



## Statement of Activities - Actual vs. Budget

**Fiscal Year 2019 / 2020**

As of Date: 2/29/2020

	Year Ending 9/30/2020	2/29/2020		
Change in Net Assets	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	5,329,828	2,550,732	(2,779,096)
Autism Revenue	35,040,553	14,600,230	14,497,876	(102,354)
PA 2 Liquor Tax	3,118,375	1,299,323	-	(1,299,323)
Interest Revenue	13,000	5,417	6,185	768
Performance Bonus Incentive	2,140,000	891,667	-	(891,667)
Local Match Revenue (Members)	2,040,096	850,040	850,040	-
Hospital Rate Adjuster (HRA)	9,000,000	3,750,000	2,269,344	(1,480,656)
MH Block Grant - Veterans Navigator	80,000	33,333	18,616	(14,718)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	145,125	106,401	(38,724)
Substance Abuse Gambling Disorder Prevention	240,000	100,000	13,562	(86,438)
DHS Incentive	693,363	288,901	-	(288,901)
Medicaid, HSW, SED, & Children's Waive	238,393,595	99,330,665	97,163,810	(2,166,854)
Healthy Michigan	30,173,172	12,572,155	12,846,282	274,127
<b>Total Operating Revenues</b>	<b>334,072,040</b>	<b>139,196,683</b>	<b>130,322,847</b>	<b>(8,873,836)</b>
<b>Expenditures</b>				
Salaries and Fringes	1,085,963	452,485	431,016	(21,468)
Office and Supplies Expense	153,090	63,788	51,836	(11,951)
Contractual and Consulting Expenses	733,696	305,707	239,792	(65,914)
MCIS	305,200	127,167	123,000	(4,167)
Utilities/Conferences/Mileage/Misc Exps	281,151	117,146	96,459	(20,687)
Block Grants - Gambl/Veter/HispBH/NatAm/TobCes	668,300	278,458	75,740	(202,718)
Taxes, HRA, and Local Match	14,751,685	6,146,535	3,119,384	(3,027,151)
Prevention Expenses	5,214,900	2,172,875	1,336,199	(836,676)
Beacon Health Options - MCO Contract	10,665,185	4,443,827	4,237,503	(206,324)
Contribution to ISF	2,966,991	1,236,246	934,104	(302,143)
Member Payments	297,245,879	123,852,450	118,749,429	(5,103,020)
<b>Total Expenditures</b>	<b>334,072,040</b>	<b>139,196,683</b>	<b>129,394,463</b>	<b>(9,802,220)</b>
<b>Total Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>928,384</b>	<b>928,384</b>



## Statement of Activities Budget to Actual Variance Report

For the Period ending February 29, 2020

### Operating Revenues

SUD Block Grant	Grant utilization and projections will be re-evaluated in May. MDHHS is no longer prepaying PIHPs for this grant. February services were billed to MDHHS in March. 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 close 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 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. Grant utilization and projections will be re-evaluated in May.
Block Grants -HispBH/NatAm/TobCess/Clubhse	Revenues are distributed via an expense reimbursement method. Grant utilization and projections will be re-evaluated in May.
Sub Abuse Gambling Disorder Prev	Revenue is based on actual utilization. February services were billed to MDHHS for reimbursement in March. Grant utilization and projections will be re-evaluated in May.
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.
Office and Supplies Expense	Some budgeted costs have not been billed yet.
Contractual & Consulting Expenses	This 5 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/Mleage/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	Payments for these grants are based on actual utilization and are delayed 30-60 days for MDHHS reimbursement.
Taxes, HRA and Local Match	No FY20 tax payments have been 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	Member payments are based on actual revenues received. Expenditures for this line item relate to revenue trends and payment delays noted above.