

Statement of Activities - Actual vs. Budget
Fiscal Year 2020 / 2021

As of Date: 12/31/2020

Change in Net Assets	Year Ending 9/30/2021	12/31/2020		
	FY21 Budget <i>Amendment 1</i>	Budget to Date	Actual	Actual to Budget Variance
Operating Revenues				
SUD Block Grant & State Opioid, & STR	9,487,493	2,371,873	542,889	(1,828,984)
Autism Revenue	42,931,755	10,732,939	11,211,518	478,580
PA 2 Liquor Tax	5,169,898	1,292,475	-	(1,292,475)
Interest Revenue	13,320	3,330	4,351	1,021
Performance Bonus Incentive	2,500,000	625,000	-	(625,000)
Local Match Revenue (Members)	2,040,096	510,024	510,024	-
Hospital Rate Adjuster (HRA)	9,000,000	2,250,000	-	(2,250,000)
MH Block Grant - Veterans Navigator	90,000	22,500	23,786	1,286
Block Grants - HispBH/NatAm/TobCess/Clubhouse	540,800	135,200	39,214	(95,986)
Substance Abuse Gambling & MI Youth Tx	304,670	76,168	22,905	(53,263)
DHS Incentive	693,363	173,341	-	(173,341)
Medicaid, HSW, SED, & Children's Waive	264,265,455	66,066,364	68,468,640	2,402,276
Healthy Michigan	42,110,453	10,527,613	11,547,120	1,019,507
Total Operating Revenues	379,147,303	94,786,826	92,370,447	(2,416,379)
Expenditures				
Salaries and Fringes	1,339,444	334,861	230,307	(104,554)
Office and Supplies Expense	168,460	42,115	44,283	2,168
Contractual and Consulting Expenses	753,825	188,456	213,163	24,707
MCIS	305,200	76,300	73,800	(2,500)
Utilities/Conferences/Mileage/Misc Exps	294,593	73,648	38,776	(34,872)
Block Grants - Gamb/Veter/HispBH/NatAm/TobCes	870,800	217,700	74,154	(143,546)
Taxes, HRA, and Local Match	14,897,683	3,724,421	510,024	(3,214,397)
Prevention Expenses	2,656,267	664,067	560,431	(103,636)
Beacon Health Options - MCO Contract	10,578,107	2,644,527	2,776,899	132,372
Contribution to ISF/Performance Withhold	6,526,985	1,631,746	707,316	(924,430)
Member Payments	340,755,939	85,188,985	87,246,998	2,058,013
Total Expenditures	379,147,303	94,786,826	92,476,150	(2,310,676)
Total Change in Net Assets	-	-	(105,703)	(105,703)



Statement of Activities Budget to Actual Variance Report

For the Period ending December 31, 2020

Operating Revenues

SUD Block Grant	MDHHS started to release FY21 grant payments in December.
Autism Revenue	N/A - Closely aligned with the current budget projections.
PA 2 Liquor Tax	PA2 revenues are received after the Department of Treasury issues payments to the counties. Initial payments aren't expected until April.
Interest Revenue	Budget increased for amendment 1. This will continue to be monitored for future adjustments.
Performance Bonus Incentive	Revenue is received after the end of the fiscal year if health plan performance metrics are met.
Local Match Revenue (Members)	N/A - Closely aligned with the current budget projections.
Hospital Rate Adjuster (HRA)	Revenue is received quarterly. Quarter 1 is expected in February.
MH Block Grant - Veterans Navigator	N/A - Closely aligned with the current budget projections.
Block Grants -HisBH/NatAm/TobCess/Clubhse	MDHHS started to release FY21 grant payments in December. No clubhouse grant expenditures billed for 1st quarter.
Sub Abuse Gambling Disorder Prev	MDHHS started to release FY21 grant payments in December.
DHS Incentive	This revenue will be 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 increased for amendment 1. Enrollments are continuing to go up. Adjustments will be made during the next amendment cycle..
Healthy Michigan	Budget increased for amendment 1. Enrollments are continuing to go up. Adjustments will be made during the next amendment cycle..

Expenditures

Salaries and Fringes	A significant portion of the additional salary expenses will not occur until quarters two and three. Fringe expense adjustments will be made during the next amendment cycle rates hold received.
Office and Supplies Expense	N/A - Closely aligned with the current budget projections.
Contractual & Consulting Expenses	Budget increased for amendment 1. Some budgeted expenses are expected to phase out in quarter 3.
MCIS	N/A - Closely aligned with the current budget projections.
Utilities/Conf/Mleage/Misc Exps	Significant portions of this line item (Audit, Travel, Miscellaneous) are not anticipated until 3rd and 4th quarters.
Block Grants -Veterans/HisBH/NatAm/TobCes	Most of these payments are billed to the LRE and paid by MDHHS 30-60 days in arrears.
Taxes, HRA and Local Match	No HRA or tax payments were required during this reporting period.
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 and is not significantly different from budgeted projections.
Contribution to ISF	Performance withholds are not being applied until performance metrics are established and agreed upon.
Member Payments	Member payments are based on actual revenues received from MDHHS. This closely aligns with current budget projections.