

Statement of Activities - Actual vs. Budget
Fiscal Year 2019 / 2020

As of Date: 7/31/2020

	Year Ending 9/30/2020	7/31/2020		
Change in Net Assets	FY20 Budget <u>Amendment 2</u>	Budget to Date	Actual	Actual to Budget Variance
Operating Revenues				
SUD Block Grant & State Opioid, & STR	11,761,346	9,801,122	7,271,119	(2,530,003)
Autism Revenue	36,039,875	30,033,229	29,700,982	(332,247)
PA 2 Liquor Tax	3,118,375	2,598,646	1,258,198	(1,340,448)
Interest Revenue	12,320	10,267	11,484	1,217
Performance Bonus Incentive	2,360,837	1,967,364	-	(1,967,364)
Local Match Revenue (Members)	2,040,096	1,700,080	1,700,080	-
Hospital Rate Adjuster (HRA)	8,000,000	6,666,667	7,029,176	362,509
MH Block Grant - Veterans Navigator	90,000	75,000	58,305	(16,695)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	290,250	83,709	(206,541)
Substance Abuse Gambling Disorder Prevention	200,000	166,667	87,720	(78,947)
DHS Incentive	693,363	577,803	358,995	(218,808)
Medicaid, HSW, SED, & Children's Waive	244,981,868	204,151,557	205,913,867	1,762,311
Healthy Michigan	34,133,481	28,444,568	28,971,555	526,987
Total Operating Revenues	343,779,861	286,483,218	282,445,189	(4,038,028)
Expenditures				
Salaries and Fringes	1,014,608	845,507	784,966	(60,541)
Office and Supplies Expense	148,678	123,898	111,808	(12,090)
Contractual and Consulting Expenses	620,703	517,253	389,245	(128,008)
MCIS	295,200	246,000	246,000	-
Utilities/Conferences/Mileage/Misc Exps	234,539	195,449	172,158	(23,291)
Block Grants - Gambl/Veter/HispBH/NatAm/TobCes	638,300	531,917	243,498	(288,419)
Taxes, HRA, and Local Match	13,865,161	11,554,301	11,495,501	(58,800)
Prevention Expenses	5,214,900	4,345,750	2,276,088	(2,069,662)
Beacon Health Options - MCO Contract	10,490,400	8,742,000	8,696,523	(45,477)
Contribution to ISF	2,363,664	1,969,720	1,981,804	12,084
Member Payments	308,893,708	257,411,423	255,271,985	(2,139,439)
Total Expenditures	343,779,861	286,483,218	281,669,576	(4,813,642)
Total Change in Net Assets	-	-	775,613	775,613



Statement of Activities Budget to Actual Variance Report

For the Period ending July 31, 2020

Operating Revenues

SUD Block Grant	Utilization projections from by providers show approximately \$1.5 million is projected to be lapsed. Majority is in SOR funds and requests to carry dollars over to FY21 have been approved.
Autism Revenue	N/A - Closely aligned with the current budget projections.
PA 2 Liquor Tax	The LRE's first PA2 payment for FY20 was received in May. Final payments for FY20 will be received after October.
Interest Revenue	More than the latest projections due to changes in revenue.
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 - Closely aligned with the current budget projections.
Hospital Rate Adjuster (HRA)	During the pandemic, the state is distributing revenue more frequently and has recently increased the per diem rate.
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	Some projects like the Clubhouse Spenddown grant are underspent, but all reported expenditures are being covered.
Sub Abuse Gambling Disorder Prev	The LRE agreed to a budget reduction for this grant in response to the state's request to assist with the financial demands caused by COVID-19. This grant will be reduced on August 1.
DHS Incentive	This revenue is based on encounter data that shows support to Foster Care and CPS children. Our second quarter payment was received this month. The remaining 2 quarters will not be received until next fiscal year.
Medicaid B, B3 and HSW	N/A - Closely aligned with the current budget projections.
Healthy Michigan	N/A - Closely aligned with the current budget projections.

Expenditures

Salaries and Fringes	Some budgeted costs have not been billed yet. In addition, this line item includes future liability estimates that are not booked until year end.
Office and Supplies Expense	N/A - Closely aligned with the current budget projections.
Contractual & Consulting Expenses	Some budgeted costs have not been billed yet.
MCIS	N/A - Closely aligned with the current budget projections.
Utilities/Conf/Mleage/Misc Exps	Includes a contingency budget for miscellaneous and/or unforeseen expenses.
Block Grants -Veterans/HispBH/NatAm/TobCes	Expenditures reported for these grants are based on actual utilization. This budget line will be corresponds to some of the revenue projections noted above.
Taxes, HRA and Local Match	N/A - Closely aligned with the current budget projections.
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. Closely aligned with current budget projections.
Contribution to ISF	N/A - Closely aligned with the current budget projections.
Member Payments	Member payments are based on actual revenues received. This is in close alignment with the current budget projections.