HAYWOOD COUNTY
BOARD OF COMMISSIONERS

AGENDA REQUEST

Must be presented to the County Manager's Office
NO LATER THAN 5 P.M. FRIDAY THE WEEK BEFORE THE MEETING

DATE OF REQUEST: August 10, 2015

FROM: Julie Davis, Finance Director

MEETING DATE REQUESTED: June 1, 2015
Regular meetings: First (1st) Monday of the month at 9:00 am
Third (3rd) Monday of the month at 5:30 pm

SUBJECT: Smoky Mountain Center fiscal monitoring report for the quarter ended June 30, 2015

REQUEST: Report only

BACKGROUND:
S.L. 2006-142 amended G.S. 122C-117(c) to require the area director and area authority finance director to submit quarterly reports to the county finance officer. The county finance officer is then to submit the report to the Board of County Commissioners at its next regularly scheduled meeting.

IMPLEMENTATION PLAN:
(How and when will staff undertake the action?)

FINANCIAL IMPACT STATEMENT:
(What is the cost? Where is the money coming from? Optional or mandated?)

SUPPORTING ATTACHMENTS: YES X____ NO _____ HOW MANY? _1____

PERSON MAKING PRESENTATION AT MEETING: Julie Davis
TITLE: Finance Director
PHONE NUMBER: 828-452-6724
E-MAIL: jhdavis@haywoodnc.net

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) ========> 12

1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting: Modified Accrual X
(check one) Accrual

ITEM	(1) PRIOR YEAR 2013-2014 BUDGET	(2) PRIOR YEAR 2013-2014 ACTUAL	(3) CURRENT YEAR BUDGET	(4) CURRENT YEAR ACTUAL YR-TO-DATE	(5) BALANCE (Col. 3-4)	(6) ANNULIZED PERCENTAGE **
REVENUE						
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)	169.72%
Total Local Funds	1,685,449	2,114,759	4,349,265	2,845,816	1,503,449	65.43%
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%
Total County Funds	2,608,972	2,614,359	2,987,899	2,992,048	(4,149)	100.14%
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%
Total State and Federal Funds	300,561,545	302,313,306	360,040,605	367,465,052	(7,424,447)	102.06%
TOTAL REVENUE	304,855,966	307,042,424	367,377,769	373,302,916	(5,925,147)	101.61%
EXPENDITURES:						
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%
TOTAL EXPENDITURES	304,855,966	283,108,117	367,377,769	348,653,322	18,724,447	94.90%
CHANGE IN CASH BALANCE		23,934,307		24,649,594		
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		

2. CURRENT CASH POSITION

Current Cash in Bank	121,039,417

3. SERVICE EXCEPTIONS (Provided Based on System Capability)

Services authorized but not billed	14,888,208

4. DETAIL ON BUDGETED FUND BALANCE	Budgeted	Year-to-Date	Balance	%
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 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.

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: June 30, 2015 - Not Final

ITEM	Explanation
Revenues Less than 90%	
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.