

**INTEGRATED  
SERVICES OF  
KALAMAZOO**



Period Ended  
January 31, 2026

Monthly Finance  
Report

# INTEGRATED SERVICES OF KALAMAZOO

## Statement of Net Position

January 31, 2026

	January 2025 (unaudited)	January 2026
<b>Assets</b>		
<b>Current assets</b>		
Cash and investments	\$ 19,946,072	\$ 22,146,999
Accounts receivable	4,003,856	9,905,304
Due from other governments	15,085,985	7,534,342
Prepaid items	1,387,166	1,615,671
<b>Total current assets</b>	<u>40,423,079</u>	<u>41,202,316</u>
<b>Non-current assets</b>		
Capital assets, net of accumulated depreciation	14,541,611	14,812,222
Net pension asset, net of deferred outflows	8,442,339	8,442,339
<b>Total non-current assets</b>	<u>22,983,950</u>	<u>23,254,561</u>
<b>Total assets</b>	<u>\$ 63,407,029</u>	<u>\$ 64,456,877</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 11,551,576	\$ 10,239,490
Due to other governments	169,788	131,988
Accrued payroll and payroll taxes	3,115,940	3,096,864
Unearned revenue	78,103	129,833
<b>Total current liabilities</b>	<u>14,915,407</u>	<u>13,598,175</u>
<b>Net position</b>		
Designated	9,171,891	13,905,501
Undesignated	24,640,759	24,537,302
Investment in fixed assets	14,541,611	13,277,168
Previous year close	-	-
Net gain (loss) for period	137,361	(861,269)
<b>Net position</b>	<u>\$ 48,491,622</u>	<u>\$ 50,858,702</u>

## INTEGRATED SERVICES OF KALAMAZOO

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

October 1, 2025 through January 31, 2026

Percent of Year is 33.33%

	Original 2026 Budget	YTD Totals 1/31/26	Remaining Budget	Percent of Budget - YTD
<b>Operating revenue</b>				
Medicaid:				
Traditional Capitation	\$ 86,641,701	28,370,956	\$ 58,270,745	32.75%
Healthy Michigan Capitation	9,119,193	2,353,958	6,765,235	25.81%
Formula Fundings	3,900,516	1,300,172	2,600,344	33.33%
CCBHC Demonstration	34,258,759	11,106,732	23,152,027	32.42%
CCBHC Quality Bonus	1,326,190	-	1,326,190	0.00%
County Allocation	1,550,400	516,800	1,033,600	33.33%
Client Fees	1,069,711	250,103	819,608	23.38%
Other grant revenue	6,780,003	2,018,895	4,761,109	29.78%
Other earned contracts	1,958,805	795,152	1,163,653	40.59%
Interest	157,232	52,730	104,502	33.54%
Local revenue	508,606	10,227	498,379	2.01%
<b>Total operating revenue</b>	<b>\$ 147,271,116</b>	<b>\$ 46,775,724</b>	<b>\$ 100,495,393</b>	<b>31.76%</b>
<b>Operating expenses</b>				
Salaries and wages	\$ 32,403,237	10,032,028	22,371,209	30.96%
Employee benefits	12,643,544	3,309,258	9,334,285	26.17%
Staff development	300,933	39,601	261,332	13.16%
Payments to providers	93,008,476	30,231,149	62,777,327	32.50%
Administrative contracts	8,262,621	2,903,645	5,358,976	35.14%
IT software and equipment	928,129	298,487	629,642	32.16%
Client transportation	52,900	14,285	38,615	27.00%
Staff travel	386,676	89,087	297,589	23.04%
Office expenses	685,668	181,839	503,829	26.52%
Insurance expense	168,769	75,523	93,246	44.75%
Depreciation expense	585,704	189,256	396,448	32.31%
Utilities	363,874	119,899	243,975	32.95%
Facilities	36,265	51,234	(14,969)	141.28%
Local match	305,108	101,703	203,405	33.33%
<b>Total operating expenses</b>	<b>\$ 150,131,903</b>	<b>\$ 47,636,993</b>	<b>\$ 102,494,911</b>	<b>31.73%</b>
<b>Change in net position</b>	<b>(2,860,787)</b>	<b>(861,269)</b>	<b>\$ (1,999,518)</b>	
<b>Beginning net position</b>	<b>51,719,971</b>	<b>51,719,971</b>		
<b>Ending net position</b>	<b>\$ 48,859,184</b>	<b>\$ 50,858,702</b>		

## INTEGRATED SERVICES OF KALAMAZOO

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

October 1, 2025 through January 31, 2026

Percent of Year is 33.33%

	Specialty Services		Healthy Michigan		SUD Block Grant		Totals		
	Budget	YTD Totals 1/31/26	YTD Budget	YTD Totals 1/31/26	YTD Budget	YTD Totals 1/31/26	YTD Budget	YTD Totals 1/31/26	Variance
<b>Operating revenue</b>									
Medicaid:									
Traditional Capitation	\$ 28,880,567	\$ 30,555,050	\$ -	\$ -	\$ -	\$ -	\$ 28,880,567	\$ 30,555,050	\$ 1,674,483
Healthy Michigan Capitation	-	-	3,039,731	2,473,548	-	-	3,039,731	2,473,548	(566,183)
Settlement Estimate	1,475,810	(2,184,095)	(1,022,993)	(119,590)	-	-	452,817	(2,303,685)	(2,756,502)
Client Fees	2,423	-	27	-	-	-	2,451	-	(2,451)
<b>Total operating revenue</b>	<b>\$ 30,358,800</b>	<b>\$ 28,370,956</b>	<b>\$ 2,016,766</b>	<b>\$ 2,353,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,375,566</b>	<b>\$ 30,724,914</b>	<b>\$ (1,650,652)</b>
<b>Operating expenses</b>									
Internal services	\$ 755,195	\$ 1,011,294	\$ 4,652	\$ 2,540	\$ -	\$ -	\$ 759,846	\$ 1,013,834	253,987
External services	25,415,043	24,187,934	1,733,863	2,088,258	-	-	27,148,906	26,276,192	(872,714)
Delegated managed care	4,188,562	3,171,728	278,250	263,161	-	-	4,466,813	3,434,888	(1,031,925)
<b>Total operating expenses</b>	<b>\$ 30,358,800</b>	<b>\$ 28,370,956</b>	<b>\$ 2,016,766</b>	<b>\$ 2,353,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,375,566</b>	<b>\$ 30,724,914</b>	<b>\$ (1,650,652)</b>
<b>Change in net position</b>	-	-	-	-	-	-	-	-	-

## INTEGRATED SERVICES OF KALAMAZOO

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

October 1, 2025 through January 31, 2026

Percent of Year is 33.33%

	State General Fund		CCBHC		Other Funding Sources		Totals		
	YTD Budget	YTD Totals 1/31/26	YTD Budget	YTD Totals 1/31/26	YTD Budget	YTD Totals 1/31/26	YTD Budget	YTD Totals 1/31/26	Variance
<b>Operating revenue</b>									
General Fund	\$ 1,300,172	\$ 1,300,172	\$ -	\$ -	\$ -	\$ -	\$ 1,300,172	\$ 1,300,172	\$ -
CCBHC Demonstration	-	-	12,436,835	11,580,275	-	-	12,436,835	11,580,275	(856,560)
Other Federal and State Grants	-	-	-	-	1,991,725	2,018,895	1,991,725	2,018,895	27,169
Earned Revenue	-	-	-	-	354,830	193,863	354,830	193,863	(160,967)
Interest	-	-	-	-	52,411	52,730	52,411	52,730	319
County Allocation	-	-	-	-	516,800	516,800	516,800	516,800	-
Local Revenue	2,374	-	-	-	169,535	10,227	171,910	10,227	(161,683)
Transfer from GF	-	-	24,633	284,389	-	-	24,633	284,389	259,756
<b>Total operating revenue</b>	<b>\$ 1,302,546</b>	<b>\$ 1,300,172</b>	<b>\$ 12,461,468</b>	<b>\$ 11,864,664</b>	<b>\$ 3,085,301</b>	<b>\$ 2,792,514</b>	<b>\$ 16,849,315</b>	<b>\$ 15,957,350</b>	<b>\$ (891,966)</b>
<b>Operating expenses</b>									
Internal Programs	\$ 295,509	\$ 262,420	\$ 12,776,709	\$ 12,664,560	927	\$ 3,227	\$ 13,073,145	\$ 12,930,207	\$ (142,938)
External Programs	810,001	642,225	-	-	218,833	310,042	1,028,835	952,267	(76,567)
Other Federal and State Grants	-	-	-	-	2,239,379	1,760,389	2,239,379	1,760,389	(478,989)
HUD Grants	-	-	-	-	607,290	553,389	607,290	553,389	(53,901)
Managed Care Administration	172,403	111,138	-	-	-	-	172,403	111,138	(61,265)
Homeless Shelter	-	-	-	-	128,505	99,191	128,505	99,191	(29,315)
Transfer from GF	24,633	284,389	-	-	-	-	24,633	284,389	259,756
Local match expense	-	-	-	-	101,703	101,703	101,703	101,703	0
Non-DCH Activity Expenditures	-	-	-	-	19,038	27,266	19,038	25,945	6,907
<b>Total operating expenses</b>	<b>\$ 1,302,546</b>	<b>\$ 1,300,172</b>	<b>\$ 12,776,709</b>	<b>\$ 12,664,560</b>	<b>\$ 3,315,675</b>	<b>\$ 2,855,207</b>	<b>\$ 17,394,930</b>	<b>\$ 16,818,618</b>	<b>(576,312)</b>
<b>Change in net position</b>	<b>0</b>	<b>(0)</b>	<b>(315,241)</b>	<b>(799,896)</b>	<b>(230,374)</b>	<b>(62,693)</b>	<b>\$ (545,615)</b>	<b>(861,269)</b>	<b>(315,654)</b>

# INTEGRATED SERVICES OF KALAMAZOO

## CCBHC

October 1, 2025 through January 31, 2026  
 Percent of Year is 33.33%

	CCBHC Medicaid	CCBHC Healthy MI	CCBHC Non-Medicaid	CCBHC YTD Totals
<b>Operating revenue</b>				
CCBHC revenue	\$ 8,386,105	\$ 2,720,627	\$ -	\$ 11,106,732
FFS Revenue	-	-	250,103	250,103
CCBHC SAMSHA Grant	-	-	223,440	223,440
<b>Total CCBHC Revenue (PPS-1 of \$318.50 x encounters)</b>	<b>\$ 8,386,105</b>	<b>\$ 2,720,627</b>	<b>\$ 473,543</b>	<b>\$ 11,580,275</b>
<b>Operating expenses</b>				
Internal services	\$ 6,393,881	\$ 1,820,350	\$ 1,302,645	\$ 9,516,877
DCO Contracts	2,030,156	691,830	425,698	3,147,684
<b>Total operating expenses</b>	<b>\$ 8,424,037</b>	<b>\$ 2,512,180</b>	<b>\$ 1,728,343</b>	<b>\$ 12,664,560</b>
<b>Operating change in net position</b>	(37,932)	208,447	(1,254,800)	(1,084,285)
Reclassification to cover Non-Medicaid	-	-	284,389	284,389
<b>Total change in net position</b>	<b>\$ (37,932)</b>	<b>\$ 208,447</b>	<b>\$ (970,411)</b>	<b>\$ (799,896)</b>

## CCBHC Cost per daily visit

	2023	FY 2024	FY 2025	1/31/26
Total CCBHC Cost	\$ 27,687,187	\$ 31,777,786	\$ 35,393,270	\$ 12,664,560
Daily Visits	99,802	110,326	125,458	39,042
Cost per daily visit	277.42	288.04	282.11	324.38