

**Questions and Answers Regarding  
Wisconsin Medicaid Cost Reporting (WIMCR)  
Including Medicaid Payments, CSDRB, CBMAC and  
the State/County Contracts**

**Questions & Answers Provided at the 7/12/04 – 7/16/04  
County Training — Questions 1-19**  
*(Note: Some of questions 1-19 have been revised since the training week.)*

**Additional Questions Posed by Counties at the 7/12/04 –  
7/16/04 County Training — Questions 20-25**

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**Overview**

The Department of Health and Family Services (DHFS) recently received approval from the federal Centers for Medicare and Medicaid Services (CMS) to implement a cost-based payment system for counties certified as Medicaid providers of community-based services. Components of this initiative include:

- The Legislature passed and the Governor signed enabling legislation, 2003 Wisconsin Act 318.
- Under the new program, called Wisconsin Medicaid Cost Reporting (WIMCR):
  - The DHFS will make Medicaid payment adjustments to counties based on actual costs incurred, as reported by counties on cost reports, for Medicaid services provided in calendar years (CYs) 2003, 2004 and 2005.
  - Medicaid payment adjustments will be funded by General Purpose Revenue (GPR) and federal Medicaid matching funds.
  - Each county's Community Aids Basic County Allocation (BCA) will be:
    - ✓ Offset to reflect any increase in Medicaid payments the county will receive.
    - ✓ Increased by the amount the county received through the Community Services Deficit Reduction Benefit (CSDRB) for Medicaid services provided in 2002.
    - ✓ Increased by the amount that would have been received under the Community Based Medicaid Administrative Claiming (CBMAC) initiative.

As part of this implementation the Department will significantly modify the CBMAC initiative. Counties that participated in CBMAC will be held-harmless through adjustments to their BCA, with the goal that they not experience a loss of revenue. The consolidated time study also supports Wisconsin's IV-E claims, therefore components of the time study will continue.

This initiative is expected to result in an additional \$53.2 million in funding for Medicaid benefit costs in fiscal year 2005. At the same time, the initiative will be cost neutral for counties.

As currently worded, Act 318 would sunset at the close of CY 2005, and thereby would restore Community Aids funding to current levels, reinstate CSDRB, and terminate Medicaid payment adjustments.

WIMCR is discussed in the questions and answers below by examining each component of the initiative including:

- Medicaid payments.
- Medicaid Cost Reporting.
- CSDRB.
- CBMAC.
- The State/County Contracts and BCA.

## **Medicaid Payments**

### **1. Which services will be included in WIMCR?**

WIMCR includes services provided by county agencies for dates of service from January 1, 2003 through December 31, 2005. These services include:

- Case management services.
- Child/adolescent day treatment.
- Community support program services.
- Home health services.
- Medical day treatment services.
- Mental health crisis intervention services.
- Outpatient mental health and substance abuse services, including evaluation, psychotherapy, and substance abuse counseling and intensive in-home mental health services for children under HealthCheck.
- Outpatient mental health and substance abuse services provided in the home and community. (The non-federal share of this service is provided by the county.)
- Personal care services.
- Prenatal care coordination services.
- Substance abuse day treatment.

### **2. Who will receive the Medicaid payments?**

All Medicaid and WIMCR payments are made by check.

#### **Routine Payments**

When Medicaid providers submit claims to the Medicaid program they will continue to receive payments as they do today.

#### **Interim and Reconciliation Payments**

Federal regulations require Medicaid payments to be made only to Medicaid-certified providers. The Medicaid WIMCR interim and reconciliation payment checks will be made payable to the Medicaid provider, but they will be mailed to either the county treasurer or designee who also receives the Community Aids Reporting System (CARS)/BCA payments. The state will send reports to the county providing details on changes in these payments.

### **3. How will these interim and reconciliation Medicaid payments and adjustments be made in CYs 2004, 2005 and 2006?**

In November 2004, February 2005, June 2005, February 2006, and June 2006 Medicaid will issue interim payments and final cost reconciliation adjustments to Medicaid-certified county providers as follows:

#### **November 2004**

- **Final Cost Reconciliation for CY 2003**
  - For services provided in CY 2003 and paid by Medicaid.

- Based on CY 2003 county cost reports submitted in September 2004.
- **Interim Payment for CY 2004**
  - For services provided between January 1, 2004 and June 30, 2004 and paid by Medicaid.
  - Based on CY 2003 county cost reports.

#### **February 2005**

- **Interim Payment for CY 2004**
  - For services provided between July 1, 2004 and December 31, 2004 and paid by Medicaid.
  - Based on CY 2003 county cost reports.

#### **June 2005**

- **Final Cost Reconciliation for CY 2004**
  - For services provided in CY 2004 and paid by Medicaid.
  - Based on CY 2004 county cost reports submitted in March 2005.
- **Interim Payment for CY 2005**
  - For services provided between January 1, 2005 and June 30, 2005 and paid by Medicaid.
  - Based on county cost reports for CY 2004 submitted in March 2005.

#### **February 2006**

- **Interim Payment for CY 2005**
  - For services provided between July 1, 2005 and December 31, 2005 and paid by Medicaid.
  - Based on CY 2004 county cost reports.

#### **June 2006**

- **Final Cost Reconciliation for CY 2005**
  - For services provided in CY 2005 and paid by Medicaid.
  - Based on county cost reports submitted by March 2006 for CY 2005.

See Question 20 for additional information on cost report deadlines. See Attachment 1 for The Wisconsin Medicaid Cost Reporting (WIMCR) Workplan.

### **Medicaid Cost Reporting**

#### **4. What are the counties' cost reporting responsibilities?**

The federal CMS requires assurance that federal payments be based on actual allowable and documented costs. Because of this requirement, counties will be required to submit cost reports for all services listed in Question 1 that are provided by county providers under the following timetable:

- In September 2004 for services provided in CY 2003.
- In March 2005 for services provided in CY 2004.
- In March 2006 for services provided in CY 2005.

See Question 20 for additional information on cost report deadlines.

Counties will be required to submit a separate cost report for each service area, claimed and listed under Question 1.

- Generally, this means that a separate cost report is required for each Medicaid provider number.
- However, if multiple services are billed under one provider number, then one cost report must be submitted for each service. For example, two reports are required if a home health agency also bills for personal care.

Cost reports are not required for any service area for which Medicaid payments were not received, for the applicable time period.

Medicaid has prepared and distributed lists of all certified county providers for review and certification by the county.

**5. What if a county provider's costs differ from the interim payment that is received for services provided?**

The initiative will be cost neutral for counties.

If a county provider's costs are *greater than* the Medicaid payments for services provided in CYs 2003, 2004 or 2005, Medicaid will issue a payment for the difference between costs and payments for the applicable time period. For example, if the Medicaid payment were \$5,000, the BCA would be decreased by \$5,000.

If initially a county provider's costs are *less than* the Medicaid payments for services provided in CYs 2003, 2004 or 2005, counties are expected to diligently reexamine all allowable costs and assure that these costs are included in their cost reports. The Department then will work with the county to assure that the county is held harmless.

If a county identifies an error and needs to make an adjustment to cost reports *after* June 2006, the county needs to submit an adjusted cost report. The state will need to report the information to CMS and adjust the state's Medicaid claim.

**6. How will the cost report training and technical assistance be handled?**

Cost report training was provided in each region the week of July 12-16, 2004. In this half-day training, details of the BCA, hold-harmless adjustments and cost reports were covered.

Additional technical support is available on:

- Cost reporting through a toll-free hotline at (888) 322-1006.
- BCA and other issues from the Area Administrators.

**7. What are the county-specific payment estimates?**

Attachment 2 contains the specific county estimates for CYs 2004 and 2005. Please note that the actual Medicaid payments and CSDRB and CBMAC hold harmless may differ somewhat from the estimates shown in the attachment.

**8. What happens if an agency in a county does not submit a cost report?**

The federal government requires cost reporting as part of receiving these federal revenues. In order for a county to receive its proper share of the payments, all the cost reports from that county must be submitted. Medicaid payments to counties may be withheld or recouped if adequate cost reports are not submitted in a timely manner. The state will have a mechanism in place to follow-up on missing cost reports. The state will also follow up with counties that have cost reports that result in unusually low or high rates, compared to other counties.

**Community Services Deficit Reduction Benefit (CSDRB)**

**9. How are these cost reports different from CSDRB?**

Cost reports for county community-based services were voluntary under the CSDRB. Seventy percent of county programs submitted CSDRB cost reports. Under WIMCR, cost reports are mandatory for county community-based services. The new cost reports will be virtually identical to the CSDRB cost reports, although a few additional services have been added. The report format and submission is web-based.

It is critical that counties carefully, accurately, and fully report costs associated with those services to assure full and complete federal reimbursement. Wisconsin citizens and counties benefit from securing additional funding for Medicaid services.

**10. What happened to CSDRB?**

The state's biennial budget, 2003 WI Act 33, and 2003 WI Act 318:

- Eliminated the CSDRB program beginning in CY 2004 for CY 2003 services.
- Budgeted \$17 million CSDRB hold-harmless payments to counties and local public health departments for services provided in CY 2003 and authorized payments for services provided in CYs 2004 and 2005.
- A CSDRB-type cost reporting program is reinstated for services provided in CY 2006 as currently worded in state law. Cost reports will continue to be required for all county services.

**11. How will the \$17 million provided for CSDRB hold-harmless payments/adjustments be distributed to the counties and local public health departments?**

The law authorizes CSDRB hold-harmless payments/adjustments in the amount of \$17 million for services provided in CYs 2003, 2004, and 2005. Counties will be held harmless at their CY 2002 CSDRB payment/adjustment levels, if their cost reports

demonstrate deficits of at least that level. This will account for approximately \$16.1 million of the \$17 million.

The remaining money will be distributed to all counties based on their respective share of their aggregate deficits reported for all counties for CYs 2003, 2004, and 2005 above CY 2002 levels. The deficits represent the difference between reported costs and Medicaid reimbursement.

**12. How will the CSDRB hold-harmless be figured into adjustments that counties will receive?**

A county's BCA will be adjusted upward to account for their CSDRB hold-harmless amounts. Counties will receive the \$17 million hold-harmless adjustments in the following manner:

- For services provided in CY 2003, the CSDRB hold-harmless payment will be applied to the BCA adjustment done in November 2004.
- For services provided in CY 2004, the CSDRB hold-harmless payment will be applied to the BCA adjustment done in February 2006.
- For services provided in CY 2005, Act 318 authorizes the Department to make CSDRB hold-harmless payments. These payments are likely to occur sometime after July 1, 2006.

**The Community Based Medicaid Administrative Claiming (CBMAC) Program**

**13. What is happening to the CBMAC Program?**

The CBMAC program is being substantially modified because:

- Costs claimed under the WIMCR initiative take advantage of the higher federal reimbursement rate for services, 58%, as opposed to the 50% administrative reimbursement rate for CBMAC.
- There is potential duplication in the administrative costs of some county providers to be reported under the WIMCR program and the costs reported under CBMAC.
- At this time, federal reimbursement is more certain under WIMCR. Federal approval of the WIMCR State Plan Amendment (SPA) 03-005 was issued on June 3, 2004. As approved by the federal government, the costs included in the WIMCR should be reported in the same manner as under the former CSDRB program. This was discussed with CMS as part of its review and approval of the WIMCR state plan amendment. Federal approval is pending for the Department's cost allocation plan amendment to implement CBMAC and federal officials have been subjecting the cost allocation plan amendment to considerable scrutiny.

Under current statutes, the WIMCR initiative sunsets and CSDRB is reinstated effective CY 2006.

**14. Explain the CBMAC hold-harmless provisions.**

A hold-harmless adjustment equal to the projected county share of CBMAC will be used to maintain the Administration's commitment to avoid a negative fiscal effect on counties under the WIMCR initiative.

Counties have already received and will retain their CBMAC share for CY 2003. The State of Wisconsin will handle the federal issues with CMS, including the repayment of federal funds that have been claimed by the state. A hold-harmless adjustment will be instituted for CY 2004 and CY 2005 using revenue generated under the WIMCR initiative. The hold-harmless for CBMAC will work just like the hold-harmless for CSDRB; the BCA will be adjusted upward. These adjustments to the BCA will occur in November 2004, June 2005, and February 2006.

The CY 2004 and CY 2005 CBMAC hold-harmless adjustments will be allocated among counties based on: actual county claims for quarters in which the CBMAC/IV-E consolidated time study is in effect and the most recent quarter of actual claims for time periods after the CBMAC/IV-E time study is modified.

**15. Will the time studies be continued, including the Title IV-E time study, that was consolidated with CBMAC?**

A revised consolidated time study methodology for claiming federal IV-E funds and CBMAC was instituted as part of the current CBMAC initiative. The Department will develop and implement a modified time study. The CBMAC/IV-E consolidated time study will be in effect at least through September 30, 2004.

**The State/County Contracts and the Basic County Allocation (BCA)**

**16. What happens to state/county contracts as a result of WIMCR?**

**CY 2004 BCA Contract**

The CY 2004 BCA (CARS Profile 561) contract amount will be adjusted as follows:

- Reduced by the amount of CY 2003 Medicaid final cost reconciliation based on a county's cost reports for CY 2003.
- Reduced by one half of the estimated adjustment for the CY 2004 Medicaid payment.
- Increased by the amount of the CY 2003 CSDRB hold-harmless payment.
- Increased by the amount of the first three-quarters of the CY 2004 CBMAC hold-harmless payment.

The net adjustment will be reported in a single transaction on the CARS profile 561 in the November or December 2004 CARS report.

**CY 2005 BCA Contract**

The CY 2005 BCA (CARS Profile 561) contract amount will be adjusted twice:

**First, the CY 2005 BCA contract amount will be adjusted as follows:**



- Reduced by the remaining one half of the estimated adjustment for CY 2004 Medicaid payment.
- Reduced by one half of the estimated adjustment for CY 2005 Medicaid payment.
- Increased by the amount of the fourth quarter CY 2004 and first two quarters of CY 2005 CBMAC hold-harmless payment.

**The net adjustment will be reported in a single transaction on the CARS profile 561 in the June 2005 CARS report.**

**Second, the CY 2005 BCA contract amount will be adjusted as follows:**

- Reduced by the remaining one half of the estimated adjustment for the CY 2005 Medicaid payment.
- Increased by the amount of the CY 2004 CSDRB hold-harmless payment.
- Increased by the amount of the last two quarters of CY 2005 CBMAC hold-harmless payment.

**The net adjustment will be reported in a single transaction on the CARS profile 561 in the February 2006 CARS report.**

**17. Why is a total of three years' worth of Medicaid payments being taken out of only two years of BCA?**

Federal rules permit the state to still make Medicaid payments, and claim federal funding for those services provided in CY 2003 and 2004. Because the CY 2003 state/county contracts are now closed, the state will adjust CY 2004 BCA payments to reflect the WIMCR payments made in CY 2004 for services provided in CY 2003 and CY 2004.

**18. How will BCA reductions, CSDRB adjustments and Medicaid cost reconciliation be handled in counties with multiple county departments certified as Medicaid providers (i.e., DSS, DCP, DPH, DA)?**

This was explained further during the July 12-16, 2004 WIMCR training. State staff and counties with multiple county departments have held conference calls to discuss the implications of WIMCR for their specific situations.

**19. What is the Bottom Line for Counties?**

Counties will need to:

- Submit cost reports for all Medicaid county services, assuring that the cost reports identify the services allowable costs.
- The county treasurer or designee who receives the CARS/BCA payments and adjustments needs to be prepared to allocate:
  - The Medicaid interim payments and cost reconciliation adjustments.
  - The hold-harmless adjustments for the programs that participated in CSDRB in 2002.
  - The hold-harmless adjustments for the programs that participated in CBMAC.

All affected agencies in the county need to work closely together to assure success in WIMCR.

**Additional Questions Posed by Counties at the 7/12-7/16/04 County Training**

- 20. Will DHFS consider changing the March 2005 and March 2006 cost reporting due dates for CY 04 and CY 05 respectively?**

The DHFS understands the counties' concerns about completing these cost reports by March. We are looking at alternatives. Before agreeing to a later date, we would like to see how the cost reporting goes for CY 03 (due September 2004). After we have that information, we will talk with WCHSA about the due dates for the CY 04 and CY 05 cost reports. We expect that this discussion could be put on the WCHSA Monthly Executive Board Meeting Agenda for December 2004 or January 2005.

- 21. Will the State/County contract be formally amended to show the reductions to BCA?**

The DHFS will issue unilateral amendments to the contracts to document the changes. Unilateral amendments do not require county signatures. The changes will be reflected in CARS. The changes will be consistent with the numbered memo series and be based on the payments made to the counties under the Wisconsin Medicaid Cost Reporting program after taking into consideration the CSDRB and CBMAC hold harmless amounts. While these are generally expected to reduce the BCA amounts, in certain circumstances, they may also increase the BCA.

- 22. Is it possible to receive a report that shows costs that have previously been submitted by counties?**

A link to a report entitled "2002 CSDRB Program Cost Summary" is provided in the Reference Documents on the WIMCR home page. This report shows the minimum, maximum, and average reported costs, and cutback amounts by procedure code and provider type for the 2002 eligible CSDRB services.

- 23. Will the state grant a waiver of the WIMCR cost reporting requirement to counties that received a small amount of reimbursement from Wisconsin Medicaid?**

Wisconsin must follow federal requirements for WIMCR cost reporting which means that all county providers must submit cost reports regardless of the level of Medicaid reimbursement. The approved state plan amendment also clearly states that cost reports are required for county services. In short, the state does not have the ability to grant waivers of this requirement.

- 24. What kind of additional technical assistance will the state provide to counties?**

The state will provide additional training on cost reporting later in the fall of 2004.

**25. Are WIMCR payments as flexible as the BCA allocation in terms of how the funds are utilized? Are there any restrictions on how counties may use WIMCR payments? For example, can WIMCR payments be used as match in the MA waivers?**

WIMCR payments reimburse a county for actual incurred and allowable expenditures of public funds made by the county in providing Medicaid-covered services. Thus, a county can choose to use the WIMCR payments in a variety of ways such as:

- To reimburse the account from which the actual incurred and allowable expenditure was made for the particular unit of service for which the WIMCR payment was received.
- To cover the deficit between base Medicaid payments and the full cost of care for additional units of the same or a different service.
- To fund the non-federal share of the base Medicaid payment for any service for which counties pay the non-federal share (e.g., community support program services or crisis intervention services).

**ATTACHMENT 1**  
**WISCONSIN MEDICAID COST REPORTING (WIMCR) WORKPLAN**

<u>Date</u>	<u>County Provider Interim Rates and Final Cost Settlements</u>	<u>Basic County Allocation (BCA) Effect</u>
June 2004	<ul style="list-style-type: none"> <li>Numbered memo issued to reflect pending Medicaid payments and BCA adjustments, including revision to cost reporting requirements. BCA adjustments include hold-harmless for CSDRB and CBMAC.</li> </ul>	Note: <ul style="list-style-type: none"> <li><b>CBMAC</b> = Community-Based Medicaid Claiming</li> <li><b>CSDRB</b> = Community Services Deficit Reduction Benefit</li> </ul>
July 12-16, 2004	<ul style="list-style-type: none"> <li>State provided training of county staff.</li> </ul>	
July 26, 2004	<ul style="list-style-type: none"> <li>County cost reporting web tool available.</li> </ul>	
September 3, 2004	<ul style="list-style-type: none"> <li>CY 2003 cost reports due.</li> </ul>	
November 2004	<ul style="list-style-type: none"> <li>Final cost reconciliation for services provided in CY 2003, based on CY 2003 cost reports submitted in September 2004.</li> <li>Interim adjustments made for claims with January to June 2004 dates of service, based on CY 2003 cost data.</li> <li>Payments issued to Medicaid providers and mailed to county treasurer or designee.</li> </ul>	<ul style="list-style-type: none"> <li>CY 2004 BCA adjustment, based on CY 2003 final reconciliation and interim payments for January to June 2004. BCA adjustment include hold-harmless payments of \$17 million CSDRB and 1<sup>st</sup> 3 quarters of CY 2004 CBMAC.</li> <li>Medicaid payments and corresponding BCA adjustments are intended to occur in same month (November). If not possible, Medicaid payments and corresponding BCA adjustments will occur in the following month (December).</li> </ul>
February 2005	<ul style="list-style-type: none"> <li>Interim adjustments for claims with July to December 2004 dates of service, based on CY 2003 cost data.</li> <li>Payments issued to Medicaid providers and mailed to county treasurer or designee.</li> </ul>	<ul style="list-style-type: none"> <li>None.</li> </ul>
March 2005	<ul style="list-style-type: none"> <li>CY 2004 county cost reports due.</li> </ul>	

<u>Date</u>	<u>County Provider Interim Rates and Final Cost Settlements</u>	<u>Basic County Allocation (BCA) Effect</u>
June 2005	<ul style="list-style-type: none"> <li>• Final annual cost reconciliation for services provided in CY 2004. Final payments and notice of recoupments, as needed based on actual county costs.</li> <li>• CY 2005 interim adjustments for claims with January to June 2005 dates of service, based on CY 2004 cost data.</li> <li>• Payments issued to Medicaid providers and mailed to county treasurer or designee.</li> </ul>	<ul style="list-style-type: none"> <li>• CY 2005 BCA adjustment based on CY 2004 final reconciliation and interim payment for January to June 2005. BCA adjustment includes 3 quarters of CBMAC (4<sup>th</sup> quarter of CY 2004 and 1<sup>st</sup> 2 quarters of CY 2005).</li> </ul>
February 2006	<ul style="list-style-type: none"> <li>• Interim adjustments for claims with July to December 2005 dates of service, based on CY 2004 cost reports.</li> <li>• Payments issued to Medicaid providers and mailed to county treasurer or designee.</li> </ul>	<ul style="list-style-type: none"> <li>• Corresponding CY 2005 BCA adjustment, based on second interim payment. BCA adjustment includes hold-harmless payments of CSDRB for CY 2004 and CBMAC for last 2 quarters of CY 2005.</li> </ul>
March 2006	<ul style="list-style-type: none"> <li>• CY 2005 county cost reports due.</li> </ul>	
June 2006	<ul style="list-style-type: none"> <li>• Final annual cost reconciliation for services provided in CY 2005. Final payments and notice of recoupments, as needed based on actual county costs.</li> </ul>	<ul style="list-style-type: none"> <li>• Final CY 2005 BCA adjustment, based on final cost reconciliation.</li> </ul>

**ATTACHMENT 2**  
**COUNTY HOLD-HARMLESS CY 2004 AND CY 2005**

<b>COUNTY HOLD-HARMLESS CY 2004</b>								
<b>County</b>	<b>CY 04 Total Community Aids BCA</b>	<b>ESTIMATED CY 04 CSDRB</b>	<b>ESTIMATED CBMAC Hold Harmless (3 Qs of CY 04)</b>	<b>BCA + CSDRB + CBMAC</b>	<b>Supplemental Payment to Counties</b>	<b>New Community Aids</b>	<b>Community Aids Reduction</b>	<b>Total: New Community Aids + Supplemental Payment</b>
Adams	\$800,495	\$18,673	\$33,016	\$852,184	\$475,619	\$376,565	(\$423,930)	\$852,184
Ashland	\$1,104,107	\$139,671	\$16,693	\$1,260,472	\$586,128	\$674,343	(\$429,764)	\$1,260,472
Barron	\$2,069,918	\$141,952	\$57,963	\$2,269,833	\$718,459	\$1,551,374	(\$518,544)	\$2,269,833
Bayfield	\$813,902	\$44,696	\$27,959	\$886,557	\$254,601	\$631,956	(\$181,946)	\$886,557
Brown	\$9,412,370	\$499,365	\$174,901	\$10,086,636	\$3,230,705	\$6,855,931	(\$2,556,439)	\$10,086,636
Buffalo	\$857,809	\$41,676	\$8,006	\$907,492	\$249,210	\$658,281	(\$199,528)	\$907,492
Burnett	\$833,124	\$85,601	\$21,070	\$939,795	\$316,078	\$623,717	(\$209,407)	\$939,795
Calumet	\$1,235,310	\$186,554	\$44,856	\$1,466,720	\$166,207	\$1,300,513	\$65,203	\$1,466,720
Chippewa	\$2,771,955	\$233,445	\$38,431	\$3,043,831	\$427,353	\$2,616,478	(\$155,477)	\$3,043,831
Clark	\$1,909,317	\$96,651	\$30,825	\$2,036,793	\$182,862	\$1,853,931	(\$55,386)	\$2,036,793
Columbia	\$1,924,837	\$155,845	\$23,783	\$2,104,465	\$514,343	\$1,590,122	(\$334,715)	\$2,104,465
Crawford	\$1,435,243	\$49,387	\$9,608	\$1,494,238	\$711,496	\$782,742	(\$652,501)	\$1,494,238
Dane	\$17,664,832	\$1,043,119	\$241,749	\$18,949,700	\$7,727,897	\$11,221,803	(\$6,443,029)	\$18,949,700
Dodge	\$3,094,158	\$302,940	\$105,462	\$3,502,560	\$411,046	\$3,091,514	(\$2,644)	\$3,502,560
Door	\$1,136,961	\$225,801	\$31,800	\$1,394,562	\$396,802	\$997,760	(\$139,201)	\$1,394,562
Douglas	\$2,956,940	\$62,998	\$14,812	\$3,034,750	\$1,390,687	\$1,644,062	(\$1,312,878)	\$3,034,750
Dunn	\$1,798,868	\$98,233	\$48,944	\$1,946,045	\$869,420	\$1,076,625	(\$722,243)	\$1,946,045
Eau Claire	\$5,169,196	\$376,843	\$42,505	\$5,588,545	\$925,899	\$4,662,645	(\$506,551)	\$5,588,545
Florence	\$455,405	\$0	\$4,003	\$459,408	\$521	\$458,887	\$3,482	\$459,408
Fond du Lac	\$3,763,998	\$238,544	\$94,476	\$4,097,017	\$831,547	\$3,265,470	(\$498,528)	\$4,097,017
Forest/Vilas/ Oneida: All	\$3,109,220	\$269,805	\$69,861	\$3,448,886	\$1,339,173	\$2,109,714	(\$999,506)	\$3,448,886
Grant Iowa: All	\$3,353,972	\$334,092	\$44,836	\$3,732,900	\$1,589,504	\$2,143,396	(\$1,210,576)	\$3,732,900
Green	\$1,259,971	\$24,105	\$58,585	\$1,342,661	\$883,120	\$459,541	(\$800,430)	\$1,342,661
Green Lk Co	\$819,302	\$36,543	\$44,009	\$899,854	\$323,705	\$576,149	(\$243,153)	\$899,854
Iron	\$432,880	\$10,501	\$11,825	\$455,207	\$41,842	\$413,364	(\$19,516)	\$455,207
Jackson	\$1,397,377	\$113,092	\$14,812	\$1,525,281	\$120,623	\$1,404,658	\$7,281	\$1,525,281
Jefferson	\$2,837,056	\$831,766	\$155,806	\$3,824,628	\$2,398,502	\$1,426,126	(\$1,410,930)	\$3,824,628

**COUNTY HOLD-HARMLESS CY 2004 (Continued)**

<b>County</b>	<b>CY 04 Total Community Aids BCA</b>	<b>ESTIMATED CY 04 CSDRB</b>	<b>ESTIMATED CBMAC Hold Harmless (3 Qs of CY 04)</b>	<b>BCA + CSDRB + CBMAC</b>	<b>Supplemental Payment to Counties</b>	<b>New Community Aids</b>	<b>Community Aids Reduction</b>	<b>Total: New Community Aids + Supplemental Payment</b>
Juneau	\$1,090,045	\$194,704	\$38,038	\$1,322,787	\$443,290	\$879,496	(\$210,549)	\$1,322,787
Kenosha	\$7,933,771	\$144,849	\$24,371	\$8,102,991	\$1,814,574	\$6,288,417	(\$1,645,354)	\$8,102,991
Kewaunee	\$880,136	\$185,165	\$27,828	\$1,093,129	\$573,436	\$519,693	(\$360,443)	\$1,093,129
LaCrosse	\$4,549,947	\$849,262	\$109,374	\$5,508,582	\$1,632,815	\$3,875,768	(\$674,179)	\$5,508,582
Lafayette	\$874,450	\$103,549	\$24,243	\$1,002,242	\$342,051	\$660,191	(\$214,259)	\$1,002,242
Lincoln/Langl/ Marath: All	\$7,597,090	\$823,149	\$58,046	\$8,478,285	\$3,083,335	\$5,394,950	(\$2,202,140)	\$8,478,285
Manitowoc	\$3,942,807	\$54,262	\$59,417	\$4,056,486	\$1,171,114	\$2,885,372	(\$1,057,435)	\$4,056,486
Marinette	\$1,824,017	\$593,466	\$53,643	\$2,471,126	\$2,183,760	\$287,367	(\$1,536,650)	\$2,471,126
Marquette	\$658,415	\$3,073	\$8,807	\$670,295	\$128,563	\$541,732	(\$116,683)	\$670,295
Menomonie	\$1,118,730	\$24,166	\$28,532	\$1,171,428	\$432,868	\$738,559	(\$380,171)	\$1,171,428
Milwaukee: All	\$46,921,172	\$747,443	\$121,490	\$47,790,105	\$15,705,052	\$32,085,053	(\$14,836,119)	\$47,790,105
Monroe	\$1,883,898	\$86,062	\$24,019	\$1,993,979	\$344,023	\$1,649,956	(\$233,942)	\$1,993,979
Oconto	\$1,359,446	\$33,573	\$50,256	\$1,443,274	\$99,192	\$1,344,082	(\$15,364)	\$1,443,274
Outagamie	\$6,361,987	\$831,161	\$76,061	\$7,269,208	\$1,522,814	\$5,746,394	(\$615,593)	\$7,269,208
Ozaukee	\$2,613,893	\$59,663	\$34,474	\$2,708,030	\$375,097	\$2,332,933	(\$280,960)	\$2,708,030
Pepin	\$617,900	\$123,543	\$7,206	\$748,649	\$186,342	\$562,307	(\$55,593)	\$748,649
Pierce	\$1,397,131	\$84,640	\$47,389	\$1,529,160	\$153,975	\$1,375,185	(\$21,946)	\$1,529,160
Polk	\$1,888,982	\$322,752	\$74,944	\$2,286,678	\$507,971	\$1,778,706	(\$110,276)	\$2,286,678
Portage	\$1,896,495	\$204,016	\$47,597	\$2,148,109	\$535,254	\$1,612,855	(\$283,640)	\$2,148,109
Price	\$851,644	\$226,217	\$20,993	\$1,098,854	\$247,215	\$851,639	(\$5)	\$1,098,854
Racine	\$10,700,475	\$186,551	\$78,069	\$10,965,095	\$855,822	\$10,109,273	(\$591,202)	\$10,965,095
Richland	\$922,620	\$105,701	\$43,920	\$1,072,241	\$209,985	\$862,255	(\$60,365)	\$1,072,241
Rock Co	\$9,193,578	\$909,500	\$279,755	\$10,382,832	\$1,694,056	\$8,688,776	(\$504,802)	\$10,382,832
Rusk	\$1,095,926	\$34,597	\$29,052	\$1,159,575	\$779,578	\$379,997	(\$715,929)	\$1,159,575
Sauk	\$2,316,975	\$478,176	\$58,447	\$2,853,597	\$1,077,029	\$1,776,568	(\$540,407)	\$2,853,597
Sawyer	\$1,134,258	\$125,173	\$27,246	\$1,286,677	\$413,214	\$873,463	(\$260,795)	\$1,286,677
Shawano	\$1,638,777	\$86,579	\$41,943	\$1,767,299	\$678,176	\$1,089,123	(\$549,654)	\$1,767,299
Sheboygan	\$5,011,669	\$277,233	\$84,173	\$5,373,076	\$655,367	\$4,717,708	(\$293,961)	\$5,373,076

**COUNTY HOLD-HARMLESS CY 2004 (continued)**

<b>County</b>	<b>CY 04 Total Community Aids BCA</b>	<b>ESTIMATED CY 04 CSDRB</b>	<b>ESTIMATED CBMAC Hold Harmless (3 Qs of CY 04)</b>	<b>BCA + CSDRB + CBMAC</b>	<b>Supplemental Payment to Counties</b>	<b>New Community Aids</b>	<b>Community Aids Reduction</b>	<b>Total: New Community Aids + Supplemental Payment</b>
St. Croix	\$1,706,381	\$395,283	\$47,638	\$2,149,303	\$594,624	\$1,554,679	(\$151,702)	\$2,149,303
Taylor	\$1,236,501	\$23,950	\$16,413	\$1,276,864	\$97,117	\$1,179,746	(\$56,755)	\$1,276,864
Trempealeau	\$1,567,815	\$1,261	\$16,700	\$1,585,776	\$95,919	\$1,489,857	(\$77,958)	\$1,585,776
Vernon	\$1,463,181	\$0	\$16,821	\$1,480,002	\$396,259	\$1,083,743	(\$379,438)	\$1,480,002
Walworth	\$3,401,095	\$112,271	\$81,094	\$3,594,460	\$322,869	\$3,271,591	(\$129,504)	\$3,594,460
Washburn	\$899,242	\$329,648	\$36,282	\$1,265,172	\$424,651	\$840,521	(\$58,721)	\$1,265,172
Washington	\$3,483,877	\$659,191	\$37,230	\$4,180,298	\$1,259,968	\$2,920,330	(\$563,547)	\$4,180,298
Waukesha	\$11,368,322	\$695,797	\$289,490	\$12,353,609	\$1,228,230	\$11,125,379	(\$242,943)	\$12,353,609
Waupaca	\$1,974,717	\$269,083	\$96,435	\$2,340,235	\$691,411	\$1,648,824	(\$325,893)	\$2,340,235
Waushara	\$1,070,896	\$321,697	\$58,471	\$1,451,064	\$484,945	\$966,119	(\$104,777)	\$1,451,064
Winnebago	\$7,231,965	\$203,100	\$114,492	\$7,549,556	\$1,144,153	\$6,405,404	(\$826,561)	\$7,549,556
Wood	\$3,660,622	\$428,595	\$38,030	\$4,127,248	\$605,805	\$3,521,443	(\$139,179)	\$4,127,248
<b>Totals</b>	<b>\$ 241,759,371</b>	<b>\$ 17,000,000</b>	<b>\$ 3,899,024</b>	<b>\$ 262,658,395</b>	<b>\$ 72,275,273</b>	<b>\$ 190,383,123</b>	<b>\$ (51,376,248)</b>	<b>\$ 262,658,395</b>
					<i>Supplemental Payment</i>		<i>\$ (72,275,273)</i>	
					<i>CSDRB Payments</i>		<i>\$ 17,000,000</i>	
					<i>CBMAC</i>		<i>\$ 3,899,024</i>	
					<i>Net Reduction to the BCA</i>		<i>\$ (51,376,248)</i>	



**COUNTY HOLD-HARMLESS CY 2005**

<b>County</b>	<b>CY 04 Total Community Aids BCA</b>	<b>ESTIMATED CY 04 CSDRB</b>	<b>ESTIMATED CBMAC Hold Harmless (CY 04 Q4 &amp; All of CY 05)</b>	<b>BCA + CSDRB + CBMAC</b>	<b>Supplemental Payment to Counties</b>	<b>New Community Aids</b>	<b>Community Aids Reduction</b>	<b>Total: New Community Aids + Supplemental Payment</b>
Adams	\$800,495	\$18,673	\$49,292	\$868,461	\$475,619	\$392,842	(\$407,653)	\$868,461
Ashland	\$1,104,107	\$139,671	\$22,514	\$1,266,292	\$586,128	\$680,164	(\$423,943)	\$1,266,292
Barron	\$2,069,918	\$141,952	\$103,547	\$2,315,417	\$718,459	\$1,596,958	(\$472,960)	\$2,315,417
Bayfield	\$813,902	\$44,696	\$44,747	\$903,345	\$254,601	\$648,744	(\$165,158)	\$903,345
Brown	\$9,412,370	\$499,365	\$292,590	\$10,204,325	\$3,230,705	\$6,973,620	(\$2,438,750)	\$10,204,325
Buffalo	\$857,809	\$41,676	\$20,016	\$919,501	\$249,210	\$670,291	(\$187,518)	\$919,501
Burnett	\$833,124	\$85,601	\$36,838	\$955,563	\$316,078	\$639,485	(\$193,639)	\$955,563
Calumet	\$1,235,310	\$186,554	\$58,009	\$1,479,874	\$166,207	\$1,313,667	\$78,357	\$1,479,874
Chippewa	\$2,771,955	\$233,445	\$96,077	\$3,101,477	\$427,353	\$2,674,124	(\$97,831)	\$3,101,477
Clark	\$1,909,317	\$96,651	\$78,062	\$2,084,030	\$182,862	\$1,901,168	(\$8,149)	\$2,084,030
Columbia	\$1,924,837	\$155,845	\$50,708	\$2,131,390	\$514,343	\$1,617,047	(\$307,790)	\$2,131,390
Crawford	\$1,435,243	\$49,387	\$24,019	\$1,508,649	\$711,496	\$797,153	(\$638,090)	\$1,508,649
Dane	\$17,664,832	\$1,043,119	\$407,232	\$19,115,182	\$7,727,897	\$11,387,285	(\$6,277,547)	\$19,115,182
Dodge	\$3,094,158	\$302,940	\$178,879	\$3,575,977	\$411,046	\$3,164,931	\$70,773	\$3,575,977
Door	\$1,136,961	\$225,801	\$98,082	\$1,460,844	\$396,802	\$1,064,042	(\$72,919)	\$1,460,844
Douglas	\$2,956,940	\$62,998	\$36,029	\$3,055,967	\$1,390,687	\$1,665,279	(\$1,291,661)	\$3,055,967
Dunn	\$1,798,868	\$98,233	\$73,998	\$1,971,099	\$869,420	\$1,101,679	(\$697,189)	\$1,971,099
Eau Claire	\$5,169,196	\$376,843	\$102,015	\$5,648,054	\$925,899	\$4,722,155	(\$447,041)	\$5,648,054
Florence	\$455,405	\$0	\$10,008	\$465,413	\$521	\$464,892	\$9,487	\$465,413
Fond du Lac	\$3,763,998	\$238,544	\$314,251	\$4,316,793	\$831,547	\$3,485,246	(\$278,752)	\$4,316,793
Forest/Vilas/ Oneida: All	\$3,109,220	\$269,805	\$148,118	\$3,527,143	\$1,339,173	\$2,187,971	(\$921,249)	\$3,527,143
Grant Iowa: All	\$3,353,972	\$334,092	\$144,115	\$3,832,179	\$1,589,504	\$2,242,675	(\$1,111,297)	\$3,832,179
Green	\$1,259,971	\$24,105	\$82,275	\$1,366,351	\$883,120	\$483,230	(\$776,741)	\$1,366,351
Green Lake Co	\$819,302	\$36,543	\$75,528	\$931,373	\$323,705	\$607,668	(\$211,634)	\$931,373
Iron	\$432,880	\$10,501	\$18,048	\$461,429	\$41,842	\$419,587	(\$13,293)	\$461,429
Jackson	\$1,397,377	\$113,092	\$40,032	\$1,550,501	\$120,623	\$1,429,878	\$32,501	\$1,550,501

**COUNTY HOLD-HARMLESS CY 2005 (continued)**

<b>County</b>	<b>CY 04 Total Community Aids BCA</b>	<b>ESTIMATED CY 04 CSDRB</b>	<b>ESTIMATED CBMAC Hold Harmless (CY 04 Q4 &amp; All of CY 05)</b>	<b>BCA + CSDRB + CBMAC</b>	<b>Supplemental Payment to Counties</b>	<b>New Community Aids</b>	<b>Community Aids Reduction</b>	<b>Total: New Community Aids + Supplemental Payment</b>
Jefferson	\$2,837,056	\$831,766	\$226,910	\$3,895,732	\$2,398,502	\$1,497,230	(\$1,339,826)	\$3,895,732
Juneau	\$1,090,045	\$194,704	\$56,045	\$1,340,794	\$443,290	\$897,503	(\$192,542)	\$1,340,794
Kenosha	\$7,933,771	\$144,849	\$51,922	\$8,130,543	\$1,814,574	\$6,315,968	(\$1,617,803)	\$8,130,543
Kewaunee	\$880,136	\$185,165	\$40,766	\$1,106,067	\$573,436	\$532,631	(\$347,505)	\$1,106,067
LaCrosse	\$4,549,947	\$849,262	\$218,187	\$5,617,396	\$1,632,815	\$3,984,581	(\$565,366)	\$5,617,396
Lafayette	\$874,450	\$103,549	\$34,919	\$1,012,918	\$342,051	\$670,867	(\$203,583)	\$1,012,918
Lincoln/Langl/ Marath: All	\$7,597,090	\$823,149	\$146,117	\$8,566,355	\$3,083,335	\$5,483,021	(\$2,114,069)	\$8,566,355
Manitowoc	\$3,942,807	\$54,262	\$144,549	\$4,141,618	\$1,171,114	\$2,970,504	(\$972,303)	\$4,141,618
Marinette	\$1,824,017	\$593,466	\$134,107	\$2,551,590	\$2,183,760	\$367,831	(\$1,456,186)	\$2,551,590
Marquette	\$658,415	\$3,073	\$22,018	\$683,505	\$128,563	\$554,942	(\$103,473)	\$683,505
Menomonie	\$1,118,730	\$24,166	\$48,831	\$1,191,727	\$432,868	\$758,858	(\$359,872)	\$1,191,727
Milwaukee: All	\$46,921,172	\$747,443	\$249,822	\$47,918,437	\$15,705,052	\$32,213,384	(\$14,707,788)	\$47,918,437
Monroe	\$1,883,898	\$86,062	\$60,048	\$2,030,008	\$344,023	\$1,685,985	(\$197,913)	\$2,030,008
Oconto	\$1,359,446	\$33,573	\$79,419	\$1,472,438	\$99,192	\$1,373,246	\$13,800	\$1,472,438
Outagamie	\$6,361,987	\$831,161	\$192,154	\$7,385,301	\$1,522,814	\$5,862,487	(\$499,500)	\$7,385,301
Ozaukee	\$2,613,893	\$59,663	\$91,252	\$2,764,808	\$375,097	\$2,389,711	(\$224,182)	\$2,764,808
Pepin	\$617,900	\$123,543	\$18,014	\$759,457	\$186,342	\$573,115	(\$44,785)	\$759,457
Pierce	\$1,397,131	\$84,640	\$86,942	\$1,568,713	\$153,975	\$1,414,738	\$17,607	\$1,568,713
Polk	\$1,888,982	\$322,752	\$122,745	\$2,334,480	\$507,971	\$1,826,508	(\$62,474)	\$2,334,480
Portage	\$1,896,495	\$204,016	\$82,277	\$2,182,788	\$535,254	\$1,647,534	(\$248,961)	\$2,182,788
Price	\$851,644	\$226,217	\$37,385	\$1,115,246	\$247,215	\$868,031	\$16,387	\$1,115,246
Racine	\$10,700,475	\$186,551	\$138,336	\$11,025,362	\$855,822	\$10,169,540	(\$530,935)	\$11,025,362
Richland	\$922,620	\$105,701	\$63,822	\$1,092,142	\$209,985	\$882,157	(\$40,463)	\$1,092,142
Rock Co	\$9,193,578	\$909,500	\$472,813	\$10,575,890	\$1,694,056	\$8,881,834	(\$311,744)	\$10,575,890
Rusk	\$1,095,926	\$34,597	\$50,776	\$1,181,299	\$779,578	\$401,721	(\$694,205)	\$1,181,299
Sauk	\$2,316,975	\$478,176	\$164,131	\$2,959,282	\$1,077,029	\$1,882,253	(\$434,722)	\$2,959,282

<b>COUNTY HOLD-HARMLESS CY 2005 (continued)</b>								
<b>County</b>	<b>CY 04 Total Community Aids BCA</b>	<b>ESTIMATED CY 04 CSDRB</b>	<b>ESTIMATED CBMAC Hold Harmless (CY 04 Q4 &amp; All of CY 05)</b>	<b>BCA + CSDRB + CBMAC</b>	<b>Supplemental Payment to Counties</b>	<b>New Community Aids</b>	<b>Community Aids Reduction</b>	<b>Total: New Community Aids + Supplemental Payment</b>
Sawyer	\$1,134,258	\$125,173	\$48,719	\$1,308,150	\$413,214	\$894,936	(\$239,322)	\$1,308,150
Shawano	\$1,638,777	\$86,579	\$81,896	\$1,807,253	\$678,176	\$1,129,077	(\$509,700)	\$1,807,253
Sheboygan	\$5,011,669	\$277,233	\$139,475	\$5,428,377	\$655,367	\$4,773,010	(\$238,659)	\$5,428,377
St. Croix	\$1,706,381	\$395,283	\$194,155	\$2,295,820	\$594,624	\$1,701,196	(\$5,185)	\$2,295,820
Taylor	\$1,236,501	\$23,950	\$40,032	\$1,300,483	\$97,117	\$1,203,365	(\$33,136)	\$1,300,483
Trempealeau	\$1,567,815	\$1,261	\$31,621	\$1,600,697	\$95,919	\$1,504,778	(\$63,037)	\$1,600,697
Vernon	\$1,463,181	\$0	\$30,024	\$1,493,205	\$396,259	\$1,096,946	(\$366,235)	\$1,493,205
Walworth	\$3,401,095	\$112,271	\$148,003	\$3,661,369	\$322,869	\$3,338,499	(\$62,596)	\$3,661,369
Washburn	\$899,242	\$329,648	\$50,207	\$1,279,097	\$424,651	\$854,446	(\$44,796)	\$1,279,097
Washington	\$3,483,877	\$659,191	\$130,104	\$4,273,172	\$1,259,968	\$3,013,204	(\$470,673)	\$4,273,172
Waukesha	\$11,368,322	\$695,797	\$599,436	\$12,663,555	\$1,228,230	\$11,435,325	\$67,003	\$12,663,555
Waupaca	\$1,974,717	\$269,083	\$162,130	\$2,405,929	\$691,411	\$1,714,519	(\$260,198)	\$2,405,929
Waushara	\$1,070,896	\$321,697	\$85,401	\$1,477,994	\$484,945	\$993,049	(\$77,847)	\$1,477,994
Winnebago	\$7,231,965	\$203,100	\$326,261	\$7,761,326	\$1,144,153	\$6,617,173	(\$614,792)	\$7,761,326
Wood	\$3,660,622	\$428,595	\$98,078	\$4,187,296	\$605,805	\$3,581,491	(\$79,131)	\$4,187,296
<b>Totals</b>	<b>\$ 241,759,371</b>	<b>\$ 17,000,000</b>	<b>\$ 7,804,877</b>	<b>\$ 266,564,248</b>	<b>\$ 72,275,273</b>	<b>\$ 194,288,976</b>	<b>\$ (47,470,395)</b>	<b>\$ 266,564,248</b>
					<i>Supplemental Payment</i>		\$	
							<i>(72,275,273)</i>	
					<i>CSDRB Payments</i>		\$	<i>17,000,000</i>
					<i>CBMAC</i>		\$	<i>7,804,877</i>
					<i>Net Reduction to the BCA</i>		\$	
							<i>(47,470,395)</i>	