REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: August 20, 2014

SUBJECT: Smoky Mountain Center – Quarterly Fiscal Monitoring

Report (FMR) for the quarter ended June 30, 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Fiscal Monitoring Report (FMR) – June 30, 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 August 1, 2014.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report from the Smoky Mountain Center for the quarter ended June 30, 2014.

Suggested Motion:

I move that the Board of Commissioners approve the Smoky Mountain Center Fiscal Monitoring Report for the quarter ended June 30, 2014.

SMOKY MOUNTAIN LIME/MCO (Includes WHN cash and Fund Balance) FOR THE PERIOD ENDING: June 30, 2014 (Not Finel) LME / MCO NAME: # of month in the fiscal year (July = 1, August = 2, ..., June = 12) =======> 12

# of month in the fiscal year (July = 1, August = 2,, June = 1	2) ======>		12			
1. REPORT OF BUDGET VS. ACTUAL Basis of Accounting: Cash	(1)	(2)	(3)	(4)	(5)	(6)
(check one) Accrual x	PRIOR	YEAR		CURRENT YEAR		
ITEM	BUDGET	2013 ACTUAL	BUDGET	ACTUAL YR-TO-DATE	BALANCE (Col. 3-4)	ÄNNUALIZED PERCENTAGE **
REVENUE		'				
Service Fees from LME-Delivered Services		8,601	105 000	7,068 190,297	(7,068) (65,297)	#DIV/0! 152.24%
//Medicaid Pass Thru Interest Earned	1,575,000 33,000	996,859 50,684	125,000 60,000	116,933	(56,933)	194.89%
Rental Income	- 30,000		- 00,000	110,000	•	#DIV/0!
ludgeted Fund Balance * (Detail in Item 4, below)	546,917	-	517,002		517,002	0.00%
other Local	950,920	916,364	973,942	918,106	55,836	94.27%
Total Local Funds	3,105,837	1,972,508	1,675,944	1,232,404	443,540	73.53%
County Appropriations (by county, includes ABC Funds):				07.005		100.00%
Alexander County	43,225 113,538	37,825 118.747	37,825 113,538	37,825 118,489	(0) (4,951)	104.36%
Caldwell County McDowell County	67,856	67,856	67,856	67,856	- (4,001)	100.00%
Cherokee County	75,000	75,000	75,000	75,000		100.00%
Clay County	10,000	10,000	15,000	15,000		100.009
Graham County	6,000	6,177	6,000	6,000 84,503	12,272	100.00%
Haywood County Jackson County	96,775 123,081	98,100 123,081	96,775 123,081	123,081	0	100.009
Jackson County Macon County	106,623	106,623	106,623	106,623	0	100.009
Swain County	30,125	30,324	30,125	30,461	(336)	101.129
Ashe County	189,566	189,566	189,566	189,566		100.009
Alleghany County County	89,600 109,709	89,600 109,709	89,600 112,596	89,600 112,596	_ _	100.00%
Alleghany County Watauga County	221,194	221,194	171,194	171 194		100.009
Wilkes County	254,200	265,009	254,200	265,626	(11,426)	104.49%
Buncombe County	<u> </u>	- 1	450,000 396,459	450,000 396,459	-	100.009
Henderson County Madison County	-		30,000	30,000		100.009
Mitchell Gounty	-		18,000	18,000		100.00%
Polk County	-	•	57,743	57,959	(216)	100.379
Rutherford County	-		76,626 65,165	76,626 74,446	(9,281)	100.009 114,249
Transylvania County Yancey County			26,000	19,500	6,500	75.009
Yancey County Total County Funds	1,536,492	1,548,811	2,608,972	2,616,410	(7,438)	100.29%
ME Systems Admin. Funds (Cost Model)	AND THE PROPERTY OF THE PARTY O		2,000,012	even that is		#DIV/0!
_ME_Systems Admin. Funds (Cost Model) DMH/DD/SAS Administrative Funds (% basis)	3,367,560	3,367,560	5,037,902	5,037,902	-	100.00%
DMH/DD/SAS Risk Reserve Funds (% basis)	485,215	•	-			#DIV/0!
DMH/DD/SAS Services Funding	26,325,086	26,173,768	50,464,285	49,191,238	1,273,047	97.489
DMA Capitation Funding	119,902,334	121,308,430	240,187,887	243,073,441	(2,885,554)	101.20% 101.84%
DMA Risk Reserve Funding All Other State/Federal Funds	2,452,478	2,478,759	4,871,181	4,960,963 41,083	(89,782) (41,083)	#DIV/0!
Total State and Federal Funds	152,532,673	153,328,517	300,561,255	302,304,627	(1,743,372)	100.58%
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OTAL REVENUE	157,175,002	156,849,836	304,846,171	306,153,441	(1,307,270)	
EXPENDITURES:	and the second of the second	i gray ay ay saasa s	- grant and the state of the	<u> </u>	**** *** <u>*</u> * * * * *	<u> </u>
System Management/Administration/Care Coordination	22,625,370	15,103,019	40,656,524	32,128,146	8,528,378	79.02
ME Provided Services	1,314,564	1,235,536	1,809,792	1,570,473	239,319	86.789
Provider Payments (State Funds)	129,119,242 1,325,405	129,631,148		000 070 505	40 004 000	
Provider Payments (Federal Funds)			252,354,603	238,373,565	13,981,038	94.46
		1,198,829	6,010,647	5,385,613	625,034	94.46° 89.60°
Provider Payments (County/Local)	1,536,492					94.46° 89.60° 99.80° #DIV/0!
Provider Payments (County/Local) Merger Expenses MCO Start-Up Expenses	1,536,492	1,198,829 1,521,692	6,010,647 2,730,969	5,385,613 2,725,396	625,034 5,573	94.46° 89.60° 99.80° #DIV/0! #DIV/0!
Provider Payments (County/Local) Merger Expenses MCO Start-Up Expenses	1,536,492	1,198,829 1,521,692 	6,010,647 2,730,969 1,283,636	5,385,613 2,725,396 1,211,091	625,034 5,573 - 72,545	94.46° 89.60° 99.80° #DIV/0! #DIV/0! 94.35°
Provider Payments (County/Local) Merger Expenses MCO Start-Up Expenses MI Other	1,536,492	1,198,829 1,521,692 	6,010,647 2,730,969	5,385,613 2,725,396	625,034 5,573 - - 72,545 23,451,887	94.46° 89.60° 99.80° #DIV/0! #DIV/0! 94.35° 92.31°
Provider Payments (County/Local) Iderger Expenses ICO Start-Up Expenses Id Other IOTAL EXPENDITURES	1,536,492 1,253,927 157,175,000	1,198,829 1,521,692 - - - 800,746 149,490,970	6,010,647 2,730,969 - 1,283,636 304,846,171	5,385,613 2,725,396 1,211,091	625,034 5,573 - - 72,545 23,451,887	94.46° 89.60° 99.80° #DIV/0! #DIV/0! 94.35° 92.31°
Provider Payments (County/Local) ferger Expenses MCO Start-Up Expenses MI Other OTAL EXPENDITURES HANGE IN CASH BALANCE	1,536,492 1,253,927 157,175,000	1,198,829 1,521,692 	6,010,647 2,730,969 - 1,283,636 304,846,171	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157	625,034 5,573 - - 72,545 23,451,887	94.46° 89.60° 99.80° #DIV/0! #DIV/0! 94.35° 92.31°
Provider Payments (County/Local) Iderger Expenses ICO Start-Up Expenses III Other TOTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance	1,536,492 1,253,927 157,175,000	1,198,829 1,521,692 - - 800,746 149,490,970 7,358,886 5,017,643	6,010,647 2,730,969 - 1,283,636 304,846,171	5,385,613 2,725,396 1,211,091 281,394,284	625,034 5,573 - - 72,545 23,451,887	94.46° 89.60° 99.80° #DIV/0! #DIV/0! 94.35° 92.31°
Provider Payments (County/Local) Iderger Expenses ICO Start-Up Expenses III Other IOTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance Balance In DMH/DD/SAS Risk Reserve	1,536,492 	1,198,829 1,521,692 - - 800,746 149,490,970 7,358,886 5,017,643	6,010,647 2,730,969 - 1,283,636 304,846,171	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396	625,034 5,573 - - 72,545 23,451,887	94.46° 89.60° 99.80° #DIV/0! #DIV/0! 94.35° 92.31°
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Provider Payments (County/Local) Rerger Expenses MCO Start-Up Expenses MIO Other OTAL EXPENDITURES PHANGE IN CASH BALANCE Reginning Unrestricted Fund Balance	1,536,492 	1,198,829 1,521,692 - - - - - - - - - - - - - - - - - - -	6,010,647 2,730,969 1,283,636 304,846,171	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671	625,034 5,573 72,545 23,451,887	94.46' 89.60' 99.80' #DIV/0! #DIV/0! 94.35' 92.31'
Provider Payments (County/Local) Herger Expenses MCO Start-Up Expenses MIO Other OTAL EXPENDITURES PHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance Balance In DMH/DD/SAS Risk Reserve Balance In DMA Risk Reserve Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures	1,536,492 1,253,927 157,175,000 7,62%	1,198,829 1,521,692 	6,010,647 2,730,969 1,283,636 304,846,171 17,41%	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671	625,034 5,573 - 72,545 23,451,887	94.46 89.60 99.80 #DIV/0! #DIV/0! 94.35
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Provider Payments (County/Local) Merger Expenses MI Other OTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance Balance in DMH/DD/SAS Risk Reserve Balance in DMA Risk Reserve Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures CURRENT CASH POSITION Accounts Payable (Accrual Method) Account Receivable (Accrual Method) Current Cash in Bank	1,536,492 1,253,927 157,175,000 157,175,000 (1) 30 DAYS 8,013,309 151,577	1,198,829 1,521,692 	6,010,647 2,730,969 	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671 (4) OVER 90 DAYS 45,078 967,464	625,034 5,573 	94.46' 89.60' 99.80' #DIV/0! #DIV/0! 94.35' 92.31' Allowance for Uncollectible Receivables \$ 2,162,43'
Provider Payments (County/Local) Merger Expenses MCO Start-Up Expenses MI Other OTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance Balance in DMH/DD/SAS Risk Reserve Balance in DMA Risk Reserve Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures CURRENT CASH POSITION Accounts Payable (Accrual Method) Account Receivable (Accrual Method) Current Cash in Bank SERVICE EXCEPTIONS (Provided Based on System Capability	1,536,492 1,253,927 157,175,000 157,175,000 (1) 30 DAYS 8,013,309 151,577	1,198,829 1,521,692 	6,010,647 2,730,969 - 1,283,636 304,846,171 17,41% (3) 90 DAYS 117,654 351,655	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671 (4) OVER 90 DAYS 45,078 967,464	625,034 5,573 - 72,545 23,451,887 (5) TOTAL \$ 8,852,744 \$ 2,162,435	94.463 89.603 99.803 #DIV/0! 94.355 92.319 Allowance for Uncollectible Receivables \$ 2,162,435
Provider Payments (County/Local) Aerger Expenses ACO Start-Up Expenses ACO START ACO	1,536,492 1,253,927 157,175,000 157,175,000 (1) 30 DAYS 8,013,309 151,577	1,198,829 1,521,692 	6,010,647 2,730,969 	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671 (4) OVER 90 DAYS 45,078 967,464	625,034 5,573 	94.46' 89.60' 99.80' #DIV/0! #DIV/0! 94.35' 92.31' Allowance for Uncollectible Receivables \$ 2,162.43'
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Provider Payments (County/Local) Merger Expenses MCO Start-Up Expenses All Other TOTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance Balance in DMH/DD/SAS Risk Reserve Balance in DMA Risk Reserve Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures 2. CURRENT CASH POSITION Accounts Payable (Accrual Method) Account Receivable (Accrual Method) Current Cash in Bank 3. SERVICE EXCEPTIONS (Provided Based on System Capabilit Services authorized but not billed 4. DETAIL ON BUDGETED FUND BALANCE Payments to Providers	1,536,492 1,253,927 157,175,000 157,175,000 (1) 30 DAYS 8,013,309 151,577	1,198,829 1,521,692 	6,010,647 2,730,969 	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671 (4) OVER 90 DAYS 45,078 967,464	625,034 5,573 - 72,545 23,451,887 (5) TOTAL \$ 8,852,744 \$ 2,162,435	94.46% 89.60% 99.80% #DIV/0! #DIV/0! 94.35% 92.31% Allowance for Uncollectible Receivables \$ 2,162.435
Provider Payments (County/Local) Merger Expenses MCO Start-Up Expenses All Other TOTAL EXPENDITURES CHANGE IN CASH BALANCE Beginning Unrestricted Fund Balance Balance in DMH/DD/SAS Risk Reserve Balance in DMA Risk Reserve Balance in DMA Risk Reserve Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures 2. CURRENT CASH POSITION Accounts Payable (Accrual Method) Account Receivable (Accrual Method) Current Cash in Bank 3. SERVICE EXCEPTIONS (Provided Based on System Capabilits Services authorized but not billed 4. DETAIL ON BUDGETED FUND BALANCE	1,536,492 1,253,927 157,175,000 157,175,000 (1) 30 DAYS 8,013,309 151,577	1,198,829 1,521,692 	6,010,647 2,730,969 - 1,283,636 304,846,171 17,41% (3) 90 DAYS 117,654 351,655	5,385,613 2,725,396 1,211,091 281,394,284 24,759,157 11,972,820 12,505,396 53,076,671 (4) OVER 90 DAYS 45,078 967,464	625,034 5,573 - 72,545 23,451,887 (5) TOTAL \$ 8,852,744 \$ 2,162,435	94.46% 89.60% 99.80% #DIV/0! #DIV/0! 92.31% 92.31% Allowance for Uncollectible Receivables \$ 2,162.435

^{*} 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 then 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 Board Chair Date LME / MCO Director Date LME/MCO Finance Officer 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 LME/MCO (Includes WHN cash and Fund Balance)

for the period ending:

June 30, 2014 (Not Final)

ITEM

Explanation

Revenues

Haywood County-87.32%

Yancey - 75%

Received Less ABC Funds than Budgeted

Smoky has not received one quarterly MOE payment of \$6,500

Expenditures

There were no expenditures exceeding 110% of the budget

Additional Notes:

The Aging of Accounts Payable is based on the invoice date - not necessarily when Smoky received the invoice.

The majority of the amounts in the "over 90 days" column are due to A/P associated with Western Highlands transition or due to providers not being paid because they have not submitted EFT (Electronic Funds Transfer) documentation. Smoky now only pays providers through EFTs - no paper checks are processed for provider payments.

Cash and Fund Balance amounts are now reflective of the balances from Western Highlands Network (which are unaudited figures).

Please note that these balances are NOT final June 2014 balances and are subject to change.

Please note that the Accounts Receivable amount does not include the Medicaid Capitation Receivable due to Smoky for unpaid eligibles.

Please note that the Accounts Payable amount does not include any State or Medicaid IBNR (Incurred But Not Reported) projections.