

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 12, 2014

SUBJECT: Smoky Mountain Center – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended March 31, 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Fiscal Monitoring Report (FMR) – March 31, 2014

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 Smoky Mountain Center was received by the County Finance Officer on May 1, 2014.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report from the Smoky Mountain Center for the quarter ended March 31, 2014.

Suggested Motion:

I move that the Board of Commissioners approve the Smoky Mountain Center Fiscal Monitoring Report for the quarter ended March 31, 2014.

Fiscal Monitoring Report - DMHDDSAS

LME / MCO NAME: SMOKY MOUNTAIN CENTER FOR THE PERIOD ENDING: March 31, 2014
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 8

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Cash Accrual	(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR		CURRENT YEAR			
		BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE	BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE **
REVENUE							
Service Fees from LME-Delivered Services		-	8,601	-	6,137	(6,137)	#DIV/0!
Medicaid Pass Thru		1,575,000	996,859	125,000	137,841	(12,841)	147.03%
Interest Earned		33,000	50,684	60,000	77,157	(17,157)	171.46%
Rental Income		-	-	-	-	-	#DIV/0!
Budgeted Fund Balance * (Detail in Item 4, below)		546,917	-	270,005	-	270,005	0.00%
Other Local		950,920	916,364	4,569,965	689,761	3,880,204	20.12%
Total Local Funds		3,105,837	1,972,508	5,024,970	910,896	4,114,074	24.17%
County Appropriations (by county, includes ABC Funds):							
Alexander County		43,225	37,825	43,225	28,369	14,857	87.51%
Caldwell County		113,538	118,747	113,538	80,210	33,328	94.20%
McDowell County		67,856	67,856	67,856	50,892	16,964	100.00%
Cherokee County		75,000	75,000	75,000	56,250	18,750	100.00%
Clay County		10,000	10,000	15,000	3,750	11,250	33.33%
Graham County		6,000	6,177	6,000	-	6,000	0.00%
Haywood County		96,775	98,100	116,775	29,503	87,272	33.69%
Jackson County		123,081	123,081	123,081	30,770	92,311	33.33%
Macon County		106,623	106,623	106,623	79,968	26,655	100.00%
Swain County		30,125	30,324	30,125	16,614	13,511	73.53%
Ashe County		189,566	189,566	189,566	47,392	142,174	33.33%
Avery County		89,600	89,600	89,600	67,200	22,400	100.00%
Alleghany County		109,709	109,709	112,596	84,447	28,149	100.00%
Watauga County		221,194	221,194	171,194	128,396	42,799	100.00%
Wilkes County		254,200	265,009	254,200	72,150	182,050	37.84%
Buncombe County		-	-	-	-	-	#DIV/0!
Henderson County		-	-	264,306	132,153	132,153	36.57%
Madison County		-	-	30,000	-	30,000	0.00%
Mitchell County		-	-	18,000	18,000	-	133.33%
Polk County		-	-	1,500	997	503	88.63%
Rutherford County		-	-	-	-	-	#DIV/0!
Transylvania County		-	-	-	-	-	#DIV/0!
Yancey County		-	-	19,500	6,500	13,000	44.44%
Total County Funds		1,536,492	1,548,811	1,847,685	933,560	914,125	67.37%
LME Systems Admin. Funds (Cost Model)		-	-	-	-	-	#DIV/0!
DMH/DD/SAS Administrative Funds (% basis)		3,367,560	3,367,560	5,037,902	3,584,403	1,453,499	94.86%
DMH/DD/SAS Risk Reserve Funds (% basis)		485,215	-	-	-	-	#DIV/0!
DMH/DD/SAS Services Funding		26,325,086	26,173,768	49,864,805	34,162,079	15,712,726	91.32%
DMA Capitation Funding		119,902,334	121,308,430	238,687,887	170,566,584	68,121,303	95.28%
DMA Risk Reserve Funding		2,452,478	2,478,759	4,871,181	3,480,948	1,390,233	95.28%
All Other State/Federal Funds		-	-	-	32,369	(32,369)	#DIV/0!
Total State and Federal Funds		152,532,673	153,328,517	298,461,775	211,816,983	86,645,392	94.63%
TOTAL REVENUE		157,175,002	156,849,836	305,334,430	213,660,839	91,673,591	93.30%
EXPENDITURES:							
System Management/Administration/Care Coordination		22,625,370	15,103,019	42,221,062	21,382,439	20,838,623	67.53%
LME Provided Services		1,314,564	1,235,536	1,814,292	1,126,600	687,692	82.79%
Provider Payments (State Funds)		129,119,242	129,631,148	251,833,471	164,869,366	86,964,105	87.29%
Provider Payments (Federal Funds)		1,325,405	1,198,829	5,927,799	3,032,954	2,894,845	68.22%
Provider Payments (County/Local)		1,536,492	1,521,692	2,379,170	1,300,457	1,078,713	72.88%
Merger Expenses		-	-	-	-	-	#DIV/0!
MCO Start-Up Expenses		-	-	-	-	-	#DIV/0!
All Other		1,263,927	800,746	1,158,636	875,904	282,732	100.00%
TOTAL EXPENDITURES		157,175,000	149,490,970	305,334,430	192,587,720	112,746,710	84.10%
CHANGE IN CASH BALANCE			7,358,866		21,073,119		
Beginning Unrestricted Fund Balance			5,017,643		11,972,820		
Balance in DMH/DD/SAS Risk Reserve			-		-		
Balance in DMA Risk Reserve			-		5,959,707		
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures		7.62%	11,972,820	9.63%	29,415,136		
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)		9,252,296	312,889	422,345	2,070,995	\$ 12,058,525	
Account Receivable (Accrual Method)		5,257,927	300,936	131,143	2,559,882	\$ 8,249,888	\$ 8,249,888
Current Cash in Bank		63,010,203					
3. SERVICE EXCEPTIONS (Provided Based on System Capability)							
Services authorized but not billed		18,067,730					
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	270,005	-	133.33%

* 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/or 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.

[Signature] LME / MCO Director Date 4/24/14
[Signature] LME/MCO Finance Officer Date 4/24/14
[Signature] Area Board Chair Date 4/24/2014

cc: County Manager for each county within the catchment area