



## Statement of Activities - Actual vs. Budget

**Fiscal Year 2020 / 2021**

As of Date: 11/30/2020

<b>Change in Net Assets</b>	Year Ending 9/30/2021	11/30/2020		
	FY21 Budget	Budget to Date	Actual	Actual to Budget Variance
<b>Operating Revenues</b>				
SUD Block Grant & State Opioid, & STR	9,487,493	1,581,249	455,668	(1,125,581)
Autism Revenue	42,931,755	7,155,293	7,574,798	419,505
PA 2 Liquor Tax	5,169,898	861,650	-	(861,650)
Interest Revenue	13,320	2,220	2,764	544
Performance Bonus Incentive	2,500,000	416,667	-	(416,667)
Local Match Revenue (Members)	2,040,096	340,016	340,016	-
Hospital Rate Adjuster (HRA)	9,000,000	1,500,000	-	(1,500,000)
MH Block Grant - Veterans Navigator	90,000	15,000	7,210	(7,790)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	540,800	90,133	6,088	(84,046)
Substance Abuse Gambling & MI Youth Tx	304,670	50,778	9,148	(41,630)
DHS Incentive	693,363	115,561	-	(115,561)
Medicaid, HSW, SED, & Children's Waive	264,265,455	44,044,243	46,938,029	2,893,787
Healthy Michigan	42,110,453	7,018,409	7,651,806	633,398
<b>Total Operating Revenues</b>	<b>379,147,303</b>	<b>63,191,217</b>	<b>62,985,527</b>	<b>(205,690)</b>
<b>Expenditures</b>				
Salaries and Fringes	1,339,444	223,241	149,034	(74,206)
Office and Supplies Expense	168,460	28,077	31,402	3,325
Contractual and Consulting Expenses	753,825	125,638	171,535	45,897
MCIS	305,200	50,867	49,200	(1,667)
Utilities/Conferences/Mileage/Misc Exps	294,593	49,099	32,514	(16,585)
Block Grants - Gamb/Veter/HispBH/NatAm/TobCes	870,800	145,133	45,453	(99,680)
Taxes, HRA, and Local Match	14,897,683	2,482,947	340,016	(2,142,931)
Prevention Expenses	2,656,267	442,711	320,731	(121,980)
Beacon Health Options - MCO Contract	10,578,107	1,763,018	1,848,108	85,090
Contribution to ISF/Performance Withhold	6,526,985	1,087,831	483,453	(604,377)
Member Payments	340,755,939	56,792,657	59,335,608	2,542,952
<b>Total Expenditures</b>	<b>379,147,303</b>	<b>63,191,217</b>	<b>62,807,054</b>	<b>(384,163)</b>
<b>Total Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>178,473</b>	<b>178,473</b>



**Statement of Activities  
Budget to Actual Variance Report**

**For the Period ending November 30, 2020**

**Operating Revenues**

SUD Block Grant	MDHHS started to release FY21 grant payments in December.
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. Quarter 1 is expected in February.
MH Block Grant - Veterans Navigator	MDHHS started to release FY21 grant payments in December.
Block Grants -HisBH/NatAm/TobCess/Clubhse	MDHHS started to release FY21 grant payments in December. Clubhouse grant programming is down.
Sub Abuse Gambling Disorder Prev	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 and will continue to be monitored for future adjustments.
Healthy Michigan	Budget increased for amendment 1 and will continue to be monitored for future adjustments.

**Expenditures**

Salaries and Fringes	A significant portion of the additional salary expenses will not occur until quarters two and three. In addition, fringe expenses are projected to increase later in the year when insurance plan renewals occur.
Office and Supplies Expense	Due to service/contract renewal expenses early in the year, this shows slightly over for a 2 month comparison. However, annualized, these expenses are not expected to be over budget.
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/Mileage/Misc Exps	Significant portions of this line item (Audit, Travel, Miscellaneous) are not anticipated until 3rd and 4th quarters.
Block Grants -Veterans/HisBH/NatAm/TobCes	Most of these payments are billed to the LRE and paid by MDHHS 30-60 days in arrears.
Taxes, HRA and Local Match	No HRA or tax payments were required during this reporting period.
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 and is not significantly off from current budget projections.
Contribution to ISF	Performance withholds are not being applied until performance metrics are established and agreed upon.
Member Payments	Member payments are based on actual revenues received from MDHHS. This closely aligns with current budget projections.