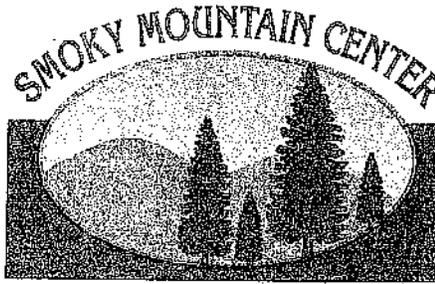


Smoky Mountain Center
44 Bonnie Lane
Sylva, NC 28779



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

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

SEP -7 2010

September 6, 2011

Dear County Finance Officer:

Enclosed you will find Smoky Mountain Center's unaudited fiscal monitoring report (FMR) for the fiscal year ended June 30, 2011, and the initial Budget for Fiscal year 2011-2012.

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; or Sherri Hayes, Accounting Manager, at: sherri@smokymountaincenter.com.

Sincerely,

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: June 30, 2011

of month in the fiscal year: 12

PRELIMINARY SUBJECT TO FINAL AUDIT

(July = 1, August = 2, . . . , June = 12)

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Basis of Accounting:								
	Cash	Accrual	(1)	(2)	(3)	(4)	(5)	(6)	
	(check one)		PRIOR YEAR		CURRENT YEAR				
			2009-2010		ACTUAL	BALANCE	ANNUALIZED		
			BUDGET	ACTUAL	BUDGET	YR-TO-DATE	(Col. 3-4)	PERCENTAGE **	
REVENUE									
Client Fees			42,350	32,888	312	12,361	(12,049)	3981.86%	
Medicaid - "Regular Fee-for-Service"			11,056,142	10,789,821	8,511,864	8,110,371	401,593	95.28%	
Medicaid - CAP/MRDD			775,000	762,428	600,000	540,283	59,717	90.05%	
Medicare			90,444	124,358	15,000	18,228	(3,226)	121.51%	
Insurance			101,364	53,082	2,500	15,239	(12,739)	609.56%	
Other Local			3,177,913	4,302,723	539,160	638,853	2,307	99.64%	
Appropriation of Fund Balance *			4,834,680	-	550,000	-	550,000	0.00%	
Total Local Funds			20,087,893	16,065,078	10,318,936	9,333,333	885,603	90.45%	
County Appropriations (by county):									
ALEXANDER County			37,825	37,825	37,825	37,825	-	100.00%	
ALLEGHANY County			117,838	117,839	115,483	115,483	-	100.00%	
ASHE County			189,566	189,566	189,566	189,566	-	100.00%	
AVERY County			92,400	92,400	92,400	92,400	-	100.00%	
CALDWELL County			104,138	104,138	104,138	104,138	-	100.00%	
CHEROKEE County			72,000	72,000	75,000	75,000	-	100.00%	
CLAY County			10,000	10,000	10,000	10,000	-	100.00%	
HAYWOOD County			150,000	150,000	100,000	100,000	-	100.00%	
JACKSON County			123,081	123,081	123,081	123,081	-	100.00%	
MACON County			107,700	107,700	106,623	106,623	-	100.00%	
MCDOWELL County			67,856	67,856	67,856	67,856	-	100.00%	
SWAIN County			25,000	25,000	25,000	25,000	-	100.00%	
GRAHAM County			6,000	6,000	6,000	6,000	-	100.00%	
WATAUGA County			221,194	221,194	221,194	221,194	-	100.00%	
WILKES County			324,000	324,000	258,200	259,200	-	100.00%	
Total County Funds			1,648,599	1,648,599	1,533,366	1,533,366	-	100.00%	
Service Management Funds			7,317,383	7,317,383	7,242,715	7,242,715	-	100.00%	
Service Delivery Funds			25,292,032	25,169,757	30,279,877	28,521,781	758,096	97.50%	
All Other State/Federal Funds			1,793	1,793	1,793	1,793	-	100.00%	
Total State and Federal Funds			32,611,208	32,488,933	37,524,385	36,766,269	758,096	97.98%	
TOTAL REVENUE			54,347,700	50,202,810	49,376,687	47,632,988	1,743,699	96.47%	
EXPENDITURES:									
Service Management			8,092,383	7,952,155	7,242,715	7,108,297	136,418	98.12%	
Directly Provided Services			6,747,198	6,236,978	1,183,444	1,083,701	99,743	91.67%	
Provider Payments			35,851,056	33,219,437	38,585,933	35,947,603	2,638,330	93.16%	
All Other			3,647,053	3,383,276	2,384,595	2,289,419	75,176	96.82%	
TOTAL EXPENDITURES			54,347,700	50,791,866	49,376,667	46,427,020	2,949,667	94.03%	
CHANGE IN CASH BALANCE				(589,256)		1,205,958			
Beginning Unrestricted Fund Balance				3,418,154		3,808,910			
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures			7.00%	3,808,910	10.17%	5,022,536			

* "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)	1,910,446	-	15,629	268,649	\$ 2,194,824	
Account Receivable (Accrual Method)	3,059,241	12,301	19	50,483	\$ 3,122,054	\$ 3,121,669

Current Cash in Bank: 17,488,378

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

Services authorized but not billed: -

I hereby 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 all revenue items 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] 8/31/11
 Area Finance Officer: [Signature] 8/31/11
 Area Board Chair: [Signature] 8/31/11

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
 SMC MOUNTAIN CENTER

Local Management Entity

for the period ending:

June 30, 2011

ITEM	Explanation		
These are pre-liminary statements subject final audit.			
Revenues:			
Fund Balance Appropriations:		550,000.00	
Psychiatric Coverage (56)	Appropriated	25,000.00	Services transitioned to new provider
	Used	21,734.00	6/30/2010. To support startup
Medicaid Waiver Readiness (659)	Appropriated	375,000.00	Prepare to apply for Medicaid Waiver
	Used	360,961.00	
Legal Fees (633)	Appropriated	150,000.00	Legal fees and associated costs related
	Used	98,032.00	to Evergreen Foundation.
Expenditures:			
Fund Balance:			

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

For the period ending: **FY 2011/2012 BUDGET REPORT ONLY**
 # of month in the fiscal year:
 (July = 1, August = 2, . . . , June = 12)

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Basis of Accounting: (check one)		(1)	(2)	(3)	(4)	(5)	(6)
	Cash	Accrual	PRIOR YEAR 2010-2011		BUDGET	ACTUAL YR-TO-DATE	BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE **
REVENUE		X						
Client Fees			312	12,361	-	-	-	#DIV/0!
Medicaid - "Regular Fee-for-Service"			6,511,964	8,110,371	6,720,000	-	6,720,000	#DIV/0!
Medicaid - CAPMRDD			600,000	540,283	540,000	-	540,000	#DIV/0!
Medicare			15,000	18,226	-	-	-	#DIV/0!
Insurance			2,500	15,239	-	-	-	#DIV/0!
Other Local			639,160	636,653	569,861	-	569,861	#DIV/0!
Appropriation of Fund Balance *			650,000	-	2,870,000	-	2,870,000	#DIV/0!
Total Local Funds			10,318,936	9,333,333	10,699,861		10,699,861	#DIV/0!
County Appropriations (by county):								
ALEXANDER County			37,825	37,825	37,825	-	37,825	#DIV/0!
ALLEGHANY County			115,483	115,483	115,483	-	115,483	#DIV/0!
ASHE County			189,566	189,566	189,566	-	189,566	#DIV/0!
AVERY County			92,400	92,400	92,400	-	92,400	#DIV/0!
CALDWELL County			104,138	104,138	104,138	-	104,138	#DIV/0!
CHEROKEE County			75,000	75,000	75,000	-	75,000	#DIV/0!
CLAY County			10,000	10,000	10,000	-	10,000	#DIV/0!
HAYWOOD County			100,000	100,000	100,000	-	100,000	#DIV/0!
JACKSON County			123,081	123,081	123,081	-	123,081	#DIV/0!
MACON County			106,623	106,623	106,623	-	106,623	#DIV/0!
MCDOWELL County			67,856	67,856	67,856	-	67,856	#DIV/0!
SWAIN County			25,000	25,000	25,000	-	25,000	#DIV/0!
GRAHAM County			6,000	6,000	6,000	-	6,000	#DIV/0!
WATAUGA County			221,194	221,194	221,194	-	221,194	#DIV/0!
WILKES County			259,200	259,200	259,200	-	259,200	#DIV/0!
Total County Funds			1,533,366	1,533,366	1,533,366		1,533,366	#DIV/0!
Service Management Funds			7,242,715	7,242,715	7,242,715	-	7,242,715	#DIV/0!
Service Delivery Funds			30,279,877	29,521,781	29,337,442	-	29,337,442	#DIV/0!
All Other State/Federal Funds			1,793	1,793	1,793	-	1,793	#DIV/0!
Total State and Federal Funds			37,524,385	36,766,289	36,581,950		36,581,950	#DIV/0!
TOTAL REVENUE			49,376,687	47,632,988	48,815,177		48,815,177	#DIV/0!
EXPENDITURES:								
Service Management			7,242,715	7,106,287	7,242,715	-	7,242,715	#DIV/0!
Directly Provided Services			1,183,444	1,083,701	1,035,898	-	1,035,898	#DIV/0!
Provider Payments			38,585,933	35,947,603	36,730,303	-	36,730,303	#DIV/0!
All Other			2,364,584	2,289,419	3,805,161	-	3,805,161	#DIV/0!
TOTAL EXPENDITURES			49,376,686	46,427,010	48,815,177		48,815,177	#DIV/0!
CHANGE IN CASH BALANCE				1,205,958				
Beginning Unrestricted Fund Balance				5,022,536		5,022,536		
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures			10.17%	5,022,536	10.29%	5,022,536		

* "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)						
Account Receivable (Accrual Method)						

Current Cash in Bank

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

Services authorized but not billed

* 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.

[Signature] 8/31/11 Area Director
[Signature] 8/31/11 Area Finance Officer
[Signature] 8/31/11 Area Board Chair

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:

ITEM Explanation

Prior Year Presentation is Pre-liminary subject to audit

Revenues:

Fund Balance Appropriations: 2,870,000.00

Medicaid Waiver Readiness (659)	Appropriated Used	2,770,000.00	Prepare to apply for Medicaid Waiver
Legal Fees (633)	Appropriated Used	100,000.00	Legal fees and associated costs related to Evergreen Foundation.

Expenditures:

Fund Balance:

1. 關於本會之組織及職權，業經本會臨時總會決議，並經本會臨時總會通過，現正由本會臨時總會向內政部申請登記中。

2. 本會之宗旨，在於維護僑胞之合法權益，促進僑胞之福利，並加強僑胞之團結與合作。

3. 本會之組織，由本會臨時總會、本會臨時總會及各分會組成。

4. 本會之職權，包括：

- (一) 維護僑胞之合法權益。
- (二) 促進僑胞之福利。
- (三) 加強僑胞之團結與合作。
- (四) 辦理僑務之各項業務。

5. 本會之經費，由本會臨時總會及各分會共同負擔。

6. 本會之辦事處，設於本會臨時總會。

7. 本會之成立，業經本會臨時總會決議，並經本會臨時總會通過，現正由本會臨時總會向內政部申請登記中。

中華民國 80 年 10 月 10 日

第 1 頁

8. 本會之組織及職權，業經本會臨時總會決議，並經本會臨時總會通過，現正由本會臨時總會向內政部申請登記中。

9. 本會之宗旨，在於維護僑胞之合法權益，促進僑胞之福利，並加強僑胞之團結與合作。

10. 本會之組織，由本會臨時總會、本會臨時總會及各分會組成。

11. 本會之職權，包括：

- (一) 維護僑胞之合法權益。
- (二) 促進僑胞之福利。
- (三) 加強僑胞之團結與合作。
- (四) 辦理僑務之各項業務。

12. 本會之經費，由本會臨時總會及各分會共同負擔。

13. 本會之辦事處，設於本會臨時總會。

14. 本會之成立，業經本會臨時總會決議，並經本會臨時總會通過，現正由本會臨時總會向內政部申請登記中。

15. 本會之組織及職權，業經本會臨時總會決議，並經本會臨時總會通過，現正由本會臨時總會向內政部申請登記中。

16. 本會之宗旨，在於維護僑胞之合法權益，促進僑胞之福利，並加強僑胞之團結與合作。

17. 本會之組織，由本會臨時總會、本會臨時總會及各分會組成。

18. 本會之職權，包括：

- (一) 維護僑胞之合法權益。
- (二) 促進僑胞之福利。
- (三) 加強僑胞之團結與合作。
- (四) 辦理僑務之各項業務。

19. 本會之經費，由本會臨時總會及各分會共同負擔。

20. 本會之辦事處，設於本會臨時總會。

21. 本會之成立，業經本會臨時總會決議，並經本會臨時總會通過，現正由本會臨時總會向內政部申請登記中。