



JACKSON COUNTY
FINANCIAL REPORT
OCTOBER 31, 2016

SUBMITTED TO BOARD ON NOVEMBER 17, 2016



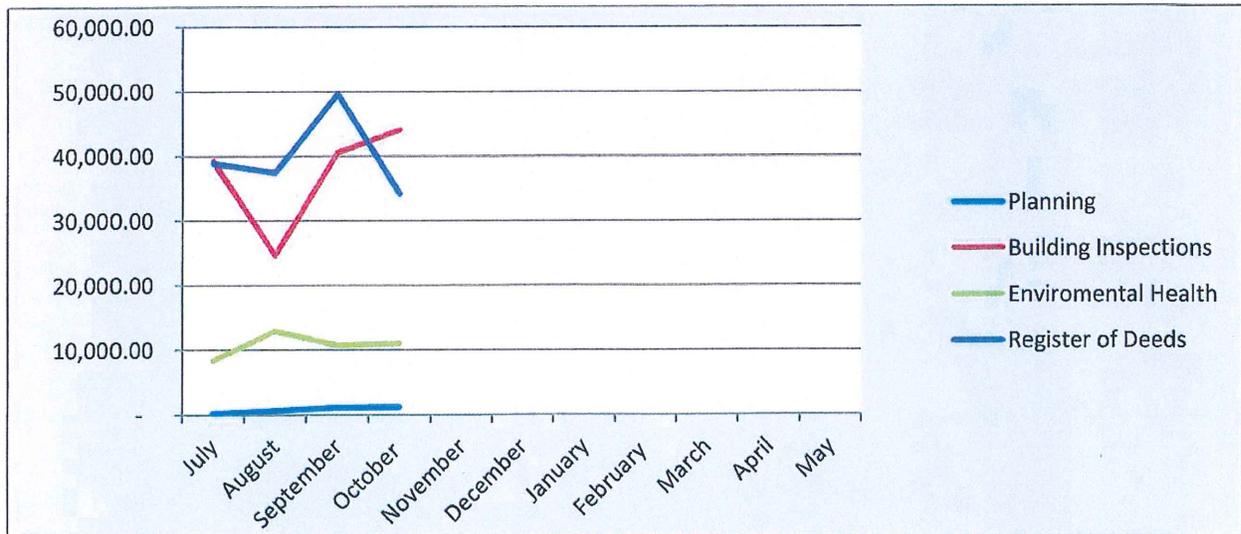
HIGHLIGHTS

OCTOBER 2016

- General Fund Revenues collected to date - \$16,102,324 - 26.34% of budget. Average for year - 33.33% - under 6.99%
- General Fund Expenditures to date - \$19,432,798 - 33.05% of budget. Average for year - 33.33% - over 0.28%
- Revenues are \$3,330,474.14 less than expenditures.
 - Reversed \$3,696,767.57 in FY 16 accounts receivables.
- Ad Valorem Tax collected - \$10,750,625 - 33.54% of budget.
 - Motor Vehicle Tax collected - \$284,581.39 - 26.78% of budget.
 - Prior Year Tax collected - \$314,026 - 31.25% of budget.
- Received sales and use tax distribution in the amount of \$977,948.72 for the month of October 2016 (July sales). This amount is \$65,917.31 - 7.22% more than the amount received in October 2015.
- Landfill Disposal Fees collected - \$540,330 - 28.89% of budget.
 - Prior year Landfill Disposal Fees collected - \$25,263 - 33.68% of budget.
- 1st Quarterly finance report from Vaya Health (formerly Smoky Mountain):
 - Revenues - \$93,615,505 and expenditures - \$90,930,377, with a net income of \$2,685,126. The current cash position is \$120,888,788. Report attached.

FY 2016-2017 GROWTH REVENUES

	Planning Subdivision 11-3340-580-06	Code Enforcement 11-3435-410-01	Enviromental Health 11-3518-518-00	Register of Deeds 11-3814-410-01
Current Year Budget	\$ 7,500.00	\$ 380,000.00	\$ 100,000.00	\$ 350,000.00
July	210.00	39,109.50	8,330.00	38,798.50
August	630.00	24,512.00	12,897.00	37,389.00
September	1,090.00	40,441.00	10,685.00	49,619.00
October	1,130.00	43,952.00	10,940.00	34,085.00
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 3,060.00	\$ 148,014.50	\$ 42,852.00	\$ 159,891.50
Remaining Budget	\$ 4,440.00	\$ 231,985.50	\$ 57,148.00	\$ 190,108.50
Percentage Collected	40.80%	38.95%	42.85%	45.68%
Percentage for Year	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>
	7.47%	5.62%	9.52%	12.35%



**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
10/31/2016**

ASSETS	
Cash-Petty	\$ 2,045.00
Cash-In Time Deposits	17,904,998.29
Cash-Wells Fargo	5,932,896.62
Taxes Receivable-Ad Valorem	2,579,067.00
Allowance for Doubtful Tax Rec.	(1,066,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	239,317.58
Accounts Receivable-Other	8,002.08
Notes Receivable	52,094.36
Due from Other Funds	667,534.73
TOTAL ASSETS:	\$ 26,319,955.66
LIABILITIES	
Accounts Payable	(5,738.83)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	5.50
Debt Setoff in Advance	-
Due to Payroll Fund	(56.58)
Reserved for Taxes Receivable	(2,579,067.00)
Reserved for Uncollectible Taxes	1,066,000.00
Reserved for WC Audit	(47,585.00)
Erosion Control Ordinance Bond	(240,781.50)
Cell Tower Escrow	(21,799.43)
Deferred Revenue	(52,094.36)
Jail Commissary Account	(42,251.08)
Fuel Prepaid Expense	(36,694.84)
ROD Automation Payable	(107,303.87)
Fund Balance	(24,252,588.67)
TOTAL LIABILITIES & FUND BALANCE:	\$ (26,319,955.66)
TOTAL GENERAL FUND BALANCE SHEET	\$ -

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING OCTOBER 31, 2016**

	BUDGET	CURRENT 10/31/16	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	32,048,961.00	2,009,423.73	10,750,624.72		21,298,336.28	33.54%
Ad Valorem Tax-Prior Year	1,000,000.00	59,431.17	310,316.17		689,683.83	31.03%
Motor Vehicle Tax-Current Year	1,063,311.00	16,844.95	284,581.39		778,729.61	26.76%
Motor Vehicle Tax-Prior Year	5,000.00	2,525.08	3,710.07		1,289.93	74.20%
Sales and Use Tax	10,424,458.00	(1,828,729.67)	977,948.72		9,446,509.28	9.38%
Public Safety	987,127.00	(14,780.47)	147,972.03		839,154.97	14.99%
Code Enforcement	413,450.00	52,105.00	177,052.50		236,397.50	42.82%
Transportation	737,294.00	7,817.92	196,903.13		540,390.87	26.71%
Health	1,962,121.27	162,596.11	645,148.02		1,316,973.25	32.88%
Social Services	5,210,375.00	18,135.41	1,303,722.86		3,906,652.14	25.02%
Social Services-Indian	690,581.00	2,562.92	209,555.80		481,025.20	30.34%
Dept on Aging	278,270.00	(12,160.53)	106,481.99		171,788.01	38.27%
Recreation	636,560.00	33,498.74	192,051.37		444,508.63	30.17%
Register of Deeds	690,200.00	61,150.30	298,464.80		391,735.20	43.24%
Other General	4,996,076.39	(70,340.73)	497,790.10	-	4,498,286.29	9.96%
TOTAL REVENUES:	\$ 61,143,784.66	\$ 500,079.93	\$ 16,102,323.67	\$ -	\$ 45,041,460.99	26.34%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	309,890.00	50,305.15	117,502.93	-	192,387.07	37.92%
Administration	328,016.00	22,154.39	85,463.76	37,903.61	204,648.63	37.61%
Human Resources	153,976.00	10,463.73	46,165.16		107,810.84	29.98%
Finance	625,949.00	40,451.22	201,927.67		424,021.33	32.26%
Tax Collections	273,509.00	19,296.50	89,678.87		183,830.13	32.79%
Tax Administration	738,573.00	44,776.16	227,672.27		510,900.73	30.83%
GIS-Mapping	159,422.00	10,296.71	42,083.04	11,325.00	106,013.96	33.50%
Legal	292,969.00	17,626.65	66,920.41		226,048.59	22.84%
Court Facilities	55,340.00	9,035.52	18,326.20	14,628.82	22,384.98	59.55%
Elections	439,994.00	31,142.08	109,419.80	5,027.36	325,546.84	26.01%
Register of Deeds	453,881.00	34,397.34	151,841.05		302,039.95	33.45%
Central Services	187,000.00	8,391.08	34,911.60		152,088.40	18.67%
Computer & Information	609,089.00	30,844.98	246,373.61	5,583.78	357,131.61	41.37%
Public Works	4,128,369.00	250,971.68	1,300,413.53	64,427.65	2,763,527.82	33.06%
Professional Services	25,000.00	4,300.00	13,300.00	-	11,700.00	53.20%
TOTAL GENERAL GOVT	\$ 8,780,977.00	\$ 584,453.19	\$ 2,751,999.90	\$ 138,896.22	\$ 5,890,080.88	32.92%
PUBLIC SAFETY						
Sheriff	4,357,433.00	287,100.21	1,314,597.13	306,161.75	2,736,674.12	37.20%
Jail	2,123,981.00	331,408.84	795,320.97	21,824.27	1,306,835.76	38.47%
Sheriff Grants	272,000.00	836.40	3,206.93	7,400.00	261,393.07	3.90%
Emergency Management	977,694.00	64,905.53	331,300.42	8,188.16	638,205.42	34.72%
Fire	1,729,381.00	235,875.69	556,851.06		1,172,529.94	32.20%
Code Enforcement	1,262,825.16	95,706.82	404,154.59	1,887.50	856,783.07	32.15%
Amb/Rescue Squad	2,500,354.00	226,251.34	791,356.13	-	1,708,997.87	31.65%
TOTAL PUBLIC SAFETY	\$ 13,223,668.16	\$ 1,242,084.83	\$ 4,196,787.23	\$ 345,461.68	\$ 8,681,419.25	34.35%
TRANSPORTATION						
Administration	195,725.00	11,726.24	62,399.70	300.00	133,025.30	32.03%
Operating Expense	562,857.00	43,512.95	166,222.91	3,638.94	392,995.15	30.18%
Capital Outlay	188,240.00	580.15	53,099.25	118,991.24	16,149.51	91.42%
Elderly Disabilities Grant	285,910.00	2,636.94	14,129.28	1,580.00	270,200.72	5.49%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,263,732.00	\$ 58,456.28	\$ 326,851.14	\$ 124,510.18	\$ 812,370.68	35.72%
ENVIRONMENTAL PROTECTION						
Forestry	79,650.00	3,104.99	5,867.46	-	73,782.54	7.37%
TOTAL ENVIRON PROTECTION	\$ 79,650.00	\$ 3,104.99	\$ 5,867.46	\$ -	\$ 73,782.54	7.37%

	BUDGET	CURRENT 10/31/16	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	452,979.00	27,548.30	110,012.08	-	342,966.92	24.29%
Community Development	189,305.00	19,414.46	104,647.47	1,500.00	83,157.53	56.07%
Cooperative Extension	163,183.00	9,574.08	35,313.15	1,760.31	126,109.54	22.72%
Conservation	171,278.00	10,492.93	49,214.74	-	122,063.26	28.73%
TOTAL ECONOMIC & PHY DEV	\$ 976,745.00	\$ 67,029.77	\$ 299,187.44	\$ 3,260.31	\$ 674,297.25	30.96%
HUMAN SERVICES						
Health	4,788,054.27	315,326.21	1,471,638.26	53,019.52	3,263,396.49	31.84%
Well at Work	9,500.00	27.00	38.91	-	9,461.09	0.41%
Mental Health	130,183.00	-	37,872.25	-	92,310.75	29.09%
Social Services	7,721,390.00	594,804.73	2,590,876.64	50,012.35	5,080,501.01	34.20%
Indian Reservation	687,235.00	24,889.52	140,735.05	1,389.88	545,110.07	20.68%
Dept on Aging	575,019.00	48,592.33	193,742.33	3,107.02	378,169.65	34.23%
Emergency Food & Shelter	10,871.00	-	-	-	10,871.00	0.00%
Congregate & Home Del Meals	385,320.00	36,842.16	121,579.80	2,033.00	261,707.20	32.08%
Adult Day Care	114,565.00	9,152.70	33,614.77	-	80,950.23	29.34%
Senior Center	22,000.00	-	1,204.25	-	20,795.75	5.47%
Veterans	110,799.00	9,612.93	35,928.60	-	74,870.40	32.43%
Youth Services	155,699.00	8,573.00	39,527.15	-	116,171.85	25.39%
Senior Citizen Services	19,447.00	1,250.00	4,000.00	-	15,447.00	20.57%
Other Human Services	121,880.00	12,000.00	95,750.00	-	26,130.00	78.56%
TOTAL HUMAN SERVICES	\$ 14,851,962.27	\$ 1,061,070.58	\$ 4,766,508.01	\$ 109,561.77	\$ 9,975,892.49	32.83%
EDUCATION						
Public Schools	7,856,907.00	822,700.98	\$ 2,775,400.28	-	5,081,506.72	35.32%
Community College	3,797,312.23	180,308.17	\$ 872,608.53	-	2,924,703.70	22.98%
TOTAL EDUCATION	\$ 11,654,219.23	\$ 1,003,009.15	\$ 3,648,008.81	\$ -	\$ 8,006,210.42	31.30%
CULTURAL/RECREATION						
Library	1,179,903.00	184,210.39	380,727.99	-	799,175.01	32.27%
Recreation	1,000,340.00	66,659.92	317,473.29	45,534.13	637,332.58	36.29%
Swimming Pool	105,427.00	1,465.35	34,872.67	-	70,554.33	33.08%
Recreation Center	268,787.00	17,953.03	74,154.42	240.19	194,392.39	27.68%
Cashiers Recreation	279,351.00	15,076.30	64,458.80	750.00	214,142.20	23.34%
Cashiers Swimming Pool	39,764.00	122.60	13,125.81	-	26,638.19	33.01%
Cashiers Recreation Center	264,079.00	18,385.96	86,339.94	2,466.35	175,272.71	33.63%
Arts	10,000.00	10,000.00	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 3,147,651.00	\$ 313,873.55	\$ 981,152.92	\$ 48,990.67	\$ 2,117,507.41	32.73%
TRANSFERS TO OTHER FUNDS	\$ 6,352,594.00	\$ 440,283.33	\$ 2,456,434.90	\$ -	\$ 3,896,159.10	38.67%
CONTINGENCY	\$ 812,586.00	\$ -	\$ -	\$ -	\$ 812,586.00	0.00%
	\$ 812,586.00	\$ -	\$ -	\$ -	\$ 812,586.00	
TOTAL EXPENDITURES:	\$ 61,143,784.66	\$ 4,773,365.67	\$ 19,432,797.81	\$ 770,680.83	\$ 40,940,306.02	33.04%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (4,273,285.74)	\$ (3,330,474.14)		\$ 4,101,154.97	-6.71%

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING OCTOBER 31, 2016										
	PAYROLL	SELF-INS	CAP RESERVE	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	LAW	CONSERVATION	CLEAN WATER
	FUND 15	FUND 16	FUND 20	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	ENFORCEMENT	PRESERVATION	REVOLVING LOAN
			FUND 21	FUND 22	FUND 23	FUND 25	FUND 27	FUND 28	FUND 41	
ASSETS										
Cash and investments	302,048.73	812,951.14	1,478,874.15	872,756.59	254,989.15	270,075.38	308,233.57	41,830.56	630,255.48	12,184.49
Accounts receivable	-	16.47			1,224.42	185.05	1,337.66	506.31	2,175.54	-
Due from other funds	56.59				-					
Due from contracts										
Notes receivable	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 302,105.32	\$ 812,967.61	\$ 1,478,874.15	\$ 872,756.59	\$ 256,213.57	\$ 270,260.43	\$ 309,571.23	\$ 42,336.87	\$ 632,431.02	\$ 12,184.49
LIABILITIES AND FUND EQUITY										
Accounts payable	302,048.73	812,967.61								
Due to other funds		-	-	-	-	-	-	-	-	-
Deferred revenues	-									
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 302,048.73	\$ 812,967.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY										
Fund balance	-	-	1,478,874.15	872,756.59	256,213.57	270,260.43	309,571.23	42,336.87	632,431.02	12,184.49
TOTAL LIABILITIES AND FUND EQUITY	\$ 302,048.73	\$ 812,967.61	\$ 1,478,874.15	\$ 872,756.59	\$ 256,213.57	\$ 270,260.43	\$ 309,571.23	\$ 42,336.87	\$ 632,431.02	\$ 12,184.49

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING OCTOBER 31, 2016									
	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 42	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS									
Cash & Investments	877,411.36	305,071.54	279,727.25	1,641,668.70	27,551.69	43,810.90	9,008.79		
Accounts receivable		369,373.23	1,619.74		-		35.16		
Due from other funds									
Land/Equipment less depreciation		4,908,960.93	65,542.09					92,657,128.01	
Amt for Retirement-Long term debt									44,520,432.74
Net reserved assets									
Notes receivable	128,684.32	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,006,095.68	\$ 5,583,405.70	\$ 346,889.08	\$ 1,641,668.70	\$ 27,551.69	\$ 43,810.90	\$ 9,043.95	\$ 92,657,128.01	\$ 44,520,432.74
LIABILITIES AND FUND EQUITY									
Accounts payable	-	1.78	15,944.33		27,551.69	43,810.90	9,043.95		44,520,432.74
Contributions from Employees		20,049.90	10,087.73	1,641,668.70					
Retainage Payable		-							
Due to other funds	-	230.00	0.01						
Due to State of NC		-							
OPEB Liability		530,359.00	65,149.00						
Accrued Interest Payable	-	28,978.28							
Debt-Current and Non-current		2,348,473.66							
Investment in Fixed Assets		-						92,657,128.01	
Contributed Capital		13,117.89							
Deferred revenues	128,684.32	-							
Accrued landfill closure & post-cl	-	1,568,326.79	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 128,684.32	\$ 4,509,537.30	\$ 91,181.07	\$ 1,641,668.70	\$ 27,551.69	\$ 43,810.90	\$ 9,043.95	\$ 92,657,128.01	\$ 44,520,432.74
FUND EQUITY									
Fund balance	877,411.36	1,073,868.40	255,708.01	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,006,095.68	\$ 5,583,405.70	\$ 346,889.08	\$ 1,641,668.70	\$ 27,551.69	\$ 43,810.90	\$ 9,043.95	\$ 92,657,128.01	\$ 44,520,432.74

JACKSON COUNTY									
VARIOUS FUNDS									
INCOME STATEMENTS									
FOR PERIOD ENDING OCTOBER 31, 2016									
	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	DEBT	ECONOMIC	SOLID	GREEN
	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	SERVICE	DEVELOPMENT	WASTE	ENERGY
	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 30	FUND 42	FUND 65	FUND 66
REVENUES									
Other taxes			118,613.67					565,593.05	
Restricted intergovernmental revenues		-	-	-					-
Sales and services							3,718.47	477,947.38	6,639.00
Investment earnings	157.36	-	-	118.02	-		157.36	4,926.49	
Lease Proceeds	-								
Transfers	1,000,000.00	-			350,500.00	856,099.23	-	-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	174.94
TOTAL REVENUES:	\$ 1,000,157.36	\$ -	\$ 118,613.67	\$ 118.02	\$ 350,500.00	\$ 856,099.23	\$ 3,875.83	\$ 1,048,466.92	\$ 185,274.94
EXPENDITURES									
General government	-	-			95,638.57				
Public safety	-		146,364.82						
Economic and physical dev	-			47,954.38			-		
Human services									
Debt Service:									
Principal retirement						676,514.86		-	
Interest and fees						179,584.37		-	
Enterprise operations	-	-	-	-	-	-	-	1,053,777.78	62,453.94
TOTAL EXPENDITURES	\$ -	\$ -	\$ 146,364.82	\$ 47,954.38	\$ 95,638.57	\$ 856,099.23	\$ -	\$ 1,053,777.78	\$ 62,453.94
Revenues over (under) expenditures	\$ 1,000,157.36	\$ -	\$ (27,751.15)	\$ (47,836.36)	\$ 254,861.43	\$ (0.00)	\$ 3,875.83	\$ (5,310.86)	\$ 122,821.00

CAPITAL PROJECTS FUND 44				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through October 31, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Skyland Services Center				
Architect Fees	\$ 72,000.00	\$ -	\$ 6,480.00	\$ 6,480.00
Construction	1,754,309.00	-	-	-
Furnishings	141,980.00	-	-	-
Contingency	106,711.00	-	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ -</u>	<u>\$ 6,480.00</u>	<u>\$ 6,480.00</u>
Cashiers Code Enforcment				
Construction	\$ 205,000.00	\$ 30,000.00	\$ 112,574.63	\$ 142,574.63
Equipment	7,000.00	-	-	-
Total Cashiers Code Enforcement	<u>\$ 212,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 112,574.63</u>	<u>\$ 142,574.63</u>
Total Expenditures:	<u>\$ 2,287,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 119,054.63</u>	<u>\$ 149,054.63</u>
Revenues over (under) expenditures	\$ (2,287,000.00)	\$ (30,000.00)	\$ (119,054.63)	\$ (149,054.63)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,287,000.00	2,287,000.00	-	2,287,000.00
General Fund	-	-	-	-
Total Other financing sources:	<u>\$2,287,000.00</u>	<u>\$ 2,287,000.00</u>	<u>\$ -</u>	<u>\$ 2,287,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,257,000.00</u>	<u>\$ (119,054.63)</u>	<u>\$ 2,137,945.37</u>
Fund Balance beginning of year, July 1			\$ 2,257,000.00	
Fund Balance end of year, June 30			<u>\$ 2,137,945.37</u>	

RECREATION CENTER CONSTRUCTION FUND 45				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through October 31, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Fund Balance	47,895.97	47,895.97	-	47,895.97
Total Revenues:	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
Expenditures:				
Cultural and recreational:				
Parks				
Savannah Park	47,895.97	43,155.98	-	43,155.98
Total Parks	<u>\$ 47,895.97</u>	<u>\$ 43,155.98</u>	<u>\$ -</u>	<u>\$ 43,155.98</u>
Total Expenditures:	<u>\$ 47,895.97</u>	<u>\$ 43,155.98</u>	<u>\$ -</u>	<u>\$ 43,155.98</u>
Revenues over (under) expenditures	\$ -	\$ 4,739.99	\$ -	\$ 4,739.99
Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	-	\$ -	\$ -
CPR Fund	\$ -	-	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 4,739.99</u>	<u>\$ -</u>	<u>\$ 4,739.99</u>
Fund Balance beginning of year, July 1			\$ 4,739.99	
Fund Balance end of year, June 30			\$ 4,739.99	

EMERGENCY MANAGEMENT CENTER FUND 46				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through October 31, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 330.00	\$ 292.69	\$ 40.21	\$ 332.90
Total Revenues:	<u>\$ 330.00</u>	<u>\$ 292.69</u>	<u>\$ 40.21</u>	<u>\$ 332.90</u>
Expenditures:				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	1,302,519.00	1,302,309.75	-	1,302,309.75
Construction Cost-Kings Mtn	32,000.00	25,043.31	443.67	25,486.98
Equipment	452,902.00	452,505.18	-	452,505.18
Site Acquisition	352,981.00	352,981.00	-	352,981.00
Contingency	150.00	-	-	-
Total Expenditures:	<u>\$ 2,252,731.00</u>	<u>\$ 2,211,646.33</u>	<u>\$ 443.67</u>	<u>\$ 2,212,090.00</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,211,353.64)	\$ (403.46)	\$ (2,211,757.10)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	-	-	-	-
Total Other financing sources:	<u>\$ 2,252,401.00</u>	<u>\$ 2,252,401.00</u>	<u>\$ -</u>	<u>\$ 2,252,401.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 41,047.36</u>	<u>\$ (403.46)</u>	<u>\$ 40,643.90</u>
Fund Balance beginning of year, July 1			\$ 41,047.36	
Fund Balance end of year, June 30			\$ 40,643.90	

GREENWAY PROJECT FUND 47				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through October 31, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	\$ 219,750.00	219,742.22		219,742.22
PARTF Grant	\$ 435,000.00	435,000.00	\$ -	\$ 435,000.00
Total Revenues:	\$ 654,750.00	\$ 654,742.22	\$ -	\$ 654,742.22
Expenditures:				
Engineering-Const Mgt	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	88,415.00	80,663.00		80,663.00
Construction Cost-Trails	369,208.00	338,918.02	6,638.40	345,556.42
Construction Cost-Pedestrian Bridge	304,000.00	304,000.00		304,000.00
Construction Cost-Bridge Installation	1,119,700.00	1,003,481.25		1,003,481.25
Construction-Utility Relocation	48,740.00	48,738.78		48,738.78
Contingency	-	-	-	-
Total Expenditures:	\$ 1,937,063.00	\$ 1,782,801.05	\$ 6,638.40	\$ 1,789,439.45
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,128,058.83)	\$ (6,638.40)	\$ (1,134,697.23)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
Total Other financing sources:	\$1,282,313.00	\$ 1,282,313.00	\$ -	\$ 1,282,313.00
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 154,254.17	\$ (6,638.40)	\$ 147,615.77
Fund Balance beginning of year, July 1			\$ 154,254.17	
Fund Balance end of year, June 30			\$ 147,615.77	

SCHOOL IMPROVEMENT FUND 49				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through October 31, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Blue Ridge	\$ 1,411,460.00	-	\$ 147.45	\$ 147.45
Fairview Elementary School	976,440.00	-	49.80	49.80
Smoky Mountain High	3,181,347.00	11,362.70	85,696.90	97,059.60
Cullowhee Valley	1,200,000.00	-	-	-
Scotts Creek	19,091.00	3,025.00	-	3,025.00
Smokey Mountain Elementary	1,207,050.00	1,200.00	490,195.00	491,395.00
Bus Garage	288,000.00	-	-	-
Testing, Fees, Contingency	341,505.00	-	-	-
Emergency Reserve	375,107.00	-	-	-
Total Expenditures:	<u>\$ 9,000,000.00</u>	<u>\$ 15,587.70</u>	<u>\$ 576,089.15</u>	<u>\$ 591,676.85</u>
Revenues over (under) expenditures	\$ (9,000,000.00)	\$ (15,587.70)	\$ (576,089.15)	\$ (591,676.85)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ -	\$ -	\$ -
Capital Reserve Fund	-	-	-	-
General Fund	-	50,000.00	550,000.00	600,000.00
Total Other financing sources:	<u>\$9,000,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 550,000.00</u>	<u>\$ 600,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 34,412.30</u>	<u>\$ (26,089.15)</u>	<u>\$ 8,323.15</u>
Fund Balance beginning of year, July 1			\$ 34,412.30	
Fund Balance end of year, June 30			\$ 8,323.15	

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: September 30, 2016
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 3

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Basis of Accounting: (check one)	Modified Accrual Accrual	X	PRIOR YEAR		CURRENT YEAR		ANNUALIZED PERCENTAGE **	
				(1) 2015-2016 BUDGET	(2) ACTUAL	(3) BUDGET	(4) ACTUAL YR-TO-DATE		(5) BALANCE (Col. 3-4)
REVENUE									
Service Fees from LME-Delivered Services				370,416	385,087	50,000	114,233	(64,233)	913.86%
Medicaid Pass Through Funds				60,000	50,344	60,000	32,686	27,314	217.91%
Interest Earned				141,000	229,841	211,000	54,395	156,605	103.12%
Rental Income				53,772	53,772	53,772	13,443	40,329	100.00%
Budgeted Fund Balance * (Detail in Item 4, below)				17,736,308	-	35,558,863	-	35,558,863	0.00%
Other Local				4,670,325	3,734,467	2,451,849	599,401	1,852,448	97.79%
Total Local Funds				23,031,821	4,453,511	38,385,484	814,158	37,571,326	8.48%

County Appropriations (by county, includes ABC Funds):

Alexander County	37,825	37,825	50,000	12,500	37,500	100.00%
Allegheny 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	89,600	89,600	89,600	22,400	67,200	100.00%
Buncombe County	600,000	600,000	600,000	150,000	450,000	100.00%
Caldwell County	118,538	119,377	119,628	29,757	89,871	99.50%
Cherokee County	75,000	75,000	75,000	18,750	56,250	100.00%
Clay County	15,000	15,000	15,000	3,750	11,250	100.00%
Graham County	6,000	6,000	6,000	1,500	4,500	100.00%
Haywood County	101,900	116,762	101,900	25,258	76,642	99.15%
Henderson County	528,612	528,612	528,612	132,153	396,459	100.00%
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%
Madison County	30,000	30,000	30,000	7,500	22,500	100.00%
McDowell County	67,856	67,856	67,856	16,964	50,892	100.00%
Mitchell County	18,000	18,000	18,000	4,500	13,500	100.00%
Polk County	76,991	78,314	77,991	19,656	58,335	100.81%
Rutherford County	102,168	102,168	102,168	25,542	76,626	100.00%
Swain County	25,000	25,799	32,260	6,643	25,617	82.37%
Transylvania County	99,261	99,261	99,261	24,815	74,446	100.00%
Watauga County	171,195	171,195	171,194	42,799	128,396	100.00%
Wilkes County	264,200	266,718	266,810	66,613	200,197	99.87%
Yancey County	26,000	26,000	26,000	6,500	19,500	100.00%
Total County Funds	2,987,899	3,008,241	3,012,033	751,266	2,260,746	99.77%

LME Systems Admin. Funds (Cost Model)	2,441,587	2,441,587	-	-	-	
DMH/DD/SAS Administrative Funds (% basis)	64,720,453	62,587,966	54,619,285	11,756,411	42,862,874	86.10%
DMH/DD/SAS Services Funding	304,657,129	307,814,900	314,745,445	78,664,610	236,080,835	99.97%
DMA Capitation Funding	6,217,492	6,258,689	6,423,376	1,572,762	4,850,614	97.94%
DMA Risk Reserve Funding	101,000	80,566	128,000	56,278	71,722	175.87%
All Other State/Federal Funds	378,137,661	379,183,708	375,916,106	92,050,061	283,866,045	102.66%
Total State and Federal Funds						

TOTAL REVENUE	404,157,381	386,645,460	417,313,623	93,615,505	323,698,117	89.73%
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EXPENDITURES:						
System Management/Administration/Care Coordination	52,065,620	46,275,865	57,173,485	10,104,954	47,068,531	70.70%
LME Provided Services	4,042,644	2,850,572	2,240,935	943,406	1,297,529	168.40%
Provider Payments (State Funds)	335,399,045	324,388,145	346,246,877	76,350,017	269,896,860	88.20%
Provider Payments (Federal Funds)	7,853,268	6,677,173	6,995,011	2,647,747	4,347,264	151.41%
Provider Payments (County/Local)	3,235,764	3,016,429	3,229,290	569,954	2,659,336	70.60%
All Other	1,561,040	1,296,009	1,428,025	314,299	1,113,726	88.04%
TOTAL EXPENDITURES	404,157,381	384,504,193	417,313,623	90,930,377	326,383,246	87.16%

Net Income (from Operations and Risk Reserve)		2,141,267		2,685,126		
Beginning Unrestricted/Unassigned Fund Balance		67,730,176		8,031,041		
Balance in Restricted DMA Risk Reserve		24,877,639		26,450,400		
Current Estimated Unrestricted/Unassigned Fund Balance and percent of budgeted expenditures	1.99%	8,031,041	1.41%	5,885,921	(See Note Below about FB)	

2. CURRENT CASH POSITION

Current Cash in Bank (Including Risk Reserve)	120,888,788
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3. SERVICE EXCEPTIONS (Provided Based on System Capability)

Services authorized but not billed (IBNR)	16,435,197
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