

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

As of Date:1/31/22

	Year Ending 9/30/2022	1/31/2022		
	FY22 Budget <i>Initial</i>	Budget to Date	Actual	Actual to Budget Variance
Change in Net Assets				
Operating Revenues				
SUD Block Grant & State Opioid	8,484,553	2,828,184	1,930,943	(897,241)
Autism Revenue	45,558,628	15,186,209	15,358,344	172,135
PA 2 Liquor Tax	4,199,550	1,399,850	-	(1,399,850)
Interest Revenue	21,476	7,159	28,881	21,722
Performance Bonus Incentive	2,419,516	806,505	-	(806,505)
Local Match Revenue (Members)	2,040,096	680,032	720,971	40,939
Hospital Rate Adjuster (HRA)	10,377,547	3,459,182	2,060,828	(1,398,354)
MH Block Grant - Veterans Navigator	100,000	33,333	35,366	2,032
Block Grants - HispBH/NatAm/TobCess/Clubhouse	540,800	180,267	49,002	(131,264)
Substance Use Gambling, MI Youth Tx &	397,335	132,445	75,892	(56,553)
DHS Incentive	693,363	231,121	-	(231,121)
Medicaid, HSW, SED, & Children's Waiver	288,842,209	96,280,736	97,890,883	1,610,146
Healthy Michigan	47,083,555	15,694,518	14,839,292	(855,226)
CCBHC Supplemental Revenue	0	0	3,123,618	3,123,618
Miscellaneous Revenue	-	-	500	500
Total Operating Revenues	410,758,628	136,919,543	136,114,519	(805,024)
Expenditures				
Salaries and Fringes	3,132,587	1,044,196	872,504	(171,692)
Office and Supplies Expense	259,630	86,543	134,451	47,908
Contractual and Consulting Expenses	490,495	163,498	244,388	80,889
MCIS	305,200	101,733	98,400	(3,333)
Data Analytics	173,750	57,917	31,250	(26,667)
Utilities/Conferences/Mileage/Misc Exps	4,357,154	1,452,385	92,165	(1,360,219)
Block Grants - Gambli/Veter/HispBH/NatAm/TobCess	1,005,800	335,267	110,657	(224,610)
Taxes, HRA, and Local Match	15,765,596	5,255,199	3,481,401	(1,773,798)
Prevention Expenses	2,744,632	914,877	833,014	(81,863)
Beacon Health Options - MCO Contract	5,252,384	1,750,795	957,837	(792,957)
Contribution to ISF/Savings	27,337,724	9,112,575	-	(9,112,575)
Direct Care Wage Lapse	0	0	-	-
Member Payments	349,933,676	116,644,559	110,126,591	(6,517,967)
Total Expenditures	410,758,628	136,919,543	116,982,660	(19,936,883)
Total Change in Net Assets	0	0	19,131,860	19,131,860



Statement of Activities Budget to Actual Variance Report

For the Period ending January 31, 2022

As of Date: 1/31/22

Operating Revenues

SUD Block Grant	Grant revenues not received for January yet.
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	Actual interest revenue is coming in higher than anticipated. Will be adjusting in FY22 Amend 1.
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	N/A - Closely aligned with the current budget projections.
Block Grants -HisBH/NatAm/TobCess/Clubhse	Grant revenues not received for January yet.
Sub Use Gambling Prev & MYTIE	Grant revenues not received for January yet.
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	N/A - Closely aligned with the current budget projections.
CCBHC Supplemental Revenue	Will be adjusting FY22 Amend 1.

Expenditures

Salaries and Fringes	Fringe expense adjustments will be made in FY22 Amend 1.
Office and Supplies Expense	Will be adjusting FY22 Amend 1.
Contractual & Consulting Expenses	Will be adjusting FY22 Amend 1.
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 1 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. CCBHC caused a delay in actual member payments.

FY2022 January Bucket Report - Full Year Projections Net Position By Member, By Fund Source

Time Period	Mental Health (MH)							Substance Use Disorder (SUD)							MH & SUD
	Allegan	Healthwest	Network180	Ottawa	West MI	LRE & MCO Admin	Total	Allegan	Healthwest	Network180	Ottawa	West MI	LRE & MCO Admin	Total	Total
Oct - January															
Net Med: 1115/HSW/CW/SED	844,211	(689,166)	(616,255)	2,077,178	(1,728,034)	987,086	875,020	27,933	(246,171)	(418,376)	(110,917)	(48,147)	159,601	(636,078)	238,942
Net Med: HealthyMI	67,572	(498,750)	(969,791)	(164,291)	(61,043)	(107,488)	(1,733,791)	84,682	402,838	(235,960)	(204,707)	162,205	191,112	400,170	(1,333,622)
Net Autism	41,413	(507,522)	(2,018,683)	(1,149,760)	308,683	76,936	(3,248,932)	-	-	-	-	-	-	-	(3,248,932)
Net General Fund	36,999	-	604,392	561,346	(244,800)	-	957,937	-	-	-	-	-	-	-	957,937
Net Block Grant	-	-	-	-	-	-	-	-	(63,680)	-	-	-	66,995	3,314	3,314
Net PA2	-	-	-	-	-	-	-	-	-	-	(17,506)	-	-	(17,506)	(17,506)
Net Medicaid Savings Proj	448,154	1,048,406	2,472,308	685,287	359,789	-	5,013,944	30,465	83,682	198,919	50,514	29,079	-	392,658	5,406,603
Net ISF Projection	783,326	1,796,342	1,057,251	1,192,138	613,009	-	5,442,066	161,588	438,623	1,057,099	274,017	153,436	-	2,084,764	7,526,830
Subtotal	2,221,675	1,149,310	529,222	3,201,898	(752,396)	956,534	7,306,244	304,668	615,292	601,681	(8,599)	296,573	417,708	2,227,323	9,533,566
January															
Full Year Projection															
Net Med: 1115/HSW/CW/SED	(224,137)	2,152,426	(4,400,804)	(872,443)	(479,560)	-	(3,824,518)	238,097	(563,489)	881,990	115,515	(136,644)	-	535,470	(3,289,048)
Net Med: DCW Lapse	504,901	(2,121,806)	530,959	(2,508,951)	(606,410)	-	(4,201,307)	-	(61,655)	(436,094)	-	-	-	(497,749)	(4,699,056)
Net Med: HealthyMI	323,773	(365,069)	606,342	1,234,982	105,436	-	1,905,464	803,538	2,585,289	3,511,750	666,360	378,644	-	7,945,581	9,851,045
Net Autism	300,479	(419,119)	6,359,891	392,015	(45,485)	-	6,587,781	-	-	-	-	-	-	-	6,587,781
Net General Fund	433,626	2	1,820,439	-	-	-	2,254,067	-	-	-	-	-	-	-	2,254,067
Net Block Grant	-	-	-	-	-	-	-	(343,534)	692,496	-	-	158,442	-	507,405	507,405
Net PA2	-	-	-	-	-	-	-	-	-	-	-	74,964	-	74,964	74,964
Net Medicaid Savings Proj	632,194	1,256,218	2,969,272	823,975	120,105	-	5,801,764	(36,453)	99,991	238,033	60,576	348,125	-	710,273	6,512,038
Net ISF Projection	2,349,978	5,389,027	12,687,059	3,576,413	1,839,028	-	25,841,505	161,588	438,623	1,057,099	274,017	153,436	-	2,084,764	27,926,269
Total	4,320,814	5,891,680	20,573,158	2,645,990	933,115	-	34,364,756	823,236	3,191,256	5,252,778	1,116,469	976,968	-	11,360,708	45,725,464
Risk excluding DCW	400,115	1,368,238	2,565,429	754,554	(419,609)	-	4,668,727	1,041,635	2,021,800	4,393,740	781,875	242,001	-	8,481,051	13,149,779
%of Budget	1.37%	2.22%	1.55%	1.69%	-1.94%	0.00%	1.48%	51.57%	36.87%	33.24%	22.83%	12.62%	0.00%	30.81%	PENDING

FY Changes in Projected Med/HMP Spending

	December 2021 MH	January 2022 MH	Difference	%of Budget	FY21 Spend	*Not Final FY21 Figures
Allegan	27,001,429	27,001,429	-	0.00%	25,469,646	
Healthwest	58,140,065	56,337,322	(1,802,743)	-3.12%	55,025,900	
N180	163,098,056	154,792,039	(8,306,017)	-5.28%	155,094,698	
Ottawa	41,367,267	41,367,267	-	0.00%	32,981,495	
West MI	20,973,341	20,673,719	(299,622)	-1.48%	20,272,938	
LRE & Beacon	9,993,664	9,987,784	(5,880)	-0.06%	9,391,031	
	320,573,822	310,159,559	(10,414,263)		298,235,708	

	December 2021 SUI	January 2022 SUD	Difference	%of Budget	FY21 Spend	*Not Final FY21 Figures
Allegan	978,198	978,198	-	0.00%	1,586,665	
Healthwest	2,361,030	3,462,213	1,101,183	20.08%	4,079,154	
N180	8,938,432	8,823,112	(115,320)	-0.87%	8,098,231	
Ottawa	2,643,421	2,643,421	-	0.00%	1,850,758	
West MI	1,376,336	1,675,958	299,622	15.62%	1,342,753	
LRE & Beacon	1,436,420	1,460,171	23,751	1.63%	1,720,794	
	17,733,838	19,043,073	1,309,235		18,678,355	

Total Medicaid Surplus/(Deficit) Projection (Med 1115/HSW/CW/SED + Autism), Excluding DCW 3,298,733

Actual FY20 ISF	2,420,925
Actual FY20 Medicaid Savings	10,625,499
Budgeted FY21 ISF/Medicaid Savings Contribution	35,733,826
Budgeted FY21 ISF/Medicaid Savings Contribution	27,337,724
Total Reserves:	76,117,974

Projected Medicaid ISF/Savings At Year End: 79,416,708

Healthy Michigan Plan Surplus/(Deficit) Projection 9,851,045

Projected MDHHS Performance Bonus 2,726,969

Projected Reserve Total At Year End: 91,994,722

ISF @ 7.5% \$ 27,819,506.61
Savings @ 7.5% \$ 27,819,506.61

Total Max Allowed \$ 55,639,013.23