

BYLAWS

LENAWEE COUNTY MENTAL HEALTH SERVICES BOARD

ARTICLE I

NAME AND STATUS

- Section 1. The name of this organization shall be the Lenawee County Mental Health Services Board.
- Section 2. This organization derives its authority, purpose and membership from Act 54 of the Public Acts of 1963, as amended.

ARTICLE II

MEMBERSHIP

- Section 1. This organization shall be composed of 12 community members appointed by the County Board of Commissioners.
- Section 2. The Board shall recommend to the County Board of Commissioners that the composition of the Board be representative of the needs of the Board and reflect a geographic cross-section of the community.
- Section 3. The term of office of each board member shall be three (3) years from January 1 of the year of appointment. Vacancies shall be filled for unexpired terms in the same manner as original appointments. A board member may be removed from office by the appointing Board of Commissioners for either neglect of official duty or misconduct in office after being given a written statement of reasons and an opportunity to be heard thereon. Three consecutive absences from regularly scheduled board meetings without justification shall constitute neglect of official duty.
- Section 4. Members shall be granted per diem payment for meetings attended. A full per diem (\$20.00) shall be given for attendance at meetings of two hours or more in duration. A partial per diem (\$10.00) shall be given for attendance at meetings less than two hours in duration. Members will be allowed payment for up to 24 meetings per year.

ARTICLE III

CONDUCTING OF BUSINESS

- Section 1. Official business may be conducted only with the presence of a quorum. A simple majority (one over half) of the membership shall constitute a quorum.
- Section 2. All matters requiring voting may only be passed with a simple majority vote of members present.

ARTICLE IV

OFFICERS

- Section 1. The officers of this Board shall be chairperson, first vice-chairperson and second vice-chairperson.
- Section 2. The officers shall be elected for terms of one year.
- Section 3. The officers shall be elected by a simple majority vote of the members of the Board as the first order of business at the regular February meeting and shall take office upon election.
- Section 4. The chairperson shall preside at all meetings of the Board. He shall appoint members to all committees and the chairperson thereof. He shall designate representatives to organizations. He shall prepare an agenda in consultation with the Board Director. He shall sign such documents as are approved by the Board. He shall perform such other necessary and reasonable responsibilities as pertain to the office of the chairperson.
- Section 5. The first vice-chairperson shall assume the responsibilities and duties of the chairperson in his absence. He shall countersign such documents as are approved by the Board. He shall assume the responsibilities and duties of the chairperson in the absence of the chairperson.
- Section 6. The second vice-chairperson shall countersign such documents as are approved by the Board. He shall assume the responsibilities and duties of the chairperson in the absence of the chairperson and first vice-chairperson.

ARTICLE V

MEETINGS

Section 1. Unless otherwise designated, regular meetings of the Board shall be held monthly at the Board Administrative Offices.

Section 2. Members of the Board shall be notified in writing of the regular Board meetings by notice with an agenda attached thereto, mailed at least seven (7) days prior to said meeting.

Section 3. Special meetings of the Board may be called by the chairperson at his discretion or upon request of three (3) Board members. Notice of said special meeting may be made personally or by mail and shall state the purpose for said meeting.

Section 4. Matters not on the agenda mailed to the Board members ordinarily shall not be considered except at special meeting.

Section 5. The chairperson shall be allowed to participate in discussion and may vote on all issues.

Section 6. Meetings shall be conducted in accordance with the Roberts Rules of Order.

Section 7. The order of business shall be as follows:

1. Call to Order
2. Previous Minutes
3. Communications
4. Agencies Reports
5. Director's Report
6. Substance Abuse Coordinator's Report
7. Committee Reports
8. Old Business
9. New Business
10. Public Comment

ARTICLE VI

COMMITTEES

Section 1. At or before the regular meeting in any year, the chairperson shall appoint all committees, except where a simple majority of the Board members otherwise order.

He shall appoint, from the membership the following standing committees consisting of not less than three (3) members.

- A. Planning-Budget
- B. Personnel
- C. Executive

The Board chairperson may also appoint ad-hoc committees.

Section 2. The Planning-Budget Committee shall be composed of five (5) members and hold regular monthly meetings. This committee's primary responsibility shall be program and fiscal planning and review. It will be the responsibility of the committee to act in an advisory manner to Board staff. The committee has authority to approve all routine expenditures.

Section 3. The Executive Committee shall be composed of chairpersons of standing committees and appointed members of the Board. The committee shall act as a "committee of the whole" in emergency situations.

Section 4. The Personnel Committee shall be a standing committee but not holding regularly scheduled meetings. It shall be composed of three (3) members. The committee shall be responsible for reviewing employee grievances, interviewing and employee evaluation.

Section 5. The chairperson is an ex-officio member of all standing and special committees.

Section 6. The chairperson shall designate the chairperson of each committee who shall be responsible for the organization of that committee.

Section 7. All committee minutes must be included with the mailing of the monthly agenda.

ARTICLE VII

AMENDMENTS

Section 1. These Bylaws may be suspended, rescinded or amended by a vote of a two-thirds majority of the membership and will be superseded by any change in the laws of this State relating thereto.

BYLAWS

LENAWEE COUNTY MENTAL HEALTH SERVICES BOARD

ARTICLE I

NAME AND STATUS

Community Mental Health Services Bd. of Lenawee County

Section 1. The name of this organization shall be the Lenawee County Mental Health Services Board.

Section 2. This organization derives its authority, purpose, and membership from Act 54 of the Public Acts of 1963, amended by Act 258 of Public Acts of 1974 as amended.

ARTICLE II

MEMBERSHIP

Section 1. This organization shall be composed of twelve (12) community members appointed by the County Board of Commissioners.

Section 2. The board shall recommend to the County Board of Commissioners that the composition of the Board be representative of the needs of the board and reflect a geographic cross-section of the community.

Section 3. The term of office of each board member shall be three (3) years from January 1 of the year of appointment. Vacancies shall be filled for unexpired terms in the same manner as original appointments. A board member may be removed from office by the appointing Board of Commissioners for either neglect of official duty or misconduct in office after being given a written statement of reasons and an opportunity to be heard thereon. Three consecutive absences from regularly scheduled board meetings without justification shall constitute neglect of official duty.

Section 4. Members shall be granted per diem payment for meetings attended. Per diem rates will be \$20 per meeting including travel. Members will be allowed payment for up to 24 meetings per year.

ARTICLE III

CONDUCTING OF BUSINESS

Section 1. (The board may conduct a meeting with any number of members present.) Matters requiring voting may be conducted only with the presence of a quorum. A simple majority (one over half) of the membership shall constitute a quorum.

Section 2. All matters requiring voting may only be passed with a simple majority vote of members present.

ARTICLE IV

OFFICERS

Section 1. The officers of this board shall be chairperson, first vice-chairperson, and second vice-chairperson.

Section 2. The officers shall be elected for terms of one year.

Section 3. The officers shall be elected by a simple majority vote of the members of the board as the first order of business at the regular February meeting and shall take office upon election.

Section 4. The chairperson shall preside at all meetings of the board. He shall appoint members to all committees and the chairperson thereof. He shall designate representatives to organizations. He shall prepare an agenda in consultation with the board Director. He shall sign such documents as are approved by the board. He shall perform such other necessary and reasonable responsibilities as pertain to the office of the chairperson.

Section 5. The first vice-chairperson shall assume the responsibilities and duties of the chairperson in his absence. He shall countersign such documents as are approved by the board. He shall assume the responsibilities and duties of the chairperson in the absence of the chairperson.

Section 6. The second vice-chairperson shall countersign such documents as are approved by the board. He shall assume the responsibilities and duties of the chairperson in the absence of the chairperson and first vice-chairperson.

ARTICLE V

MEETINGS

Section 1. Unless otherwise designated, regular meetings of the board shall be held monthly at the board offices.

Section 2. The board shall ^{conduct all} meetings according to the Open Meetings Act.

Section 3. Members of the board shall be notified in writing of the regular board meetings by notice with an agenda attached thereto, mailed at least seven (7) days prior to said meeting.

~~Section 4. Notices of meetings shall be given to news media for publications at least seven (7) days prior to said meeting.~~

Section 5. Special meetings of the board may be called by the chairperson at his discretion or upon request of three (3) board members. Notice of said special meeting may be made personally or by mail and shall state the purpose for said meeting.

Section 6. Matters not on the agenda mailed to the board members ordinarily shall not be considered except at special meeting.

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Section 7. The chairperson shall be allowed to participate in discussion and may vote on all issues.

Section 8. Meeting shall be conducted in accordance with the Roberts Rules of Order.

Section 9. The order of business shall be as follows:

1. Call to Order
2. Previous Minutes
3. Agency Reports
4. Public Comment
5. Old Business
6. New Business
7. Communications
8. Adjournment

ARTICLE VI
COMMITTEES

Section 1. ~~At or before the regular meeting in any year,~~ the chairperson shall appoint all committees, except where a simple majority of the board members otherwise order. He shall appoint, from the membership, the following standing committees consisting of not less than three (3) members:

- A. Planning-Budget Committee
- B. Personnel
- C. Executive

The board chairperson may also appoint ad-hoc committees.

NOT MORE

Section 2. The Planning-Budget Committee shall be composed of six (6) members and hold regular monthly meetings. This committee's primary responsibility shall be program and fiscal planning and review. It will be the responsibility of the committee to act in an advisory manner to board staff.

Section 3. The Executive Committee shall be composed of chairpersons of standing committees and appointed members of the board. The committee shall act as a "committee of the whole" in emergency situations.

NOT MORE

Section 4. The Personnel Committee shall be a standing committee but not holding regularly scheduled meetings. It shall be composed of five (5) members, *including* The committee shall be responsible for reviewing employee grievances and recruitment of the board Director.

Section 5. The chairperson is an ex-officio member of all standing and special committees.

Section 6. The chairperson shall designate the chairperson of each committee who shall be responsible for the organization of that committee.

Section 7. All committee minutes must be included with the mailing of the monthly agenda.

ARTICLE VII

AMENDMENTS

Section 1. These bylaws may be suspended, rescinded, or amended by a vote of a two-thirds majority of the membership and will be superseded by any change in the laws of this State relating thereto.

Section 2 How?

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

Adrian, Michigan

REPORT ON EXAMINATION

Three Months Ended September 30, 1976
Fiscal Year Ended September 30, 1977

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

REPORT ON EXAMINATION

Three Months Ended September 30, 1976
Fiscal Year Ended September 30, 1977

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LOUZELLA SEEBURGER

Certified Public Accountant

FAULHABER BUILDING - 227 N. WINTER ST.

P. O. BOX 362 - ADRIAN, MICHIGAN 49221

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March 20, 1978

Community Mental Health Services
of Lenawee County
Adrian, Michigan

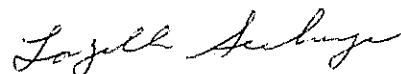
We have examined the statement of assets and liabilities of the Community Mental Health Services of Lenawee County as of September 30, 1976, and September 30, 1977, and the related statement of fund change, for the respective three months ended September 30, 1976, and the fiscal year ended September 30, 1977, on a cash receipts and expenditure basis of accounting adjusted to report on the modified accrual basis of accounting at period end, and thus do not include the investment in office equipment and fixtures and other sundry equipment. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Community Mental Health Services of Lenawee County has not maintained a record of its general fixed assets group of accounts, and accordingly a statement of general fixed assets as required by generally accepted accounting principles is not included in the financial report.

Our examination of receipts from client fees, including self-pay and independent insurance collections, was limited to test comparisons of duplicate records filed with the Lenawee County Treasurer, representing the deposited receipts, and with the cash receipts records, the daily cash record, and the balance on deposit with the Lenawee County Treasurer. We did not follow the generally accepted auditing procedures of asking clients or the various insurance carriers to confirm amounts owing to the Community Mental Health Services of Lenawee County.

Our examination was limited to the financial records of the Community Mental Health Services of Lenawee County and thus we do not express an opinion on the compliance of all practices and policies with Michigan's Mental Health Code.

In our opinion, subject to the above paragraphs, the accompanying statements present fairly the assets and liabilities arising from cash transactions adjusted at year end to include receivables, deferred expenditures, payables, and deferred revenue as at September 30, 1976, and September 30, 1977, and the recorded transactions of revenue and expenditures for the three months ended September 30, 1976, and the fiscal year ended September 30, 1977.



Certified Public Accountant

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

STATEMENT OF ASSETS AND LIABILITIES
July 1, 1976, September 30, 1976 and September 30, 1977

| ASSETS | July 1, 1976 | | | | September 30, 1976 | | | | September 30, 1977 | | | |
|--|--------------------|---------------------|-----------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| | Substance Abuse | Mental Health | Hendershot Fund (Note 2) | Combined | Substance Abuse | Mental Health | Hendershot Fund | Combined | Substance Abuse | Mental Health | Hendershot Fund | Combined |
| Cash Assets | | | | | | | | | | | | |
| Cash on hand | | | | | | \$ 100.00 | | \$ 100.00 | | \$ 170.00 | | \$ 170.00 |
| Cash on deposit (Schedules I and II) | | | | | | | | | | | | |
| Lenawee County Treasurer | \$ 6,096.39 | \$140,873.56 | | \$146,969.95 | (\$ 589.03) | 118,294.24 | | 117,705.21 | | 73,476.90 | | 73,476.90 |
| First Federal Savings and Loan Association | | | \$66,368.38 | 66,368.38 | | | \$68,155.26 | 68,155.26 | | | \$77,795.88 | 77,795.88 |
| Total Cash Assets | <u>6,096.39</u> | <u>140,873.56</u> | <u>66,368.38</u> | <u>213,338.33</u> | <u>(589.03)</u> | <u>118,394.24</u> | <u>68,155.26</u> | <u>185,960.47</u> | | <u>73,646.90</u> | <u>77,795.88</u> | <u>151,442.78</u> |
| Collectible Assets (Note 3) | | | | | | | | | | | | |
| State of Michigan - Reimbursement | 18,925.29 | 8,000.00 | | | 10,758.30 | 7,382.00 | | | \$10,758.30 | 74,088.00 | | |
| Title XX | | 15,161.00 | | | | 16,457.96 | | | | | | |
| Medicaid | | 5,116.65 | | | | 6,541.00 | | | | 7,727.20 | | |
| Bixby Hospital | | 6,085.15 | | | | | | | | | | |
| Other claims | | | | | | 680.00 | | | | 1,585.00 | | |
| Independent insurance | | | | | | 4,970.00 | | | | 7,860.90 | | |
| Self pay clients | | | | | | 12,206.00 | | | | 12,744.50 | | |
| Allowance for uncollectibility | | | | | | (12,198.50) | | | | (14,958.80) | | |
| Inter fund receivable/payable | | | | | | | | | (8,595.97) | 8,595.97 | | |
| Total Collectible Assets | <u>18,925.29</u> | <u>34,362.80</u> | | 53,288.09 | <u>10,758.30</u> | <u>36,038.46</u> | | 46,796.76 | <u>2,162.33</u> | <u>97,642.77</u> | | 99,805.10 |
| Investment Assets (Schedule IV)(Note 2) | | | | | | | | | | | | |
| Land | | | | | | | | | | | 3,600.00 | |
| Securities | | | 15,752.00 | | | | 15,752.00 | | | | 15,752.00 | |
| Total Investment Assets | | | <u>15,752.00</u> | 15,752.00 | | | <u>15,752.00</u> | 15,752.00 | | | <u>19,352.00</u> | 19,352.00 |
| Other Assets | | | | | | | | | | | | |
| Prepaid rent | | | | | | 2,982.00 | | 2,982.00 | | 4,224.58 | | 4,224.58 |
| TOTAL ASSETS | <u>\$25,021.68</u> | <u>\$175,236.36</u> | <u>\$82,120.38</u> | <u>\$282,378.42</u> | <u>\$10,169.27</u> | <u>\$157,414.70</u> | <u>\$83,907.26</u> | <u>\$251,491.23</u> | <u>\$ 2,162.33</u> | <u>\$175,514.25</u> | <u>\$97,147.88</u> | <u>\$274,824.46</u> |
| LIABILITIES AND FUND EQUITY | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | |
| Accounts payable | \$10,437.17 | \$ 2,457.25 | | \$ 12,894.42 | \$17,051.91 | \$ 8,102.29 | | \$ 25,154.20 | \$ 2,162.33 | \$ 25,953.21 | | \$ 28,115.54 |
| Accrued payroll | | 1,138.34 | | 1,138.34 | | 11,670.48 | | 11,670.48 | | 4,988.24 | | 4,988.24 |
| State of Michigan (Note 4) | | 21,163.00 | | 21,163.00 | | 21,163.00 | | 21,163.00 | | 21,163.00 | | 21,163.00 |
| Total Liabilities | <u>10,437.17</u> | <u>24,758.59</u> | | <u>35,195.76</u> | <u>17,051.91</u> | <u>40,935.77</u> | | <u>57,987.68</u> | <u>2,162.33</u> | <u>52,104.45</u> | | <u>54,266.78</u> |
| Deferred Revenue (Note 5) | | | | | | | | | | | | |
| Lenawee County allocation | 5,000.00 | 53,715.00 | | 58,715.00 | | 26,857.50 | | 26,857.50 | | 6,414.00 | | 6,414.00 |
| Fund Equity (Exhibit II)(Note 8) | | | | | | | | | | | | |
| Fund Balance - July 1, 1976 | <u>9,584.51</u> | <u>96,762.77</u> | <u>\$82,120.38</u> | <u>188,467.66</u> | | | | | | | | |
| September 30, 1976 | | | | | (6,882.64) | 89,621.43 | \$83,907.26 | 166,646.05 | | | | |
| September 30, 1977 | | | | | | | | | -0- | 116,995.80 | \$97,147.88 | 214,143.68 |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$25,021.68</u> | <u>\$175,236.36</u> | <u>\$82,120.38</u> | <u>\$282,378.42</u> | <u>\$10,169.27</u> | <u>\$157,414.70</u> | <u>\$83,907.26</u> | <u>\$251,491.23</u> | <u>\$ 2,162.33</u> | <u>\$175,514.25</u> | <u>\$97,147.88</u> | <u>\$274,824.46</u> |

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
September 30, 1976 and September 30, 1977

1. The records of the Community Mental Health Services of Lenawee County were maintained on a cash basis of accounting during the fifteen month period ended September 30, 1977, and adjusted at September 30, 1976, and September 30, 1977 to reflect receivables, payables, deferred expenditures and deferred revenue. The records were maintained in compliance with the "fund" basis and included the following funds:

Substance Abuse
Mental Health
Hendershot Fund

Plant assets are not included in the statement of assets and liabilities for office furniture and fixtures, and other sundry operating equipment.

2. The Hendershot Fund was established on December 15, 1975, when \$61,340.31 was received from the Glenn C. Hendershot, deceased, Estate (Probate Court of Lenawee file number 20810). The Lenawee County Mental Health Services Board was named as residual legatee in the last will and testament of Glenn C. Hendershot. The partial distribution also included the following securities:

| | |
|---|---------|
| St. Vincent Hospital 7% Serial notes | \$4,000 |
| Union Hospital, Inc. 9% Mortgage serial bonds | 3,000 |
| Chemical Fund, Inc. 594.710 shares common stock | 2,316 |
| Consumers Power Company 35 shares common stock | 201 |
| Atlantic Richfield Company 20 shares common stock | 1,055 |
| Lenawee Farm Bureau Oil Co-Operative, Inc. 1 share common stock | 10 |
| T. Rowe Price Growth Stock Fund, Inc. 1,140.583 shares of common stock | 5,070 |
| Hamilton International Corporation 200 shares of common stock | 100 |

valued per the estate tax return of Glenn C. Hendershot, deceased.

On December 10, 1976 Lenawee County Probate Court approved final distribution of estate assets which included \$5,213.56 in cash, and four parcels of real estate:

| | |
|---|---------|
| Lots 16 and 17, Plat of Brookmeade Estates Tecumseh Township, Lenawee County, Michigan | \$2,400 |
| Lots 5 and 6, Block 5 of SUN-AIRE, in accordance with the plat thereof on file in Office of County Clerk, Luna County, New Mexico | 1,200 |

The bequest was provided "to assist in research in the causes and treatment of mental illness."

All revenue pertaining to the bequest has been retained in the Hendershot Fund, until designated for a specific project or projects in compliance with the last will and testament of Glenn C. Hendershot and the policy established by the Board of Directors at the December 16, 1976 Board meeting.

3. The collectible assets as of July 1, 1976 have been received during or immediately subsequent to the period under examination, and do not include receivables for service fees from self-pay clients, or as billed to independent insurance carriers. No provisions for uncollectibility was recorded, since all items were collected.

Collectible assets as of September 30, 1976 and September 30, 1977 included service fees collectible from self-pay clients, independent insurance carriers, Medicaid, Blue Cross-Blue Shield, and State of Michigan - Department of Mental Health, Title XX program, Intermediate School System, and other service fees. No accounts have been determined uncollectible, and many accounts are no longer active either for additional service fees or collections, and thus the provision of uncollectibility has been established.

4. The Auditor's General Examination for the period ended September 12, 1974 disclosed a liability to the State of Michigan to reimburse the State of Michigan for \$21,163 received in excess of allowable reimbursement for periods ending prior to July 1, 1974. The State of Michigan has not indicated an intent to collect this amount, nor has it been determined that subsequent allocations have been decreased by this amount.
5. Lenawee County Board of Commissions budgeted an allocation to the Community Mental Health Services of Lenawee County as follows:

| | | |
|--------------------|---|-----------|
| Calendar year 1976 | Mental Health including special allocation for Day Treatment not reimbursed by State | \$107,430 |
| | Substance Abuse | 5,000 |
| | | |
| Calendar year 1977 | Mental Health | 25,656 |

6. In order to function as an operating unit and take into consideration assets that can not be converted into instant cash, a minimum reserve for working capital should be established at \$125,000 (approximately a 90 day cash requirement).
7. The Community Mental Health Services of Lenawee County may have a contingent liability to the State of Michigan Department of Mental Health for reimbursement of moneys received in excess of program expenditures for the current or prior periods.
8. The Community Mental Health Services of Lenawee County has a \$5,000 receivable in addition to the recorded receivable of \$10,758.30 from the State of Michigan - Department of Public Health re the OSAS Grant for the fifteen month period ended September 30, 1976 as of September 30, 1976 and 1977. Written confirmation has not been received from the Department of Public Health that the additional \$5,000 liability has been accepted by their department, nor the availability of funds for reimbursement. Therefore the Substance Abuse equity deficit of \$6,882.64 has not been reduced to \$1,882.64, which is \$1 less than the disallowed grant reimbursement of expenditures.

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

STATEMENT OF CASH RECEIPTS AND CASH EXPENDITURES
For the Three Months Ended September 30, 1976

| | Substance Abuse | Mental Health | | | | | Combined | Hendershot Fund | Total |
|--|--------------------|---------------------|--------------------|-------------------|-------------------|---------------------|--------------------|---------------------|-------|
| | | Admin- istration | MIA | Outpatient MR | MIC | Day Treatment | | | |
| Cash on Deposit - July 1, 1976 | | | | | | | | | |
| Lenawee County Treasurer (Exhibit I) | \$ 6,096.39 | | | | | \$140,873.56 | | \$146,969.95 | |
| First Federal Savings and Loan Association (Exhibit I) | | | | | | | \$66,368.38 | <u>66,368.38</u> | |
| | | | | | | | | \$213,338.33 | |
| Cash Received | | | | | | | | | |
| Prior period | | | | | | | | | |
| State of Michigan | \$18,925.29 | | | | | | | | |
| State of Michigan - Title XX | | | | | | \$15,161.00 | | | |
| Charge for services - Bixby Hospital | | | | | | 6,085.15 | | | |
| Medicaid | | | | | | 3,132.95 | | | |
| Current period | | | | | | | | | |
| State of Michigan - Department of Mental Health | | | | | | 68,000.00 | | | |
| Medicaid | | | | | | 10,437.15 | | | |
| Charge for services - Client and insurance | | | | | | 3,371.50 | | | |
| Donation - Tecumseh United Fund | | | | | | 375.00 | | | |
| Interest | | | | | | | \$1,753.38 | | |
| Dividends | | | | | | | 33.50 | | |
| Miscellaneous | | | | | | 9.10 | | | |
| Total Cash Received | <u>18,925.29</u> | | | | | <u>106,571.85</u> | <u>1,786.88</u> | <u>127,284.02</u> | |
| To Be Accounted For | 25,021.68 | | | | | 247,445.41 | <u>68,155.26</u> | <u>340,622.35</u> | |
| Cash Expended | | | | | | | | | |
| Salaries | 1,966.86 | \$14,441.93 | \$ 9,497.79 | \$3,981.75 | \$5,577.52 | \$ 8,524.67 | 42,023.66 | | |
| Fringe benefits | 115.06 | 844.85 | 555.67 | 232.90 | 326.27 | 498.70 | 2,458.39 | | |
| Per diem | | 1,340.00 | | | | | 1,340.00 | | |
| Operations (Schedule III) | 23,528.79 | 66,485.03 | 6,402.95 | 734.84 | 2,566.01 | 3,566.01 | 79,754.84 | | |
| Fixed asset acquisitions | | 335.99 | 1,181.93 | 53.80 | 1,093.72 | 808.84 | 3,474.28 | | |
| Petty cash transfers | | | 50.00 | | | 50.00 | 100.00 | | |
| Total Cash Expended | <u>25,610.71</u> | <u>\$83,447.80</u> | <u>\$17,688.34</u> | <u>\$5,003.29</u> | <u>\$9,563.52</u> | <u>\$13,448.22</u> | <u>129,151.17</u> | <u>154,761.88</u> | |
| Cash on Deposit - September 30, 1976 | | | | | | | | | |
| Lenawee County Treasurer (Exhibit I) | <u>(\$ 589.03)</u> | | | | | <u>\$118,294.24</u> | | 117,705.21 | |
| First Federal Savings and Loan Association (Exhibit I) | | | | | | | <u>\$68,155.26</u> | <u>68,155.26</u> | |
| | | | | | | | | <u>\$185,860.47</u> | |

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

STATEMENT OF CASH RECEIPTS AND CASH EXPENDITURES
For the Fiscal Year Ended September 30, 1977

| | Substance Abuse | Mental Health | | | | | Hendershot Fund | Total |
|--|-----------------|---------------------|--------------|------------------|----------|------------------|-----------------|--------------|
| | | Admin- istration | MIA | Outpatient MR | MIC | Day Treatment | | |
| Cash on Deposit - September 30, 1976 | | | | | | | | |
| Lenawee County Treasurer (Exhibit I) | (\$ 589.03) | | | | | | | \$118,294.24 |
| First Federal Savings and Loan Association (Exhibit I) | | | | | | | \$68,155.26 | 68,155.26 |
| | | | | | | | | \$185,860.47 |
| Cash Received | | | | | | | | |
| Prior period | | | | | | | | |
| State of Michigan - Department of Mental Health Title XX | | | | | | \$ 7,382.00 | | |
| Charge for services - Medicaid Independent insurance | | | | | | 16,457.96 | | |
| | | | | | | 4,151.00 | | |
| | | | | | | 3,156.60 | | |
| Current period | | | | | | | | |
| State of Michigan - Department of Mental Health Title XX | | | | | | 333,997.00 | | |
| Lenawee County appropriation - 1977 | | | | | | 21,003.00 | | |
| Charge for services | | | | | | 25,656.00 | | |
| State of Michigan - Medicaid Client and insurance | | | | | | 566.50 | | |
| Adrian College | | | | | | 35,189.15 | | |
| Intermediate School District | | | | | | 1,000.00 | | |
| Donations - Tecumseh United Fund | | | | | | 4,500.00 | | |
| Miscellaneous | | | | | | 2,375.00 | | |
| Interest | | | | | | 792.81 | \$4,286.96 | |
| Dividends | | | | | | | 140.10 | |
| Bequest - Hendershot Estate | | | | | | | 5,213.56 | |
| Honorariums | | | | | | 100.00 | | |
| Total | | | | | | 456,327.02 | 9,640.62 | |
| Transfers | \$15,478.61 | | | | | (15,478.61) | -0- | |
| Total Cash Received | 15,478.61 | | | | | | 9,640.62 | 465,967.64 |
| To Be Accounted For | 14,889.58 | | | | | | 77,795.88 | 651,828.11 |
| Cash Expended | | | | | | | | |
| Salaries | | \$ 80,909.97 | \$ 83,578.60 | \$20,832.75 | | \$50,879.79 | | 236,201.11 |
| Fringe benefits | | 11,661.15 | 8,225.94 | 2,030.93 | | 5,616.79 | | 27,534.81 |
| Per diem | | 2,630.00 | | | | | | 2,630.00 |
| Operations (Schedule III) | 14,889.58 | 130,334.30 | 42,168.17 | 2,126.19 | \$ 3.51 | 22,260.72 | | 196,892.89 |
| Fixed asset acquisition | | 7,817.77 | 6,400.87 | 446.83 | 189.95 | 7,481.52 | | 22,336.94 |
| Petty cash transfer | | | | | | 70.00 | | 70.00 |
| Total Cash Expended | 14,889.58 | \$233,353.19 | \$140,373.58 | \$25,436.70 | \$193.46 | \$86,308.82 | | 485,665.75 |
| Cash on Deposit - September 30, 1977 | | | | | | | | |
| Lenawee County Treasurer (Exhibit I) | \$ -0- | | | | | | | \$ 73,476.90 |
| First Federal Savings and Loan Association (Exhibit I) | | | | | | | \$77,795.88 | 77,795.88 |
| | | | | | | | | \$151,272.78 |

Year Ended September 30, 1977

| | Mental Health | | | | Combined |
|----------------------------|------------------|-------------------|----------------|--------------------|---------------------|
| | Substan Abuse | Outpatient MR | MIC | Day Treatment | |
| Office supplies | \$ 4621.88 | | | \$ 56.86 | \$ 1,268.12 |
| Operating supplies | 83.22 | | | 1,894.12 | 3,046.58 |
| Professional contracts | 22,412.30 | | | 3,710.00 | 116,761.00 |
| Communications | 20205.56 | \$ 248.12 | | 1,336.20 | 7,307.76 |
| Travel | 46159.61 | 674.23 | \$ 3.51 | 375.73 | 3,627.32 |
| Printing and publishing | 174.64 | | | 273.10 | 2,831.48 |
| Insurance | | | | | 1,185.00 |
| Equipment maintenance | | | | | 151.74 |
| Custodial service | 109.60 | 18.20 | | 527.80 | 1,830.00 |
| Rental - Building | 75035.96 | 931.10 | | 13,598.10 | 52,498.60 |
| Equipment | 175.99 | 39.19 | | 103.12 | 2,599.54 |
| Books, magazines, etc. | 165.71 | 91.35 | | 2.39 | 1,012.45 |
| Membership and dues | | | | | 10.00 |
| Education and training | 70106.00 | 124.00 | | 383.30 | 2,763.30 |
| | <u>68.17</u> | <u>\$2,126.19</u> | <u>\$ 3.51</u> | <u>\$22,260.72</u> | <u>\$196,892.89</u> |
| Total (Schedules I and II) | <u>\$23,528</u> | | | | |

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEЕ COUNTY

STATEMENT OF INVESTMENT ASSETS
July 1, 1976, September 30, 1976, and September 30, 1977

| <u>Investment Assets</u> | Acquisition Value Estate of Glenn Hendershot | Memo: Estimated Market Value | | |
|---|--|---------------------------------|----------------|----------------|
| | | <u>7/1/76</u> | <u>9/30/76</u> | <u>9/30/77</u> |
| <u>Land</u> | | | | |
| Luna County, New Mexico | | | | |
| SUNAIRE lots 5 and 6 | \$ 1,200 | | | |
| Tecumseh Township, Michigan | | | | |
| Brookmeade Estate lots 16 and 17 | <u>2,400</u> | | | |
| Total (Exhibit I) | <u>\$ 3,600</u> | | | |
| <u>Securities</u> | | | | |
| St. Vincent Hospital | | | | |
| 7% Serial notes dated February 1, 1976 | \$ 4,000 | | | |
| Union Hospital | | | | |
| 3 Series A Mortgage Serial Bonds - 9% | 3,000 | | | |
| Chemical Fund, Inc. | | | | |
| 594.71 shares common stock | 2,316 | \$5,025 | \$ 4,983 | \$ 4,565 |
| Consumers Power - \$10 par | | | | |
| 35 shares common stock | 201 | 691 | 700 | 827 |
| Atlantic Richfield Company - \$5 par | | | | |
| 20 shares common stock | 1,055 | | 1,808 | 2,310 |
| T. Rowe Price Growth Fund | | | | |
| 1,140.583 shares common stock | 5,070 | | 12,842 | 11,937 |
| Hamilton International - \$1 par | | | | |
| 200 shares common stock | 100 | | 325 | 800 |
| Lenawee Farm Bureau Oil Co-Operative - \$10 par | <u>10</u> | 10 | 10 | 10 |
| Total (Exhibit I) | <u>\$15,752</u> | | | |

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEЕ COUNTY

STATEMENT OF CHANGE IN FUND BALANCE
For the Three Months Ended September 30, 1976 and
the Fiscal Year Ended September 30, 1977

| | Three Months Ended September 30, 1976 | | | |
|--|---------------------------------------|------------------|--------------------|--------------|
| | Substance Abuse | Mental Health | Hendershot Fund | Combined |
| <u>Fund Balance</u> (Exhibit I) | | | | |
| July 1, 1976 | \$ 9,584.51 | \$ 96,762.77 | \$82,120.38 | \$188,467.66 |
| September 30, 1976 (Note 8) | | | | |
| <u>Revenue in Excess of Expenditures</u> | | | | |
| <u>Revenue</u> (Schedule V) | | | | |
| State of Michigan - Public Health | 10,758.30 | | | |
| State of Michigan - Department of Mental Health | | 67,382.00 | | |
| Title XX | | 16,457.96 | | |
| Medicaid | | 14,994.45 | | |
| Lenawee County appropriations | 5,000.00 | 26,857.50 | | |
| Charges for services | | | | |
| Intermediate School District | | 260.00 | | |
| Adrian College | | | | |
| Client and insurance | | 20,967.50 | | |
| Donation - Tecumseh United Fund | | 375.00 | | |
| Miscellaneous | | 9.10 | | |
| Refunds and reimbursements | | | | |
| Bequests - Hendershot Estate - Cash | | | | |
| Land | | | | |
| Interest | | | 1,753.38 | |
| Dividends | | | 33.50 | |
| Total | 15,758.30 | 147,303.51 | 1,786.88 | |
| Interfund contributions (Note 8) | | | | |
| Total Receipts | | | | 164,848.69 |
| <u>Expenditures</u> (Schedule VI) | | | | |
| Salaries | 1,966.86 | 52,555.80 | | |
| Fringe benefits | 115.06 | 2,458.39 | | |
| Per diem | | 780.00 | | |
| Operations | 30,143.53 | 82,208.77 | | |
| Fixed asset acquisitions | | 4,243.39 | | |
| Bad debts | | 12,198.50 | | |
| Total Expenditures | 32,225.45 | 154,444.85 | | 186,670.30 |
| <u>Net Increase (Decrease) To Fund Balance</u> | (16,467.15) | (7,141.34) | 1,786.88 | (21,821.61) |
| <u>Fund Balance</u> (Exhibit I) | | | | |
| September 30, 1976 (Note 8) | (\$ 6,882.64) | \$ 89,621.43 | \$83,907.26 | \$166,646.05 |
| September 30, 1977 | | | | |

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

STATEMENT OF REVENUE
For the Three Months Ended September 30, 1976 and
the Fiscal Year Ended September 30, 1977

| | Three Months Ended September 30, 1976 | | | | | Fiscal Year Ended September 30, 1977 | | | | | | |
|--|---------------------------------------|---|---|---|---|--|-----------------------------------|--|---|--|---|--|
| | Cash Received (Schedule I) | Less Accounts Receivable 7/1/76 (Exhibit I) | Add Accounts Receivable 9/30/76 (Exhibit I) | Add 7/1/76 Revenue Deferred (Exhibit I) | Less 9/30/76 Revenue Deferred (Exhibit I) | Revenue Three Months Ended 9/30/76 (Exhibit II) | Cash Received (Schedule II) | Less Accounts Receivable 9/30/76 (Exhibit I) | Add Accounts Receivable 9/30/77 (Exhibit I) | Add Revenue Deferred 9/30/76 (Exhibit I) | Less Revenue Deferred 9/30/77 (Exhibit I) | Revenue Fiscal Year Ended 9/30/77 (Exhibit II) |
| <u>Substance Abuse</u> | | | | | | | | | | | | |
| State of Michigan | \$ 18,925.29 | (\$18,925.29) | \$10,758.30 | \$ 5,000.00 | | \$ 15,758.30 | | | | | | |
| <u>Mental Health</u> | | | | | | | | | | | | |
| State of Michigan - Mental Health | \$ 68,000.00 | (\$ 8,000.00) | \$ 7,382.00 | | | \$ 67,382.00 | \$341,379.00 | (\$ 7,382.00) | \$ 74,088.00 | | | \$408,085.00 |
| Title XX | 15,161.00 | (15,161.00) | 16,457.96 | | | 16,457.96 | 37,460.96 | (16,457.96) | | | | 21,003.00 |
| Medicaid | 13,570.10 | (5,116.65) | 6,541.00 | | | 14,994.45 | 4,717.50 | (6,541.00) | 7,727.20 | | | 5,903.70 |
| Lenawee County allocations | | | | \$53,715.00 | (\$26,857.50) | 26,857.50 | 25,656.00 | | | \$26,857.50 | (\$ 6,414.00) | 46,099.50 |
| Charges for services | 9,456.65 | (6,085.15) | 17,856.00 | | | 21,227.50 | 38,345.75 | (17,596.00) | 22,190.40 | | | 42,940.15 |
| Intermediate School District | | | | | | | 4,500.00 | (260.00) | | | | 4,240.00 |
| Adrian College | | | | | | | 1,000.00 | | | | | 1,000.00 |
| Contributions - United Funds | 375.00 | | | | | 375.00 | 2,375.00 | | | | | 2,375.00 |
| Honorariums | | | | | | | 100.00 | | | | | 100.00 |
| Miscellaneous | 9.10 | | | | | 9.10 | | | | | | |
| Miscellaneous refunds and reimbursements | | | | | | | 792.81 | | | | | 792.81 |
| | <u>\$106,571.85</u> | <u>(\$34,362.80)</u> | <u>\$48,236.96</u> | <u>\$53,715.00</u> | <u>(\$26,857.50)</u> | <u>\$147,303.51</u> | <u>\$456,327.02</u> | <u>(\$48,236.96)</u> | <u>\$104,005.60</u> | <u>\$26,857.50</u> | <u>(\$ 6,414.00)</u> | <u>\$532,539.16</u> |

COMMUNITY MENTAL HEALTH SERVICES
OF LENAWEE COUNTY

STATEMENT OF EXPENDITURES
For the Three Months Ended September 30, 1976 and
the Fiscal Year Ended September 30, 1977

| | Three Months Ended September 30, 1976 | | | | | | Fiscal Year Ended September 30, 1977 | | | | | |
|--|---------------------------------------|---------------------|--------------------|-------------------|-------------------|--------------------|--------------------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|
| | Substance Abuse | Admin-istration | Outpatient | | Day Treatment | Total | Admin-istration | Outpatient | | Day Treatment | Total | |
| | | | MIA | MR | MIC | | | MI | MR | | | |
| Expenditures | | | | | | | | | | | | |
| Salaries | \$ 1,966.86 | \$ 17,080.38 | \$14,020.09 | \$4,985.44 | \$5,577.52 | \$10,892.37 | \$ 52,555.80 | \$ 78,683.16 | \$ 80,925.45 | \$20,204.06 | \$49,706.20 | \$229,518.87 |
| Fringe benefits | 115.06 | 844.85 | 555.67 | 232.90 | 326.27 | 498.70 | 2,458.39 | 12,055.51 | 8,604.17 | 2,112.09 | 5,881.06 | 28,652.83 |
| Per diem | | 780.00 | | | | | 780.00 | 2,730.00 | | | | 2,730.00 |
| Operating expense (See below) | 30,143.53 | 69,548.92 | 5,854.04 | 599.40 | 2,292.42 | 3,913.99 | 82,208.77 | 134,345.35 | 43,300.80 | 2,258.19 | 20,920.75 | 200,825.09 |
| Fixed asset acquisition | | 725.20 | 1,371.88 | 53.80 | 1,283.67 | 808.84 | 4,243.39 | 17,652.56 | 7,616.38 | 576.83 | 7,949.29 | 33,795.06 |
| Bad debts | | 12,198.50 | | | | | 12,198.50 | 2,760.30 | | | | 2,760.30 |
| Total Expenditures (Exhibit II) | \$32,225.45 | \$101,177.85 | \$21,801.68 | \$5,871.54 | \$9,479.88 | \$16,113.90 | \$154,444.85 | \$248,226.88 | \$140,446.80 | \$25,151.17 | \$84,457.30 | \$498,282.15 |
| Expenditures - Operations | | | | | | | | | | | | |
| Office supplies | \$ 29.28 | \$ 646.30 | | | \$ 6.29 | | \$ 652.59 | \$ 1,528.34 | \$ 30.20 | | \$ 56.86 | \$ 1,615.40 |
| Operating supplies | | 134.93 | \$ 13.56 | | 11.50 | \$ 600.93 | 760.92 | 1,656.55 | 757.88 | | 1,735.30 | 4,149.73 |
| Professional contracts | 29,089.12 | 65,496.80 | 2,310.00 | | | 770.00 | 68,576.80 | 98,839.64 | 15,890.00 | \$ 225.77 | 3,710.00 | 118,665.41 |
| Communications | 158.63 | 378.73 | 246.41 | \$ 61.15 | 93.31 | 205.77 | 985.37 | 3,531.03 | 1,983.15 | 591.73 | 1,260.03 | 7,365.94 |
| Travel | 46.50 | 584.21 | 5.94 | | 10.11 | 119.52 | 719.78 | 2,217.24 | 391.99 | | 373.03 | 2,982.26 |
| Printing and publishing | | 60.50 | | 265.09 | | | 325.59 | 1,630.00 | 1,997.14 | | 273.10 | 3,900.24 |
| Insurance | | 720.00 | | | | | 720.00 | 1,689.00 | | | | 1,689.00 |
| Equipment maintenance | | 90.00 | | | | | 90.00 | 168.12 | | | | 168.12 |
| Custodial service | | | | | | | | 883.60 | 582.40 | 20.80 | 603.20 | 2,090.00 |
| Rental building | 750.00 | 993.20 | 2,958.67 | 260.80 | 1,945.88 | 1,685.58 | 7,844.13 | 19,938.08 | 17,777.37 | 1,146.40 | 12,394.17 | 51,256.02 |
| Rental equipment | | 397.05 | 308.66 | 12.36 | 221.73 | 411.44 | 1,351.24 | 1,841.50 | 649.78 | 58.14 | 129.37 | 2,678.79 |
| Books, magazines, etc. | | 24.20 | 10.80 | | 3.60 | 30.75 | 69.35 | 153.00 | 1,050.64 | 91.35 | 2.39 | 1,297.38 |
| Membership and dues | | | | | | | | 10.00 | | | | 10.00 |
| Education and training | 70.00 | 23.00 | | | | 90.00 | 113.00 | 259.25 | 2,190.25 | 124.00 | 383.30 | 2,956.80 |
| Total Expenditures - Operations (Above) | \$30,143.53 | \$ 69,548.92 | \$ 5,854.04 | \$ 599.40 | \$2,292.42 | \$ 3,913.99 | \$ 82,208.77 | \$134,345.35 | \$ 43,300.80 | \$ 2,258.19 | \$20,920.75 | \$200,825.09 |
| Reconciliation (Cash to modified accrual basis) | | | | | | | | | | | | |
| Cash expended (Schedules I and II) | \$25,610.71 | | | | | | \$129,151.17 | | | | | \$485,665.75 |
| Add: Accounts payable ending | 17,051.91 | | | | | | 8,102.29 | | | | | 25,953.21 |
| Accrued payroll ending | | | | | | | 11,670.48 | | | | | 4,988.24 |
| Estimated uncollectible accounts | | | | | | | 12,198.50 | | | | | 2,760.30 |
| Prepaid rent beginning | | | | | | | | | | | | 2,982.00 |
| Less: Accounts payable beginning | (10,437.17) | | | | | | (2,457.25) | | | | | (8,102.29) |
| Accrued payroll beginning | | | | | | | (1,138.34) | | | | | (11,670.48) |
| Prepaid rent ending | | | | | | | (2,982.00) | | | | | (4,224.58) |
| Petty cash | | | | | | | (100.00) | | | | | (70.00) |
| Total Expenditures | \$32,225.45 | | | | | | \$154,444.85 | | | | | \$498,282.15 |

LOUZELLA SEEBURGER

Certified Public Accountant

FAULHABER BUILDING - 227 N. WINTER ST.

P. O. Box 362 - ADRIAN, MICHIGAN 49221

PHONE 517 263-7803

March 20, 1978

Board of Directors
Community Mental Health Services
of Lenawee County
Adrian, Michigan

As a result of the examination of the financial records of the Community Mental Health Services of Lenawee County for the fifteen month period ended September 30, 1977, we wish to make the following recommendations:

1. That the Board of Directors have completed the list of all fixed assets of the Community Mental Health Services of Lenawee County, including office furniture and fixtures, and all operating equipment and fixtures. The list should include as much of the following information as possible:

Description
Location
Date of acquisition
Method of acquisition (purchase, gift, etc.)
Cost
Current market value
Insured value
Estimated remaining life

so that the General Fixed Assets - Group of Accounts can be established in compliance with the "Uniform Accounting Procedures for Local Units of Government in Michigan."

2. That the general ledger be reinstated as an integral part of the financial accounting system, and all journals be posted monthly to the general ledger.
3. That a trial balance schedule be prepared for each fund at the end of each calendar month in order to verify that the fund was "in balance" at month end. If the month end trial balance does not "balance", the errors or omissions should be located and all adjustments should be made prior to the end of the subsequent month.
4. That a daily receipts and fees journal be established to summarize the daily "peg-board" cash sheets to be posted to the general ledger. This journal would also summarize the daily charges for fees and provide the control data for reconciling the accounts receivable subsidiary deck of account cards.
5. That the accounts receivable accounts arising from service fees be reconciled at each calendar month end with the control account in the general ledger.
6. That the Board of Directors establish a policy on procedures re: collection of delinquent service fees including self-pay and insurance billings.
7. That the Board of Directors establish a policy on procedures re: Medicaid non-payment of 10% fees billed.

8. That the current cash receipts journal be continued for all receipts that are not recorded on the daily receipts and fees journal, and that the summary of each account be posted to the general ledger at each calendar month end.
9. That the voucher disbursement journal be redesigned to eliminate the many current duplicate entries, and to provide one chronological record of vendor's vouchers disbursed.
10. That a purchase journal be established to record invoices as received and distribute expenses to the applicable account for the period of actual usage.
11. That a general journal be established to record all items not applicable as entries on the Daily receipts and fees journal,
Cash receipts journal,
Voucher disbursement journal, and
Purchase journal.
12. That current plans for a functional cost study be developed to determine more accurate distribution of expenses pertaining to each program and to determine an adequate service fee structure on a realistic factual basis.
13. That the Board of Directors consider a policy of a more extensive use of purchase orders for all orders in excess of a minimum dollar amount, that are not let for competitive bids.
14. That the cash receipts be deposited intact with the Lenawee County Treasurer more frequently. A minimum of deposits should be made at the end of each week, and at the end of each calendar month.
15. That consideration be given to retention of records, re:
 1. Safe retention of irreplaceable historic records
 2. Availability of legal documents
 3. Consolidation of records to be retained
 4. Consistent filing procedures
 5. Elimination of outdated records (i.e. expired insurance policies)
 6. Elimination of many multiple copies

Although our comments in connection with our examination are numerous, we found no evidence to indicate that all matters were not handled in the best interest of the residents of Lenawee County and the clients of Community Mental Health Services of Lenawee County. We believe our comments will help the Board of Directors maintain better accounting records and better control of the financial activities, and will help reduce the chance of criticism. We received excellent cooperation on the part of all staff personnel.

If you have any questions pertaining to the examination of financial records and report, or the letter of recommendations, please contact us so that we may, at your convenience, discuss these items.

Louella Seaburg

Certified Public Accountant