

Statement of Activities - Actual vs. Budget
Fiscal Year 2020 / 2021

As of Date: 2/28/2021

	Year Ending 9/30/2021	2/28/2021		
Change in Net Assets	FY21 Budget <i>Amendment 1</i>	Budget to Date	Actual	Actual to Budget Variance
Operating Revenues				
SUD Block Grant & State Opioid, & STR	9,487,493	3,953,122	2,631,675	(1,321,447)
Autism Revenue	42,931,755	17,888,231	18,707,812	819,581
PA 2 Liquor Tax	5,169,898	2,154,124	-	(2,154,124)
Interest Revenue	13,320	5,550	6,198	648
Performance Bonus Incentive	2,500,000	1,041,667	-	(1,041,667)
Local Match Revenue (Members)	2,040,096	850,040	850,040	-
Hospital Rate Adjuster (HRA)	9,000,000	3,750,000	2,371,908	(1,378,092)
MH Block Grant - Veterans Navigator	90,000	37,500	29,039	(8,461)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	540,800	225,333	22,808	(202,525)
Substance Use Gambling & MI Youth Tx	304,670	126,946	40,910	(86,036)
DHS Incentive	693,363	288,901	-	(288,901)
Medicaid, HSW, SED, & Children's Waive	264,265,455	110,110,606	114,429,984	4,319,377
Healthy Michigan	42,110,453	17,546,022	20,209,851	2,663,829
Total Operating Revenues	379,147,303	157,978,043	159,300,227	1,322,184
Expenditures				
Salaries and Fringes	1,339,444	558,102	369,047	(189,054)
Office and Supplies Expense	168,460	70,192	58,866	(11,326)
Contractual and Consulting Expenses	753,825	314,094	307,088	(7,006)
MCIS	305,200	127,167	123,000	(4,167)
Utilities/Conferences/Mileage/Misc Exps	294,593	122,747	63,244	(59,504)
Block Grants - Gamb/Veter/HispBH/NatAm/TobCes	870,800	362,833	131,398	(231,435)
Taxes, HRA, and Local Match	14,897,683	6,207,368	4,132,399	(2,074,969)
Prevention Expenses	2,656,267	1,106,778	929,908	(176,870)
Beacon Health Options - MCO Contract	10,578,107	4,407,545	4,651,773	244,229
Contribution to ISF/Performance Withhold	6,526,985	2,719,577	1,184,873	(1,534,704)
Member Payments	340,755,939	141,981,641	146,976,278	4,994,637
Total Expenditures	379,147,303	157,978,043	158,927,873	949,830
Total Change in Net Assets	-	-	372,354	372,354



Statement of Activities Budget to Actual Variance Report

For the Period ending February 28, 2021

Operating Revenues

SUD Block Grant	Some grant revenues are down due to a reduction in billings. COVID and delayed trainings and events are contributing factors. However, there is opportunity to receive funds up to the approved budget.
Autism Revenue	N/A - Closely aligned with the current budget projections.
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	Budget increased for amendment 1. This will continue to be monitored for future adjustments.
Performance Bonus Incentive	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)	Revenue is received quarterly. First quarter payment received in February.
MH Block Grant - Veterans Navigator	Outreach events and marketing is under, but is expected to increase this summer.
Block Grants -HispBH/NatAm/TobCess/Clubhse	Clubhouse grant revenue is down due to COVID. However, there is opportunity to receive payments up to the approved budget if service activity changes.
Sub Use Gambling Prev & MYTIE	Gambling prevention campaign is ramping up. As expenditures increase, additional revenues will be received.
DHS Incentive	This revenue will be 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 increased for amendment 1. Increases in enrollment projections are affecting this line item. Revenue will be monitored for adjustments during the next amendment cycle.
Healthy Michigan	Budget increased for amendment 1. Increases in enrollment projections are affecting this line item. Revenue will be monitored for adjustments during the next amendment cycle.

Expenditures

Salaries and Fringes	A significant portion of the additional salary expenses will not likely occur until quarter three. Fringe expense adjustments were made during amendment 2.
Office and Supplies Expense	This line item is under and will be monitored for future adjustments. Shifts can likely be made during the next amendment cycle.
Contractual & Consulting Expenses	Budget increased for amendment 1. Some budgeted expenses are expected to phase out in quarter 3.
MCIS	N/A - Closely aligned with the current budget projections.
Utilities/Conf/Mleage/Misc Exps	Significant portions of this line item (Audit, Travel, Miscellaneous) are not anticipated until quarters three and four.
Block Grants -Veterans/HispBH/NatAm/TobCes	Most of these payments are billed to the LRE and paid by MDHHS 30-60 days in arrears. Also, as noted in the corresponding revenue line item above, some expenses are low, but may be paid up to the approved grant allocations.
Taxes, HRA and Local Match	IPA taxes and HRA are paid quarterly. Our next payments are due in April.
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. This line item will go down in quarters 3 and 4 and was amended in March.
Contribution to ISF	Performance withholds are not being applied until performance metrics are established and agreed upon in FY22. This line item was amended in March and will be reflected in March's report.
Member Payments	Member payments are based on actual revenues received from MDHHS. This closely aligns with current budget projections.