

## Statement of Activities - Actual vs. Budget

### Fiscal Year 2019 / 2020

As of Date: 1/31/2020

	Year Ending 9/30/2020	1/31/2020		
Change in Net Assets	FY20 Budget	Budget to Date	Actual	Actual to Budget Variance
<b>Operating Revenues</b>				
SUD Block Grant & State Opioid, & STR	12,791,586	4,263,862	2,373,565	(1,890,297)
Autism Revenue	35,040,553	11,680,184	11,574,708	(105,476)
PA 2 Liquor Tax	3,118,375	1,039,458	-	(1,039,458)
Interest Revenue	13,000	4,333	5,050	717
Performance Bonus Incentive	2,140,000	713,333	-	(713,333)
Local Match Revenue (Members)	2,040,096	680,032	680,032	-
Hospital Rate Adjuster (HRA)	9,000,000	3,000,000	2,269,344	(730,656)
MH Block Grant - Veterans Navigator	80,000	26,667	12,910	(13,757)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	116,100	97,939	(18,161)
Substance Abuse Gambling Disorder Prevention	240,000	80,000	13,562	(66,438)
DHS Incentive	693,363	231,121	-	(231,121)
Medicaid, HSW, SED, & Children's Waive	238,393,595	79,464,532	76,927,979	(2,536,553)
Healthy Michigan	30,173,172	10,057,724	10,154,043	96,319
<b>Total Operating Revenues</b>	<b>334,072,040</b>	<b>111,357,347</b>	<b>104,109,132</b>	<b>(7,248,215)</b>
<b>Expenditures</b>				
Salaries and Fringes	1,085,963	361,988	336,368	(25,619)
Office and Supplies Expense	153,090	51,030	39,985	(11,045)
Contractual and Consulting Expenses	733,696	244,565	128,705	(115,861)
MCIS	305,200	101,733	98,400	(3,333)
Utilities/Conferences/Mileage/Misc Exps	281,151	93,717	65,829	(27,888)
Block Grants - Gambl/Veter/HispBH/NatAm/TobCes	668,300	222,767	75,740	(147,027)
Taxes, HRA, and Local Match	14,751,685	4,917,228	2,949,376	(1,967,852)
Prevention Expenses	5,214,900	1,738,300	1,127,074	(611,226)
Beacon Health Options - MCO Contract	10,665,185	3,555,062	3,356,899	(198,163)
Contribution to ISF	2,966,991	988,997	740,685	(248,312)
Member Payments	297,245,879	99,081,960	94,262,714	(4,819,246)
<b>Total Expenditures</b>	<b>334,072,040</b>	<b>111,357,347</b>	<b>103,181,775</b>	<b>(8,175,572)</b>
<b>Total Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>927,357</b>	<b>927,357</b>



## Statement of Activities Budget to Actual Variance Report

For the Period ending January 31, 2020

### Operating Revenues

SUD Block Grant	MDHHS is no longer prepaying PIHPs for this grant. January services were billed to MDHHS in February. The new expense reimbursement method for FY20 will likely delay payments for 30 to 60 days after the month of service.
Autism Revenue	Budget Amendment 1 put this in alignment with the current trend.
PA 2 Liquor Tax	PA2 revenues are received after the Department of Treasury issues payments to the counties. Initial payments aren't expected until March or April.
Interest Revenue	This line item was recently amended and will be monitored for future changes.
Performance Bonus Incentive	This revenue is received after the end of the fiscal year if health plan performance metrics are met.
Local Match Revenue (Members)	N/A - Budget Amendment 1 reduced this amount to the new local match required in the State Appropriation Act.
Hospital Rate Adjuster (HRA)	Revenue is received quarterly and is based on inpatient psychiatric hospital claim submissions.
MH Block Grant - Veterans Navigator	Revenues are distributed via an expense reimbursement method. January services were billed to MDHHS in February.
Block Grants -HispBH/NatAm/TobCess	Revenues are distributed via an expense reimbursement method. January services were billed to MDHHS in February.
Sub Abuse Gambling Disorder Prev	New contracts were issued in November with funding to begin in December. Increases are expected as services develop.
DHS Incentive	This revenue is received quarterly beginning in April. Amounts are based on encounter data that supports services to Foster Care and CPS children.
Medicaid B, B3 and HSW	Budget Amendment 1 put this in closer alignment. Remaining variance is mostly related to 44 missing Habilitation Supports Waiver (HSW) payments expected by June.
Healthy Michigan	Budget Amendment 1 put this in alignment with the current trend.

### Expenditures

Salaries and Fringes	Fringe expenses are projected to increase later in the year after fringe benefit changes occur.
Office and Supplies Expense	Some budgeted costs have not been billed yet.
Contractual & Consulting Expenses	This 4 month comparison shows expenditures are under budget. However, some budgeted costs have not been contracted out and/or billed yet.
MCIS	Expenditures are fairly close to target.
Utilities/Conf/Mileage/Misc Exps	Some budgeted costs have not been billed yet. This also includes a contingency line for miscellaneous and/or unforeseen expenses.
Block Grants -Veterans/HispBH/NatAm/TobCes	Most of these payments are made after expenditures are submitted and paid by MDHHS. This results in a 30 to 60 day lag.
Taxes, HRA and Local Match	No FY20 tax payments were made yet. An extension was granted due to the late receipt of our 2019 tax assessment.
Prevention Expenses	This reflects costs for SUD prevention services and is based on actual service demand, provider billings, and direct project management service costs.
Beacon Health Options	This reflects actual costs for MCO functions paid per enrollee.
Contribution to ISF	ISF contributions were reduced to match the percentage (.75%) MDHHS's actuary included in the FY20 capitation rates. Other contributions/withholds have been deferred until performance metrics are established.
Member Payments	Expenditures for this line item are under. This relates to the coresponding revenue trends and payment delays noted above. Member payments are based on actual revenues received.