



## Statement of Activities - Actual vs. Budget

**Fiscal Year 2019 / 2020**

As of Date: 4/30/2020

<b>Change in Net Assets</b>	Year Ending 9/30/2020	4/30/2020		
	FY20 Budget <i>Amendment 1</i>	Budget to Date	Actual	Actual to Budget Variance
<b>Operating Revenues</b>				
SUD Block Grant & State Opioid, & STR	12,791,586	7,461,759	4,863,303	(2,598,455)
Autism Revenue	35,040,553	20,440,323	20,458,590	18,268
PA 2 Liquor Tax	3,118,375	1,819,052	-	(1,819,052)
Interest Revenue	13,000	7,583	8,314	731
Performance Bonus Incentive	2,140,000	1,248,333	-	(1,248,333)
Local Match Revenue (Members)	2,040,096	1,190,056	1,190,056	-
Hospital Rate Adjuster (HRA)	9,000,000	5,250,000	4,939,088	(310,912)
MH Block Grant - Veterans Navigator	80,000	46,667	36,792	(9,875)
Block Grants - HispBH/NatAm/TobCess/Clubhouse	348,300	203,175	57,169	(146,006)
Substance Abuse Gambling Disorder Prevention	240,000	140,000	40,910	(99,090)
DHS Incentive	693,363	404,462	200,677	(203,785)
Medicaid, HSW, SED, & Children's Waive	238,393,595	139,062,930	139,047,604	(15,326)
Healthy Michigan	30,173,172	17,601,017	18,803,375	1,202,358
<b>Total Operating Revenues</b>	<b>334,072,040</b>	<b>194,875,357</b>	<b>189,645,878</b>	<b>(5,229,478)</b>
<b>Expenditures</b>				
Salaries and Fringes	1,085,963	633,478	524,042	(109,436)
Office and Supplies Expense	153,090	89,303	65,915	(23,387)
Contractual and Consulting Expenses	733,696	427,989	330,546	(97,443)
MCIS	305,200	178,033	172,200	(5,833)
Utilities/Conferences/Mileage/Misc Exps	281,151	164,005	115,460	(48,544)
Block Grants - Gamb/Veter/HispBH/NatAm/TobCes	668,300	389,842	145,357	(244,485)
Taxes, HRA, and Local Match	14,751,685	8,605,150	7,057,041	(1,548,108)
Prevention Expenses	5,214,900	3,042,025	1,957,837	(1,084,188)
Beacon Health Options - MCO Contract	10,665,185	6,221,358	5,989,230	(232,128)
Contribution to ISF	2,966,991	1,730,745	1,337,727	(393,017)
Member Payments	297,245,879	173,393,429	171,344,581	(2,048,848)
<b>Total Expenditures</b>	<b>334,072,040</b>	<b>194,875,357</b>	<b>189,039,938</b>	<b>(5,835,419)</b>
<b>Total Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>605,940</b>	<b>605,940</b>



## Statement of Activities Budget to Actual Variance Report

For the Period ending April 30, 2020

### Operating Revenues

SUD Block Grant	Utilization projections were submitted by providers and reviewed in May for the LRE's annual report of excess or insufficient funds report. Approximately \$1.5 million is projected to be lapsed.
Autism Revenue	N/A - Closely aligned with the current budget projections.
PA 2 Liquor Tax	The LRE's first PA2 payment for FY20 was received in May. The revenue from the first quarter payment was applied to the debt service and operational cost for the Detroit Regional Convention Facility Authority.
Interest Revenue	This line item will be monitored for potential changes during the next amendment.
Performance Bonus Incentive	This 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)	LRE received its 2nd quarter payment in April. The state is distributing this revenue more frequently during the pandemic and it is based on inpatient psychiatric hospital claim submissions.
MH Block Grant - Veterans Navigator	Revenues are distributed via an expense reimbursement method. All reported expenditures are being covered.
Block Grants -HispBH/NatAm/TobCess/Clubhse	All reported expenditures for these grants are being covered, but some programs are underspent.
Sub Abuse Gambling Disorder Prev	The LRE agreed to a budget reduction for this grant in response to the state's request to assist with the financial demands caused by COVID-19. This grant will be reduced on August 1.
DHS Incentive	This revenue is based on encounter data that shows support to Foster Care and CPS children. Our first quarter payment was received this month.
Medicaid B, B3 and HSW	N/A - Closely aligned with the current budget projections.
Healthy Michigan	Current projections are showing an increase in this line item. Adjustments will be made during the next amendment.

### Expenditures

Salaries and Fringes	We will monitor this line item for potential changes during the next budget amendment.
Office and Supplies Expense	Some budgeted costs have not been billed yet. We will monitor this line item for potential changes during the next budget amendment.
Contractual & Consulting Expenses	Some expenses planned for FY20 have not been billed yet. We will monitor this line item for potential changes during the next budget amendment.
MCIS	N/A - Closely aligned with current projections.
Utilities/Conf/Mleage/Misc Exps	Includes a contingency budget for miscellaneous and/or unforeseen expenses.
Block Grants -Veterans/HispBH/NatAm/TobCes	Expenditures reported for these grants are based on actual utilization. This line item will be reduced to correspond with the revenue changes noted above.
Taxes, HRA and Local Match	Our first payment IPA tax payment was made in May due to an extension issued by the department of treasury.
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.
Contribution to ISF	ISF contributions were reduced to match the percentage (.75%) MDHHS's actuary included in the FY20 capitation rates. Other contributions/withholds have been deferred until performance metrics are established.
Member Payments	Member payments are based on actual revenues received. Expenditures for this line item relate to revenue trends and payment delays noted above.