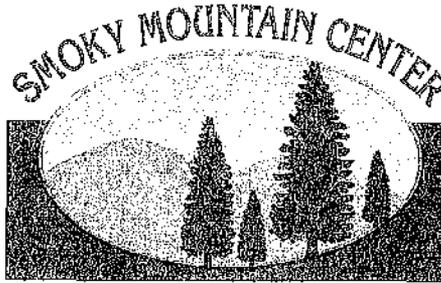


Smoky Mountain Center  
44 Bonnie Lane  
Sylva, NC 28779



Area Administrative Office  
828-586-5501  
www.smokymountaincenter.org

"Meeting community needs... one person at a time."

NOV 15 2011  
REC'D

November 11, 2011

Dear County Finance Officer:

Enclosed you will find Smoky Mountain Center's fiscal monitoring report (FMR) for the quarter ended September 30, 2011.

To remind all Finance Officers: S.L. 2006-142 amended G.S. 122C-117(c) to require the Area Director and Area Authority Finance Officer to submit quarterly finance reports to the County Finance Officer, instead of submitting to each member of each board of County Commissioners participating in the Area Authority. The County Finance Officer is then to submit the report to the Board of County Commissioners at its next regularly scheduled meeting.

This FMR is the financial report intended to be provided to comply with the general statutes.

If you have any questions regarding the enclosed reports, please e-mail Lisa Slusher, Finance Officer, at: [lisa@smokymountaincenter.com](mailto:lisa@smokymountaincenter.com); or Sherri Hayes, Accounting Manager, at: [sherri@smokymountaincenter.com](mailto:sherri@smokymountaincenter.com).

Sincerely,

A handwritten signature in cursive script that reads "Sherri L. Hayes".

Sherri L. Hayes, BS  
Accounting Manager  
Smoky Mountain Center

Enclosure

Division of Mental Health, Developmental Disabilities & Substance Abuse Services  
 Quarterly Fiscal Monitoring Report

**SMOKY MOUNTAIN CENTER**

for the period ending:

# of month in the fiscal year: 3  
 (July = 1, August = 2, ..., June = 12)

1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting:  
 (check one)

Cash  
 Accrual

ITEM	(1)		(2)		(3)		(4)		(5)		(6)	
	PRIOR YEAR		CURRENT YEAR		CURRENT YEAR		CURRENT YEAR		CURRENT YEAR		CURRENT YEAR	
	2010-2011	ACTUAL	BUDGET	ACTUAL	BALANCE	ANNUALIZED	BUDGET	YR-TO-DATE	(Col. 3-4)	PERCENTAGE **		
<b>REVENUE</b>												
Client Fees	312	12,381	-	-	-	-	-	-	-	-	#DIV/0!	
Medicaid - "Regular Fee-for-Service"	8,511,964	8,110,371	6,720,000	1,770,195	4,949,805	105.37%						
Medicaid - CAP/MRDD	600,000	540,283	540,000	138,632	401,368	102.69%						
Medicare	15,000	18,226	-	54	(54)	#DIV/0!						
Insurance	2,500	15,239	-	(889)	889	#DIV/0!						
Other Local	639,160	638,853	569,861	396,564	173,297	278.36%						
Appropriation of Fund Balance *	550,000	-	5,178,620	-	5,178,620	0.00%						
<b>Total Local Funds</b>	<b>10,318,936</b>	<b>9,333,333</b>	<b>13,008,481</b>	<b>2,304,556</b>	<b>10,703,925</b>	<b>70.86%</b>						
County Appropriations (by county):												
ALEXANDER County	37,825	37,825	37,825	7,456	30,369	78.85%						
ALLEGHANY County	115,483	115,483	115,483	28,871	86,612	100.00%						
ASHE County	189,566	189,566	189,566	47,392	142,175	100.00%						
AVERY County	92,400	92,400	92,400	23,100	69,300	100.00%						
CALDWELL County	104,138	104,138	104,138	26,034	78,104	100.00%						
CHEROKEE County	75,000	75,000	75,000	18,750	56,250	100.00%						
CLAY County	10,000	10,000	10,000	2,500	7,500	100.00%						
HAYWOOD County	100,000	100,000	100,000	-	100,000	0.00%						
JACKSON County	123,081	123,081	123,081	30,770	92,311	100.00%						
MACON County	106,623	106,623	106,623	26,656	79,967	100.00%						
MCDOWELL County	67,856	67,856	67,856	16,964	50,892	100.00%						
SWAIN County	25,000	25,000	25,000	-	25,000	0.00%						
GRAHAM County	6,000	6,000	6,000	-	6,000	0.00%						
WATAUGA County	221,194	221,194	221,194	55,299	165,895	100.00%						
WILKES County	259,200	259,200	259,200	64,800	194,400	100.00%						
<b>Total County Funds</b>	<b>1,533,366</b>	<b>1,533,366</b>	<b>1,533,366</b>	<b>348,591</b>	<b>1,184,775</b>	<b>90.93%</b>						
Service Management Funds	7,242,715	7,242,715	7,122,715	1,780,679	5,342,036	100.00%						
Service Delivery Funds	30,279,877	29,521,781	27,028,822	7,027,200	20,001,622	104.00%						
All Other State/Federal Funds	1,793	1,793	1,793	-	1,793	0.00%						
<b>Total State and Federal Funds</b>	<b>37,524,385</b>	<b>36,766,289</b>	<b>34,153,330</b>	<b>8,807,879</b>	<b>25,345,451</b>	<b>103.16%</b>						
<b>TOTAL REVENUE</b>	<b>49,376,697</b>	<b>47,632,988</b>	<b>48,695,177</b>	<b>11,461,026</b>	<b>37,234,151</b>	<b>94.15%</b>						
<b>EXPENDITURES:</b>												
Service Management	7,242,715	7,106,297	7,122,715	1,701,285	5,421,430	95.54%						
Directly Provided Services	1,183,444	1,083,701	1,036,998	221,603	815,395	85.48%						
Provider Payments	38,585,933	35,947,603	36,730,303	8,290,084	28,440,219	90.28%						
All Other	2,364,594	2,289,419	3,805,161	239,239	3,565,922	25.15%						
<b>TOTAL EXPENDITURES</b>	<b>49,376,696</b>	<b>46,427,020</b>	<b>48,695,177</b>	<b>10,452,211</b>	<b>38,242,966</b>	<b>85.86%</b>						
<b>CHANGE IN CASH BALANCE</b>		<b>1,205,968</b>		<b>1,008,815</b>								
Beginning Unrestricted Fund Balance		3,806,910		5,022,536								
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures	10.17%	5,022,536	12.74%	6,201,866								

\* "Appropriation of Fund Balance" represents the Area Program Fund Balance that has been incorporated as part of the Approved Budget. Actual Yr-To-Date should reflect Fund Balance utilized to date and an explanation needs to be provided for the specific uses of fund.

\*\* annualized Revenue percentage less than 90% and Expenditure percentages greater than 110% must be explained on the attachment and submitted with the Fiscal Monitoring Report

2. CURRENT CASH POSITION:	(1)	(2)	(3)	(4)	(5)	Receivables net of Allowance for Uncollectible Receivables
	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	TOTAL	
Accounts Payable (Accrual Method)	314,010		600,749	1,055	915,813	
Account Receivable (Accrual Method)	2,390,667	2,919,573		61,342	5,371,830	5,371,830

Current Cash in Bank 16,261,434

3. SERVICE EXCEPTIONS: ( Provided Based on System Capability)

Services authorized but not billed 623,422

\* 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.

Area Director: [Signature] date: 10/27/11  
 Area Finance Officer: [Signature] date: 10-27-11  
 Area Board Chair: [Signature] date: 10-27-11

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 CENTER**

**Local Management Entity**

for the period ending:

September 30, 2011

ITEM	Explanation		
Prior Year Presentation is Pre-liminary subject to audit			
<b>Revenues:</b>			
Alexander County Revenue - 78.85%	County is behind on their current year payment.		
Haywood County Revenue - 0%	County is behind on their current year payment.		
Swain County Revenue - 0%	County is behind on their current year payment.		
Graham County Revenue - 0%	County is behind on their current year payment.		
Other State/Federal Funds - 0%	Expenditure has not occurred that would generate FSR for reimbursement		
<b>Fund Balance Appropriations:</b>		5,178,620.00	
Medicaid Waiver Readiness (659)	Appropriated	2,770,000.00	Prepare to apply for Medicaid Waiver
	Used	121,230.00	
Legal Fees (633)	Appropriated	100,000.00	Legal fees and associated costs related
	Used	11,407.00	to Evergreen Foundation.
State Services	Appropriated	2,308,620	Appropriated funds will be utilized after
	Used		- state service dollars are exhausted.
<b>Expenditures:</b>			
<b>Fund Balance:</b>			