COUNTY OF MILWAUKEE

Milwaukee, Wisconsin

WRAPAROUND MILWAUKEE INCURRED YEAR
FINANCIAL REPORTING SUMMARY

Including Independent Auditors' Report

For the Years Ended December 31, 2017, 2016 and 2015

COUNTY OF MILWAUKEE

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For the Years Ended December 31, 2017, 2016 and 2015

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INDEPENDENT AUDITORS' REPORT

To the Milwaukee County Mental Health Board
and to the Management of the Milwaukee
County Department of Health and Human
Services and Behavioral Health Division
Milwaukee, Wisconsin

Report on the Financial Report

We have audited the accompanying Wraparound Milwaukee Incurred Year Financial Reporting Summary – Exhibits 3 and 4 of the County of Milwaukee, Wisconsin, for each of the three years ended December 31, 2017, 2016 and 2015, and the related notes (the financial report).

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the historical summaries that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report referred to above presents fairly, in all material respects, the total claim payments to providers and administrative expenses described in Note I of the Notes to the Financial Report for each of the three years ended December 31, 2017, 2016 and 2015, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

We draw attention to Note I to the financial report, which describes that the accompanying financial report was prepared for the purpose of complying with CMS Citation 438.3(m) and is not intended to be a complete presentation of the County of Milwaukee's revenues and expenses. Our opinion is not modified with respect to this matter.

Baker Tilly Virchow Krause, LLP

Milwaukee, Wisconsin
January 30, 2019

FINANCIAL REPORT

Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Version Summary

Version 1	Initial version
Version 2	Changed reporting dates, updated member months in Exhibit 2 to report the numbers included versus exclude from state capitation, updated the columns in Exhibits 3 and 4 to identify services fully covered, partially covered, and not covered by state capitation, added Treatment Foster Home and case management / care coordination to Exhibit 3, added the Exhibit 5 blank documentation tab, locked model so only the green input cells and Exhibit 5 documentation tab can be completed, and made other minor updates.
Version 3	Changed reporting dates, added flexibility to labels for CY or SFY reporting, added waived member cost sharing and a claims allocation description box in Exhibit 3, added more detailed rows in Exhibit 4, added an Exhibit 6 tab to compare to financial statements, added MLR calculation in Exhibit 7, clarified some instructions (claims reserves or recovery estimates, administrative expenses for sub-capitated contracts, and specific WAM services provided by Milwaukee County staff), and other minor updates.

Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Instructions

The purpose of this template is to capture incurred year financial information for the CCF and WAM program as contracted entities with the Wisconsin Department of Human Services.

1 Financial information should be completed with claims paid through February 28, 2018 and submitted to DHS by March 23, 2018 to be used for SFY 2019 rate development. Preferably, we would like state fiscal year (i.e., July to June) information entered for the years ending 2015, 2016 and 2017. However, calendar year information can be entered, if needed, by entering 'CY' in cell B31 of Exhibit 1. Prior year amounts (i.e., 2015 and 2016) only need to be re-submitted if there are changes from the prior financial template submitted.

2 Submit completed electronic copies to the BFM email box: (DHSDHCAABFM@dhs.wisconsin.gov).

3 Only enter information in cells that are shaded green with blue text.

4 The data used to create these reports should be stored and may be audited by DHS.

5 Version tab tracks each version of the file used.

6 In the Exhibit 1 certification statement, fill in the organization name, CEO or CFO information and signature. Signatures can be handled in two ways. Exhibit 1 can be signed and submitted electronically in PDF format separately from the Excel file. Alternatively, the Exhibit 1 tab may contain an electronic signature with only that tab password protected. This tab also contains the preparer's information and assigns the reporting period (including state fiscal year versus calendar year) for the other tabs. In subsequent years, the dates on this tab can be updated to reflect future reporting time periods. You may also add notes

7 In Exhibit 2, enter incurred year member months for members covered versus not covered under state capitation, revenue by various groupings, and surplus by year, along with the methodology used for any

8 In Exhibit 3, enter incurred year claims by various groupings by year for services covered under the state capitation versus services not covered under the state capitation. The incurred year is the service year of the claim regardless of when the claim was paid. Enter claims net of any third party liability. Include any estimates for claim reserves or future recoveries (e.g., subrogation) for the incurred year, as appropriate, based on historical results and document any of these amounts in Exhibit 5. Please use the following definitions:

- Internal Department Cost Allocation: These are claim costs allocated from internal providers employed by CCF or WAM (e.g., based on time).
- A related party is an entity that is associated with the HMO by any form of common, privately held ownership, control, or investment (e.g., another government agency).
- Related Party Cost Allocation: These are claim costs allocated from related parties.
- Related Party Fee-For-Service (FFS) Claims: These are claims paid to related parties based on services incurred.
- Related Party Sub-Capitated Claims: These are claims where a related party receives a fixed amount (e.g., an amount per member per month) to take the financial risk of the actual claims incurred. Claim amounts should exclude any portion of sub-capitation for administrative expenses. Any administrative expense portion should be excluded from Exhibit 3 and reported in Exhibit
- External Provider FFS Claims: These are claims paid to external providers based on services incurred.
- External Provider Sub-Capitated Claims: These are claims where an external provider receives a fixed amount to take the financial risk of actual claims incurred. Claim amounts should exclude any portion of sub-capitation for administrative expenses. Any administrative expense portion should be excluded from Exhibit 3 and reported in Exhibit 4.

Waived member cost sharing for Medicaid covered benefits should only be reported when cost sharing is intentionally not collected by providers through agreement with CCF or WAM
WAM specific instructions: Report claims for 'WAM services' (wellness clinic visits, eligibility, and screening by Milwaukee County staff) in the appropriate rows (e.g., internal or related party) in the 'care coordination / case management' and 'other covered services' columns and exclude these amounts from the administrative expense tab.

9 In Exhibit 4, enter incurred year administrative expense by year for covered and partially covered services under the state capitation versus services not covered under the state capitation. Please use the following definitions for administrative costs in Exhibit 4, along with generally accepted accounting principles (GAAP):

- MLR Qualified Care Coordination and Care Management: These are expenses that qualify as activities that improve health care quality in a minimum medical loss ratio (MLR) calculation. The activities must meet the definition in 45CFR158.150(b) from the private insurance MLR rule (which includes 45CFR158.151 related to health information technology) or be specific to Medicaid managed care External Quality Review in 42CFR438 Subpart E. The activities cannot be excluded from 45CFR158.150(c) and cannot specifically be excluded from incurred claims. These are amounts reported in financials as administrative expense.
- MLR Qualified Taxes, Licensing, and Regulatory Fees: These are expenses defined in Section 438.8(f)(3) in the Medicaid regulations. Community Benefit Expenses can only be reported for plans exempt from federal income taxes and cannot exceed its Wisconsin Medicaid earned premium for the incurred year multiplied by the greater of 3% or the highest premium tax in
- MLR Qualified Direct Fraud Recovery Expenses: These are expenses directly used to recover fraud related claims and cannot exceed the fraud related claim recoveries. These amounts exclude fraud prevention activities not directly related to the recovery of fraud related claims.
- Fraud Prevention Activities: These expenses are defined in Section 438.8(e)(4) of the Medicaid regulation. The inclusion of fraud prevention activities is contingent on their inclusion in the commercial market MLR which is currently not allowed. These amounts are excluded from the MLR calculation in this file, however, we are tracking any amounts available in case they can be included in the future. These amounts exclude expenses directly related to the recovery of fraud related claims.
- Direct Expense: These are expenses directly related to the member. Examples include, but are not limited to, customer service, enrollment, claims administration, and medical management expenses allocated to the Medicaid line of business.
- Indirect Expense: These are expenses indirectly related to the member and may be considered overall company overhead costs. Examples include, but are not limited to, salaries and benefits for the CEO, human resources, accounting, actuarial, and legal expenses allocated to the Medicaid line of business. Facility Related Costs include costs such as rent, utilities, janitorial, maintenance, and depreciation allowed under accounting standards.
- Other (please explain): These are administrative expenses that do not fit into one of the other categories. Please explain any amounts entered into this category.

Also, enter the methodology used for any administrative expense allocations.

10 Please use the Exhibit 5 tab, as needed, to enter any documentation or calculations since the template is locked except for the cells shaded green throughout the template and the Exhibit 5 tab. Use of the Exhibit 5 tab is optional.

11 Please use the Exhibit 6 tab to compare the financial template results for member months, revenue, claims, and administrative expenses to financial statements and explain any material differences. Preferably, audited GAAP financial statements should be used. Please document any alternative financial statement type used.

12 Exhibit 7 shows medical loss ratio results. We included residential cost center (RCC) and treatment foster home (TFH) Medicaid coverage percentages in this exhibit, which are both currently set to the draft 2016 RCC cost report results based on the files DHS provided to us on December 12, 2017. We will update these values as needed. We summarized MLR amounts and incorporated the Medicaid credibility

Exhibit 1
Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Certification Statement

After conducting a reasonably diligent review of the data, documentation and information, I attest that it is accurate, complete and truthful. I understand that whoever knowingly and willfully makes or causes to be made a false statement or representation on the reports may be prosecuted under the applicable state laws. In addition, knowingly and willfully failing to fully and accurately disclose the information requested may result in denial of a request to participate, or where the entity already participates, a termination of a Plan's agreement or contract with the Wisconsin Department of Human Services (DHS). Failure to sign a Certification Statement may result in DHS non-acceptance of the attached reports.

Organization:	Wraparound Milwaukee	
By: Program Administrator	Brian McBride **Print name**	4/13/2018 **Date**
	,Interim Director **Signature & Title**	414-257-7158 **Phone number**

Preparer's Contact Information:

Name	Greg Flegel
Title	Sr Revenue Analyst
Email	greg.flegel@milwaukeecountywi.gov
Phone #	414-257-6717

Years of Financial Data to Include:

Year 1	2015
Year 2	2016
Year 3	2017
Paid Through	2/28/2018
Enter CY (Calendar Year) or SFY (State Fiscal Year	CY

Add notes for any exhibit in the box below:

Reported by Calendar year: 1/1 to 12/31

Exhibit 2
Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Member Months

		CY 2015	CY 2016	CY 2017
	Member Months			
(1)	**Covered by State Capitation**	13,254	13,895	13,688
(2)	**Not Covered by State Capitation**	654	840	999
(3)=(1)+(2)	**Total Member Months**	13,908	14,735	14,687
	Revenue For Services Covered by State Capitation:			
(4)	**Capitation Revenue**	$25,276,510	$27,330,362	$28,162,359
(5)	**Other Revenue Sources (Please Explain)[1]**			
(6)=(4)+(5)	**Subtotal Revenue For Services Under State Capitation**	$25,276,510	$27,330,362	$28,162,359
	Revenue For Services Not Covered by State Capitation:			
(7)	**Crisis Intervention**	$10,643,337	$13,433,147	$13,405,944
(8)	**Other Revenue Sources**	$19,181,212	$17,426,670	$14,488,723
(9)=(7)+(8)	**Subtotal Revenue For Services Not Covered Under State Capitation**	$29,824,549	$30,859,818	$27,894,668
(10)=(6)+(9)	**Total Revenue**	**$55,101,059**	**$58,190,180**	**$56,057,027**
(11)	**Surplus as of CY End**	$183,604	$516,616	$1,427,993

[1]For "other" revenue associated with covered services under the state capitation (including any reinsurance offsets to premium), provide a description of each revenue source and its amount by year:

(7) CRISIS INTERVENTION: Wraparound has only billed through July of 2017 and is estimating the anualized yearly total based on the first 7 months of payments. Annualized = YTD*12/7
(8) OTHER REVENUE SOURCES: The Division of Milwaukee Child Protective Services and The Delinquency and Court Services Division (DCSD) pay Wrapround Milwaukee on a case-rate basis for youth under court orders: 2015 $8,392,188; 2016 $7,121,164; 2017 $5,142,874
WAM also reports revenue from the CHIPS program as OTHER: 2015 $10,789,024; 2016 $10,305,506; 2017 $9,345,850

Provide a description of how any revenues were allocated between various components:

Revenue reported based on Medicaid Eligible percentage of clients. This impacts row 20, (8) Other Revenue Sources: 2015 = 95.3%, 2016 = 94.3%. 2017 = 93.2%. Revenue is allocated by date of service provided, regardless of date of payment.

Exhibit 3
Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Claim Payments to Providers Net of Third Party Liability

	Services Fully Covered by State Capitation					Services Partially Covered by State Capitation			Services Not Covered by State Capitation					
	Care Coordination / Case Management[1]	Other Covered Services[1]	Peer Specialist In Lieu Of Services	Other In Lieu of Services (Please Explain)[2]	Subtotal	Residential Care Centers (RCC)	Treatment Foster Home (TFH)	Subtotal	Group Home	Crisis Intervention	Other Non-Covered Services	Subtotal	Total	Cost Sharing for Medicaid Covered Benefits
CY 2015:														
Internal Department Cost Allocation					$0			$0		$720,151		$720,151	$720,151	
Related Party Cost Allocation					$0			$0	$683,353	$1,988,446	$635,413	$3,307,213	$3,307,213	
Related Party Fee-For-Service (FFS) Claims					$0			$0				$0	$0	
Related Party Sub-Capitated Claims					$0			$0				$0	$0	
External Provider FFS Claims	$11,716,504	$5,410,045	$3,261		$17,129,810	$10,895,482	$3,162,758	$14,058,240	$4,868,722	$6,492,684	$2,448,132	$13,809,538	$44,997,588	
External Provider Sub-Capitated Claims					$0			$0				$0	$0	
Total	$11,716,504	$5,410,045	$3,261	$0	$17,129,810	$10,895,482	$3,162,758	$14,058,240	$5,552,075	$9,201,282	$3,083,545	$17,836,902	$49,024,952	$0
CY 2016:														
Internal Department Cost Allocation					$0			$0		$674,438		$674,438	$674,438	
Related Party Cost Allocation					$0			$0	$732,338	$2,391,970	$689,845	$3,814,153	$3,814,153	
Related Party Fee-For-Service (FFS) Claims					$0			$0				$0	$0	
Related Party Sub-Capitated Claims					$0			$0				$0	$0	
External Provider FFS Claims	$12,257,245	$5,877,284	$65,976		$18,200,505	$8,821,727	$2,988,426	$11,810,153	$4,179,638	$7,170,256	$2,869,796	$14,219,690	$44,230,348	
External Provider Sub-Capitated Claims					$0			$0				$0	$0	
Total	$12,257,245	$5,877,284	$65,976	$0	$18,200,505	$8,821,727	$2,988,426	$11,810,153	$4,911,977	$10,236,664	$3,559,840	$18,708,281	$48,718,939	$0
CY 2017:														
Internal Department Cost Allocation					$0			$0		$677,165		$677,165	$677,165	
Related Party Cost Allocation					$0			$0		$1,289,726	$603,763	$1,893,488	$1,893,488	
Related Party Fee-For-Service (FFS) Claims					$0			$0				$0	$0	
Related Party Sub-Capitated Claims					$0			$0				$0	$0	
External Provider FFS Claims	$11,842,398	$6,261,218	$63,951		$18,167,567	$7,865,794	$3,115,497	$10,981,291	$4,019,195	$5,926,207	$3,034,710	$12,980,112	$42,128,970	
External Provider Sub-Capitated Claims					$0			$0				$0	$0	
Total	$11,842,398	$6,261,218	$63,951	$0	$18,167,567	$7,865,794	$3,115,497	$10,981,291	$4,019,195	$7,893,097	$3,638,473	$15,550,765	$44,699,623	$0

[1] WAM specific instructions Include amounts for services performed by Milwaukee County staff (wellness clinic visits, eligibility, and screening) in the appropriate rows (e.g., internal or related party) in the 'care coordination / case management' and 'other covered services' columns and exclude these amounts from the adminis

[2] For "other" claims associated with services covered by the state capitation (including any reinsurance recoveries), provide a description of each claim source and its amount by year.

NOTE: WITH THE EXCEPTION OF EXTERNAL PROVIDER FFS CLAIMS, amounts are reported using the TOTAL payments for the year times the average Medicaid-eligible percentage each year. 2015 – 95.3%, 2016 – 94.3%, 2017 - 93.2% One-hundred percent of External Provider FFS Claims were included, as 100% of reported encounter data is for Medicaid-eligible enrollees, for months specific to each enrollee's eligibility.
See sheet Exhibit 5-Documentation for the specifics as to which costs are included in each category. The Other Covered Services category includes those coded with "MA" in Exhibit 5

Provide a description of how any claims were allocated between various components

NOTE: WITH THE EXCEPTION OF EXTERNAL PROVIDER FFS CLAIMS, amounts are reported using the TOTAL payments for the year times the average Medicaid-eligible percentage each year. 2015 – 95.3%, 2016 – 94.3%, 2017 - 93.2% One-hundred percent of External Provider FFS Claims were included, as 100% of reported encounter data is for Medicaid-eligible enrollees, for months specific to each enrollee's eligibility. Lines for "External Provider FFS Claims" reflect Encounter Data.
DHS advised WAM to also include services that are not reflected in Encounter Data where they are Not Covered by State Capitation.
These amounts include:

1) Related Party Cost Allocation, Crisis includes staffing on our Children's Mobile Crisis Team by contracted staff

2) Related Party Cost Allocation, Other Non-Covered Services includes costs for Owen's Place (a drop-in center), Families United (our family advocacy organization), the SEA group (our educational advocacy group), guarantees for Journey House (a housing option for our enrollees) and day treatment services provided to...

Exhibit 4
Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Administrative Expenses

	Services Fully Covered by State Capitation			Services Partially Covered by State Capitation			Services Not Covered by State Capitation			Total		
Administrative Expense Categories	**CY 2015**	**CY 2016**	**CY 2017**	**CY 2015**	**CY 2016**	**CY 2017**	**CY 2015**	**CY 2016**	**CY 2017**	**CY 2015**	**CY 2016**	**CY 2017**
MLR Qualified Quality Improvement Expense										$0	$0	$0
MLR Qualified Taxes, Licensing, and Regulatory Fees:												
Licensing and Regulatory Fees										$0	$0	$0
Community Benefit Expenses[1]										$0	$0	$0
Other										$0	$0	$0
MLR Qualified Direct Fraud Recovery Expenses[2]										$0	$0	$0
Fraud Prevention Activities										$0	$0	$0
Sales and Marketing										$0	$0	$0
Direct Expense:												
Care Management (not already reported in claims)	$750,714	$996,263	$1,000,320							$750,714	$996,263	$1,000,320
Claims Administration	$121,412	$132,509	$121,469	$92,006	$79,601	$68,064	$116,736	$126,094	$96,387	$330,153	$338,203	$285,919
Customer Service										$0	$0	$0
Enrollment	$31,046	$48,563	$52,259	$23,526	$29,173	$29,283	$29,850	$46,212	$41,468	$84,422	$123,947	$123,010
Other	$576,725	$531,355	$564,740	$437,041	$319,196	$316,448	$554,511	$505,633	$448,127	$1,568,277	$1,356,185	$1,329,315
Indirect Expense:												
Accounting and Finance	$28,277	$57,834	$130,776	$21,428	$34,742	$73,280	$27,187	$55,035	$103,773	$76,892	$147,612	$307,829
Executive	$185,143	$295,049	$327,405	$140,301	$177,242	$183,459	$178,012	$280,766	$259,799	$503,457	$753,057	$770,663
Compliance and Legal										$0	$0	$0
Facility Related Costs	$48,726	$107,662	$136,917	$36,924	$64,675	$76,496	$46,849	$102,450	$108,328	$132,500	$274,787	$321,341
Human Resources										$0	$0	$0
Information Technology	$229,771	$221,862	$223,550	$174,120	$133,277	$125,265	$220,921	$211,122	$177,389	$624,813	$566,262	$526,205
Provider Network Management	$258,178	$419,411	$628,337	$195,647	$251,949	$352,085	$248,234	$399,108	$498,592	$702,060	$1,070,467	$1,479,015
Other	$12,146	$11,704	$38,026	$9,204	$7,031	$21,308	$11,678	$11,137	$30,174	$33,027	$29,872	$89,507
Other (please explain)[3]										$0	$0	$0
Total Administrative Expense	$2,242,139	$2,822,211	$3,223,399	$1,130,197	$1,096,885	$1,245,688	$1,433,979	$1,737,558	$1,764,036	$4,806,315	$5,656,655	$6,233,123

[1] Community Benefit Expenses can only be reported for plans exempt from federal income taxes and cannot exceed its Wisconsin Medicaid earned premium for the incurred year multiplied by the greater of 3% or the highest premium tax in Wisconsin.

[2] MLR Qualified Direct Fraud Recovery Expenses are expenses directly used to recover fraud related claims and cannot exceed fraud related claim recoveries.

[3] Please describe any "Other" administrative expense in the comment box below.

"Other" Administrative Expense Description:

Description of Methodologies Used to Allocate Administrative Expense Expenditures:

Direct Admin Expenses are from WAM records for services plus Milw Co Payroll records. Expenses related to Internal Milw Co staff include Fringe Benefits. These expenses were multiplied by the Medicaid Eligible % of clients per year. 2015 95.3%, 2016 94.3%, 2017 93.2%. Subtracted the amount of WAM Services included in tab Exh 3 Claims.

The category Direct Expense: Care Management (row 18) includes the following Fully Covered services provided directly to clients.

These are WAM Services that were not included in Encounter data: 1) Internal Dept Cost including Wellness Clinic and Eligibility/Screening assessments done by Milwaukee County staff, 2) Related Party Cost Allocation including Care Coordination/Case Management includes contracted Screening and Assessment staff as well as Clinical Consultants.

All other Expenses on this tab were then allocated to "Fully Covered", "Partially Covered", and "Not Covered" based on the % of direct service expenses in each category in Exh 3 + row 18 of Exh 4.

Services Fully Covered Services Partially Covered Services Not Covered

2015 2016 2017 2015 2016 2017 2015 2016 2017

Exhibit 5

Wisconsin Department of Health Services

Wraparound Milwaukee Insured Year Financial Reporting

Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018

Documentation and Cost of Care, As needed

Please use this tab, as needed, to enter any documentation or calculations since the template is locked except for the cells shaded green throughout the template and the Exhibit 5 tab. Use of this tab is optional

For service months between 1/1/2015 and 12/31/2017

CC	5300H	Care Coordination-(Lead)	Column C	Care Coordination/Case Management
CC	5500H	Care Coordination-(Lead-BA/BS)	Column C	Care Coordination/Case Management
CC	5500A	Care Coordination-Daily	Column C	Care Coordination/Case Management
CC	5500F	Care Coordination-Masters Level	Column C	Care Coordination/Case Management
CC	5500G	Care Coordination-Masters Level-Lead	Column C	Care Coordination/Case Management
CC	5500B	Care Coordination-REACH	Column C	Care Coordination/Case Management
CC	5300	Crisis Bed-Foster Home	Column C	Care Coordination/Case Management
CC	5302	Crisis Bed-Group Home	Column C	Care Coordination/Case Management
CC	5309	Enrollment Screening	Column C	Care Coordination/Case Management
CC	5506A	Transitional Specialist Care Coordination-Masters	Column C	Care Coordination/Case Management
CC	5506A	Transitional Specialist Care Coord-Master Level	Column C	Care Coordination/Case Management
CC	5506	Trans_ional Specialist-Care Coordination	Column C	Care Coordination/Case Management
CC	5504	Treat. Foster Care-Care Coordination	Column C	Care Coordination/Case Management
MA	53658	Anger Management Group	Column D	Other Covered Services
MA	5001	AODA Assessment	Column D	Other Covered Services
MA	5121	AODA Group Counseling	Column D	Other Covered Services
MA	5101	AODA Individual/Family Counseling	Column D	Other Covered Services
MA	5103	AODA Lab and Medical Services	Column D	Other Covered Services
MA	5000A	Assessments-M.D.	Column D	Other Covered Services
MA	5172	Day Treatment (Medicaid-day)	Column D	Other Covered Services
MA	5120	Group Counseling and Therapy	Column D	Other Covered Services
MA	5120A	Group Counseling and Therapy-CITT	Column D	Other Covered Services
MA	5113B	Health and Behavior Consultation, Ongoing	Column D	Other Covered Services
MA	5113A	Health and Behavior Initial Assessment	Column D	Other Covered Services
MA	5132	High Risk Counseling and Therapy	Column D	Other Covered Services
MA	5163	Home-Based Behavioral Mgm-Lead	Column D	Other Covered Services
MA	5164	Home-Based Behavioral Mgm-Technician	Column D	Other Covered Services
MA	5111A	Individual/Family Therapy Lic. Psychologist-Office	Column D	Other Covered Services
MA	5100	Individual/Family Therapy-Office	Column D	Other Covered Services
MA	5100CITT	Individual/Family Therapy-Office (CITT)	Column D	Other Covered Services
MA	5522b	Individual/Family Training and Support Services	Column D	Other Covered Services
MA	5167	In-Home AODA/Substance Abuse Counseling	Column D	Other Covered Services
MA	5161	In-Home Case Aide	Column D	Other Covered Services
MA	5160	In-Home Lead Medicaid	Column D	Other Covered Services
MA	51608	In-Home Lead Medicaid	Column D	Other Covered Services
MA	5133	Occupational Therapy	Column D	Other Covered Services
MA	5355	Psych Hosp-ER Visit	Column D	Other Covered Services
MA	5350	Psychiatric Hospital	Column D	Other Covered Services
MA	5050	Psychiatric Review/Meds	Column D	Other Covered Services
MA	5051	Psychiatric Review/Meds-with Therapy	Column D	Other Covered Services
MA	51808	Psychological Eval. Extended-Ph.D.	Column D	Other Covered Services
MA	5180A	Psychological Evaluation Services-Ph.D.	Column D	Other Covered Services
MA	5150	School/Community Based Mental Health Services	Column D	Other Covered Services
MA	5130	Special Therapy	Column D	Other Covered Services
MA	5131	Special Therapy-Group	Column D	Other Covered Services
PS	5530	Certified Peer Specialist	Column E	Peer Specialist in Lieu of services
RCC	5340	Residential Care Center for Children & Youth	Column I	Residential Care Center
RCC	5343	Residential Care-Specialized	Column J	Treatment Foster Care
FC	53904	Foster Home Care-2nd Child	Column I	Residential Care Center
FC	5311	Treat. Foster Care (Agency)	Column I	Residential Care Center
FC	5311C	Treatment Foster Care, Safe Home	Column I	Residential Care Center
WAM Servic	5003	Assessment for Enrollment	Column C	Care Coordination / Case Management
WAM Servic	5000A	Assessments - MD	Column C	Care Coordination / Case Management
WAM Servic	5000A	Assessments-MD	Column C	Care Coordination / Case Management
WAM Servic	5120b	Group Therapy	Column C	Care Coordination / Case Management
WAM Servic	5050	Psychiatric Review/Meds	Column C	Care Coordination / Case Management
WAM Servic	5050	Psychiatric Review-Meds	Column C	Care Coordination / Case Management
GH	5400	Group Home Care	Column M	Group Home
GH	5402	Group Home-Specialized	Column M	Group Home
CI	5300	Crisis Bed-Foster Home	Column N	Crisis Intervention
CI	5302	Crisis Bed-Group Home	Column N	Crisis Intervention
CI	5303C	Crisis Services, Specialized (girls)	Column N	Crisis Intervention
CI	5303	Crisis Stabilization / Supervision	Column N	Crisis Intervention
CI	53038	Crisis Stabilization / Supervision -BA/BS/MS	Column N	Crisis Intervention
CI	5303E	Mentoring, Specialized	Column N	Crisis Intervention
CI	5303F	Mentoring, Specialized-BA/MA	Column N	Crisis Intervention
OTHER	5404	Adult Family Home	Column O	Other Non Covered Services
OTHER	5202	After School Programs	Column O	Other Non Covered Services
OTHER	5202A	Afterschool Program	Column O	Other Non Covered Services
OTHER	5551	BRICK Program	Column O	Other Non Covered Services
OTHER	5561	Daily Living Skills-Individual	Column O	Other Non Covered Services
OTHER	5170	Day Treatment	Column O	Other Non Covered Services
OTHER	5174	Day Treatment Specialized (Non-Medicaid)	Column O	Other Non Covered Services
OTHER	5580	Discretionary Funds	Column O	Other Non Covered Services
OTHER	5357C	Employment Preparation and Placement-Phase Thre	Column O	Other Non Covered Services
OTHER	5390	Foster Home Care	Column O	Other Non Covered Services
OTHER	5390A	Foster Home Care-2nd Child	Column O	Other Non Covered Services
OTHER	5420	Foster Home Pre-Placement Visit	Column O	Other Non Covered Services
OTHER	5590	House Mgmt Services	Column O	Other Non Covered Services
OTHER	5595A	Housing Assistance-Phase One	Column O	Other Non Covered Services
OTHER	5595C	Housing Assistance-Phase Three	Column O	Other Non Covered Services
OTHER	5595B	Housing Assistance-Phase Two	Column O	Other Non Covered Services
OTHER	5603	Interpreter Services	Column O	Other Non Covered Services
OTHER	5392	Kinship Care	Column O	Other Non Covered Services
OTHER	53638	Life Skills Training -Individual	Column O	Other Non Covered Services
OTHER	5524	Mentoring	Column O	Other Non Covered Services
OTHER	5524a	Mentoring	Column O	Other Non Covered Services
OTHER	5591	On The Job Training	Column O	Other Non Covered Services
OTHER	5522	Parent Assistance	Column O	Other Non Covered Services
OTHER	5522a	Parent Assistance	Column O	Other Non Covered Services
OTHER	5515	Parent Coaching	Column O	Other Non Covered Services
OTHER	5515A	Parent Coaching (non face to face)	Column O	Other Non Covered Services
OTHER	5550A	Parent Correctional Facility Visit	Column O	Other Non Covered Services
OTHER	5550C	Parent Correctional Facility Visit-Orientation	Column O	Other Non Covered Services
OTHER	5080	Permanency Services, Intensive	Column O	Other Non Covered Services
OTHER	5313	Placement Stabilization Center	Column O	Other Non Covered Services
OTHER	5526	Recreation Programming-Full Day	Column O	Other Non Covered Services
OTHER	5413	Respite, Foster care	Column O	Other Non Covered Services
OTHER	5410	Respite, Hourly	Column O	Other Non Covered Services
OTHER	5412	Respite, Residential	Column O	Other Non Covered Services
OTHER	5415	Respite-Crisis-FOCUS	Column O	Other Non Covered Services
OTHER	5305	Shelter Care (Boys)	Column O	Other Non Covered Services
OTHER	5306	Shelter Care (Girls)	Column O	Other Non Covered Services
OTHER	5364A	Supported Indep Living-Phase I	Column O	Other Non Covered Services
OTHER	5364C	Supported Indep Living-Youth and Parent	Column O	Other Non Covered Services
OTHER	5364	Supported Independent Living	Column O	Other Non Covered Services
OTHER	5510	Targated Case Mgmt / SAIL Service	Column O	Other Non Covered Services
OTHER	5576A	Taxi - American United Taxicab No Show	Column O	Other Non Covered Services
OTHER	5576	Taxi American United Taxicab Service	Column O	Other Non Covered Services
OTHER	5577	Transportation	Column O	Other Non Covered Services
OTHER	5578	Transportation Mileage	Column O	Other Non Covered Services
OTHER	5579	Transportation-Additional Passenger	Column O	Other Non Covered Services
OTHER	5223A	Treatment Plan Meeting Attendance	Column O	Other Non Covered Services
OTHER	5321	Tutor	Column O	Other Non Covered Services
OTHER	5321a	Tutor	Column O	Other Non Covered Services
OTHER	5704	Youth Relationship Building-A.S.A.P.	Column O	Other Non Covered Services
Care Coordi	5500H	Care Coordination-(Lead-BA/BS)		
Care Coordi	5500A	Care Coordination-Daily		
Care Coordi	5500F	Care Coordination-Masters Level		
Care Coordi	5500G	Care Coordination-Masters Level-Lead		
Care Coordi	5500B	Care Coordination-REACH		
Care Coordi	5309	Enrollment Screening		
Care Coordi	5506A	Transitional Specialist Care Coordination-Masters		
Care Coordi	5506	Transitional Specialist-Care Coordination		
Care Coordi	5504	Treat. Foster Care-Care Coordination		
Covered Ser	53658	Anger Management Group		
Covered Ser	5001	AODA Assessment		
Covered Ser	5101	AODA Individual/Family Counseling		
Covered Ser	5103	AODA Lab and Medical Services		
Covered Ser	5000A	Assessments-M.D.		
Covered Ser	5172	Day Treatment (Medicaid-day)		
Covered Ser	5120	Group Counseling and Therapy		
Covered Ser	5120A	Group Counseling and Therapy-CITT		
Covered Ser	5132	High Risk Counseling and Therapy		
Covered Ser	5163	Home-Based Behavioral Mgm-Lead		
Covered Ser	5164	Home-Based Behavioral Mgm-Technician		
Covered Ser	5111A	Individual/Family Therapy Lic. Psychologist-Office		
Covered Ser	5100	Individual/Family Therapy-Office		
Covered Ser	5100CITT	Individual/Family Therapy-Office (CITT)		
Covered Ser	5100CITTa	Individual/Family Therapy-Office (CITTa)		
Covered Ser	5522b	Individual/Family Training and Support Services		
Covered Ser	5167	In-Home AODA/Substance Abuse Counseling		
Covered Ser	5161	In-Home Case Aide		
Covered Ser	5160	In-Home Lead Medicaid		
Covered Ser	51608	In-Home Lead Medicaid.		
Covered Ser	5355	Psych Hosp-ER Visit		
Covered Ser	5350	Psychiatric Hospital		
Covered Ser	5050	Psychiatric Review/Meds		
Covered Ser	5051	Psychiatric Review/Meds-with Therapy		
Covered Ser	51808	Psychological Eval. Extended-Ph.D.		
Covered Ser	5180A	Psychological Evaluation Services-Ph.D.		
Covered Ser	5150	School/Community Based Mental Health Services		
Crisis Interv	5300	Crisis Bed-Foster Home		
Crisis Interv	5302	Crisis Bed-Group Home		
Crisis Interv	5303	Crisis Stabilization / Supervision		
Crisis Interv	53038	Crisis Stabilization / Supervision -BA/BS/MS		
Crisis Interv	5303E	Mentoring, Specialized		
Crisis Interv	5303F	Mentoring, Specialized-BA/MA		
Foster Care	53904	Foster Home Care-2nd Child		
Foster Care	5311	Treat. Foster Care (Agency)		
Foster Care	5311C	Treatment Foster Care, Safe Home		
Group Home	5400	Group Home Care		
Group Home	5402	Group Home-Specialized		
Peer Specialt	5530	Certified Peer Specialist		
Residential	5340	Residential Care Center for Children & Youth		
Residential	5343	Residential Care-Specialized		

Exhibit [illegible]

Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Comparison to Financial Statements

Income and Expense — *** [illegible] are [illegible] recorded on Financial Statements

	[illegible] Actual	[illegible] Actual	[illegible] Actual	WAM Template Ref	2015 Template	2016 Template	2017 Template	[illegible]	[illegible]	[illegible]	Variance Exp
										15%	
WRAP Client Services Costs to Claims	[illegible]	[illegible]	[illegible]	Exh 3	49,024,952	48,718,939	44,699,623	[illegible]	[illegible]	[illegible]	Exh 3 include
Expenditures to Administrative Expenses	[illegible]	[illegible]	[illegible]	Exh 4	4,806,315	5,656,655	6,233,123	2,403,853	3,373,972	5,119,212	Financial Stat
Legacy Healthcare and Pension	998,230	[illegible]	[illegible]	N/A							Not included on Exh 4 Legacy Healthcare and Pension expenses
[illegible]ements (on Financials as negative Expenditures)	[illegible]	[illegible]	[illegible]	-Exh 2							Abatements are on the Financial Template as REV, Exh 2, and added in row 16 below
Total Expenditures	48,661,644	52,474,727	54,346,354		53,831,267	54,375,593	50,932,746	2,605,131	4,747,609	7,597,064	Net Variance
Capitation Revenue	25,077,387	26,132,327	29,994,498	Exh 2	25,276,510	27,330,362	28,162,359	(199,123)	(1,198,035)	1,832,139	Timing - template reports by date of Service, not payment date
Crisis Intervention Revenue	10,285,807	14,217,360	13,614,057	Exh 2	10,643,337	13,433,147	13,405,944	(357,530)	784,212	208,112	Revenue for Crisis Intervention is annualized for this template
Other Revenue to CHPS REV & Delinquency	11,252,656	11,069,054	10,862,891	Exh 2	19,181,212	17,426,670	14,488,723	844,227	1,461,780	1,859,206	Note - this calculation includes the Abatements to match Exh2 to the Financial Statements Template reflects only Medicaid Eligible clients Financials include all clients Timing is also based on date of service in Exh 2 but related to payment date on financials
Other Revenue	2,135,678	1,474,331	1,819,851	N/A							Not included on the template Trauma Response Grant, Education Liason Grant, Family Intervention & Support Services Grant, CCS revenue,etc
Total Revenues	48,751,527	52,893,072	56,291,296		55,101,059	58,190,180	56,057,027	287,574	1,047,958	3,899,457	Template reports by date of service, which may be paid months later and not captured on Financial Statement

	953	943	0.932
	Medicaid Eligible adjustments		
	[illegible]	[illegible] 2016	[illegible] 2017
Exh 3 include	(2,304,173)	########	########
Financial Stat	(225,897)	(322,429)	(423,652)
Net Variance	(2,530,070)	########	########

*** Abatements are payments from related Milw Co division for services - recorded on Financial Statements as a negative expenditure and on this Financial Template in Exh 2

WAM Financial Statement Lines:

	Account	2015 Actual	2016 Actual	2017 Actual	WAM Template Ref	Notes on relationship between financial statement and Exhibit 2, 3, 4
PS						
5001	Direct Labor Charged	2,053,005	1,763,019	1,839,722	Exh4 row [illegible]	Accounts 5001 to 5190 are Personnel costs for Transfers from other departments For Wraparound Milwaukee this includes clinical staff time at the wellness clinic and providing services to Wraparound clients
5002	Offtime Charged	397,051	340,968	355,802	Exh4 row [illegible]	
5003	Fringe Benefits Charged	2,272,061	1,951,134	2,036,020	Exh4 row [illegible]	Part of Exh 4 row 18 is Direct Care Management provided by a contracted external provider - see FS accounts 8120 and 8139
5051	Direct Labor Applied	(1,712,668)	(1,703,242)	(1,839,722)	Exh4 row [illegible]	
5052	Offtime Applied	(331,230)	(329,407)	(355,802)	Exh4 row [illegible]	In 2017, the Transfer in process was not applied to the Financial Statements Doctor personnel costs in providing Wraparound services remained on the Milw Co BHD Financial Statements
5053	Fringe Benefits Applied	(1,895,410)	(1,884,978)	(2,036,020)	Exh4 row [illegible]	
5189	Direct Labor Trn Out	(232,197)		(38,918)	Exh4 row [illegible]	
5190	Direct Labor Transfer			84,011	Exh4 row 1[illegible]	
5199	Salaries-Wages Budget	1,936,175	1,984,693	1,829,602	Exh4 rows [illegible]8-22 Exh3 rows [illegible]/20/	On FS Personnel Costs are not segregated Included are Internal costs for Direct Care Management, Mobile Crisis and Admin
5201	Overtime	17,287	11,776	11,652	Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5312	Social Security Taxes	148,799	148,078	135,627	Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5313	Adjustment -Social Security Taxes		789	5,479	Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5316	Unemployment Compensation	37	-		Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5321	UNIFORM ALLOWANCE		110		Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5322	Educational Bonus	3,000			Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5329	Tool Allowance	8			Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5406	Prop Fund Fringe Bene Transfer - [illegible]	(7,979)	-		Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5410	Compensated Absences	26,300			Exh4 rows [illegible]8-22, Exh3 rows [illegible]/20/29	
5420	Employee Health Care	405,306	445,722	351,150	Exh4 rows [illegible]8-22 Exh3 rows [illegible]/20/	Active employee healthcare
5421	Employee Pension	251,962	246,505	205,113	Exh4 rows [illegible]8-22 Exh3 rows [illegible]/20/	Active employee pension
5422	Legacy Healthcare	470,065	487,829	528,619	*not included*	Legacy Healthcare costs are omitted from the salary/benefit costs on WAM template form
5423	Legacy Pension	528,165	683,092	772,965	*not included*	Legacy Pension costs are omitted from the salary/benefit costs on WAM template form
5489	Fringe Trf-Indirect Out	(253,458)		(15,955)	Exh4 rows 18-22, Exh3 rows 11/20/29	
[illegible]	F[illegible]		[illegible]	46,056	Exh4 rows 18-22, Exh3 rows 11/20/29	
CS						
[illegible]	Computer Access Info Svcs		[illegible]		*not included*	*Service Expenses*
6030	ADVERTISING			5,825	*not included*	
6040	Membership Dues	800	1,350		*not included*	
6041	Other Licenses and Permit	550	-	845	*not included*	
6050	Contract Pers Serv-Short	22,743	17,119	2,185	*not included*	
6080	Postage	13,044	1,271	304	*not included*	
6127	Trnscrpt Fees Outside Srv	11,323	5,996	7,840	*not included*	
6134	INTERPRETER FEES			1,823	*not included*	
6329	Tel and Tel Outside Ven	2,569	557	45	*not included*	
6336	Internet Expenses	2,077	0	1,791	*not included*	
6339	Records Center Charges	4,378	[illegible]247	2,396	*not included*	
6409	Printing and Stationery	1,137	[illegible]896	5,090	*not included*	
6502	Equipt Rental-Long Term	2,269			*not included*	
6503	Equipt Rental-Short T[illegible]		286		*not included*	
6509	Building and Space Rental			2,000	*not included*	
6610	R/M-Bldg and Structures	428			*not included*	
6640	R/M Office Equipment	2,244			*not included*	
6803	Auto Allowance	2,994	2,393	3,682	*not included*	
6805	Education/Seminar Paym'ts	1,842	1,968	528	*not included*	
6809	Conference Expenses	8,224	3,136	5,525	*not included*	
6812	Meetings Other Auth Travl	596	2,381	804	*not included*	
6999	Sundry Services	28,263	2,937	671	*not included*	
7170	Electrical Materials				*not included*	[illegible]
7301	Meals		618	7,600	*not included*	
7314	Beverages	89	76		*not included*	
7324	***Candy, Gum, etc***	31			*not included*	
7354	Groceries (can-btl-pkgd)	20			*not included*	
7389	Other Food and Provisions	19,267	7,734	406	*not included*	
7506	Bags and Paper	15			*not included*	
7521	Disposables	61			*not included*	
7522	Disposable Suppl-Incontn	124			*not included*	
7599	Other Household Supplies	49	141		*not included*	
7729	Other Genl Med Surg Supl	1,721	140		*not included*	
7820	Gasoline	4,324	3,167	3,619	*not included*	
7831	Batteries	17	24		*not included*	
7840	Repair Parts	2,475	1,933		*not included*	
7910	Office Supplies	19,857	9,271	29,787	*not included*	
7915	Computer Software	34		613	*not included*	
7917	DP Supplies	46			*not included*	
7920	Books Perodicals F[illegible]	1,506	[illegible]	5,700	*not included*	
7973	Minor Office Equ[illegible]	3,198	[illegible]	6,564	*not included*	
7999	Sund[illegible] Materials & [illegible]	[illegible]	[illegible]	3,016	*not included*	
OC						
8123	Purchase of Service	1,468,231	1,506,814	1,736,503	Exh4 row 29, and Exh4 row 18	Costs paid to External service providers in POS contracts This includes the contract for IT support (Exh 4), and contracted client services (Exh 3)
8131	VENDER #1 PAYMENTS - [illegible]CCS			68,620	*not included*	Cost for CCS program excluded
8139	WrapAround Client Svcs	49,226,230	50,092,576	47,177,475	Exh3; and Exh4 row 18	Costs paid to External service providers in FFS contracts This is often included in Encounter data (Exh 3), except in some instances of Care Coordination / Screening (Exh 4)
8297	Contribution to R[illegible]					
XC						*Milw Co Crosscharges*
9702	Technical Support & Infrastructure	91,291	63,031	52,719	*not included*	Central IT charges, based on number of workstation IDs
9704	Fleet Management Services	29,710	20,556	22,798	*not included*	Vehicles used by mobile crisis team
9714	IT Security			35,051	*not included*	Central IT charges
9744	R/M Office Equipment Charges	5,833	25,430	26,142	*not included*	
9749	HOC Graphics	2,938	2,347	3,857	*not included*	Printing services
9750	Admin Services A	1,542,132	3,898,768	6,239,450	Exh4 rows 24-28, 30-31	separate break: Admin Expenses - Indirect Expenses * ME (excluding IT paid to Contractors)
9751	Administrative Services # 1					
9755	ADMINISTRATIVE SERVICES-5			323,364	*not included*	Charges for DHHS JETI program
9768	Application Chgs - Network	62,234	37,127	62,878	*not included*	Central IT charges, based on number of workstation IDs
9769	Application Chgs - Mainframe	23,324	19,726	18,094	*not included*	Central IT charges, based on number of mainframe IDs
9771	HRIS Allocation	18,129	18,191	20,775	*not included*	Human Resource Info System, based on number of FTEs
9783	IMSD CENTRAL PURCHASES		2,116	5,183	*not included*	Central IT purchases
9784	Co Grounds Space Rental					
9786	PC Charges	31,206	25,625	24,632	*not included*	County IT charges, base on number of workstation IDs
9799	Other Cou[illegible] Services	693,355	[illegible]		*not included*	Charges for DHHS JETI program, moved to 9755 in 2017
AB						*Milw Co Abatements*
[illegible]	Abate-Administrative Serv. #1	(1,679,[illegible])	(1,648,911)	(997,389)	Exh2 row 20	Abatement from Delinquency and Court Services Division to compensate Wraparound for FOCUS youth in their care
[illegible]	[illegible] Co_Serv	[illegible]	[illegible]	(4,487,650)	Exh2 row 20	Abatement from Delinquency and Court Services Division to compensate Wraparound for youth in their care
OO						*Revenue*
3710	CH[illegible]		11,069,054	10,862,891	Exh2 row 20 (for 2016 forward)	DMCPS CHIPS revenue
3713	Rev [illegible] Svc Hospitals			58,039	*not included*	CCS Revenue
3720	T-19 Revenue-Crisis Billing	10,285,807	14,217,360	13,614,057	Exh2 row 19	Crisis revenue (S9484)
3722	Title XIX Revenues-Capitation	25,077,387	26,132,327	29,994,498	Exh2 row 14	CAP Revenue - when received after the end of the period, will fall to the following year
3766	PROV OTHER CONTRL ALLOW			(3,889)	*not included*	Write-off allowance for CCS program
4932	Other Private Funding Rev	88,627	243,064	254,404	*not included*	Trauma Response, Pohsey grant
4952	Audit Recoveries	11,435	2,824	2,080	*not included*	Audit Recoveries
4960	Refunds	10,724	33,917	124,490	*not included*	Refunds, recoupments, disallowances
4999	Other Misc R[illegible]	268,918	[illegible]	38,429	*not included*	SSI/Cost share payments
SR						
2226	[illegible]	[illegible]	[illegible]		*not included*	
2254	Provided Services-Admin	81,019	42,[illegible]	85,000	*not included*	Education Liason grant
2262	Special St Grants - MA	11,252,656			Exh2 row 20 (for 2015)	DMCPS CHIPS revenue booked here prior to 2016
2270	MUTT Foster Families	871,739	375,592	587,537	*not included*	MUTT (DMCPS Grant)
2302	Safety Net Services	595,000	506,425	519,300	*not included*	Family Intervention & Support Services (DMCPS Grant)
[illegible]	Other F[illegible] G[illegible] & Reim	[illegible]	[illegible]	154,461	*not included*	Other Federal Grants In 2017, $74,758 is related to CCS Pre-screening and Assessments

Exhibit 7
Wisconsin Department of Health Services
Wraparound Milwaukee Incurred Year Financial Reporting
Services Provided in CY 2015, CY 2016, and CY 2017 and Paid Through 2/28/2018
Medical Loss Ratio (MLR) Reporting

	CY 2015	CY 2016	CY 2017
Member Months Covered by State Capitation	13,254	13,895	13,688
MLR Numerator	$23,349,905	$23,400,078	$22,975,952
MLR Denominator	$25,276,510	$27,330,362	$28,162,359
Unadjusted MLR	92.4%	85.6%	81.6%
Credibility Adjustment	5.5%	5.4%	5.5%
Adjusted MLR	97.9%	91.1%	87.0%

Residential Care Center (RCC) Medicaid Covered %	46.0%	46.0%	46.0%
Treatment Foster Home (TFH) Medicaid Covered %	38.2%	38.2%	38.2%
Combined RCC and TFH Medicaid Covered %	44.2%	44.0%	43.8%

Note: These amounts will be determined from cost report results

Credibility Adjustment Table
From CMS bulletin Dated July 31, 2017

Member Months	Credibility Adjustment
< 5,400	non-credible
5,400	8.4%
12,000	5.7%
24,000	4.0%
48,000	2.9%
96,000	2.0%
192,000	1.5%
380,000	1.0%
> 380,000	fully credible

MLR Numerator Components:			
Claims	$23,349,905	$23,400,078	$22,975,952
MLR Qualified Quality Improvement Expense	$0	$0	$0
MLR Qualified Direct Fraud Recovery Expenses[1]	$0	$0	$0
MLR Denominator Components:			
Capitation Revenue	$25,276,510	$27,330,362	$28,162,359
MLR Qualified Taxes, Licensing, and Regulatory Fees	$0	$0	$0
Waived Member Cost Sharing for Medicaid Covered Benefits	$0	$0	$0

[1] Expenses directly related to fraud recoveries may not exceed the amount of fraud recoveries.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Milwaukee, Wisconsin conform to generally accepted accounting principles as applicable to governmental units.

Through its contract with the State of Wisconsin Department of Health Services, the County of Milwaukee is required to submit a financial report which meets the requirements of Title 42 U.S. *Code of Federal Regulations*, CMS Citation 438.3(m). This financial report includes the revenues and expenditures incurred in relation to the County of Milwaukee's Wraparound Milwaukee program, which represents only a portion of the activities of the County of Milwaukee.

Expenditures and revenues presented in the financial report are recorded by the County of Milwaukee using the modified-accrual basis of accounting.