

Statement of Activities - Actual vs. Budget
Fiscal Year 2021/2022

As of Date: 2/28/22

| | Year Ending 9/30/2022 | 2/28/2022 | | |
|--|-------------------------------|--------------------|--------------------|------------------------------|
| Change in Net Assets | FY22 Budget <i>Initial</i> | Budget to Date | Actual | Actual to Budget Variance |
| Operating Revenues | | | | |
| SUD Block Grant & State Opioid | 0 | 0 | 2,926,284 | 2,926,284 |
| Autism Revenue | 45,898,212 | 19,124,255 | 19,217,353 | 93,098 |
| PA 2 Liquor Tax | 1,000,000 | 416,667 | - | (416,667) |
| Interest Revenue | 86,643 | 36,101 | 36,143 | 41 |
| Performance Bonus Incentive | 2,419,516 | 1,008,132 | - | (1,008,132) |
| Local Match Revenue (Members) | 2,040,096 | 850,040 | 890,979 | 40,939 |
| Hospital Rate Adjuster (HRA) | 10,377,547 | 4,323,978 | 2,060,828 | (2,263,150) |
| MH Block Grant - Veterans Navigator | 193,055 | 80,440 | 43,312 | (37,128) |
| Block Grants - HispBH/NatAm/TobCess/Clubhouse | 540,800 | 225,333 | 57,607 | (167,726) |
| Substance Use Gambling, MI Youth Tx & | 240,000 | 100,000 | 110,728 | 10,728 |
| DHS Incentive | 693,363 | 288,901 | - | (288,901) |
| Medicaid, HSW, SED, & Children's Waiver | 305,099,156 | 127,124,648 | 121,881,314 | (5,243,334) |
| Healthy Michigan | 40,980,266 | 17,075,111 | 19,630,437 | 2,555,326 |
| CCBHC Supplemental Revenue | 10,934,942 | 4,556,226 | 4,681,754 | 125,528 |
| Miscellaneous Revenue | - | - | 600 | 600 |
| Total Operating Revenues | 420,503,596 | 175,209,832 | 171,537,340 | (3,672,492) |
| Expenditures | | | | |
| Salaries and Fringes | 3,132,587 | 1,305,244 | 1,113,876 | (191,369) |
| Office and Supplies Expense | 259,630 | 108,179 | 162,960 | 54,781 |
| Contractual and Consulting Expenses | 490,495 | 204,373 | 330,789 | 126,416 |
| MCIS | 305,200 | 127,167 | 123,000 | (4,167) |
| Data Analytics | 173,750 | 72,396 | 31,250 | (41,146) |
| Utilities/Conferences/Mileage/Misc Exps | 4,357,154 | 1,815,481 | 115,092 | (1,700,389) |
| Block Grants - Gambli/Veter/HispBH/NatAm/TobCess | 1,005,800 | 419,083 | 137,829 | (281,254) |
| Taxes, HRA, and Local Match | 15,904,622 | 6,626,926 | 3,608,386 | (3,018,540) |
| Prevention Expenses | 2,780,135 | 1,158,390 | 1,089,427 | (68,963) |
| Beacon Health Options - MCO Contract | 5,252,384 | 2,188,493 | 957,837 | (1,230,656) |
| Contribution to ISF/Savings | 27,337,724 | 11,390,718 | - | (11,390,718) |
| Direct Care Wage Lapse | 0 | 0 | - | - |
| Member Payments | 359,504,115 | 149,793,381 | 136,235,076 | (13,558,305) |
| Total Expenditures | 420,503,596 | 175,209,832 | 143,905,523 | (31,304,309) |
| Total Change in Net Assets | (0) | (0) | 27,631,817 | 27,631,817 |



Statement of Activities Budget to Actual Variance Report

For the Period ending February 28, 2022

As of Date: 2/28/22

Operating Revenues

| | |
|---|--|
| SUD Block Grant | Grant revenues not received for February yet. Will be adjusting in FY22 Amend 2. |
| 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 were made to counties in April and counties began to make payments to the LRE in May. |
| Interest Revenue | N/A - Closely aligned with the current budget projections. |
| 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 January. Will be adjusting in FY22 Amend 1 if necessary. |
| MH Block Grant - Veterans Navigator | Grant revenues not received for February yet. Will be adjusting in FY22 Amend 2. |
| Block Grants -HisBH/NatAm/TobCess/Clubhse | Grant revenues not received for February yet. |
| Sub Use Gambling Prev & MYTIE | Will be monitoring for possible budget adjustment. |
| DHS Incentive | Receive this revenue quarterly beginning in April. Amounts are based on encounter data that supports services to Foster Care and CPS children. |
| Medicaid B, B3 and HSW | N/A - Closely aligned with the current budget projections. |
| Healthy Michigan | Will be adjusting FY22 Amend 1. |
| CCBHC Supplemental Revenue | N/A - Closely aligned with the current budget projections. |

Expenditures

| | |
|--|--|
| Salaries and Fringes | Fringe expense adjustments will be made in FY22 Amend 2. |
| Office and Supplies Expense | Will be adjusting FY22 Amend 2. |
| Contractual & Consulting Expenses | Will be adjusting FY22 Amend 2. |
| MCIS | N/A - Closely aligned with the current budget projections. |
| Data Analytics | It is expected that the final expenses will align with the budget projections. |
| Utilities/Conf/Mleage/Misc Exps | Significant portions of this line item (Audit, Travel, Miscellaneous) are not anticipated until quarters three and four. This line item also includes the Beacon contract savings amounts which will be detailed during quarter three. |
| Block Grants -Veterans/HisBH/NatAm/TobCess | Most of these payments are billed to the LRE and paid by MDHHS 30-60 days in arrears. |
| Taxes, HRA and Local Match | IPA taxes and HRA are paid quarterly. Will be adjusting in FY22 Amend 2 if necessary. |
| Prevention Expenses | N/A - Closely aligned with the current budget projections. |
| Beacon Health Options | It is expected that the final expenses will align with the budget projections. |
| Contribution to ISF | Not yet recorded |
| DCW Lapse | Actual lapse will be determined at year end. Projections not yet made for FY22. |
| Member Payments | Member payments are based on actual revenues received from MDHHS. |