

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 18, 2009

SUBJECT: Western Highlands Area Authority – Quarterly Fiscal Monitoring Report (FMR) for the period ended December 31, 2008

ATTACHMENTS: Fiscal Monitoring Report (FMR) – December 31, 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 March 5, 2009.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report of Western Highlands Area Authority for the period ended December 31, 2008.

Suggested Motion:

I move that the Board of Commissioners approve the Western Highlands Area Authority Fiscal Monitoring Report for the period ended December 31, 2008.



Western Highlands Network
A LOCAL MANAGEMENT ENTITY

March 3, 2009

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 2nd quarter, ending December 31, 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:

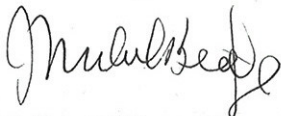
SECTION 3.(a) G.S. 122C-117(c) reads as rewritten:

"(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



J. Michael Beveridge
Budget Specialist
Phone 1-800-671-6560, extension 2180

Enclosure

Division of Mental Health, Developmental Disabilities & Substance Abuse Services
 Quarterly Fiscal Monitoring Report
 Western Highlands Area Authority

LME

for the period ending: December 31, 2008

of month in the fiscal year====> 6

(July = 1, August = 2, . . . , June = 12)

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Basis of Accounting: (check one) Cash Accrual	(1)		(2)		(3)		(4)		(5)		(6)		
		PRIOR YEAR		CURRENT YEAR		CURRENT YEAR		CURRENT YEAR		CURRENT YEAR		CURRENT YEAR		
		2007-2008		2008		2008		2008		2008		2008		2008
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YR-TO-DATE	BALANCE	BALANCE	ANNUALIZED	PERCENTAGE **		
REVENUE														
Client Fees		-	-	-	-	-	-	-	-	-	-	-	-	-
Medicaid - "Regular Fee-for-Service"		12,000,000	10,671,023	13,000,000	5,673,602	7,326,498	87.28%							
Medicaid - CAP/MRDD		600,000	617,185	600,000	272,802	327,198	90.93%							
Medicare		-	-	-	-	-	#DIV/0!							
Insurance		-	-	-	-	-	#DIV/0!							
Other Local		681,235	772,828	500,000	206,804	293,196	82.72%							
Area Program Transfers		892,618	892,618	-	-	-	#DIV/0!							
Appropriation of Fund Balance *		1,038,470	-	3,662,866	-	3,662,866	0.00%							
Total Local Funds		15,212,323	12,953,655	17,762,866	6,153,108	11,609,758	69.28%							
County Appropriations (by county):														
Buncombe County		600,000	600,000	600,000	600,000	-	200.00%							
Henderson County		528,402	528,612	528,612	215,000	313,612	81.35%							
Madison County		30,000	30,000	30,000	-	30,000	0.00%							
Mitchell County		18,000	18,000	18,000	-	18,000	0.00%							
Polk County		74,991	74,991	74,991	-	74,991	0.00%							
Rutherford County		102,168	102,168	102,168	102,168	-	200.00%							
Transylvania County		99,261	99,261	99,261	-	99,261	0.00%							
Yancey County		26,000	26,000	26,000	13,000	13,000	100.00%							
Total County Funds		1,478,822	1,479,032	1,479,032	930,168	548,864	125.78%							
Service Management Funds		6,373,644	6,373,644	6,152,534	3,113,118	3,039,416	101.20%							
Service Delivery Funds		31,719,979	27,509,311	32,179,526	14,901,558	17,277,968	92.62%							
All Other State/Federal Funds		240,000	236,146	288,132	108,933	179,199	75.61%							
Total State and Federal Funds		38,333,623	34,119,101	38,620,192	18,123,609	20,496,583	93.86%							
TOTAL REVENUE		55,024,768	48,551,788	57,862,090	25,206,885	32,655,205	87.13%							
EXPENDITURES:														
Service Management		8,792,422	6,770,141	9,699,783	3,936,104	5,763,679	81.16%							
Directly Provided Services		-	-	-	-	-	#DIV/0!							
Provider Payments		44,629,412	38,580,914	46,560,991	22,043,552	24,517,439	94.69%							
All Other		1,602,934	1,480,355	1,601,316	954,420	646,896	119.20%							
TOTAL EXPENDITURES		55,024,768	46,831,410	57,862,090	26,934,076	30,928,014	93.10%							
CHANGE IN CASH BALANCE			1,720,379		(1,727,191)									
Beginning Unrestricted Fund Balance			6,105,452		6,096,570									
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures		11.08%	6,096,570	8.77%	5,071,786									

* "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)	(5)	Receivables net of Allowance for Uncollectible Receivables
	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	TOTAL	
Accounts Payable (Accrual Method)	2,053,100					
Account Receivable (Accrual Method)	697,245	180,070	85,457	289,151	\$ 1,251,924	\$ 1,024,285

Current Cash in Bank 13,720,782

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

Services authorized but not billed

* We certify (a) this report to contain accurate and complete information, (b) explanations are provided for any expenditure item with an annualized expenditure rate greater than 110% and for any revenue item with an annualized receipt rate of less than 90%, and (c) a copy of this report has been provided to each county manager in the catchment area.

Area Director: *[Signature]* date: 2/11/09
 Area Finance Officer: *[Signature]* date: 2/27/09
 Area Board Chair: *[Signature]* date: *[Signature]*

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