

## COUNTY OF MILWAUKEE, WISCONSIN

Balance Sheet  
Behavioral Health Division Fund  
As of December 31, 2018  
(In Thousands)

### Assets

#### Current Assets:

Cash	\$ 39,483
Patient Receivables	23,905
Allowance for Uncollectible Accounts	(14,402)
Accounts Receivable - Other	27
Due from Other Governments	6,426
Prepaid Items	80
Total Current Assets	55,519

#### Noncurrent Assets:

##### Capital Assets:

Land Improvements	1,625
Buildings and Improvements	36,458
Machinery, Vehicles and Equipment	3,140
Total Capital Assets	41,223
Less: Accumulated Depreciation	(35,921)
Total Capital Assets (Net)	5,302
Total Assets	60,821

### Deferred Outflows of Resources

Deferred Loss on Refunding of Debt	9
Total Assets and Deferred Outflows of Resources	\$ 60,830

### Liabilities

#### Current Liabilities:

Accounts Payable	\$ 11,775
Accrued Payroll	1,908
Due to Other Governments	338
Bonds and Notes Payable - General Obligation	1,541
Compensated Absences Payable	2,822
Other Current Liabilities	1,367
Total Current Liabilities	19,751

#### Long-Term Liabilities:

Bonds and Notes Payable - General Obligation	781
Compensated Absences Payable	1,270
Total Long-Term Liabilities	2,051
Total Liabilities	21,802

### Net Position

Net Investments in Capital Assets	2,988
Restricted for:	
Commitments	2,952
Operational Reserve	21,285
Capital Reserve	5,155
Title XIX Capitation	9,092
Compensated Absences	1,649
Unrestricted (Deficit)	(4,093)
Total Net Position	39,028
Total Liabilities and Net Position	\$ 60,830

# COUNTY OF MILWAUKEE, WISCONSIN

Schedule of Revenues, Expenses and Changes in Net Position  
Behavioral Health Division Fund  
For the Year Ended December 31, 2018  
(In Thousands)

Operating Revenues:	
Charges for Services	\$ 100,165
Other Revenues	1,736
Total Operating Revenues	<u>101,901</u>
Operating Expenses:	
Personnel Services	64,773
Client Service Costs	46,116
Contractual Services	10,620
Intra-County Services	1,915
Commodities	3,446
Depreciation and Amortization	1,342
Maintenance	105
Provider Network Services	73,020
Total Operating Expenses	<u>201,337</u>
Operating Income (Loss)	(99,436)
Nonoperating Revenues (Expenses):	
Intergovernmental Revenues	<u>43,072</u>
Income (Loss) Before Transfers	(56,364)
Transfers In	<u>58,496</u>
Changes in Net Position	2,132
Net Position -- Beginning	<u>36,896</u>
Net Position -- Ending	<u>\$ 39,028</u>

**COUNTY OF MILWAUKEE**  
**Behavioral Health Division Administration**  
**Inter-Office Communication**

**DATE:** September 12, 2019

**TO:** Thomas Lutzow, Chairperson – Milwaukee County Mental Health Board

**FROM:** Mary Jo Meyers, Director, Department of Health and Human Services  
*Approved by Michael Lappen, Administrator, Behavioral Health Division*

**SUBJECT: Report from the Director, Department of Health and Human Services,  
Detailing Audit Control Recommendation Related to 2018 Year-End  
Financial Audit**

**Issue**

In planning and performing the annual audit of financial statements, Baker Tilly identifies control recommendations related to deficiencies in internal control. Such deficiencies exist when management or employees are unable to prevent, detect, or correct misstatements on a timely basis. The audit of Milwaukee County for year ended December 31, 2018 identified one such control recommendation for the Behavioral Health Division. This control recommendation is not considered a material weakness in our financial statements.

The control recommendation and Behavioral Health Division response is attached.



---

Mary Jo Meyers, Director  
Department of Health and Human Services  
Cc: Maria Perez, Finance Chairperson

## **BEHAVIORAL HEALTH DIVISION**

---

### **Patient Receivable Balance (Repeat comment since 2016 report)**

During our 2016 audit, we identified the County's Behavioral Health Division did not have a process in place to reconcile a detailed listing of patient receivable balance to the general ledger. During our 2017 audit, it was noted that a process was put in place to reconcile a detailed listing of patient receivable balance to the general ledger, however, the reconciliation resulted in an unexplained variance between the patient receivable detail and the amount reported in the general ledger. Again, during our 2018 audit, a similar unexplained variance between the patient receivable detail and the amount reported in the general ledger was noted. Ideally, at the end of each accounting period the receivable balance reported in the general ledger should be reconciled to a detailed, aged list of individual billings and any identified variances should be resolved. This detail list should be reviewed with further collection procedures or write-offs made as appropriate. At a minimum, we recommend that a detailed patient receivable list be reconciled as of year-end to the general ledger and that identified variances be investigated and resolved in a timely manner.

### ***Behavioral Health Division Response***

It is currently the Behavioral Health Division's process to reconcile patient receivable detail to the general ledger at year end. This was completed for 2018. However, it was noted during the audit that some of the patient receivables in the detail provided appeared to be written off prior to year-end. After an investigation, we found that an automated write-off process used for certain receivable categories had been back-dating the "adjustment date" of when the receivable was written-off. For example, if the automated write-off process was completed in April 2019 to close out November 2018, the adjustment date would have been hard coded to "11/30/2018" rather than the date the process was run in April of 2019. This gives the appearance that certain were receivables included in the year-end balance detail inappropriately.

We are working with our IT team to alter the report to no longer back-date the "adjustment date" for this process. We are confident that this issue will be resolved for the FY 2019 close.

**Milwaukee County Behavioral Health Division**  
 Annual Projection as of 2nd Qtr 2019 - Major Variances  
 Favorable/(Unfavorable) - (\$ millions)

**Total BHD Projected Surplus/(Deficit) \$ (3.1)**

**Hospital (Adult Inpatient, CAIS, ER/Obs) **\$0.2****

REVENUE:

*Patient Revenue - CAIS (\$1.5), PCS-ER/Obs (\$2.0), Adult (\$0.5)* \$ 2.8

EXPENSES:

*Personnel Expenses* \$ (1.6)

*Miscellaneous Patient Expenses* \$ (0.2)

*State Institutes* \$ (1.4)

*Internal Allocation revised, favorable to Inpatient* \$ 0.5

*Sub-Total Hospital Expenses* \$ (2.6)

**Management/Operations/Fiscal **(\$0.8)****

*(\$2.0) million abatement of tax levy partially offset by lower expenses  
 and 2019 pharmacy contract expense recognized in 2018*

**Community Services **(\$2.5)****

REVENUE:

*Wraparound Capitation rate decrease* \$ (2.3)

*Wraparound CCS Revenue above plan* \$ 3.8

EXPENSES:

*Personnel Expenses* \$ 1.4

*Wraparound Expenses* \$ (4.6)

*Internal Allocation revised, increased allocation to CARS* \$ (0.4)

*Sub-Total Community Expenses* \$ (3.6)

Behavioral Health Division

Combined Reporting

Q2 2019 - 2019 Annual Projection

	2019 Budget				2019 Annual Projection				2019 Projected Surplus/(Deficit)			
	Hospital	Community Services	Mgmt/ Ops/Fiscal	Total BHD	Hospital	Community Services	Mgmt/ Ops/Fiscal	Total BHD	Hospital	Community Services	Mgmt/ Ops/Fiscal	Total BHD
<b>Revenue</b>												
BCA	7,700,026	14,636,560	-	22,336,586	7,700,030	14,636,560	-	22,336,590	4	-	-	4
State & Federal	-	19,063,511	-	19,063,511	-	19,815,125	-	19,815,125	-	751,614	-	751,614
Patient Revenue	18,024,127	88,158,927	50,000	106,233,054	20,769,752	88,991,650	-	109,761,402	2,745,625	832,723	(50,000)	3,528,348
Other	-	1,778,578	252,997	2,031,575	42,316	1,503,032	353,760	1,899,109	42,316	(275,546)	100,763	(132,466)
Sub-Total Revenue	25,724,153	123,637,576	302,997	149,664,726	28,512,098	124,946,367	353,760	153,812,225	2,787,945	1,308,791	50,763	4,147,499
<b>Expense</b>												
Salary	15,687,788	10,475,907	7,123,421	33,287,116	15,127,942	8,967,595	6,780,354	30,875,890	559,846	1,508,312	343,067	2,411,226
Overtime	477,048	3,144	137,808	618,000	2,430,922	167,890	246,885	2,845,697	(1,953,874)	(164,746)	(109,077)	(2,227,697)
Fringe	16,637,914	10,311,009	8,740,132	35,689,055	16,800,235	10,292,696	10,761,025	37,853,956	(162,321)	18,313	(2,020,893)	(2,164,901)
Services/Commodities	3,235,560	1,285,080	8,851,474	13,372,114	3,430,566	1,052,568	8,031,845	12,514,979	(195,006)	232,512	819,629	857,135
Other Charges/Vendor	2,500,000	120,890,849	-	123,390,849	3,870,119	124,458,589	0	128,328,708	(1,370,119)	(3,567,740)	(0)	(4,937,859)
Capital	-	-	200,000	200,000	-	1,871	50,000	51,871	-	(1,871)	150,000	148,129
Cross Charges	16,492,614	18,262,978	7,250,060	42,005,652	16,003,186	18,720,111	7,234,735	41,958,032	489,428	(457,133)	15,325	47,620
Abatements	-	(6,347,467)	(32,769,727)	(39,117,194)	-	(5,006,719)	(32,767,809)	(37,774,528)	-	(1,340,748)	(1,918)	(1,342,666)
Total Expense	55,030,924	154,881,500	(466,832)	209,445,592	57,662,970	158,654,600	337,035	216,654,605	(2,632,046)	(3,773,100)	(803,867)	(7,209,013)
<b>Tax Levy</b>	29,306,771	31,243,924	(769,829)	59,780,866	29,150,872	33,708,233	(16,725)	62,842,380	155,899	(2,464,309)	(753,104)	(3,061,514)

Hospital includes Adult Inpatient, Child and Adolescent Inpatient and Crisis ER/Observation.

Mgmt/Ops/Fiscal includes administrative functions includes all support functions such as: management, quality, contracts, legal, dietary, fiscal, admissions, medical records and facilities.

The projected cost of these functions which is allocated out to the BHD programs is: \$ 32,767,809

Community includes Wraparound, AODA and Community Mental Health.

Community Mental Health includes major programs: TCM, CCS, CSP and CRS in addition to CBRF, CCC, IOP, Day Treatment, Community Administrative functions and Community Crisis programs including Mobile Teams, Access Clinic and contracted crisis services.

Behavioral Health Division

CARSD

Q2 2019 - 2019 Annual Projection

	2019 Budget				2019 Annual Projection				2019 Projected Surplus/(Deficit)			
	AODA	Mental Health	WRAP	Total CARSD	AODA	Mental Health	WRAP	Total CARSD	AODA	Mental Health	WRAP	Total CARSD
<b>Revenue</b>												
BCA	2,333,731	12,302,829	-	14,636,560	2,333,731	12,302,829	-	14,636,560	-	-	-	-
State & Federal	8,666,005	9,182,506	1,215,000	19,063,511	9,506,581	8,668,050	1,640,494	19,815,125	840,576	(514,456)	425,494	751,614
Patient Revenue	-	34,062,299	54,096,628	88,158,927	0	34,214,644	54,777,006	88,991,650	-	152,345	680,378	832,723
Other	550,000	1,138,578	90,000	1,778,578	505,582	837,203	160,248	1,503,032	(44,418)	(301,375)	70,248	(275,546)
Sub-Total Revenue	11,549,736	56,686,212	55,401,628	123,637,576	12,345,894	56,022,726	56,577,748	124,946,367	796,158	(663,486)	1,176,120	1,308,791
<b>Expense</b>												
Salary	71,710	7,168,801	3,235,396	10,475,907	74,989	6,194,309	2,698,297	8,967,595	(3,279)	974,492	537,099	1,508,312
Overtime	-	-	3,144	3,144	0	139,030	28,860	167,890	-	(139,030)	(25,716)	(164,746)
Fringe	71,467	7,161,239	3,078,303	10,311,009	71,467	7,161,239	3,059,990	10,292,696	-	-	18,313	18,313
Services/Commodities	251,136	931,559	102,385	1,285,080	47,802	451,105	553,660	1,052,568	203,334	480,454	(451,275)	232,512
Other Charges/Vendor	13,877,854	58,081,638	48,931,357	120,890,849	14,359,562	58,698,501	51,400,526	124,458,589	(481,708)	(616,863)	(2,469,169)	(3,567,740)
Capital	-	-	-	-	0	-	1,871	1,871	-	-	(1,871)	(1,871)
Cross Charges	1,346,033	10,637,606	6,279,339	18,262,978	1,129,883	10,992,963	6,597,265	18,720,111	216,150	(355,357)	(317,926)	(457,133)
Abatements	-	-	(6,347,467)	(6,347,467)	-	-	(5,006,719)	(5,006,719)	-	-	(1,340,748)	(1,340,748)
Total Expense	15,618,200	83,980,843	55,282,457	154,881,500	15,683,703	83,637,147	59,333,750	158,654,600	(65,503)	343,696	(4,051,293)	(3,773,100)
<b>Tax Levy</b>	4,068,464	27,294,631	(119,171)	<b>31,243,924</b>	3,337,810	27,614,421	2,756,002	<b>33,708,233</b>	<b>730,654</b>	<b>(319,790)</b>	<b>(2,875,173)</b>	<b>(2,464,309)</b>

(2,019,385) 3,359,636 2,747,963 4,088,215

Community Mental Health includes the following major programs: TCM, CCS, CSP and CRS in addition to CBRF, CCC, IOP, Day Treatment, Community Administrative functions,

Behavioral Health Division

Inpatient - Hospital

Q2 2019 - 2019 Annual Projection

	2019 Budget				2019 Annual Projection				2019 Projected Surplus/(Deficit)			
	Adult	CAIS	Crisis ER/Obs	Total Inpatient	Adult	CAIS	Crisis ER/Obs	Total Inpatient	Adult	CAIS	Crisis ER/Obs	Total Inpatient
<b>Revenue</b>												
BCA	-	-	7,700,026	7,700,026	-	-	7,700,030	7,700,030	-	-	4	4
State & Federal	-	-	-	-	-	-	-	-	-	-	-	-
Patient Revenue	12,744,737	3,743,875	1,535,515	18,024,127	15,110,160	3,912,692	1,746,900	20,769,752	2,365,423	168,817	211,385	2,745,625
Other	-	-	-	-	-	42,316	-	42,316	-	42,316	-	42,316
Sub-Total Revenue	12,744,737	3,743,875	9,235,541	25,724,153	15,110,160	3,955,008	9,446,930	28,512,098	2,365,423	211,133	211,389	2,787,945
<b>Expense</b>												
Salary	7,682,112	2,094,748	5,910,928	15,687,788	7,143,770	2,003,305	5,980,867	15,127,942	538,342	91,443	(69,939)	559,846
Overtime	255,480	41,544	180,024	477,048	1,289,845	115,520	1,025,557	2,430,922	(1,034,365)	(73,976)	(845,533)	(1,953,874)
Fringe	9,329,565	2,102,720	5,205,629	16,637,914	9,378,822	2,101,318	5,320,095	16,800,235	(49,257)	1,402	(114,466)	(162,321)
Services/Commodities	2,461,140	260,743	513,677	3,235,560	2,748,913	268,058	413,595	3,430,566	(287,773)	(7,315)	100,082	(195,006)
Other Charges/Vendor	2,500,000	-	-	2,500,000	3,870,119	-	-	3,870,119	(1,370,119)	-	-	(1,370,119)
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Cross Charges	8,231,066	2,726,474	5,535,074	16,492,614	8,349,019	2,752,980	4,901,188	16,003,186	(117,953)	(26,506)	633,886	489,428
Abatements	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	30,459,363	7,226,229	17,345,332	55,030,924	32,780,487	7,241,181	17,641,302	57,662,970	(2,321,124)	(14,952)	(295,970)	(2,632,046)
<b>Tax Levy</b>	17,714,626	3,482,354	8,109,791	29,306,771	17,670,327	3,286,173	8,194,372	29,150,872	44,299	196,181	(84,581)	155,899

281,309 (1,212,418) (955,714) (1,886,823)

Behavioral Health Division  
**Management/Operations/Fiscal**  
**Q2 2019 - 2019 Annual Projection**

	2019 Budget	2019 Annual Projection	2019 Projected Surplus/(Deficit)	
<b>Revenue</b>				
BCA	-	-	-	
State & Federal	-	-	-	
Patient Revenue	50,000	-	(50,000)	
Other	252,997	353,760	100,763	
Sub-Total Revenue	302,997	353,760	50,763	
<b>Expense</b>				
Salary	7,123,421	6,780,354	343,067	
Overtime	137,808	246,885	(109,077)	
Fringe	8,740,132	10,761,025	(2,020,893)	County targeted reduction of BHD levy
Services/Commodities	8,851,474	8,031,845	819,629	Encumbered Pharmacy Systems Inc
Other Charges/Vendor	-	0	(0)	
Capital	200,000	50,000	150,000	
Cross Charges	7,250,060	7,234,735	15,325	
Abatements	(32,769,727)	(32,767,809)	(1,918)	
Total Expense	(466,832)	337,035	(803,867)	
<b>Tax Levy</b>	<b>(769,829)</b>	<b>(16,725)</b>	<b>(753,104)</b>	

BEHAVIORAL HEALTH DIVISION

DASHBOARD REPORT

Q2 2019

# **Table of Contents**

<b>PAGE 2</b>	<b>Table of Contents</b>
<b>PAGE 3</b>	<b>BHD Combined</b>
<b>PAGE 4</b>	<b>Acute Adult Inpatient</b>
<b>PAGE 5</b>	<b>Child and Adolescent Inpatient (CAIS)</b>
<b>PAGE 6</b>	<b>Psychiatric Crisis Services</b>
<b>PAGE 7</b>	<b>AODA</b>
<b>PAGE 8</b>	<b>Wraparound</b>
<b>PAGE 9</b>	<b>TCM (Targeted Case Management)</b>
<b>PAGE 10</b>	<b>CCS (Comprehensive Community Services)</b>
<b>PAGE 11</b>	<b>CSP (Community Support Program)</b>

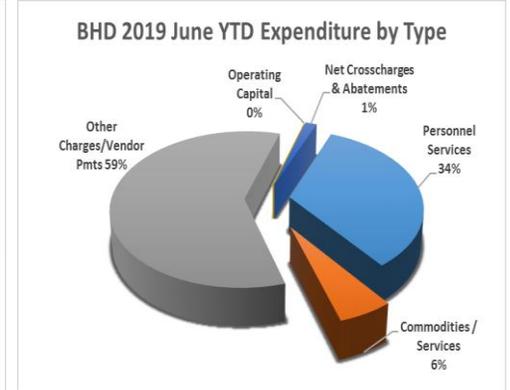
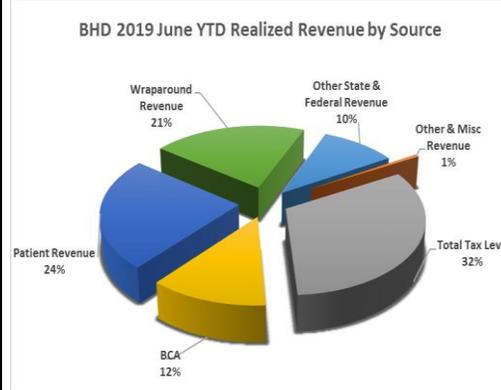
# BHD COMBINED DASHBOARD

2nd Quarter June 2019

	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	62,990,650	153,812,225	149,664,726	4,147,499
<b>Expense</b>				
Personnel	31,259,463	71,575,543	69,594,171	(1,981,372)
Svcs/Commodities	5,217,843	12,514,979	13,372,114	857,135
Other Chgs/Vendor	55,014,547	128,328,708	123,390,849	(4,937,859)
Capital	935	51,871	200,000	148,129
Cross Charges	15,345,272	41,958,032	42,005,652	47,620
Abatements	(13,861,113)	(37,774,528)	(39,117,194)	(1,342,666)
<b>Total Expense</b>	92,976,947	216,654,605	209,445,592	(7,209,013)
Tax Levy	29,986,297	62,842,380	59,780,866	(3,061,514)
Wraparound		2,756,002	(119,171)	(2,875,173)
BHD Excluding Wraparound		60,086,378	59,900,037	(186,341)

Percentage Spent 44%  
Percentage Yr Ela 50%

## 2019 June YTD Revenues & Expenses by Percentage



Note: "Other Charges" in Expenditures include all Provider Payments - Fee For Service, Purchase of Service and other contracted services.

## Financial Highlights

- Inpatient revenue surplus due to better payer mix
- State Institutions (\$1.4m) deficit
- Slow CCS growth in 2018 now on target for 2019
- Wraparound deficit primarily due to decrease in capitation rate

## 2019 Budget Initiatives

Initiative	Status
FQHC Partnership	➡ Delayed
CCS Expansion	⬆ Enrollment increase on track
Outpatient Plus	➡ Anticipated go-live December 2019
RSC Increase	➡ Anticipating surplus due to adjusted reimbursement model

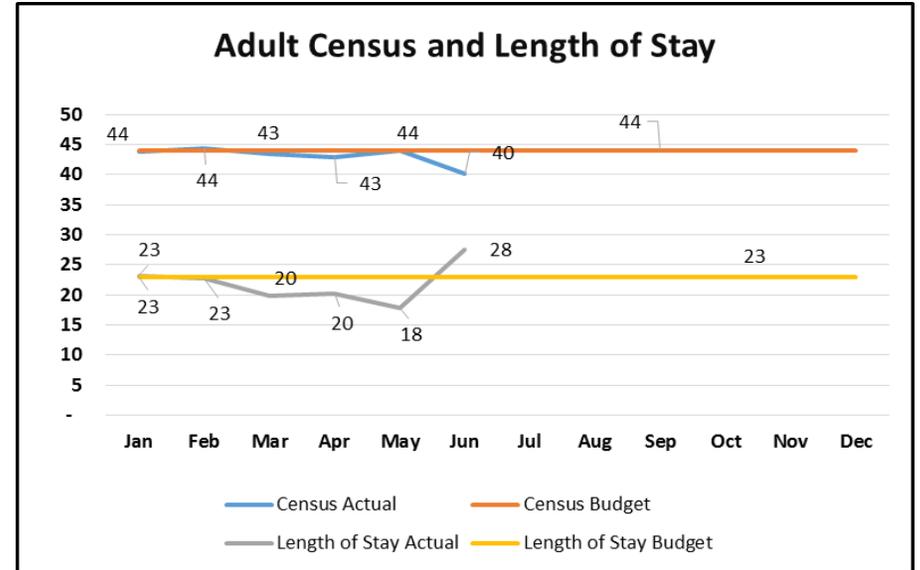
Complete ⬆ Not Done ⬇ Progressing ➡

# ACUTE ADULT INPATIENT DASHBOARD

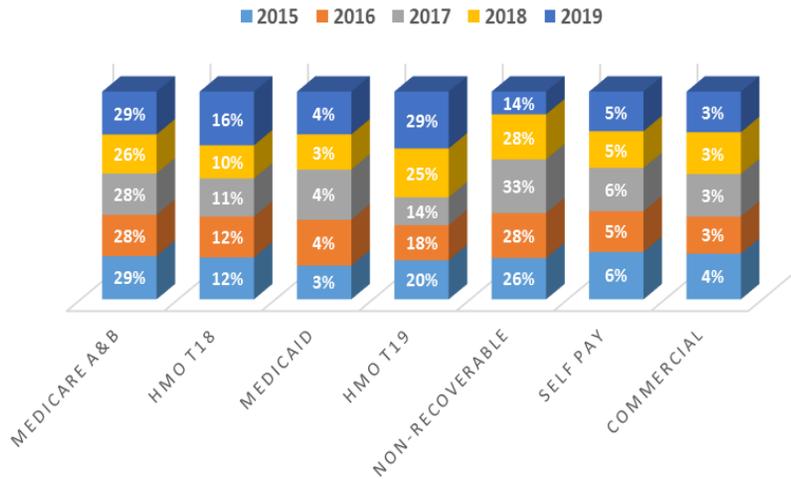
2nd Quarter June 2019

	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	6,739,688	15,110,160	12,744,737	2,365,423
<b>Expense</b>				
Personnel	7,902,708	17,812,436	17,267,157	(545,279)
Svcs/Commodities	1,307,525	2,748,913	2,461,140	(287,773)
Other Chgs/Vendor	1,362,737	3,870,119	2,500,000	(1,370,119)
Capital	-	-	-	-
Cross Charges	3,023,577	8,349,019	8,231,066	(117,953)
Abatements	-	-	-	-
<b>Total Expense</b>	<b>13,596,547</b>	<b>32,780,487</b>	<b>30,459,363</b>	<b>(2,321,124)</b>
Tax Levy	6,856,859	17,670,327	17,714,626	44,299

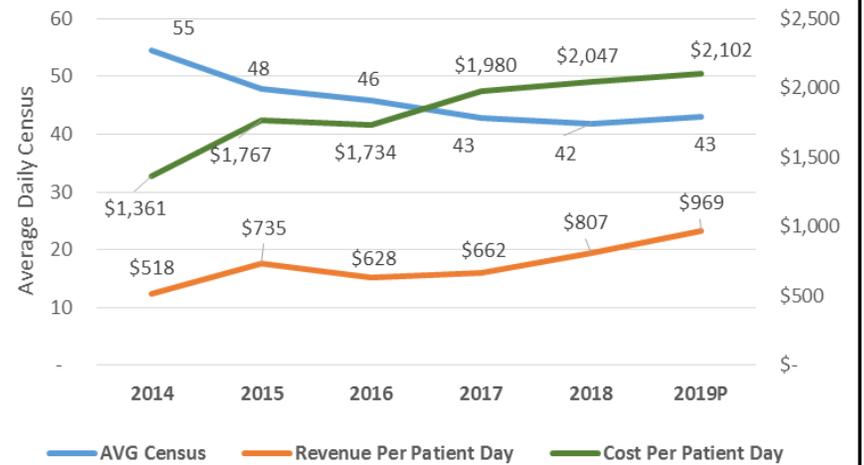
Percentage Spent 45%  
 Percentage Yr Elapsed 50%



## ADULT INPATIENT PAYER SOURCES



## Avg Census, Cost & Net Revenue per Patient Day

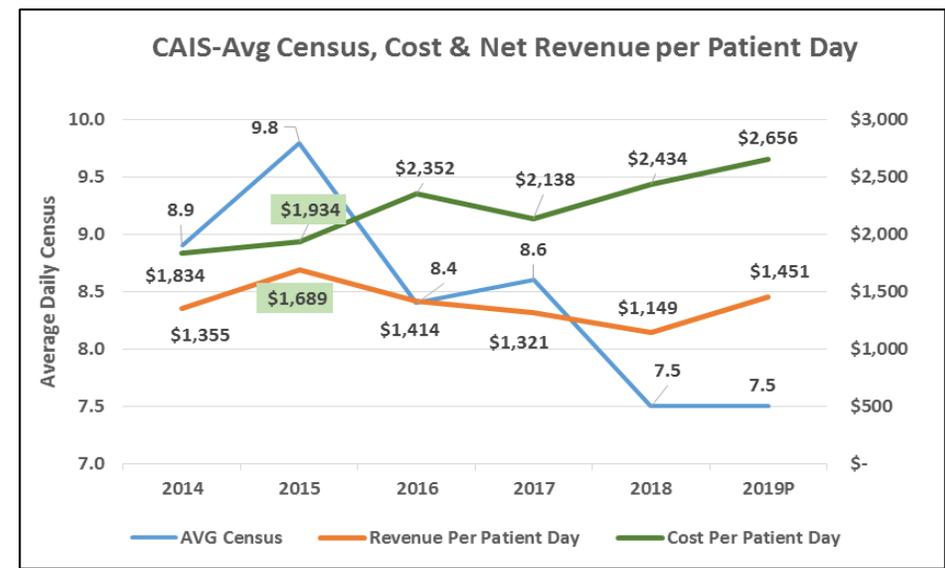
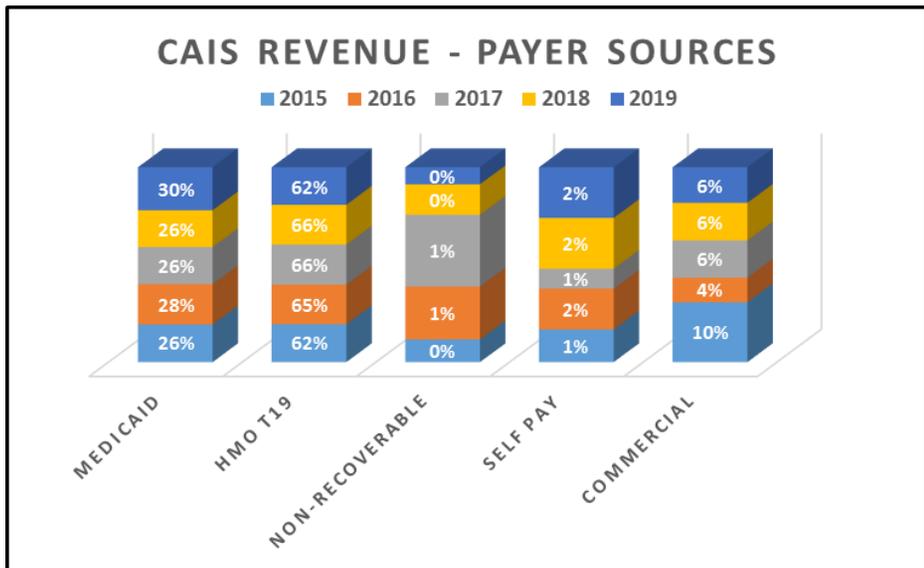
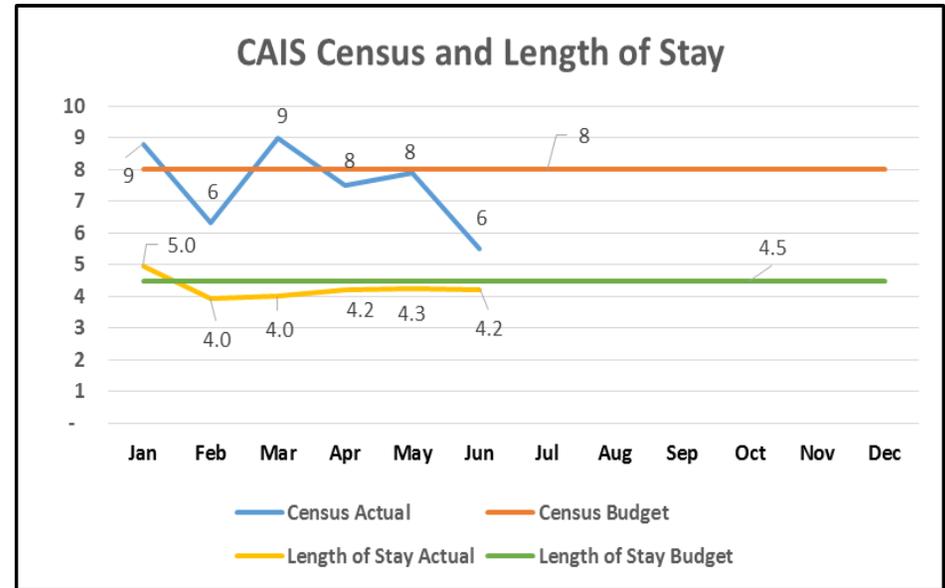


# CAIS (Child & Adolescent Inpatient) DASHBOARD

2nd Quarter June 2019

	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	1,977,504	3,955,008	3,743,875	211,133
<b>Expense</b>				
Personnel	2,100,781	4,220,143	4,239,012	18,869
Svcs/Commodities	125,896	268,058	260,743	(7,315)
Other Chgs/Vendor	-	-	-	-
Capital	-	-	-	-
Cross Charges	993,280	2,752,980	2,726,474	(26,506)
Abatements	-	-	-	-
<b>Total Expense</b>	3,219,956	7,241,181	7,226,229	(14,952)
Tax Levy	1,242,452	3,286,173	3,482,354	196,181

Percentage Spent 45%  
Percentage Yr Elapsed 50%

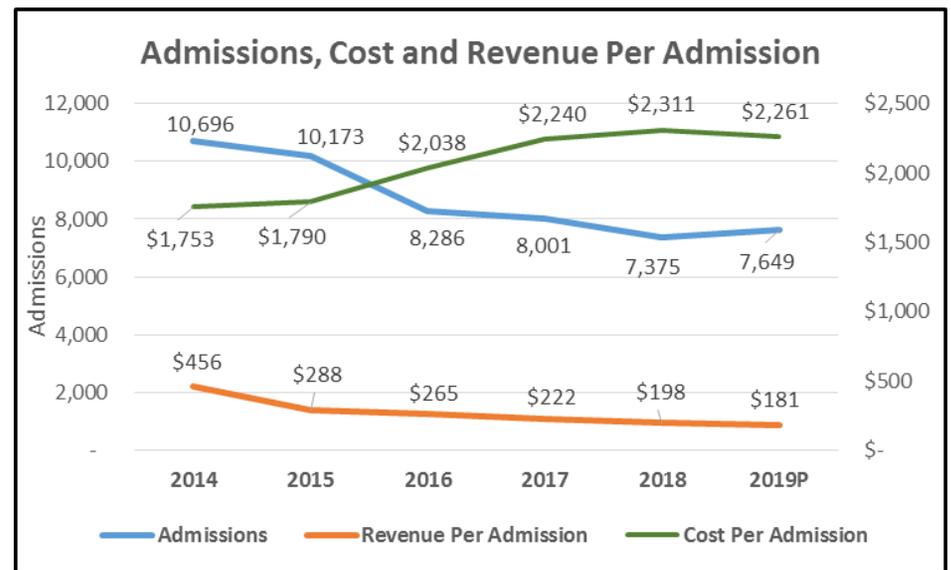
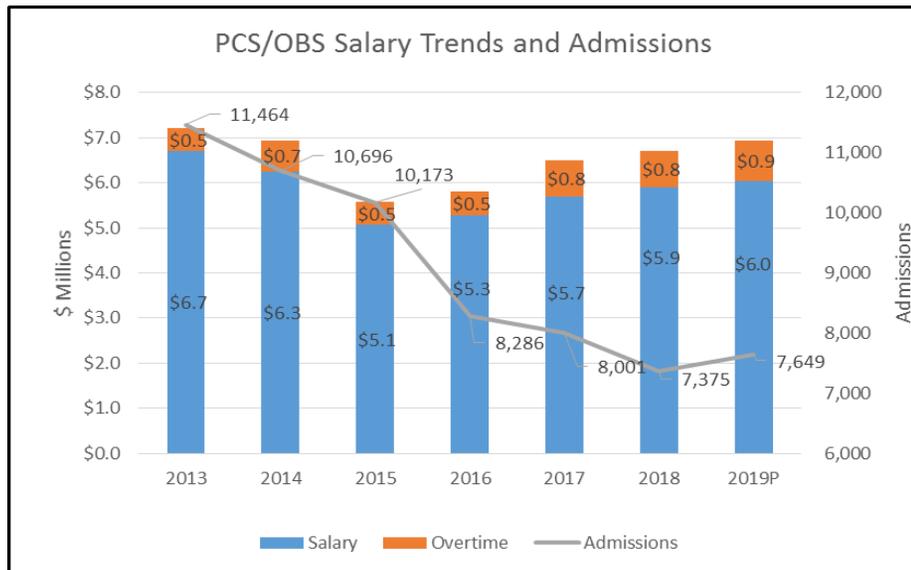
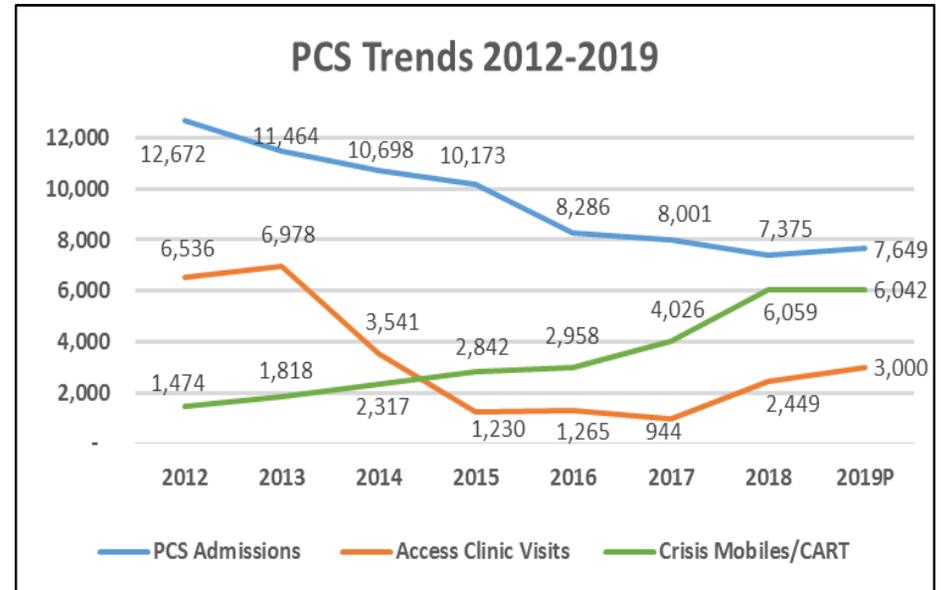


# PCS - ER and Observation DASHBOARD

2nd Quarter June 2019

	Actual June	2019 Annual Projection		
	YTD	Projection	Budget	Variance
<b>Revenue</b>	4,723,465	9,446,930	9,235,541	211,389
<b>Expense</b>				
Personnel	6,037,166	12,326,519	11,296,581	(1,029,938)
Svcs/Commodities	201,951	413,595	513,677	100,082
Other Chgs/Vendor	-	-	-	-
Capital	-	-	-	-
Cross Charges	1,776,741	4,901,188	5,535,074	633,886
Abatements	-	-	-	-
<b>Total Expense</b>	8,015,859	17,641,302	17,345,332	(295,970)
Tax Levy	3,292,394	8,194,372	8,109,791	(84,581)

Percentage Spent 46%  
 Percentage Yr Elapsed 50%

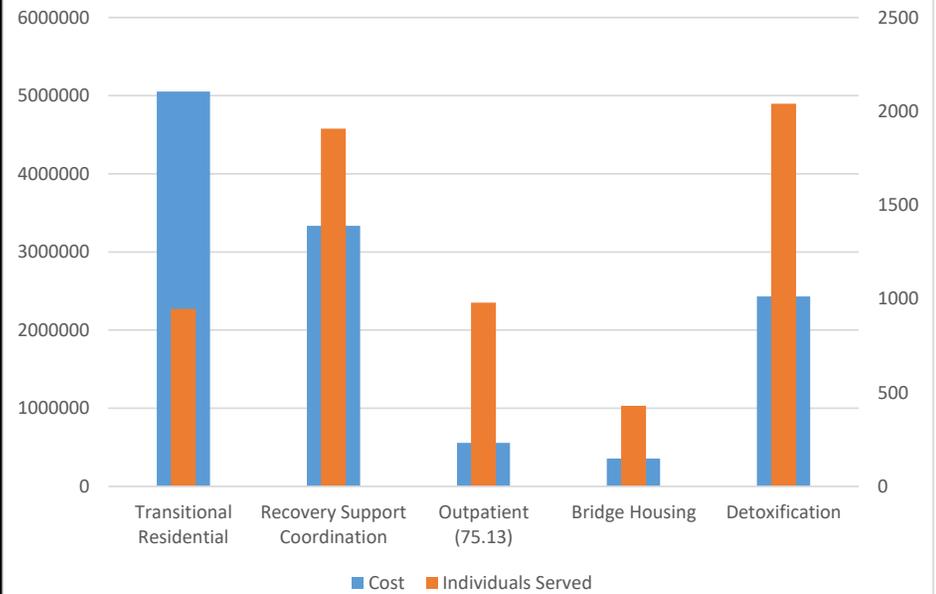


## AODA DASHBOARD 2nd Quarter June 2019

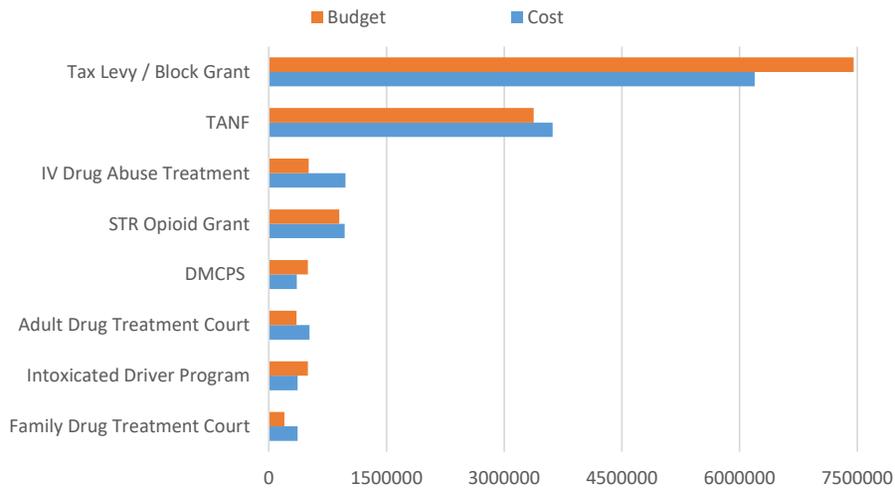
	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	5,708,569	12,345,894	11,549,736	796,158
<b>Expense</b>				
Personnel	72,102	146,456	143,177	(3,279)
Svcs/Commodities	23,901	47,802	251,136	203,334
Other Chgs/Vendor	6,597,529	14,359,562	13,877,854	(481,708)
Capital	-	-	-	-
Cross Charges	406,589	1,129,883	1,346,033	216,150
Abatements	-	-	-	-
<b>Total Expense</b>	7,100,121	15,683,703	15,618,200	(65,503)
Tax Levy	1,391,552	3,337,810	4,068,464	730,654

Percentage Spent                    45%  
 Percentage Yr Elapsed            50%

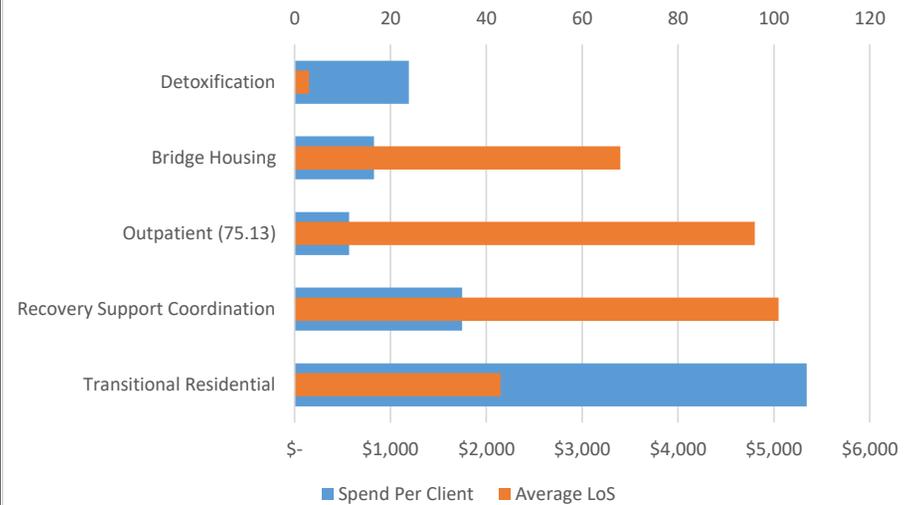
### Spending & Clients Served by Program



### AODA Revenue



### Spend per Client & Length of Stay

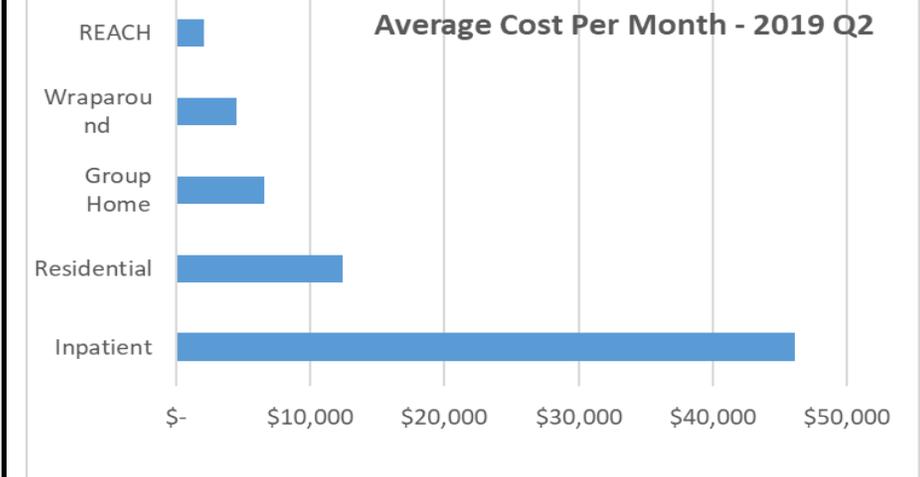
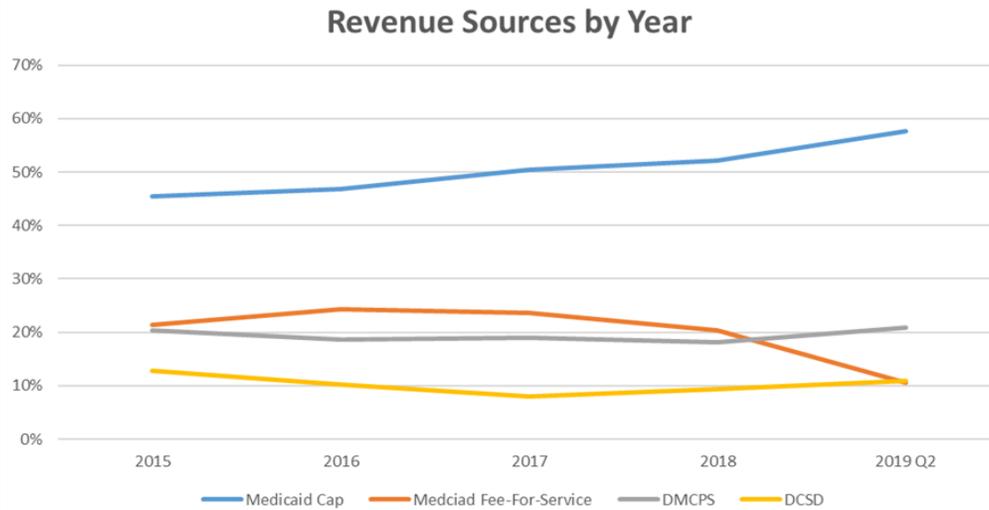
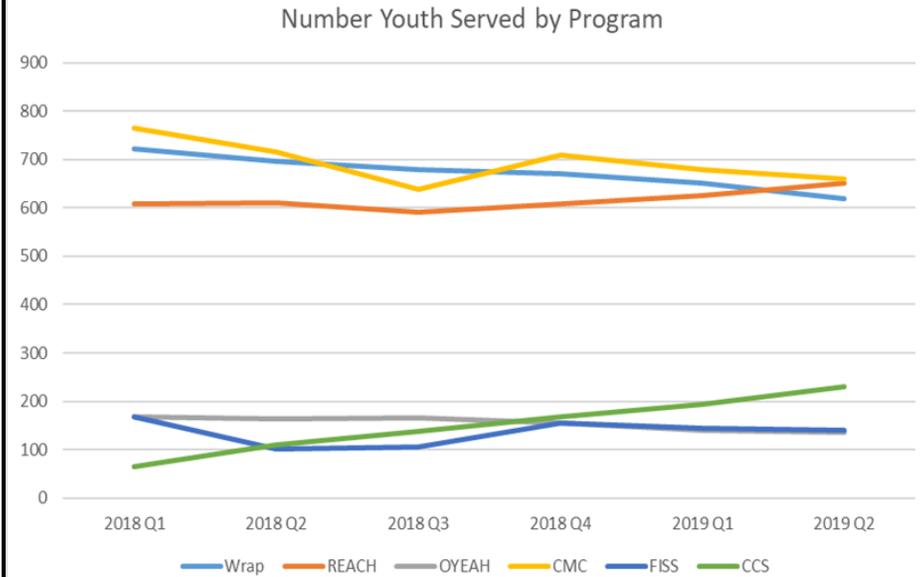


## WRAPAROUND DASHBOARD

### 2nd Quarter June 2019

	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	19,978,955	56,577,747	55,401,628	1,176,119
<b>Expense</b>				
Personnel	2,483,663	5,787,147	6,316,843	529,696
Svcs/Commodities	230,002	553,660	102,385	(451,275)
Other Chgs/Vendor	19,893,654	51,400,526	48,931,357	(2,469,169)
Capital	935	1,871		(1,871)
Cross Charges	2,404,726	6,597,265	6,279,339	(317,926)
Abatements	(2,075,775)	(5,006,719)	(6,347,467)	(1,340,748)
<b>Total Expense</b>	22,937,206	59,333,750	55,282,457	(4,051,293)
Tax Levy	2,958,251	2,756,002	(119,171)	(2,875,173)

Percentage Spent 41%  
 Percentage Yr Elapsed 50%

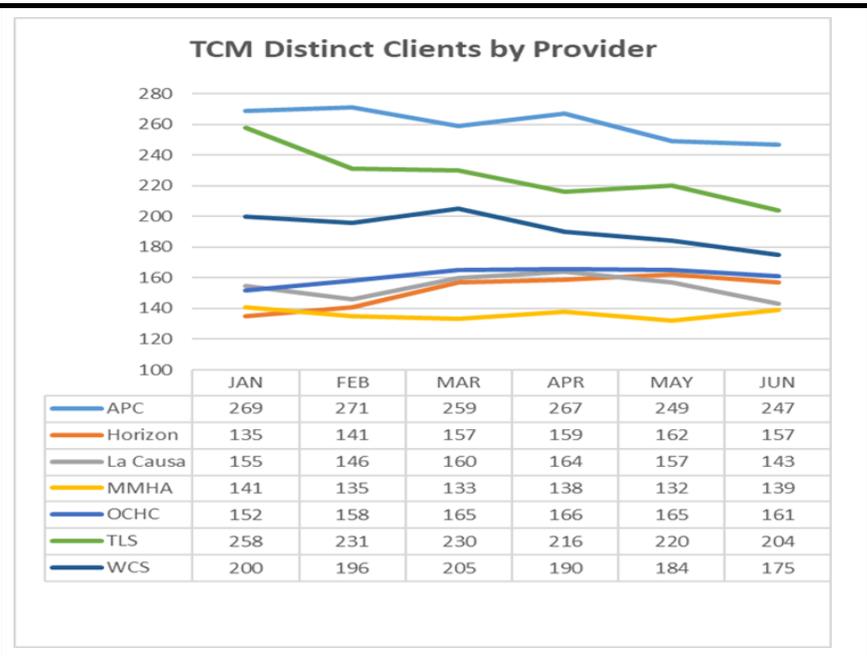


\*\*\* Inpatient services are clients in CAIS  
 \*\*\* Wraparound and REACH services are outpatient services

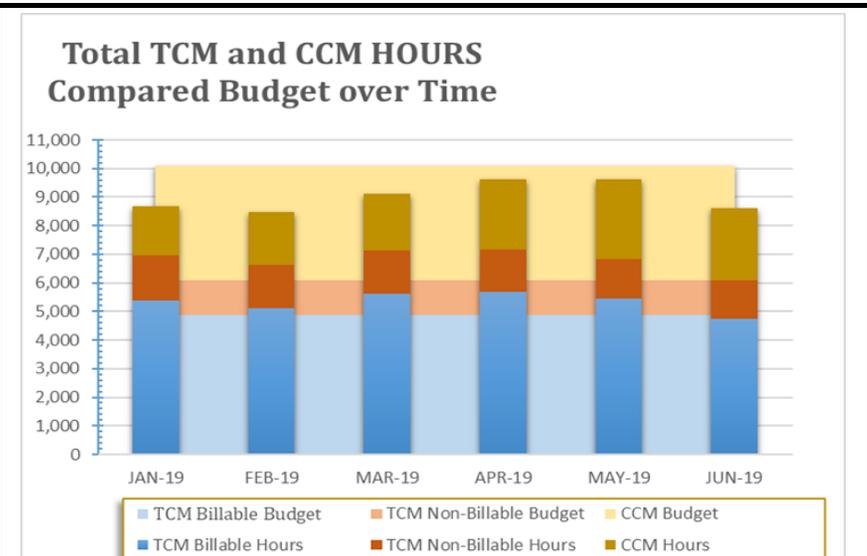
## TCM (Targeted Case Management) DASHBOARD

2nd Quarter June 2019

	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	1,113,895	3,276,393	3,553,778	(277,385)
<b>Expense</b>				
Personnel	118,929	279,774	266,775	(12,999)
Svcs/Commodities	-	6,659	6,659	-
Other Chgs/Vendor	2,640,059	5,916,694	6,452,933	536,239
Capital	-	-	-	-
Cross Charges	172,368	479,477	606,194	126,717
Abatements	-	-	-	-
<b>Total Expense</b>	2,931,356	6,682,604	7,332,561	649,957
<b>Tax Levy</b>	1,817,461	3,406,211	3,778,783	372,572
<b>Average Enrollment</b>	1,445	1,445	1,610	



	2019 Q2			2019 YTD		
	Billable	Non-billable	% Non-billable	Billable	Non-billable	% Non-billable
APC	13,756	5,595	29%	28,731	10,097	26%
Horizon	8,547	1,773	17%	15,918	4,554	22%
La Causa	8,358	1,869	18%	15,654	3,483	18%
MMHA	6,686	2,536	28%	14,507	5,354	27%
OCHC	8,219	847	9%	16,494	1,729	9%
Whole Health	10,116	1,457	13%	19,603	3,765	16%
WCS	7,844	2,733	26%	17,008	6,383	27%
<b>Total</b>	<b>63,526</b>	<b>16,811</b>	<b>21%</b>	<b>127,917</b>	<b>35,364</b>	<b>22%</b>

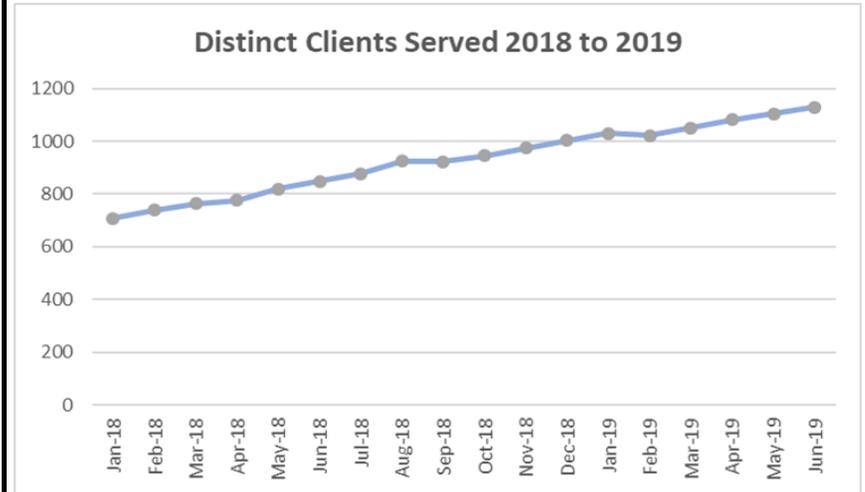


\*\*\* Non-billable services are paid to Providers, but not billable to Medicaid

# CCS (Comprehensive Community Services) DASHBOARD

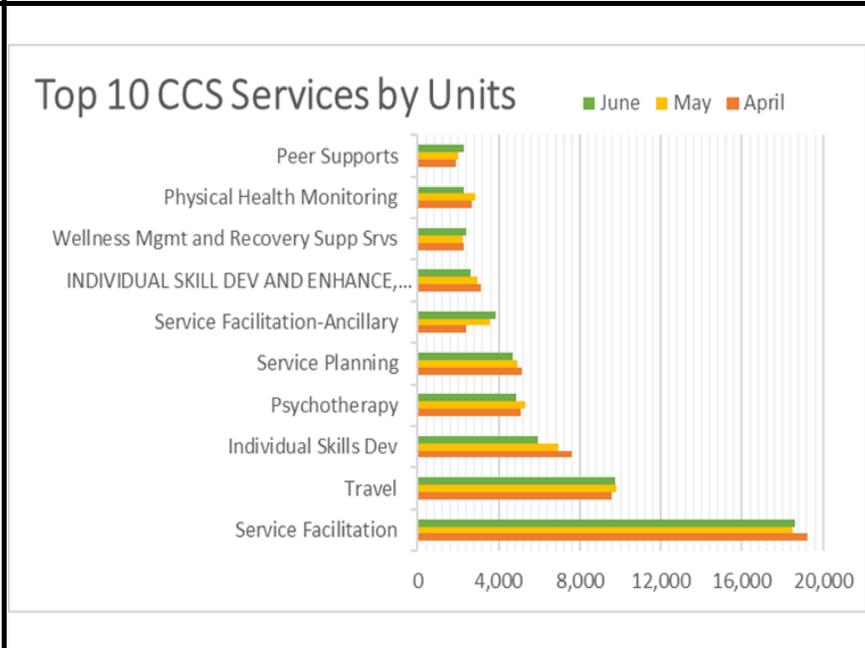
2nd Quarter June 2019

	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	8,514,885	19,464,929	17,160,888	2,304,041
<b>Expense</b>				
Personnel	339,244	771,511	803,834	32,323
Svcs/Commodities	1,116	2,232	-	(2,232)
Other Chgs/Vendor	8,476,239	19,027,676	16,692,513	(2,335,163)
Capital	-	-	-	-
Cross Charges	579,302	1,608,776	1,740,491	131,715
Abatements	-	-	-	-
<b>Total Expense</b>	9,395,902	21,410,195	19,236,838	(2,173,357)
Tax Levy	881,017	1,945,266	2,075,950	130,684
Average Enrollment	795	795	1,100	



### Number of Billable to Nonbillable Units - Top 10 Providers

	2019 Q2 Totals			2019 YTD Totals		
	Billable	Non-Billable	% Non-Billable	Billable	Non-Billable	% Non-Billable
GuestHou	24,548	118	0.5%	46,189	274	0.6%
WHCG	24,810	311	1.3%	46,067	554	1.2%
APC	24,406	621	2.5%	45,021	978	2.2%
JusticePo	23,104	307	1.3%	44,493	578	1.3%
Bell Ther	13,748	205	1.5%	27,769	255	0.9%
Summit	12,075		0.0%	25,218		0.0%
Project A	8,899	275	3.1%	16,328	587	3.6%
OCHC	8,407	170	2.0%	15,533	244	1.6%
MMHA	6,385	57	0.9%	12,365	73	0.6%
WCS	5,522	8	0.1%	10,870	26	0.2%

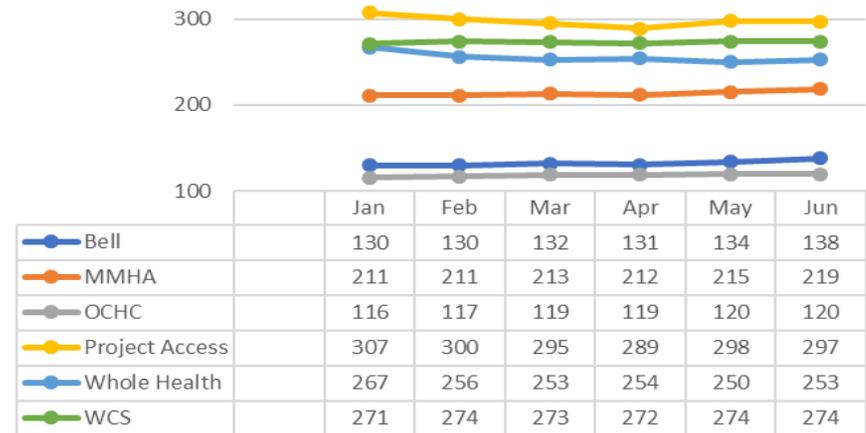


## CSP (Community Support Program) DASHBOARD 2nd Quarter June 2019

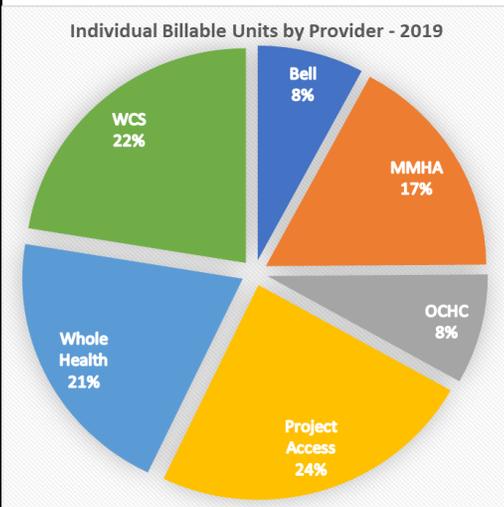
	Actual June YTD	2019 Annual Projection		
		Projection	Budget	Variance
<b>Revenue</b>	2,568,049	7,166,682	9,095,234	(1,928,552)
<b>Expense</b>				
Personnel	145,923	295,758	287,220	(8,538)
Svcs/Commodities	347	694	-	(694)
Other Chgs/Vendor	7,479,115	13,810,842	14,966,091	1,155,249
Capital	-	-	-	-
Cross Charges	455,166	1,264,584	1,316,108	51,524
Abatements	-	-	-	-
<b>Total Expense</b>	<b>8,080,551</b>	<b>15,371,878</b>	<b>16,569,419</b>	<b>1,197,541</b>
Tax Levy	5,512,502	8,205,196	7,474,185	(731,011)

Average Enrollment	1,291	1,288	1,267
--------------------	-------	-------	-------

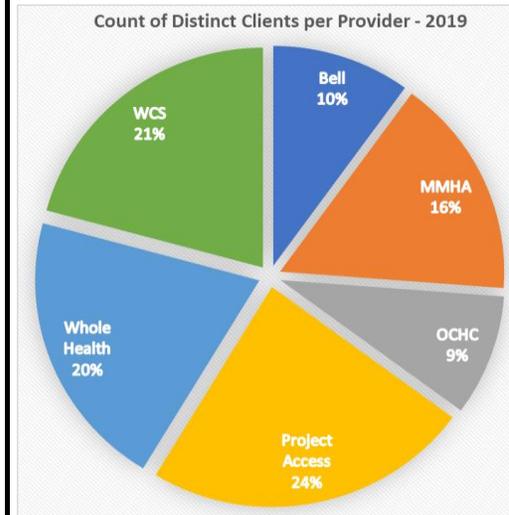
### Distinct Clients per Provider



	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
* Ave Capacity	1,245	1,234	1,291	1,291



Agency	June	YTD Total
Bell	5,864	33,011
MMHA	14,302	80,321
OCHC	5,823	36,290
Project Access	15,027	93,144
Whole Health	10,506	75,112
WCS	15,886	96,614
<b>Grand Total</b>	<b>67,408</b>	<b>414,492</b>



Agency	June	YTD Total
Bell	138	795
MMHA	219	1,281
OCHC	120	711
Project Access	297	1,786
Whole Health	253	1,533
WCS	274	1,638
<b>Grand Total</b>	<b>1,301</b>	<b>7,744</b>

**2019 Projected BHD Reserve Balances**

	Year End 12/31/2017	2018 Contribution	2018 Balance	2019 Contribution	2019 Balance (Proj)
0785 Encumbrance Reser	917,971	1,731,256	2,649,227	-	2,649,227
0904 Wrap Reserve	8,288,238	803,515	9,091,752	(2,875,173)	6,216,579
0906 Capital Reserve	4,720,000	434,733	5,154,733	-	5,154,733
0905 Surplus Reserve	21,285,469	-	21,285,469	(186,341)	21,099,128
<b>Total Reserves</b>	<b>35,211,678</b>	<b>2,969,504</b>	<b>38,181,182</b>	<b>(3,061,514)</b>	<b>35,119,668</b>

**Reserve Commitments****Committed**

	Amount
Employment Initiative	\$ 75,000
CART Annual Expense	\$ 300,000
Board Analyst Annual Expense	\$ 100,000

**Future Commitments**

Retention / Severance Payments	\$ 5,100,000 (max)
Relocation Costs	\$ 4,700,000 (max)
2020 Expenditure Reduction	\$ 2,000,000

**Risk Exposure**

CON Form Issues (CAIS)	\$ 1,000,000
------------------------	--------------

**Total****\$ 13,275,000**