



Statement of Activities - Actual vs. Budget

Fiscal Year 2019 / 2020

As of Date: 8/31/2020

	Year Ending 9/30/2020	8/31/2020		
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	10,781,234	7,961,111	(2,820,123)
Autism Revenue	36,039,875	33,036,552	32,698,552	(338,000)
PA 2 Liquor Tax	3,118,375	2,858,510	1,500,223	(1,358,287)
Interest Revenue	12,320	11,293	12,271	978
Performance Bonus Incentive	2,360,837	2,164,101	-	(2,164,101)
Local Match Revenue (Members)	2,040,096	1,870,088	1,870,088	-
Hospital Rate Adjuster (HRA)	8,000,000	7,333,333	7,770,835	437,502
MH Block Grant - Veterans Navigator	90,000	82,500	67,295	(15,205)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	319,275	106,165	(213,110)
Substance Abuse Gambling Disorder Prevention	200,000	183,333	100,430	(82,903)
DHS Incentive	693,363	635,583	358,995	(276,588)
Medicaid, HSW, SED, & Children's Waive	244,981,868	224,566,712	226,537,244	1,970,532
Healthy Michigan	34,133,481	31,289,024	32,238,189	949,165
Total Operating Revenues	343,779,861	315,131,539	311,221,398	(3,910,141)
Expenditures				
Salaries and Fringes	1,014,608	930,057	857,008	(73,049)
Office and Supplies Expense	148,678	136,288	118,971	(17,317)
Contractual and Consulting Expenses	620,703	568,978	422,481	(146,496)
MCIS	295,200	270,600	270,600	-
Utilities/Conferences/Mileage/Misc Exps	234,539	214,994	182,275	(32,719)
Block Grants - Gambl/Veter/HispBH/NatAm/TobCes	638,300	585,108	273,098	(312,011)
Taxes, HRA, and Local Match	13,865,161	12,709,731	12,407,168	(302,563)
Prevention Expenses	5,214,900	4,780,325	2,493,537	(2,286,788)
Beacon Health Options - MCO Contract	10,490,400	9,616,200	9,583,994	(32,206)
Contribution to ISF	2,363,664	2,166,692	2,182,946	16,254
Member Payments	308,893,708	283,152,566	275,661,875	(7,490,691)
Total Expenditures	343,779,861	315,131,539	304,453,953	(10,677,586)
Total Change in Net Assets	-	-	6,767,445	6,767,445



Statement of Activities Budget to Actual Variance Report

For the Period ending August 31, 2020

Operating Revenues

SUD Block Grant	Utilization projections from by providers confirm a lapse in this category. Majority is in SOR funds which have been requested and approved by the state as carry dollars for FY21.
Autism Revenue	N/A - Closely aligned with the current budget projections.
PA 2 Liquor Tax	The LRE's received 3rd quarter payments from 3 counties FY20 in August. Additional payments were received in September. Final payments for FY20 will not be received until after October.
Interest Revenue	More than the latest projections due to changes in revenue.
Peformance 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 -HisBH/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 aassist with the financial demands caused by COVID-19. This grant was reduced in August.
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	This line item includes future liability estimates that are not booked until year end. In addition, some budgeted costs have not been incurred yet.
Office and Supplies Expense	Some budgeted costs have not been incurred.
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/HisBH/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 slightly under due to a delay in final member payments.