

INTEGRATED  
SERVICES OF  
KALAMAZOO



Period Ended  
December 31, 2021

Monthly Finance  
Report

# INTEGRATED SERVICES OF KALAMAZOO

## Statement of Net Position

December 31, 2021

	December 2020 (unaudited)	December 2021
<b>Assets</b>		
<b>Current assets</b>		
Cash and investments	\$ 29,488,783	\$ 38,132,887
Accounts receivable	2,044,223	4,216,872
Due from other governments	3,414	126,342
Prepaid items	549,783	1,148,362
<b>Total current assets</b>	<u>32,086,203</u>	<u>43,624,463</u>
<b>Non-current assets</b>		
Capital assets, net of accumulated depreciation	9,248,229	9,250,821
Net pension asset, net of deferred outflows	6,531,305	4,937,092
<b>Total non-current assets</b>	<u>15,779,534</u>	<u>14,187,913</u>
<b>Total assets</b>	<u>47,865,737</u>	<u>57,812,376</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 10,666,324	\$ 8,645,064
Due to other governments	141,436	354,999
Due to providers	525,702	644,440
Accrued payroll and payroll taxes	1,377,366	1,551,264
Unearned revenue	371,434	3,915,154
<b>Total current liabilities</b>	<u>13,082,262</u>	<u>15,110,922</u>
<b>Non-current liabilities</b>		
Long-term debt	4,617,594	4,414,224
<b>Total liabilities</b>	<u>17,699,856</u>	<u>19,525,145</u>
<b>Net position</b>		
Designated	11,604,698	10,010,485
Undesignated	4,815,055	19,521,879
Investment in fixed assets	4,735,203	4,841,804
Previous year close	8,814,916	11,680,099
Net gain (loss) for period	196,265	(380,918)
<b>Net position</b>	<u>\$ 30,165,881</u>	<u>\$ 38,287,231</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 December 31, 2021

Percent of Year is 25.00%

	Original 2022 BUDGET	YTD Totals 12/31/21	Remaining Budget	Percent of Budget - YTD
<b>Operating revenue</b>				
Medicaid:				
Traditional Capitation	\$ 63,305,736	\$ 17,367,768	\$ 45,937,968	27.43%
Healthy Michigan Capitation	10,040,766	2,820,744	7,220,022	28.09%
Autism Captiation	6,474,379	1,480,183	4,994,196	22.86%
Settlement	71,052	(3,844,937)	3,915,989	-5411.44%
State General Fund:				
Formula Fundings	3,897,604	956,637	2,940,967	24.54%
Settlement	-	(448,411)	448,411	0.00%
CCBHC Demonstration	-	1,736,160	(1,736,160)	0.00%
County Allocation	1,550,400	387,600	1,162,800	25.00%
Client Fees	607,617	127,814	479,803	21.04%
SUD Block Grant	111,957	-	111,957	0.00%
Other Grant revenue	10,218,675	4,868,372	5,350,303	47.64%
Other earned contracts	1,498,031	371,707	1,126,324	24.81%
COFR	28,150	790	27,360	2.81%
Interest	72,251	15,624	56,627	21.62%
Local revenue	-	50	(50)	0.00%
<b>Total operating revenue</b>	<b>\$ 97,876,618</b>	<b>\$ 25,840,101</b>	<b>\$ 72,036,517</b>	<b>26.40%</b>
<b>Operating expenses</b>				
Salaries and wages	\$ 17,325,203	\$ 5,083,291	\$ 12,241,913	29.34%
Employee benefits	6,250,436	1,604,792	4,645,644	25.67%
Staff development	196,589	11,328	185,261	5.76%
Payments to providers	64,879,976	15,145,310	49,734,666	23.34%
Administrative contracts	7,438,559	3,608,367	3,830,192	48.51%
IT software and equipment	155,361	176,240	(20,879)	113.44%
Client transportation	21,110	3,500	17,610	16.58%
Staff travel	248,864	35,081	213,783	14.10%
Office expenses	424,213	103,222	320,991	24.33%
Insurance expense	94,481	8,617	85,864	9.12%
Depreciation expense	302,498	98,871	203,627	32.68%
Utilities	422,459	317,902	104,557	75.25%
Facilities	116,869	24,499	92,370	20.96%
<b>Total operating expenses</b>	<b>\$ 97,876,618</b>	<b>\$ 26,221,020</b>	<b>\$ 71,655,598</b>	<b>26.79%</b>
<b>Change in net position</b>	<b>-</b>	<b>(380,918)</b>	<b>\$ 380,918</b>	
<b>Beginning net position</b>	<b>38,668,149</b>	<b>38,668,149</b>		
<b>Ending net position</b>	<b>\$ 38,668,149</b>	<b>\$ 38,287,231</b>		

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## INTEGRATED SERVICES OF KALAMAZOO

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

October 1, 2021 through December 31, 2021

Percent of Year is 25.00%

	Specialty Services		Healthy Michigan		Autism		SUD Block Grant		Totals		
	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	Variance
<b>Operating revenue</b>											
Medicaid:											
Traditional Capitation	\$ 15,826,434	\$ 17,367,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,826,434	\$ 17,367,768	\$ 1,541,334
Healthy Michigan Capitation	-	-	2,510,192	2,820,744	-	-	-	-	2,510,192	2,820,744	310,552
Autism Capitation	-	-	-	-	1,618,595	1,480,183	-	-	1,618,595	1,480,183	(138,411)
Settlement Estimate	1,171,179	(1,827,752)	(1,162,529)	(1,914,599)	(181,092)	(102,586)	-	-	(172,442)	(3,844,937)	(3,672,495)
Client Fees	151,904	127,814	-	-	-	-	-	-	151,904	127,814	(24,090)
SUD Block Grant	-	-	-	-	-	-	27,989	-	27,989	-	(27,989)
<b>Total operating revenue</b>	<b>\$ 17,149,517</b>	<b>\$ 15,667,830</b>	<b>\$ 1,347,663</b>	<b>\$ 906,145</b>	<b>\$ 1,437,503</b>	<b>\$ 1,377,597</b>	<b>\$ 27,989</b>	<b>\$ -</b>	<b>\$ 19,962,672</b>	<b>\$ 17,951,573</b>	<b>\$ (2,011,099)</b>
<b>Operating expenses</b>											
Youth Programs	\$ 1,811,364	\$ 1,419,954	\$ -	\$ -	\$ 1,328,685	\$ 1,317,270	\$ -	\$ -	\$ 3,140,049	\$ 2,737,223	(402,826)
MIA Programs	5,411,211	4,797,220	1,130,496	838,404	-	-	27,989	-	6,569,696	5,635,624	(934,072)
IDDA Programs	8,227,803	8,194,723	73,779	8,818	-	-	-	-	8,301,582	8,203,541	(98,041)
Integrated Health Clinic	414,114	569,789	28,884	19,242	-	-	-	-	442,998	589,030	146,032
Managed Care Administration	1,215,612	686,145	114,504	39,681	108,817	60,327	-	-	1,438,934	786,153	(652,780)
Homeless Shelter	69,413	-	-	-	-	-	-	-	69,413	-	(69,413)
Non-DCH Activity Expenditures	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>\$ 17,149,517</b>	<b>\$ 15,667,830</b>	<b>\$ 1,347,663</b>	<b>\$ 906,145</b>	<b>\$ 1,437,502</b>	<b>\$ 1,377,597</b>	<b>\$ 27,989</b>	<b>\$ -</b>	<b>\$ 19,962,672</b>	<b>\$ 17,951,572</b>	<b>\$ (2,011,100)</b>
<b>Change in net position</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>\$ (0)</b>	<b>1</b>	

## INTEGRATED SERVICES OF KALAMAZOO

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

October 1, 2021 through December 31, 2021

Percent of Year is 25.00%

	State General Fund		CCBHC		Other Funding Sources		Totals		
	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	YTD Budget	YTD Totals 12/31/21	Variance
<b>Operating revenue</b>									
General Fund	\$ 956,638	\$ 956,637	\$ -	\$ -	\$ -	\$ -	\$ 956,638	\$ 956,637	\$ (1)
Projected GF Carryforward	17,763	-	-	-	17,763	-	35,526	-	(35,526)
CCBHC Demonstration	-	-	-	1,736,160	-	-	-	1,736,160	1,736,160
Other Federal and State Grants	-	-	-	-	2,218,625	4,581,708	2,218,625	4,581,708	2,363,083
HUD Revenue	-	-	-	-	250,464	211,849	250,464	211,849	(38,615)
Earned Revenue	-	-	-	-	374,508	371,707	374,508	371,707	(2,801)
COFR Revenue	-	-	-	-	7,038	790	7,038	790	(6,248)
PASSAR/OBRA Programs	-	-	-	-	85,580	74,815	85,580	74,815	(10,765)
Interest	-	-	-	-	16,875	15,624	16,875	15,624	(1,251)
County Allocation	-	-	-	-	387,600	387,600	387,600	387,600	-
Local Revenue	-	-	-	-	-	50	-	50	50
Restricted Interest	-	-	-	-	438	3	438	-	(438)
Settlement Revenue (Expense)	(121,045)	(448,411)	-	-	-	-	(121,045)	(448,411)	(327,366)
<b>Total operating revenue</b>	<b>\$ 853,356</b>	<b>\$ 508,226</b>	<b>\$ -</b>	<b>\$ 1,736,160</b>	<b>\$ 3,358,890</b>	<b>\$ 5,644,146</b>	<b>\$ 4,212,246</b>	<b>\$ 7,888,529</b>	<b>\$ 3,676,283</b>
<b>Operating expenses</b>									
Youth Programs	\$ 38,319	\$ 34,535	\$ -	\$ 364,931	\$ 76,410	\$ -	\$ 114,729	\$ 399,466	\$ 284,737
MIA Programs	568,860	348,599	-	643,340	361,194	205,213	930,054	1,197,152	267,098
IDDA Programs	91,062	53,781	-	252,263	120,072	42,428	211,134	348,473	137,339
Integrated Health Clinic	28,884	3,248	-	316,714	263,307	-	292,191	319,962	27,771
Other Federal and State Grants	-	-	-	-	2,102,001	2,708,470	2,102,001	2,708,470	606,469
CERA Grant	-	-	-	-	373,176	2,716,668	373,176	2,716,668	2,343,492
HUD Grants	-	-	-	-	257,049	253,055	257,049	253,055	(3,994)
Managed Care Administration	77,511	19,343	-	78,919	147,885	4,897	225,396	103,160	(122,236)
Homeless Shelter	-	-	-	-	-	107,681	-	107,681	107,681
Non-DCH Activity Expenditures	-	-	-	-	-	115,362	-	115,362	115,362
<b>Total operating expenses</b>	<b>\$ 804,636</b>	<b>\$ 459,506</b>	<b>\$ -</b>	<b>\$ 1,656,167</b>	<b>\$ 3,701,094</b>	<b>\$ 6,153,774</b>	<b>\$ 4,505,730</b>	<b>\$ 8,269,448</b>	<b>3,763,718</b>
<b>Change in net position</b>	<b>48,720</b>	<b>48,720</b>	<b>-</b>	<b>79,992</b>	<b>(342,205)</b>	<b>(509,628)</b>	<b>\$ (293,485)</b>	<b>(380,919)</b>	