



JACKSON COUNTY
FINANCIAL REPORT
JANUARY 31, 2018

SUBMITTED TO BOARD ON FEBRUARY 19, 2018



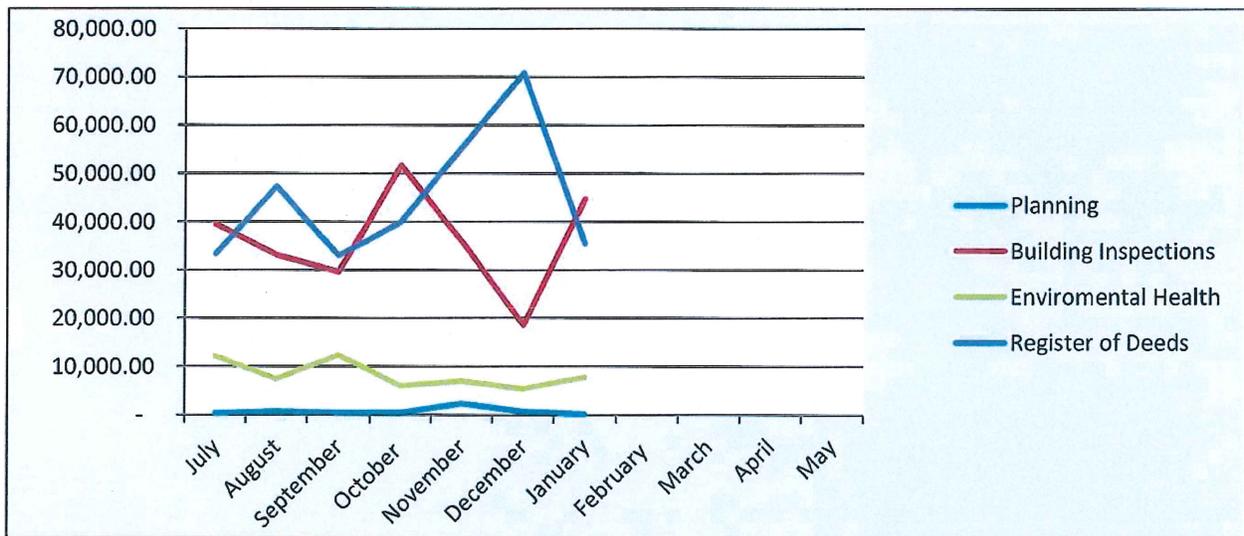
HIGHLIGHTS

JANUARY 2018

- General Fund Revenues collected to date - \$42,576,455 - 66.61% of budget. Average for year - 58.33% - over 8.28%
- General Fund Expenditures to date - \$33,790,757 - 53.71% of budget. Average for year - 58.33% - under 4.62%
- Revenues are \$8,785,697 more than expenditures.
- Ad Valorem Tax collected - \$30,473,675 - 94.72% of budget.
 - Motor Vehicle Tax collected - \$581,969 - 53.68% of budget.
 - Prior Year Tax collected - \$436,502 - 43.43% of budget.
- Received sales and use tax distribution in the amount of \$1,042,005.47 for the month of January 2018 (October sales). This amount is \$68,095.63 - 5.18% more than the amount received in January 2017. Article 46 distribution was \$115,027.76.
- Landfill Disposal Fees collected - \$1,671,649 - 87.34% of budget.
- Prior year Landfill Disposal Fees collected - \$28,657 - 40.94% of budget.
- Vaya Health's 2nd Quarter Finance Report for fiscal year 2017-2018 is attached. Total revenues of \$207,990,441 and total expenditures of \$207,408,465 for a net income of \$581,976.

FY 2017-2018 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	\$ 425,000.00	\$ 150,000.00	\$ 425,000.00
July	400.00	39,535.00	12,160.00	33,323.00
August	790.00	33,108.00	7,438.00	47,423.50
September	480.00	29,602.00	12,350.00	33,051.50
October	530.00	51,748.00	6,053.00	39,992.00
November	2,420.00	35,989.00	7,010.00	55,354.50
December	720.00	18,479.00	5,426.00	70,920.50
January	220.00	44,801.00	7,790.00	35,458.50
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
Collected to date	\$ 5,560.00	\$ 253,262.00	\$ 58,227.00	\$ 315,523.50
Remaining Budget	\$ 1,940.00	\$ 171,738.00	\$ 91,773.00	\$ 109,476.50
Percentage Collected	74.13%	59.59%	38.82%	74.24%
Percentage for Year	<u>58.33%</u>	<u>58.33%</u>	<u>58.33%</u>	<u>58.33%</u>
	15.80%	1.26%	-19.51%	15.91%



**GENERAL FUND CONTINGENCY
FY 2017-2018**

**CONTINGENCY
11-9900-000-00**

APPROVED BUDGET: \$ 357,887.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
7/24/2017 CB#5 Camp Wild Summer Camp	1,400.00		
9/25/2017 CB#20 Fire Prevention Supplies	3,000.00		
9/25/2017 CB#21 McMillian Pazdan Smith Arch-Health Bldg	10,460.00		
9/25/2017 CB#22 Circles of Hope	20,000.00		
11/20/2017 CB#33 Tuckasegee VFW; Veterans Dinner	41,940.00		
11/20/2017 CB#34 Legal	15,000.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 91,800.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 266,087.00

CONTINGENCY-SALARY ADJUSTMENTS/INTERNS

11-9900-000-01

APPROVED BUDGET: \$ 25,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
	-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ -	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 25,000.00

CONTINGENCY-CAPITAL

11-9900-000-02

APPROVED BUDGET: \$ 839,502.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
7/21/2017 CB#3 Capital-Variou	153,827.00		
7/24/2017 CB#6 Capital-Sheriff, Jail -Tasers	6,746.00		
7/24/2017 CB#7 Capital-Computer-Phone System JC	46,442.00		
7/24/2017 CB#8 Capital-DSS-26 Computers,1 Printer	40,855.00		
7/28/2017 CB#9 Capital-DSS-3 Laptops	3,843.00		
7/28/2017 CB#10 Capital-Maint-3 LED Light Sets for Trucks	2,305.00		
9/25/2017 CB#23 Capital-Maint-3 Portable Radios	1,760.00		
9/26/2017 CB#24 Capital-Variou-(includes:2 Dodge cars Sheriff)	110,326.00		
9/27/2017 CB#25 Capital-DSS Flooring in Lobby Area	12,945.00		
9/27/2017 CB#26 Capital-Sheriff-4 SUVs, 2 trucks(1 Ins replaced)	188,309.00		
10/12/2017 CB#29 Capital-Health-Server;Rec-Andrews Park&Printer	18,359.00		
10/12/2017 CB#30 Capital-Rec-Playground for Cullowhee	44,405.00		
12/7/2017 CB#35 Capital-Variou Depts	63,337.00		
1/12/2018 CB#41 Capital-Variou Depts	44,571.00		
1/19/2018 CB#46 Capital-Code Enforcement-5 Desktops	5,887.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 743,917.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 95,585.00

CONTINGENCY-SALARY ELECTIONS

11-9900-000-03

APPROVED BUDGET: \$ 33,954.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
7/17/2017 CB#2 Salary Adjustment-Oliver	1,941.00		
10/24/2017 CB#31 Salary-One Stop Absentee Coord Position	15,648.00	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 17,589.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 16,365.00

ORIGINAL APPROPRIATION: \$1,256,343.00 **TOTAL CONTINGENCY BALANCE: \$ 403,037.00**

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
1/31/2018**

ASSETS

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	21,546,278.66
Cash-Wells Fargo	15,846,782.50
Taxes Receivable-Ad Valorem	2,449,104.00
Allowance for Doubtful Tax Rec.	(1,014,000.00)
Accounts Receivable	
Accounts Receivable-Sales Tax	104,025.72
Accounts Receivable-Other	8,652.35
Due from Other Funds	<u>355,000.00</u>

TOTAL ASSETS: \$ 39,298,273.23

LIABILITIES

Accounts Payable	(200.00)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	(177.00)
Debt Setoff in Advance	(143.00)
Taxes Collected in Advance	-
Due to Other Funds	-
Reserved for Taxes Receivable	(2,449,104.00)
Reserved for Uncollectible Taxes	1,014,000.00
Erosion Control Ordinance Bond	(232,134.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(41,118.16)
Fuel Prepaid Expense	(33,124.33)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(37,427,168.96)</u>

TOTAL LIABILITIES & FUND BALANCE: \$ (39,298,273.23)

TOTAL GENERAL FUND BALANCE SHEET \$ (0.00)

JACKSON COUNTY INCOME STATEMENT PERIOD ENDING JANUARY 31, 2018						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	32,171,575.00	4,567,693.57	30,473,675.52		1,697,899.48	94.72%
Ad Valorem Tax-Prior Year	1,000,000.00	60,824.29	436,005.86		563,994.14	43.60%
Motor Vehicle Tax-Current Year	1,084,119.00	82,133.48	501,567.24		582,551.76	46.26%
Motor Vehicle Tax-Prior Year	5,000.00	138.58	495.65		4,504.35	9.91%
Sales and Use Tax	12,831,985.00	1,071,868.77	4,457,224.09		8,374,760.91	34.74%
Public Safety	995,283.28	16,314.51	252,128.97		743,154.31	25.33%
Code Enforcement	486,900.00	65,235.00	309,147.00		177,753.00	63.49%
Transportation	623,718.00	40,337.30	229,814.65		393,903.35	36.85%
Health	2,042,818.00	174,624.61	982,259.87		1,060,558.13	48.08%
Social Services	5,387,944.52	557,921.86	2,175,278.61		3,212,665.91	40.37%
Social Services-Indian	431,516.00	62,245.32	322,006.42		109,509.58	74.62%
Dept on Aging	299,142.00	29,984.45	183,981.96		115,160.04	61.50%
Recreation	665,360.00	53,785.83	315,969.02		349,390.98	47.49%
Register of Deeds	827,000.00	71,963.60	533,523.94		293,476.06	64.51%
Other General	5,065,875.42	83,347.15	1,403,375.88	-	3,662,499.54	27.70%
TOTAL REVENUES:	\$ 63,918,236.22	\$ 6,938,418.32	\$ 42,576,454.68	\$ -	\$ 21,341,781.54	66.61%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	281,561.00	11,973.53	148,138.73	240.00	133,182.27	52.70%
Administration	298,455.00	24,268.12	169,707.59	-	128,747.41	56.86%
Human Resources	169,192.00	12,049.39	87,438.44	-	81,753.56	51.68%
Finance	649,357.00	43,581.18	349,979.63	2,493.10	296,884.27	54.28%
Tax Collections	286,823.00	19,433.88	163,402.24	2,493.10	120,927.66	57.84%
Tax Administration	771,487.00	52,695.55	408,550.81	-	362,936.19	52.96%
GIS-Mapping	170,458.00	10,780.15	105,776.11	-	64,681.89	62.05%
Legal	295,359.00	44,868.22	239,023.16	-	56,335.84	80.93%
Court Facilities	55,340.00	2,909.61	25,178.19	-	30,161.81	45.50%
Elections	446,269.00	22,108.29	169,792.27	-	276,476.73	38.05%
Register of Deeds	466,922.00	32,588.05	262,326.88	-	204,595.12	56.18%
Central Services	187,000.00	6,781.65	64,438.01	500.00	122,061.99	34.73%
Computer & Information	658,894.01	47,809.22	455,631.14	-	203,262.87	69.15%
Public Works	4,293,122.33	400,388.98	2,269,478.60	128,736.53	1,894,907.20	55.86%
Professional Services	40,000.00	1,950.00	14,650.00	-	25,350.00	36.63%
TOTAL GENERAL GOVT	\$ 9,070,239.34	\$ 734,185.82	\$ 4,933,511.80	\$ 134,462.73	\$ 4,002,264.81	55.87%
PUBLIC SAFETY						
Sheriff	4,816,602.07	362,452.21	2,750,119.77	80,088.94	1,986,393.36	58.76%
Jail	2,022,630.00	143,752.32	1,088,145.22	11,455.26	923,029.52	54.36%
Sheriff Grants	90,500.00	10,834.28	23,386.94	5,260.02	61,853.04	31.65%
Emergency Management	1,120,214.13	79,199.27	617,473.85	53,116.05	449,624.23	59.86%
Fire	1,650,652.25	267,544.41	988,730.52	1,150.36	660,771.37	59.97%
Code Enforcement	1,309,403.00	90,927.70	743,374.68	6,299.09	559,729.23	57.25%
Amb/Rescue Squad	2,563,252.00	245,880.50	1,524,087.61	5,981.00	1,033,183.39	59.69%
TOTAL PUBLIC SAFETY	\$ 13,573,253.45	\$ 1,200,590.69	\$ 7,735,318.59	\$ 163,350.72	\$ 5,674,584.14	58.19%
TRANSPORTATION						
Administration	203,602.00	15,130.81	115,671.70	-	87,930.30	56.81%
Operating Expense	555,176.00	31,933.85	279,113.06	21,386.03	254,676.91	54.13%
Capital Outlay	62,000.00	-	(70.00)	59,530.00	2,540.00	95.90%
Elderly Disabilities Grant	225,500.00	3,410.56	27,053.47	-	198,446.53	12.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,077,278.00	\$ 50,475.22	\$ 452,768.23	\$ 80,916.03	\$ 543,593.74	49.54%
ENVIRONMENTAL PROTECTION						
Forestry	81,243.00	5,910.14	24,407.18	-	56,835.82	30.04%
TOTAL ENVIRON PROTECTION	\$ 81,243.00	\$ 5,910.14	\$ 24,407.18	\$ -	\$ 56,835.82	30.04%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	422,567.00	30,343.41	203,500.56	3,283.10	215,783.34	48.94%
Economic Development	35,000.00	-	5,202.00	-	29,798.00	14.86%
Community Development	252,316.00	2,226.00	92,657.78	-	159,658.22	36.72%
Cooperative Extension	180,270.00	18,986.96	89,327.10	-	90,942.90	49.55%
Conservation	177,659.00	10,194.73	91,057.40	-	86,601.60	51.25%
TOTAL ECONOMIC & PHY DEV	\$ 1,067,812.00	\$ 61,751.10	\$ 481,744.84	\$ 3,283.10	\$ 582,784.06	45.42%
HUMAN SERVICES						
Health	4,869,027.00	327,901.69	2,594,489.98	51,806.46	2,222,730.56	54.35%
Well at Work	9,500.00	-	1,045.43	-	8,454.57	11.00%
Mental Health	130,853.00	30,770.25	69,312.50	-	61,540.50	52.97%
Social Services	8,116,134.52	457,973.28	3,462,377.38	6,045.83	4,647,711.31	42.73%
Indian Reservation	431,516.00	23,379.01	176,993.50	138.53	254,383.97	41.05%
Dept on Aging	607,103.00	44,524.79	334,182.33	4,494.67	268,426.00	55.79%
Emergency Food & Shelter	11,258.00	2,124.85	11,258.00	-	-	100.00%
Congregate & Home Del Meals	425,733.00	37,154.42	230,045.87	-	195,687.13	54.04%
Adult Day Care	119,417.00	8,544.87	62,296.42	-	57,120.58	52.17%
Senior Center	22,000.00	1,890.12	11,446.37	-	10,553.63	52.03%
Veterans	116,217.00	10,789.08	70,664.19	-	45,552.81	60.80%
Youth Services	153,199.00	17,146.00	65,509.14	-	87,689.86	42.76%
Senior Citizen Services	39,447.00	1,250.00	37,197.00	-	2,250.00	94.30%
Other Human Services	282,447.00	-	152,053.95	-	130,393.05	53.83%
TOTAL HUMAN SERVICES	\$ 15,333,851.52	\$ 963,448.36	\$ 7,278,872.06	\$ 62,485.49	\$ 7,992,493.97	47.88%
EDUCATION						
Public Schools	8,313,961.89	909,114.46	\$ 5,032,582.20	-	3,281,379.69	60.53%
Community College	3,917,880.00	185,698.09	\$ 1,322,455.29	-	2,595,424.71	33.75%
TOTAL EDUCATION	\$ 12,231,841.89	\$ 1,094,812.55	\$ 6,355,037.49	\$ -	\$ 5,876,804.40	51.95%
CULTURAL/RECREATION						
Library	1,199,154.00	98,556.74	682,166.96	8,000.00	508,987.04	57.55%
Recreation	1,160,811.00	68,988.46	600,524.64	63,318.90	496,967.46	57.19%
Swimming Pool	108,597.00	871.63	45,713.20	5,378.00	57,505.80	47.05%
Recreation Center	324,037.00	20,610.59	154,713.54	2,109.98	167,213.48	48.40%
Cashiers Recreation	289,584.02	17,176.82	124,847.39	526.01	164,210.62	43.29%
Cashiers Swimming Pool	39,768.00	28.00	17,167.44	453.73	22,146.83	44.31%
Cashiers Recreation Center	311,152.00	20,568.39	161,293.45	13,624.54	136,234.01	56.22%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 3,443,103.02	\$ 226,800.63	\$ 1,796,426.62	\$ 93,411.16	\$ 1,553,265.24	54.89%
TRANSFERS TO OTHER FUNDS	\$ 7,636,577.00	\$ 518,025.83	\$ 4,732,670.54	\$ -	\$ 2,903,906.46	61.97%
CONTINGENCY	\$ 403,037.00	\$ -	\$ -	\$ -	\$ 403,037.00	0.00%
	\$ 403,037.00	\$ -	\$ -	\$ -	\$ 403,037.00	
TOTAL EXPENDITURES:	\$ 63,918,236.22	\$ 4,856,000.34	\$ 33,790,757.35	\$ 537,909.23	\$ 29,589,569.64	53.71%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 2,082,417.98	\$ 8,785,697.33		\$ (8,247,788.10)	12.90%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING JANUARY 31, 2018											
			SCHOOL		SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	LAW	CONSERVATION	CLEAN WATER
	PAYROLL	SELF-INS	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	ENFORCEMENT	PRESERVATION	REVOLVING LOAN
	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 27	FUND 28	FUND 41
ASSETS											
Cash and investments	387,612.66	8,135.91	1,405,341.79	2,479,696.15	1,152,301.35	279,556.98	303,011.18	344,639.37	20,974.18	786,198.06	16,842.49
Accounts receivable	-	-	-	-	-	2,594.51	85.87	68.98	601.62	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from contracts	-	-	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 387,612.66	\$ 8,135.91	\$ 1,405,341.79	\$ 2,479,696.15	\$ 1,152,301.35	\$ 282,151.49	\$ 303,097.05	\$ 344,708.35	\$ 21,575.80	\$ 786,198.06	\$ 16,842.49
LIABILITIES AND FUND EQUITY											
Accounts payable	387,612.66	8,135.91	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 387,612.66	\$ 8,135.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	-	-	1,405,341.79	2,479,696.15	1,152,301.35	282,151.49	303,097.05	344,708.35	21,575.80	786,198.06	16,842.49
TOTAL LIABILITIES AND FUND EQUITY	\$ 387,612.66	\$ 8,135.91	\$ 1,405,341.79	\$ 2,479,696.15	\$ 1,152,301.35	\$ 282,151.49	\$ 303,097.05	\$ 344,708.35	\$ 21,575.80	\$ 786,198.06	\$ 16,842.49

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING JANUARY 31, 2018									
	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	898,112.98	1,071,313.96	236,153.90	1,990,801.43	37,528.80	61,998.36	8,913.55		
Accounts receivable		355,002.26	9,311.73		-		23.96		
Due from other funds			-						
Land/Equipment less depreciation		4,343,646.93	53,602.09					94,109,261.92	
Amt for Retirement-Long term debt									52,133,805.01
Net reserved assets									
Notes receivable	113,939.11	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,012,052.09	\$ 5,769,963.15	\$ 299,067.72	\$ 1,990,801.43	\$ 37,528.80	\$ 61,998.36	\$ 8,937.51	\$ 94,109,261.92	\$ 52,133,805.01
LIABILITES AND FUND EQUITY									
Accounts payable	-	-	13,030.87		37,528.80	61,998.36	-		52,133,805.01
Contributions from Employees		16,913.70	10,087.73	1,990,801.43					
Retainage Payable		-							
Due to other funds	-	230.00							
Due to State of NC		-							
OPEB Liability		540,070.00	108,014.00						
Net Pension Liability-LGERS		79,606.00	33,029.00						
Accrued Interest Payable	-	13,277.28							
Debt-Current and Non-current		1,762,420.04							
Investment in Fixed Assets		-						94,109,261.92	
Contributed Capital		13,117.89							
Deferred revenues	113,939.11	-	1,210.00						
Accrued landfill closure & post-cl	-	1,530,697.79	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 113,939.11	\$ 3,956,332.70	\$ 165,371.60	\$ 1,990,801.43	\$ 37,528.80	\$ 61,998.36	\$ -	\$ 94,109,261.92	\$ 52,133,805.01
FUND EQUITY									
Fund balance	898,112.98	1,813,630.45	133,696.12	-	-	-	8,937.51	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,012,052.09	\$ 5,769,963.15	\$ 299,067.72	\$ 1,990,801.43	\$ 37,528.80	\$ 61,998.36	\$ 8,937.51	\$ 94,109,261.92	\$ 52,133,805.01

JACKSON COUNTY											
VARIOUS FUNDS											
INCOME STATEMENTS											
FOR PERIOD ENDING JANUARY 31, 2018											
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
REVENUES											
Other taxes				222,346.74						1,700,306.54	
Restricted intergovernmental revenues	492,103.05		-	-	-						-
Sales and services								7,399.44	47,739.64	755,632.68	16,352.82
Investment earnings	-	301.90	-	12.33	187.25	-		662.45		8,003.21	
Lease Proceeds		-									
Transfers	-	1,000,000.00	-		100,000.00	350,500.00	2,111,606.49	-		-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES:	\$ 492,103.05	\$ 1,000,301.90	\$ -	\$ 222,359.07	\$ 100,187.25	\$ 350,500.00	\$ 2,111,606.49	\$ 8,061.89	\$ 47,739.64	\$ 2,463,942.43	\$ 194,813.82
EXPENDITURES											
General government	-	-	627,237.00				138,437.39				
Public safety				285,459.73							
Economic and physical dev					67,429.46						
Human services											
Debt Service:											
Principal retirement							1,805,809.25		-	117,300.31	
Interest and fees							305,797.24		-	20,850.13	
Enterprise operations	-	-	-	-	-	-	-	-	464.42	1,733,650.02	117,163.24
TOTAL EXPENDITURES	\$ -	\$ -	\$ 627,237.00	\$ 285,459.73	\$ 67,429.46	\$ 138,437.39	\$ 2,111,606.49	\$ -	\$ 464.42	\$ 1,871,800.46	\$ 117,163.24
Revenues over (under) expenditures	\$ 492,103.05	\$ 1,000,301.90	\$ (627,237.00)	\$ (63,100.66)	\$ 32,757.79	\$ 212,062.61	\$ -	\$ 8,061.89	\$ 47,275.22	\$ 592,141.97	\$ 77,650.58

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through January 31, 2018

	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	\$ 44,965.24	\$ 13,840.00	\$ 58,805.24
Construction	1,345,684.00	\$ 5,141.52	940,966.75	946,108.27
Site Acquisition	408,625.00	\$ -	408,624.55	408,624.55
Furnishings	141,980.00	\$ -	-	-
Contingency	106,711.00	\$ -	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 50,106.76</u>	<u>\$ 1,363,431.30</u>	<u>\$ 1,413,538.06</u>
Cashiers Code Enforcment				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 211,505.29
Equipment	7,000.00	\$ 7,000.00	-	7,000.00
Total Cashiers Code Enforcement	<u>\$ 218,505.29</u>	<u>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
Total Expenditures:	<u>\$ 2,293,505.29</u>	<u>\$ 268,612.05</u>	<u>\$ 1,363,431.30</u>	<u>\$ 1,632,043.35</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (268,612.05)	\$ (1,363,431.30)	\$ (1,632,043.35)
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	6,505.29	\$ 6,505.29	-	6,505.29
Total Other financing sources:	<u>\$2,293,505.29</u>	<u>\$ 2,293,505.29</u>	<u>\$ -</u>	<u>\$ 2,293,505.29</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,024,893.24</u>	<u>\$ (1,363,431.30)</u>	<u>\$ 661,461.94</u>
Fund Balance beginning of year, July 1			<u>\$ 2,024,893.24</u>	
Fund Balance end of year, June 30			<u>\$ 661,461.94</u>	

RECREATION CENTER CONSTRUCTION FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through January 31, 2018

	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				
Design/Oversight Fees	\$ 6,300.00	\$ 2,696.35	\$ 4,552.25	\$ 7,248.60
Construction	258,558.98	43,155.98	981.27	44,137.25
Contingency	<u>26,605.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Savannah Park	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 5,533.52</u>	<u>\$ 51,385.85</u>
Total Expenditures:	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 5,533.52</u>	<u>\$ 51,385.85</u>
Revenues over (under) expenditures	\$ (243,568.01)	\$ 2,043.64	\$ (5,533.52)	\$ (3,489.88)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	\$ -	\$ -	\$ -
CPR Fund	<u>243,568.01</u>	<u>243,568.01</u>	<u>-</u>	<u>243,568.01</u>
	<u>\$ 243,568.01</u>	<u>\$ 243,568.01</u>	<u>\$ -</u>	<u>\$ 243,568.01</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 245,611.65</u>	<u>\$ (5,533.52)</u>	<u>\$ 240,078.13</u>
Fund Balance beginning of year, July 1			<u>\$ 245,611.65</u>	
Fund Balance end of year, June 30			<u>\$ 240,078.13</u>	

EMERGENCY MANAGEMENT CENTER FUND 46

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through January 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 330.00	\$ 373.61	\$ 22.73	\$ 396.34
Total Revenues:	<u>\$ 330.00</u>	<u>\$ 373.61</u>	<u>\$ 22.73</u>	<u>\$ 396.34</u>
Expenditures:				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	1,302,519.00	1,302,309.75	272.62	1,302,582.37
Construction Cost-Kings Mtn	32,000.00	25,896.08	-	25,896.08
Equipment	452,902.00	452,505.18	6,657.27	459,162.45
Site Acquisition	352,981.00	352,981.00	-	352,981.00
Contingency	150.00	-	-	-
Total Expenditures:	<u>\$ 2,252,731.00</u>	<u>\$ 2,212,499.10</u>	<u>\$ 6,929.89</u>	<u>\$ 2,219,428.99</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,212,125.49)	\$ (6,907.16)	\$ (2,219,032.65)
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>\$ 40,275.51</u>	<u>\$ (6,907.16)</u>	<u>\$ 33,368.35</u>
Fund Balance beginning of year, July 1			<u>\$ 40,275.51</u>	
Fund Balance end of year, June 30			<u>\$ 33,368.35</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through January 31, 2018

	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:	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
Expenditures:				
Engineering-Const Mgt	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	88,415.00	80,663.00	2,000.00	82,663.00
Construction Cost-Trails	369,208.00	345,556.42	47.00	345,603.42
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:	<u>\$ 1,937,063.00</u>	<u>\$ 1,789,439.45</u>	<u>\$ 2,047.00</u>	<u>\$ 1,791,486.45</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,134,697.23)	\$ (2,047.00)	\$ (1,136,744.23)
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:	<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 147,615.77</u>	<u>\$ (2,047.00)</u>	<u>\$ 145,568.77</u>
Fund Balance beginning of year, July 1			<u>\$ 147,615.77</u>	
Fund Balance end of year, June 30			<u>\$ 145,568.77</u>	

WNC OUTDOOR DEVELOPMENT PROJECT FUND 48

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through January 31, 2018

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Appalachain Regional Commission	\$ 300,000.00	\$ -	\$ -	\$ -
Golden Leaf Foundation	\$ 50,000.00	-	-	-
NC Utility Fund	\$ 50,000.00	-	-	-
Total Revenues:	<u>\$ 400,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Consulting/Professional	\$ 5,000.00	\$ -	\$ -	\$ -
Construction-Utility Extension	847,000.00	-	-	-
Site Preparation	74,000.00	-	-	-
Total Expenditures:	<u>\$ 926,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ (526,000.00)	\$ -	\$ -	\$ -
Other financing sources:				
Operating transfers--in:				
General Fund	\$ 395,000.00	\$ -	\$ -	\$ -
Economic Dev Fund 23	100,000.00	-	-	-
Economic Dev Fund 64	31,000.00	-	-	-
Total Other financing sources:	<u>\$526,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ -</u>	

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through January 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ 246.88	\$ 335.66	\$ 582.54
Total Revenues:	<u>\$ -</u>	<u>\$ 246.88</u>	<u>\$ 335.66</u>	<u>\$ 582.54</u>
Expenditures:				
Blue Ridge	\$ 1,826,959.15	\$ 71,370.36	\$ 295,635.12	\$ 367,005.48
Fairview Elementary School	1,394,759.72	57,727.96	218,836.77	276,564.73
Smoky Mountain High	3,769,486.96	1,458,272.56	900,973.70	2,359,246.26
Cullowhee Valley	1,373,615.33	38,000.00	64,971.00	102,971.00
Scotts Creek	20,742.60	3,025.00	-	3,025.00
Smokey Mountain Elementary	1,241,673.24	494,016.00	-	494,016.00
Bus Garage	-	-	-	-
Testing, Fees, Contingency	-	-	-	-
Emergency Reserve	-	-	-	-
Total Expenditures:	<u>\$ 9,627,237.00</u>	<u>\$ 2,122,411.88</u>	<u>\$ 1,480,416.59</u>	<u>\$ 3,602,828.47</u>
Revenues over (under) expenditures	\$ (9,627,237.00)	\$ (2,122,165.00)	\$ (1,480,080.93)	\$ (3,602,245.93)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00
School Capital Reserve	\$ 627,237.00	\$ -	\$ 627,237.00	\$ 627,237.00
General Fund	-	2,050,000.00	-	2,050,000.00
Operating transfers--out				
General Fund	-	(2,050,000.00)	-	(2,050,000.00)
Total Other financing sources:	<u>\$ 9,627,237.00</u>	<u>\$ 9,000,000.00</u>	<u>\$ 627,237.00</u>	<u>\$ 9,627,237.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 6,877,835.00</u>	<u>\$ (852,843.93)</u>	<u>\$ 6,024,991.07</u>
Fund Balance beginning of year, July 1			<u>\$ 6,877,835.00</u>	
Fund Balance end of year, June 30			<u>\$ 6,024,991.07</u>	

LME / MCO NAME:

VAYA HEALTH

FOR THE PERIOD ENDING:

December 31, 2017

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

6

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Modified Accrual Basis of Accounting: (check one)	X	PRIOR YEAR		CURRENT YEAR		BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE **
			(1)	(2)	(3)	(4)		
			BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE		
REVENUE								
Service Fees from LME-Delivered Services			359,750	459,403	5,000	10,500	(5,500)	420.00%
Medicaid Pass Through Funds			80,000	42,164	-	-	-	-
Interest Earned			221,000	254,285	200,558	144,135	56,423	143.73%
Rental Income			53,772	53,772	53,772	26,886	26,886	100.00%
Budgeted Fund Balance * (Detail in Item 4, below)			35,333,836	-	19,614,581	-	19,614,581	0.00%
Other Local			2,364,751	2,158,015	1,651,437	844,154	807,283	102.23%
Total Local Funds			38,413,109	2,967,639	21,525,348	1,025,675	20,499,673	9.53%
County Appropriations (by county, includes ABC Funds):								
Alexander County			50,000	50,000	50,000	25,000	25,000	100.00%
Alleghany County			115,483	115,483	115,483	57,742	57,742	100.00%
Ashe County			189,566	189,566	189,566	94,783	94,783	100.00%
Avery County			89,600	89,600	89,600	44,800	44,800	100.00%
Buncombe County			600,000	600,000	600,000	300,000	300,000	100.00%
Caldwell County			119,628	119,638	119,628	59,942	59,686	100.21%
Cherokee County			75,000	75,000	75,000	37,500	37,500	100.00%
Clay County			15,000	15,000	15,000	7,500	7,500	100.00%
Graham County			6,000	6,000	6,000	3,000	3,000	100.00%
Haywood County			101,900	100,387	101,900	49,028	52,872	96.23%
Henderson County			528,612	528,612	528,612	264,306	264,306	100.00%
Jackson County			123,081	123,081	123,081	61,541	61,541	100.00%
Macon County			106,623	106,623	106,623	53,312	53,312	100.00%
Madison County			30,000	30,000	30,000	15,000	15,000	100.00%
McDowell County			67,856	67,856	67,856	33,928	33,928	100.00%
Mitchell County			18,000	18,000	18,000	9,000	9,000	100.00%
Polk County			77,991	78,510	78,491	39,327	39,164	100.21%
Rutherford County			102,168	102,168	102,168	51,084	51,084	100.00%
Swain County			32,260	26,025	24,091	13,480	10,611	111.91%
Transylvania County			99,261	99,261	99,261	49,631	49,631	100.00%
Watauga County			171,194	171,194	171,194	85,597	85,597	100.00%
Wilkes County			266,810	266,327	267,354	133,815	133,539	100.10%
Yancey County			26,000	26,000	26,000	13,000	13,000	100.00%
Total County Funds			3,012,033	3,004,331	3,004,908	1,502,314	1,502,594	99.99%
LME Systems Admin. Funds (Cost Model)								
DMH/DD/SAS Administrative Funds (% basis)			138,494	138,494	-	-	-	-
DMH/DD/SAS Services Funding			62,146,875	59,900,993	77,446,294	39,360,017	38,086,277	101.64%
DMA Capitation Funding			317,256,174	320,350,760	321,080,065	162,657,542	158,422,523	101.32%
DMA Risk Reserve Funding			6,474,616	6,467,872	6,552,654	3,326,467	3,226,187	101.53%
All Other State/Federal Funds			17,000	19,960	254,400	118,427	135,973	93.10%
Total State and Federal Funds			386,033,159	386,878,079	405,333,413	205,462,453	199,870,960	102.66%
TOTAL REVENUE			427,458,301	392,850,049	429,863,670	207,990,441	221,873,227	96.77%
EXPENDITURES:								
System Management/Administration/Care Coordination			61,766,160	49,073,166	59,871,202	22,923,093	36,948,109	78.57%
LME Provided Services			2,859,229	3,275,392	1,653,575	719,379	934,196	87.01%
Provider Payments (State Funds)			347,856,105	340,101,325	351,422,865	173,692,471	177,730,394	98.85%
Provider Payments (Federal Funds)			9,982,671	8,858,430	13,163,803	8,307,850	4,855,953	126.22%
Provider Payments (County/Local)			3,284,486	3,204,924	3,004,908	1,378,014	1,626,894	91.72%
All Other			1,709,650	1,526,012	747,317	387,659	359,658	103.75%
TOTAL EXPENDITURES			427,458,301	406,039,249	429,863,670	207,408,465	222,455,204	96.50%
Net Income (from Operations and Risk Reserve)				(13,189,198)		581,976		
Beginning Unrestricted/Unassigned Fund Balance				8,031,041		11,636,026		
Balance in Restricted DMA Risk Reserve				31,345,510		34,671,977		
Current Estimated Unrestricted/Unassigned Fund Balance and percent of budgeted expenditures			2.72%	11,636,026	-0.43%	(1,859,575)		
2. CURRENT CASH POSITION								
Current Cash in Bank (Including Risk Reserve)				109,388,982				
3. SERVICE EXCEPTIONS (Provided Based on System Capability)								
Services authorized but not billed (IBNR)				19,589,670				

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: December 31, 2017
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 6

4. DETAIL ON BUDGETED FUND BALANCE		Budgeted	Utilized Year-to-Date	Remaining Balance	% Utilized
Pymt to Providers/Admin	Single Stream Replacement Funding	7,449,987	3,724,994	3,724,994	50.00%
Payments to DMA	Risk Reserve Match Contribution	2,315,471	1,157,736	1,157,736	50.00%
Other Initiatives	Admin Replacement Funding	3,480,274	0	3,480,274	0.00%
Other Initiatives	Integrated Collab Care Svc Initiatives	4,068,849	1,726,535	2,342,314	42.43%
Other Initiatives	Admin Office - Expansion Project	2,300,000	654,826	1,645,174	28.47%
Total Fund Balance Appropriated/Utilized to Date		19,614,581	7,264,090	12,350,491	37.03%

* 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 _____ LME/MCO Finance Officer _____ Date 1/31/2018 Area Board Chair _____ Date _____

Quarterly Fiscal Monitoring Report - Explanation of Revenue and Expenditure Variances

VAYA HEALTH
 For the period ending: December 31, 2017

ITEM	Explanation
Revenues Less than 90% Fund Balance Appropriated (0.00%)	Fund Balance Appropriation is budgeted - but no actual will be recorded on the financial statements.
Expenditures Exceeding 110% Provider Payments (126.2%)	In the GERO and Housing programs, the Federal portion was utilized in the first quarter causing overutilization. Additionally, as of 12/31/2017, the TASC program (\$3.3M) utilized 65% of that federal funding and the SABG Naloxone program (\$3.3M) utilized 100% of that federal funding . (This variance will decrease as the year continues)

Other Notes

ABC funds collected will be shown in the same line as MOE funds for that county. ABC Funds are recorded on a Cash Basis.
 County MOE funds are recorded on an accrual basis, therefore the amount shown in the report above may not reflect the actual amount of funds received from each county.
 If County Funds of less than 50% of the Annual Budgeted amount have been received, the remaining has been accrued and is considered a receivable at 12/31/2017.
 If County MOE funds in excess of 50% of the Annual Budgeted amount have been received, the excess has been deferred and not reflected as income as of 12/31/2017.
 Unrestricted/Unassigned Fund Balance for current year is a negative amount due to all of the Fund Balance that has been appropriated due to Single Stream Cuts and as a result of Fund Balance appropriated for General Operations during the current fiscal year.