REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE:

December 1, 2008

SUBJECT:

Western Highlands Area Authority – Quarterly Fiscal

Monitoring Report (FMR) for the period ended

September 30, 2008

ATTACHMENTS:

Fiscal Monitoring Report (FMR) – September 30, 2008

SUMMARY OF REQUEST:

G.S. 122C-117(c) requires the staff of the local area mental health authority to provide the County Finance Officer with the quarterly Fiscal Monitoring Report (FMR) within 30 days of the end of the quarter. The County Finance Officer is then required to provide the FMR to the Board of Commissioners at the next regularly scheduled meeting of the board. The attached FMR for Western Highlands Area Authority was received by the County Finance Officer on November 14, 2008.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report of Western Highlands Area Authority for the period ended September 30, 2008.

Suggested Motion:

I move that the Board of Commissioners approve the Western Highlands Area Authority Fiscal Monitoring Report for the period ended September 30, 2008.



Rec 9 11/14/08

November 13, 2008

Carey McLelland Finance Director Henderson County 113 N Main Street Hendersonville, NC 28792

Dear Mr. McLelland:

Enclosed please find the Western Highlands Network's Fiscal Monitoring Report for the 2009 fiscal year 1st quarter, ending September 30, 2008. State Law requires the LME to provide the quarterly FMR to the County Finance Officer. The County Finance Officer is to provide this report to the Board of County Commissioners at the next regularly scheduled meeting of the Board. I have cited Legislative Bill H2077 for easy reference:

SECTION 3.(a) G.S. 122C-117(c) reads as rewritten:

"(c) Within 30 days of the end of each quarter of the fiscal year, the area director and finance officer of the area authority shall provide the quarterly report of the area authority to the county finance officer. The county finance officer shall provide the quarterly report to the board of county commissioners at the next regularly scheduled meeting of the board. The clerk of the board of commissioners shall notify the area director and the county finance officer if the quarterly report required by this subsection has not been submitted within the required period of time. This information shall be presented in a format prescribed by the county. At least twice a year, this information shall be presented in person and shall be read into the minutes of the meeting at which it is presented. In addition, the area director or finance officer of the area authority shall provide to the board of county commissioners ad hoc reports as requested by the board of county commissioners."

Please don't hesitate to call if you have any questions.

Cordially,

Western Highlands Area Authority

Muchul Beverido

J. Michael Beveridge

Budget Specialist

Phone1-800-671-6560, extension 2180

Enclosure

Division of Mental Health, Developmental Disabilities & Substance Abuse Services **Quarterly Fiscal Monitoring Report**

Western Highlands Area Authority

for the period ending:	September 3	0, 2008
# of month in the fiscal year==	=====>	3
(July = 1, August = 2,	June = 12)	

### BUDGET ACTUAL BUDGET VR-TO-DATE (Col. 3-4) PERCE EVENUE	Basis of Accounting: Cash X	(1)	(2)	(3)	(4)	(5)	(6)
### RUNDER BUDGET ACTUAL BUDGET YR-TO-DATE (Col. 3-4) PERCE	(check one) Accrual	PRIOR YEAR					
REVENUE Cillent Fees Medicaid - "Regular Fee-for-Service" 12,000,000 10,671,023 13,000,000 2,141,398 10,858,602 Medicaid - "Regular Fee-for-Service" 600,000 617,185 600,000 155,739 444,291 Medicaid - CAP/IMRD 600,000 617,185 600,000 115,162 384,838 Area Program Transfers 892,618 892,618 892,618 2,890,582 - 2,890,582 40,290,582 70,412,299 14,576,283 County Appropriations (by county): Buncombe County 600,000 600,000 600,000 600,000 - 2,800,800 600,000 - 30,000 600,000 - 30,000 Medicaid County 600,000 18,000 18,000 18,000 18,000 - 30,000 Medicaid County 74,991		2007-2008		ACTUAL		BALANCE ANNU	
Client Fees Medicaid - 'Regular Fee-for-Service' Medicaid - 'Regular Fee-for-Service' Medicaid - CAP/MRDD	ITEM	BUDGET	ACTUAL	BUDGET	YR-TO-DATE	(Col. 3-4)	PERCENTAGE **
Medicaid - "Regular Fee-for-Service" 12,000,000 10,871,023 13,000,000 2,141,398 10,888,602 Medicaid - CAP/MRDD 600,000 617,185 600,000 155,739 444,281 Medicaire 1	REVENUE						
Medicaid - CAP/MRDD 600,000 617,185 600,000 155,739 444,281 Insurance - - - - - - #DIV Other Local 681,235 772,828 500,000 115,162 384,388 Area Program Transfers 892,818 892,618 2,990,582 - 2,890,582 PDIV Appropriation of Fund Balance * 1,038,470 2,890,582 - </td <td>Client Fees</td> <td>-</td> <td>- 1</td> <td></td> <td>-</td> <td></td> <td></td>	Client Fees	-	- 1		-		
Medicare Insurance - - - - #DI Insurance Other Local 681,235 772,828 500,000 115,162 384,838 #DI Acre Program Transfers 389,2618 892,618 892,618 500,000 115,162 384,838 #DI Acre Program Transfers 389,2618 892,618 500,000 115,162 384,838 #DI Acre Program Transfers 389,2618 892,618 500,000 115,162 384,838 #DI Acre Program Transfers 2,890,582 2 2,890,582 #DI Acre Program Transfers 400,000 115,162 384,838 #DI Acre Program Transfers 2,890,582 2 2,890,582 #DI Acre Program Transfers 400,000 115,000	Medicaid - "Regular Fee-for-Service"	12,000,000	10,671,023	13,000,000	2,141,398	10,858,602	65.89%
Insurance	Medicaid - CAP/MRDD	600,000	617,185	600,000	155,739	444,261	103.83%
Cher Local	Medicare	-			· -	-	#DIV/0!
Area Program Transfers Appropriation of Fund Balance * 1,038.470 - 2,890.582 - 2,280.582 Total Local Funds	Insurance	-	- 4	-		-	#DIV/0!
Appropriation of Fund Balance	Other Local	681,235	772,828	500,000	115,162	384,838	92.13%
Total Local Funds	Area Program Transfers	892,618	892,618	-	-		#DIV/0!
County Appropriations (by county): Buncombe	Appropriation of Fund Balance *	1,038,470	- 1	2,890,582		2,890,582	0.00%
Buncombe	Total Local Funds	15,212,323	12,953,655	16,990,582	2,412,299	14,578,283	56.79%
Buncombe							
Henderson	County Appropriations (by county):						
Madison	Buncombe County	600,000	600,000	600,000	600,000	-	400.00%
Mitchell	Henderson County	528,402	528,612	528,402	-	528,402	0.00%
Polk	Madison County	30,000	30,000	30,000	-	30,000	0.00%
Rutherford	Mitchell County	18,000	18,000	18,000	-	18,000	0.00%
Transylvania Yancey County 26,000 99,261 26,000 90,687 776,14 478,022 29,79,072 7,367,729 29,799,072 7,623,971 7,623,971 7,623,971 7,762,3971 7,762,3971 7,762,3971 7,762,3971 7,762,3971 7,762,3971 7,781,937 9,076,877 27,623,971 7,781,937 9,076,877 27,623,971 7,781,937 9,076,877 27,623,971 7,781,937 9,076,877 27,781,937 9,076,877 27,7623,971 7,781,937 9,076,877 <th< td=""><td>Polk County</td><td>74,991</td><td>74,991</td><td>74,991</td><td>-</td><td>74,991</td><td>0.00%</td></th<>	Polk County	74,991	74,991	74,991	-	74,991	0.00%
Yancey County 26,000 26,000 26,000 6,500 19,500 Total County Funds 1,478,822 1,479,032 1,478,822 708,668 770,154 Service Management Funds 6,373,644 6,373,644 1,593,411 4,780,233 Service Delivery Funds 31,719,979 27,509,311 29,979,077 7,367,729 22,611,343 All Other State/Federal Funds 240,000 236,146 288,132 55,737 232,395 Total State and Federal Funds 38,333,623 34,119,101 36,640,849 9,016,877 27,623,971 TOTAL REVENUE 55,024,768 48,551,788 55,110,252 12,137,844 42,972,408 EXPENDITURES:	Rutherford County	102,168	102,168	102,168	102,168		400.00%
Total County Funds	Transylvania County	99,261	99,261	99,261	-	99,261	0.00%
Service Management Funds Service Delivery Funds Service Management Funds Service Management Service Managemen	Yancey County	26,000	26,000	26,000	6,500	19,500	100.00%
Service Delivery Funds 31,719,979 27,509,311 29,979,072 7,367,729 22,611,343 All Other State/Federal Funds 240,000 236,146 288,132 55,737 232,395 <t< td=""><td>Total County Funds</td><td>1,478,822</td><td>1,479,032</td><td>1,478,822</td><td>708,668</td><td>770,154</td><td>191.68%</td></t<>	Total County Funds	1,478,822	1,479,032	1,478,822	708,668	770,154	191.68%
Service Delivery Funds 31,719,979 27,509,311 29,979,072 7,367,729 22,611,343 All Other State/Federal Funds 240,000 236,146 288,132 55,737 232,395 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
All Other State/Federal Funds Total State and Federal Funds 38,333,623 34,119,101 36,640,848 9,016,877 27,623,971 TOTAL REVENUE 55,024,768 48,551,788 55,110,252 12,137,844 42,972,408 EXPENDITURES: Service Management Directly Provided Services Provider Payments All Other 1,602,934 1,480,355 1,478,822 712,533 766,289 TOTAL EXPENDITURES Beginning Unrestricted Fund Balance 6,105,452 6,096,570	Service Management Funds	6,373,644	6,373,644	6,373,644	1,593,411	4,780,233	100.00%
Total State and Federal Funds 38,333,623 34,119,101 36,640,848 9,016,877 27,623,971 TOTAL REVENUE 55,024,768 48,551,788 55,110,252 12,137,844 42,972,408 EXPENDITURES: Service Management 8,792,422 6,770,141 9,870,893 2,088,956 7,781,937 Directly Provided Services #DI Provider Payments 44,629,412 38,580,914 43,760,537 8,938,640 34,821,897 766,289 TOTAL EXPENDITURES 55,024,768 46,831,410 55,110,252 11,740,129 43,370,123 CHANGE IN CASH BALANCE 1,720,379 Beginning Unrestricted Fund Balance 6,105,452 6,096,570	Service Delivery Funds	31,719,979	27,509,311	29,979,072	7,367,729	22,611,343	98.30%
TOTAL REVENUE 55,024,768 48,551,788 55,110,252 12,137,844 42,972,408 EXPENDITURES:	All Other State/Federal Funds	240,000	236,146	288,132	55,737	232,395	77.38%
EXPENDITURES: Service Management	Total State and Federal Funds	38,333,623	34,119,101	36,640,848	9,016,877	27,623,971	98.44%
EXPENDITURES: Service Management			•		-		
Service Management 8,792,422 6,770,141 9,870,893 2,088,956 7,781,937 pricetly Provided Services 44,629,412 38,580,914 43,760,537 8,938,640 34,821,897 All Other 1,602,934 1,480,355 1,478,822 712,533 766,289 TOTAL EXPENDITURES 55,024,768 46,831,410 55,110,252 11,740,129 43,370,123 CHANGE IN CASH BALANCE 1,720,379 397,715	TOTAL REVENUE	55,024,768	48,551,788	55,110,252	12,137,844	42,972,408	88.10%
Service Management Directly Provided Services Provided Payments All Other TOTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance 8,792,422 6,770,141 9,870,893 2,088,956 7,781,937 #DI 44,629,412 38,580,914 43,760,537 8,938,640 34,821,897 766,289 #DI 44,629,412 38,580,914 43,760,537 1,478,822 712,533 766,289 #DI 43,760,537 8,938,640 34,821,897 766,289							
Directly Provided Services Provider Payments 44,629,412 38,580,914 43,760,537 8,938,640 34,821,897 All Other 1,602,934 1,480,355 1,478,822 712,533 766,289 TOTAL EXPENDITURES 55,024,768 46,831,410 55,110,252 11,740,129 43,370,123 CHANGE IN CASH BALANCE 1,720,379 397,715 Beginning Unrestricted Fund Balance 6,105,452 6,096,570	EXPENDITURES:	j	ŀ			-	
Directly Provided Services Provider Payments 44,629,412 38,580,914 43,760,537 8,938,640 34,821,897 All Other 1,602,934 1,480,355 1,478,822 712,533 766,289 TOTAL EXPENDITURES 55,024,768 46,831,410 55,110,252 11,740,129 43,370,123 CHANGE IN CASH BALANCE 1,720,379 397,715 Beginning Unrestricted Fund Balance 6,105,452 6,096,570							
Provider Payments All Other All	Service Management	8,792,422	6,770,141	9,870,893	2,088,956	7,781,937	84.65%
All Other 1,602,934 1,480,355 1,478,822 712,533 766,289 TOTAL EXPENDITURES 55,024,768 46,831,410 55,110,252 11,740,129 43,370,123 CHANGE IN CASH BALANCE 1,720,379 397,715 Beginning Unrestricted Fund Balance 6,105,452 6,096,570		-	.	-	-	-	#DIV/0!
TOTAL EXPENDITURES 55,024,768 46,831,410 55,110,252 11,740,129 43,370,123 CHANGE IN CASH BALANCE 1,720,379 397,715 Beginning Unrestricted Fund Balance 6,105,452 6,096,570	Provider Payments	44,629,412	38,580,914	43,760,537	8,938,640		81.719
CHANGE IN CASH BALANCE 1,720,379 397,715 Beginning Unrestricted Fund Balance 6,105,452 6,096,570	All Other	1,602,934	1,480,355	1,478,822	712,533	766,289	192.73%
CHANGE IN CASH BALANCE 1,720,379 397,715 Beginning Unrestricted Fund Balance 6,105,452 6,096,570							
Beginning Unrestricted Fund Balance 6,105,452 6,096,570	TOTAL EXPENDITURES	55,024,768	46,831,410	55,110,252	11,740,129	43,370,123	85.21%
Beginning Unrestricted Fund Balance 6,105,452 6,096,570							
	CHANGE IN CASH BALANCE		1,720,379		397,715		
	Part of the second seco					A CONTRACTOR	
Current Estimated Unrestricted Fund Balance 11.08% 6.096.570 I 11.33% 6.241.785	Beginning Unrestricted Fund Balance		6,105,452		6,096,570		
Current Estimated Unrestricted Fund Balance 11.08% 6.096.570 11.33% 6.241.785							
and percent of hydroted expenditures	-	11.08%	6,096,570	11.33%	6,241,785		

^{* &}quot;Appropriation of Fund Balance" represents the Area Program Fund Balance that has been incorporated as part of the Approved Budget. Actual Yr-To-Date

should reflect Fund Balance utilized to date and an explanation needs to be provided for the specific uses of fund.

** annualized Revenue percentage less than 90% and Expenditure percentages greater than 110% must be explained on the attachment and submitted with the Fiscal Monitoring Report

2. CURRENT CASH POSITION:		(1)	(2)	(3)	(4) OVER	(5)		Receivable Allowand Uncolled	e for
		30 DAYS	60 DAYS	90 DAYS	90 DAYS	TOTA	AL.	Receiva	bles
Accounts Payable (Accrual Method)	1000							* N. W. W. W. W. W.	经
Account Receivable (Accrual Method)	12.7					\$	-	\$	-
Current Cash in Bank		17,623,310							

3. SERVICE EXCEPTIONS: (Provided Based on System Capability)

and percent of budgeted expenditures

Services authorized but not billed

* We certify (a) this report to co	ontain accurate and comple	ete information, (b) explanation	ns are provided for any expenditur copy of this report has been provid	re item with An annyalized expen	nditure rate greater then 110%
	(a) a (/a)	Hara L	opy of this report has been provided	ed to each pounty hand as in the	
Area Director	date	Area Finance Officer	date	Area Board Ch	hair date

CC: County Manager of each county within the catchment area.

Division of Mental Health, Developmental Disabilities & Substance Abuse Services

Quarterly Fiscal Monitoring Report - Explanation of Revenue and Expenditure Variances

Western Highlands Area Authority

Local Management Entity

for the period ending:

September 30, 2008

Note: The prior year numbers have been updated to reflect our final audited figures.

ITEM

Explanation

Revenues:

Medicaid - Regular Fee for Service: Actual cash revenues have not met projections. Providers have 365 days to bill Medicaid. We will monitor this budget and adjust accordingly.

County Appropriations: We had not received Maintenance of Effort funds from Henderson County, Madison County, Mitchell County, Polk County, Transylvania County and Yancey County as of September 30, 2008.

All other State/Federal Funds: This revenue is the Shelter Plus Program directly with the Federal Government. The amount billed can vary given the number of participants in the program. Our budgeted numbers represent the maximum amount of funds available for the program.

Expenditures:

All other: These expenditures are county funds received in full from Buncombe County and paid out to provider agencies in the first quarter thus creating this variance in the first quarter.