

INTEGRATED  
SERVICES OF  
KALAMAZOO



Period Ended  
October 31, 2021

Monthly Finance  
Report

# INTEGRATED SERVICES OF KALAMAZOO

## Statement of Net Position

October 31, 2021

	October 2020 (unaudited)	October 2021
<b>Assets</b>		
<b>Current assets</b>		
Cash and investments	\$ 22,499,585	\$ 30,062,004
Accounts receivable	2,185,649	3,745,708
Due from other governments	-	14,848
Prepaid items	908,315	1,128,693
<b>Total current assets</b>	<u>25,593,549</u>	<u>34,951,253</u>
<b>Non-current assets</b>		
Capital assets, net of accumulated depreciation	9,314,046	9,287,037
Net pension asset, net of deferred outflows	6,531,305	4,937,092
<b>Total non-current assets</b>	<u>15,845,351</u>	<u>14,224,129</u>
<b>Total assets</b>	<u>41,438,900</u>	<u>49,175,382</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 5,561,634	\$ 6,090,702
Due to other governments	557,273	344,511
Due to providers	(867)	74,904
Accrued payroll and payroll taxes	1,377,366	1,150,750
Unearned revenue	193,040	3,955,070
<b>Total current liabilities</b>	<u>7,688,446</u>	<u>11,615,937</u>
<b>Non-current liabilities</b>		
Long-term debt	4,617,853	4,414,742
<b>Total liabilities</b>	<u>12,306,299</u>	<u>16,030,679</u>
<b>Net position</b>		
Designated	11,604,698	10,010,485
Undesignated	4,815,055	5,323,673
Investment in fixed assets	4,735,203	4,841,804
Previous year close	7,910,617	11,680,099
Net gain (loss) for period	67,028	109,833
<b>Net position</b>	<u>\$ 29,132,601</u>	<u>\$ 33,144,703</u>

This financial report is for internal use only. It has not been audited, and no assurance is provided.

## INTEGRATED SERVICES OF KALAMAZOO

### Statement of Revenue, Expenses and Change in Net Position

October 1, 2021 through October 31, 2021

Percent of Year is 8.33%

	Original 2022 BUDGET	YTD Totals 10/31/21	Remaining Budget	Percent of Budget - YTD
<b>Operating revenue</b>				
Medicaid:				
Traditional Capitation	\$ 63,305,736	\$ 5,848,546	\$ 57,457,190	9.24%
Healthy Michigan Capitation	10,040,766	933,188	9,107,578	9.29%
Autism Captiation	6,474,379	492,253	5,982,126	7.60%
Settlement	71,052	(1,180,208)	1,251,260	-1661.05%
State General Fund:				
Formula Fundings	3,897,604	318,879	3,578,725	8.18%
CCBHC Demonstration	-	562,989	(562,989)	0.00%
County Allocation	1,550,400	-	1,550,400	0.00%
Client Fees	607,617	30,996	576,621	5.10%
SUD Block Grant	111,957	1,400	110,557	1.25%
Other Grant revenue	10,218,675	1,615,112	8,603,563	15.81%
Other earned contracts	1,498,031	109,818	1,388,213	7.33%
COFR	28,150	-	28,150	0.00%
Interest	69,250	5,208	64,042	7.52%
Local revenue	-	50	(50)	0.00%
<b>Total operating revenue</b>	<b>\$ 97,873,617</b>	<b>\$ 8,738,231</b>	<b>\$ 89,135,386</b>	<b>8.93%</b>
<b>Operating expenses</b>				
Salaries and wages	\$ 17,325,203	\$ 1,702,961	\$ 15,622,242	9.83%
Employee benefits	6,250,436	443,758	5,806,678	7.10%
Staff development	196,589	1,857	194,732	0.94%
Payments to providers	64,879,976	5,078,572	59,801,404	7.83%
Administrative contracts	7,435,558	1,117,696	6,317,862	15.03%
IT software and equipment	155,361	65,503	89,858	42.16%
Client transportation	21,110	700	20,410	3.32%
Staff travel	248,864	2,433	246,431	0.98%
Office expenses	424,213	36,748	387,465	8.66%
Insurance expense	94,481	5,186	89,295	5.49%
Depreciation expense	302,498	32,152	270,346	10.63%
Utilities	422,459	134,729	287,730	31.89%
Facilities	116,869	6,104	110,765	5.22%
<b>Total operating expenses</b>	<b>\$ 97,873,617</b>	<b>\$ 8,628,399</b>	<b>\$ 89,245,218</b>	<b>8.82%</b>
<b>Change in net position</b>	-	109,833	\$ (109,833)	
<b>Beginning net position</b>	<b>33,034,870</b>	<b>33,034,870</b>		
<b>Ending net position</b>	<b>\$ 33,034,870</b>	<b>\$ 33,144,703</b>		

This financial report is for internal use only. It has not been audited, and no assurance is provided.

**INTEGRATED SERVICES OF KALAMAZOO**

**Statement of Revenue, Expenses and Change in Net Position**  
 October 1, 2021 through October 31, 2021  
 Percent of Year is 8.33%

	Specialty Services		Healthy Michigan		Autism		SUD Block Grant		Totals		
	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	Variance
<b>Operating revenue</b>											
Medicald:											
Traditional Capitation	\$ 5,275,478	\$ 5,848,546	-	\$ -	-	\$ -	-	\$ -	\$ 5,275,478	\$ 5,848,546	\$ 573,068
Healthy Michigan Capitation	-	-	836,731	933,188	-	-	-	-	836,731	933,188	96,458
Autism Capitation	-	-	-	-	539,532	492,253	-	-	539,532	492,253	(47,278)
Settlement Estimate	390,393	(672,833)	(387,509)	(534,503)	(60,364)	27,127	-	-	(57,479)	(1,180,208)	(1,122,729)
Client Fees	50,635	30,996	-	-	-	-	-	-	50,635	30,996	(19,638)
SUD Block Grant	-	-	-	-	-	-	9,330	1,400	9,330	1,400	(7,930)
<b>Total operating revenue</b>	<b>\$ 5,716,506</b>	<b>\$ 5,206,709</b>	<b>\$ 449,222</b>	<b>\$ 398,685</b>	<b>\$ 479,168</b>	<b>\$ 519,380</b>	<b>\$ 9,330</b>	<b>\$ 1,400</b>	<b>\$ 6,654,226</b>	<b>\$ 6,126,176</b>	<b>\$ (528,050)</b>
<b>Operating expenses</b>											
Youth Programs	\$ 603,788	\$ 449,597	\$ -	\$ -	\$ 442,895	\$ 461,399	\$ -	\$ -	\$ 1,046,683	\$ 910,996	(135,687)
MIA Programs	1,803,737	1,642,969	376,832	343,176	-	-	9,330	1,400	2,189,899	1,987,545	(202,354)
IDDA Programs	2,742,601	2,834,752	24,593	340	-	-	-	-	2,767,194	2,835,092	67,897
Integrated Health Clinic	138,038	222,893	9,628	12,045	-	-	-	-	147,666	234,938	87,272
Managed Care Administration	405,204	56,498	38,168	43,125	36,272	57,982	-	-	479,644	157,605	(322,039)
Homeless Shelter	23,138	-	-	-	-	-	-	-	23,138	-	(23,138)
Non-DCH Activity Expenditures	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>\$ 5,716,506</b>	<b>\$ 5,206,709</b>	<b>\$ 449,221</b>	<b>\$ 398,686</b>	<b>\$ 479,167</b>	<b>\$ 519,380</b>	<b>\$ 9,330</b>	<b>\$ 1,400</b>	<b>\$ 6,654,224</b>	<b>\$ 6,126,175</b>	<b>\$ (528,049)</b>
<b>Change in net position</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>\$ 1</b>	<b>0</b>	

**INTEGRATED SERVICES OF KALAMAZOO**

**Statement of Revenue, Expenses and Change in Net Position**

October 1, 2021 through October 31, 2021

Percent of Year is 8.33%

	State General Fund		CCBHC		Other Funding Sources		Totals		
	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	YTD Budget	YTD Totals 10/31/21	Variance
<b>Operating revenue</b>									
General Fund	\$ 318,879	\$ 318,879	\$ -	\$ -	\$ -	\$ -	\$ 318,879	\$ 318,879	\$ (0)
Projected GF Carryforward	5,921	-	-	-	-	-	5,921	-	(5,921)
CCBHC Demonstration	-	-	-	562,989	-	-	-	562,989	562,989
Other Federal and State Grants	-	-	-	-	739,542	1,522,032	739,542	1,522,032	782,490
HUD Revenue	-	-	-	-	83,488	68,489	83,488	68,489	(14,999)
Earned Revenue	-	-	-	-	124,836	109,818	124,836	109,818	(15,018)
COFR Revenue	-	-	-	-	2,346	-	2,346	-	(2,346)
PASSAR/OBRA Programs	-	-	-	-	28,527	24,592	28,527	24,592	(3,935)
Interest	-	-	-	-	5,625	5,208	5,625	5,208	(417)
County Allocation	-	-	-	-	129,200	-	129,200	-	(129,200)
Local Revenue	-	-	-	-	-	50	-	50	50
Restricted Interest	-	-	-	-	1,750	1	1,750	1	(1,749)
Settlement Revenue (Expense)	(56,588)	(142,587)	-	-	-	-	(56,588)	(142,587)	(85,999)
<b>Total operating revenue</b>	<b>\$ 268,212</b>	<b>\$ 176,292</b>	<b>\$ -</b>	<b>\$ 562,989</b>	<b>\$ 1,115,313</b>	<b>\$ 1,730,189</b>	<b>\$ 1,383,525</b>	<b>\$ 2,469,469</b>	<b>\$ 1,085,944</b>
<b>Operating expenses</b>									
Youth Programs	\$ 12,773	\$ 6,401	\$ -	\$ 6,179	\$ 25,470	\$ 31,090	\$ 38,244	\$ 43,670	\$ 5,426
MIA Programs	189,620	60,804	-	-	120,398	140,751	310,018	201,555	(108,463)
IDDA Programs	30,354	5,633	-	6,470	40,024	27,279	70,378	39,383	(30,996)
Integrated Health Clinic	9,628	5,621	-	-	87,769	68,102	97,398	73,723	(23,674)
Other Federal and State Grants	-	-	-	-	700,667	719,651	700,667	719,651	18,984
CERA Grant	-	-	-	-	124,392	1,216,089	124,392	1,216,089	1,091,698
HUD Grants	-	-	-	-	85,683	101,328	85,683	101,328	15,645
Managed Care Administration	25,837	82,832	-	-	49,295	-	75,131	82,832	7,701
Homeless Shelter	-	-	-	-	-	23,993	-	23,993	23,993
Non-DCH Activity Expenditures	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>\$ 268,212</b>	<b>\$ 161,292</b>	<b>\$ -</b>	<b>\$ 12,649</b>	<b>\$ 1,233,699</b>	<b>\$ 2,328,283</b>	<b>\$ 1,501,911</b>	<b>\$ 2,502,224</b>	<b>1,000,313</b>
<b>Change in net position</b>	<b>0</b>	<b>15,000</b>	<b>-</b>	<b>550,340</b>	<b>(118,386)</b>	<b>(598,094)</b>	<b>\$ (118,385)</b>	<b>(32,754)</b>	



Community • Independence • Empowerment

# Utilization Report

Period Ending: [October 31, 2021](#)

**YOUTH COMMUNITY INPATIENT SERVICES**  
**Report Period: October 1st, 2021 through October 31st, 2021**

UTILIZATION COMPARISONS FY 21/22										
MONTH	FY 20/21 Actual		FY 21/22 Budget		FY 21/22 Actual		Days Difference Favorable (Unfavorable)	Cost Difference Favorable (Unfavorable)	Cost YTD Favorable (Unfavorable)	
	Days	Dollars	Days	Dollars	Days	Dollars				
OCTOBER	49	\$51,109	23	\$19,776	53	\$51,111	(30)	(\$31,335)	(\$31,335)	
NOVEMBER	67	\$64,640	23	\$19,776						
DECEMBER	27	\$24,571	23	\$19,776						
JANUARY	33	\$7,131	23	\$19,776						
FEBRUARY	9	\$8,714	23	\$19,776						
MARCH	41	\$42,617	23	\$19,776						
APRIL	22	\$22,022	23	\$19,776						
MAY	29	\$7,544	23	\$19,776						
JUNE	23	\$25,540	23	\$19,776						
JULY	18	\$16,614	23	\$19,776						
AUGUST	22	\$22,523	23	\$19,776						
SEPTEMBER	67	\$64,966	23	\$19,776						
TOTALS	407	\$357,991	274	\$237,312	53	\$51,111	(30)	(\$31,335)		
MONTHLY AVERAGES	34		23		53					
GROSS ANNUAL COST		\$357,991		\$237,312		\$51,111		(\$31,335)		

Favorable/(Unfavorable) by Funding Source:

Medicaid	(32,361)
General Fund	1,026
<b>Total</b>	<b>(31,335)</b>

**MI ADULT COMMUNITY INPATIENT SERVICES**  
**Report Period: October 1st, 2021 through October 31st, 2021**

UTILIZATION COMPARISONS FY 20/21									
MONTH	FY 20/21 Actual		FY 21/22 Budget		FY 21/22 Actual		Days Difference Favorable (Unfavorable)	Cost Difference Favorable (Unfavorable)	Cost YTD Favorable (Unfavorable)
	Days	Dollars	Days	Dollars	Days	Dollars			
OCTOBER	433	\$409,023	335	\$330,250	498	\$483,798	(163)	(\$153,548)	(\$153,548)
NOVEMBER	420	\$401,675	335	\$330,250					
DECEMBER	461	\$440,721	335	\$330,250					
JANUARY	499	\$478,423	335	\$330,250					
FEBRUARY	459	\$439,718	335	\$330,250					
MARCH	370	\$354,552	335	\$330,250					
APRIL	410	\$392,870	335	\$330,250					
MAY	495	\$474,875	335	\$330,250					
JUNE	487	\$467,958	335	\$330,250					
JULY	473	\$453,758	335	\$330,250					
AUGUST	510	\$489,650	335	\$330,250					
SEPTEMBER	521	\$501,420	335	\$330,250					
<b>TOTALS</b>	<b>5,538</b>	<b>\$5,304,644</b>	<b>4,015</b>	<b>\$3,963,004</b>	<b>498</b>	<b>\$483,798</b>	<b>(163)</b>	<b>(\$153,548)</b>	
<b>MONTHLY AVERAGES</b>	<b>462</b>		<b>335</b>		<b>498</b>				
<b>GROSS ANNUAL COST</b>		<b>\$5,304,644</b>		<b>3,963,004</b>		<b>\$483,798</b>		<b>(\$153,548)</b>	

Favorable/(Unfavorable) by Funding Source:

Medicaid	(118,998)
General Fund	16,864
Healthy MI	(51,414)
<b>Total</b>	<b>(153,548)</b>



Integrated Services of Kalamazoo  
**COMMUNITY LIVING SUPPORTS (S.R. & SIP), PERSONAL CARE & CRISIS RESIDENTIAL**  
 ALL POPULATIONS

Report Period: October 1st, 2021 through October 31st, 2021

**YOUTH POPULATION (SED/IDD)**

	ACTUAL YEAR TO DATE				Favorable (Unfavorable) Budget
	Avg. Daily Rate	No. Served	Days of Service	ISK Cost	
Month					
Oct	\$1,493	1	31	\$46,278	(\$23,761)
Oct	\$0	0	0	\$0	\$5,096
Oct	NA			\$0	
<b>TOTAL</b>		<b>1</b>	<b>31</b>	<b>46,278</b>	<b>(\$18,665)</b>

Personal Care (P.C.)-hands on of daily personal activities such as laundry, feeding, bathing, etc.

Community Living Supports (CLS)-services to increase or maintain personal self-sufficiency with a goal of community inclusion, independence and productivity.

Specialized Residential (S.R.)-Licensed setting where Personal Care and Community Living Supports occur.

Supported Independent Program (SIP)-more independent setting where Personal Care and Community Living Supports occur.

**MI ADULT POPULATION**

	ACTUAL YEAR TO DATE				Favorable (Unfavorable) Budget
	Avg. Daily Rate	No. Served	Days of Service	ISK Cost	
Month					
Oct	\$185	152	4,476	\$826,243	\$101,786
Oct	\$500	12	90	\$45,000	\$21,384
Oct	NA	6		\$33,424	(\$8,757)
<b>TOTAL</b>		<b>170</b>	<b>4,566</b>	<b>\$904,667</b>	<b>\$114,413</b>

**IDD ADULT POPULATION**

	ACTUAL YEAR TO DATE				Favorable (Unfavorable) Budget
	Avg. Daily Rate	No. Served	Days of Service	ISK Cost	
Month					
Oct	\$217	203	6,293	\$1,363,581	\$140,098
Oct	\$0	0	0	\$0	\$919
Oct	NA	171	0	\$922,427	(\$269,901)
<b>TOTAL</b>		<b>374</b>	<b>6,293</b>	<b>\$2,286,008</b>	<b>(\$128,884)</b>

**TOTAL ALL POPULATIONS**

	ACTUAL YEAR TO DATE				Favorable (Unfavorable) Budget
	Avg. Daily Rate	No. Served	Days of Service	ISK Cost	
Month					
Oct	\$201	356	10,800	\$2,236,102	\$218,123
Oct	\$500	12	90	\$45,000	\$27,399
Oct	NA	177	0	\$955,851	(\$278,658)
<b>TOTAL</b>		<b>545</b>	<b>10,890</b>	<b>\$3,236,953</b>	<b>(\$33,136)</b>

	Variance By Funding Source			
	Medicaid	HIMI	GF	Other
	\$ 149,144	\$ 23,220	\$ 45,759	\$ -
	\$ 20,256	\$ (514)	\$ 7,657	\$ -
	\$ (285,173)	\$ 1,246	\$ 3,579	\$ 1,690
	\$ (115,773)	\$ 23,952	\$ 56,995	\$ 1,690
<b>Total</b>				
	\$ 218,123	\$ -	\$ -	\$ -
	\$ 27,399	\$ -	\$ -	\$ -
	\$ (278,658)	\$ 1,690	\$ -	\$ -
	\$ (33,136)	\$ -	\$ -	\$ -



Community • Independence • Empowerment

# October Disbursements

**MOTION**



Community • Independence • Empowerment

## Integrated Services of Kalamazoo

Motion

<b>Subject:</b>	October 2021 Disbursements	<b>Approval Date:</b>
<b>Meeting Date:</b>	November 22, 2021	<b>November 22, 2021</b>
<b>Prepared by:</b>	Charlotte Bowser	

Recommended Motion:

“Based on the Board Finance meeting review, I move that ISK approve the October 2021 vendor disbursements of \$11,496,976.35.”

Summary of Request:

As per the October 2021 Vendor Check Register Report dated 11/10/2021 that includes checks issued from 10/01/2021 to 10/31/2021.

I affirm that all payments identified in the monthly summary above are for previously appropriated amounts.

Staff: **C. Bowser, Finance Director**

Date of Board

Consideration: **November 22, 2021**