



JACKSON COUNTY
FINANCIAL REPORT
NOVEMBER 30, 2016

SUBMITTED TO BOARD ON DECEMBER 15, 2016



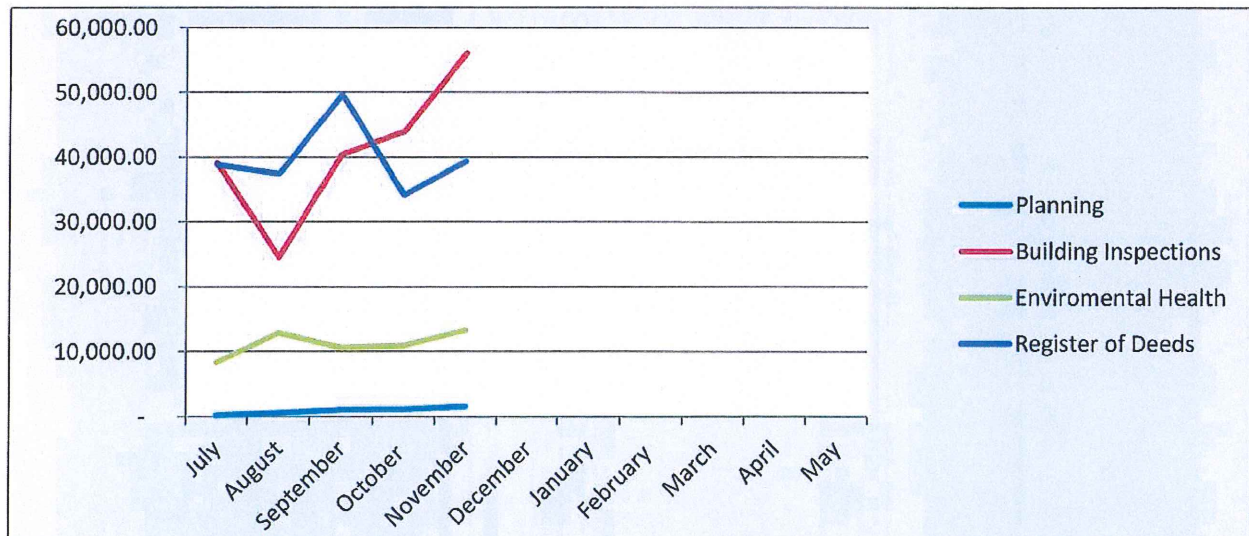
HIGHLIGHTS

NOVEMBER 2016

- General Fund Revenues collected to date - \$23,628,976 – 38.56% of budget.
Average for year - 41.65% - under 3.09%
- General Fund Expenditures to date - \$23,726,793 – 40.62% of budget. Average
for year - 41.65% - under 1.03%
- Revenues are \$97,817 less than expenditures.
- Ad Valorem Tax collected - \$16,035,475 – 50.03% of budget.
 - Motor Vehicle Tax collected - \$369,357 – 34.75% of budget.
 - Prior Year Tax collected - \$420,398 – 41.83% of budget.
- Received sales and use tax distribution in the amount of \$1,009,812.94 for the
month of November 2016 (August sales). This amount is \$69,418.781 – 7.38%
more than the amount received in November 2015.
- Landfill Disposal Fees collected - \$912,412 – 48.79% of budget.
 - Prior year Landfill Disposal Fees collected - \$33,033 – 44.04% of budget.

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	1,590.00	56,054.00	13,343.00	39,353.50
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 4,650.00	\$ 204,068.50	\$ 56,195.00	\$ 199,245.00
Remaining Budget	\$ 2,850.00	\$ 175,931.50	\$ 43,805.00	\$ 150,755.00
Percentage Collected	62.00%	53.70%	56.20%	56.93%
Percentage for Year	<u>41.65%</u>	<u>41.65%</u>	<u>41.65%</u>	<u>41.65%</u>
	20.35%	12.05%	14.55%	15.28%



FY 2016-2017

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JACKSON COUNTY	
GENERAL FUND	
BALANCE SHEET	
11/30/2016	
ASSETS	
Cash-Petty	\$ 2,045.00
Cash-In Time Deposits	17,936,463.07
Cash-Wells Fargo	9,528,095.26
Taxes Receivable-Ad Valorem	2,579,067.00
Allowance for Doubtful Tax Rec.	(1,066,000.00)
Accounts Receivable-Sales Tax	247,728.25
Accounts Receivable-Other	7,592.30
Notes Receivable	67,500.00
Due from Other Funds	650,034.83
TOTAL ASSETS:	\$ 29,952,525.71
LIABILITIES	
Accounts Payable	723.34
Accrued Salaries Payable	-
NCVTS Refunds Payable	3.00
Echeck Charges Payable	40.50
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)
Jail Commissary Account	(43,137.73)
Fuel Prepaid Expense	(54,031.97)
ROD Automation Payable	(107,303.87)
Fund Balance	(27,925,529.47)
TOTAL LIABILITIES & FUND BALANCE:	\$ (29,952,525.71)
TOTAL GENERAL FUND BALANCE SHEET	\$ (0.00)

JACKSON COUNTY INCOME STATEMENT PERIOD ENDING NOVEMBER 30, 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	5,286,930.16	16,035,474.78		16,013,486.22	50.03%
Ad Valorem Tax-Prior Year	1,000,000.00	106,298.94	416,615.11		583,384.89	41.66%
Motor Vehicle Tax-Current Year	1,063,311.00	84,775.24	369,356.63		693,954.37	34.74%
Motor Vehicle Tax-Prior Year	5,000.00	72.97	3,783.04		1,216.96	75.66%
Sales and Use Tax	10,424,458.00	1,009,812.94	1,987,761.66		8,436,696.34	19.07%
Public Safety	987,127.00	16,800.76	164,772.79		822,354.21	16.69%
Code Enforcement	413,450.00	60,164.00	237,216.50		176,233.50	57.37%
Transportation	737,294.00	6,830.12	203,733.25		533,560.75	27.63%
Health	1,962,121.27	168,292.19	813,440.21		1,148,681.06	41.46%
Social Services	5,210,375.00	432,329.82	1,736,052.68		3,474,322.32	33.32%
Social Services-Indian	690,581.00	42,591.34	252,147.14		438,433.86	36.51%
Dept on Aging	278,270.00	27,932.86	134,414.85		143,855.15	48.30%
Recreation	640,010.00	27,289.48	219,251.32		420,758.68	34.26%
Register of Deeds	690,200.00	72,733.60	371,880.40		318,319.60	53.88%
Other General	5,123,426.39	166,828.51	683,076.26	-	4,440,350.13	13.33%
TOTAL REVENUES:	\$ 61,274,584.66	\$ 7,509,682.93	\$ 23,628,976.62	\$ -	\$ 37,645,608.04	38.56%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	309,890.00	14,155.68	131,658.61	434.50	177,796.89	42.63%
Administration	328,016.00	59,882.61	145,346.37	170.80	182,498.83	44.36%
Human Resources	153,976.00	10,731.07	56,896.23		97,079.77	36.95%
Finance	625,949.00	41,094.50	243,690.17		382,258.83	38.93%
Tax Collections	273,509.00	20,255.25	110,639.50		162,869.50	40.45%
Tax Administration	742,950.00	48,761.76	276,434.03	4,377.00	462,138.97	37.80%
GIS-Mapping	159,422.00	20,675.38	63,469.13	-	95,952.87	39.81%
Legal	292,969.00	33,892.85	100,813.26		192,155.74	34.41%
Court Facilities	56,666.00	3,879.70	22,205.90	14,628.82	19,831.28	65.00%
Elections	439,994.00	133,938.34	243,358.14	4,212.01	192,423.85	56.27%
Register of Deeds	453,881.00	30,427.61	182,338.01		271,542.99	40.17%
Central Services	187,000.00	28,911.67	83,507.34		103,492.66	44.66%
Computer & Information	613,357.00	33,285.18	280,393.02	5,015.25	327,948.73	46.53%
Public Works	4,177,293.00	243,238.70	1,545,257.57	205,897.78	2,426,137.65	41.92%
Professional Services	25,000.00	3,700.00	17,000.00	-	8,000.00	68.00%
TOTAL GENERAL GOVT	\$ 8,839,872.00	\$ 726,830.30	\$ 3,503,007.28	\$ 234,736.16	\$ 5,102,128.56	42.28%
PUBLIC SAFETY						
Sheriff	4,365,655.00	298,043.31	1,616,183.96	291,370.68	2,458,100.36	43.69%
Jail	2,123,981.00	162,976.24	958,297.21	18,354.37	1,147,329.42	45.98%
Sheriff Grants	277,210.00	836.40	4,375.32	12,631.00	260,203.68	6.13%
Emergency Management	986,758.00	74,379.46	405,927.03	16,625.32	564,205.65	42.82%
Fire	1,842,381.00	134,253.19	691,104.25		1,151,276.75	37.51%
Code Enforcement	1,262,825.16	87,976.35	493,701.22	385.47	768,738.47	39.13%
Amb/Rescue Squad	2,500,354.00	180,475.84	971,831.97	-	1,528,522.03	38.87%
TOTAL PUBLIC SAFETY	\$ 13,359,164.16	\$ 938,940.79	\$ 5,141,420.96	\$ 339,366.84	\$ 7,878,376.36	41.03%
TRANSPORTATION						
Administration	195,725.00	11,387.15	73,786.85	-	121,938.15	37.70%
Operating Expense	562,857.00	36,237.00	203,669.21	3,638.94	355,548.85	36.83%
Capital Outlay	188,240.00	-	53,099.25	118,991.24	16,149.51	91.42%
Elderly Disabilities Grant	285,910.00	4,822.85	18,952.13	830.00	266,127.87	6.92%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,263,732.00	\$ 52,447.00	\$ 380,507.44	\$ 123,460.18	\$ 759,764.38	39.88%
ENVIRONMENTAL PROTECTION						
Forestry	79,650.00	5,367.29	11,234.75	-	68,415.25	14.11%
TOTAL ENVIRON PROTECTION	\$ 79,650.00	\$ 5,367.29	\$ 11,234.75	\$ -	\$ 68,415.25	14.11%

	BUDGET	CURRENT 10/31/16	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	452,979.00	19,981.59	130,067.79	-	322,911.21	28.71%
Community Development	189,305.00	8,516.35	113,163.82	1,500.00	74,641.18	60.57%
Cooperative Extension	163,183.00	9,570.51	44,898.87	1,760.31	116,523.82	28.59%
Conservation	171,278.00	9,967.05	59,204.12	-	112,073.88	34.57%
TOTAL ECONOMIC & PHY DEV	\$ 976,745.00	\$ 48,035.50	\$ 347,334.60	\$ 3,260.31	\$ 626,150.09	35.89%
HUMAN SERVICES						
Health	4,788,054.27	326,710.14	1,799,933.03	20,182.95	2,967,938.29	38.01%
Well at Work	9,500.00	97.55	136.46		9,363.54	1.44%
Mental Health	130,183.00	-	37,872.25		92,310.75	29.09%
Social Services	7,721,390.00	607,054.72	3,198,787.94	39,177.22	4,483,424.84	41.94%
Indian Reservation	687,235.00	25,418.89	166,181.48	1,389.88	519,663.64	24.38%
Dept on Aging	575,335.00	39,562.85	233,680.42	328.23	341,326.35	40.67%
Emergency Food & Shelter	10,871.00	-	-	-	10,871.00	0.00%
Congregate & Home Del Meals	385,320.00	34,290.70	155,870.50	-	229,449.50	40.45%
Adult Day Care	114,565.00	8,885.77	42,500.54		72,064.46	37.10%
Senior Center	22,000.00	1,589.50	2,793.75		19,206.25	12.70%
Veterans	110,974.00	9,671.76	45,600.36	-	65,373.64	41.09%
Youth Services	155,699.00	8,855.83	48,382.98		107,316.02	31.07%
Senior Citizen Services	19,447.00	11,997.00	15,997.00		3,450.00	82.26%
Other Human Services	138,116.00	11,750.00	107,500.00	-	30,616.00	77.83%
TOTAL HUMAN SERVICES	\$ 14,868,689.27	\$ 1,085,884.71	\$ 5,855,236.71	\$ 61,078.28	\$ 8,952,374.28	39.79%
EDUCATION						
Public Schools	7,856,907.00	565,005.88	\$ 3,340,406.16	320,395.00	4,196,105.84	46.59%
Community College	3,797,312.23	180,308.17	\$ 1,052,916.70	-	2,744,395.53	27.73%
TOTAL EDUCATION	\$ 11,654,219.23	\$ 745,314.05	\$ 4,393,322.86	\$ 320,395.00	\$ 6,940,501.37	40.45%
CULTURAL/RECREATION						
Library	1,184,903.00	94,167.50	474,895.49	8,000.00	702,007.51	40.75%
Recreation	1,007,705.00	63,897.72	383,504.50	54,406.52	569,793.98	43.46%
Swimming Pool	105,427.00	226.47	35,099.14	-	70,327.86	33.29%
Recreation Center	268,787.00	19,126.56	93,462.04	598.64	174,726.32	34.99%
Cashiers Recreation	279,351.00	14,963.57	79,674.30	-	199,676.70	28.52%
Cashiers Swimming Pool	39,764.00	1,199.12	14,324.93		25,439.07	36.02%
Cashiers Recreation Center	264,079.00	19,454.79	107,050.16	18,219.80	138,809.04	47.44%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 3,160,016.00	\$ 213,035.73	\$ 1,198,010.56	\$ 81,224.96	\$ 1,880,780.48	40.48%
TRANSFERS TO OTHER FUNDS	\$ 6,352,594.00	\$ -	\$ 2,896,718.23	\$ -	\$ 3,455,875.77	45.60%
CONTINGENCY	\$ 719,903.00	\$ -	\$ -	\$ -	\$ 719,903.00	0.00%
	\$ 719,903.00	\$ -	\$ -	\$ -	\$ 719,903.00	
TOTAL EXPENDITURES:	\$ 61,274,584.66	\$ 3,815,855.37	\$ 23,726,793.39	\$ 1,163,521.73	\$ 36,384,269.54	40.62%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 3,693,827.56	\$ (97,816.77)		\$ 1,261,338.50	-2.06%

JACKSON COUNTY	
VARIOUS FUNDS	
BALANCE SHEET	
FOR PERIOD ENDING NOVEMBER 30, 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 15	FUND 16	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 27	FUND 28	FUND 41
ASSETS										
Cash and investments	228,798.32	646,886.96	1,478,927.19	872,756.59	246,755.04	261,732.66	289,819.53	48,074.07	565,244.71	12,184.49
Accounts receivable	-	16.47			2,709.13	194.50	1,399.19	506.31	2,192.59	-
Due from other funds	56.58				-					
Due from contracts										
Notes receivable	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 228,854.90	\$ 646,903.43	\$ 1,478,927.19	\$ 872,756.59	\$ 249,464.17	\$ 261,927.16	\$ 291,218.72	\$ 48,580.38	\$ 567,437.30	\$ 12,184.49
LIABILITIES AND FUND EQUITY										
Accounts payable	228,798.32	646,903.43		-	-	-	-	-		-
Due to other funds		-	-	-	-		-	-		
Deferred revenues	-					-				-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 228,798.32	\$ 646,903.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY										
Fund balance	-	-	1,478,927.19	872,756.59	249,464.17	261,927.16	291,218.72	48,580.38	567,437.30	12,184.49
TOTAL LIABILITIES AND FUND EQUITY	\$ 228,798.32	\$ 646,903.43	\$ 1,478,927.19	\$ 872,756.59	\$ 249,464.17	\$ 261,927.16	\$ 291,218.72	\$ 48,580.38	\$ 567,437.30	\$ 12,184.49

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING NOVEMBER 30, 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	877,501.90	571,316.33	269,249.93	1,641,668.70	38,354.13	48,150.60	10,633.79		
Accounts receivable		428,208.46	1,603.00		-		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	\$ 1,006,186.22	\$ 5,908,485.72	\$ 336,395.02	\$ 1,641,668.70	\$ 38,354.13	\$ 48,150.60	\$ 10,668.95	\$ 92,657,128.01	\$ 44,520,432.74
LIABILITIES AND FUND EQUITY									
Accounts payable	-	-	12,966.55		38,354.13	48,150.60	-		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							
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	\$ 4,509,535.52	\$ 88,203.28	\$ 1,641,668.70	\$ 38,354.13	\$ 48,150.60	\$ -	\$ 92,657,128.01	\$ 44,520,432.74
FUND EQUITY									
Fund balance	877,501.90	1,398,950.20	248,191.74	-	-	-	10,668.95	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,006,186.22	\$ 5,908,485.72	\$ 336,395.02	\$ 1,641,668.70	\$ 38,354.13	\$ 48,150.60	\$ 10,668.95	\$ 92,657,128.01	\$ 44,520,432.74

JACKSON COUNTY									
VARIOUS FUNDS									
INCOME STATEMENTS									
FOR PERIOD ENDING NOVEMBER 30, 2016									
	CAPITAL RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	REAL PROPERTY REVALUATION FUND 25	DEBT SERVICE FUND 30	ECONOMIC DEVELOPMENT FUND 42	SOLID WASTE FUND 65	GREEN ENERGY FUND 66
REVENUES									
Other taxes			158,151.56					945,445.22	
Restricted intergovernmental revenues		-	-	-					-
Sales and services				-			3,755.97	669,659.06	11,030.48
Investment earnings	157.36	-	-	144.54	-		210.40	6,546.24	
Lease Proceeds	-			-				-	
Transfers	1,000,000.00	-		-	350,500.00	856,099.23	-	-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	182.10
TOTAL REVENUES:	\$ 1,000,157.36	\$ -	\$ 158,151.56	\$ 144.54	\$ 350,500.00	\$ 856,099.23	\$ 3,966.37	\$ 1,621,650.52	\$ 189,673.58
EXPENDITURES									
General government	-	-			113,953.69				
Public safety	-		192,652.11						
Economic and physical dev	-			56,314.17			-		
Human services									
Debt Service:									
Principal retirement						676,514.86		117,300.31	
Interest and fees						179,584.37		23,630.15	
Enterprise operations	-	-	-	-	-	-	-	1,160,949.12	74,368.85
TOTAL EXPENDITURES	\$ -	\$ -	\$ 192,652.11	\$ 56,314.17	\$ 113,953.69	\$ 856,099.23	\$ -	\$ 1,301,879.58	\$ 74,368.85
Revenues over (under) expenditures	\$ 1,000,157.36	\$ -	\$ (34,500.55)	\$ (56,169.63)	\$ 236,546.31	\$ (0.00)	\$ 3,966.37	\$ 319,770.94	\$ 115,304.73

CAPITAL PROJECTS FUND 44				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through November 30, 2016				
			ACTUAL	
	Project	Prior	Current	Total To
	Authorization	Years	Year	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	\$ 143,842.12	\$ 173,842.12
Equipment	7,000.00	-	-	-
Total Cashiers Code Enforcement	<u>\$ 212,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 143,842.12</u>	<u>\$ 173,842.12</u>
Total Expenditures:	<u>\$ 2,287,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 150,322.12</u>	<u>\$ 180,322.12</u>
Revenues over (under) expenditures	\$ (2,287,000.00)	\$ (30,000.00)	\$ (150,322.12)	\$ (180,322.12)
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>\$ (150,322.12)</u>	<u>\$ 2,106,677.88</u>
Fund Balance beginning of year, July 1				
			<u>\$ 2,257,000.00</u>	
Fund Balance end of year, June 30				
			<u>\$ 2,106,677.88</u>	

RECREATION CENTER CONSTRUCTION FUND 45				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through November 30, 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			<u>\$ 4,739.99</u>	

EMERGENCY MANAGEMENT CENTER FUND 46				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through November 30, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 330.00	\$ 292.69	\$ 44.07	\$ 336.76
Total Revenues:	<u>\$ 330.00</u>	<u>\$ 292.69</u>	<u>\$ 44.07</u>	<u>\$ 336.76</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	852.77	25,896.08
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>\$ 852.77</u>	<u>\$ 2,212,499.10</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,211,353.64)	\$ (808.70)	\$ (2,212,162.34)
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>\$ (808.70)</u>	<u>\$ 40,238.66</u>
Fund Balance beginning of year, July 1			\$ 41,047.36	
Fund Balance end of year, June 30			\$ 40,238.66	

GREENWAY PROJECT FUND 47				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through November 30, 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	