

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 1, 2015

SUBJECT: Smoky Mountain Center – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended March 31, 2015

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Fiscal Monitoring Report (FMR) – March 31, 2015

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, 2015.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report from the Smoky Mountain Center for the quarter ended March 31, 2015.

Suggested Motion:

I move that the Board of Commissioners approve the Smoky Mountain Center Fiscal Monitoring Report for the quarter ended March 31, 2015.

LME / MCO NAME:

SMOKY MOUNTAIN LME/MCO

FOR THE PERIOD ENDING:

March 31, 2015

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	(1)		(2)		(3)		(4)		(5)		(6)	
			PRIOR YEAR		CURRENT YEAR		BALANCE		ANNUALIZED		PERCENTAGE **			
			BUDGET	ACTUAL	BUDGET	ACTUAL	YR-TO-DATE	(Col. 3-4)	PERCENTAGE	PERCENTAGE				
REVENUE														
Service Fees from LME-Delivered Services			-	809,104	-	(151,919)	151,919						#DIV/0!	
Medicaid Pass Thru			125,000	193,410	215,000	139,041	75,959						86.23%	
Interest Earned			60,000	120,409	120,000	106,202	13,798						118.00%	
Rental Income				53,772		40,329	(40,329)						#DIV/0!	
Budgeted Fund Balance * (Detail in Item 4, below)			526,507	-	2,693,000		2,693,000						0.00%	
Other Local			973,942	938,064	1,485,493	2,161,316	(675,823)						193.99%	
Total Local Funds			1,685,449	2,114,759	4,513,493	2,294,969	2,218,524						67.80%	
County Appropriations (by county, includes ABC Funds):														
Alexander County			37,825	37,825	37,825	28,369	9,456						100.00%	
Alleghany County			112,598	112,598	115,483	86,612	28,871						100.00%	
Ashe County			189,566	189,566	189,566	142,175	47,392						100.00%	
Avery County			89,600	89,600	89,600	67,200	22,400						100.00%	
Buncombe County			450,000	450,000	600,000	600,000	-						133.33%	
Caldwell County			113,538	118,489	118,538	89,417	29,121						100.58%	
Cherokee County			75,000	75,000	75,000	56,250	18,750						100.00%	
Clay County			15,000	15,000	15,000	11,250	3,750						100.00%	
Graham County			6,000	6,000	6,000	4,500	1,500						100.00%	
Haywood County			96,775	84,503	101,900	76,905	24,995						100.63%	
Henderson County			396,459	396,459	528,612	453,500	75,112						114.39%	
Jackson County			123,081	123,081	123,081	92,311	30,770						100.00%	
Macon County			106,623	106,623	106,623	79,987	26,656						100.00%	
Madison County			30,000	30,000	30,000	22,500	7,500						100.00%	
McDowell County			67,856	67,856	67,856	50,892	16,964						100.00%	
Mitchell County			18,000	18,000	18,000	7,500	10,500						55.56%	
Polk County			57,743	58,180	76,991	77,126	(135)						133.57%	
Rutherford County			76,626	76,626	102,168	70,200	31,968						91.61%	
Swain County			30,125	30,970	25,000	19,488	5,512						103.94%	
Transylvania County			65,165	65,165	99,261	74,446	24,815						100.00%	
Watauga County			171,194	171,194	171,195	128,396	42,799						100.00%	
Wilkes County			254,200	265,626	284,200	199,565	64,635						100.71%	
Yancey County			26,000	26,000	26,000	22,000	4,000						112.82%	
Total County Funds			2,608,972	2,614,359	2,987,899	2,460,567	527,332						109.80%	
LME Systems Admin. Funds (Cost Model)														
DMH/DD/SAS Administrative Funds (% basis)			5,037,902	5,037,902	5,523,712	4,142,784	1,380,928						#DIV/0!	
DMH/DD/SAS Risk Reserve Funds (% basis)			-	-	-	-	-						#DIV/0!	
DMH/DD/SAS Services Funding			50,464,575	49,191,238	57,143,181	42,898,157	14,245,024						100.10%	
DMA Capitation Funding			240,187,887	243,115,776	288,861,359	224,782,368	64,078,991						103.76%	
DMA Risk Reserve Funding			4,871,181	4,923,693	5,895,129	4,416,566	1,478,563						99.89%	
All Other State/Federal Funds			-	44,697	48,000	38,801	9,199						107.78%	
Total State and Federal Funds			300,561,545	302,313,306	357,471,381	276,278,676	81,192,705						103.05%	
TOTAL REVENUE			304,855,966	307,042,424	364,972,773	281,034,212	83,938,561						102.67%	
EXPENDITURES:														
System Management/Administration/Care Coordination			40,656,524	32,065,907	46,219,116	26,590,789	19,628,327						76.71%	
LME Provided Services			1,809,792	1,570,572	2,022,017	1,306,838	715,179						86.17%	
Provider Payments (State Funds)			252,429,603	240,158,299	302,720,276	219,810,852	82,909,424						96.82%	
Provider Payments (Federal Funds)			5,935,937	5,335,846	7,128,561	5,297,643	1,830,918						99.09%	
Provider Payments (County/Local)			2,740,474	2,725,732	3,055,899	2,505,018	550,881						109.30%	
Merger Expenses													#DIV/0!	
MCO Start-Up Expenses													#DIV/0!	
All Other			1,283,636	1,251,761	3,826,904	2,193,921	1,632,983						76.44%	
TOTAL EXPENDITURES			304,855,966	283,108,117	364,972,773	257,705,061	107,267,712						94.15%	
CHANGE IN CASH BALANCE				23,934,307		23,329,151								
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		16,884,484								
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures			15.48%	47,196,091	17.22%	62,836,598								
2. CURRENT CASH POSITION														
			(1)	(2)	(3)	(4)	(5)							
			30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	TOTAL							Allowance for Uncollectible Receivables
Accounts Payable (to be completed with the Accrual Method)							\$ -							
Account Receivable (to be completed with the Accrual Method)							\$ -							
Current Cash in Bank				109,083,917										
3. SERVICE EXCEPTIONS (Provided Based on System Capability)														
Services authorized but not billed				16,518,483										
4. DETAIL ON BUDGETED FUND BALANCE														
					Budgeted	Year-to-Date	Balance	%						
Payments to Providers					68,000	53,452	0	104.81%						
MCO Start-up Expense								#DIV/0!						
LME Merger Expense								#DIV/0!						

Other (List): Legal Fees, Admin Office			2,625,000	1,433,197	1,191,803	72.80%
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* 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: March 31, 2015

ITEM	Explanation
Revenues Less than 90%	
Mitchell Co MOE - 55.56%	This only represent 5 months of MOE payments against a 9 month budget.
Medicaid Pass Thru - 86.23%	The budget is overstated.
 Expenditures Exceeding 110%	