuarial valuation as of September 30, 2025. The fiduciary net position was determined as of September 30, 2025 in order to calculate the net pension liability as of the measurement.

Actuarial Assumptions
The total OPEB liability in the September 30, 2025 valuation was determined using the following assumptions applied to all periods included in the measurement.

- Actuarial Cost Method: Individual Entry Age Normal as a level percentage of payroll
- Asset Valuation Method: Market Value
- Annual Wage Increases: 2.00%
- Price Inflation: 2.50%
- PA 152 Hard Cap-Single $7,886
- Investment Rate of Return: 6.93%

The mortality assumptions include a margin for future mortality improvements using Scale MP-2021 projected fully-generationally from the central year of data, 2010.

Because the CMHSP does not have enough data to conduct a fully credible experience analysis with respect to these assumptions, the current assumptions are based on those used in the most recent actuarial valuation of pension benefits through MERS. Said assumptions are based on an experience study conducted using actual experience from 2015 – 2018.

The investment policy of the CMHSP is determined based on the goals and objectives of the plan and the risk tolerance of the CMHSP. As new information regarding the economic environment becomes available the investment policy may need to be revised. Asset allocations fluctuate due to market performance, however, the target OPEB asset allocation is as described below. The CMHSP's objective in selecting the expected long-term rate of return on assets is to estimate the single rate of return that reflects the historical returns, future expectations for each asset class, and the asset mix of the plan assets.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	60%	4.50%
Global fixed income	20%	2.16%
Private investments	20%	6.50%
Expected Real Rate of Return	100%	4.43%
Inflation Rate		2.50%
Total Investment Rate of Return		6.93%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.93%. The discount rate is the single rate that reflects (1) the long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and OPEB plan assets are expected to be invested using a strategy to achieve that return, and (2) a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another scale), to the extent that the conditions for use of the long-term expected rate of return are not met.

For purposes of calculating the discount rate, projected Employer contributions are zero, considering the plan's current funded status and status as closed to future employees.

Changes in Net OPEB (Asset)/Liability

Calculating the Net OPEB (Asset)/Liability			
Changes in net OPEB (asset)/liability	Total OPEB liability (a)	Increase (decrease) in plan fiduciary net position (b)	Net OPEB (asset)/liability (a) – (b)
Balance at beginning of plan year*	12,110,873	12,550,311	(439,438)
Changes for the year			
Service cost	113,662	-	113,662
Interest on total OPEB liability	838,578	-	838,578
Changes in benefits	-	-	-
Difference between expected and actual experience	(294,844)	-	(294,844)
Changes in assumptions	(982,539)	-	(982,539)
Employer contributions	-	2,542,492	(2,542,492)
Employee contributions	-	-	-
Net investment income	-	1,426,006	(1,426,006)
Benefit payments, including employee refunds	(247,683)	(247,683)	-
Administrative expense	-	(15,686)	15,686
Other changes	-	-	-
Net changes	(572,826)	3,705,129	(4,277,955)
Balance at end of plan year	11,538,047	16,255,440	(4,717,393)

Sensitivity of the Net OPEB (Asset)/Liability to Changes in the Discount Rate

The following presents the Net OPEB (Asset)/Liability of the CMHSP, calculated using the discount rate of 6.93%, as well as what the CMHSP's Net OPEB (Asset)/Liability would be using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

Description	1% Decrease 5.93%	Current Discount Rate 6.93%	1% Increase 7.93%
Net OPEB (Asset)/Liability	(3,155,331)	(4,717,393)	(6,007,010)

The following presents the Net OPEB (Asset)/Liability of the CMHSP, as well as what the CMHSP's Net OPEB (Asset)/Liability would be if it were calculated using healthcare trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate.

Description	1% Decrease	Healthcare Trend Rate	1% Increase
Calculated Net OPEB (Asset)/Liability	(6,090,222)	(4,717,393)	(3,041,259)

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
For the year ended September 30, 2025, the CMHSP recognized OPEB expense of ($2,313,577). The CMHSP reported deferred outflows and inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
(Excess) Deficit investment returns	-	829,471
Differences in experience	-	219,091
Differences in assumptions	-	1,566,568
Totals	-	2,615,130

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Plan year ended:	Amount
2026	(1,512,087)
2027	(700,745)
2028	(306,838)
2029	(95,460)

Outstanding Liability
The outstanding liability to the plan at fiscal year-end was $0.

NOTE 12 - NET INVESTMENT IN CAPITAL ASSETS

As of September 30th, the composition of net investment in capital assets was comprised of the following:

Net investment in capital assets	Amount
Capital assets not being depreciated	47,000
Capital assets being depreciated, net	2,922,208
Capital related direct borrowing	(569,781)
Capital related lease liability	(1,336,526)
Net investment in capital assets	1,062,901

NOTE 13 - RISK MANAGEMENT

The CMHSP is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The CMHSP participated in the public entity risk pool – Michigan Municipal Risk Management Authority (MMRMA) for auto and general liability, property and crime and vehicle physical damage coverage.

MMRMA, a separate legal entity, is a self-insured association organized under the laws of the State of Michigan to provide self-insurance protection against loss and risk management services to various Michigan governmental entities.

As a member of this pool, the CMHSP is responsible for paying all losses, including damages, loss adjustment expenses and defense costs, for each occurrence that falls within the member's self-insured retention. If a covered loss exceeds the CMHSP's limits, all further payments for such loss are the sole obligation of the CMHSP. If for any reason MMRMA's resources available to pay losses are depleted, the payment of all unpaid losses of the CMHSP is the sole obligation of the CMHSP. Settled claims have not exceeded the amount of coverage in any of the past three years.

The CMHSP's coverage limits are $5,000,000 for liability, $1,500,000 for vehicle physical damage, and approximately $14,483,322 for buildings and personal property.

NOTE 14 – INCURRED BUT NOT REPORTED (IBNR) LIABILITY

The CMHSP estimates certain provider related liabilities which include amounts for incurred inpatient, residential and community provider claims liability based on management's estimate. The CMHSP may not be billed for these until several months after the date of service. The actual cost may vary from the estimated amount for a variety of reasons that include, but are not limited to, retroactive consumer eligibility or cost recovery from other third party payers.

The change in the claims liability is as follows:

Fiscal Year	Beginning of Year Liability	Claims and Changes in Estimates	Claim Payments	End of Year Liability
2023	340,191	34,689,759	(34,689,759)	340,191
2024	340,191	37,599,503	(37,881,410)	58,284
2025	58,284	42,584,187	(42,609,720)	32,721

NOTE 15 – CONTINGENT LIABILITIES

Under the terms of various federal and state grants and regulatory requirements, the CMHSP is subject to periodic audits of its agreements, as well as a cost settlement process under the full management contract with the regional entity and the State. Such audits could lead to questioned costs and/or requests for reimbursement to the grantor or regulatory agencies. Cost settlement adjustments, if any, as a result of compliance audits are recorded in the year that the settlement is finalized. The amount of expenses which may be disallowed, if any, cannot be determined at this time, although the CMHSP expects such amounts, if any, to be immaterial.

NOTE 16 – ECONOMIC DEPENDENCE

The CMHSP receives over 90% of its revenues from the State of Michigan either directly from MDHHS or indirectly through the CMHSP's regional entity.

NOTE 17 – RELATED PARTY TRANSACTIONS

The CMHSP provides services to consumers in the regional entity's geographic region through a contract with the regional entity. The CMHSP receives prepaid sub capitation payments from the regional entity for these services on a "per member per month" basis. The amounts received from the regional entity are disclosed on page 2 under the heading: Medicaid funding and State and federal funding (a portion of which is passed through the regional entity).

The County is deemed a related party by management due to the fact that the County is statutorily required to provide local funding to the CMHSP. The County provided financing for office space located at 1001 S. Raisinville Road, Monroe, MI. The CMHSP paid $269,336 during the year for its portion of the County's bond payments.

NOTE 18 – UPCOMING ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 103, *Financial Reporting Model Improvements*, was issued by the GASB in April of 2024 and will be effective for fiscal year 2026. This Statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

a. Management's discussion and analysis (MD&A);
    i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
        1) Overview of the Financial Statements,
        2) Financial Summary,
        3) Detailed Analyses,
        4) Significant Capital Asset and Long-Term Financing Activity,
        5) Currently Known Facts, Decisions, or Conditions;
    ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
    iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
b. Unusual or infrequent items;
c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
    i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
    ii. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies;
d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, was issued by the GASB in September 2024 and will be effective for the fiscal year 2026. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale.

REQUIRED SUPPLEMENTAL INFORMATION

Monroe Community Mental Health Authority
Defined Benefit Pension Plan - Required Supplemental Information
Schedule of Changes in Net Pension Liability and Related Ratios

	Plan year ended December 31,	
	2023	**2024**
Total Pension Liability		
Service costs	$ 289,227	$ 280,883
Interest	1,492,326	2,426,060
Changes in benefit terms	-	-
Difference between expected & actual experience	538,753	635,221
Changes in assumptions	-	-
Benefit payments including employee refunds	(2,098,585)	(2,230,463)
Other	13,191,625	-
Net Change in Total Pension Liability	13,413,346	1,111,701
Total Pension Liability, beginning	22,079,009	35,492,355
Total Pension Liability, ending	35,492,355	36,604,056
Plan Fiduciary Net Position		
Contributions - employer	2,566,245	1,534,371
Contributions - employee	-	-
Net investment income	3,459,391	3,224,564
Benefit payments including employee refunds	(2,098,585)	(2,230,463)
Administrative expense	(25,698)	(47,253)
Other	12,200,326	-
Net Change in Fiduciary Net Position	16,101,679	2,481,219
Plan Fiduciary Net Position, beginning	15,324,811	31,426,490
Plan Fiduciary Net Position, ending	31,426,490	33,907,709
Employer Net Pension Liability	4,065,865	2,696,347
Plan fiduciary net position as a % of total pension liability	89%	93%
Covered Employee Payroll	$ 2,515,872	$ 2,539,702
Net pension liability as a percentage of covered payroll	162%	106%

Notes to Schedule:
Prior to plan year 2023, the pension plan was considered a cost-sharing plan. As of plan year 2023, the pension plan is now considered to be an agent multiple-employer plan.
The amounts presented for each fiscal year were determined as of December 31st.
This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Monroe Community Mental Health Authority
Required Supplemental Information
Schedule of Employer Pension Contributions

Fiscal year ended Sept 30th	Actuarial Determined Contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	$ 613,886	$ 613,886	$ -	$ 3,385,989	18%
2016	569,796	569,796	-	3,477,529	16%
2017	605,211	605,211	-	3,597,452	17%
2018	588,884	460,544	128,340	3,553,559	13%
2019	675,863	633,084	42,779	2,861,045	22%
2020	817,505	817,505	-	2,661,083	31%
2021	903,296	903,296	-	2,395,885	38%
2022	1,719,750	1,719,750	-	2,511,175	68%
2023	1,535,605	1,535,605	-	2,414,289	64%
2024	1,724,304	1,724,304	-	2,624,698	66%
2025	1,377,846	1,377,846	-	2,539,702	54%

Prior to fiscal year 2024, the pension plan was considered a cost-sharing plan. As of fiscal year 2024, the pension plan is now considered to be an agent multiple-employer plan.

Notes to Schedule of Employer Contributions

Valuation Date December 31, 2023

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20-year layered amortization with 2% annual payment increases
Asset valuation method	7-year adjusted market value
Inflation	2.25%
Salary increases	2.75% plus merit and longevity rates based on age.
Investment rate of return	7.00%
Retirement age	Normal retirement age is 60 with 8 years of service; early retirement allowed at age 55 with 30 years of service.
Mortality	Mortality rates used were based on the Fully Generational Pub-2010 General Employees Mortality Table, using Projection Scale MP-2021.

Monroe Community Mental Health Authority
Defined Benefit OPEB Plan - Required Supplemental Information
Schedule of Changes in Net OPEB (Asset)/Liability and Related Ratios

	Plan year ended September 30,				
	2018	2019	2020	2021	2022
Total OPEB Liability					
Service costs	$ 423,061	$ 144,102	$ 171,273	$ 174,698	$ 140,457
Interest	720,572	863,621	1,214,180	1,263,019	1,037,258
Changes in benefit terms	-	-	2,669,480	-	-
Difference between expected & actual experience	-	148,215	513,694	(1,493,833)	73,128
Changes in assumptions	(1,072,427)	(8,619,154)	1,494,506	(2,471,621)	46,728
Benefit payments including employee refunds	(590,418)	(675,557)	(706,421)	(672,479)	(688,130)
Other	-	-	-	-	-
Net Change in Total OPEB Liability	(519,212)	(8,138,773)	5,356,712	(3,200,216)	609,441
Total OPEB Liability, beginning	21,593,302	21,074,090	12,935,317	18,292,029	15,091,813
Total OPEB Liability, ending	21,074,090	12,935,317	18,292,029	15,091,813	15,701,254
Plan Fiduciary Net Position					
Contributions - employer	N/A	688,368	973,654	1,962,410	2,759,874
Contributions - employee	N/A	-	-	-	-
Net investment income	N/A	59,934	230,647	766,264	(1,026,499)
Benefit payments including employee refunds	N/A	(675,557)	(706,421)	(672,479)	(688,130)
Administrative expense	N/A	(488)	(1,053)	(2,126)	(4,225)
Net Change in Fiduciary Net Position	N/A	72,257	496,827	2,054,069	1,041,020
Plan Fiduciary Net Position, beginning	N/A	2,476,954	2,549,211	3,046,038	5,100,107
Plan Fiduciary Net Position, ending	N/A	2,549,211	3,046,038	5,100,107	6,141,127
Employer Net OPEB (Asset)/Liability	N/A	10,386,106	15,245,991	9,991,706	9,560,127
Plan fiduciary net position as a % of total OPEB (asset)/liability	0%	20%	17%	34%	39%
Covered Employee Payroll	$ 3,553,559	$ 2,870,289	$ 2,445,171	$ 2,870,289	$ 2,385,193
Net OPEB (asset)/liability as a percentage of covered payroll	N/A	362%	624%	348%	401%

Notes to Schedule:
Prior to plan year 2019, the OPEB Trust was determined not to be a qualified trust for GASB 75 purposes. As a result, the plan fiduciary net position is not included for plan year 2018. In plan year 2019, the OPEB Trust was determined to be a qualified trust for GASB purposes and plan fiduciary net position was added.
The amounts presented for each plan year were determined as of September 30th.
GASB 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Monroe Community Mental Health Authority
Defined Benefit OPEB Plan - Required Supplemental Information
Schedule of Changes in Net OPEB (Asset)/Liability and Related Ratios

	Plan year ended September 30,		
	2023	2024	2025
Total OPEB Liability			
Service costs	$ 138,936	$ 136,034	$ 113,662
Interest	1,084,965	1,048,184	838,578
Changes in benefit terms	-	-	-
Difference between expected & actual experience	(919,811)	(120,600)	(294,844)
Changes in assumptions	(225,196)	(3,530,051)	(982,539)
Benefit payments including employee refunds	(681,387)	(521,455)	(247,683)
Other	-	-	-
Net Change in Total OPEB Liability	(602,493)	(2,987,888)	(572,826)
Total OPEB Liability, beginning	15,701,254	15,098,761	12,110,873
Total OPEB Liability, ending	15,098,761	12,110,873	11,538,047
Plan Fiduciary Net Position			
Contributions - employer	2,582,257	2,549,504	2,542,492
Contributions - employee	-	-	-
Net investment income	757,752	1,742,804	1,426,006
Benefit payments including employee refunds	(681,387)	(521,455)	(247,683)
Administrative expense	(9,706)	(10,585)	(15,686)
Net Change in Fiduciary Net Position	2,648,916	3,760,268	3,705,129
Plan Fiduciary Net Position, beginning	6,141,127	8,790,043	12,550,311
Plan Fiduciary Net Position, ending	8,790,043	12,550,311	16,255,440
Employer Net OPEB (Asset)/Liability	6,308,718	(439,438)	(4,717,393)
Plan fiduciary net position as a % of total OPEB (asset)/liability	58%	104%	141%
Covered Employee Payroll	$ 2,736,672	$ 2,758,087	$ 2,539,702
Net OPEB (asset)/liability as a percentage of covered payroll	231%	-16%	-186%

Notes to Schedule:
Prior to plan year 2019, the OPEB Trust was determined not to be a qualified trust for GASB 75 purposes. As a result, the plan fiduciary net position is not included for plan year 2018. In plan year 2019, the OPEB Trust was determined to be a qualified trust for GASB purposes and plan fiduciary net position was added.
The amounts presented for each plan year were determined as of September 30th.
GASB 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Monroe Community Mental Health Authority
Required Supplemental Information
Schedule of Employer OPEB Contributions

Fiscal year ended Sept 30th	Actuarial Determined Contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2018	$ 933,920	$ 590,418	$ 343,502	$ 3,553,559	17%
2019	936,844	688,368	248,476	2,870,289	24%
2020	1,418,403	1,418,403	-	2,445,171	58%
2021	1,211,805	1,211,805	-	2,366,868	51%
2022	2,574,318	2,574,318	-	2,385,193	108%
2023	2,582,257	2,582,257	-	2,736,672	94%
2024	2,549,504	2,549,504	-	2,758,087	92%
2025	2,542,492	2,542,492	-	2,437,654	104%

Notes to Schedule of Employer Contributions

Valuation Date September 30, 2025

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry age normal as a percentage of payroll
Amortization method	Level dollar over a closed 1 year
Asset valuation method	Market value
Inflation	2.50%
Salary increases	2.00%
PA 152 Hard Cap-Single	$7,886
Investment rate of return	6.93%
Mortality	The mortality assumptions include a margin for future mortality improvements using Scale MP-2021 projected fully-generationally from the central year of data, 2010.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Board
Monroe Community Mental Health Authority
Monroe, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of Monroe Community Mental Health Authority (the CMHSP) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CMHSP's basic financial statements, and have issued our report thereon dated March 24, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the CMHSP's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CMHSP's internal control. Accordingly, we do not express an opinion on the effectiveness of the CMHSP's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the CMHSP's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

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

March 24, 2026

Consumer Advisory Council

2025-2026

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

Making a Difference Where It Counts

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

What is the Consumer Advisory Council?

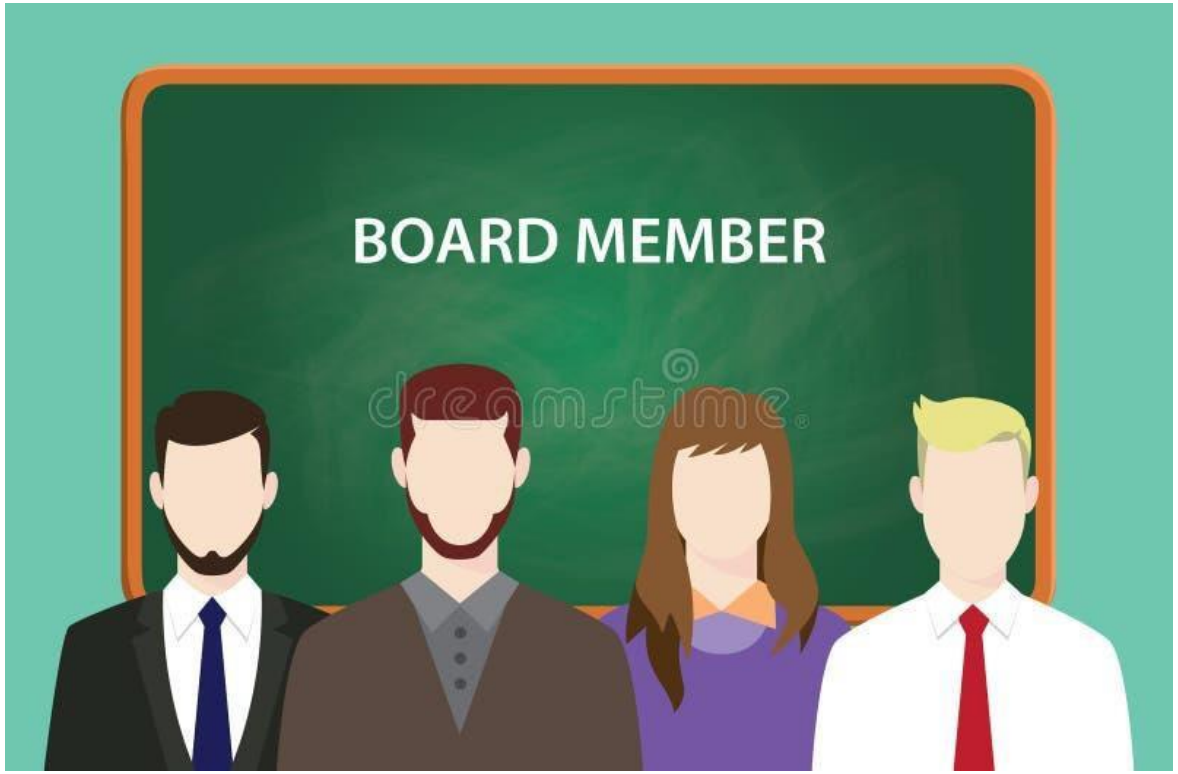
The CMH Consumer Advocacy Council members work as advocates to promote services, supports, communication, opportunities, and legislation for all individuals recovering from mental illness, developmental and intellectual disabilities, and emotional impairments, who are Community Mental Health (CMH) consumers and families of consumers past and present. The Council works to create an awareness of mental health issues for all people recovering, through education and advocacy.

The Council combats stigma.

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

“The mission of the MCMHA Consumer Advocacy Council is to provide advocacy and support through a partnership with Monroe Community Mental Health Authority participants, staff, and the community.”

Board Members for 2025-2026



Chair: Sarah K

Co-Chair: Tim L

Secretary: Dominic B

Monroe RCAC Rep:

Sarah K and Amber E

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

Membership and Meetings

- **CAC is currently made up of 8 members.**
- **We have finished a new flyer that has been passed out at the Raisinville office to help increase attendance. (Please see flyer provided)**
- **We will be adding this new flyer to new consumer folders.**
- **We meet the second Tuesday of the month at the Raisinville office 1:30pm-2:30pm. (Note time change)**

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

Adam Anastasoff

Program Director

Presented Services Provided

by the

Behavioral Health Urgent Care

&

Crisis Mobile

On

05/12/2026

Nicole Yeary

Direct Support Professional
Crossroads Clubhouse

Presenting Services

Offered by

River Rasinville Clubhouse

T.B.D.

MONROE
COMMUNITY
MENTAL
HEALTH
AUTHORITY

Community Events

- **2026 Monroe County Fair**

CAC will be working a table 2 days this year utilizing the 2nd table in the CMHA booth to promote CAC.

- **Town Hall Meeting**

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

The event did not go quite as planned. We found out that just passing out flyers and fidgets did not draw very much attention to our table.

We purchased a prize wheel to have visitors spin the wheel and they will win a fidget that is in a box of corresponding color.

I have made a new flyer that has everything you need to know about CAC and it also explains who is eligible to become members now so current members do not have to remember who is eligible.

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

2026 RCAC Picnic and Annual Training

- **This Year the RCAC picnic was held in Washtenaw on June 25th. We had 7 people attend this year from Monroe.**

- **Annual Training will be held November 12th this year in Washtenaw again.**

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

2026 Walk A Mile Rally

- This year's Walk-A-Mile will be held September 23rd in Lansing.
- We will be utilizing Clubhouse Van to help on cost.
- We are working on the new design for this year's shirt currently.

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

MONROE

MENTAL
HEALTH
AUTHORITY

Talk With Us.

CONSUMER ADVISORY COUNCIL (CAC)

Make Your Voice Heard!

The Consumer Advisory Council (CAC) is a group of individuals who work together to improve services, promote self-advocacy, and ensure that consumers' voices are heard. Members share their experiences, provide feedback, and help create positive change in the community.

WHO CAN JOIN?

- CURRENTLY RECEIVE SERVICES FROM MONROE COMMUNITY MENTAL HEALTH AUTHORITY (CMHA)
- HAVE RECEIVED SERVICES FROM MONROE CMHA IN THE PAST
- HAVE A FAMILY MEMBER WHO CURRENTLY RECEIVES OR HAS RECEIVED SERVICES FROM MONROE CMHA

WHY JOIN THE CAC?

- Help others learn to advocate for themselves
- Share your ideas and experiences
- Promote self-advocacy and consumer empowerment
- Help improve services and supports
- Meet new people and make a difference in your community
- Participate in community events and outreach activities
- Receive a stipend for attending monthly meetings

Board participants receive a stipend for attending monthly meetings.

COMMUNITY INVOLVEMENT

CAC members participate in events such as:

- Walk-A-Mile
- Monroe County Fair
- Other community outreach and advocacy opportunities

MEETING INFORMATION

Second Tuesday of every month

1:30 PM – 2:30 PM

Monroe Community Mental Health Authority
1001 Raisinville Rd
Monroe, MI 48161

Come be a part of the change in our community!

C.A.C

JOIN US

AND HELP CREATE POSITIVE CHANGE IN OUR COMMUNITY!

CONTACT US

734-243-7340

Your voice. Your community. Your impact.

MONROE COMMUNITY MENTAL HEALTH AUTHORITY

OPERATIONS REPORT

July 22, 2026

TRUSTED COMMUNITY PARTNER

Strategic Plan Goal 2: *Serve as a Responsive and Reliable Community Partner*

Revel Marketing Updates:

- An external newsletter was distributed to community partners in June as part of ongoing outreach and engagement efforts.
- Beginning this year, the Monroe swag store—managed in partnership with Revel—will open on a quarterly basis during the months of **July, November, February, and May**. The store will remain open for two weeks each quarter, allowing staff the opportunity to purchase branded Monroe apparel and merchandise.
- On July 15, Kayla provided an overview and organizational update to the Community Relations Board Committee as part of continued relationship-building and community visibility initiatives.

Community Outreach Report:

Quarter 3 – Fiscal Year 2026 (April – June)

During the third quarter, Monroe CMHA continued to strengthen community partnerships and increase public awareness of behavioral health services through participation in local events, presentations, and community engagement activities.

Community Outreach Activities (April – June)

Staff participated in the following outreach events and community initiatives:

- Attended the **NAMI Michigan Honors** event.
- Participated in the **Transition Council Agency Fair** hosted by the Monroe County Intermediate School District (ISD).
- Participated in the **Bedford Veterans Event** at the Bedford Branch Library, providing information on available behavioral health services and community resources.
- Participated in the **CEO Coffee Hour** at Tim Hortons in Lambertville, engaging with community members and local stakeholders.
- Supported the **Mental Health Fun Day** community event, promoting mental health awareness and available services.
- Presented information on **Mobile Crisis Services** and the **Behavioral Health Urgent Care (BHUC)** to residents and staff of the Monroe Housing Commission.
- Participated in the **Michigan Department of Corrections (MDOC) Recovery Coaches of the Recovery Advocacy Program Supports Community Event**, providing education and resource information to attendees.

Upcoming Community Outreach Activities

The following outreach events are currently scheduled for the upcoming quarter:

- **CEO Coffee Hour** – Tim Hortons, Monroe (July 2026)
- **Monroe County Fair** – Outreach booth (August 2–8, 2026)
- **Salvation Army Community Carnival**

- **RAW Annual Picnic**
- **State WAM Event** – Lansing
- **CEO Coffee Hour** – Old 23 Grille, Ida (September 2026)
- **Community Town Hall** – Monroe Intermediate School District (October 28, 2026)

Summary

Community outreach efforts during Quarter 3 focused on increasing public awareness of Monroe CMHA services, fostering collaborative relationships with community organizations, and expanding access to behavioral health information and resources. Planned outreach activities for the upcoming quarter will continue to support the organization's commitment to community engagement, education, and improving access to behavioral health services throughout Monroe County.

SERVICES PROMOTE RECOVERY

Strategic Plan Goal 4: *At All Levels of the Organization, Services Provided Meet the Needs of the Customer*

Customer Services:

Quarter 3 Grievance Summary: Fiscal Year 2026 (April – June)

A total of **10 grievances** were received during the third quarter of Fiscal Year 2026. The majority of grievances involved requests for a change in provider or case manager.

April 2026 - Total Grievances Received: 1

Grievance Type	Outcome
Request for new prescriber	Granted

May 2026 - Total Grievances Received: 3

Grievance Type	Outcome
Request for new prescriber	Granted
Request for new case manager (2)	One resolved without a reassignment; one request granted with a new case manager assigned.

June 2026 - Total Grievances Received: 6

Grievance Type	Outcome
Requests for new prescriber (3)	Two resolved without reassignment (one consumer chose to remain with their current prescriber and one elected to seek services in the community); one request remains pending.
Requests for new case manager (2)	One resolved with the consumer remaining with their current case manager; one request remains pending.
Reception services (1)	Resolved. The consumer expressed dissatisfaction after staff were unable to assist with obtaining mobile data needed for a scheduled appointment.

Quarterly Summary

During Quarter 3, the organization received **10 grievances**, with **90%** related to requests for changes in clinical providers or case managers. Most grievances were resolved through discussion with the consumer or by accommodating the requested change when appropriate. Two grievances remained under review at the close of the reporting period.

The single grievance related to reception services was resolved following follow-up with the consumer. Continued monitoring of grievance trends will help identify opportunities to improve service delivery, communication, and the overall consumer experience.

Kiosk Satisfaction Survey Results:

April 2026 - A total of **25 survey responses** were received:

- **Behavioral Health Urgent Care (BHUC):** 10 responses, **4.74-star average**
- **Lobby:** 8 responses, **4.34-star average**
- **Prescriber Hallway:** 7 responses, **4.86-star average**

Lobby Feedback Highlights:

- Suggestions included providing a large bin of slime supplies for activities.
- A request was made for a gumball machine in the lobby.

May 2026 - A total of **62 survey responses** were received:

- **Behavioral Health Urgent Care (BHUC):** 3 responses, **4.81-star average**
- **Lobby:** 50 responses, **4.16-star average**
- **Prescriber Hallway:** 9 responses, **4.70-star average**

Lobby Feedback Highlights:

- Positive comments recognized staff, including a compliment for Allison and several remarks stating that staff are great.
- Suggestions included having a visiting nurse available, offering fidget items, and providing Pokémon cards for consumers.

June 2026 - A total of **51 survey responses** were received:

- **Behavioral Health Urgent Care (BHUC):** 9 responses, **4.96-star average**
- **Lobby:** 33 responses, **3.89-star average**
- **Prescriber Hallway:** 9 responses, **4.89-star average**

The **Lobby** rating decreased below the organizational benchmark of **4.0 stars**, averaging **3.89 stars**.

Lobby Feedback Highlights

- One individual reported feeling ignored by their care team.
- One inappropriate comment of a sexual nature was submitted.
- One individual expressed dissatisfaction with the protective glass at the front desk.
- One consumer reported that the staff member they were scheduled to meet with was late, resulting in the appointment feeling rushed.
- Two respondents indicated that staff interactions were not friendly.

Overall Trends

- **BHUC** consistently maintained high satisfaction scores, improving from **4.74 stars in April** to **4.96 stars in June**.
- **Prescriber Hallway** also demonstrated consistently strong performance, with ratings ranging from **4.70 to 4.89 stars**.
- **Lobby** satisfaction remained above 4.0 stars in April and May but declined to **3.89 stars in June**, indicating an opportunity to further evaluate consumer concerns related to communication, timeliness, and customer service.

Survey Enhancement Recommendation

- To better identify areas requiring improvement, an additional survey question has been added:

  "What service did you receive today? (Therapy, Case Management, Doctor, Nurse, or Other)"

- This question will allow us to associate survey responses with the specific service received, making it easier to identify trends when lower satisfaction scores or comments are submitted. By pinpointing the department or service area connected to consumer feedback, leadership can develop targeted action plans, recognize areas of excellence, and implement strategies to improve the overall consumer experience and increase positive feedback.

External Provider Quarter 2 Survey Results Report

Fiscal Year 2026 – Quarter 2 (January – March)

The Quarter 2 External Provider Survey was completed to assess key organizational performance indicators, workforce trends, and operational challenges among contracted providers.

Survey Highlights

- **Staff Retention:** Providers reported an overall staff retention rate of **85%**.
- **Training Compliance:** Providers achieved an overall training compliance rate of **95%**, demonstrating continued adherence to required training standards.
- **Workforce Trends:** The most frequently identified organizational challenge continues to be **staff recruitment and retention**. Despite these ongoing workforce challenges, providers also cited **successful recruitment and retention efforts** as one of their greatest accomplishments during the reporting period, reflecting progress in strengthening workforce stability.
- **Drop-In Center Attendance:** No attendance data were submitted for the Drop-In Center during the reporting period.

Summary

Overall, external providers reported strong compliance with required training and stable staff retention rates. Workforce recruitment and retention continue to be the primary operational challenge across providers; however, reported successes in these same areas indicate that efforts to improve workforce stability are yielding positive results. Continued monitoring of workforce metrics and operational performance will support ongoing quality improvement initiatives.

Additional Space Needs:

1. Significant Growth in Consumer Volume and Services Provided

Prescriber service demand has increased sharply over the past two years, demonstrating a clear need for expanded prescriber and tele-health capacity.

- From **06/01/2024 to 05/31/2025**, doctors served **1,648 unique consumers** and delivered **8,373 services**.
- From **06/01/2025 to 05/31/2026**, doctors served **1,953 unique consumers** and delivered **9,625 services**.

This reflects:

- **305 additional consumers** compared to the prior year
- **1,252 additional services** delivered year-over-year

This level of growth represents a **19% increase in consumers** and a **15% increase in services**, placing substantial pressure on existing space and resources.

2. Expansion of Tele-Health Capacity Already Required

To keep up with rising demand, the organization has taken steps to increase available space:

- **Three additional rooms** were added in the PHS hallway specifically to accommodate the need for more tele-health rooms.

3. Workforce Growth Outpacing Current Space

Staffing levels have increased significantly to meet service needs, further intensifying space limitations.

Full-Time Equivalent (FTE) Growth

Year	FTE Count
2023	137
2024	155
2025	166
2026	172

This represents a **25% increase in staffing** over four years. As staffing grows, so does the need for:

- Additional offices
- Tele-health rooms
- Meeting spaces for staff and consumers

- Training and onboarding areas

Current facilities are no longer adequate to support the workforce size or the volume of services being delivered.

4. Summary: Why an Additional Building Is Needed

The data clearly demonstrates that:

- Consumer volume and service delivery have increased substantially.
- Tele-health demand has grown beyond current room capacity.
- Staffing levels have expanded significantly, outgrowing available workspace.
- Temporary solutions (e.g., adding rooms in hallways) are no longer sufficient or sustainable.

An additional building is necessary to support continued growth, maintain service quality, and ensure staff have the space required to perform their roles effectively.

MCMHA Performance Indicator Survey: External Providers

FY 2026 Q2: January 1, 2026 – March 31, 2026

Surveyed Providers		Retention		Training Compliance	
# Sent Out	# Responses	Average Staff Retention		Average Training Compliance	
40	28	Q1: 92.96%	Q2: 85.44%	Q1: 97.42%	Q2: 94.97%

Greatest Challenges

Category	# of Providers
Retention and recruitment	11
Training compliance	4
Weather and illnesses	4
Consumer attendance	3
Rates and financial reimbursement	3
Referrals	2
Overlapping of services	1
Company transition	1
New AMS system	1

Greatest Successes

Category	# of Providers
Retention and recruitment	8
Training compliance	6
Quality service	4
Consumer successes	4
Consumer attendance	3
Staff and consumer safety	1
Expansion of services	1
New caregiver app	1
New van to transport consumers	1

Supported Employment

Number of Providers	Number of Supported Employment Consumers	Consumers at Least 6 Months Employed
1	5	5

Drop-In Center

Number of Providers	Average Daily Attendance	Average Meals Per Day
N/A	N/A	N/A

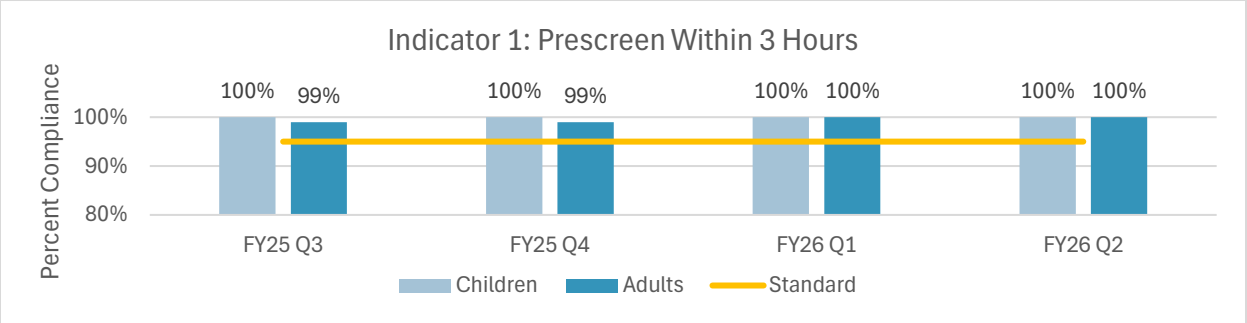
The supported employment provider that responded was Life Enrichment Academy. We did not have any drop-in center providers respond to the survey this quarter.

Compliance Report on Performance Improvement

Fiscal Year 26 Quarter 2
(1/1/26 – 3/31/26)

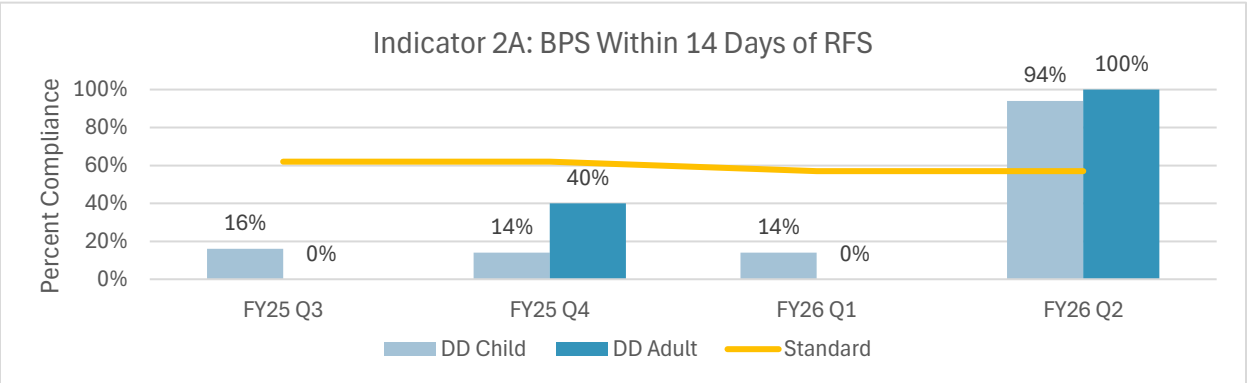
MDHHS Michigan's Mission-Based Performance Indicator System (MMBPIS)

Indicator 1: The percent of all adults and children receiving a pre-admission screening for psychiatric inpatient care for whom the disposition was completed within three hours. Effective 10/1/25, MDHHS no longer requires reporting on this indicator. The previous standard was 95%.



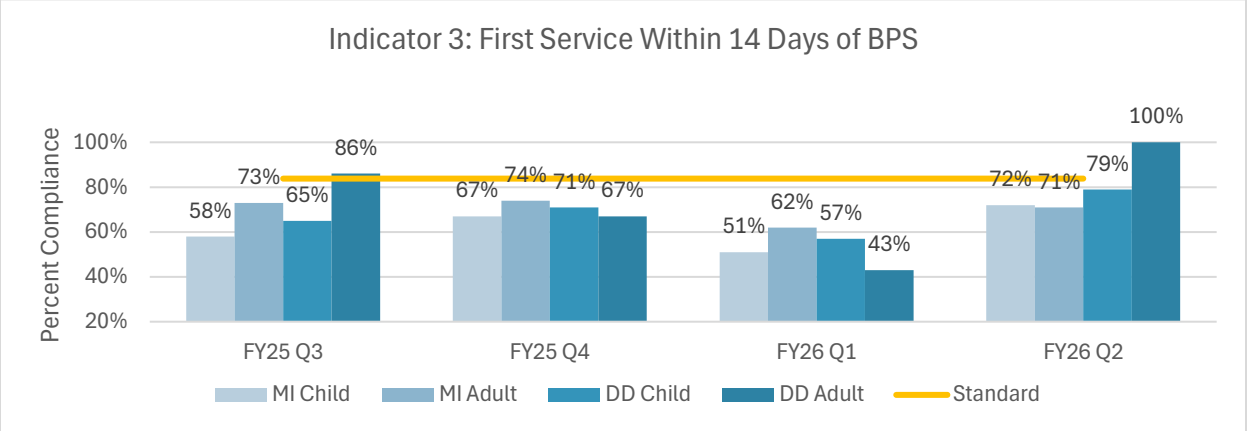
Population	Number of Emergency Referrals for a Prescreen	Number of Prescreens Completed Within 3 Hours	Out of Compliance	Percent Compliance
Child	46	46	0	100%
Adult	145	145	0	100%
Total	191	191	0	100%

Indicator 2A: The percentage of new persons during the quarter receiving a completed biopsychosocical (BPS) assessment within 14 calendar days of a non-emergency request for service. Effective 10/1/25, data from consumers receiving CCBHC services (primarily MI Adult and MI Child populations) is excluded from Indicator 2A. The new FY26 MDHHS standard is 57%.



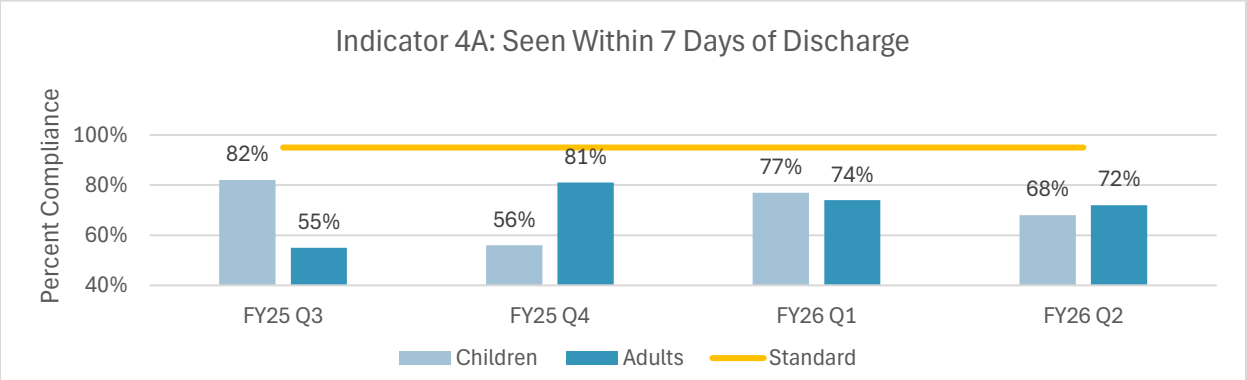
Population	Number of People Requesting Initial BPS	Number of Initial BPS's Completed Within 14 Days of RFS	Out of Compliance	Percent Compliance
DD Child	16	15	1	94%
DD Adult	4	4	0	100%
Total	20	19	1	95%

Indicator 3: Percentage of new persons during the quarter starting any medically necessary on-going covered service within 14 days of completing a non-emergent biopsychosocial (BPS) assessment. Effective 10/1/25, MDHHS no longer requires reporting on this indicator. The previous standard was 83.8%.



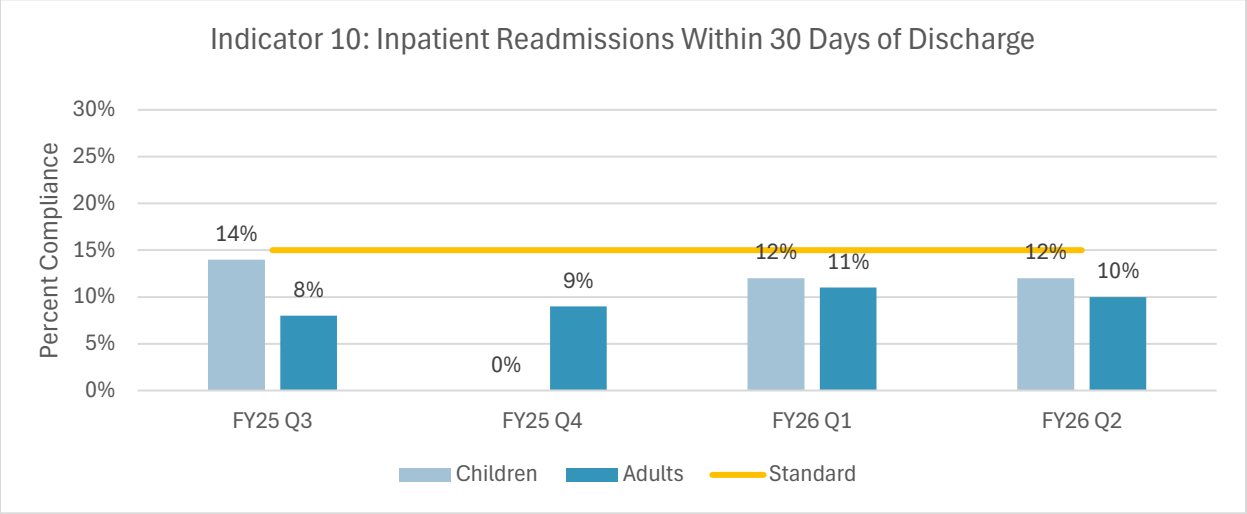
Population	Number of People Eligible for Services	Number of People Receiving First Service Within 14 Days of BPS	Out of Compliance	Percent Compliance
MI Child	50	36	14	72%
MI Adult	136	97	39	71%
DD Child	14	11	3	79%
DD Adult	7	7	0	100%
Total	207	151	56	73%

Indicator 4A: The percent of discharges from a psychiatric inpatient unit who are seen for follow-up care within seven days. Effective 10/1/25, MDHHS no longer requires reporting on this indicator. The previous standard was 95%.



Population	Net Number of Discharges from Psychiatric Inpatient	Number of Discharges Seen Within 7 Days	Out of Compliance	Percent Compliance
Child	19	13	6	68%
Adult	60	43	17	72%
Total	79	56	23	71%

Indicator 10: The percent of MI and DD children and adults readmitted to an inpatient psychiatric unit within 30 days of discharge. Effective 10/1/25, MDHHS no longer requires reporting on this metric. The previous standard was 15% or less.



Population	Number of Discharges from Psychiatric Inpatient	Number of Discharges Readmitted Within 30 Days	Percent Readmission
Child	25	3	12%
Adult	78	8	10%
Total	103	11	11%

MDHHS Behavioral Health Quality Transformation Metrics

MEASURE	BENCHMARK	MCMHA RATE FY26 Q2 (Difference from Previous Quarter)
SSD Diabetes Screening for People with Schizophrenia or Bipolar Disorder Using Antipsychotic Medications: The percentage of consumers 18 to 64 years of age with schizophrenia, schizoaffective disorder, or bipolar disorder, who were dispensed an antipsychotic medication and had a glucose or A1c test in the measurement year.	79.21%	78% (-0.5%)
IET14AD Initiation of SUD Treatment: New episodes, after which the individual initiated treatment through an inpatient SUD admission, outpatient visit, telehealth or intensive outpatient encounter or partial hospitalization, or received medication within 14 days of diagnosis.	40%	32.7% (-4%)
IET34AD Engagement of SUD Treatment: Initiation-compliant consumers who had additional SUD services or medications within 34 days of that initiation visit.	15%	7.6% (-2%)
FUH Follow-Up after Hospitalization for Mental Illness: The percentage of discharges for members six years of age and older who were hospitalized for a principal diagnosis of mental illness or intentional self-harm, and who had a mental health follow-up service within the first 30 days after discharge.	Adults: 62% Children: 79%	Adults: 66.9% (-2.4%) Children: 87.1% (+0.8%)

FUM Follow-Up after Emergency Department visit for Mental Illness: The percentage of discharges for members six years and older who had an Emergency Department visit for a principal diagnosis of mental illness or intentional self-harm, and who had a mental health follow-up service within the first 30 days of discharge.	Adults & Children: 60.8%	Adults: 60.4% (+2.4 %) Children: 80.2% (+5.3%)
FUA30 Follow-Up after Emergency Department visit for Substance Abuse: The percentage of Emergency Room visits for individuals aged 13 and older who had a principal diagnosis of substance use disorder (SUD), or any diagnosis of drug overdose, and who had a follow-up service within the first 30 days of discharge.	Adults: 36.3% Children: 35.6%	Adults: 44.9% (-1.1%) Children: 25% (+6.8%) (The most recent data provided by MDHHS is from September 2025).
APM Metabolic Monitoring for Children and Adolescents on Antipsychotics: Continuously enrolled consumers 1 to 17 years of age who were dispensed an antipsychotic medication at least twice during the measurement year that received blood glucose and cholesterol testing.	27.6%	24.4% (-5 %)
APP1-17 Use of First-Line Psychosocial Care for Children on Antipsychotics: Continuously enrolled consumers 1 to 17 years of age who had a new prescription for an antipsychotic medication that had a qualifying Psychosocial Care service between 90 days before the prescription and 30 days after the prescription.	65.6%	76.5% (+6.7%)
ADDINIT Initiation Phase: Percentage of children ages 6 to 12 with a prescription dispensed for ADHD medication, who had one follow-up visit with a practitioner with prescribing authority during the 30-day Initiation Phase.	52.6%	84.1% (+4.5%)

ADDMAIN Continuation and Maintenance (C&M) Phase: Percentage of children ages 6 to 12 with a prescription dispensed for ADHD medication, who remained on the medication for at least 210 days and who, in addition to the visit in the Initiation Phase, had at least two follow-up visits with a practitioner within 270 days (9 months) after the Initiation Phase ended.	61.2%	69.9% (+22.6%) (The most recent data provided by MDHHS is from December 2025).

MONROE COMMUNITY MENTAL HEALTH

May 2026

Board Report

Table of Acronyms

Acronym	Full Description
DAB	Disabled, Aged, & Blind
HMP	Healthy Michigan Plan
HSW	Habilitation Supports Waiver
TANF	Temporary Assistance for Needy Families
CWP	Child Waiver Program
SEDW	Severe Emotional Disturbance Waiver
HHBH	Health Home - Behavioral Health
CMHSP	Community Mental Health Services Program
PIHP	Prepaid Inpatient Health Plan
CCBHC	Certified Community Behavioral Health Clinic

MONROE CMH

May 2026

Monthly Highlights

- Statement of Position - Cash in the bank is $20,786,169.
- Estimated surplus (due back to PIHP) is $1,694,311
- Estimated surplus from CCBHC Medicaid operations is $1,946,586
- Estimated deficit from CCBHC non-Medicaid operations is $1,763,634
- Estimated surplus from other General Fund spend is $186,814.
- Total estimated fund balance addition is $1,016,880.

BASIC FINANCIAL STATEMENTS

MONROE CMH

Statement of Position

October 1, 2025 through May 31, 2026

ASSETS & DEFERRED OUTFLOWS	May 31 Balance	Balance September 30 2025	Over (Under)
Current:			
Cash and cash equivalents	$ 20,786,169	$ 17,086,529	$ 3,699,640
Accounts receivable, net	2,682,649	624,002	2,058,647
Due from PIHP	3,761,026	5,309,685	(1,548,659)
Due from State of Michigan	69,539	132,810	(63,271)
Due from other governmental units	62,059	296,723	(234,664)
Prepaid items	311,878	442,258	(130,380)
Total current	27,673,320	23,892,007	3,781,313
Noncurrent:			
Capital assets not being depreciated	47,000	47,000	-
Capital assets being depreciated, net	2,971,174	2,922,208	48,966
Deferred outflows - Pension & OPEB	1,390,554	1,390,554	0
Total noncurrent	4,408,728	4,359,762	48,966
Total assets and deferred outflows	32,082,048	28,251,769	3,830,279
LIABILITIES & DEFERRED INFLOWS			
Current			
Accounts payable	4,729,973	6,127,736	(1,397,763)
Accrued liabilities	2,833,696	410,543	2,423,153
Due to other governments	11,647,263	9,952,952	1,694,311
Unearned revenue	-	-	-
Long-term debt, due within one year	-	-	-
Compensated absences, due within one year	49,458	49,458	-
Total current liabilities	19,260,390	16,540,690	2,719,701
Noncurrent			
Long-term debt, due beyond one year	569,781	569,781	(0)
Compensated absences, due beyond one year	427,876	427,876	(0)
Lease liability	1,336,526	1,336,526	0
Net pension liability	2,696,347	2,696,347	-
Net OPEB liability (asset)	(4,717,393)	(4,717,393)	(0)
Deferred inflows - leases	108,815	108,815	0
Deferred inflows - Pension/OPEB	3,789,955	3,789,955	(0)
Total noncurrent liabilities	4,211,907	4,211,907	(0)
Total liabilities and deferred inflows	23,472,297	20,752,597	2,719,700
NET POSITION			
Net investment in capital assets	1,572,833	1,523,868	(48,965)
Unrestricted	7,036,918	5,975,304	(1,061,614)
Total net position	$ 8,609,751	$ 7,499,172	$ 1,110,579

MONROE CMH

Statement of Activities

October 1, 2025 through May 31, 2026

	Mental Health YTD	Projected Annual Activities	Prior Year Total Activities	Over (Under)
Operating revenue				
Capitation:				
Medicaid	$ 29,639,934	$ 44,459,901	$ 46,931,913	$ (2,472,012)
Medicaid - Settlement	(1,736,228)	(2,604,342)	(5,231,531)	2,627,189
Healthy Michigan	1,804,858	2,707,287	3,675,123	(967,836)
Healthy Michigan - Settlement	41,917	62,876	(294,833)	357,709
CCBHC	11,386,571	17,079,857	11,825,695	5,254,161
CCBHC - Settlement	-	-	(244,015)	244,015
Behavior Health Home	149,068	223,602	221,263	2,339
State General Funds	1,153,323	1,729,985	1,539,237	190,748
State General Funds - Carryover	-	-	-	-
County appropriations	665,202	997,803	997,803	-
Charges for services	210,367	315,551	311,039	4,512
Other grants	737,958	1,106,937	1,749,598	(642,661)
Other revenue	367,380	551,070	2,235,413	(1,684,343)
Total operating revenue	44,420,350	66,630,525	63,716,705	2,913,820
Operating expenses				
Administation				
Salaries	1,507,257	2,260,886	2,212,960	47,925
Benefits	893,126	1,339,689	2,994,586	(1,654,897)
Other	1,742,769	2,614,154	2,881,611	(267,457)
Internal Services				
Salaries	5,184,766	7,777,149	7,591,964	185,185
Benefits	2,557,152	3,835,728	3,835,728	-
Other	2,276,328	3,414,492	2,833,873	580,619
Provider Network Services	27,600,365	41,400,548	36,466,723	4,933,825
Facility costs	485,359	728,039	865,866	(137,827)
Vehicle costs	43,632	65,448	137,968	(72,520)
Grant expenses	714,575	1,071,863	1,215,749	(143,886)
Room & Board	305,182	457,773	90,192	367,581
GASB 68 & 75 Adjustment	-	-	(4,973,570)	4,973,570
Total operating expenses	43,310,511	64,965,767	56,153,649	8,812,117
Change in net position	1,109,839	1,664,759	7,563,056	$ (5,898,298)
Net position, beginning of year	7,499,912	7,499,912	(63,884)	
Net position, end of year	$ 8,609,751	$ 9,164,671	$ 7,499,172	

MONROE CMH

Statement of Activities

Mental Health - Budget to Actual

October 1, 2025 through May 31, 2026

	Annual Budget	YTD Budget	YTD Actual	Over (Under) YTD Budget
Operating revenue				
Capitation:				
Medicaid	$ 43,747,009	$ 29,164,673	$ 29,639,934	$ 475,261
Medicaid - Settlement	(5,143,474)	(3,428,983)	(1,736,228)	1,692,755
Healthy Michigan	2,707,287	1,804,858	1,804,858	-
Healthy Michigan - Settlement	1,970,947	1,313,965	41,917	(1,272,048)
CCBHC	17,098,879	11,399,253	11,386,571	(12,682)
CCBHC - Settlement	-	-	-	-
Behavior Health Home	222,283	148,189	149,068	879
State General Funds	1,539,237	1,026,158	1,153,323	127,165
County appropriations	997,803	665,202	665,202	-
Charges for services	671,106	447,404	210,367	(237,037)
Other grants	1,481,957	987,971	737,958	(250,013)
Other revenue	553,551	369,034	367,380	(1,654)
Total operating revenue	65,846,585	43,897,723	44,420,350	522,627
Operating expenses				
Administation				
Salaries	2,479,811	1,653,207	1,507,257	(145,950)
Benefits	881,112	587,408	893,126	305,718
Other	3,015,951	2,010,634	1,742,769	(267,865)
Internal Services				
Salaries	9,698,628	6,465,752	5,184,766	(1,280,986)
Benefits	3,100,986	2,067,324	2,557,152	489,828
Other	3,495,052	2,330,035	2,276,328	(53,707)
Provider Network Services	40,082,573	26,721,715	27,600,365	878,650
Facility costs	1,241,616	827,744	485,359	(342,385)
Vehicle costs	126,648	84,432	43,632	(40,800)
Grant expenses	1,223,618	815,746	714,575	(101,171)
Other expenses	400,797	267,198	-	(267,198)
Room & Board	-	-	305,182	305,182
Total operating expenses	65,746,792	43,831,195	43,310,511	(520,684)
Change in net position	99,793	66,528	1,109,839	1,043,311
Net position, beginning of year	7,499,912	7,499,912	7,499,912	-
Net position, end of year	$ 7,599,705	$ 7,566,440	$ 8,609,751	$ 1,043,311

INCOME STATEMENT BY FUND SOURCE

MONROE CMH

Fiscal 2026 Revenues and Expenses by Fund Source

October 2025 through May 2026

Medicaid	2026 Budget	YTD Budget	2026 Actual	Over (Under)
PIHP Revenue	$ 43,747,009	$ 29,164,673	$ 29,639,934	$ 475,261
PIHP Redirect to CCBHC	-	-	-	-
1st/3rd Party Revenue	3,704	2,469	-	(2,469)
Expense	$ 38,607,239	25,738,159	27,903,706	2,165,547
Revenue over/(under) expenses	$ 5,143,474	$ 3,428,982	$ 1,736,228	$ (1,692,754)

Healthy Michigan	2026 Budget	YTD Budget	2026 Actual	Over (Under)
PIHP Revenue	$ 2,707,287	$ 1,804,858	$ 1,804,858	$ -
PIHP Redirect to CCBHC	-	-	-	-
1st/3rd Party Revenue	-	-	-	-
Expense	$ 4,678,234	3,118,823	1,846,775	(1,272,048)
Revenue over/(under) expenses	$ (1,970,947)	$ (1,313,965)	$ (41,917)	$ 1,272,048

Total PIHP Sources	2026 Budget	YTD Budget	2026 Actual	Over (Under)
PIHP Revenue	$ 46,454,296	$ 30,969,531	$ 31,444,792	$ 475,261
1st/3rd Party Revenue	3,704	2,469	-	(2,469)
Expense	43,285,473	28,856,982	29,750,481	893,499
Retain as local in FY 25	-	-	-	-
Revenue over/(under) expenses	$ 3,172,527	$ 2,115,018	$ 1,694,311	$ (420,707)

MONROE CMH

Fiscal 2026 Revenues and Expenses by Fund Source

October 2025 through May 2026

CCBHC Medicaid	2026 Budget	YTD Budget	2026 Actual	Over (Under)
PIHP Cap Revenue	$ 14,481,285	$ 9,654,190	$ 9,319,407	$ (334,783)
PIHP Supp Revenue	-	-	-	-
1st/3rd Party Revenue	1,246	831	54,692	53,862
Expense	12,683,676	8,455,784	7,511,642	(944,142)
Revenue over/(under) expenses	$ 1,798,855	$ 1,199,237	$ 1,862,457	$ 663,221

CCBHC Healthy Michigan	2026 Budget	YTD Budget	2026 Actual	Over (Under)
PIHP Cap Revenue	$ 2,618,301	$ 1,745,534	$ 2,008,955	$ 263,421
PIHP Supp Revenue	-	-	-	-
1st/3rd Party Revenue	-	-	3,530	3,530
Expense	3,132,588	2,088,392	1,928,357	(160,035)
Revenue over/(under) expenses	$ (514,287)	$ (342,858)	$ 84,128	$ 426,986

CCBHC NonMedicaid	2026 Budget	YTD Budget	2026 Actual	Over (Under)
State CCBHC Revenue	$ 55,000	$ 36,667	$ -	$ (36,667)
1st/3rd Party Revenue	-	-	-	-
Expense	2,607,096	1,738,064	1,763,634	25,570
Redirect from GF	2,552,096	1,701,397	1,763,634	62,237
Revenue over/(under) expenses	$ -	$ -	$ -	$ 0

ALL CCBHC Combined	2026 Budget	YTD Budget	2026 Actual	Over (Under)
All CCBHC Revenue	$ 17,154,586	$ 11,436,391	$ 11,328,362	$ (108,028)
1st/3rd Party Revenue	1,246	831	58,222	57,392
Expense	18,423,360	12,282,240	11,203,633	(1,078,607)
Redirect from GF	2,552,096	1,701,397	1,763,634	62,237
Revenue over/(under) expenses	$ 1,284,568	$ 856,379	$ 1,946,586	$ 1,090,207

MONROE CMH

Fiscal 2026 Revenues and Expenses by Fund Source

October 2025 through May 2026

State General Fund	2026 Budget	YTD Budget	2026 Actual	Over (Under)
Revenue	$ 1,920,289	$ 1,280,193	$ 1,216,129	$ (64,064)
Expense	2,821,975	1,881,317	1,029,315	(852,002)
Redirect to Other Programs	(2,552,096)	(1,701,397)	(1,614,566)	86,831
Redirect from Other Programs	3,453,782	2,302,521	1,427,752	(874,769)
Revenue over/(under) expenses	$ -	$ -	$ -	$ -

All Other Grants/Local	2026 Budget	YTD Budget	2026 Actual	Over (Under)
Revenue	$ 3,757,530	$ 2,505,020	$ 13,064,549	10,559,529
Expense	1,485,359	990,239	10,470,849	9,480,610
Redirects	(3,453,782)	(2,302,521)	(1,576,820)	725,701
Revenue over/(under) expenses	$ (1,181,612)	$ (787,741)	$ 1,016,880	$ 1,804,621

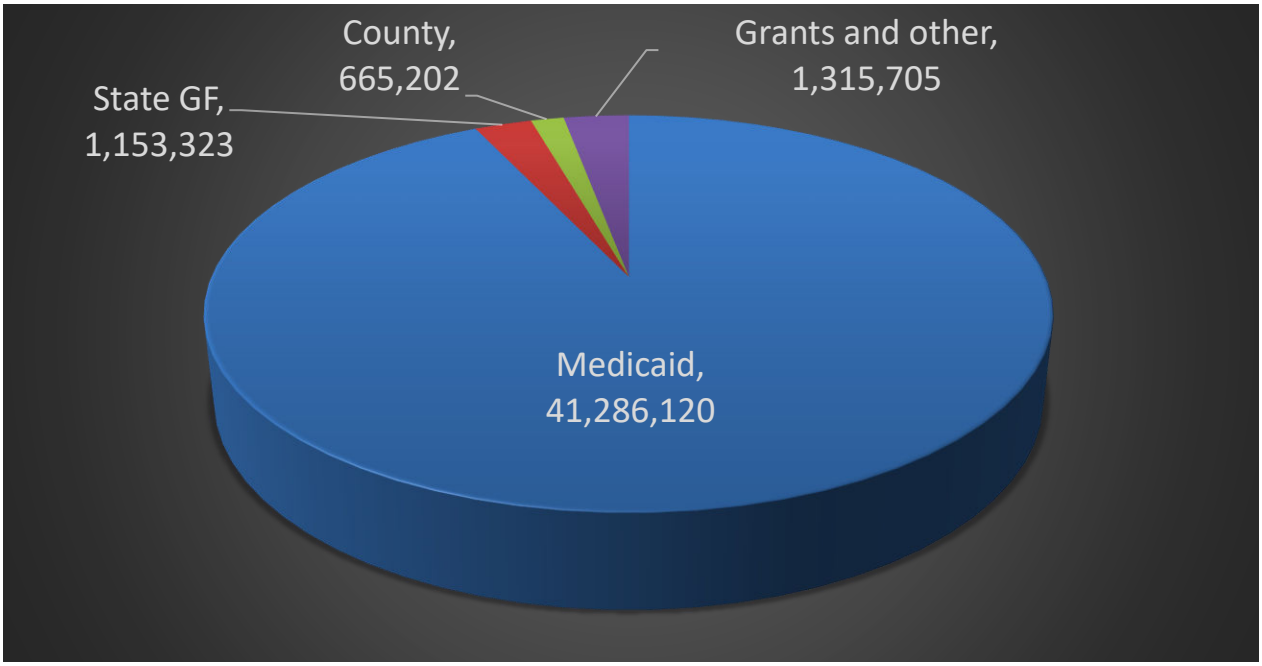
TRENDS AND PAYMENTS

MONROE CMH

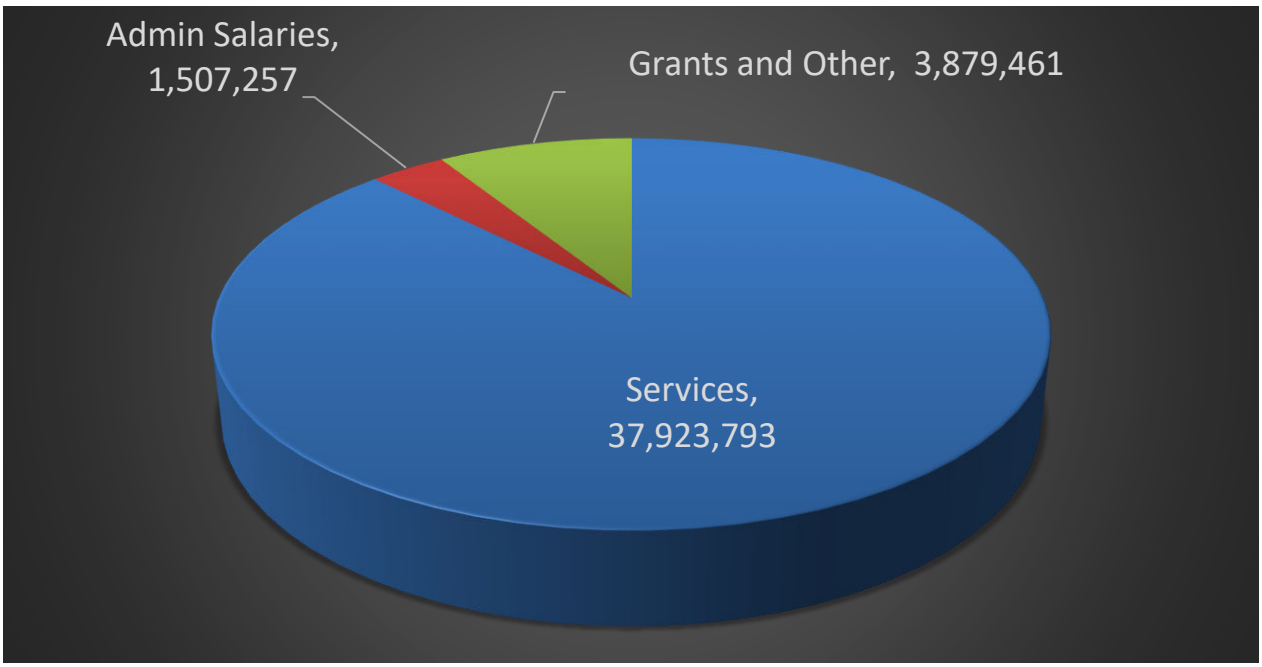
May 2026 Trends

Sources and Uses

Revenues by Source



Expenditures by Category



Monroe CMHA

Payment Summary Report

For the Month of May 2026

Amount

Vendor Name	Total
8X8 INC.	$ 4,757.86
A Heart That Cares, LLC	95,930.19
AARON LAVENDAR	200.00
ABA INSIGHT, LLC	48,983.39
ACCIDENT FUND INSURANCE COMPANY OF AMERICA	5,258.80
ADULT LEARNING SYSTEM, INC	40,196.52
AFLAC	1,328.16
AFSCME UNION / LOCAL 2529	2,348.30
AMERICAN HTG, CLG, & REFRIG, INC	176.95
APPLIED INNOVATION	596.63
ARA FAMILY HOLDINGS, LLC	2,411.75
ARKAY, INC	2,539.85
B & L OFFICE MACHINES	2,894.90
BBH VENTURES, LLC	5,076.22
BCA OF DETROIT, LLC	49,432.11
BEACON SPECIALIZED LIVING SERVICES, INC.	97,406.25
BEDFORD SEPTIC TANK AND SEWER CLEANING CO.	300.00
BELLE TIRE DISTRIBUTORS	109.98
BESTCO BENEFIT PLANS, LLC	27,793.08
BETTER LIVING AFC LLC	26,080.28
BLUEBIRD HOLDCO II LLC; BLUEBIRD MIDWEST LLC DBA BLUEBIRD FIBER	1,555.00
BLUENET	3,030.00
CATHOLIC CHARITIES OF SOUTHEAST MICHIGAN	38,000.00
CELLCO PARTNERSHIP	542.60
CENTRIA HEALTHCARE, LLC	18,412.00
CHARTER COMMUNICATIONS	303.28
CHITTER CHATTER PC	118,574.07
CHOICES W/SELF DETERMINATION, LLC	8,303.35
CHS GROUP, LLC	130,637.68
CINTAS CORP - 306/K11	506.21
CINTAS FIRE 636525	744.84

Monroe CMHA

Payment Summary Report

For the Month of May 2026

Vendor Name	Amount Total
CITY OF MONROE	535.47
COGNIZANT TRIZETTO SOFTWARE GROUP, INC.	771.74
COMMUNITY LIVING NETWORK	41,608.16
CONTRACT SERVICE GROUP	1,392.00
COUNTY OF WASHTENAW, MICHIGAN	25,329.67
CREATIVE REFRESHMENTS, INC.	772.00
Culligan of Ida	45.00
DELTA DENTAL PLAN OF MICHIGAN	9,893.79
DOMINIC BRIGANTI	25.00
DOUGLAS STEVENS	109.30
DYKEMA GOSSETT, PLLC	7,876.45
EISENHOWER CENTER	124,360.00
ELITE AFC II LLC	6,660.00
ELITE AFC, LLC	10,800.00
ENFIELD VILLAGE CONDOMINIUM	197.00
ERICA MERCHANT	25.00
EVEREST, INC.	54,949.00
EXPERT ON THE MIND LLC	38,657.50
FLATROCK MANOR, INC	383,226.91
FRAME'S PEST CONTROL, INC.	182.97
FRANCES JACKSON, LLC	345.45
FRIENDS WHO CARE, INC.	21,247.10
GENOA HEALTHCARE, LLC	1,240.86
GOODWILL INDUSTRIES OF SE MICH, INC	46,592.16
GOVCONNECTION, INC	8,866.13
GUARDIANTRAC, LLC	316,863.20
GUIDING LIGHT AFC LLC	58,560.00
HAVENWYCK HOSPITAL	63,000.00
HAVENWYCK HOSPITAL-CEDAR CREEK	26,855.04
HELP AT HOME, LLC	4,013.20
HENRY FORD WYANDOTTE HOSPITAL	3,726.00

Monroe CMHA

Payment Summary Report

For the Month of May 2026

Vendor Name	Amount Total
HFHS - ACADIA JV, LLC DBA HENRY FORD HEALTH BEHAVIORAL HEALTH HOSPITA	20,900.00
HOME - COMMUNITY SUPPORTED LIVING ARRANGEMENTS	15,609.25
IBM CORPORATION	175.56
ILENE DUSSIA	25.00
ILLUMINATE ABA SERVICES LLC	582.00
IRIS TELEHEALTH MEDICAL GROUP, PA	44,361.00
ISMAIL B. SENDI MD PC	3,700.00
IVYREHAB MICHIGAN, LLC	15,382.50
JACKSON AND COKER LOCUMTENEMS, LLC	24,510.84
JALIAN BURRIS	30.80
JASON STRAZZULLA	3,482.00
JASWANT S BAGGA	26,220.00
JENNIFER DURELL	75.75
JOSEPH BATES DBA THE ABILITY HUB LLC	14,086.02
JUANITA A ROSCOE	77.40
KIMBERLY S. SANDERLIN	750.00
KONICA MINOLTA BUSINESS SOLUTIONS USA INC.	360.48
LAMOUR PRINTING CO.	125.00
LANGUAGELINE SOLUTIONS	149.89
LASCALA IT SOLUTIONS, INC	2,443.50
LAURA NIDA	25.00
LIFE ENRICHMENT ACADEMY, INC.	13,024.01
LOCUMTENENS.COM	32,702.80
LOUIS BALOGH	1,730.60
LOWES	1,714.99
LUTHERAN CHILD AND FAMILY SERVICE OF MICHIGAN, INC	3,459.90
MACOMB RESIDENTIAL OPPORTUNITIES, INC	496,649.56
MARY L. BALL	25.00
MASTROFRANCESCO, A.F.C.	178,506.72
MCLAUGHLIN PROPERTIES LLC	12,526.89
MICHIGAN BH JV LLC	39,557.49

Monroe CMHA

Payment Summary Report

For the Month of May 2026

Vendor Name	Amount Total
MICHIGAN GAS UTILITIES	2,999.66
MONROE CENTER, LLC.	6,250.00
MONROE COUNTY RETIREMENT SYSTEM	110,061.25
MUTUAL OF OMAHA	24,688.92
NEW DIRECTIONS PEER RECOVERY CENTER	10,700.00
O'REILLY AUTO PARTS	175.01
PAN AMERICAN LANGUAGES & SERVICES, INC.	3,523.00
PANCONE'S AUTO, LLC	1,355.37
PETER CHANG ENTERPRISES DBA PCE SYSTEMS	63.37
PHC OF MI, INC	18,910.80
PHILLIP ARCHER, MD	6,291.00
PHOENIX PERFORMANCE PARTNERS LLC	156.60
POUPARD MOONWALKS LLC	700.00
PROGRESSIVE RESIDENTIAL SERVICES	224,653.89
PROMEDICA MONROE REGIONAL HOSPITAL	78,155.00
PURCHASE POWER / PITNEY BOWES	2,005.00
QUANTUMLINK COMMUNICATIONS	67.36
REGENTS OF THE UNIVERSITY OF MICHIGAN	18,700.00
REPUBLIC SERVICES #259	2,752.76
RESIDENTIAL OPPORTUNITIES, INC	15,594.92
ROBERT A CALHOON JR	94.80
RUNYON'S FURNITURE & FLOOR LLCcOVERING	1,462.04
SABRINA R. CORBIN	229,977.22
SAFE IN PLACE ACCESSIBILITY	20,550.00
SONDRA L. THORN	150.00
ST. PIERRE ACE HARDWARE INC.	25.98
SUSAN ELIZABETH FORTNEY	25.00
SUSAN S RADWAN	3,858.82
SVRC INDUSTRIES INC.	999.60
T MOBILE USA, INC.	3,194.48
THERAPEUTICS, LLC	56,794.00

Monroe CMHA

Payment Summary Report

For the Month of May 2026

Vendor Name		Amount Total
TIMOTHY ALLEN LASSEY		30.80
UNIFIRST MANUFACTURING CORP		1,270.43
VELLOHEALTH INC		10,500.00
VITAL RECORDS HOLDING		94.61
Wallace PsychServices LLC		238.71
WOLVERINE INVESTMENT PROPERTIES, LLC		7,058.32
YOUNG MEN'S CHRISTIAN ASSOCIATION OF MONROE MICH		721.42
Grand Total	**$**	**3,810,976.44**

MCMHA Finance Board Action Request

Service Contract(s) and Amendments

Wednesday, July 22, 2026

Action Requested *: Consideration to approve Mental Health Service Contract(s) / Amendments as presented:*

PROVIDER	CONTRACT TERM	SERVICE DESCRIPTION	FY2022-2024 RATE / UNIT		FY2024-2026 RATE / UNIT		ADDITIONAL INFORMATION
Hospitals							
Pine Rest Christian Mental Health Services	10/1/26-9/30/27	Psychiatric Inpatient	$1,294.00	Per diem	$1,333.00	Per diem	3% rate increase
		Psychiatric Inpatient - Specialized Pediatric Unit	$1,421.00	Per diem	$1,464.00	Per diem	
Community Living Supports (CLS) / Supported Employment / Respite							
Guardian Trac	8/1/26-9/30/26	Behavioral Identification Assessment			$396.88	Encounter	Additional services added to agreement based on a consumer request.
		Behavior Treatment Plan Review			$33.42	Encounter	
		Behavior Treatment Plan Monitoring			$114.08	Encounter	
Autism / Waiver Services							
N/A							

REVIEW AND ADOPT / July 22, 2026
Regional (CMHPSM) Policies

Executive Summary:

- There is one regional policy for adoption.
- This document serves as an Executive Summary of the regional policies for review and approval at the July 22, 2026 Board Meeting.

REGIONAL POLICIES:	**REASON FOR REVISION:**	**SUMMARY:**
POC7057 Medication Administration, Medication Storage & Other Medical Treatment	• Standard 3-Year Review	**PURPOSE**: To establish regional guidelines regarding the administration of psychotropic and other medications, storage of medications, and medical treatment procedures for the Community Mental Health Partnership of Southeast Michigan (CMHPSM). **POLICY:** Medication and medical treatments shall be administered only at the order of a physician, or a prescriber who is a medical professional with vested legal authority through professional licensing or certification to prescribe medications. , A provider will assure that medication use conforms to federal standards and the standards of the medical community. **ALIGNS WITH GOVERNANCE POLICIES:** Yes