

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 17, 2014

**SUBJECT:** Smokey Mountain Center – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended December 31, 2013

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Fiscal Monitoring Report (FMR) – December 31, 2013

**SUMMARY OF REQUEST:**

N.C.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 the Smokey Mountain Center was received by the County Finance Officer on February 27, 2014.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Fiscal Monitoring Report from the Smokey Mountain Center for the quarter ended December 31 2014.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Smokey Mountain Center Fiscal Monitoring Report for the quarter ended December 31, 2013.***

Fiscal Monitoring Report - DMHDDSAS

LME / MCO NAME: SMOKY MOUNTAIN CENTER FOR THE PERIOD ENDING: December 31, 2013  
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 6

1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting: (check one)  
 Cash  Accrual

ITEM	2012-2013		CURRENT YEAR		BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE **
	BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE		
REVENUE						
Service Fees from LME-Delivered Services	-	8,601	-	647	(647)	#DIV/0!
Medicaid Pass Thru	1,675,000	996,859	125,000	79,464	45,536	127.14%
Interest Earned	33,000	60,884	60,000	43,938	16,062	146.46%
Rental Income	-	-	-	-	-	#DIV/0!
Budgeted Fund Balance * (Detail in Item 4, below)	548,917	-	270,005	-	270,005	0.00%
Other Local	850,920	818,384	4,869,985	924,579	3,645,388	40.46%
<b>Total Local Funds</b>	<b>3,105,837</b>	<b>1,972,508</b>	<b>5,024,970</b>	<b>1,048,628</b>	<b>3,976,342</b>	<b>41.74%</b>

County Appropriations (by county, includes ABC Funds):						
Alexander County	43,225	37,828	43,225	9,466	33,759	43.76%
Caldwell County	113,538	118,747	113,538	50,418	63,122	88.81%
McDowell County	67,858	67,858	67,858	33,928	33,928	100.00%
Cherokee County	75,000	75,000	75,000	37,500	37,500	100.00%
Cley County	10,000	10,000	15,000	3,760	11,250	50.00%
Graham County	6,000	6,177	6,000	-	6,000	0.00%
Haywood County	98,775	98,100	116,775	28,503	87,272	50.53%
Jackson County	123,081	123,081	123,081	30,770	92,311	50.00%
Macon County	106,823	106,823	106,823	63,312	63,311	100.00%
Swain County	30,125	30,324	30,125	15,340	14,785	101.84%
Ashe County	189,568	189,568	189,568	47,392	142,174	50.00%
Avery County	89,600	89,600	89,600	44,800	44,800	100.00%
Alleghany County	109,709	109,709	112,596	28,149	84,447	50.00%
Watauga County	221,194	221,194	171,194	85,597	85,597	100.00%
Wilkes County	254,200	265,008	254,200	68,668	185,232	54.26%
Buncombe County	-	-	-	-	-	#DIV/0!
Henderson County	-	-	284,306	-	284,306	0.00%
Madison County	-	-	30,000	-	30,000	0.00%
Mitchell County	-	-	18,000	-	13,000	0.00%
Polk County	-	-	1,500	499	1,001	66.53%
Rutherford County	-	-	-	-	-	#DIV/0!
Transylvania County	-	-	-	-	-	#DIV/0!
Yancey County	-	-	19,500	-	19,500	0.00%
<b>Total County Funds</b>	<b>1,538,492</b>	<b>1,548,811</b>	<b>1,847,685</b>	<b>539,380</b>	<b>1,308,305</b>	<b>58.38%</b>

LME Systems Admin. Funds (Cost Model)	-	-	-	-	-	#DIV/0!
DMH/DD/SAS Administrative Funds (% basis)	3,387,560	3,387,560	5,037,902	2,130,902	2,907,000	84.58%
DMH/DD/SAS Risk Reserve Funds (% basis)	485,215	-	-	-	-	#DIV/0!
DMH/DD/SAS Services Funding	26,325,088	26,173,768	49,864,805	20,162,884	29,701,941	80.87%
DMA Capitation Funding	119,902,334	121,308,430	238,887,887	100,937,828	137,760,059	84.58%
DMA Risk Reserve Funding	2,452,478	2,478,768	4,871,181	2,060,044	2,811,137	84.68%
All Other State/Federal Funds	-	-	-	10,018	(10,018)	#DIV/0!
<b>Total State and Federal Funds</b>	<b>152,532,673</b>	<b>153,326,517</b>	<b>288,461,776</b>	<b>125,301,658</b>	<b>173,160,119</b>	<b>83.96%</b>
<b>TOTAL REVENUE</b>	<b>157,175,002</b>	<b>153,648,833</b>	<b>305,334,430</b>	<b>126,689,634</b>	<b>178,444,766</b>	<b>63.12%</b>

EXPENDITURES:	(1)	(2)	(3)	(4)	(5)	
System Management/Administration/Care Coordination	22,825,370	15,103,019	39,156,524	11,681,993	27,474,531	59.67%
LME Provided Services	1,314,584	1,235,836	1,814,292	708,716	1,107,577	77.91%
Provider Payments (State Funds)	129,119,242	129,631,148	251,812,311	96,793,841	155,018,670	76.88%
Provider Payments (Federal Funds)	1,328,405	1,198,829	5,048,959	1,691,197	4,287,762	56.86%
Provider Payments (County/Local)	1,536,492	1,521,682	2,379,170	732,318	1,646,854	61.56%
Merger Expenses	-	-	-	-	-	#DIV/0!
MCO Start-Up Expenses	-	-	-	-	-	#DIV/0!
All Other	1,253,927	800,748	4,223,174	1,068,238	3,214,935	47.75%
<b>TOTAL EXPENDITURES</b>	<b>157,178,000</b>	<b>149,490,970</b>	<b>305,334,430</b>	<b>112,614,101</b>	<b>182,720,329</b>	<b>73.76%</b>

<b>CHANGE IN CASH BALANCE</b>		7,358,868		14,375,583		
Beginning Unrestricted Fund Balance		5,017,643		11,872,820		
Balance in DMH/DD/SAS Risk Reserve		-		4,638,803		
Balance in DMA Risk Reserve		-		-		
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures	7.62%	11,872,820	7.96%	24,382,036		

2. CURRENT CASH POSITION	(1)	(2)	(3)	(4)	(5)	Allowance for Uncollectible Receivables
	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	TOTAL	
Accounts Payable (Accrual Method)	5,421,079	600,588	11,949	808,879	6,840,593	
Account Receivable (Accrual Method)	418,247	5,387,784	2,253,243	876,125	8,809,585	8,809,585
<b>Current Cash in Bank</b>		<b>50,930,604</b>				

3. SERVICE EXCEPTIONS ( Provided Based on System Capability)  
 Services authorized but not billed: 17,012,254

4. DETAIL ON BUDGETED FUND BALANCE	Budgeted	Year-to-Date	Balance	%
Payments to Providers				#DIV/0!
MCO Start-up Expense				#DIV/0!
LME Merger Expense				#DIV/0!
Other (List): Legal Fees	270,005	232,337	37,668	172.10%

\* 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\*.

LME / MCO Director \_\_\_\_\_ Date \_\_\_\_\_ LME/MCO Finance Officer \_\_\_\_\_ Date \_\_\_\_\_ Area Board Chair \_\_\_\_\_ Date \_\_\_\_\_

cc: County Manager for 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  
**SMOKY MOUNTAIN CENTER**

for the period ending: December 31, 2013

ITEM	Explanation
<b>Revenues</b>	
Other Local - 40.46%	Revenues are related to WHN Transition final expenses. The expense has not been incurred to generate accrual of revenue. Transition started 10/1/2013, and is not scheduled to be complete until later in fiscal year.
Alexander County-43.75%	No payment rec'd for 2nd Qtr
Clay County - 60%	No payment rec'd for 2nd Qtr
Graham County - 0%	This County's habit is to pay entire amount in last quarter of fiscal year
Haywood County-50.53%	No payment rec'd for 2nd Qtr
Jackson County - 50.00%	No payment rec'd for 2nd Qtr
Asha County-50.00%	No payment rec'd for 2nd Qtr
Wilkes-54.58%	No payment rec'd for 2nd Qtr
Henderson - 0%	Transition County from WHN Merge
Madison - 0%	Transition County from WHN Merge
Mitchell - 0%	Transition County from WHN Merge
Polk - 68.53%	Transition County from WHN Merge
<b>Expenditures</b>	
Fund Balance Appropriation for Legal fees - 172.10%	Appropriation amount incurred in 1st quarter, further appropriations under review