

**Statement of Activities - Actual vs. Budget**  
**Fiscal Year 2019 / 2020**  
 As of Date: 3/31/2020

	Year Ending 9/30/2020	3/31/2020		
<b>Change in Net Assets</b>	FY20 Budget <i>Amendment 1</i>	Budget to Date	Actual	Actual to Budget Variance
<b>Operating Revenues</b>				
SUD Block Grant & State Opioid, & STR	12,791,586	6,395,793	3,699,617	(2,696,176)
Autism Revenue	35,040,553	17,520,277	17,440,459	(79,818)
PA 2 Liquor Tax	3,118,375	1,559,188	-	(1,559,188)
Interest Revenue	13,000	6,500	7,390	890
Performance Bonus Incentive	2,140,000	1,070,000	-	(1,070,000)
Local Match Revenue (Members)	2,040,096	1,020,048	1,020,048	-
Hospital Rate Adjuster (HRA)	9,000,000	4,500,000	2,269,344	(2,230,656)
MH Block Grant - Veterans Navigator	80,000	40,000	33,315	(6,685)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	174,150	33,547	(140,603)
Substance Abuse Gambling Disorder Prevention	240,000	120,000	40,910	(79,090)
DHS Incentive	693,363	346,682	-	(346,682)
Medicaid, HSW, SED, & Children's Waive	238,393,595	119,196,798	117,260,180	(1,936,617)
Healthy Michigan	30,173,172	15,086,586	15,513,644	427,058
<b>Total Operating Revenues</b>	<b>334,072,040</b>	<b>167,036,020</b>	<b>157,318,454</b>	<b>(9,717,566)</b>
<b>Expenditures</b>				
Salaries and Fringes	1,085,963	542,982	456,276	(86,706)
Office and Supplies Expense	153,090	76,545	59,148	(17,397)
Contractual and Consulting Expenses	733,696	366,848	281,759	(85,089)
MCIS	305,200	152,600	147,600	(5,000)
Utilities/Conferences/Mileage/Misc Exps	281,151	140,576	104,695	(35,881)
Block Grants - GambI/Veter/HispBH/NatAm/TobCes	668,300	334,150	130,331	(203,819)
Taxes, HRA, and Local Match	14,751,685	7,375,843	3,289,392	(4,086,451)
Prevention Expenses	5,214,900	2,607,450	1,622,879	(984,571)
Beacon Health Options - MCO Contract	10,665,185	5,332,593	5,110,434	(222,158)
Contribution to ISF	2,966,991	1,483,496	1,126,185	(357,311)
Member Payments	297,245,879	148,622,940	143,701,152	(4,921,788)
<b>Total Expenditures</b>	<b>334,072,040</b>	<b>167,036,020</b>	<b>156,029,851</b>	<b>(11,006,169)</b>
<b>Total Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>1,288,603</b>	<b>1,288,603</b>



## Statement of Activities Budget to Actual Variance Report

For the Period ending March 31, 2020

### Operating Revenues

SUD Block Grant	The new expense reimbursement method for FY20 delays payment for 30 to 60 days after the month of service. Grant utilization and projections will be re-evaluated this month. An opportunity to report excess or insufficient funds is due on June 1.
Autism Revenue	Budget Amendment 1 put this in close alignment with the current trend.
PA 2 Liquor Tax	PA2 revenues are received after the Department of Treasury issues payments to the counties. LRE received its first payments in May.
Interest Revenue	This line item will be monitored for potential changes during the next amendment.
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
Hospital Rate Adjuster (HRA)	Revenue is received quarterly and is based on inpatient psychiatric hospital claim submissions. LRE received its 2nd quarter payment in April.
MH Block Grant - Veterans Navigator	Revenues are distributed via an expense reimbursement method. All reported expenditures are being covered.
Block Grants -HispBH/NatAm/TobCess/Clubhse	Revenues are distributed via an expense reimbursement method. All reported expenditures are being covered.
Sub Abuse Gambling Disorder Prev	Revenue is based on actual utilization. All reported expenditures are being covered.
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 close alignment with the current trend. Remaining variance is mostly related to missing Habilitation Supports Waiver (HSW) payments expected by June.
Healthy Michigan	Budget Amendment 1 put this in close alignment with the current trend.

### Expenditures

Salaries and Fringes	Fringe expenses are projected to increase later in the year after fringe benefit changes occur. We will monitor this line item for potential changes during the next budget amendment.
Office and Supplies Expense	Some budgeted costs have not been billed yet. However, we will monitor this line item for potential changes during the next budget amendment.
Contractual & Consulting Expenses	This 6 month comparison shows expenditures are under budget. However, some significant expenses planned for FY20 have not been billed yet.
MCIS	Expenditures are fairly close to target.
Utilities/Conf/Mleage/Misc Exps	Some budgeted costs have not been billed yet in this category. This line item also includes a contingency line for miscellaneous and/or unforeseen expenses.
Block Grants -Veterans/HispBH/NatAm/TobCes	Expenditures reported for these grants are based on actual utilization and are sometimes reported 30-60 days after service delivery.
Taxes, HRA and Local Match	No FY20 tax payments have been made yet. Our first payment was made in May due to an extension issued by the department of treasury.
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	Member payments are based on actual revenues received. Expenditures for this line item relate to revenue trends and payment delays noted above.