REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE:

November 7, 2016

SUBJECT:

Smoky Mountain Center – Quarterly Fiscal Monitoring Report (FMR) for the quarter ended September 30, 2016

PRESENTER:

J. Carey McLelland, Finance Director

ATTACHMENTS:

Fiscal Monitoring Report (FMR) - September 30, 2016

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 31, 2016.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Fiscal Monitoring Report from the Smoky Mountain Center for the quarter ended September 30, 2016.

Suggested Motion:

I move that the Board of Commissioners approve the Smoky Mountain Center Fiscal Monitoring Report for the quarter ended September 30, 2016.

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: September 30, 2016 # of month in the fiscal year (July = 1, August = 2, ..., June = 12) =======> 3 1. REPORT OF BUDGET VS. ACTUAL Basis of Accounting: (3) (4) CURRENT YEAR (5) (6) **Modified Accrual** PRIOR YEAR (check one) Accrual ANNUALIZED BALANCE ACTUAL 2015-2016 ACTUAL BUDGET YR-TO-DATE (Col. 3-4) PERCENTAGE 1 ITEM BUDGET REVENUE 913.86% 370,416 (64,233) Service Fees from LME-Delivered Services 385.087 50,000 114,233 27.314 217.91% 60,000 211,000 60,000 50,344 32 686 Medicaid Pass Through Funds 54,395 103.12% 156,605 229.841 Interest Earned 141 000 40,329 100.00% 53.772 13,443 53 772 Rental Income 0.00% 97.79% 35,558,863 25 558 863 Budgeted Fund Balance * (Detail in Item 4, below) 3,734,467 599,401 1,852,448 4.670.325 2 451 849 Other Local 8.48% 37,571,326 23,031,821 4,453,511 38,385,484 814,158 Total Local Funds County Appropriations (by county, includes ABC Funds): 50,000 12,500 37,500 100.00% 37,825 115,483 37,825 Alexander 28,871 86,612 100.00% County 115,483 189,566 Alleghany 115.483 189,566 47,392 142,175 100.00% 189,566 Ashe County 89,600 89,600 22,400 67,200 100 00% 89.600 County Avery 100.00% 600,000 600,000 600,000 150.000 450,000 Buncombe County 29 757 89 871 99 509 118 538 119.377 119 628 Caldwell County 18,750 100.009 75,000 56,250 75 000 75.000 Cherokee County 15,000 15,000 3,750 11,250 100.00% Clav County 15,000 6,000 6,000 6,000 1,500 25,258 4.500 100.00% County Graham 76,642 101,900 116,762 101,900 99.15% County Haywood 100.00% 132.153 396,459 Henderson County 528,612 528,612 528.612 100.00% 123 081 123.081 92,311 Jackson County 123 081 79,967 100.00% 106,623 106,623 106,623 26,656 Macon County 30,000 30,000 30,000 7,500 22.500 100 00% County Madison 50.892 100.00% McDowell County 67.856 67.856 67.856 16 964 13,500 100.00% County 18 000 18 000 18,000 4.500 Mitchell 77,991 19,656 58,335 Polk County 76.991 78,314 102,168 102,168 25 542 76,626 100.00% 102,168 Rutherford County 25,000 25,799 32,260 6,643 25,617 82 37% County Swain 99,261 171,195 24 815 100.00% Transylvania County 99,261 99,261 74.446 171,194 42.799 128,396 100.00% Watauga County 171.195 200,197 266,718 66,613 266,810 Wilkes County 264.200 26,000 26,000 26,000 6.500 19.500 100.00% Yancey County 2,260,746 751,286 99.77% 2,987,899 3,008,241 3,012,033 **Total County Funds** ME Systems Admin. Funds (Cost Model) 2,441,587 2,441,587 DMH/DD/SAS Administrative Funds (% basis) 64 720,453 86.10% 62,587,966 54,619,285 11,756,411 42 862 874 OMH/DD/SAS Services Fundino 99 97% 304,657,129 307,814,900 314,745,445 78,664,610 236 080 835 DMA Capitation Funding 6,217,492 97.94% 4.850.614 DMA Risk Reserve Funding 1.572.762 6,258,689 6.423.376 71,722 175.87% 101,000 80,566 All Other State/Federal Funds 375,916,106 92,050,061 283,866,045 102.66% 379 183 708 Total State and Federal Funds 378,137,661 323,698,117 89.73% 404,157,381 TOTAL REVENUE 386,645,460 417,313,623 93,615,505 EXPENDITURES: System Management/Administration/Care Coordination 52 065 620 46 275.865 57.173.485 10,104,954 47,068,531 2.850,572 2,240,935 943,406 1,297,529 168.40% 4 042 644 LME Provided Services 346,246,877 269,896,860 88.20% Provider Payments (State Funds) 335,399,045 324,388,145 76,350,017 2,647,747 Provider Payments (Federal Funds) 7,853,268 6,677,173 6,995,011 4,347,264 151 41% 2 659 336 70 60% Provider Payments (County/Local) 3,235,764 3,016,429 3 229 290 569 954 1,561,040 1,296,009 1,428,025 314 299 1 113 726 88.04% All Other 90,930,377 326,383,246 87.16% 384 504 193 404.157.381 417.313.623 TOTAL EXPENDITURES 2,685,126 Net Income (from Operations and Risk Reserve) 2.141.267 8,031,041 67 730.176 Beginning Unrestricted/Unassigned Fund Balance 24,877,639 26,450,400 Balance in Restricted DMA Risk Reserve (See Note Below about FB) 1.99% 8,031,041 5,885,921 1.41% Current Estimated Unrestricted/Unassigned Fund Balance and percent of budgeted expenditures 2. CURRENT CASH POSITION 120,888,788 Current Cash in Bank (Including Risk Reserve) SERVICE EXCEPTIONS (Provided Based on System Capability) 16,435,197 Services authorized but not billed (IBNR)

. DETAIL ON BUDGETEI	CELIND DALANCE			Budgeted	Utilized Year-to-Date	Remaining Balance	% Utilized
Payments to Providers	FY1516 MOE unspent-alloc to FY1617		GEORGE (1985) 1	138.039	0	138,039	0.00%
Payments to Providers	Single Stream Replacement Funding			20,512,488	5,128,122	15,384,366	100.00%
Other Initiatives	C3@356 Urgent Care Funding			2,850,000	412,984	2,437,016	57.96%
Other Initiatives	Western Region Crisis Expansion			100,000		100,000	0.00%
Other Initiatives	Northern Region Crisis Expansion		THE RESERVE OF THE PERSON NAMED IN	9,500	9,500	-	400.00%
Other Initiatives Other Initiatives	Child Facility Based Crisis			500,000	0	500,000	0.00%
Other Initiatives	FBC in Caldwell County			100,000	0	100,000	0.00%
Other Initiatives	IDD Crisis Service Expansion			1.000.000	0	1,000,000	0.00%
Other Initiatives	Integrated Collab Care Svc Initiatives	ESTELLIS DESCRIPTION	5945 PER	4.350.579	339,314	4,011,265	31.20%
Other Initiatives	Admin Office - Relocation Fund	SECULO CONTRACTOR		38.895	42,315	(3,420)	435.17%
Other Initiatives	Technology Enabled Care and Expo			61,900	14,862	47,038	96.04%
Other Initiatives	Youth Villages LifeSet Program			629,027		629,027	0.00%
Other Initiatives	Mediation, Transcription & Other Legal			470,000	19,735	450,265	16.80%
Other Initiatives	Equipment & Leasehold Improvements		500210-12501000	807,338	3,500	803,838	1.73%
Other Initiatives	TCLI Legal Aid			450,000	37,500	412,500	33.33%
Other Initiatives	Replacement Bridge Funding			192,467	48,117	144,350	100.00%
Other Initiatives	Data Security Initiatives		0.000 (2.000)	0	26,994	(26,994)	-
Other Initiatives	Medicaid Reform Readiness			125,000	0	125,000	0.00%
Other Initiatives	Community Engagement/Awareness			619,130	33,450	585,680	21.61%
Other Initiatives	Peer Run Recovery Centers			75,000	2,000	73,000	10.67%
Other Initiatives	MAHEC			330,000	1,198	328,802	1.45%
Other Initiatives	Jail Diversion			65,000	0	65,000	0.00%
Other Initiatives	Medication Assisted Tx for Opioid Users			250,000	0	250,000	0.00%
Other Initiatives	Project Search			70,000	0	70,000	0.00%
Other Initiatives	Substance Use Recovery Housing			200,000	0	200,000	0.00%
Other Initiatives	Veteran's Program		ALCONOMIC MANAGEMENT	225,000	0	225,000	0.00%
Other Initiatives	Rebranding			1,389,500	51,776	1,337,724	14.90%
Total Fund Balance Appropriated/Utilized to Date				35,558,863	6,171,366	29,387,497	69.42%

^{*} 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".

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LME / MCO Director	Date	LME/MCO Finance Officer	Date	Area Board Chair	Date

Quarterly Fiscal Monitoring Report - Explanation of Revenue and Expenditure Variances

VAYA HEALTH		
For the period ending:	September 30, 2016	

ITEM

Explanation

Revenues Less than 90% Fund Balance Appropriated (0.00%) Swain County MOE (82.4%)

Fund Balance Appropriation is budgeted - but no actual will be recorded on the financial statements. Swain County ABC funds are under the estimated Budget amount as of 9/3082016.

Expenditures Exceeding 110% LME Provided Services (168.4%) Provider Payments (Federal Funds) (151.4%)

There are Leasehold Improvement Expenses in the c3@356 project that do not have a budget at 9/30/2016. In programs such as GERO and Housing - the Federal Portion is utilized first causing the overutilization as of 9/30/2016. (This variance will get less and less as the year goes by)

Other Notes

County MOE funds are recorded on an accrual basis - therefore the amount shown in the report above may not reflect the actual amount of funds received from each county.

If County Funds of less than 25% of the Annual Budgeted amount have been received - the remaining has been accrued and is considered a receivable at 9/30/2016.

If County MOE funds in excess of 25% of the Annual Budgeted amount have been received - the excess has been deferred and not reflected as income as of 9/30/2016.

Please note that any ABC funds collected will be shown in the same line as MOE funds for that county. ABC Funds are recorded on a Cash Basis.

The reason that the Unrestricted/Unassigned Fund Balance at the beginning of FY 15-16 is so much lower than Unrestricted/Unassigned Fund Balance at the beginning of FY 16-17 is due to all the Commitments that the Board of Directors for Vaya Health have approved. These amounts have been removed from the Unrestricted/Unassigned Fund Balance Section and are now being considered Board Committed Fund Balance.