

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** September 8, 2015

**SUBJECT:** Smoky Mountain Center – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended June 30, 2015

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

**ATTACHMENTS:** Fiscal Monitoring Report (FMR) – June 30, 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 July 31, 2015.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Fiscal Monitoring Report from the Smoky Mountain Center for the quarter ended June 30, 2015.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Smoky Mountain Center Fiscal Monitoring Report for the quarter ended June 30, 2015.***

LME / MCO NAME:

SMOKY MOUNTAIN LME/MCO

FOR THE PERIOD ENDING:

June 30, 2015 (NOT FINAL)

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

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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		BUDGET		ACTUAL		BALANCE		ANNUALIZED	
			2013-2014		BUDGET		ACTUAL		YR-TO-DATE		Col. 3-4		PERCENTAGE **	
<b>REVENUE</b>														
Service Fees from LME-Delivered Services			-	809,104	25,000	(78,660)	103,660	-314.64%						
Medicaid Pass Thru			125,000	193,410	215,000	174,535	40,465	81.18%						
Interest Earned			60,000	120,409	145,000	154,572	(9,572)	106.60%						
Rental Income				53,772	53,772	53,772	-	100.00%						
Budgeted Fund Balance * (Detail in Item 4, below)			526,507	-	2,413,000	-	2,413,000	0.00%						
Other Local			973,942	938,064	1,497,493	2,541,597	(1,044,104)	189.72%						
<b>Total Local Funds</b>			<b>1,685,449</b>	<b>2,114,759</b>	<b>4,349,265</b>	<b>2,845,816</b>	<b>1,503,449</b>	<b>65.43%</b>						
County Appropriations (by county, includes ABC Funds):														
Alexander County			37,825	37,825	37,825	37,825	-	100.00%						
Alleghany County			112,596	112,596	115,483	115,483	-	100.00%						
Ashe County			189,566	189,566	189,566	189,566	-	100.00%						
Avery County			89,600	89,600	89,600	89,600	-	100.00%						
Buncombe County			450,000	450,000	600,000	600,000	-	100.00%						
Caldwell County			113,538	118,489	118,538	119,182	(644)	100.54%						
Cherokee County			75,000	75,000	75,000	75,000	-	100.00%						
Clay County			15,000	15,000	15,000	15,000	-	100.00%						
Graham County			6,000	6,000	6,000	6,000	-	100.00%						
Haywood County			96,775	84,503	101,900	96,905	4,995	95.10%						
Henderson County			396,459	396,459	528,612	528,612	-	100.00%						
Jackson County			123,081	123,081	123,081	123,081	-	100.00%						
Macon County			106,623	106,623	106,623	106,623	-	100.00%						
Madison County			30,000	30,000	30,000	30,000	-	100.00%						
McDowell County			67,856	67,856	67,856	67,856	-	100.00%						
Mitchell County			18,000	18,000	18,000	18,000	-	100.00%						
Polk County			57,743	58,180	76,991	77,956	(965)	101.25%						
Rutherford County			76,626	76,626	102,168	102,168	-	100.00%						
Swain County			30,125	30,970	25,000	30,326	(5,326)	121.31%						
Transylvania County			65,165	65,165	99,261	99,261	-	100.00%						
Watauga County			171,194	171,194	171,195	171,195	-	100.00%						
Wilkes County			254,200	265,626	264,200	266,408	(2,208)	100.84%						
Yancey County			26,000	26,000	26,000	26,000	-	100.00%						
<b>Total County Funds</b>			<b>2,608,972</b>	<b>2,614,359</b>	<b>2,987,899</b>	<b>2,992,048</b>	<b>(4,149)</b>	<b>100.14%</b>						
LME Systems Admin. Funds (Cost Model)														
DMH/DD/SAS Administrative Funds (% basis)			5,037,902	5,037,902	5,523,712	5,523,712	-	100.00%						
DMH/DD/SAS Risk Reserve Funds (% basis)			-	-	-	-	-	-						
DMH/DD/SAS Services Funding			50,464,575	49,191,238	59,705,405	56,566,973	3,138,432	94.74%						
DMA Capitation Funding			240,187,887	243,115,776	288,861,359	299,180,424	(10,319,065)	103.57%						
DMA Risk Reserve Funding			4,871,181	4,923,693	5,895,129	6,151,032	(255,903)	104.34%						
All Other State/Federal Funds			-	44,697	55,000	42,911	12,089	78.02%						
<b>Total State and Federal Funds</b>			<b>300,561,545</b>	<b>302,313,306</b>	<b>360,040,605</b>	<b>367,465,052</b>	<b>(7,424,447)</b>	<b>102.06%</b>						
<b>TOTAL REVENUE</b>			<b>304,855,966</b>	<b>307,042,424</b>	<b>367,377,769</b>	<b>373,302,916</b>	<b>(5,925,147)</b>	<b>101.61%</b>						
<b>EXPENDITURES:</b>														
System Management/Administration/Care Coordination			40,656,524	32,065,907	46,270,388	37,410,258	8,860,130	80.85%						
LME Provided Services			1,809,792	1,570,572	3,020,475	1,841,526	1,178,949	60.97%						
Provider Payments (State Funds)			252,429,603	240,158,299	303,953,896	296,784,240	7,169,656	97.64%						
Provider Payments (Federal Funds)			5,935,937	5,335,846	7,473,207	6,466,538	1,006,669	86.53%						
Provider Payments (County/Local)			2,740,474	2,725,732	3,075,899	3,022,585	53,314	98.27%						
Merger Expenses								-						
MCO Start-Up Expenses								-						
All Other			1,283,636	1,251,761	3,583,904	3,128,175	455,729	87.28%						
<b>TOTAL EXPENDITURES</b>			<b>304,855,966</b>	<b>283,108,117</b>	<b>367,377,769</b>	<b>348,653,322</b>	<b>18,724,447</b>	<b>94.90%</b>						
<b>CHANGE IN CASH BALANCE</b>				<b>23,934,307</b>		<b>24,649,594</b>								
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		18,618,950								
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures			15.48%	47,196,091	19.27%	70,797,564								
<b>2. CURRENT CASH POSITION</b>														
Current Cash in Bank				121,039,417										
<b>3. SERVICE EXCEPTIONS ( Provided Based on System Capability)</b>														
Services authorized but not billed			14,888,208											
<b>4. DETAIL ON BUDGETED FUND BALANCE</b>														
Payments to Providers					88,000	86,545	1,455	98.35%						
MCO Start-up Expense														
LME Merger Expense														
Other (List): Legal Fees, Admin Office					2,325,000	1,901,832	423,168	81.80%						

\* 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".

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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: June 30, 2015 - Not Final

ITEM	Explanation
<b>Revenues Less than 90%</b> Total Local Funds	The reason this Revenue Category is under 90% is because this Category includes Appropriation of Fund Balance which is budgeted - but no actual is recorded on the books. There are also negative adjustments for Prior Year Misc Income.

**Expenditures Exceeding 110%**  
N/A - no expenditure Categories exceed 110%

**Other Notes**

Please note that the amounts reflected in this report are NOT final numbers for June 2015. At the time of this report - the June 2015 Accounting Period and FY 14-15 had not been closed. After the audit is complete for FY 14-15 - a report with revised/audited figures will be resubmitted.

County MOE funds are recorded on an accrual basis as of the end of June 2015. All MOE funds for FY 14-15 have been received except for \$5,000 from Swain County.

Please note that any ABC funds collected will be shown in the same line as MOE funds for that county.