

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

As of Date: 9/30/2020

	Year Ending 9/30/2020	PRELIMINARY 9/30/2020		
Change in Net Assets	FY20 Budget <i>Amendment 2</i>	Budget to Date	Actual	Actual to Budget Variance
Operating Revenues				
SUD Block Grant & State Opioid, & STR	11,761,346	11,761,346	8,205,422	(3,555,924)
Autism Revenue	36,039,875	36,039,875	35,959,761	(80,114)
PA 2 Liquor Tax	3,118,375	3,118,375	2,394,977	(723,398)
Interest Revenue	12,320	12,320	13,517	1,197
Performance Bonus Incentive	2,360,837	2,360,837	-	(2,360,837)
Local Match Revenue (Members)	2,040,096	2,040,096	2,040,096	-
Hospital Rate Adjuster (HRA)	8,000,000	8,000,000	9,223,979	1,223,979
MH Block Grant - Veterans Navigator	90,000	90,000	74,855	(15,145)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	348,300	118,626	(229,674)
Substance Abuse Gambling Disorder Prevention	200,000	200,000	122,460	(77,540)
DHS Incentive	693,363	693,363	515,195	(178,168)
Medicaid, HSW, SED, & Children's Waive	244,981,868	244,981,868	252,472,839	7,490,971
Healthy Michigan	34,133,481	34,133,481	36,085,981	1,952,500
Total Operating Revenues	343,779,861	343,779,861	347,227,707	3,447,846
Expenditures				
Salaries and Fringes	1,014,608	1,014,608	972,007	(42,601)
Office and Supplies Expense	148,678	148,678	137,018	(11,660)
Contractual and Consulting Expenses	620,703	620,703	435,969	(184,734)
MCIS	295,200	295,200	295,200	-
Utilities/Conferences/Mileage/Misc Exps	234,539	234,539	199,113	(35,426)
Block Grants - Gambl/Veter/HispBH/NatAm/TobCes	638,300	638,300	299,548	(338,752)
Taxes, HRA, and Local Match	13,865,161	13,865,161	14,940,771	1,075,610
Prevention Expenses	5,214,900	5,214,900	2,981,639	(2,233,261)
Beacon Health Options - MCO Contract	10,490,400	10,490,400	10,503,921	13,521
Contribution to ISF	2,363,664	2,363,664	2,420,925	57,261
Member Payments	308,893,708	308,893,708	307,296,427	(1,597,281)
Total Expenditures	343,779,861	343,779,861	340,482,538	(3,297,323)
Total Change in Net Assets	-	-	6,745,169	6,745,169



Statement of Activities Budget to Actual Variance Report

For the **Preliminary** Period ending September 30, 2020

Operating Revenues

SUD Block Grant	Utilization projections from providers confirm a lapse in this category. Majority of lapses are in SOR funds which have been approved to be carried over to FY21.
Autism Revenue	N/A - Closely aligned with the current budget projections.
PA 2 Liquor Tax	The LRE received 4th quarter payments from 3 counties FY20 in November. Final payments from other counties should arrive later this month.
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 also increased the HRA 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 was reduced in August.
DHS Incentive	Revenue is based on encounters that show support to Foster Care and CPS children. Our final payment is expected in January 2021.
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 were grant funded.
Office and Supplies Expense	Some budgeted costs were not incurred at the level anticipated.
Contractual & Consulting Expenses	Some budgeted costs were grant funded and others were not incurred at the level anticipated.
MCIS	N/A - Closely aligned with the current budget projections.
Utilities/Conf/Mileage/Misc Exps	Included 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 corresponds to some of the revenue projections noted above.
Taxes, HRA and Local Match	During the pandemic, the state increased the HRA per diem rate.
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 grants and final retro payments expected in FY21.