



JACKSON COUNTY  
FINANCIAL REPORT  
JANUARY 31, 2017

SUBMITTED TO BOARD ON FEBRUARY 20, 2017



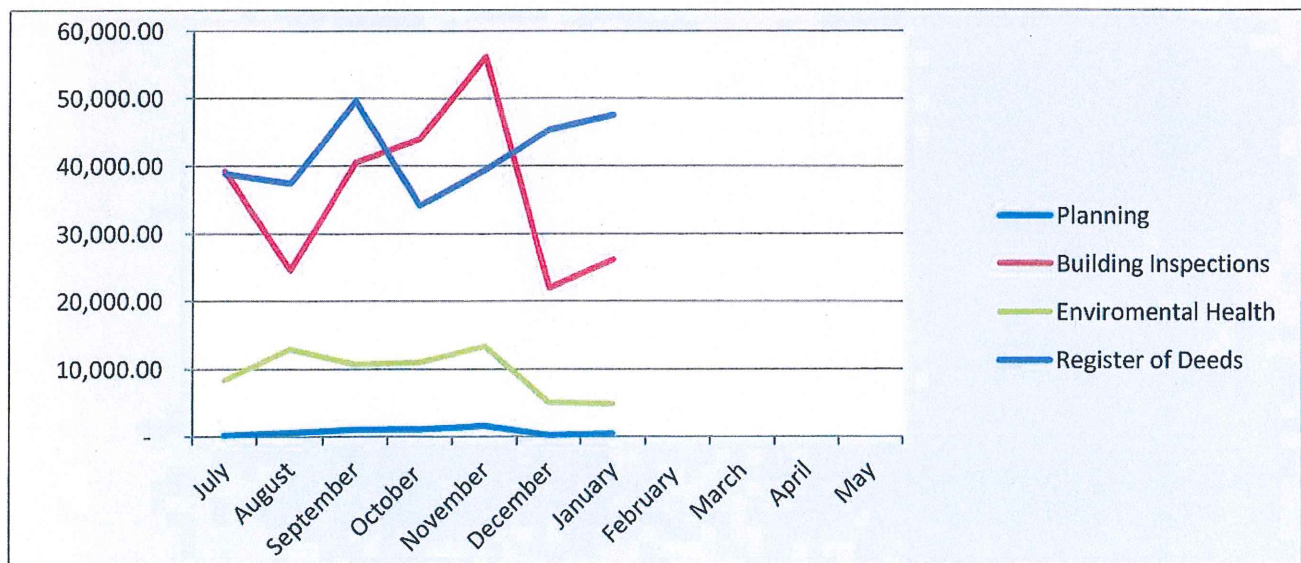
## HIGHLIGHTS

### JANUARY 2017

- General Fund Revenues collected to date - \$42,385,333 - 69.13% of budget. Average for year - 58.33% - over 10.80%
- General Fund Expenditures to date - \$34,419,325 - 58.07% of budget. Average for year - 58.33% - over 0.26%
- Revenues are \$7,966,008 more than expenditures.
- Ad Valorem Tax collected - \$30,035,650 - 93.72% of budget.
  - Motor Vehicle Tax collected - \$521,651 - 49.06% of budget.
  - Prior Year Tax collected - \$553,048 - 55.03% of budget.
- Received sales and use tax distribution in the amount of \$990,726.26 for the month of January 2017 (October sales). This amount is \$110,410.57 - 12.54% more than the amount received in January 2016.
- Received first payment of Article 46 Sales tax in the amount of \$114,448.86.
- Landfill Disposal Fees collected - \$1,677,238 - 89.69% of budget.
  - Prior year Landfill Disposal Fees collected - \$41,884 - 55.85% of budget.
- 2<sup>nd</sup> Quarterly finance report from Vaya Health:  
Revenues - \$191,687,178 and expenditures - \$191,115,929, with a net income of \$571,247. The current cash position is \$112,545,373. 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
<b>Current Year Budget</b>	<b>\$ 7,500.00</b>	<b>\$ 380,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 350,000.00</b>
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	210.00	21,874.00	4,995.00	45,253.00
January	400.00	26,087.00	4,820.00	47,497.50
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	<b>\$ 5,260.00</b>	<b>\$ 252,029.50</b>	<b>\$ 66,010.00</b>	<b>\$ 291,995.50</b>
<b>Remaining Budget</b>	<b>\$ 2,240.00</b>	<b>\$ 127,970.50</b>	<b>\$ 33,990.00</b>	<b>\$ 58,004.50</b>
Percentage Collected	70.13%	66.32%	66.01%	83.43%
Percentage for Year	<u>58.31%</u>	<u>58.31%</u>	<u>58.31%</u>	<u>58.31%</u>
	11.82%	8.01%	7.70%	25.12%





GENERAL FUND CONTINGENCY					
FY 2016-2017					
CONTINGENCY					
11-9900-000-00					
APPROVED BUDGET:					\$ 293,184.00
APPROPRIATIONS:			DEDUCTIONS	ADDITIONS	
8/18/2016	CB#8	Emg Mgt-Code Red; Transit-Salaries	15,980.00		
10/4/2016	CB#16	Veterans Appreciation Dinner	2,500.00		
10/18/2016	CB#20	Sheriff-Civil Disturbance Supplies	7,164.00		
11/3/2016	CB#28	Jackson Neighbors in Need	16,236.00		
11/17/2016	CB#30	Grounds-Capital	16,332.00		
1/30/2017	CB#41	Code Enforcement-Capital Project	6,505.29		
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 64,717.29	\$ -	
BALANCE GENERAL FUND CONTINGENCY:					\$ 228,466.71
*****					
CONTINGENCY-SALARY ADJUSTMENTS					
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:					\$ 762,563.00
APPROPRIATIONS:			DEDUCTIONS	ADDITIONS	
7/29/2016	CB#2	Animal Shelter-Van	23,452.00		
7/29/2016	CB#3	Various Dept-Capital	17,896.00		
7/29/2016	CB#5	Adm-Motor Vehicle	37,443.00		
7/7/2016	CB#7	Recreation-Capital	599.00		
9/12/2016	CB#11	Emg Mgt, Sheriff-Radios	2,265.00		
9/12/2016	CB#12	Sheriff, Recreation-Security	43,052.00		
10/4/2016	CB#17	Various Dept-Capital	36,755.00		
10/4/2016	CB#18	Sheriff, Grounds-Capital	88,219.00		
10/21/2016	CB#21	Aging-Project Lifesaver Transmitter	316.00		
10/26/2016	CB#22	Computer,Maint,Court, Sheriff-Capital	5,819.00		
11/3/2016	CB#23	Grounds-Blowers, Snow Plows	13,420.00		
11/29/2016	CB#33	Various Dept-Capital	33,396.00		
12/19/2016	CB#37	Various Dept-Capital	59,972.00		
1/24/2017	CB#39	Maintenance & Code Enforcement	49,088.00		
			-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 411,692.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:					\$ 350,871.00
*****					
TOTAL CONTINGENCY BALANCE:					\$ 604,337.71



JACKSON COUNTY	
GENERAL FUND	
BALANCE SHEET	
1/31/2017	
<b>ASSETS</b>	
Cash-Petty	\$ 2,445.00
Cash-In Time Deposits	27,970,455.50
Cash-Wells Fargo	6,315,027.96
Taxes Receivable-Ad Valorem	2,579,067.00
Allowance for Doubtful Tax Rec.	(1,066,000.00)
Accounts Receivable-Sales Tax	88,430.58
Accounts Receivable-Other	7,384.30
Notes Receivable	-
Due from Other Funds	2,089,894.69
<b>TOTAL ASSETS:</b>	<b>\$ 37,986,705.03</b>
<b>LIABILITIES</b>	
Accounts Payable	1,927.89
Accrued Salaries Payable	-
NCVTS Refunds Payable	52.18
Echeck Charges Payable	4.50
Debt Setoff in Advance	630.62
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	(40,673.00)
Erosion Control Ordinance Bond	(240,781.50)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(43,137.73)
Fuel Prepaid Expense	(33,142.24)
ROD Automation Payable	(107,303.87)
Fund Balance	(35,989,358.87)
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$ (37,986,705.03)</b>
<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$ (0.00)</b>



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

	BUDGET	CURRENT 12/31/16	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	32,048,961.00	4,344,674.91	30,035,649.83		2,013,311.17	93.72%
Ad Valorem Tax-Prior Year	1,000,000.00	65,133.85	548,814.30		451,185.70	54.88%
Motor Vehicle Tax-Current Year	1,063,311.00	77,801.59	521,650.90		541,660.10	49.06%
Motor Vehicle Tax-Prior Year	5,000.00	252.49	4,233.52		766.48	84.67%
Sales and Use Tax	10,424,458.00	990,726.26	3,916,526.24		6,507,931.76	37.57%
Public Safety	987,127.00	14,483.38	219,146.93		767,980.07	22.20%
Code Enforcement	413,450.00	28,430.00	289,490.50		123,959.50	70.02%
Transportation	737,294.00	98,378.52	349,735.54		387,558.46	47.44%
Health	1,970,121.27	135,942.06	1,056,958.63		913,162.64	53.65%
Social Services	5,210,375.00	730,744.72	2,853,435.53		2,356,939.47	54.76%
Social Services-Indian	690,581.00	99,480.01	405,589.84		284,991.16	58.73%
Dept on Aging	283,270.00	26,712.22	189,911.27		93,358.73	67.04%
Recreation	640,010.00	37,044.37	296,693.24		343,316.76	46.36%
Register of Deeds	690,200.00	77,612.50	534,923.00		155,277.00	77.50%
Other General	5,145,461.44	336,025.37	1,162,573.76	-	3,982,887.68	22.59%
<b>TOTAL REVENUES:</b>	<b>\$ 61,309,619.71</b>	<b>\$ 7,063,442.25</b>	<b>\$ 42,385,333.03</b>	<b>\$ -</b>	<b>\$ 18,924,286.68</b>	<b>69.13%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	309,890.00	9,036.78	160,549.43	-	149,340.57	51.81%
Administration	329,170.00	21,957.02	199,273.38	170.80	129,725.82	60.59%
Human Resources	153,976.00	9,810.65	83,049.07		70,926.93	53.94%
Finance	625,949.00	40,627.68	350,551.26		275,397.74	56.00%
Tax Collections	273,509.00	18,709.96	156,069.32		117,439.68	57.06%
Tax Administration	742,950.00	50,181.92	404,595.85	1,498.00	336,856.15	54.66%
GIS-Mapping	159,422.00	12,203.04	91,854.88		67,567.12	57.62%
Legal	292,969.00	16,711.43	142,215.92		150,753.08	48.54%
Court Facilities	56,666.00	9,929.77	36,903.99	6,650.00	13,112.01	76.86%
Elections	439,994.00	37,669.11	316,909.08	1,162.51	121,922.41	72.29%
Register of Deeds	453,881.00	31,335.97	258,979.19		194,901.81	57.06%
Central Services	187,000.00	10,488.30	106,975.98		80,024.02	57.21%
Computer & Information	631,687.00	49,389.85	376,794.24	25,023.09	229,869.67	63.61%
Public Works	4,210,411.00	275,628.22	2,236,740.43	208,852.49	1,764,818.08	58.08%
Professional Services	25,000.00	-	17,400.00	-	7,600.00	69.60%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 8,892,474.00</b>	<b>\$ 593,679.70</b>	<b>\$ 4,938,862.02</b>	<b>\$ 243,356.89</b>	<b>\$ 3,710,255.09</b>	<b>58.28%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	4,370,213.05	275,609.88	2,351,414.53	288,640.68	1,730,157.84	60.41%
Jail	2,123,981.00	106,051.43	1,277,065.07	12,265.89	834,650.04	60.70%
Sheriff Grants	277,210.00	4,910.00	18,060.81	371.41	258,777.78	6.65%
Emergency Management	998,438.00	74,748.62	590,559.69	24,356.63	383,521.68	61.59%
Fire	1,842,381.00	173,068.61	951,088.10	32,713.75	858,579.15	53.40%
Code Enforcement	1,307,603.16	87,251.94	740,505.92	44,777.86	522,319.38	60.06%
Amb/Rescue Squad	2,500,354.00	226,251.34	1,387,606.15	-	1,112,747.85	55.50%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 13,420,180.21</b>	<b>\$ 947,891.82</b>	<b>\$ 7,316,300.27</b>	<b>\$ 403,126.22</b>	<b>\$ 5,700,753.72</b>	<b>57.52%</b>
<b>TRANSPORTATION</b>						
Administration	195,725.00	10,594.44	115,665.71	-	80,059.29	59.10%
Operating Expense	562,857.00	35,280.01	291,035.44	3,936.21	267,885.35	52.41%
Capital Outlay	188,240.00	-	53,624.57	118,429.16	16,186.27	91.40%
Elderly Disabilities Grant	285,910.00	3,299.42	27,282.14	830.00	257,797.86	9.83%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,263,732.00</b>	<b>\$ 49,173.87</b>	<b>\$ 518,607.86</b>	<b>\$ 123,195.37</b>	<b>\$ 621,928.77</b>	<b>50.79%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	79,650.00	21,318.18	32,552.93	-	47,097.07	40.87%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 79,650.00</b>	<b>\$ 21,318.18</b>	<b>\$ 32,552.93</b>	<b>\$ -</b>	<b>\$ 47,097.07</b>	<b>40.87%</b>



	BUDGET	CURRENT 12/31/16	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	452,979.00	27,680.37	202,569.23	-	250,409.77	44.72%
Community Development	189,305.00	1,660.00	116,823.82	-	72,481.18	61.71%
Cooperative Extension	163,183.00	10,577.03	65,109.07	-	98,073.93	39.90%
Conservation	171,278.00	9,540.66	83,858.50	-	87,419.50	48.96%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 976,745.00</b>	<b>\$ 49,458.06</b>	<b>\$ 468,360.62</b>	<b>\$ -</b>	<b>\$ 508,384.38</b>	<b>47.95%</b>
<b>HUMAN SERVICES</b>						
Health	4,796,054.27	342,956.64	2,603,803.30	19,154.47	2,173,096.50	54.69%
Well at Work	9,500.00	(2.87)	414.22	-	9,085.78	4.36%
Mental Health	130,183.00	-	37,872.25	-	92,310.75	29.09%
Social Services	7,738,867.00	479,256.83	4,708,581.49	5,241.30	3,025,044.21	60.91%
Indian Reservation	687,235.00	27,704.96	230,655.78	185.70	456,393.52	33.59%
Dept on Aging	580,335.00	41,440.55	338,043.23	8,238.27	234,053.50	59.67%
Emergency Food & Shelter	10,871.00	-	-	-	10,871.00	0.00%
Congregate & Home Del Meals	385,320.00	31,515.90	231,009.86	-	154,310.14	59.95%
Adult Day Care	114,565.00	8,181.90	63,342.84	-	51,222.16	55.29%
Senior Center	22,000.00	2,106.54	7,336.10	-	14,663.90	33.35%
Veterans	110,974.00	8,342.85	65,810.42	-	45,163.58	59.30%
Youth Services	155,699.00	9,549.00	66,504.98	-	89,194.02	42.71%
Senior Citizen Services	19,447.00	1,250.00	17,247.00	-	2,200.00	88.69%
Other Human Services	138,116.00	3,750.00	139,531.56	-	(1,415.56)	101.02%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 14,899,166.27</b>	<b>\$ 956,052.30</b>	<b>\$ 8,510,153.03</b>	<b>\$ 32,819.74</b>	<b>\$ 6,356,193.50</b>	<b>57.34%</b>
<b>EDUCATION</b>						
Public Schools	7,856,907.00	742,502.37	\$ 4,487,879.37	320,395.00	3,048,632.63	61.20%
Community College	3,797,312.23	180,308.17	\$ 1,433,018.49	-	2,364,293.74	37.74%
<b>TOTAL EDUCATION</b>	<b>\$ 11,654,219.23</b>	<b>\$ 922,810.54</b>	<b>\$ 5,920,897.86</b>	<b>\$ 320,395.00</b>	<b>\$ 5,412,926.37</b>	<b>53.55%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,184,903.00	95,592.85	665,792.41	7,695.85	511,414.74	56.84%
Recreation	1,007,705.00	66,100.16	544,943.38	35,760.48	427,001.14	57.63%
Swimming Pool	105,427.00	225.44	35,550.13	-	69,876.87	33.72%
Recreation Center	268,787.00	14,281.63	129,399.53	598.64	138,788.83	48.36%
Cashiers Recreation	279,351.00	16,246.80	118,808.88	923.70	159,618.42	42.86%
Cashiers Swimming Pool	39,764.00	-	14,324.93	-	25,439.07	36.02%
Cashiers Recreation Center	264,079.00	20,732.66	150,282.80	13,785.89	100,010.31	62.13%
Arts	10,000.00	-	10,000.00	-	-	100.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,160,016.00</b>	<b>\$ 213,179.54</b>	<b>\$ 1,669,102.06</b>	<b>\$ 58,764.56</b>	<b>\$ 1,432,149.38</b>	<b>54.68%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 6,359,099.29</b>	<b>\$ 1,160,183.58</b>	<b>\$ 5,044,488.25</b>	<b>\$ -</b>	<b>\$ 1,314,611.04</b>	<b>79.33%</b>
<b>CONTINGENCY</b>	<b>\$ 604,337.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 604,337.71</b>	<b>0.00%</b>
	<b>\$ 604,337.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 604,337.71</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 61,309,619.71</b>	<b>\$ 4,913,747.59</b>	<b>\$ 34,419,324.90</b>	<b>\$ 1,181,657.78</b>	<b>\$ 25,708,637.03</b>	<b>58.07%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 2,149,694.66</b>	<b>\$ 7,966,008.13</b>		<b>\$ (6,784,350.35)</b>	<b>11.07%</b>



JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING JANUARY 31, 2017										
				SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	LAW	CONSERVATION	CLEAN WATER
	PAYROLL	SELF-INS	CAP RESERVE	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
<b>ASSETS</b>										
Cash and investments	240,595.17	297,575.78	1,479,029.86	1,614,891.59	255,576.12	330,646.21	246,302.04	48,246.76	565,506.20	12,184.49
Accounts receivable	-	-			2,775.68	66.46	526.56	333.62	1,931.10	-
Due from other funds	56.58				-					
Due from contracts										
Notes receivable	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 240,651.75</u>	<u>\$ 297,575.78</u>	<u>\$ 1,479,029.86</u>	<u>\$ 1,614,891.59</u>	<u>\$ 258,351.80</u>	<u>\$ 330,712.67</u>	<u>\$ 246,828.60</u>	<u>\$ 48,580.38</u>	<u>\$ 567,437.30</u>	<u>\$ 12,184.49</u>
<b>LIABILITIES AND FUND EQUITY</b>										
Accounts payable	240,651.75	297,575.78		-	-	-	-	-		-
Due to other funds		-	-	-	-	-	-	-		
Deferred revenues	-									-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 240,651.75</u>	<u>\$ 297,575.78</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND EQUITY</b>										
Fund balance	-	-	1,479,029.86	1,614,891.59	258,351.80	330,712.67	246,828.60	48,580.38	567,437.30	12,184.49
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 240,651.75</u>	<u>\$ 297,575.78</u>	<u>\$ 1,479,029.86</u>	<u>\$ 1,614,891.59</u>	<u>\$ 258,351.80</u>	<u>\$ 330,712.67</u>	<u>\$ 246,828.60</u>	<u>\$ 48,580.38</u>	<u>\$ 567,437.30</u>	<u>\$ 12,184.49</u>

<b>JACKSON COUNTY</b>									
<b>VARIOUS FUNDS</b>									
<b>BALANCE SHEET</b>									
<b>FOR PERIOD ENDING JANUARY 31, 2017</b>									
	<b>ECONOMIC</b>	<b>SOLID</b>	<b>GREEN</b>	<b>DEFERRED</b>	<b>PROPERTY</b>	<b>ST OF NC</b>	<b>EXTENSION</b>	<b>FIXED</b>	<b>GENERAL</b>
	<b>DEVELOPMENT</b>	<b>WASTE</b>	<b>ENERGY</b>	<b>COMP</b>	<b>TAX AGENCY</b>	<b>AGENCY</b>	<b>AGENCY</b>	<b>ASSETS</b>	<b>L-TERM DEBT</b>
	<b>FUND 42</b>	<b>FUND 65</b>	<b>FUND 66</b>	<b>FUND 74</b>	<b>FUND 75</b>	<b>FUND 76</b>	<b>FUND 77</b>	<b>FUND 91</b>	<b>FUND 92</b>
<b>ASSETS</b>									
Cash & Investments	881,248.04	1,024,281.14	233,667.97	1,658,910.71	41,086.70	55,767.80	9,845.18		
Accounts receivable		427,866.48	723.76		-		3.77		
Due from other funds									
Land/Equipment less depreciation		4,505,998.93	65,588.09					92,657,128.01	
Amt for Retirement-Long term debt									44,523,120.74
Net reserved assets									
Notes receivable	128,684.32	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,009,932.36</b>	<b>\$ 5,958,146.55</b>	<b>\$ 299,979.82</b>	<b>\$ 1,658,910.71</b>	<b>\$ 41,086.70</b>	<b>\$ 55,767.80</b>	<b>\$ 9,848.95</b>	<b>\$ 92,657,128.01</b>	<b>\$ 44,523,120.74</b>
<b>LIABILITES AND FUND EQUITY</b>									
Accounts payable	-		13,071.91		41,086.70	55,767.80	-		44,523,120.74
Contributions from Employees		20,049.90	10,087.73	1,658,910.71					
Retainage Payable		-							
Due to other funds	-	230.00							
Due to State of NC		-							
OPEB Liability		494,016.00	98,803.00						
Net Pension Liability-LGERS		16,500.00	6,269.00						
Accured Interest Payable	-	13,277.28							
Debt-Current and Non-current		2,002,867.66							
Investment in Fixed Assets		-	3,330.00					92,657,128.01	
Contributed Capital		13,117.89							
Deferred revenues	128,684.32	-							
Accrued landfill closure & post-cl	-	1,519,995.79	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 128,684.32</b>	<b>\$ 4,080,054.52</b>	<b>\$ 131,561.64</b>	<b>\$ 1,658,910.71</b>	<b>\$ 41,086.70</b>	<b>\$ 55,767.80</b>	<b>\$ -</b>	<b>\$ 92,657,128.01</b>	<b>\$ 44,523,120.74</b>
<b>FUND EQUITY</b>									
Fund balance	881,248.04	1,878,092.03	168,418.18	-	-	-	9,848.95	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,009,932.36</b>	<b>\$ 5,958,146.55</b>	<b>\$ 299,979.82</b>	<b>\$ 1,658,910.71</b>	<b>\$ 41,086.70</b>	<b>\$ 55,767.80</b>	<b>\$ 9,848.95</b>	<b>\$ 92,657,128.01</b>	<b>\$ 44,523,120.74</b>



JACKSON COUNTY									
VARIOUS FUNDS									
INCOME STATEMENTS									
FOR PERIOD ENDING JANUARY 31, 2017									
	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			237,227.34					1,719,121.69	
Restricted intergovernmental revenues		-	-	-					-
Sales and services				-			7,399.44	880,940.97	11,826.28
Investment earnings	313.07	-	-	195.88	-		313.07	9,401.34	
Lease Proceeds	-			-				-	
Transfers	1,000,000.00	742,135.00		100,000.00	350,500.00	2,155,228.96	-	-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	186.52
TOTAL REVENUES:	\$ 1,000,313.07	\$ 742,135.00	\$ 237,227.34	\$ 100,195.88	\$ 350,500.00	\$ 2,155,228.96	\$ 7,712.51	\$ 2,609,464.00	\$ 190,473.80
EXPENDITURES									
General government	-	-			158,343.81				
Public safety	-		262,840.26						
Economic and physical dev	-			87,580.00			-		
Human services									
Debt Service:									
Principal retirement						1,805,809.25		117,300.31	
Interest and fees						349,419.71		23,630.15	
Enterprise operations	-	-	-	-	-	-	-	1,694,587.77	111,735.63
TOTAL EXPENDITURES	\$ -	\$ -	\$ 262,840.26	\$ 87,580.00	\$ 158,343.81	\$ 2,155,228.96	\$ -	\$ 1,835,518.23	\$ 111,735.63
Revenues over (under) expenditures	\$ 1,000,313.07	\$ 742,135.00	\$ (25,612.92)	\$ 12,615.88	\$ 192,156.19	\$ (0.00)	\$ 7,712.51	\$ 773,945.77	\$ 78,738.17



**CAPITAL PROJECTS FUND 44**Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through January 31, 2017

			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
<b>Skyland Services Center</b>				
Architect Fees	\$ 72,000.00	\$ -	\$ 11,880.00	\$ 11,880.00
Construction	1,754,309.00	-	-	-
Furnishings	141,980.00	-	-	-
Contingency	106,711.00	-	-	-
<b>Total Skyland Services Center</b>	<u>\$ 2,075,000.00</u>	<u>\$ -</u>	<u>\$ 11,880.00</u>	<u>\$ 11,880.00</u>
<b>Cashiers Code Enforcment</b>				-
Construction	\$ 211,505.29	\$ 30,000.00	\$ 175,000.00	\$ 205,000.00
Equipment	7,000.00	-	-	-
<b>Total Cashiers Code Enforcement</b>	<u>\$ 218,505.29</u>	<u>\$ 30,000.00</u>	<u>\$ 175,000.00</u>	<u>\$ 205,000.00</u>
<b>Total Expenditures:</b>	<u>\$ 2,293,505.29</u>	<u>\$ 30,000.00</u>	<u>\$ 186,880.00</u>	<u>\$ 216,880.00</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (30,000.00)	\$ (186,880.00)	\$ (216,880.00)
<b>Other financing sources:</b>				
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	-	-	-
<b>Total Other financing sources:</b>	<u>\$2,293,505.29</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>\$ (186,880.00)</u>	<u>\$ 2,070,120.00</u>
Fund Balance beginning of year, July 1			\$ 2,257,000.00	
Fund Balance end of year, June 30			<u>\$ 2,070,120.00</u>	

<b>RECREATION CENTER CONSTRUCTION FUND 45</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through January 31, 2017				
			<b>ACTUAL</b>	
	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>Revenues:</b>				
Fund Balance	47,895.97	47,895.97	-	47,895.97
<b>Total Revenues:</b>	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
<b>Expenditures:</b>				
Cultural and recreational:				
<b>Parks</b>				
Savannah Park	47,895.97	43,155.98	-	43,155.98
<b>Total Parks</b>	<u>\$ 47,895.97</u>	<u>\$ 43,155.98</u>	<u>\$ -</u>	<u>\$ 43,155.98</u>
<b>Total Expenditures:</b>	<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	\$ -	-	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
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>	



<b>EMERGENCY MANAGEMENT CENTER FUND 46</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through January 31, 2017				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ 330.00	\$ 292.69	\$ 51.55	\$ 344.24
<b>Total Revenues:</b>	<u>\$ 330.00</u>	<u>\$ 292.69</u>	<u>\$ 51.55</u>	<u>\$ 344.24</u>
<b>Expenditures:</b>				
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	<u>150.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<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)	\$ (801.22)	\$ (2,212,154.86)
<b>Other financing sources:</b>				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other financing sources:	\$2,252,401.00	\$ 2,252,401.00	\$ -	\$ 2,252,401.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 41,047.36</u>	<u>\$ (801.22)</u>	<u>\$ 40,246.14</u>
Fund Balance beginning of year, July 1			\$ 41,047.36	
Fund Balance end of year, June 30			<u>\$ 40,246.14</u>	



<b>GREENWAY PROJECT FUND 47</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through January 31, 2017				
			<b>ACTUAL</b>	
	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>Revenues:</b>				
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
<b>Total Revenues:</b>	<b>\$ 654,750.00</b>	<b>\$ 654,742.22</b>	<b>\$ -</b>	<b>\$ 654,742.22</b>
<b>Expenditures:</b>				
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	-	-	-	-
<b>Total Expenditures:</b>	<b>\$ 1,937,063.00</b>	<b>\$ 1,782,801.05</b>	<b>\$ 6,638.40</b>	<b>\$ 1,789,439.45</b>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,128,058.83)	\$ (6,638.40)	\$ (1,134,697.23)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
<b>Total Other financing sources:</b>	<b>\$1,282,313.00</b>	<b>\$ 1,282,313.00</b>	<b>\$ -</b>	<b>\$ 1,282,313.00</b>
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	

<b>SCHOOL IMPROVEMENT FUND 49</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through January 31, 2017				
			<b>ACTUAL</b>	
	<b>Project</b>	<b>Prior</b>	<b>Current</b>	<b>Total To</b>
	<b>Authorization</b>	<b>Years</b>	<b>Year</b>	<b>Date</b>
<b>Revenues:</b>				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
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	1,466,860.36	1,478,223.06
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	-	-	-
<b>Total Expenditures:</b>	<u>\$ 9,000,000.00</u>	<u>\$ 15,587.70</u>	<u>\$ 1,957,252.61</u>	<u>\$ 1,972,840.31</u>
Revenues over (under) expenditures	\$ (9,000,000.00)	\$ (15,587.70)	\$ (1,957,252.61)	\$ (1,972,840.31)
<b>Other financing sources:</b>				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ -	\$ -	\$ -
Capital Reserve Fund		-		-
General Fund	-	50,000.00	2,000,000.00	2,050,000.00
<b>Total Other financing sources:</b>	<u>\$9,000,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 2,050,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 34,412.30</u>	<u>\$ 42,747.39</u>	<u>\$ 77,159.69</u>
Fund Balance beginning of year, July 1			\$ 34,412.30	
Fund Balance end of year, June 30			<u>\$ 77,159.69</u>	



LME / MCO NAME:

VAYA HEALTH

FOR THE PERIOD ENDING:

December 31, 2016

# of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====&gt;

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## 1. REPORT OF BUDGET VS. ACTUAL

Basis of Accounting:  
(check one)Modified Accrual  
Accrual

X

(1)

(2)

(3)

(4)

(5)

(6)

PRIOR YEAR

CURRENT YEAR

2015-2016

ACTUAL

BALANCE

ANNUALIZED

BUDGET

ACTUAL

BUDGET

YR-TO-DATE

(Col. 3-4)

PERCENTAGE \*\*

ITEM

REVENUE						
Service Fees from LME-Delivered Services	370,416	385,087	72,500	329,426	(256,926)	908.76%
Medicaid Pass Through Funds	60,000	50,344	60,000	42,164	17,836	140.55%
Interest Earned	141,000	229,841	211,000	114,014	96,986	108.07%
Rental Income	53,772	53,772	53,772	26,886	26,886	100.00%
Budgeted Fund Balance * (Detail in Item 4, below)	17,736,308	-	36,203,670	-	36,203,670	0.00%
Other Local	4,670,325	3,734,467	2,451,849	822,775	1,629,074	67.11%
<b>Total Local Funds</b>	<b>23,031,821</b>	<b>4,453,511</b>	<b>39,052,791</b>	<b>1,335,265</b>	<b>37,717,526</b>	<b>6.84%</b>

County Appropriations (by county, includes ABC Funds):

Alexander County	37,825	37,825	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	118,538	119,377	119,628	58,257	61,371	97.40%
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	116,762	101,900	50,429	51,471	98.98%
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	76,991	78,314	77,991	38,985	39,006	99.97%
Rutherford County	102,168	102,168	102,168	51,084	51,084	100.00%
Swain County	25,000	25,799	32,260	13,165	19,095	81.62%
Transylvania County	99,261	99,261	99,261	49,631	49,631	100.00%
Watauga County	171,195	171,195	171,194	85,597	85,597	100.00%
Wilkes County	264,200	266,718	266,810	132,308	134,502	99.18%
Yancey County	26,000	26,000	26,000	13,000	13,000	100.00%
<b>Total County Funds</b>	<b>2,987,899</b>	<b>3,008,241</b>	<b>3,012,033</b>	<b>1,499,865</b>	<b>1,512,167</b>	<b>99.59%</b>

LME Systems Admin. Funds (Cost Model)

DMH/DD/SAS Administrative Funds (% basis)

DMH/DD/SAS Services Funding

DMA Capitation Funding

DMA Risk Reserve Funding

All Other State/Federal Funds

	2,441,587	2,441,587	-	-	-	
	64,720,453	62,587,966	55,411,881	27,431,237	27,980,644	99.01%
	304,657,129	307,814,900	316,414,894	158,118,208	158,296,686	99.94%
	6,217,492	6,258,689	6,457,447	3,171,573	3,285,874	98.23%
	101,000	80,566	128,000	131,030	(3,030)	204.73%
<b>Total State and Federal Funds</b>	<b>378,137,661</b>	<b>379,183,708</b>	<b>378,412,222</b>	<b>188,852,048</b>	<b>189,560,174</b>	<b>102.66%</b>

<b>TOTAL REVENUE</b>	<b>404,157,381</b>	<b>386,645,460</b>	<b>420,477,046</b>	<b>191,687,178</b>	<b>228,789,867</b>	<b>91.18%</b>
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## EXPENDITURES:

System Management/Administration/Care Coordination

LME Provided Services

Provider Payments (State Funds)

Provider Payments (Federal Funds)

Provider Payments (County/Local)

All Other

	52,065,620	46,275,865	57,680,429	22,500,836	35,179,593	78.02%
	4,042,644	2,850,572	2,235,179	1,823,397	411,782	163.15%
	335,399,045	324,388,145	348,435,621	159,487,250	188,948,371	91.54%
	7,853,268	6,677,173	7,323,207	4,969,684	2,353,523	135.72%
	3,235,764	3,016,429	3,284,486	1,621,695	1,662,791	98.75%
	1,561,040	1,296,009	1,518,125	713,067	805,058	93.94%
<b>TOTAL EXPENDITURES</b>	<b>404,157,381</b>	<b>384,504,193</b>	<b>420,477,047</b>	<b>191,115,929</b>	<b>229,361,118</b>	<b>90.90%</b>

<b>Net Income (from Operations and Risk Reserve)</b>		<b>2,141,267</b>		<b>571,247</b>		
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Beginning Unrestricted/Unassigned Fund Balance

Balance in Restricted DMA Risk Reserve

Current Estimated Unrestricted/Unassigned Fund Balance  
and percent of budgeted expenditures

		67,730,176		8,031,041		
		24,877,639		28,049,211		
	1.99%	8,031,041	-0.75%	(3,160,596)	(See Note Below about FB)	

## 2. CURRENT CASH POSITION

Current Cash in Bank (Including Risk Reserve)

112,545,373

## 3. SERVICE EXCEPTIONS ( Provided Based on System Capability)

Services authorized but not billed (IBNR)

16,211,717



LME / MCO NAME:

VAYA HEALTH

FOR THE PERIOD ENDING:

December 31, 2016

# of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====&gt;

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4. DETAIL ON BUDGETED FUND BALANCE		Budgeted	Utilized Year-to-Date	Remaining Balance	% Utilized
Payments to Providers	FY1516 MOE unspent-alloc to FY1617	170,735	85,368	85,368	50.00%
Payments to Providers	Single Stream Replacement Funding	20,622,914	10,311,457	10,311,457	50.00%
Other Initiatives	C3@356 Urgent Care Funding	2,850,000	1,574,837	1,275,163	55.26%
Other Initiatives	Western Region Crisis Expansion	100,000	0	100,000	0.00%
Other Initiatives	Northern Region Crisis Expansion	9,500	9,500	-	100.00%
Other Initiatives	Child Facility Based Crisis	500,000	0	500,000	0.00%
Other Initiatives	FBC in Caldwell County	100,000	0	100,000	0.00%
Other Initiatives	IDD Crisis Service Expansion	1,000,000	0	1,000,000	0.00%
Other Initiatives	Integrated Collab Care Svc Initiatives	4,545,619	1,141,241	3,404,378	25.11%
Other Initiatives	Admin Office - Relocation Fund	128,995	78,256	50,739	60.67%
Other Initiatives	Technology Enabled Care and Expo	61,900	22,187	39,713	35.84%
Other Initiatives	Youth Villages LifeSet Program	629,027	139,319	489,708	22.15%
Other Initiatives	Mediation, Transcription & Other Legal	470,000	142,441	327,559	30.31%
Other Initiatives	Equipment & Leasehold Improvements	807,338	80,145	727,193	9.93%
Other Initiatives	TCLL Legal Aid	450,000	187,500	262,500	41.67%
Other Initiatives	Replacement Bridge Funding	192,467	96,234	96,234	50.00%
Other Initiatives	Data Security Initiatives	200,945	89,092	111,853	44.34%
Other Initiatives	Medicaid Reform Readiness	125,000	33,605	91,395	26.88%
Other Initiatives	Community Engagement/Awareness	632,330	562,762	69,568	89.00%
Other Initiatives	Peer Run Recovery Centers	77,400	2,000	75,400	2.58%
Other Initiatives	MAHEC	330,000	1,198	328,802	0.36%
Other Initiatives	Jail Diversion	65,000	0	65,000	0.00%
Other Initiatives	Medication Assisted Tx for Opioid Users	250,000	62,500	187,500	25.00%
Other Initiatives	Project Search	70,000	18,217	51,783	26.02%
Other Initiatives	Substance Use Recovery Housing	200,000	53,528	146,472	26.76%
Other Initiatives	Veteran's Program	225,000	500	224,500	0.22%
Other Initiatives	Rebranding	1,389,500	239,827	1,149,673	17.26%
Other Initiatives	ADATC	0	31,106	(31,106)	-100.00%
Total Fund Balance Appropriated/Utilized to Date		36,203,670	14,962,819	21,240,851	41.33%

\* 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

Area Board Chair

Date

#### Quarterly Fiscal Monitoring Report - Explanation of Revenue and Expenditure Variances

VAYA HEALTH

For the period ending:

December 31, 2016

#### ITEM

#### Explanation

#### Revenues Less than 90%

Other Local (67.11%)

Fund Balance Appropriated (0.00%)

Swain County MOE (81.6%)

Funds from Buncombe County for the C3@356 Project not received as of 12/31/2016.

Fund Balance Appropriation is budgeted - but no actual will be recorded on the financial statements.

Swain County ABC funds are under the estimated Budget amount as of 12/31/2016.

#### Expenditures Exceeding 110%

LME Provided Services (163.15%)

Provider Payments (Federal Funds) (135.7%)

There are Leasehold Improvement Expenses in the c3@356 project that do not have a budget at 12/31/2016.

In programs such as GERO and Housing - the Federal Portion is utilized first causing the overutilization as of 12/31/2016.

(This variance will get less and less as the year goes by)

#### Other Notes

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 12/31/2016.

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 12/31/2016.

Please note that any ABC funds collected will be shown in the same line as MOE funds for that county. ABC Funds are recorded on a Cash Basis.

The reason that the Unrestricted/Unassigned Fund Balance at the beginning of FY 15-16 is so much lower than Unrestricted/Unassigned Fund Balance at the beginning of FY 16-17 is due to all the Commitments that the Board of Directors for Vaya Health have approved. These amounts have been removed from the Unrestricted/Unassigned Fund Balance Section and are now being considered Board Committed Fund Balance.

The Net Loss (Current Estimated Unrestricted/Unassigned Fund Balance) through 12/31/2016 is expected due to the use of Fund Balance for Community Reinvestment Initiatives and the \$20,622,914 reduction in Single Stream Funding for FY 16-17 that had to be replaced with Fund Balance.