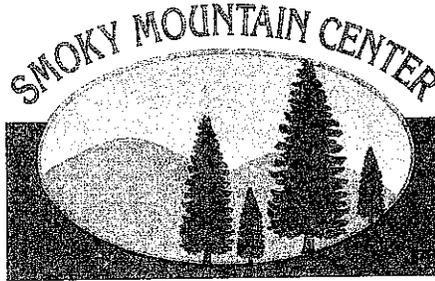


Smoky Mountain Center
44 Bonnie Lane
Sylva, NC 28779



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

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

HAYWOOD COUNTY FINANCE

OCT - 3 2012

RECEIVED

September 18, 2012

Dear County Finance Officer:

Enclosed you will find Smoky Mountain Center's unaudited fiscal monitoring report (FMR) for the fiscal year ended June 30, 2012, and the initial Budget for Fiscal year 2012-2013.

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.Slusher@smokymountaincenter.com; or Jason Ainsley, at: Jason.Ainsley@smokymountaincenter.com.

Sincerely,

A handwritten signature in black ink that reads "Sherri L. Hayes". The signature is written in a cursive, flowing style.

Sherri L. Hayes, BS
Financial Analyst
Smoky Mountain Center

Enclosure

Quarterly Fiscal Monitoring Report - DMHDDSAS

LME / MCO NAME:

SMOKY MOUNTAIN CENTER

FOR THE PERIOD ENDING:

6/30/2012

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

12

UN-AUDITED

1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting:
(check one)

	Cash	(1)	(2)	(3)	(4)	(5)	(6)
	Accrual	X					
		PRIOR YEAR			CURRENT YEAR		
		2010-2011			ACTUAL	BALANCE	ANNUALIZED
ITEM		BUDGET	ACTUAL	BUDGET	YR-TO-DATE	(Col: 3-4)	PERCENTAGE **

REVENUE							
Service Fees from LME-Delivered Services		29,776	75,942	-	(1,601)	1,601	#DIV/0!
Medicaid Pass Thru		9,100,000	8,620,936	8,435,000	8,459,183	(24,183)	100.29%
Interest Earned		82,500	47,214	10,000	22,485	(12,485)	224.85%
Rental Income		-	-	-	-	-	#DIV/0!
Budgeted Fund Balance * (Detail in Item 4, below)		550,000	-	5,738,620	-	5,738,620	0.00%
Other Local		519,660	545,885	868,161	814,180	93,981	93.78%
Total Local Funds		10,281,936	9,289,977	15,051,781	9,294,247	5,757,534	61.75%

County Appropriations (by county, includes ABC Funds):							
Alexander County		38,825	38,079	43,225	39,535	3,690	91.46%
Caldwell County		120,138	118,777	113,538	118,527	(4,989)	104.39%
McDowell County		67,856	67,856	67,856	67,856	-	100.00%
Cherokee County		75,000	75,000	75,000	75,000	-	100.00%
Clay County		10,000	10,000	10,000	10,000	-	100.00%
Graham County		6,000	6,000	6,000	6,000	-	100.00%
Haywood County		115,000	116,267	116,775	115,036	1,739	98.51%
Jackson County		123,081	123,081	123,081	123,081	-	100.00%
Macon County		106,623	106,623	106,623	106,623	-	100.00%
Swain County		30,000	30,932	30,125	30,934	(809)	102.68%
Ashe County		189,566	189,566	189,566	189,566	-	100.00%
Avery County		92,400	92,400	92,400	92,400	-	100.00%
Alleghany County		115,483	115,483	115,483	115,483	-	100.00%
Watauga County		221,194	221,194	221,194	221,194	-	100.00%
Wilkes County		259,200	259,200	259,200	259,200	-	100.00%
Special Appropriations		-	-	1,119,913	1,119,913	-	#DIV/0!
Total County Funds		1,570,366	1,570,458	2,689,979	2,690,348	(369)	100.01%

LME Systems Admin. Funds (Cost Model)		7,242,715	7,242,715	7,122,715	7,122,715	-	100.00%
DMH/DD/SAS Administrative Funds (% basis)		-	-	-	-	-	#DIV/0!
DMH/DD/SAS Risk Reserve Funds (% basis)		-	-	-	-	-	#DIV/0!
DMH/DD/SAS Services Funding		30,279,877	29,482,781	27,295,503	26,156,372	1,139,131	95.83%
DMA Capitation Funding		-	-	-	-	-	#DIV/0!
DMA Risk Reserve Funding		-	-	-	-	-	#DIV/0!
All Other State/Federal Funds		1,793	1,793	1,793	1,450	343	80.87%
Total State and Federal Funds		37,524,385	36,727,289	34,420,011	33,280,537	1,139,474	96.69%
TOTAL REVENUE		49,376,687	47,587,724	52,161,771	45,265,132	6,896,639	86.78%

EXPENDITURES:							
System Management/Administration/Care Coordination		7,242,715	7,139,760	7,582,715	7,377,494	205,221	97.29%
LME Provided Services		1,183,444	1,101,934	1,430,044	1,264,110	165,934	88.40%
Provider Payments		38,585,933	35,793,334	39,350,851	37,354,387	1,996,464	94.93%
Merger Expenses		-	-	-	-	-	#DIV/0!
MCO Start-Up Expenses		375,000	360,961	2,770,000	2,092,716	2,092,716	75.55%
All Other		1,989,595	1,928,698	1,028,161	715,832	312,329	69.62%
TOTAL EXPENDITURES		49,376,687	46,324,687	52,161,771	48,804,539	4,772,664	93.56%

CHANGE IN CASH BALANCE							
			1,263,037		(3,539,407)		
Beginning Unrestricted Fund Balance			3,806,910		4,220,978		
Balance in DMH/DD/SAS Risk Reserve			-		-		
Balance in DMA Risk Reserve			-		-		
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures		8.55%	4,220,978	3.06%	1,597,394		

2. CURRENT CASH POSITION							
		(1)	(2)	(3)	(4)	(5)	Allowance for Uncollectible Receivables
		30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	TOTAL	
Accounts Payable (Accrual Method)		1,873,858	31,780	5,630	169,119	\$ 2,080,386	
Account Receivable (Accrual Method)		2,899,609	2,293,318	-	138,824	\$ 5,331,752	\$ -
Current Cash in Bank		11,861,490					

3. SERVICE EXCEPTIONS (Provided Based on System Capability)							
Services authorized but not billed		716,720					

4. DETAIL ON BUDGETED FUND BALANCE							
		Budgeted	Year-to-Date	Balance		%	
Payments to Providers		2,308,620	2,308,620	-		100.00%	
MCO Start-up Expense		2,770,000	2,092,716	677,284		75.55%	
LME Merger Expense		-	-	-		#DIV/0!	
Other (List): Legal Fees		200,000	147,989	52,011		73.99%	
Other (List): Facility Purchase		460,000	459,635	365		99.92%	

* 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] 9/1/12 [Signature] 9/6/12 [Signature] 9-27-12
 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
enter LME name **SMOKY MOUNTAIN CENTER** **Local Management Entity**
 for the period ending: June 30, 2012

These are un-audited, preliminary figures.

ITEM	Explanation
Revenues	
Service Fees from LME Delivered	No budget for these revenues as SMC no longer provides billable services. Small dollars are due to run out/clean up of Accounts Receivable.
Services Funding	Significantly under budget due to Over Estimating 3 Way Contract Amount
County Funds Special Appropriations	This line represents a special appropriation from our Northern Region Counties for New River that was not part of the County's maintenance of effort.
Contribution amounts:	
Ashe County	181,998
Avery County	178,069
Alleghany County	71,232
Wilkes County	688,614
	<u>1,119,913</u>

Expenditures
 No reporting Required.

Fund Balance Unrestricted Fund Balance is prior to year end adjustments for use of Board Designated fund balance, so Unrestricted Fund Balance amount will be higher.

Quarterly Fiscal Monitoring Report - DMHDDSAS

LME / MCO NAME:

SMOKY MOUNTAIN CENTER

FOR THE PERIOD ENDING:

FY 2012/2013

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

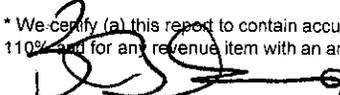
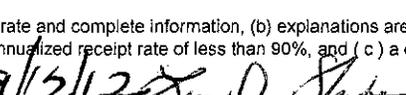
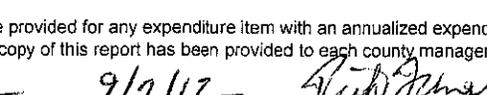
1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting:
(check one)

ITEM	Cash Accrual	PRIOR YEAR		CURRENT YEAR		
		(1) BUDGET	(2) ACTUAL	(3) BUDGET	(4) ACTUAL YR-TO-DATE	(5) BALANCE (Col. 3-4)
REVENUE						
Service Fees from LME-Delivered Services		-	(1,601)	-	-	#DIV/0!
Medicaid Pass Thru		8,435,000	8,459,183	-	-	#DIV/0!
Interest Earned		10,000	22,485	33,000	33,000	#DIV/0!
Rental Income		-	-	-	-	#DIV/0!
Budgeted Fund Balance * (Detail in Item 4, below)		5,738,620	-	50,000	50,000	#DIV/0!
Other Local		868,161	814,180	788,204	788,204	#DIV/0!
Total Local Funds		15,051,781	9,294,247	871,204	-	#DIV/0!
County Appropriations (by county, includes ABC Funds):						
Alexander County		43,225	39,535	43,225	43,225	#DIV/0!
Caldwell County		113,538	118,527	113,538	113,538	#DIV/0!
McDowell County		67,856	67,856	67,856	67,856	#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!
Graham County		6,000	6,000	6,000	6,000	#DIV/0!
Haywood County		116,775	115,036	116,775	116,775	#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!
Swain County		30,125	30,934	30,125	30,125	#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!
Alleghany County		115,483	115,483	115,483	115,483	#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!
Special Appropriations		1,119,913	1,119,913	-	-	#DIV/0!
Total County Funds		2,689,979	2,690,348	1,570,066	-	#DIV/0!
LME Systems Admin. Funds (Cost Model)		7,122,715	7,122,715	-	-	#DIV/0!
DMH/DD/SAS Administrative Funds (% basis)		-	-	3,329,158	-	#DIV/0!
DMH/DD/SAS Risk Reserve Funds (% basis)		-	-	416,145	-	#DIV/0!
DMH/DD/SAS Services Funding		27,295,503	26,156,372	27,741,192	27,741,192	#DIV/0!
DMA Capitation Funding		-	-	118,438,442	118,438,442	#DIV/0!
DMA Risk Reserve Funding		-	-	2,406,907	-	#DIV/0!
All Other State/Federal Funds		1,793	1,450	1,793	1,793	#DIV/0!
Total State and Federal Funds		34,420,011	33,280,537	152,333,637	-	#DIV/0!
TOTAL REVENUE		52,161,771	45,265,132	154,774,907	-	#DIV/0!
EXPENDITURES:						
System Management/Administration/Care Coordination		7,582,715	7,377,494	22,074,015	22,074,015	#DIV/0!
LME Provided Services		1,430,044	1,264,110	1,511,550	1,511,550	#DIV/0!
Provider Payments		39,350,851	37,354,387	130,595,048	130,595,048	#DIV/0!
Merger Expenses		-	-	-	-	#DIV/0!
MCO Start-Up Expenses		2,770,000	2,092,716	-	2,092,716	#DIV/0!
All Other		1,028,161	715,832	594,294	594,294	#DIV/0!
TOTAL EXPENDITURES		52,161,771	48,804,539	154,774,907	-	#DIV/0!
CHANGE IN CASH BALANCE		-	(3,539,407)	-	-	-
Beginning Unrestricted Fund Balance		-	4,220,978	1,597,394	-	-
Balance in DMH/DD/SAS Risk Reserve		-	-	416,145	-	-
Balance in DMA Risk Reserve		-	-	2,406,907	-	-
Current Estimated Unrestricted Fund Balance and percent of budgeted expenditures		3.06%	1,597,394	1.03%	1,597,394	#DIV/0!

ITEM	Cash Accrual	PRIOR YEAR		CURRENT YEAR			
		(1) BUDGET	(2) ACTUAL	(3) BUDGET	(4) ACTUAL YR-TO-DATE	(5) BALANCE (Col. 3-4)	(6) ANNUALIZED PERCENTAGE **
2. CURRENT CASH POSITION							
		(1)	(2)	(3)	(4) OVER 90 DAYS	(5) TOTAL	Allowance for Uncollectible Receivables
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							
4. DETAIL ON BUDGETED FUND BALANCE							
				Budgeted	Year-to-Date	Balance	%
Payments to Providers						-	#DIV/0!
MCO Start-up Expense						-	#DIV/0!
LME Merger Expense						-	#DIV/0!
Other (List): Legal Fees				50,000		50,000	#DIV/0!
Other (List):						-	#DIV/0!

* 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.

LME / MCO Director Date: 9/2/12 LME/MCO Finance Officer Date: 9/7/12 Area Board Chair Date: 9-27-12

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
enter LME name SMOKY MOUNTAIN CENTER Local Management Entity
for the period ending: July 1, 2012

ITEM	Explanation
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Revenues

Expenditures

Fund Balance