REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 18, 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 PERI	OD ENDING:	December 31, 2014		
# of month in the fiscal year (July = 1, August = 2, , June = 1		2) =====>		. 6				
1. REPORT OF BUDGET VS. ACTUAL								
Basis of Accounting:	Modified Accrual X	(1)	(2)	(3)	(4)	(5)	(6)	
(check one)	Accrual		YEAR		CURRENT YEAR		ANNUALIZED	
ITEM		BUDGET	-2014 ACTUAL	BUDGET	ACTUAL YR-TO-DATE	BALANCE (Col. 3-4)	ANNÜALIZED PERCENTAGE **	
REVENUE			71010/12		111.10.27	(20110-1)		
Service Fees from LME-Delive	red Services		809,104		99,497	(99,497)	#DIV/0!	
Medicaid Pass Thru		125,000	193,410	100 000	103,935	(103,935)	#DIV/0!	
Interest Earned Rental Income		60,000	120,409	120,000	66,390 26,886	53,610 (26,886)	110.65% #DIV/0!	
Budgeted Fund Balance * (Det	ail in Item 4 helow\	526,507	53,772	325,000	20,660	325,000	0.00%	
Other Local	all in term 4, below,	973,942	938,064	1,485,493	1,763,499	(278,006)		
Total Local Funds		1,685,449	2,114,759	1,930,493	2,060,207	(129,714)	213.44%	
County Appropriations (by county, includes ABC Funds):		and the material material angular Eugene Euglish Euglish (1997), with the	CONTRACTOR	n emblentation months of an in-	ыны жаны шамарын энэхичий жана шата	The state of the s	regression processed to a second transcription of the second seco	
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% 91.07%	
Avery Buncombe	County County	89,600 450,000	89,600 450,000	89,600 600,000	40,800 600,000	48,800	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	56,905 220,255	44,995 308,357	111.69% 83.33%	
Henderson Jackson	County	396,459 123,081	396,459 123,081	528,612 123,081	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 Miles ell	County	67,856	67,856	67,856	33,928	33,928	100.00%	
Mitchell Polk	County	18,000 57,743	18,000 58,180	18,000 76,991	18,000 57,578	19,413	149.57%	
Rutherford	County	76,626	76,626	102,168	102,168	70,110	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%	
	County	171,194	171,194	171,195	85,598	85,598	100.00% 104.48%	
Wilkes Yancey	County	254,200 26,000	265,626 26,000	254,200 26,000	132,792	121,408 26,000	0.00%	
Total County Funds	County	2,608,972		2,968,399	1,791,840	1,176,559	120.73%	
		2,000,972	2,614,359	2,900,399	1,791,040	1,170,009	Destructives of the second of the entered of the second of the entered of the second of the entered of the ent	
LME Systems Admin. Funds (C DMH/DD/SAS Administrative F	JOST MODEI)	5,037,902	5,037,902	5,523,712	2,761,856	2,761,856	#DIV/0! 100.00%	
DMH/DD/SAS Risk Reserve Fu		5,037,902	5,037,902	5,525,712	2,701,000	2,701,000	#DIV/0!	
DMH/DD/SAS Services Fundin		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!	
Total State and Federal F	unds	300,561,545	302,313,306	355,926,029	179,271,208	176,654,821	100.74%	
TOTAL REVENUE		304,855,966	307,042,424	360,824,921	183,123,255	177,701,666	101.50%	
i			:					
EXPENDITURES:							70.040	
System Management/Administr	ration/Care Coordination	40,656,524	32,065,907	46,083,743	17,722,603	28,361,140	76.91% 87.66%	
LME Provided Services Provider Payments (State Fund	de)	1,809,792 252,429,603	1,570,572 240,158,299	2,022,016 301,319,286	886,283 147,128,095	1,135,733 154,191,191	97.66%	
Provider Payments (State Fulle Provider Payments (Federal Fu		5,935,937	5,335,846	6,952,573	4,497,203	2,455,370	129.37%	
Provider Payments (County/Loc		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			4 054 704	4.70.00		-	#DIV/0!	
All Other		1,283,636	1,251,761	1,478,904	531,926	946,978	71.94%	
TOTAL EXPENDITURES		304,855,966	283,108,117	360,824,921	172,518,750	188,306,171	95.62%	
CHANGE IN CASH BALANCE		医全性性	23,934,307		10,604,505	Control of the second	被押心的 的复数	
Beginning Unrestricted Fund	Balance	Mark and the second	11,972,280	≸er - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	47,196,091	e (je fols), o oli 2003 kaš kaš gas ji	WITH COMPONENT OF	
Balance in DMH/DD/SAS Risk			, ., <u>v ; =,=,v</u> ,	M. A. A. A.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	િના પુરાવેલ અને કર્યા છે. જો		
Balance in DMA Risk Reserve	e	Band de level	12,467,918	March 12	15,363,325	SPANTANTON (A)	第四个人的一个人的一个人	
		Variable CVII		May 1	DOMESTIC OF THE		的 等从1836年的194	
Current Estimated Unrestrict		15.48%	47,196,091	14.61%	52,717,586	o how to Marketing	public and the following in the	
and percent of budgeted	expenditures	ASSESSED FOR		King Control of the	restanti	rothers address		
2. CURRENT CASH POSITION	ON	(1)	(2)	(3)	(4)	(5)	Allowance for	
		30 DAYS	60 DAYS	90 DAYS	OVER	TOTAL	Uncollectible Receivables	
Accounts Payable (to be compl	eted with the Accrual Method)	JUDATS	60 DATS	90 DA 13	90 DAYS	\$ -	Receivables	
, , ,	pleted with the Accrual Method)	-				\$ -		
•				<u></u>	1		-	
Current Cash in Bank		<u> </u>	98,164,365	والمالية المالية المالية	na jedina i dopova na koje i jedina i			
	Provided Based on System Capabilit							
Services authorized but not bille	ed	16,787,236		A STATE OF THE STA	And the Control			
4. DETAIL ON BUDGETED F	UND BALANCE	-		Budgeted	Year-to-Date	Balance	%	
Payments to Providers		100000000000000000000000000000000000000	Ti i			0	#DIV/0!	
MCO Start-up Expense							#DIV/0!	
LME Merger Expense							#DIV/0!	

Other (List): Legal Fees			325,000	15,351	309,649	9.45%	
		ete information, (b) explanations are provided t rate of less than 90%, and (c) a copy of thi					
LME / MCO Director cc: County Manager for each c	Date county within the catchmen	LME/MCO Finance Officer tarea.	Date	Area Bo	oard Chair	Date	
Division of Mental Health, Dev Quarterly Fiscal Monitoring R SMOKY MOUNTAIN LME/	eport - Explanation of Re	Substance Abuse Services evenue and Expenditure Variances					

ITEM

for the period ending:

Explanation

December 31, 2014

Revenues Less than 90% Henderson Co MOE - 83.33% Transylvania Co MOE - 0% Yancey Co MOE - 0%

This only represent 5 months of MOE payments against a 6 month budget. Smoky has not received any MOE funds for the first or second quarter of FY 14-15. Smoky has not received any MOE funds for the first or second quarter of FY 14-15.

Expenditures Exceeding 110%

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