

Meeting Agenda

Provider Reimbursement Rate Methodology Review

Behavioral Health – CMHC Financial Workgroup

November 7, 2019

1:00 p.m. – 3:00 p.m. (Central Time)

Conference Call: 1-866-410-8397

Conference Code: 243-320-4489

- I. Welcome and introductions
- II. Review and finalize minutes from October 16th meeting
- III. Myers & Stauffer discussion
- IV. Review psychiatric, CNP/PA, CARE, IMPACT, room and board, and CYF rates
- V. Next steps
- VI. Public comment

MINUTES

Community Mental Health Center Services Financial Workgroup

October 16, 2019
2:00-3:10 pm
Teleconference

In Attendance

Phyllis Meiners, Michelle Carpenter, Linda Reidt Kilber, Terry Dosch, Tiffany Wolfgang, Stacy Bruels, Brenda Tidball-Zeltinger, Steven Gordon, Michelle Spies, Amy Iversen-Pollreisz

Not Present: Laurie Mikkonen, Laura Schaeffer

Welcome and Introductions

- Brenda Tidball-Zeltinger welcomed the group.

Review and Finalize September 25, 2019 Minutes

- The workgroup reviewed the minutes. Michelle Carpenter motioned to approve; Linda Reidt Kilber seconded the motion. The minutes were approved.

Review Psychiatric, CNP/PA, CARE, IMPACT and Room and Board Data

- Brenda Tidball-Zeltinger and Steven Gordon walked through the initial psychiatric model, which is based on the cost report data including one model that contemplated 100% billable time as well as 50% billable time. Brenda indicated that after the next steps with the model will be to exclude outliers and include psychiatric nursing based on the conversation from the group. The group discussed that psychiatric nursing is included in the indirect costs in some cases where agencies use nursing staff. Best practices discussed suggested that the nursing support is recommended so nursing costs that were previously accounted for in the indirect percentage will be included in the direct staffing portion along with the psychiatrist to be clear in the model where those costs are included. After this, as was discussed at the prior meeting, DSS would begin to model an encounter rate based on average length of an assessment to be in alignment with other payers.

Medication management would remain fee-for-service but modeled to a 20-minute unit rather than a 15-minute unit. CNP/PAs would be modeled at 90% of the psychiatric rate based on current practice and to be in alignment with Medicaid and other payers.

- Brenda and Steven also walked through the market information obtained from the South Dakota Department of Labor and the US Bureau of Labor Statistics to compare the costs reported to the market.
- Brenda and Steven provided an overview of the IMPACT model so far, which consisted of compiling cost report information. Linda Reidt Kilber commented on the wide range of professional services and expenses. It was discussed needing to consider outliers in the model in that regard as well as identifying the makeup of the teams and their percentage of time based on the survey results. Amy Iversen-Pollreisz commented that IMPACT programs must have a core set of staff whether there is a full caseload or not, so we may need to look at a smaller programs rate versus a larger program.
- Amy Iversen-Pollreisz also commented on the possibility of looking at reimbursement for liaison services. At one point it was a separate payment; however, when rates were bundled it was discontinued as a separate payment. Are these costs within the cost reports? Linda Reidt Kilber was able to provide history that liaison services were billed out at 1/12th each month, but it was supposed to be rolled into the bundled payment. There isn't an accurate tracking mechanism in place to identify all liaison services provided. The workgroup agreed that reimbursement for liaison services will need to be assessed as the cost reports may not have accurate information. Liaison services is work that happens with another entity and/or the client to coordinate services for when a client returns home, or to begin building a relationship with a new client.
- The model for CARE and Room and Board were also reviewed with the information from the cost reports. The workgroup discussed the difference between "regular" CARE and CARE "Transitional", identifying that CARE Transitional is correlated to Room and Board and additional staff. The transitional program would have residential supervisors and staff that would need to be accounted for. Survey information related to the CARE teams will be incorporated into the model. Currently, three surveys are missing.
- The last item provided to the group was a current list of billing codes and what they are used for and rates according to the National Fee Analyzer.

Next Steps

- DSS is waiting on three surveys. Terry Dosch offered assistance in obtaining these from the CMHCs.
- DSS will move psychiatric nursing from the indirect cost line to the staff allocation for psychiatric services.
- DSS will incorporate survey information into the IMPACT and CARE models and send a draft of the direct care staff for each for the workgroup to review prior to our next meeting.

- DSS will share the final report from Myers and Stauffer that provides a rate and model comparison to other states, reimbursement for telemedicine, and alternative payment models.

Public Comment

- Brenda Tidball-Zeltinger asked for any public comment. Being none, the meeting was adjourned.

DRAFT

A	B	C	D	E	G	H	I	J
1	Behavioral Health - Mental health Workgroup							
2	Psychiatric Model Summary							
3	October 16,2019							
4								
5	Model Calculation							
6	Psychiatric Salary (2080 Hours) (Average of Cost Reports)	\$ 339,497.60		163.22				
7	Nursing Salary (1040 Hours) (Average of Cost Reports)	\$ 40,913.60		39.34				
8	B&T (Average of Cost Reports)	\$ 5,140.32						
9	Total Personnel	\$ 385,551.52						
10								
11								
12	Total Personnel	\$ 385,551.52						
13	Indirect Cost	\$ 24,595.51						
14	Cost of 1 FTE	\$ 410,147.03						
15								
16	Hours Billable for Service	100%	61%	50%			CNP/PA at 90% of Psychiatric Rate	
17		2080	1269	1040				
18								
19	Psychiatric Model Calculation Results (15 Min)							
20	Modeled Psychiatric Rate (hour unit)	\$ 197.19	\$ 323.26	\$ 394.37		Modeled Psychiatric Rate (hour unit)	\$ 197.19	\$ 394.37
21	Modeled Psychiatric Rate (15 minute unit)	\$ 49.30	\$ 80.82	\$ 98.59		Modeled Psychiatric Rate (15 minute unit)	\$ 49.30	\$ 98.59
22						CNP/PA Rate at 90% Psych Rate(Hour Rate)	\$ 177.47	\$ 354.93
23	2018 CPI-U	2.07%	2.07%	2.07%		CNP/PA Rate at 90% Psych Rate(15 Minute Unit)	\$ 44.37	\$ 88.73
24	Inflated Modeled Psychiatric Rate (15 minute unit)	\$ 50.32	\$ 82.49	\$ 100.63		2018 CPI-U	2.07%	2.07%
25						Inflated Modeled CNP/PA Rate (15 minute unit)	\$ 45.29	\$ 90.57
26	SFY18 Psychiatric Rate (15 Minute Unit)	\$ 58.02				SFY18 CNP/PA Rate (15 Minute Unit)	\$ 52.25	
27	SFY19 Psychiatric Rate (15 minute unit)	\$ 60.34				SFY19 CNP/PA Rate (15 Minute Unit)	\$ 54.34	
28								
29						20 Minute Unit		
30	20 Minute Unit						CNP/PA at 90% of Psychiatric Rate	
31	Psychiatric Model Calculation Results (20 Min)							
32	Modeled Psychiatric Rate (hour unit)	\$ 197.19	\$ 323.26	\$ 394.37		Hours Billable for Service	100%	50%
33	Modeled Psychiatric Rate (20 minute unit)	\$ 65.73	\$ 107.75	\$ 131.46			2080	1040
34						Modeled Psychiatric Rate (hour unit)	\$ 197.19	\$ 394.37
35	2018 CPI-U	2.07%	2.07%	2.07%		Modeled Psychiatric Rate (20 minute unit)	\$ 65.73	\$ 134.18
36	Inflated Modeled Psychiatric Rate (20 minute unit)	\$ 67.09	\$ 109.98	\$ 134.18		CNP/PA Rate at 90% Psych Rate(Hour Rate)	\$ 177.47	\$ 354.93
37						CNP/PA Rate at 90% Psych Rate(20 Minute Unit)	\$ 59.16	\$ 118.31
38	Current (SFY19) Psychiatric Rate Converted to 20 minute unit	\$ 80.45				2018 CPI-U	2.07%	2.07%
39						Inflated Modeled CNP/PA Rate (20 minute unit)	\$ 60.38	\$ 120.76
40	Average length of initial Psychiatric diagnostic evaluation is 60 minutes per provider feedback					SFY18 CNP/PA Rate Converted to 20 Minute Unit	\$ 69.67	
41	Medicaid Psych Evaluation current encounter Rate 90791	\$ 113.47				SFY19 CNP/PA Rate Converted to 20 Minute Unit	\$ 72.45	
42								
43	Average Billable Time from Providers							
44	DCI	75%						
45	HSA	68.40%						
46	SPBH	45%						
47	BMS	56.72%						
48	Average	61%						

A	B	C	D	E	G	H	I	J
1	Behavioral Health - Mental health Workgroup							
2	Psychiatric Model Summary							
3	October 16,2019							
4								
5	Model Calculation							
6	Psychiatric Salary (2080 Hours) (Average of Cost Reports)	\$ 339,497.60		163.22				
7	Nursing Salary (2080 Hours) (Average of Cost Reports)	\$ 81,827.20		39.34				
8	B&T (Average of Cost Reports)	\$ 5,140.32						
9	Total Personnel	\$ 426,465.12						
10								
11								
12	Total Personnel	\$ 426,465.12						
13	Indirect Cost	\$ 24,595.51						
14	Cost of 1 FTE	\$ 451,060.63						
15								
16	Hours Billable for Service	100%	61%	50%			CNP/PA at 90% of Psychiatric Rate	
17		2080	1269	1040				
18								
19	Psychiatric Model Calculation Results (15 Min)							
20	Modeled Psychiatric Rate (hour unit)	\$ 216.86	\$ 355.50	\$ 433.71		Modeled Psychiatric Rate (hour unit)	\$ 216.86	\$ 433.71
21	Modeled Psychiatric Rate (15 minute unit)	\$ 54.22	\$ 88.88	\$ 108.43		Modeled Psychiatric Rate (15 minute unit)	\$ 54.22	\$ 108.43
22						CNP/PA Rate at 90% Psych Rate(Hour Rate)	\$ 195.17	\$ 390.34
23	2018 CPI-U	2.07%	2.07%	2.07%		CNP/PA Rate at 90% Psych Rate(15 Minute Unit)	\$ 48.79	\$ 97.58
24	Inflated Modeled Psychiatric Rate (15 minute unit)	\$ 55.34	\$ 90.72	\$ 110.67		2018 CPI-U	2.07%	2.07%
25						Inflated Modeled CNP/PA Rate (15 minute unit)	\$ 49.80	\$ 99.60
26	SFY18 Psychiatric Rate (15 Minute Unit)	\$ 58.02				SFY18 CNP/PA Rate (15 Minute Unit)	\$ 52.25	
27	SFY19 Psychiatric Rate (15 minute unit)	\$ 60.34				SFY19 CNP/PA Rate (15 Minute Unit)	\$ 54.34	
28								
29						20 Minute Unit		
30	20 Minute Unit						CNP/PA at 90% of Psychiatric Rate	
31	Psychiatric Model Calculation Results (20 Min)							
32	Modeled Psychiatric Rate (hour unit)	\$ 216.86	\$ 355.50	\$ 433.71		Hours Billable for Service	100%	50%
33	Modeled Psychiatric Rate (20 minute unit)	\$ 72.29	\$ 118.50	\$ 144.57			2080	1040
34						Modeled Psychiatric Rate (hour unit)	\$ 216.86	\$ 433.71
35	2018 CPI-U	2.07%	2.07%	2.07%		Modeled Psychiatric Rate (20 minute unit)	\$ 72.29	\$ 147.56
36	Inflated Modeled Psychiatric Rate (20 minute unit)	\$ 73.79	\$ 120.95	\$ 147.56		CNP/PA Rate at 90% Psych Rate(Hour Rate)	\$ 195.17	\$ 390.34
37						CNP/PA Rate at 90% Psych Rate(20 Minute Unit)	\$ 65.06	\$ 130.11
38	Current (SFY19) Psychiatric Rate Converted to 20 minute unit	\$ 80.45				2018 CPI-U	2.07%	2.07%
39						Inflated Modeled CNP/PA Rate (20 minute unit)	\$ 66.40	\$ 132.81
40	Average length of initial Psychiatric diagnostic evaluation is 60 minutes per provider feedback					SFY18 CNP/PA Rate Converted to 20 Minute Unit	\$ 69.67	
41	Medicaid Psych Evaluation current encounter Rate 90791	\$ 113.47				SFY19 CNP/PA Rate Converted to 20 Minute Unit	\$ 72.45	
42								
43	Average Billable Time from Providers							
44	DCI	75%						
45	HSA	68.40%						
46	SPBH	45%						
47	BMS	56.72%						
48	Average	61%						

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	U
1	SB147 Y3 - Psychiatric															
2	Psychiatric Services - cost report data				FY17											
3	Data used from 2018 Cost Report	BMS	CACS	CCS	DCI	ECBH	HAS	LCBH	NEMH	SEBH	SPBH	Three Rivers	Average			
4	Psychiatric Services															
5																
6	Line 9 Psychiatric Services 1020 Professional/Program Staff Personnel Expense	\$ 117,296.00	\$ 93,301.00	\$ 302,813.00	\$ 883.00		\$ 12,135.00	\$ -	\$ 230,589.00	\$ 7,410.00	\$ 48,000.00	\$ 2,347.00				
7	Line 13 Psychiatric Services Total Personnel Expense	\$ 125,682.00	\$ 99,308.00	\$ 322,979.00	\$ 8,330.00	\$ 241.00	\$ 22,165.00	\$ 5,441.00	\$ 234,096.00	\$ 7,410.00	\$ 48,000.00	\$ 2,648.00				
8	Percentage	93%	94%	94%	11%	0%	55%	0%	99%	100%	100%	89%				
9	Line 23 Psychiatric services Benefits and Taxes	\$ 17,678	\$ 11,724	\$ 62,848	\$ 3,030	\$ 31,890	\$ 4,026	\$ 2,635	\$ 43,881	\$ 1,122	\$ 3,758	\$ 1,200				
10	Portion Attributed to 1020	\$ 16,498	\$ 11,015	\$ 58,924	\$ 321	\$ -	\$ 2,204	\$ -	\$ 43,224	\$ 1,122	\$ 3,758	\$ 1,064				
11	Psychiatric Services 1020 Professional/Program Staff Personnel with Benefits and Taxes	\$ 133,794	\$ 104,316	\$ 361,737	\$ 1,204	\$ -	\$ 14,339	\$ -	\$ 273,813	\$ 8,532	\$ 51,758	\$ 3,411				
12	Line 57 Total Psychiatric Services Expense	\$ 153,029	\$ 146,320	\$ 578,810	\$ 92,025	\$ 47,631	\$ 91,125	\$ 170,466	\$ 326,041	\$ 499,306	\$ 60,729	\$ 12,121				
13																
14																
15	Psychiatric services Direct Care Expense to Total Psychiatric services Expense	87.43%	71.29%	62.50%	1.31%	0.00%	15.74%	0.00%	83.98%	1.71%	85.23%	28.14%	39.8%			Average Excluding 1 Standard Deviation
16																
17	1238 Psychiatric Services (Contracted)	\$ -	\$ -	\$ -	\$ 71,748	\$ 38,535	\$ 56,156	\$ 151,252		\$ 437,992		\$ 5,988	\$ 84,630			\$ 64,736
18																
19	Direct Care Cost plus Contracted service	\$ 133,794	\$ 104,316	\$ 361,737	\$ 72,952	\$ 38,535	\$ 70,495	\$ 151,252	\$ 273,813	\$ 446,524	\$ 51,758	\$ 9,399	\$ 155,870			\$ 112,114
20																
21	Direct Care Cost Plus contracted services as a percentage of total Expenditures	87.43%	71.29%	62.50%	79.27%	80.90%	77.36%	88.73%	83.98%	89.43%	85.23%	77.54%	80.33%			81.67%
22																
23	Total Indirect Cost	\$ 19,235	\$ 42,004	\$ 217,073	\$ 19,073	\$ 9,096	\$ 20,630	\$ 19,214	\$ 52,228	\$ 52,782	\$ 8,971	\$ 2,722	\$ 42,093			\$ 24,596
24																
25	Total Personnel Benefits and Taxes	\$ 16,498	\$ 11,015	\$ 58,924	\$ 321	\$ -	\$ 2,204	\$ -	\$ 43,224	\$ 1,122	\$ 3,758	\$ 1,064	\$ 12,557			\$ 5,140
26																
27	Direct Care Cost	12.33%	10.56%	16.29%	26.67%		15.37%		15.79%	13.15%	7.26%	31.19%	17.03%			13.91%
28																
29																
30	Other Information															
31	Cost per Unit from 2017 cost report	\$ 98.07	\$ 309.67	\$ 686.08	\$ 96.84	\$ 168.06	\$ 566.41	\$ 63.81	\$ 162.38		\$ 145.91	\$ 57.75	\$ 235.50			
32	Cost per Unit from 2018 cost report	\$ 86.21	\$ 227.56	\$ 712.16		\$ 173.84	\$ 110.99	\$ 52.99	\$ 180.23	\$ 82.86	\$ 165.76	\$ 74.36	\$ 186.70			
33	SFY19 Rate															
34	STARS Title XIX Expenditure SFY 2018	\$ 22,496.19	\$ 10,555.00	\$ 36,651.00	\$ 15,936.00	\$ 6,071.00	\$ 14,307.00	\$ 13,067.00	\$ 8,502.00	\$ 138,369.00	\$ 11,362.00	\$ 569.00				
35	STARS Contract Expenditure SFY 2018	\$ 23,571.32	\$ 15,990.00	\$ 40,910.00	\$ 29,848.00	\$ 8,264.00	\$ 6,788.00	\$ 48,241.00	\$ 19,118.00	\$ 192,991.00	\$ 7,645.00	\$ 8,201.00				
36	STARS Paid Expenditure SFY 2018	\$ 46,067.51	\$ 26,545.00	\$ 77,561.00	\$ 45,784.00	\$ 14,335.00	\$ 21,095.00	\$ 61,308.00	\$ 27,620.00	\$ 331,360.00	\$ 19,007.00	\$ 8,770.00				

SB 147 YR3 Behavioral Health
 CARE - Model Summary
 Survey Results

Schedule 1020B Wage per Hour

Clinical Level	CCS	DCI	ECBH	LCBH	NEMH	SEBH	Average	Per Minute	BMS	CACS	HSA	Average	Per Minute	SPBH	Three Rivers	Average	Per Minute
Case Manager	\$ 17.28	\$ 16.99		\$ 16.48		\$ 18.16	\$ 17.23	\$ 0.29	\$ 16.03		\$ 15.96	\$ 12.38	\$ 0.21				
Nursing	\$ 29.56	\$ 29.95		\$ 21.17	\$ 34.67	\$ 24.71	\$ 28.01	\$ 0.47	\$ 39.03		\$ 21.82	\$ 22.33	\$ 0.37	\$ 14.27		\$ 14.27	\$ 0.24
Psychologist	\$ 95.75			\$ 50.94	\$ 100.89		\$ 82.53	\$ 1.38	\$ 179.86		\$ 34.72	\$ 131.19	\$ 2.19	\$ 250.00		\$ 250.00	\$ 4.17
Master Level Therapist	\$ 22.90	\$ 18.28	\$ 17.35	\$ 20.22	\$ 18.85	\$ 19.72	\$ 19.55	\$ 0.33	\$ 21.77		\$ 18.61	\$ 15.06	\$ 0.25	\$ 21.33	\$ 17.37	\$ 19.35	\$ 0.32
Clinical Supervisor		\$ 39.48		\$ 71.04		\$ 38.46	\$ 49.66	\$ 0.83	\$ 37.72			\$ 19.27	\$ 0.32		\$ 25.50	\$ 25.50	\$ 0.43

Minutes from Survey

	Average																	
Case Manager	42	30	42	19	42	34	35			39		23	31			30	53	41.50
Nursing					15		15			23		19	21					
Psychologist	60			42			51					82	82					
Master Level Therapist	60	60	50	56	63	52	57			55		48	51.5		30	53	41.50	
Clinical Supervisor	60		33	55	61		52			53		15	34		30	51	40.50	
	56	45	42	43	45	43	46			43		37	40		30	52	41	

Minutes from Survey * Wage per Minute

Case Manager	\$ 12.06	\$ 8.61	\$ 12.06	\$ 5.46	\$ 12.06	\$ 9.76	\$ 10.00			\$ 8.04	\$ -	\$ 4.74	\$ 6.39		\$ -	\$ -	\$ 9.72
Nursing	\$ -	\$ -	\$ -	\$ -	\$ 7.00	\$ -	\$ 1.17			\$ 8.56	\$ -	\$ 7.07	\$ 7.82		\$ -	\$ -	\$ 7.78
Psychologist	\$ 82.53	\$ -	\$ -	\$ 57.77	\$ -	\$ -	\$ 23.38			\$ -	\$ -	\$ 179.30	\$ 89.65		\$ -	\$ -	\$ 70.15
Master Level Therapist	\$ 19.55	\$ 19.55	\$ 16.29	\$ 18.25	\$ 20.53	\$ 16.95	\$ 18.52			\$ 13.81	\$ -	\$ 12.05	\$ 12.93		\$ 9.68	\$ 17.09	\$ 17.82
Clinical Supervisor	\$ 49.66	\$ -	\$ 27.31	\$ 45.52	\$ 50.49	\$ -	\$ 28.83			\$ 17.03	\$ -	\$ 4.82	\$ 10.92		\$ 12.75	\$ 21.68	\$ 40.67
	\$ 163.80	\$ 28.17	\$ 55.67	\$ 127.00	\$ 90.08	\$ 26.71	\$ 81.90			\$ 47.44	\$ -	\$ 41.60	\$ 127.71		\$ 22.43	\$ 38.77	\$ 146.14
							Average \$ 81.90						\$ 44.52		Average \$ 30.60		

SB 147 YR3 Behavioral Health
 CARE - Model Summary
 Draft Model Example

CARE Rate Calculation (Standard and Transitional)

CARE Services 1020		
Professional/Program		
Staff Personnel Expense	\$ 717,242.22	
Total CARE Team Salaries	\$ 717,242.22	
x 11.74% Ben. & Taxes	11.74%	
Total CARE Benefits and Taxes	\$ 84,204.24	
Total Direct Care Staff Salaries	\$ 717,242.22	
Total CARE Team B&T	\$ 84,204.24	
Total CARE Team salary Cost (B&T)	\$ 801,446.46	
Total CARE Team salary cost (B&T)	\$ 801,446.46	62.20%
Total Indirect Cost	\$ 487,052.67	37.80%
Total operating costs	\$ 1,288,499.13	100.00%
Total Cost of CARE Team divided by	\$ 1,288,499.13	
AVG Units From Cost Reports	17666	
Daily CARE Rate Calculation	\$ 72.94	
Duplication Percentage 5.96%	\$ 77.28	
2.07% CPI-U Inflation	\$ 78.88	
SFY18 Rate	66.26	
SFY19 Rate	67.59	

CARE Rate Calculation for all CARE providers

CARE Services 1020		
Professional/Program		
Staff Personnel Expense	\$ 616,849.00	
Total CARE Team Salaries	\$ 616,849.00	
x 11.08% Ben. & Taxes	13.01%	
Total CARE Benefits and Taxes	\$ 80,252.05	
Total Direct Care Staff Salaries	\$ 616,849.00	
Total CARE Team B&T	\$ 80,252.05	
Total CARE Team salary Cost (B&T)	\$ 697,101.05	
Total CARE Team salary cost (B&T)	\$ 697,101.05	63.22%
Total Indirect Cost	\$ 405,558.00	36.78%
Total operating costs	\$ 1,102,659.06	100.00%
Total Cost of CARE Team divided by	\$ 1,102,659.06	
AVG Units From Cost Reports	18262	
Daily CARE Rate Calculation	\$ 60.38	
Duplication Percentage 5.96%	\$ 63.98	
2.07% CPI-U Inflation	\$ 65.30	
SFY18 Rate	66.26	
SFY19 Rate	67.59	

CARE Rate Calculation for all CARE providers minus 1 Standard Deviation

CARE Services 1020 Professional/Program	\$ 642,893.38	
Total CARE Team Salaries	\$ 642,893.38	
x 11.08% Ben. & Taxes	12.53%	
Total CARE Benefits and Taxes	\$ 80,554.54	
Total Direct Care Staff Salaries	\$ 642,893.38	
Total CARE Team B&T	\$ 80,554.54	
Total CARE Team salary Cost (B&T)	\$ 723,447.92	
Total CARE Team salary cost (B&T)	\$ 723,447.92	63.09%
Total Indirect Cost	\$ 423,243.98	36.91%
Total operating costs	\$ 1,146,691.90	100.00%
Total Cost of CARE Team divided by	\$ 1,146,691.90	
AVG Units From Cost Reports	18262	
Daily CARE Rate Calculation	\$ 62.79	
Duplication Percentage 5.96%	\$ 66.53	
2.07% CPI-U Inflation	\$ 67.91	
SFY18 Rate	66.26	
SFY19 Rate	67.59	

CARE Frontier Rate Calculation

CARE Services 1020 Professional/Program Staff Personnel Expense	\$ 165,081.50	
Total CARE Team Salaries	\$ 165,081.50	
x 18.70% Ben. & Taxes	18.70%	
Total CARE Benefits and Taxes	\$ 30,870.24	
Total Direct Care Staff Salaries	\$ 165,081.50	
Total CARE Team B&T	\$ 30,870.24	
Total CARE Team salary Cost (B&T)	\$ 195,951.74	
Total CARE Team salary cost (B&T)	\$ 195,951.74	67.84%
Total Indirect Cost	\$ 92,892.22	32.16%
Total operating costs	\$ 288,843.96	100.00%
Total Cost of CARE Team divided by	\$ 288,843.96	
AVG Units From Cost Reports	3865	
Daily CARE Rate Calculation	\$ 74.74	
Duplication Percentage 5.96%	\$ 79.20	
2.07% CPI-U Inflation	\$ 80.84	
SFY18 Rate	79.42	
SFY19 Rate	81.01	

	A	B	C	D	E	F	G	H
1		SB147 Y3 - CARE						
2		CARE Services - cost report data						
3		Data used from 2018 Cost Report	CCS	DCI	ECBH	LCBH	NEMH	SEBH
4		CARE Services						
5								
6	Line 9	CARE Services 1020 Professional/Program Staff Personnel Expense	\$ 373,938.00	\$ 307,700.00	\$ 50,576.00	\$ 960,558.00	\$ 462,424.00	\$ 1,921,666.00
7	Line 13	CARE Services Total Personnel Expense	\$ 377,415.00	\$ 363,861.00	\$ 69,077.00	\$ 1,136,301.00	\$ 544,990.00	\$ 1,921,666.00
8		Percentage	99%	85%	73%	85%	85%	100%
9	Line 23	CARE services Benefits and Taxes	\$ 108,147	\$ 112,972	\$ 22,136	\$ 310,047	\$ 146,547	\$ 399,395
10		Portion Attributed to 1020	\$ 107,151	\$ 95,535	\$ 16,207	\$ 262,094	\$ 124,345	\$ 399,395
11		CARE Services 1020 Professional/Program Staff Personnel with Benefits and Taxes	\$ 481,089	\$ 403,235	\$ 66,783	\$ 1,222,652	\$ 586,769	\$ 2,321,061
12	Line 57	Total CARE Services Expense	\$ 806,630	\$ 643,674	\$ 154,293	\$ 1,786,417	\$ 942,709	\$ 3,514,222
13								
14								
15		CARE services Direct Care Expense to Total Psychiatric services Expense	59.64%	62.65%	43.28%	68.44%	62.24%	66.05%
16								
17		Benefits and taxes as a percentage of total Expense	13.28%	14.84%	10.50%	14.67%	13.19%	11.37%
18								
19		1238 CARE Services (Contracted)	\$ -					
20								
21		Direct Care Cost plus Contracted services (line 12)	\$ 481,089	\$ 403,235	\$ 66,783	\$ 1,222,652	\$ 586,769	\$ 2,321,061
22								
23		Direct Care Cost Plus contracted services as a percentage of total Expenditures	59.64%	62.65%	43.28%	68.44%	62.24%	66.05%
24								
25		Total Indirect Cost	\$ 325,541	\$ 240,439	\$ 87,510	\$ 563,765	\$ 355,940	\$ 1,193,161
26								
27		Indirect cost as a percentage of total Expenditures	40.36%	37.35%	56.72%	31.56%	37.76%	33.95%
28								
29		Total Personnel Benefits and Taxes	\$ 107,151	\$ 95,535	\$ 16,207	\$ 262,094	\$ 124,345	\$ 399,395
30								
31		Care Cost	22.27%	23.69%	24.27%	21.44%	21.19%	17.21%
32								
33								
34		Other Information						
35		Cost per Unit from 2017 cost report	\$ 88.18	\$ 47.68	\$ 95.56	\$ 62.21	\$ 96.80	\$ 108.89
36		Cost per Unit from 2018 cost report	\$ 101.68		\$ 79.53	\$ 63.93	\$ 89.88	\$ 80.99
37		SFY18 Rate	\$ 67.59	\$ 67.59	\$ 67.59	\$ 63.93	\$ 67.59	\$ 67.59
38		STARS Title XIX Expenditure SFY 2018	\$ 215,225.00	\$ 428,902.00	\$ 42,392.00	\$ 1,382,385.00	\$ 232,134.00	\$ 820,931.00
39		STARS Contract Expenditure SFY 2018	\$ 505,374.00	\$ 495,369.00	\$ 86,472.00	\$ 698,394.00	\$ 398,777.00	\$ 1,197,875.00
40		STARS Paid Expenditure SFY 2018	\$ 720,599.00	\$ 924,271.00	\$ 128,864.00	\$ 2,080,779.00	\$ 630,911.00	\$ 2,018,806.00

	A	B	I	J	K	L	M	N	O	P	Q	R	S
1		SB147 Y3 - CARE											
2		CARE Services - cost report data											
3		Data used from 2018 Cost Report	BMS	CACS	HAS	Sum	Average		SPBH	Three Rivers	Sum	Average	
4		CARE Services											
5													
6	Line 9	CARE Services 1020 Professional/Program Staff Personnel Expense	\$ 1,377,768.00	\$ 521,492.00	\$ 479,058.00	\$ 2,378,318.00	\$ 717,242.22		\$ 257,391.00	\$ 72,772.00	\$ 330,163.00	\$ 165,081.50	
7	Line 13	CARE Services Total Personnel Expense	\$ 1,524,274.00	\$ 559,629.00	\$ 517,017.00	\$ 2,600,920.00	\$ 866,973.33		\$ 257,391.00	\$ 82,120.00	\$ 339,511.00	\$ 169,755.50	
8		Percentage	90%	93%	93%		92%		100%	89%		94%	
9	Line 23	CARE services Benefits and Taxes	\$ 268,873	\$ 17,309	\$ 138,186	\$ 424,368.00	\$ 169,290.22		\$ 84,633	\$ 37,321	\$ 121,954.00	\$ 60,977.00	
10		Portion Attributed to 1020	\$ 243,030	\$ 16,129	\$ 128,040	\$ 387,200.13	\$ 154,658.63		\$ 84,633	\$ 33,073		\$ 58,853	
11		CARE Services 1020 Professional/Program Staff Personnel with Benefits and Taxes	\$ 1,620,798	\$ 537,621	\$ 607,098	\$ 2,765,518.13	\$ 871,900.85		\$ 342,024	\$ 105,845	\$ 447,869	\$ 223,934	
12	Line 57	Total CARE Services Expense	\$ 2,363,161	\$ 1,008,096	\$ 803,727	\$ 4,174,984.00	\$ 1,335,881.00		\$ 444,452	\$ 180,220	\$ 624,672.00	\$ 312,336.00	
13													
14													
15		CARE services Direct Care Expense to Total Psychiatric services Expense	68.59%	53.33%	75.54%		62.20%		76.95%	58.73%		67.8%	
16													
17		Benefits and taxes as a percentage of total Expense	10.28%	1.60%	15.93%		11.74%		19.04%	18.35%		18.7%	
18													
19		1238 CARE Services (Contracted)	\$ -	\$ -							\$ -	\$ -	
20													
21		Direct Care Cost plus Contracted services (line 12)	\$ 1,620,798	\$ 537,621	\$ 607,098		\$ 871,901		\$ 342,024	\$ 105,845	\$ 447,869	\$ 223,934	
22													
23		Direct Care Cost Plus contracted services as a percentage of total Expenditures	68.59%	53.33%	75.54%		62.20%		76.95%	58.73%		67.84%	
24													
25		Total Indirect Cost	\$ 742,363	\$ 470,475	\$ 196,629		\$ 463,980		\$ 102,428	\$ 74,375	\$ 176,803	\$ 88,402	
26													
27		Indirect cost as a percentage of total Expenditures	31.41%	46.67%	24.46%		37.80%		23.05%	41.27%		32.16%	
28													
29		Total Personnel Benefits and Taxes	\$ 243,030	\$ 16,129	\$ 128,040		\$ 154,659		\$ 84,633	\$ 33,073	\$ 117,706	\$ 58,853	
30													
31		Care Cost	14.99%	3.00%	21.09%		18.79%		24.74%	31.25%		28.00%	
32													
33													
34		Other Information											
35		Cost per Unit from 2017 cost report	\$ 73.91	\$ 84.94	\$ 39.20				\$ 68.65	\$ 61.04		\$ 85.35	
36		Cost per Unit from 2018 cost report	\$ 75.82	\$ 84.30	\$ 75.63				\$ 77.89	\$ 89.09		\$ 78.98	
37		SFY18 Rate	\$ 71.42	\$ 71.42	\$ 71.42				\$ 81.01	\$ 81.01			
38		STARS Title XIX Expenditure SFY 2018	\$ 938,525.00	\$ 324,218.00	\$ 321,431.00				\$ 195,672.00	\$ 46,530.00			
39		STARS Contract Expenditure SFY 2018	\$ 1,242,606.00	\$ 511,063.00	\$ 415,297.00				\$ 259,648.00	\$ 113,658.00			
40		STARS Paid Expenditure SFY 2018	\$ 2,181,131.00	\$ 835,281.00	\$ 736,728.00				\$ 455,320.00	\$ 160,188.00			

SB 147 YR3 Behavioral Health
 IMPACT - Model Summary
 Survey Results

Schedule 1020B Wage per Hour

Clinical Level	BMS	CACS	CCS	LCBH	NEMH	SEBH	Average	Per Minute
Case Manager	\$ 16.03		\$ 17.28	\$ 16.48		\$ 18.16	\$ 16.99	\$ 0.28
Nursing	\$ 39.03		\$ 29.56	\$ 21.17	\$ 34.67	\$ 24.71	\$ 29.83	\$ 0.50
Psychologist	\$ 179.86		\$ 95.75	\$ 50.94	\$ 100.89		\$ 106.86	\$ 1.78
Master Level Therapist	\$ 21.77		\$ 22.90	\$ 20.22	\$ 18.85	\$ 19.72	\$ 20.69	\$ 0.34
Clinical Supervisor	\$ 37.72			\$ 71.04		\$ 38.46	\$ 49.07	\$ 0.82

Minutes from Survey

Case Manager	25		45	23	32	24	29.8
Nursing	24				39		31.5
Psychologist			60	60			60
Master Level Therapist	50		45	49	66	49	51.8
Clinical Supervisor	52		60	31	84		56.75
	38		53	41	55	37	45

Minutes from Survey * Wage per Minute

Case Manager	\$ 7.08	\$ -	\$ 12.74	\$ 6.51	\$ 9.06	\$ 6.80	\$ 8.44
Nursing	\$ 11.93	\$ -	\$ -	\$ -	\$ 19.39	\$ -	\$ 15.66
Psychologist	\$ -	\$ -	\$ 106.86	\$ 106.86	\$ -	\$ -	\$ 106.86
Master Level Therapist	\$ 17.24	\$ -	\$ 15.52	\$ 16.90	\$ 22.76	\$ 16.90	\$ 17.86
Clinical Supervisor	\$ 42.53	\$ -	\$ 49.07	\$ 25.35	\$ 68.70	\$ -	\$ 46.42
	\$ 78.78	\$ -	\$ 184.19	\$ 155.62	\$ 119.91	\$ 23.69	\$ 195.24
				Average		\$ 93.70	

SB 147 YR3 Behavioral Health
 IMPACT - Model Summary
 Draft Model Example

IMPACT Rate Calculation

Impact Services 1020 Professional/Program Staff Personnel Expense	\$ 286,144.88	
Total IMPACT Team Salaries	\$ 286,144.88	
x 11.68% Ben. & Taxes	11.68%	
Total IMPACT Benefits and Taxes	\$ 33,421.72	
Total Direct Care Staff Salaries	\$ 286,144.88	
Total IMPACT Team B&T	\$ 33,421.72	
Total IMPACT Team salary Cost (B&T)	\$ 319,566.60	
Total IMPACT Team salary cost (B&T)	\$ 319,566.60	60.73%
Total Indirect Cost	\$ 206,642.19	39.27%
Total operating costs	\$ 526,208.80	100%
Total Cost of IMPACT Team divided by	\$ 526,208.80	
AVG Total Units From Cost Reports	7651	
Daily IMPACT RATE	\$ 68.77	
Duplication Percentage		
4.23%	\$ 71.68	
2.07% CPI-U Inflation	\$ 73.17	
SFY18 Rate	73.28	
SFY19 Rate	74.75	

IMPACT Rate Calculation minus 1 Standard Deviation

Impact Services 1020 Professional/Program Staff Personnel Expense	\$ 281,077.33	
Total IMPACT Team Salaries	\$ 281,077.33	
x 11.78% Ben. & Taxes	11.78%	
Total IMPACT Benefits and Taxes	\$ 33,110.91	
Total Direct Care Staff Salaries	\$ 281,077.33	
Total IMPACT Team B&T	\$ 33,110.91	
Total IMPACT Team salary Cost (B&T)	\$ 314,188.24	
Total IMPACT Team salary cost (B&T)	\$ 314,188.24	61.41%
Total Indirect Cost	\$ 197,435.66	38.59%
Total operating costs	\$ 511,623.90	100%
Total Cost of IMPACT Team divided by	\$ 511,623.90	
AVG Total Units From Cost Reports	8275	
Daily IMPACT RATE	\$ 61.83	
Duplication Percentage		
4.23%	\$ 64.44	
2.07% CPI-U Inflation	\$ 65.78	
SFY18 Rate	73.28	
SFY19 Rate	74.75	

	A	B	C	D	E	F	G	H	I	J	K
1		SB147 Y3 - IMPACT									
2		IMPACT Services - cost report data									
3		Data used from 2018 Cost Report	BMS	CACS	CCS	LCBH	NEMH	SEBH	Sum	Average	
4		IMPACT Services									
5											
6	Line 9	IMPACT Services 1020 Professional/Program Staff Personnel Expense	\$ 355,436.00	\$ 48,817.38	\$ 311,483.11	\$ 483,009.35	\$ 162,720.34	\$ 355,403.08	\$ 1,405,386.15	\$ 286,144.88	
7	Line 13	IMPACT Services Total Personnel Expense	\$ 411,936.00	\$ 64,550.38	\$ 324,411.09	\$ 575,304.35	\$ 195,929.34	\$ 355,403.08	\$ 1,603,123.15		
8		Percentage	86%	76%	96%	84%	83%	100%			
9	Line 23	IMPACT services Benefits and Taxes	\$ 80,419	\$ 17,309	\$ 78,337	\$ 190,220	\$ 47,432	\$ 61,785	\$ 267,972.38		
10		Portion Attributed to 1020	\$ 69,389	\$ 13,091	\$ 75,215	\$ 159,703	\$ 39,392	\$ 61,785		\$ 69,762.51	
11		IMPACT Services 1020 Professional/Program Staff Personnel with Benefits and Taxes	\$ 424,825	\$ 61,908	\$ 386,698	\$ 642,713	\$ 202,113	\$ 417,188		\$ 355,907	
12	Line 57	Total IMPACT Services Expense	\$ 652,697	\$ 124,029	\$ 674,659	\$ 1,004,679	\$ 329,318	\$ 625,371	\$ 2,282,045	\$ 568,458.82	
13											
14											
15		IMPACT services Direct Care Expense to Total Psychiatric services Expense	65.09%	49.91%	57.32%	63.97%	61.37%	66.71%		60.73%	
16											
17		Benefits and taxes as a percentage of total Expense	10.63%	10.55%	11.15%	15.90%	11.96%	9.88%		11.68%	
18											
19		Direct Care Cost plus Contracted services (line 12)	\$ 424,825	\$ 61,908	\$ 386,698	\$ 642,713	\$ 202,113	\$ 417,188	\$ 2,135,444	\$ 355,907	
20											
21		Direct Care Cost Plus contracted services as a percentage of total Expenditures	65.09%	49.91%	57.32%	63.97%	61.37%	66.71%		60.73%	
22											
23		Total Indirect Cost	\$ 227,872	\$ 62,121	\$ 287,961	\$ 361,966	\$ 127,205	\$ 208,183	\$ 1,275,309	\$ 212,551	
24											
25		Total Indirect Cost as a percentage of total expense	34.91%	50.09%	43%	36.03%	38.63%	33.29%		39.27%	
26											
27		Total Personnel Benefits and Taxes	\$ 69,389	\$ 13,091	\$ 75,215	\$ 159,703	\$ 39,392	\$ 61,785	\$ 418,575	\$ 69,763	
28											
29		Care Cost	16.33%	21.15%	19.45%	24.85%		14.81%		19.32%	
30											
31											
32		Other Information									
33		Cost per Unit from 2017 cost report	\$ 65.32	\$ 100.40	\$ 134.01	\$ 69.10	\$ 72.04	\$ 61.97		\$ 73.77	
34		Cost per Unit from 2018 cost report	\$ 66.20	\$ 117.79	\$ 148.87	\$ 65.97	\$ 77.30	\$ 56.99		\$ 76.85	
35		SFY18 Rate	\$ 74.75	\$ 74.75	\$ 74.75	\$ 68.14	\$ 74.75	\$ 74.75			
36		STARS Title XIX Expenditure SFY 2018	\$ 419,006.00	\$ 48,710.00	\$ 573,333.00	\$ 554,894.00	\$ 106,486.00	\$ 510,572.00	\$ 2,213,001.00		
37		STARS Contract Expenditure SFY 2018	\$ 307,714.00	\$ 34,823.00	\$ 245,832.00	\$ 464,891.00	\$ 155,938.00	\$ 272,609.00	\$ 1,481,807.00		
38		STARS Paid Expenditure SFY 2018	\$ 726,720.00	\$ 83,533.00	\$ 819,165.00	\$ 1,019,785.00	\$ 262,424.00	\$ 783,181.00	\$ 3,694,808.00		

SB 147 YR3 Behavioral Health
Room and Board
Schedule A Comparison

Organization	Behavioral Management Services,		Capital Area Counseling Services		Human Services Agency		Total All Providers				
	2017	2018	2017	2018	2017	2018	2017	2018	Change		
Account Number and Title											
1000 Personnel Services							-	-	\$ -	-	0.0%
1010 Administrative							-	-	\$ -	-	0.0%
1020 Professional/Program Staff	\$ 28,596.00	\$ 30,156.00					28,596.00	30,156.00	\$ 1,560	5.5%	
1040 Support Staff	\$ 2,826.00	\$ 3,593.00					2,826.00	3,593.00	\$ 767	27.1%	
1050 Client Wages			\$ 14,251.00	\$ 16,605.33			14,251.00	16,605.33	\$ 2,354	16.5%	
1060 Temporary Staff							-	-	\$ -	-	0.0%
Total Personnel Services:	\$ 31,422.00	\$ 33,749.00	\$ 14,251.00	\$ 16,605.33			45,673.00	50,354.33	4,681.33	10.25%	
1100 Personnel Benefits and Taxes:							-	-	\$ -	-	0.0%
1110 Retirement Plans	\$ 504.00	\$ 313.00					504.00	313.00	\$ (191)	-37.9%	
1120 Insurance Benefits	\$ 5,907.00	\$ 2,470.00					5,907.00	2,470.00	\$ (3,437)	-58.2%	
1130 Other Benefits							2.00	-	\$ (2)	-100.0%	
1140 FICA Taxes	\$ 2,149.00	\$ 2,381.00	\$ 1,089.00	\$ 1,270.30			3,238.00	3,651.30	\$ 413	12.8%	
1150 Unemployment Insurance			\$ 33.00	\$ 23.79			33.00	23.79	\$ (9)	-27.9%	
1160 Worker's Comp. Insurance	\$ 1,329.00	\$ 360.00	\$ 157.00	\$ 169.54			1,486.00	529.54	\$ (956)	-64.4%	
1170 Prof. Liability Insurance	\$ 266.00	\$ 252.00					266.00	252.00	\$ (14)	-5.3%	
1190 Other	\$ (2,387.00)						(2,387.00)	-	\$ 2,387	-100.0%	
Total Personnel Benefits and Taxes:	\$ 7,768.00	\$ 5,776.00	\$ 1,279.00	\$ 1,463.63			9,049.00	7,239.63	(1,809.37)	-20.00%	
1200 Prof. Fees and Contract Svcs.							-	-	\$ -	-	0.0%
1210 Administrative/Financial							1,930.00	1,614.64	\$ (315)	-16.3%	
1220 Habilitation/Rehabilitation							-	-	\$ -	-	0.0%
1230 Medical=							-	-	\$ -	-	0.0%
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology							-	-	\$ -	-	0.0%
1237 Physician Nursing Services							-	-	\$ -	-	0.0%
1238 Psychiatric Services							-	-	\$ -	-	0.0%
1290 Other							-	-	\$ -	-	0.0%
Total Prof. Fees and Contract Svcs.	\$ -	\$ -	\$ -	\$ -			1,930.00	1,614.64	(315.36)	-16.34%	
1300 Travel/Transportation							-	-	\$ -	-	0.0%
1390 Other	\$ 3,660.00	\$ 3,958.00					4,444.00	4,752.57	\$ 810.00	7.5%	
Total Travel/Transportation:	\$ 3,660.00	\$ 3,958.00	\$ -	\$ -			4,444.00	4,752.57	606.57	7.48%	
1400 Supplies							-	-	\$ -	-	0.0%
1440 Food	\$ 24,706.00	\$ 26,803.00					14,245.00	14,553.96	\$ 308.96	6.2%	
1490 Other	\$ 2,466.00	\$ 2,471.00	\$ 598.00				861.00	763.85	\$ (90.15)	-17.6%	
Total Supplies	\$ 27,172.00	\$ 29,274.00	\$ 598.00	\$ -			15,106.00	15,317.81	1,715.81	4.00%	
1500 Occupancy:							-	-	\$ -	-	0.0%
1510 Rent of Space							-	-	\$ -	-	0.0%
1520 Utilities and Telephone	\$ 14,294.00	\$ 12,835.00	\$ 1,301.00	\$ 1,266.97			10,442.00	9,773.69	\$ (668.31)	-8.3%	
1590 Other	\$ 12,680.00	\$ 11,808.00	\$ 810.00	\$ 713.24			9,257.00	7,857.76	\$ (1,399.24)	-15.1%	
Total Occupancy:	\$ 26,974.00	\$ 24,643.00	\$ 2,111.00	\$ 1,980.21			19,699.00	17,631.45	(2,067.55)	-10.5%	
1600 Equipment	\$ 1,210.00	\$ 1,208.00		\$ 188.94			2,202.00	6,207.34	\$ 3,410.00	122.87%	
1700 Depreciation							-	-	\$ -	-	0.0%
1710 Building	\$ 5,561.00	\$ 5,413.00					2,646.00	1,767.73	\$ (878.27)	-33.2%	
1720 Equipment	\$ 3,015.00	\$ 3,618.00					5,187.00	5,187.48	\$ 500.48	7.4%	
Total Depreciation	\$ 8,576.00	\$ 9,031.00	\$ -	\$ -			7,833.00	6,955.21	(877.79)	-11.2%	
1800 Miscellaneous							-	-	\$ -	-	0.0%
1810 Clothing							-	-	\$ -	-	0.0%
1860 Bad Debt							-	-	\$ -	-	0.0%
1890 Other	\$ 83.00	\$ 67.00		\$ 1,774.13			118.00	183.30	\$ 65.30	55.3%	
Total Miscellaneous	\$ 83.00	\$ 67.00	\$ -	\$ 1,774.13			118.00	183.30	65.30	55.3%	
Expenditures Subtotal	\$ 106,865.00	\$ 107,706.00	\$ 18,239.00	\$ 22,012.24			51,335.00	52,662.32	1,327.32	2.6%	
Admin. and Support Allocation	\$ 22,179.00	\$ 10,422.00	\$ 6,142.00	\$ 4,905.14			3,796.00		\$ (16,790)	-52.3%	
Total Expenditures	\$ 129,044.00	\$ 118,128.00	\$ 24,381.00	\$ 26,917.38			55,131.00	52,662.32	(2,468.68)	-4.5%	
Units by Payor Source											
Private Pay	9.00	94.00							9.00	94.00	
Other Insurance									-	-	
Title 19									0	-	
Contract	3,784	3,586		6,481			3,806.00	3,847.00	7,590.00	13,914.00	
Other Grants									-	-	
Other	272	538							272.00	538.00	
Total Units by Programs	4,065	4,218	6,381	6,481			3,806.00	3,847.00	14,252.00	14,546.00	294 2.06%
Cost per Unit	\$ 31.75	\$ 28.01	\$ 3.82	\$ 4.15			\$ 14.49	\$ 13.69	\$ 14.63	\$ 13.59	\$ (1.04) \$ (2.52)
State Paid	\$ 16.58	\$ 16.96	\$ 16.58	\$ 16.96			\$ 16.58	\$ 16.96	\$ 16.58	\$ 16.96	
Day unit											

	A	B	C
2	SB 147 YR3 Behavioral Health		
3	Room and Board		
4			
5	Final Recommended Low Intensity Residential Services Model		
6	07/15/2019	All Providers Excluding BMS and VOA	BMS and VOA Only
7			
8	Average Capacity (from survey results)	39.2	15.1
9	Average Number of 24/7 Residential Workers (from survey results)	2.1	2.5
10	Staffing Ratio (Beds per Residential Worker)	18.7	6.1
11			
12	Average Residential Worker Salary and B&T	\$ 35,156.59	\$ 32,774.00
13	Residential Worker Direct Care Hours per Year	1,928	1,888
14	Equivalent Wage per hour	\$ 18.23	\$ 17.36
15			
16	Hours in Year (24 hours/day * 365 days/year)	8,760	8,760
17			
18	Yearly Expense for one 24/7 worker	\$ 159,736.39	\$ 152,065.81
19	Yearly Expense for bed 24/7	\$ 8,533.03	\$ 24,996.63
20	Daily Expense for one bed 24/7	\$ 23.38	\$ 68.48
21			
22	Residential Worker Expense/Day Unit	\$ 23.38	\$ 68.48
23			
24	Percentage of R&B to Total Cost (from 2017 Cost Reports)	20.6%	21.9%
25	Percentage of Admin/Indirect/Other to Total Cost (from 2017 Cost Reports)	34.7%	21.9%
26			
27	R&B Portion (20.6%/21.9% of Total Modeled Rate)	\$ 10.77	\$ 26.69
28	Admin/Indirect/Other Portion (34.7%/21.9% of Total Modeled Rate)	\$ 18.15	\$ 26.69
29	Total Non-Residential Worker Expense/Unit	\$ 28.92	\$ 53.37
30			
31	Total Modeled Rate (Residential Worker + R&B + Admin/Indirect+ Other)	\$ 52.30	\$ 121.85
32	Occupancy	90%	90%
33	Modeled Rate at 90% Occupancy	\$ 58.12	\$ 135.39
34			
35	2018 CPI-U	2.25%	2.25%
36	Indexed Modeled Non treatment daily rate	\$ 59.43	\$ 138.44
37			

	A	B	C	F	G	J	K
1	SB 147 YR3 Behavioral Health						
2	CYF Individual						
3	Schedule A Comparison						
4							
5	Organization	Behavioral Management Services, Inc.		Capital Area Counseling Services		Community Counseling Services	
6		2017	2018	2017	2018	2017	2018
7	Account Number and Title						102-103
8	1000 Personnel Services						
9	1010 Administrative	33,876.00	21,068.00	3,922.00	5,083.53		
10	1020 Professional/Program Staff	849,588.00	928,421.00	525,484.00	466,334.88	385,956.00	341,907.50
11	1040 Support Staff	80,982.00	89,292.00	3,840.00			
12	1050 Client Wages						
13	1060 Temporary Staff				2,402.79		
14	Total Personnel Services:	964,446.00	1,038,781.00	533,246.00	473,821.20	385,956.00	341,907.50
15	1100 Personnel Benefits and Taxes:						
16	1110 Retirement Plans	14,490.00	20,591.00	20,125.00	20,290.15	15,221.00	14,510.49
17	1120 Insurance Benefits	88,716.00	78,910.00	101,416.00	92,430.57	42,546.00	32,955.30
18	1130 Other Benefits			7,955.00	1,610.12	235.00	172.80
19	1140 FICA Taxes	69,303.00	73,967.00	40,527.00	36,226.13	29,115.00	25,678.12
20	1150 Unemployment Insurance			1,272.00	682.71		
21	1160 Worker's Comp. Insurance	9,202.00	8,772.00	5,986.00	4,865.81	730.00	(1,818.52)
22	1170 Prof. Liability Insurance	7,890.00	8,160.00	13,704.00	12,142.08	1,898.00	2,734.53
23	1190 Other	(16,232.00)				206.00	205.75
24	Total Personnel Benefits and Taxes:	173,369.00	190,400.00	190,986.00	168,247.57	89,951.00	74,438.47
25	1200 Prof. Fees and Contract Svcs.						
26	1210 Administrative/Financial	20,073.00	15,124.00			1,448.00	1,671.87
27	1220 Habilitation/Rehabilitation						
28	1230 Medical						
29	1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)						
30	1237 Physician Nursing Services						
31	1238 Psychiatric Services						
32	1290 Other	740.00	1,189.00	5,201.00	6,406.66	3,932.00	2,305.15
33	Total Prof. Fees and Contract Svcs.	20,813.00	16,313.00	5,201.00	6,406.66	5,380.00	3,977.02
34	1300 Travel/Transportation						
35	1390 Other	30,733.00	30,011.00	12,495.00	12,233.25	318.00	245.87
36	Total Travel/Transportation:	30,733.00	30,011.00	12,495.00	12,233.25	318.00	245.87
37	1400 Supplies						
38	1440 Food	928.00	1,536.00				
39	1490 Other	6,822.00	6,136.00	9,920.00	8,842.19	7,588.00	5,121.54
40	Total Supplies	7,750.00	7,672.00	9,920.00	8,842.19	7,588.00	5,121.54
41	1500 Occupancy:						
42	1510 Rent of Space	4,800.00	4,800.00	3,482.00	5,769.91		
43	1520 Utilities and Telephone	31,083.00	28,265.00	17,062.00	17,579.51	4,660.00	2,413.32
44	1590 Other	36,124.00	29,025.00	10,147.00	6,141.79		
45	Total Occupancy:	72,007.00	62,090.00	30,690.00	29,491.21	4,660.00	2,413.32
46	1600 Equipment	7,105.00	4,989.00	2,807.00	1,161.48		
47	1700 Depreciation						
48	1710 Building	34,921.00	35,490.00	8,676.00	8,275.59		
49	1720 Equipment	5,187.00	9,952.00	13,847.00	13,717.17		
50	Total Depreciation	40,108.00	45,442.00	22,523.00	21,992.76	-	-
51	1800 Miscellaneous						
52	1810 Clothing						
53	1860 Bad Debt						
54	1890 Other	12.00	30.00				
55	Total Miscellaneous	12.00	30.00	-	-	-	-
56	Expenditures Subtotal	1,316,343.00	1,395,728.00	807,868.00	722,196.32	493,852.00	428,103.72
57	Admin. and Support Allocation	273,199.00	214,026.00	272,064.00	160,931.85	236,590.00	200,549.20
58	Total Expenditures	1,589,542.00	1,609,754.00	1,079,932.00	883,128.17	730,443.00	628,652.92
59							
60	Units by Payor Source						
61	Private Pay	24	-				1
62	Other Insurance	1,901	1,694			2,297	2,037
63	Title 19	40,316	41,234		24,069	5,715	4,216
64	Contract	11,841	13,185		7,782	873	407
65	Other Grants	-	-				
66	Other	2,818	2,052		116		
67	Total Units by Programs	56,900	58,165	37,657	31,967	8,885	6,661
68							
69	Cost per Unit	\$ 27.94	\$ 27.68	\$ 28.68	\$ 27.63	\$ 82.21	\$ 94.38
70							
71	State Rate	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72
72							
73	15 - Minute Unit						

	N	O	R	S	V	W	Z	AA	AD	AE
1										
2										
3										
4										
5	Dakota Counseling		East Central Behavioral Health		Human Service Agency		Lewis and Clark Behavioral Health		Northeastern Mental Health Center	
6	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
7		102-103								
8										
9	26,405.00	26,405.00	21,753.00		6,477.00	7,644.62				
10	187,135.00	187,135.00	75,403.00	63,421.18	140,230.00	131,140.43	865,729.00	\$ 711,900	376,641.00	339,512.51
11			19,037.00	12,265.05	22,341.00	21,344.01		\$ 108,510	59,838.00	60,844.00
12					-	-			1,197.00	138.00
13					-	-				
14	213,540.00	213,540.00	116,193.00	75,686.23	169,048.00	160,129.06	865,729.00	820,410.35	437,675.00	400,494.51
15										
16	6,406.00	6,406.00	1,758.00	1,321.00	-	-	54,076.50	\$ 44,118	4,870.00	4,850.00
17	53,385.00	53,385.00	12,642.00	7,267.00	28,421.00	31,313.71	190,562.00	\$ 152,516	70,021.00	70,664.00
18	654.00	654.00			869.00	1,171.22	6,515.50	\$ 1,006	65.00	11.00
19	14,948.00	14,948.00	8,694.00	5,904.00	11,531.00	10,743.46	74,155.00	\$ 63,868	33,482.00	30,637.87
20	1,000.00	1,000.00			-	-				
21	3,384.00	3,384.00	463.00	400.00	309.00	621.78	2,678.50	\$ 2,939	1,270.00	1,225.00
22	1,883.00	1,883.00	3,610.00	4,126.42	-	-	7,665.50	\$ 5,447	1,106.00	605.00
23	263.00	263.00			(2,969.00)	3,580.95		\$ 2,181	108.00	133.00
24	81,923.00	81,923.00	27,167.00	19,018.42	38,160.00	47,431.12	335,653.00	272,074.04	110,922.00	108,125.87
25										
26	7,324.00	7,324.00	3,485.00	4,197.65	2,749.00	2,737.75	36,069.50	\$ 19,016	2,894.00	3,806.00
27					-	-				
28										
29					-	-			1,253.00	866.00
30					-	-				
31					-	-				
32	345.00	345.00	37,383.00	36,901.76	804.00	453.61	3,122.50			
33	7,669.00	7,669.00	40,868.00	41,099.41	3,554.00	3,191.36	39,192.00	19,016.44	4,147.00	4,672.00
34								\$ 44,978		
35	6,640.00	6,640.00	1,248.00	323.00	5,320.00	2,190.44	80,113.50	\$ 8,131	11,147.00	7,953.00
36	6,640.00	6,640.00	1,248.00	323.00	5,320.00	2,190.44	80,113.50	53,108.90	11,147.00	7,953.00
37										
38					23.00	0.09	2,144.50	\$ 716		
39	2,785.00	2,785.00	1,470.00	653.00	1,636.00	2,003.59	20,795.00	\$ 40,523	6,609.00	12,207.00
40	2,785.00	2,785.00	1,470.00	653.00	1,659.00	2,003.68	22,939.50	41,238.49	6,609.00	12,207.00
41										
42	3,861.00	3,861.00			-	-	-		37,446.00	33,173.00
43	7,910.00	7,910.00	2,304.00	1,733.00	4,967.00	5,061.02	32,652.00	\$ 26,040	7,880.00	7,970.00
44			2,735.00	1,245.00	3,907.00	4,647.12	28,442.50	\$ 3,211	3,646.00	2,190.00
45	11,771.00	11,771.00	5,039.00	2,978.00	8,874.00	9,708.14	61,094.50	29,251.33	48,972.00	43,333.00
46	1,164.00	1,164.00	3,289.00	2,708.00	(119.00)	649.94	4,476.50		2,253.00	3,180.00
47										
48	4,058.00	4,058.00			3,744.00	3,912.74	21,660.50	\$ 14,363	3,601.00	3,770.00
49	990.00	990.00	23.00	34.00	6,557.00	3,998.48			6,771.00	642.00
50	5,048.00	5,048.00	23.00	34.00	10,301.00	7,911.22	21,660.50	14,363.13	10,372.00	4,412.00
51										
52					-	-				
53					-	-		\$ 3,479		
54	921.00	921.00			140.00	120.95	12,636.00		580.00	497.00
55	921.00	921.00	-	-	140.00	120.95	12,636.00	3,479.12	580.00	497.00
56	331,461.00	331,461.00	195,296.00	142,500.06	236,937.00	233,335.91	1,443,494.50	1,252,941.80	632,678.00	584,874.38
57	31,390.89	31,390.89	30,603.00	32,543.15	17,520.00	15,678.28	30,954.95	\$ 36,373	119,849.00	108,331.41
58	362,851.89	362,851.89	225,899.00	175,043.21	254,457.00	249,014.19	1,474,449.45	1,289,314.86	752,526.00	693,205.79
59										
60										
61	1,222	1,222			10		522	319	1,163	291
62					2,473		6,861	5,522	9,200	8,587
63	9,024	9,024	4,076	3,168	4,723	2	22,383	21,068	21,340	17,672
64	978	978	2,788	2,549	385	1,374	16,116	7,962	5,070	3,314
65				1			5,295			
66						417			146	217
67	11,224	11,224	6,864	5,718	7,591	7,088	45,882	34,871	36,919	30,081
68										
69	\$ 32.33	\$ 32.33	\$ 32.91	\$ 30.61	\$ 33.52	\$ 35.13	\$ 32.14	\$ 36.97	\$ 20.38	\$ 23.04
70										
71	\$ 26.12	\$ 26.12	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72
72										
73										

	AH	AI	AL	AM	AP	AQ	AT	AU	AV	AW
1										
2										
3										
4										
5	South Eastern Behavioral Health		Southern Plains Behavioral Health		Three Rivers Mental Health and Chemical Dependency Center		Totall All Providers			
6	2017	2018	2017	2018	2017	2018	2017	2018	Change	
7										
8										
9			4,108.00				70,136.00	33,796.15	\$ (36,340)	-51.8%
10	768,048.00	882,245.31	373,367.00	509,501.00	147,162.00	138,498.00	4,507,608.00	4,512,882.16	\$ 5,274	0.1%
11			41,083.00		25,748.00	17,792.00	252,869.00	310,047.06	\$ 57,178	22.6%
12							1,197.00	138.00	\$ (1,059)	-88.5%
13							-	2,402.79	\$ 2,403	0.0%
14	768,048.00	882,245.31	418,558.00	509,501.00	172,910.00	156,290.00	4,831,809.00	4,859,266.16	27,457.16	0.57%
15							-	-		
16	7,249.00	13,874.28	9,023.00	11,792.00	3,461.00	2,313.00	130,273.50	133,659.63	\$ 3,386	2.6%
17	63,997.00	72,395.56	72,582.00		47,800.00	51,121.00	718,703.00	589,572.90	\$ (129,130)	-18.0%
18	1,502.00			81,648.00	258.00	99.00	17,399.50	85,718.37	\$ 68,319	392.6%
19	56,031.00	66,620.94	32,203.00	32,166.00	13,228.00	12,176.00	368,269.00	357,987.33	\$ (10,282)	-2.8%
20	2,711.00	2,188.70			351.00	142.00	4,334.00	3,013.41	\$ (1,321)	-30.5%
21	8,192.00	9,311.51	1,545.00	1,932.00	983.00	745.00	31,358.50	28,993.96	\$ (2,365)	-7.5%
22	1,815.00	2,635.01	5,303.00	6,829.00	5,770.00	4,436.00	48,761.50	47,114.68	\$ (1,647)	-3.4%
23	951.00	570.50					(17,936.00)	6,670.71	\$ 24,607	-137.2%
24	142,448.00	167,596.50	120,656.00	134,367.00	71,851.00	71,032.00	1,301,163.00	1,252,730.99	(48,432.01)	-3.72%
25							-	-		
26	5,781.00	14,430.12	12,063.00	18,288.00	6,134.00	7,114.00	90,696.50	86,385.83	\$ (4,311)	-4.8%
27							-	-	\$ -	0.0%
28							-	#VALUE!	#VALUE!	0.0%
29	4,128.00	2,830.00					5,381.00	3,696.00	\$ (1,685)	-31.3%
30							-	-	\$ -	0.0%
31	76,018.00	81,726.60					76,018.00	81,726.60	\$ 5,709	7.5%
32	7,046.00	6,726.78	2,857.00			497.00	61,085.50	54,479.96	\$ (6,606)	-10.8%
33	92,973.00	105,713.50	14,920.00	18,288.00	6,134.00	7,611.00	233,182.00	226,288.39	(6,893.61)	-2.96%
34							-	44,977.55		
35	21,193.00	27,499.41	8,125.00	12,197.00	14,970.00	13,592.00	185,662.50	114,376.32	\$ (71,286)	-38.4%
36	21,193.00	27,499.41	8,125.00	12,197.00	14,970.00	13,592.00	185,662.50	159,353.87	(26,308.63)	-14.17%
37							-	-		
38							3,095.50	2,251.63	\$ (844)	-27.3%
39	5,736.00	10,267.36	5,624.00	4,594.00	2,529.00	2,646.00	68,729.00	92,993.63	\$ 24,265	35.3%
40	5,736.00	10,267.36	5,624.00	4,594.00	2,529.00	2,646.00	71,824.50	95,245.26	23,420.76	32.61%
41							-	-		
42	1,897.00	1,697.77	15,224.00	16,427.00	5,247.00	3,886.00	68,096.00	65,753.68	\$ (2,342)	-3.4%
43	26,726.00	30,836.49	9,674.00	10,636.00	15,238.00	8,324.00	152,246.00	138,858.68	\$ (13,387)	-8.8%
44	16,265.00	13,234.03	15,138.00	15,874.00		2,474.00	116,404.50	78,041.93	\$ (38,363)	-33.0%
45	44,888.00	45,768.29	40,036.00	42,937.00	20,485.00	14,684.00	336,745.50	282,654.29	(54,091.21)	-16.06%
46	3,365.00	3,313.83			2,554.00	3,650.00	25,730.50	19,652.25	(6,078.25)	-23.62%
47							-	-		
48	2,407.00	2,407.32	13,215.00	15,449.00	1,868.00	1,572.00	90,092.50	85,239.78	\$ (4,853)	-5.4%
49	16,594.00	15,268.08	14,923.00	14,142.00	4,227.00	3,156.00	68,129.00	60,909.73	\$ (7,219)	-10.6%
50	19,001.00	17,675.40	28,138.00	29,591.00	6,095.00	4,728.00	158,221.50	146,149.51	(12,071.99)	-7.63%
51							-	-		
52							-	-	\$ -	0.0%
53							-	3,479.12	\$ 3,479	0.0%
54			48.00	49.00		10.00	13,416.00	706.95	\$ (12,709)	-94.7%
55			48.00	49.00		10.00	13,416.00	4,186.07	(9,229.93)	-68.80%
56	1,097,652.00	1,260,079.60	636,105.00	751,524.00	297,528.00	274,243.00	7,157,753.50	7,045,526.79	(112,226.71)	-1.57%
57	211,523.00	255,132.52	101,116.00	111,562.74	97,762.00	99,144.00	1,391,180.95	1,234,272.22	\$ (156,909)	-11.28%
58	1,309,175.00	1,515,212.12	737,221.00	863,086.74	395,290.00	373,387.00	8,548,934.45	8,279,799.00	(269,135.45)	-3.15%
59							0	0		
60							-	-		
61							1,719	611		
62							22,732	17,840		
63	22,228	32,311	18,475	22,912	9,756	9,754	149,012	176,406		
64	6,442	9,655	3,739	4,522	2,146	2,085	49,400	52,835		
65							-	5,296		
66							2,964	2,802		
67	28,670	41,966	22,214	27,434	11,902	11,839	263,484	255,790	(7,694)	-2.92%
68							Total Expenditures / Total Units			
69	\$ 45.66	\$ 36.11	\$ 33.19	\$ 31.46	\$ 33.21	\$ 31.54	\$ 36.56	\$ 36.99	\$ 0.43	
70										
71	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72	\$ 26.12	\$ 26.72		
72										
73										

SB 147 YR3 Behavioral Health
 CYF Group
 Schedule A Comparison

Organization	Behavioral Management Services, Inc.		Capital Area Counseling Services		Human Services Agency	
	2017	2018	2017	2018	2017	2018
Account Number and Title					No Data Reported	
1000 Personnel Services						
1010 Administrative	488.00	375.00	4,247.00	5,895.18	-	-
1020 Professional/Program Staff	18,181.00	22,343.00	17,307.00	23,082.40	218.00	-
1040 Support Staff	1,152.00	1,207.00			-	-
1050 Client Wages					-	-
1060 Temporary Staff					-	-
Total Personnel Services:	19,821.00	23,925.00	21,554.00	28,977.58	218.00	-
1100 Personnel Benefits and Taxes:						
1110 Retirement Plans	282.00	346.00	840.00	1,466.20	-	-
1120 Insurance Benefits	2,013.00	1,903.00	2,496.00	4,944.30	39.00	-
1130 Other Benefits					-	-
1140 FICA Taxes	1,409.00	1,704.00	1,614.00	2,176.83	16.00	-
1150 Unemployment Insurance			51.00	41.51	-	-
1160 Worker's Comp. Insurance	185.00	205.00	238.00	295.87	-	-
1170 Prof. Liability Insurance	150.00	188.00	443.00	597.49	-	-
1190 Other					-	-
Total Personnel Benefits and Taxes:	4,039.00	4,346.00	5,682.00	9,522.20	56.00	-
1200 Prof. Fees and Contract Svcs.						
1210 Administrative/Financial	536.00	344.00			-	-
1220 Habilitation/Rehabilitation					-	-
1230 Medical=						
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology					-	-
1237 Physician Nursing Services					-	-
1238 Psychiatric Services					-	-
1290 Other	28.00	28.00			-	-
Total Prof. Fees and Contract Svcs.	564.00	372.00	-	-	-	-
1300 Travel/Transportation						
1390 Other			633.00	390.14	-	-
Total Travel/Transportation:	-	-	633.00	390.14	-	-
1400 Supplies						
1440 Food	21.00	32.00			-	-
1490 Other	86.00	89.00	394.00	175.34	-	-
Total Supplies	107.00	121.00	394.00	175.34	-	-
1500 Occupancy:						
1510 Rent of Space	-	-	-	-	-	-
1520 Utilities and Telephone	783.00	676.00	1,575.00	1,984.78	-	-
1590 Other	787.00	599.00	937.00	693.42	-	-
Total Occupancy:	1,570.00	1,275.00	2,512.00	2,678.20	-	-
1600 Equipment	190.00	33.00			-	-
1700 Depreciation						
1710 Building	1,337.00	1,353.00	801.00	934.34	-	-
1720 Equipment	37.00	90.00			-	-
Total Depreciation	1,374.00	1,443.00	801.00	934.34	-	-
1800 Miscellaneous						
1810 Clothing					-	-
1860 Bad Debt					-	-
1890 Other					-	-
Total Miscellaneous	-	-	-	-	-	-
Expenditures Subtotal	27,665.00	31,515.00	31,575.00	42,677.80	273.00	-
Admin. and Support Allocation	5,742.00	1,510.00	10,633.00	9,510.18	20.00	-
Total Expenditures	33,407.00	33,025.00	42,208.00	52,187.98	293.00	-
Units by Payor Source						
Private Pay	-	-			-	-
Other Insurance	38	-			8	-
Title 19	1,938	2,126		8,355	12	-
Contract	688	546		18	16	-
Other Grants						
Other	-	-				
Total Units by Programs	2,664	2,672	7,869	8,373	36	-
Cost per Unit	\$ 12.54	\$ 12.36	\$ 5.36	\$ 6.23	\$ 8.15	\$ -
State Paid	\$ 10.09	\$ 10.32	\$ 10.09	\$ 10.32	\$ 10.09	\$ 10.32

15 - Minute Unit

Lewis and Clark Behavioral Health		Northeastern Mental Health Center		Total All Providers			
2017	2018	2017	2018	2017	2018	Change	
				4,735.00	6,270.18	\$ 1,535	32.4%
23,963.50	\$ 22,629	10,695.00	3,339.75	70,146.50	71,393.88	\$ 1,247	1.8%
	\$ 1,092	1,684.00	596.00	2,836.00	2,895.00	\$ 59	2.1%
		34.00	1.00	34.00	1.00	\$ (33)	-97.1%
				-	-	\$ -	0.0%
23,963.50	23,720.73	12,413.00	3,936.75	77,751.50	80,560.06	2,808.56	3.61%
				-	-		
1,251.50	\$ 976	138.00	41.00	2,511.50	2,828.99	\$ 317	12.6%
7,434.00	\$ 6,543	1,989.00	601.00	13,932.00	13,991.40	\$ 59	0.4%
221.50	\$ 14	2.00		223.50	13.98	\$ (210)	-93.7%
1,715.00	\$ 1,687	950.00	301.18	5,688.00	5,868.61	\$ 181	3.2%
				51.00	41.51	\$ (9)	-18.6%
89.50	\$ 123	36.00	10.00	548.50	633.41	\$ 85	15.5%
255.50	\$ 76	31.00	5.00	879.50	866.18	\$ (13)	-1.5%
	\$ 12	3.00	1.00	3.00	13.12	\$ 10	337.3%
10,967.00	9,429.82	3,149.00	959.18	23,837.00	24,257.20	420.20	1.76%
				-	-		
978.50	\$ 264	82.00	32.00	1,596.50	640.25	\$ (956)	-59.9%
				-	-	\$ -	0.0%
				-	-	\$ -	0.0%
		36.00	7.00	36.00	7.00	\$ (29)	-80.6%
				-	-	\$ -	0.0%
				-	-	\$ -	0.0%
102.50				130.50	28.00	\$ (103)	-78.5%
1,081.00	264.25	118.00	39.00	1,763.00	675.25	(1,087.75)	-61.70%
	\$ 706			-	705.66		
359.50	\$ 144	314.00	68.00	1,306.50	602.63	\$ (704)	-53.9%
359.50	850.15	314.00	68.00	1,306.50	1,308.29	1.79	0.14%
				-	-		
49.50	\$ 4			70.50	35.98	\$ (35)	-49.0%
524.00	\$ 457	187.00	104.00	1,191.00	825.80	\$ (365)	-30.7%
573.50	461.44	187.00	104.00	1,261.50	861.78	(399.72)	-31.69%
				-	-		
-		1,064.00	282.00	1,064.00	282.00	\$ (782)	-73.5%
595.00	\$ 267	224.00	67.00	3,177.00	2,994.88	\$ (182)	-5.7%
844.50	\$ 18	103.00	18.00	2,671.50	1,328.27	(1,343)	-50.3%
1,439.50	284.95	1,391.00	367.00	6,912.50	4,605.15	(2,307.35)	-33.38%
134.50		64.00	27.00	388.50	60.00	(328.50)	-84.56%
				-	-	\$ -	0.0%
721.50	\$ 80	102.00	32.00	2,961.50	2,399.15	\$ (562)	-19.0%
		193.00	6.00	230.00	96.00	\$ (134)	-58.3%
721.50	79.81	295.00	38.00	3,191.50	2,495.15	(696.35)	-21.82%
				-	-	\$ -	0.0%
				-	-	\$ -	0.0%
-	\$ 48			-	48.35	\$ 48	0.0%
416.00		17.00	4.00	433.00	4.00	\$ (429)	-99.1%
416.00	48.35	17.00	4.00	433.00	52.35	(380.65)	-87.91%
39,656.00	35,139.50	17,948.00	5,542.93	116,844.00	114,875.23	(1,968.77)	-1.68%
850.40	\$ 505	3,400.00	1,061.29	20,625.40	12,586.90	\$ (8,039)	-39.0%
40,506.40	35,644.93	21,347.00	6,604.22	137,468.40	127,462.13	(10,006.27)	-7.28%
				-	0		
				-	-		
				-	-		
471	1	490	226	999	227		
1,259	961	478	53	3,675	11,495		
659	304	130	41	1,477	909		
				-	-		
				-	-		
2,389	1,266	1,098	320	6,151.00	12,631.00	6,480	105.35%
\$ 16.96	\$ 28.16	\$ 19.44	\$ 20.64	\$ 13.58	\$ 16.85	\$ 3.27	\$ (0.07)
\$ 10.09	\$ 10.32	\$ 10.09	\$ 10.32	\$ 10.09	\$ 10.32		