

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 2, 2015

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

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

**ATTACHMENTS:** Fiscal Monitoring Report (FMR) – December 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 January 30, 2015.

**BOARD ACTION REQUESTED:**

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

***Suggested Motion:***

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

LME / MCO NAME:

SMOKY MOUNTAIN LME/MCO

FOR THE PERIOD ENDING:

December 31, 2014

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

6

1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting: (check one)	Modified Accrual Accrual	X	(1)	(2)	(3)	(4)	(5)	(6)
			PRIOR YEAR		CURRENT YEAR			
ITEM			BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE	BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE **
<b>REVENUE</b>								
Service Fees from LME-Delivered Services			-	809,104	-	99,497	(99,497)	#DIV/0!
Medicaid Pass Thru			125,000	193,410	-	103,935	(103,935)	#DIV/0!
Interest Earned			60,000	120,409	120,000	66,390	53,610	110.65%
Rental Income				53,772		26,886	(26,886)	#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	1,763,499	(278,006)	237.43%
<b>Total Local Funds</b>			<b>1,685,449</b>	<b>2,114,759</b>	<b>1,930,493</b>	<b>2,060,207</b>	<b>(129,714)</b>	<b>213.44%</b>
<b>County Appropriations (by county, includes ABC Funds):</b>								
Alexander County			37,825	37,825	37,825	18,913	18,913	100.00%
Alleghany County			112,596	112,596	115,483	57,742	57,742	100.00%
Ashe County			189,566	189,566	185,066	99,908	85,158	107.97%
Avery County			89,600	89,600	89,600	40,800	48,800	91.07%
Buncombe County			450,000	450,000	600,000	600,000	-	200.00%
Caldwell County			113,538	118,489	113,538	59,301	54,237	104.46%
Cherokee County			75,000	75,000	75,000	37,500	37,500	100.00%
Clay County			15,000	15,000	15,000	7,500	7,500	100.00%
Graham County			6,000	6,000	6,000	3,000	3,000	100.00%
Haywood County			96,775	84,503	101,900	56,905	44,995	111.69%
Henderson County			396,459	396,459	528,612	220,255	308,357	83.33%
Jackson County			123,081	123,081	123,081	61,540	61,542	100.00%
Macon County			106,623	106,623	106,623	53,312	53,312	100.00%
Madison County			30,000	30,000	30,000	30,000	-	200.00%
McDowell County			67,856	67,856	67,856	33,928	33,928	100.00%
Mitchell County			18,000	18,000	18,000	-	-	200.00%
Polk County			57,743	58,180	76,991	57,578	19,413	149.57%
Rutherford County			76,626	76,626	102,168	102,168	-	200.00%
Swain County			30,125	30,970	25,000	15,103	9,897	120.82%
Transylvania County			65,165	65,165	99,261	-	99,261	0.00%
Watauga County			171,194	171,194	171,195	85,598	85,598	100.00%
Wilkes County			254,200	265,626	254,200	132,792	121,408	104.48%
Yancey County			26,000	26,000	26,000	-	26,000	0.00%
<b>Total County Funds</b>			<b>2,608,972</b>	<b>2,614,359</b>	<b>2,968,399</b>	<b>1,791,840</b>	<b>1,176,559</b>	<b>120.73%</b>
LME Systems Admin. Funds (Cost Model)							-	#DIV/0!
DMH/DD/SAS Administrative Funds (% basis)			5,037,902	5,037,902	5,523,712	2,761,856	2,761,856	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	29,168,286	27,535,165	102.88%
DMA Capitation Funding			240,187,887	243,115,776	287,824,889	144,423,595	143,401,294	100.36%
DMA Risk Reserve Funding			4,871,181	4,923,693	5,873,977	2,895,407	2,978,570	98.58%
All Other State/Federal Funds			-	44,697	-	22,064	(22,064)	#DIV/0!
<b>Total State and Federal Funds</b>			<b>300,561,545</b>	<b>302,313,306</b>	<b>355,926,029</b>	<b>179,271,208</b>	<b>176,654,821</b>	<b>100.74%</b>
<b>TOTAL REVENUE</b>			<b>304,855,966</b>	<b>307,042,424</b>	<b>360,824,921</b>	<b>183,123,255</b>	<b>177,701,666</b>	<b>101.50%</b>
<b>EXPENDITURES:</b>								
System Management/Administration/Care Coordination			40,656,524	32,065,907	46,083,743	17,722,603	28,361,140	76.91%
LME Provided Services			1,809,792	1,570,572	2,022,016	886,283	1,135,733	87.66%
Provider Payments (State Funds)			252,429,603	240,158,299	301,319,286	147,128,095	154,191,191	97.66%
Provider Payments (Federal Funds)			5,935,937	5,335,846	6,952,573	4,497,203	2,455,370	129.37%
Provider Payments (County/Local)			2,740,474	2,725,732	2,968,399	1,752,640	1,215,759	118.09%
Merger Expenses							-	#DIV/0!
MCO Start-Up Expenses							-	#DIV/0!
All Other			1,283,636	1,251,761	1,478,904	531,926	946,978	71.94%
<b>TOTAL EXPENDITURES</b>			<b>304,855,966</b>	<b>283,108,117</b>	<b>360,824,921</b>	<b>172,518,750</b>	<b>188,306,171</b>	<b>95.62%</b>
<b>CHANGE IN CASH BALANCE</b>								
				23,934,307		10,604,505		
Beginning Unrestricted Fund Balance				11,972,280		47,196,091		
Balance in DMH/DD/SAS Risk Reserve								
Balance in DMA Risk Reserve				12,467,918		15,363,325		
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures			15.48%	47,196,091	14.61%	52,717,586		
<b>2. CURRENT CASH POSITION</b>								
			(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)							\$ -	
<b>Current Cash in Bank</b>				98,164,365				
<b>3. SERVICE EXCEPTIONS ( Provided Based on System Capability)</b>								
Services authorized but not billed			16,787,236					
<b>4. DETAIL ON BUDGETED FUND BALANCE</b>								
				Budgeted	Year-to-Date	Balance	%	
Payments to Providers						0	#DIV/0!	
MCO Start-up Expense							#DIV/0!	
LME Merger Expense							#DIV/0!	

\* 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
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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: December 31, 2014

ITEM	Explanation
<b>Revenues Less than 90%</b>	
Henderson Co MOE - 83.33%	This only represent 5 months of MOE payments against a 6 month budget.
Transylvania Co MOE - 0%	Smoky has not received any MOE funds for the first or second quarter of FY 14-15.
Yancey Co MOE - 0%	Smoky has not received any MOE funds for the first or second quarter of FY 14-15.
<b>Expenditures Exceeding 110%</b>	
Provider Payments (County/Local) - 118.09%	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 second quarter of Fiscal Year 14-15