

LME	Fund Balance Detail	2009		Total Fund Balance %	Unrestricted %	Unrestricted %	Available at 15%
		Budget	Balance				
1	Alamance-Caswell-Rockingham	5,016,452.00	21,547,586	23.28%	7.51%	N/A	
	(3,397,837.00) Reserved by State Statute						
	1,618,615.00 Unreserved, undesignated						
2	Albemarle	0.00	19,883,667	0.00%	0.00%	N/A	
	0.00 Fund Balance From Audit						
	0.00 Reserved by State Statute						
	0.00 Unreserved, designated						
	0.00 Unreserved, undesignated						
3	Centerpoint	8,379,291.00	39,399,421	21.27%	9.38%	N/A	
	(3,260,042.00) Reserved by State Statute						
	(25,593.00) Reserved for prepaid expenses						
	(1,398,118.00) Unreserved, designated for subsequent year's expenditures						
	3,695,538.00 Unreserved, undesignated						
4	Crossroads	13,120,360.00	31,930,858	41.09%	6.46%	N/A	
	(1,498,087.00) Reserved by State Statute						
	(59,226.00) Prepaid Expenses						
	(2,901,170.00) Unreserved, designated for Retirees Health Insurance						
	(500,000.00) Unreserved, designated for Psychiatry Supplements						
	(365,432.00) Unreserved, designated for Crisis Services						
	(700,000.00) Unreserved, designated for Support Care Activities & Program Dev.						
	(500,000.00) Unreserved, designated for Housing IWC Dev						
	(4,033,398.00) Unreserved, designated for Services in Event of Provider Failure						
	2,063,047.00 Unreserved, undesignated						
5	Easypointe	13,333,516.00	21,354,119	62.44%	14.22%	N/A	
	(3,089,336.00) Reserved by State Statute						
	(357,123.00) Reserved for MHITF						
	(6,850,000.00) Unreserved, designated for subsequent year's expenditures						
	3,037,058.00 Unreserved, undesignated						
6	Beacon Center	31,912,379.00	22,885,640	139.44%	11.30%	N/A	
	(1,360,542.00) Reserved by State Statute						
	(10,778,000.00) Reserved for retirees' health insurance						
	(51,450.00) Reserved for Inventories						
	(5,200,000.00) Unreserved, designated for Cont Liability in event of provider failure						
	(2,900,000.00) Unreserved, designated for future LME expenditures						
	(3,300,000.00) Unreserved, contingency funds for service failure						
	(2,000,000.00) Unreserved, designated for software conversion						
	(2,950,202.00) Unreserved, designated for DD Services (PPRS)						
	(183,046.00) Unreserved, designated for capital outlay						
	(602,555.00) Unreserved, designated for career ladder						
	2,586,584.00 Unreserved, undesignated						
7	Five County	6,935,957.00	21,078,129	32.91%	11.07%	N/A	
	(2,201,711.00) Reserved by State Statute						
	(40,000.00) Unreserved, designated for Medicaid Cost Settlements						
	(78,000.00) Unreserved, designated for Capital Asset Purchases						
	(1,500,000.00) Unreserved, designated for Consumer Services						
	(782,999.00) Unreserved, designated for subsequent year's expenditures						
	2,333,247.00 Unreserved, undesignated						
8	ECBH	17,259,204.00	41,575,365	41.51%	12.59%	N/A	
	(3,225,162.00) Reserved by State Statute						

LME Fund Balance Analysis
 Balance Sheet data per 6/30/2008 Single Audit
 (includes SFY09 FB request approvals)

LME	Fund Balance Detail	2009		Total Fund Balance %	Unrestricted %	Unrestricted %	Available at 15%	
		Budget	Balance					
9 OPC	(76,280.00) Prepaids							
	(2,300,000.00) Unreserved, designated for Consumer Services							
	(6,426,000.00) Unreserved, designated for future retirees' health ins benefits							
	<u>5,231,762.00</u> Unreserved, undesignated							
	3,445,396.00 Fund Balance From Audit	22,969,883	15,00%	-4.96%	N/A			
	(4,452,508.00) Reserved by State Statute							
	(110,973.00) Prepaids							
	(21,997.00) Security Deposits							
	<u>(1,140,140.00)</u> Unreserved, undesignated (deficit)							
10 Onslow-Carteret	2,440,255.00 Fund Balance From Audit	13,461,268	18.13%	7.36%	N/A			
	(784,634.00) Reserved by State Statute							
	(350,000.00) Unreserved, designated for Consolidation of LME Locations							
	<u>(314,270.00)</u> Unreserved, designated for possible LME settlements							
	991,351.00 Unreserved, undesignated							
11 Pathways	13,938,841.00 Fund Balance From Audit	41,814,540	33.33%	10.32%	N/A			
	(4,203,542.00) Reserved by State Statute							
	(26,672.00) Prepaid Expenses							
	(360,000.00) Unreserved, designated for IT System Software							
	(207,000.00) Unreserved, designated for capital repairs							
	(1,580,000.00) Unreserved, designated for New Detox Facility							
	(3,246,117.00) Unreserved, Board designated for service capacity from prior yrs.							
	<u>4,315,310.00</u> Unreserved, undesignated							
		167,283,223	24.79%	3.42%	N/A			
		41,465,822.00 Fund Balance From Audit						
	(10,495,907.00) Reserved by State statute							
(327,638.00) Prepaid Expenses								
(6,677,008.00) Restricted for Medicaid Risk Reserve								
(11,157,213.00) Restricted for Community Reinvestment								
(7,094,889.00) Unreserved, Board designated for capital additions								
<u>5,713,167.00</u> Unreserved, undesignated								
12 Piedmont	15,755,778.00 Fund Balance From Audit	42,863,346	36.76%	3.39%	N/A			
	(2,728,744.00) Reserved by State Statute							
	(74,847.00) Prepaid Expenses							
	(1,000,000.00) Unreserved, designated for Community Access Units							
(1,500,000.00) Unreserved, designated for Comm Inpt Psych Beds								
(9,000,000.00) Unreserved, designated for Crisis, Risk Pool, MIS, Service Funding								
<u>1,452,187.00</u> Unreserved, undesignated								
13 Sandhills Center	12,247,296.00 Fund Balance From Audit	26,424,003	46.35%	4.93%	N/A			
	(5,605,034.00) Reserved by State Statute							
	(5,338,729.00) Prepaid Expenses							
	<u>1,303,533.00</u> Unreserved, undesignated							
14 Southeastern Center	6,949,890.00 Fund Balance From Audit	22,792,046	30.49%	5.58%	N/A			
	(2,876,924.00) Reserved by State Statute							
	(500,000.00) Unreserved, designated for Psychiatric Services							
	(1,000,000.00) Unreserved, designated for System Upgrades, Bldg. Enhancements							
(1,300,000.00) Unreserved, Designated by Area Board								
<u>1,272,906.00</u> Unreserved, undesignated								
15 Southeastern Regional	19,554,725.00 Fund Balance From Audit	46,460,619	42.09%	21.03%	15.00%			
	(3,709,433.00) Reserved by State Statute							

LME

Fund Balance Detail

	2009 Budget	Total Fund Balance %	Unrestricted %	Unrestricted Available
(264,914.00) Reserved for deferred charges			15%	at 15%
(5,810,782.00) Unreserved, Designated by Area Board				
<u>9,769,596.00</u> Unreserved, undesignated				<u>6,969,596</u>
				<u>2,800,000</u>

17 Western Highlands	17,695,912.00	Fund Balance From Audit	55,110,252	32.11%	11.06%	N/A
	(4,505,939.00)	Reserved by State Statute				
	(152,820.00)	Reserved for prepaids				
	(1,000,000.00)	Unreserved, designated to stabilize LME provider network				
	(1,437,500.00)	Unreserved, designated for hosp pilot				
	(150,000.00)	Unreserved, designated for Program Development				
	(350,000.00)	Unreserved, designated for Workforce Development				
	(1,000,000.00)	Unreserved, designated for crisis for deficit reimbursement rates				
	(50,000.00)	Unreserved, designated for CIT implementation and expansion				
	(100,000.00)	Unreserved, designated for Mobile Crisis service expansion				
	(85,000.00)	Unreserved, designated for Startup of consumer business				
	(150,000.00)	Unreserved, designated for Psych. Support				
	(2,638,082.00)	Unreserved, designated for Operating Budget in SFY09				
	<u>6,096,571.00</u>	Unreserved, undesignated				

51,480,472.00 Total LME Unreserved, Undesignated

TOTAL 15% Availability 2,800,000

Fund Balances

18 Meckenburg	N/A
19 Durham	N/A
20 Guilford	N/A
21 Cumberland	N/A
22 Johnston	N/A
23 Wake	N/A
24 Catawba	N/A

In the governmental fund financial statements, reservations or restrictions of fund balance represent amounts that are not appropriate or are legally segregated for a specific purpose. Restricted net assets are those reported because of a constraint placed on its use by the contractual agreement between the Authority and other Federal and/or State payors. Designations of fund balance represent tentative management plans that are subject to change.

State law (G.S. 159-13(b)(6)) restricts the appropriation of fund balance to an amount not to exceed the sum of cash and investments minus the sum of liabilities, encumbrances and deferred revenues arising from cash receipts as those amounts stand at the close of the fiscal year preceding the budget year.

The governmental fund types classify fund balances as follows:

Reserved (Examples)

Reserved by State statute - portion of the fund balance, in addition to reserves for encumbrances and reserves for inventories, which is not available for appropriation under State law (G.S. 159-9 (a)). This amount is usually comprised of accounts receivable and interfund receivables, which are not offset by deferred revenues.

Reserved for prepaid expenses - portion of fund balance not available for appropriation as a result of expenses payments paid in advance to be charged to future operation periods.

Unreserved (Examples)

Designated for Subsequent Year's expenditures - portion of total fund balance available for appropriation, which has been designated by the Board for future expenditures.

Unreserved/Undesignated - The portion of total fund balance available for appropriation that is uncommitted at year-end.