

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

As of Date: 1/31/2021

	Year Ending 9/30/2021	1/31/2021		
<b>Change in Net Assets</b>	FY21 Budget <i>Amendment 1</i>	Budget to Date	Actual	Actual to Budget Variance
<b>Operating Revenues</b>				
SUD Block Grant & State Opioid, & STR	9,487,493	3,162,498	1,951,014	(1,211,483)
Autism Revenue	42,931,755	14,310,585	14,864,990	554,405
PA 2 Liquor Tax	5,169,898	1,723,299	-	(1,723,299)
Interest Revenue	13,320	4,440	5,154	714
Performance Bonus Incentive	2,500,000	833,333	-	(833,333)
Local Match Revenue (Members)	2,040,096	680,032	680,032	-
Hospital Rate Adjuster (HRA)	9,000,000	3,000,000	2,371,908	(628,092)
MH Block Grant - Veterans Navigator	90,000	30,000	29,039	(961)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	540,800	180,267	23,008	(157,259)
Substance Use Gambling & MI Youth Tx	304,670	101,557	27,645	(73,911)
DHS Incentive	693,363	231,121	-	(231,121)
Medicaid, HSW, SED, & Children's Waive	264,265,455	88,088,485	89,929,188	1,840,703
Healthy Michigan	42,110,453	14,036,818	15,763,965	1,727,148
<b>Total Operating Revenues</b>	<b>379,147,303</b>	<b>126,382,434</b>	<b>125,645,945</b>	<b>(736,490)</b>
<b>Expenditures</b>				
Salaries and Fringes	1,339,444	446,481	293,123	(153,358)
Office and Supplies Expense	168,460	56,153	50,950	(5,203)
Contractual and Consulting Expenses	753,825	251,275	258,571	7,296
MCIS	305,200	101,733	98,400	(3,333)
Utilities/Conferences/Mileage/Misc Exps	294,593	98,198	58,091	(40,106)
Block Grants - Gambl/Veter/HispBH/NatAm/TobCes	870,800	290,267	95,257	(195,010)
Taxes, HRA, and Local Match	14,897,683	4,965,894	3,051,940	(1,913,954)
Prevention Expenses	2,656,267	885,422	758,326	(127,096)
Beacon Health Options - MCO Contract	10,578,107	3,526,036	3,713,469	187,433
Contribution to ISF/Performance Withhold	6,526,985	2,175,662	933,814	(1,241,848)
Member Payments	340,755,939	113,585,313	115,400,363	1,815,050
<b>Total Expenditures</b>	<b>379,147,303</b>	<b>126,382,434</b>	<b>124,712,305</b>	<b>(1,670,129)</b>
<b>Total Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>933,640</b>	<b>933,640</b>



## Statement of Activities Budget to Actual Variance Report

For the Period ending January 31, 2021

### Operating Revenues

SUD Block Grant	MDHHS started to release FY21 grant payments in December. Grant expenses are incurred and billed to the state for reimbursement. There is opportunity to receive additional payments 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	N/A - Closely aligned with the current budget projections.
Block Grants -HispBH/NatAm/TobCess/Clubhse	MDHHS started to release FY21 grant payments in December.
Sub Use Gambling Prev & MYTIE	MDHHS started to release FY21 grant payments in December.
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. Enrollments are continuing to go up. Adjustments will be made during the next amendment cycle..
Healthy Michigan	Budget increased for amendment 1. Enrollments are continuing to go up. Adjustments will be made during the next amendment cycle..

### Expenditures

Salaries and Fringes	A significant portion of the additional salary expenses will not occur until quarters two and three. Fringe expense adjustments will be made during the next amendment cycle rates hold received.
Office and Supplies Expense	N/A - Closely aligned with the current budget projections.
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 3rd and 4th quarters.
Block Grants -Veterans/HispBH/NatAm/TobCes	Most of these payments are billed to the LRE and paid by MDHHS 30-60 days in arrears. Expenses are low, but may be paid up to the approved grant allocations.
Taxes, HRA and Local Match	No tax payments were required during this reporting period. First quarter HRA payments were made in February.
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 expense is expected to go down in quarters 3 and 4.
Contribution to ISF	Performance withholds are not being applied until performance metrics are established and agreed upon. This will likely be deferred to FY22.
Member Payments	Member payments are based on actual revenues received from MDHHS. This closely aligns with current budget projections.