

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 19, 2014

SUBJECT: Smoky Mountain Center – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended September 30, 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Fiscal Monitoring Report (FMR) – September 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 October 30, 2014.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

LME / MCO NAME:

SMOKY MOUNTAIN LME/MCO

FOR THE PERIOD ENDING:

September 30, 2014

of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====>

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1. REPORT OF BUDGET VS. ACTUAL

ITEM	Modified Accrual Accrual	X	PRIOR YEAR		CURRENT YEAR		ANNUALIZED PERCENTAGE **		
			(1)	(2)	(3)	(4)		(5)	(6)
			2013-2014 BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE		BALANCE (Col. 3-4)	
REVENUE									
Service Fees from LME-Delivered Services			-	728,446	-	54,814	(54,814)	#DIV/0!	
Medicaid Pass Thru			125,000	193,410	-	48,057	(48,057)	#DIV/0!	
Interest Earned			60,000	120,409	120,000	25,888	94,112	86.29%	
Rental Income								#DIV/0!	
Budgeted Fund Balance * (Detail in Item 4, below)			526,507	-	325,000		325,000	0.00%	
Other Local			973,942	938,064	1,485,493	430,344	1,055,149	115.88%	
Total Local Funds			1,685,449	1,980,329	1,930,493	559,103	1,371,390	115.85%	
County Appropriations (by county, includes ABC Funds):									
Alexander County			37,825	37,825	37,825	9,456	28,369	100.00%	
Caldwell County			113,538	118,489	113,538	28,365	85,173	99.93%	
McDowell County			67,856	67,856	67,856	16,964	50,892	100.00%	
Cherokee County			75,000	75,000	75,000	18,750	56,250	100.00%	
Clay County			15,000	15,000	15,000	3,750	11,250	100.00%	
Graham County			6,000	6,000	6,000	1,500	4,500	100.00%	
Haywood County			96,775	84,503	101,900	36,906	64,994	144.87%	
Jackson County			123,081	123,081	123,081	30,769	92,312	100.00%	
Macon County			106,623	106,623	106,623	26,656	79,967	100.00%	
Swain County			30,125	30,970	25,000	7,356	17,644	117.69%	
Ashe County			189,566	189,566	185,066	51,392	133,674	111.08%	
Avery County			89,600	89,600	89,600	22,400	67,200	100.00%	
Alleghany County			112,596	112,596	115,483	28,871	86,612	100.00%	
Watauga County			171,194	171,194	171,195	42,799	128,396	100.00%	
Wilkes County			254,200	265,626	254,200	66,304	187,896	104.33%	
Buncombe County			450,000	450,000	600,000	600,000	-	400.00%	
Henderson County			396,459	396,459	528,612	132,153	396,459	100.00%	
Madison County			30,000	30,000	30,000	30,000	-	400.00%	
Mitchell County			18,000	18,000	18,000	18,000	-	400.00%	
Polk County			57,743	58,180	76,991	56,852	20,139	295.37%	
Rutherford County			76,626	76,626	102,168	102,168	-	400.00%	
Transylvania County			65,165	65,165	99,261	-	99,261	0.00%	
Yancey County			26,000	26,000	26,000	-	26,000	0.00%	
Total County Funds			2,608,972	2,614,359	2,968,399	1,331,410	1,636,989	179.41%	
LME Systems Admin. Funds (Cost Model)									
DMH/DD/SAS Administrative Funds (% basis)			5,037,902	5,037,902	5,523,712	1,380,928	4,142,784	100.00%	
DMH/DD/SAS Risk Reserve Funds (% basis)			-	-	-	-	-	#DIV/0!	
DMH/DD/SAS Services Funding			50,464,575	49,191,238	56,703,451	13,945,828	42,757,623	98.38%	
DMA Capitation Funding			240,187,887	243,078,405	287,824,889	73,980,307	213,844,582	102.81%	
DMA Risk Reserve Funding			4,871,181	4,961,064	5,873,977	1,510,089	4,363,908	102.83%	
All Other State/Federal Funds			-	44,697	-	9,841	(9,841)	#DIV/0!	
Total State and Federal Funds			300,581,545	302,313,306	355,926,029	90,826,973	265,099,056	102.07%	
TOTAL REVENUE			304,855,966	306,907,994	360,824,921	92,717,486	268,107,435	102.78%	
EXPENDITURES:									
System Management/Administration/Care Coordination			40,656,524	32,592,298	46,083,743	8,660,572	37,423,171	75.17%	
LME Provided Services			1,809,792	1,570,572	2,022,016	438,602	1,583,414	86.77%	
Provider Payments (State Funds)			252,429,603	240,158,301	301,319,286	72,424,351	228,894,935	96.14%	
Provider Payments (Federal Funds)			5,935,937	5,335,846	6,952,573	1,810,761	5,141,812	104.18%	
Provider Payments (County/Local)			2,740,474	2,725,732	2,968,399	975,061	1,993,338	131.39%	
Merger Expenses								#DIV/0!	
MCO Start-Up Expenses								#DIV/0!	
All Other			1,283,636	1,251,761	1,478,904	232,608	1,246,296	62.91%	
TOTAL EXPENDITURES			304,855,966	283,634,510	360,824,921	84,541,955	276,282,966	93.72%	
CHANGE IN CASH BALANCE									
Beginning Unrestricted Fund Balance				11,972,280		50,188,431			
Balance in DMH/DD/SAS Risk Reserve							14,015,358		
Balance in DMA Risk Reserve				12,505,289					
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures			18.46%	50,188,431	14.78%	53,325,002			
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 (to be completed with the Accrual Method)							\$ -		
Account Receivable (to be completed with the Accrual Method)							\$ -		
Current Cash in Bank				95,611,851					
3. SERVICE EXCEPTIONS (Provided Based on System Capability)									
Services authorized but not billed				16,667,010					
4. DETAIL ON BUDGETED FUND BALANCE									
					Budgeted	Year-to-Date	Balance	%	
Payments to Providers							0	#DIV/0!	
MCO Start-up Expense								#DIV/0!	
LME Merger Expense								#DIV/0!	
Other (List): Legal Fees					325,000	5,247	319,753	6.46%	

* 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 LME/MCO
for the period ending: September 30, 2014

ITEM	Explanation
Revenues Less than 90%	
Transylvania Co MOE - 0%	Smoky has not received any MOE funds for the first quarter of FY 14-15
Yancey Co MOE - 0%	Smoky has not received any MOE funds for the first quarter of FY 14-15
Interest Income - 86.29%	Cash Accounts for Smoky Mountain have earned less interest than expected for the first quarter of FY 14-15
Expenditures Exceeding 110%	
Provider Payments (County/Local) - 139.39%	Several counties have already paid Smoky their full year allocation of MOE funding - therefore expenditures have been paid to providers in excess of what was budgeted for the first quarter of Fiscal Year 14-15