

Tennessee Behavioral Health, Inc. - Middle/West Regions
BHO TennCare Operations Statement of Revenue and Expenses
For the Year Ending December 31, 2008
Report 2A

	Current Quarter	Year to Date Total
Member Months	155,187	1,650,642
Revenues		
TennCare Capitation	3,828,958	38,029,921
Risk Share	546,743	(1,875,860)
Investment (Interest)	25,127	284,702
Other Revenues	0	0
Total Revenues	4,400,828	36,438,763
Expenses		
Mental Health & Substance Services		
Inpatient Psychiatric Facility services	994,122	10,331,824
Inpatient Substance Abuse Treatment and Detox	33,405	280,556
Outpatient Mental Health Services	1,747,089	5,061,574
Outpatient Substance Abuse Treatment and Detox	141,428	409,698
Housing/Residential Treatment	362,077	3,249,644
Specialized Crisis Services	136,024	1,435,479
Psychiatric Rehab and Support Services	45,376	478,860
Case Management	859,123	6,609,610
Forensics		
Other Judicial		
Pharmacy		
Lab Services	21,758	(11,348)
Transportation	71,320	613,674
Medical Incentive Pool and Withhold Adjustments		
Occupancy, Depreciation and Amortization		
Other Mental Health and Substance Abuse Services		
PCP and Specialists Services		
Subtotal	4,411,723	28,459,571
Reinsurance Expense Net of Recoveries		
Less:		
Copayments		
Subrogation		
Coordination of Benefits		
Subtotal		
Total Medical and Substance Abuse	4,411,723	28,459,571
Claim Adjustment Expense	38,290	380,299
Administration ¹		
Rent	4,869	48,361
Salaries and Wages	175,141	1,739,528
Commissions	527	5,238
Contributions for benefit plans for employees		
Payments to employees under non-funded benefit plans		
Other employee welfare		
Legal fees and expenses	2,011	19,970
Medical examination fees		
Utilization management		
Certifications and accreditation	15	150
Auditing, actuarial and other consulting services	21,675	207,795
Traveling expenses	6,289	63,460
Marketing and advertising	4,196	41,677
Postage, express, telegraph and telephone	7,816	77,634
Printing and stationary	40,268	261,452
Occupancy, depreciation and amortization	79,835	794,639
Rental of equipment	124	1,231
Outsourced services includes EDP, claims, and other services	(141)	(1,398)
Books and periodicals		
Boards, bureaus and association fees	(5,025)	10,388
Insurance, except on real estate		
Collection and bank service charges	8,360	16,398
Group service and administration fees		
Reimbursements from fiscal intermediaries		
Real estate expenses		
Real estate taxes	93	923
Bad Debt Expense		
Taxes, licenses and fees:		
State and local insurance taxes		
State premium taxes	87,514	723,081
Insurance department licenses and fees		
Payroll taxes		
Other (excluding federal income and real estate taxes)	1,293	8,056
Investment expenses not included elsewhere		
Write-Ins		
Total Administrative Expenses	434,860	4,018,582
Total Expenses	4,884,873	32,858,452
Income/(loss) before allocated income taxes	(484,045)	3,580,311
Benefit (provision) for income taxes	169,416	(1,253,109)
Net Income (Loss)	(314,629)	2,327,202

Tennessee Behavioral Health, Inc. - East Region
BHO TennCare Operations Statement of Revenue and Expenses
For the Year Ending December 31, 2008
Report 2A

	Current Quarter	Year to Date Total
Member Months	1,283,381	5,167,323
Revenues		
TennCare Capitation	44,188,195	160,487,874
Risk Share	0	0
Investment (Interest)	87,729	739,044
Other Revenues	0	0
Total Revenues	44,275,923	161,226,918
Expenses		
Mental Health & Substance Services		
Inpatient Psychiatric Facility services	9,328,899	38,786,275
Inpatient Substance Abuse Treatment and Detox	534,855	1,981,384
Outpatient Mental Health Services	8,492,755	28,202,870
Outpatient Substance Abuse Treatment and Detox	687,469	2,282,895
Housing/Residential Treatment	2,968,766	12,461,412
Specialized Crisis Services	1,211,547	4,919,025
Psychiatric Rehab and Support Services	404,159	1,640,932
Case Management	6,665,115	28,285,582
Forensics		
Other Judicial		
Pharmacy		
Lab Services	60,086	82,165
Transportation	973,829	3,720,478
Medical Incentive Pool and Withhold Adjustments		
Occupancy, Depreciation and Amortization		
Other Mental Health and Substance Abuse Services		0
PCP and Specialists Services		
Subtotal	31,327,479	122,363,019
Reinsurance Expense Net of Recoveries		
Less:		
Copayments		
Subrogation		
Coordination of Benefits		
Subtotal		
Total Medical and Substance Abuse	31,327,479	122,363,019
Claim Adjustment Expense	441,882	1,604,879
Administration ¹		
Rent	56,192	204,085
Salaries and Wages	2,021,214	7,340,881
Commissions	6,086	22,103
Contributions for benefit plans for employees		
Payments to employees under non-funded benefit plans		
Other employee welfare		
Legal fees and expenses	23,204	84,273
Medical examination fees		
Utilization management		
Certifications and accreditation	174	632
Auditing, actuarial and other consulting services	232,995	846,383
Traveling expenses	73,736	267,803
Marketing and advertising	48,425	175,877
Postage, express, telegraph and telephone	90,205	327,618
Printing and stationary	106,995	267,056
Occupancy, depreciation and amortization	921,342	3,346,238
Rental of equipment	1,431	5,196
Outsourced services includes EDP, claims, and other services	(1,625)	(5,901)
Books and periodicals		
Boards, bureaus and association fees	(3,161)	43,836
Insurance, except on real estate		
Collection and bank service charges	31,397	58,731
Group service and administration fees		
Reimbursements from fiscal intermediaries		
Real estate expenses		
Real estate taxes	1,073	3,897
Bad Debt Expense		
Taxes, licenses and fees:		
State and local insurance taxes		
State premium taxes	883,485	3,209,538
Insurance department licenses and fees		
Payroll taxes		
Other (excluding federal income and real estate taxes)	85,747	108,745
Investment expenses not included elsewhere		
Write-Ins		
Total Administrative Expenses	4,578,914	16,306,992
Total Expenses	36,348,275	140,274,890
Income/(loss) before allocated income taxes	7,927,648	20,952,028
Benefit (provision) for income taxes	(2,774,679)	(7,333,212)
Net Income (Loss)	5,152,969	13,618,816

¹ The ASO fee Administration expense breakout is assumed based upon current sub-contractor's expenses.