



**JACKSON COUNTY**  
**FINANCIAL REPORT**  
**DECEMBER 31, 2015**

SUBMITTED TO BOARD ON JANUARY 21, 2016



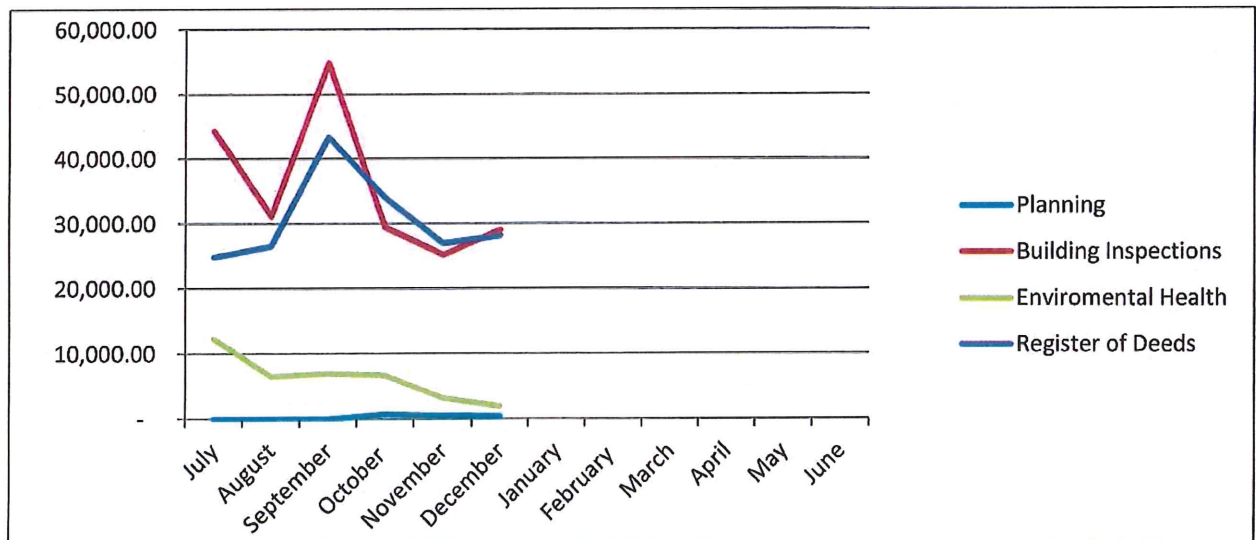
## HIGHLIGHTS

### DECEMBER 2015

- General Fund Revenues collected to date - \$34,229,463 - 58.78% of budget.  
Average for year - 50% - over 8.78%
- General Fund Expenditures to date - \$27,495,899 - 48.92% of budget. Average  
for year - 50% - under 1.08%
- Expenditures are \$6,733,564 more than revenues - 9.86%.
- Ad Valorem Tax collected - \$25,155,048 - 82.38% of budget.
  - Motor Vehicle Tax collected - \$377,638 - 45.89% of budget.
  - Prior Year Tax collected - \$646,418 - 51.71% of budget.
- Received sales and use tax distribution in the amount of \$836,734.80 for the  
month of December 2015 (September sales). This amount is \$27,925.11 - 3.45%  
more than the amount received in December 2014.
- Received sales and use tax refund for the fiscal year ending June 30, 2015 in  
the amount of \$208,921.50.
- Landfill Disposal Fees collected - \$1,416,198 - 78.68% of budget.
  - Prior year Landfill Disposal Fees collected - \$72,459 - 80.51% of budget.

## FY 2015-2016 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>\$ 10,000.00</b>	<b>\$ 360,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 350,000.00</b>
July	-	44,317.00	12,360.00	24,874.50
August	-	31,152.00	6,586.00	26,578.50
September	-	54,815.00	6,975.00	43,354.00
October	730.00	29,415.00	6,710.00	34,042.50
November	510.00	25,185.00	3,233.33	26,974.00
December	490.00	29,049.00	1,979.00	28,184.00
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
Collected to date	\$ 1,730.00	\$ 213,933.00	\$ 37,843.33	\$ 184,007.50
<b>Remaining Budget</b>	<b>\$ 8,270.00</b>	<b>\$ 146,067.00</b>	<b>\$ 62,156.67</b>	<b>\$ 165,992.50</b>
Percentage Collected	17.30%	59.43%	37.84%	52.57%
Percentage for Year	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>
	-32.70%	9.43%	-12.16%	2.57%



**GENERAL FUND CONTINGENCY  
FY 2015-2016**

**CONTINGENCY**

11-9900-000-00

**APPROVED BUDGET:**

\$ 312,330.00

**APPROPRIATIONS:**

**DEDUCTIONS**

**ADDITIONS**

7/9/2015	CB#3	Communities in Schools		12,500.00	
8/18/2015	CB#8	Landslide Mapping, Jail Medical		113,411.00	
9/1/2015	CB#9	Savannah CDC		5,000.00	
9/23/2015	CB#14	Garage-Mechanic Position		38,214.00	
9/17/2015	CB#18	VFW Post 10685		5,000.00	
10/5/2015	CB#21	Governing Body-Code of Ordinances		3,971.00	
11/19/2015	CB#25	Code/Planning Audit; Skyland Service Center		87,350.00	
12/17/2015	CB#35	Sale & Purchase of Property		13,788.00	
				-	-

**TOTAL APPROPRIATIONS APPROVED TO DATE:**

**\$ 279,234.00**

**\$ -**

**BALANCE GENERAL FUND CONTINGENCY:**

**\$ 33,096.00**

**CONTINGENCY-SALARY ADJUSTMENTS**

11-9900-000-01

**APPROVED BUDGET:**

\$ 25,000.00

**APPROPRIATIONS:**

**DEDUCTIONS**

**ADDITIONS**

9/23/2015	CB#14	Elections-Reclassification	\$	3,957.00	
				-	-

**TOTAL APPROPRIATIONS APPROVED TO DATE:**

**\$ 3,957.00**

**\$ -**

**BALANCE GENERAL FUND CONTINGENCY:**

**\$ 21,043.00**

**CONTINGENCY-CAPITAL**

11-9900-000-02

**APPROVED BUDGET:**

\$ 735,786.00

**APPROPRIATIONS:**

**DEDUCTIONS**

**ADDITIONS**

8/5/2015	CB#2	Jail-Chairs		1,040.00	
8/6/2015	CB#5	AED-Recreation, Libraries		5,275.00	
8/11/2015	CB#10	Recreation-5 Backboards		1,655.00	
9/15/2015	CB#11	Animal Control-Safety Lights		6,035.00	
9/23/2015	CB#12	DSS-Van		20,786.00	
9/23/2015	CB#13	Jail-Medical Equipment		4,055.00	
9/24/2015	CB#15	Emg Mgt-12 AED's		12,683.00	
9/24/2015	CB#16	Aging-Sign		8,065.00	
10/5/2015	CB#20	Governing Body, Tax Collector Capital		5,927.00	
10/6/2015	CB#23	Planning-Chair		389.00	
10/28/2015	CB#28	Public Works, Sheriff-Capital		14,938.00	
11/13/2015	CB#29	Sheriff-Capital		1,521.00	
11/13/2015	CB#31	Jail-Refrigerator		2,602.00	
12/28/2015	CB#33	Various Depts-Capital		221,575.00	

**TOTAL APPROPRIATIONS APPROVED TO DATE:**

**\$ 306,546.00**

**\$ -**

**BALANCE GENERAL FUND CONTINGENCY:**

**\$ 429,240.00**

**TOTAL CONTINGENCY BALANCE:**

**\$ 483,379.00**

**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
12/31/2015**

<b>ASSETS</b>	
Cash-Petty	\$ 2,385.00
Cash-In Time Deposits	17,485,442.66
Cash-Wells Fargo	15,376,256.94
Taxes Receivable-Ad Valorem	2,883,892.00
Allowance for Doubtful Tax Rec.	(1,118,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	71,622.11
Accounts Receivable-Other	7,305.20
Notes Receivable	127,902.62
Due from Other Funds	25,047.60
<b>TOTAL ASSETS:</b>	<b>\$ 34,861,854.13</b>
<b>LIABILITIES</b>	
Accounts Payable	(44,837.70)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Due to Payroll Fund	-
Reserved for Taxes Receivable	(2,883,892.00)
Reserved for Uncollectible Taxes	1,118,000.00
Reserved for WC Audit	(52,844.00)
Erosion Control Ordinance Bond	(172,580.00)
Cell Tower Escrow	(21,799.43)
Deferred Revenue	(127,902.62)
Jail Commissary Account	(89,004.48)
Fuel Prepaid Expense	(55,348.59)
ROD Automation Payable	(107,303.87)
Taxes Collected in Advance	-
Fund Balance	(32,424,341.44)
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$ (34,861,854.13)</b>
<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$ (0.00)</b>

**JACKSON COUNTY  
INCOME STATEMENT  
PERIOD ENDING DECEMBER 31, 2015**

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	\$ 30,536,348.00	\$ 9,323,602.96	\$ 25,155,040.47		\$ 5,381,307.53	82.38%
Ad Valorem Tax-Prior Year	1,200,000.00	71,618.16	644,168.88		555,831.12	53.68%
Motor Vehicle Tax-Current Year	752,000.00	44,716.53	344,637.64		407,362.36	45.83%
Motor Vehicle Tax-Prior Year	50,000.00	86.94	2,249.46		47,750.54	4.50%
Sales and Use Tax	9,337,750.00	858,127.04	2,710,552.61		6,627,197.39	29.03%
Public Safety	781,546.00	40,065.75	115,989.88		665,556.12	14.84%
Code Enforcement	404,625.00	31,634.00	236,078.00		168,547.00	58.34%
Transportation	601,459.00	142,372.23	257,690.95		343,768.05	42.84%
Health	2,061,309.00	115,769.68	852,653.10		1,208,655.90	41.36%
Social Services	5,532,604.38	224,175.72	1,918,461.69		3,614,142.69	34.68%
Social Services-Indian	632,622.00	40,474.37	448,320.41		184,301.59	70.87%
Dept on Aging	276,643.00	30,585.76	130,384.23		146,258.77	47.13%
Recreation	640,060.00	33,283.00	224,263.19		415,796.81	35.04%
Register of Deeds	652,500.00	48,887.40	312,349.70		340,150.30	47.87%
Other General	4,772,899.02	181,145.46	876,614.41	-	3,896,284.61	18.37%
<b>TOTAL REVENUES:</b>	<b>\$ 58,232,365.40</b>	<b>\$ 11,186,545.00</b>	<b>\$ 34,229,454.62</b>	<b>\$ -</b>	<b>\$ 24,002,910.78</b>	<b>58.78%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	304,199.00	12,750.99	187,092.47	8,971.00	108,135.53	64.45%
Administration	287,224.00	21,206.25	135,974.37		151,249.63	47.34%
Human Resources	144,799.00	11,270.88	67,439.97	-	77,359.03	46.57%
Finance	580,842.00	44,702.87	274,320.25	2,940.00	303,581.75	47.73%
Tax Collections	272,562.00	18,493.55	127,239.12	2,100.00	143,222.88	47.45%
Tax Administration	696,772.00	49,754.90	319,252.89	3,513.14	374,005.97	46.32%
GIS-Mapping	153,756.00	10,711.46	77,417.39	-	76,338.61	50.35%
Legal	225,000.00	17,434.34	109,304.95	-	115,695.05	48.58%
Court Facilities	57,840.00	1,677.84	23,390.48	-	34,449.52	40.44%
Elections	432,751.00	22,657.15	148,684.25	642.30	283,424.45	34.51%
Register of Deeds	451,347.00	27,648.52	214,239.50		237,107.50	47.47%
Central Services	187,000.00	(51.90)	85,683.97	273.81	101,042.22	45.97%
Computer & Information	647,081.00	27,587.08	281,574.99	2,344.24	363,161.77	43.88%
Public Works	4,153,616.80	375,020.80	2,054,058.16	122,675.34	1,976,883.30	52.41%
Professional Services	25,000.00	1,750.00	8,500.00	-	16,500.00	34.00%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 8,619,789.80</b>	<b>\$ 642,614.73</b>	<b>\$ 4,114,172.76</b>	<b>\$ 143,459.83</b>	<b>\$ 4,362,157.21</b>	<b>49.39%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	4,136,976.60	339,867.49	1,947,301.33	244,202.09	1,945,473.18	52.97%
Jail	1,821,251.00	165,811.32	897,363.97	6,320.26	917,566.77	49.62%
Sheriff Grants	112,500.00	1,616.13	7,871.52	5,833.42	98,795.06	12.18%
Emergency Management	999,192.00	72,208.77	492,470.24	4,936.94	501,784.82	49.78%
Fire	1,501,759.00	45,842.92	637,663.05		864,095.95	42.46%
Code Enforcement	1,232,286.00	105,901.90	596,813.22	-	635,472.78	48.43%
Amb/Rescue Squad	1,552,545.00	109,795.17	780,917.13	-	771,627.87	50.30%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 11,356,509.60</b>	<b>\$ 841,043.70</b>	<b>\$ 5,360,400.46</b>	<b>\$ 261,292.71</b>	<b>\$ 5,734,816.43</b>	<b>49.50%</b>
<b>TRANSPORTATION</b>						
Administration	190,605.00	21,902.67	91,449.31	820.00	98,335.69	48.41%
Operating Expense	497,274.00	36,010.68	229,322.20	31,990.65	235,961.15	52.55%
Capital Outlay	7,777.00	-	749.06	-	7,027.94	9.63%
Elderly Disabilities Grant	245,727.00	3,903.53	21,068.18	2,020.00	222,638.82	9.40%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 972,383.00</b>	<b>\$ 61,816.88</b>	<b>\$ 373,588.75</b>	<b>\$ 34,830.65</b>	<b>\$ 563,963.60</b>	<b>42.00%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	79,650.00	5,240.80	18,581.34	-	61,068.66	23.33%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 79,650.00</b>	<b>\$ 5,240.80</b>	<b>\$ 18,581.34</b>	<b>\$ -</b>	<b>\$ 61,068.66</b>	<b>23.33%</b>

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	369,217.00	16,293.64	61,227.73	-	307,989.27	16.58%
Community Development	138,145.00	3,625.00	81,876.00		56,269.00	59.27%
Cooperative Extension	158,769.00	12,193.13	69,515.59	503.60	88,749.81	44.10%
Conservation	172,227.00	10,249.39	71,352.61	-	100,874.39	41.43%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 838,358.00</b>	<b>\$ 42,361.16</b>	<b>\$ 283,971.93</b>	<b>\$ 503.60</b>	<b>\$ 553,882.47</b>	<b>33.93%</b>
<b>HUMAN SERVICES</b>						
Health	4,701,159.00	340,871.18	2,049,458.16	30,018.32	2,621,682.52	44.23%
Well at Work	9,200.00	-	28.78		9,171.22	0.31%
Mental Health	130,117.00	-	68,576.50		61,540.50	52.70%
Social Services	7,499,032.38	453,189.46	3,086,545.17	57,507.56	4,354,979.65	41.93%
Indian Reservation	868,497.00	50,415.50	447,275.21	637.42	420,584.37	51.57%
Dept on Aging	598,169.00	50,873.26	296,919.66	5,338.69	295,910.65	50.53%
Emergency Food & Shelter	10,871.00	-	5,289.26		5,581.74	48.65%
Congregate & Home Del Meals	382,488.00	30,906.47	161,412.29	5,675.19	215,400.52	43.68%
Adult Day Care	111,878.00	8,055.58	53,731.46		58,146.54	48.03%
Senior Center	21,000.00	3,552.01	11,656.38		9,343.62	55.51%
Veterans	107,904.00	8,213.38	53,214.80		54,689.20	49.32%
Youth Services	160,699.00	19,379.00	62,236.33		98,462.67	38.73%
Senior Citizen Services	22,150.00	16,150.00	18,650.00		3,500.00	84.20%
Other Human Services	158,289.00	-	116,073.96	-	42,215.04	73.33%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 14,781,453.38</b>	<b>\$ 981,605.84</b>	<b>\$ 6,431,067.96</b>	<b>\$ 99,177.18</b>	<b>\$ 8,251,208.24</b>	<b>44.18%</b>
<b>EDUCATION</b>						
Public Schools	7,781,907.00	565,006.92	3,871,053.77	391,185.38	3,519,667.85	54.77%
Community College	3,560,680.00	322,664.57	1,685,882.48	-	1,874,797.52	47.35%
<b>TOTAL EDUCATION</b>	<b>\$ 11,342,587.00</b>	<b>\$ 887,671.49</b>	<b>\$ 5,556,936.25</b>	<b>\$ 391,185.38</b>	<b>\$ 5,394,465.37</b>	<b>52.44%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,124,996.00	5,096.68	522,795.01	8,480.38	593,720.61	47.22%
Recreation	958,292.00	52,933.09	421,180.35	21,535.79	515,575.86	46.20%
Swimming Pool	105,393.00	460.90	35,097.71		70,295.29	33.30%
Recreation Center	274,906.00	16,389.78	108,393.62	3,649.16	162,863.22	40.76%
Cashiers Recreation	267,013.00	14,898.62	118,290.31	404.42	148,318.27	44.45%
Cashiers Swimming Pool	52,592.62	-	23,656.09	11,763.96	17,172.57	67.35%
Cashiers Recreation Center	261,222.00	15,640.11	96,143.59	15,106.20	149,972.21	42.59%
Arts	10,000.00	-	10,000.00	-	-	100.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,054,414.62</b>	<b>\$ 105,419.18</b>	<b>\$ 1,335,556.68</b>	<b>\$ 60,939.91</b>	<b>\$ 1,657,918.03</b>	<b>45.72%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 6,703,841.00</b>	<b>\$ 904,818.46</b>	<b>4,021,622.61</b>	<b>\$ -</b>	<b>\$ 2,682,218.39</b>	<b>59.99%</b>
<b>CONTINGENCY</b>	<b>\$ 483,379.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 483,379.00</b>	<b>0.00%</b>
	<b>\$ 483,379.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 483,379.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 58,232,365.40</b>	<b>\$ 4,472,592.24</b>	<b>\$ 27,495,898.74</b>	<b>\$ 991,389.26</b>	<b>\$ 29,745,077.40</b>	<b>48.92%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 6,713,952.76</b>	<b>\$ 6,733,555.88</b>		<b>\$ (5,742,166.62)</b>	<b>9.86%</b>

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING DECEMBER 31, 2015										
	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
<b>ASSETS</b>										
Cash and investments	61,185.90	1,631,406.83	1,724,794.55	1,519,387.69	216,607.75	409,479.26	248,245.70	34,284.01	173,629.97	19,512.16
Accounts receivable	-	-	-	-	1,977.92	55.55	173.67	-	185.65	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Due from contracts	-	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 61,185.90</b>	<b>\$ 1,631,406.83</b>	<b>\$ 1,724,794.55</b>	<b>\$ 1,519,387.69</b>	<b>\$ 218,585.67</b>	<b>\$ 409,534.81</b>	<b>\$ 248,419.37</b>	<b>\$ 34,284.01</b>	<b>\$ 173,815.62</b>	<b>\$ 19,512.16</b>
<b>LIABILITIES AND FUND EQUITY</b>										
Accounts payable	61,185.90	1,631,406.83	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 61,185.90</b>	<b>\$ 1,631,406.83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>										
Fund balance	-	-	1,724,794.55	1,519,387.69	218,585.67	409,534.81	248,419.37	34,284.01	173,815.62	19,512.16
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 61,185.90</b>	<b>\$ 1,631,406.83</b>	<b>\$ 1,724,794.55</b>	<b>\$ 1,519,387.69</b>	<b>\$ 218,585.67</b>	<b>\$ 409,534.81</b>	<b>\$ 248,419.37</b>	<b>\$ 34,284.01</b>	<b>\$ 173,815.62</b>	<b>\$ 19,512.16</b>



JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING DECEMBER 31, 2015									
	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
<b>ASSETS</b>									
Cash & Investments	864,676.40	956,286.12	253,173.11	1,564,809.09	110,930.40	36,825.40	10,308.31		
Accounts receivable	541.71	462,826.28	451.42		-		7.36		
Due from other funds					-				
Land/Equipment less depreciation		5,077,675.93	71,026.09					90,561,230.71	
Amt for Retirement-Long term debt									44,826,348.90
Net reserved assets									
Notes receivable	143,185.07	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,008,403.18</b>	<b>\$ 6,496,788.33</b>	<b>\$ 324,650.62</b>	<b>\$ 1,564,809.09</b>	<b>\$ 110,930.40</b>	<b>\$ 36,825.40</b>	<b>\$ 10,315.67</b>	<b>\$ 90,561,230.71</b>	<b>\$ 44,826,348.90</b>
<b>LIABILITIES AND FUND EQUITY</b>									
Accounts payable	-	-	13,980.77		110,930.40	36,825.40	10,315.67		44,826,348.90
Contributions from Employees		13,180.64	8,094.34	1,564,809.09					
Retainage Payable		-							
Due to other funds	-	230.00	-						
Due to State of NC		-							
OPEB Liability		412,844.00	51,156.00						
Accrued Interest Payable	541.71	28,978.28							
Debt-Current and Non-current		2,583,074.28							
Investment in Fixed Assets		-						90,561,230.71	
Contributed Capital		13,117.89							
Deferred revenues	143,185.07	-							
Accrued landfill closure & post-cl	-	1,606,620.79	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 143,726.78</b>	<b>\$ 4,658,045.88</b>	<b>\$ 73,231.11</b>	<b>\$ 1,564,809.09</b>	<b>\$ 110,930.40</b>	<b>\$ 36,825.40</b>	<b>\$ 10,315.67</b>	<b>\$ 90,561,230.71</b>	<b>\$ 44,826,348.90</b>
<b>FUND EQUITY</b>									
Fund balance	864,676.40	1,838,742.45	251,419.51	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,008,403.18</b>	<b>\$ 6,496,788.33</b>	<b>\$ 324,650.62</b>	<b>\$ 1,564,809.09</b>	<b>\$ 110,930.40</b>	<b>\$ 36,825.40</b>	<b>\$ 10,315.67</b>	<b>\$ 90,561,230.71</b>	<b>\$ 44,826,348.90</b>

<b>JACKSON COUNTY</b>									
<b>VARIOUS FUNDS</b>									
<b>INCOME STATEMENTS</b>									
<b>FOR PERIOD ENDING DECEMBER 31, 2015</b>									
	<b>CAPITAL</b>	<b>SCHOOL</b>	<b>EMERGENCY</b>	<b>ECONOMIC</b>	<b>REAL PROPERTY</b>	<b>DEBT</b>	<b>ECONOMIC</b>	<b>SOLID</b>	<b>GREEN</b>
	<b>RESERVE</b>	<b>CAP RESERVE</b>	<b>TELEPHONE</b>	<b>DEVELOPMENT</b>	<b>REVALUATION</b>	<b>SERVICE</b>	<b>DEVELOPMENT</b>	<b>WASTE</b>	<b>ENERGY</b>
	<b>FUND 20</b>	<b>FUND 21</b>	<b>FUND 22</b>	<b>FUND 23</b>	<b>FUND 25</b>	<b>FUND 30</b>	<b>FUND 42</b>	<b>FUND 65</b>	<b>FUND 66</b>
<b>REVENUES</b>									
Other taxes			202,001.95					1,488,657.06	
Restricted intergovernmental revenues		-	-	2,000.00				25,615.78	-
Sales and services				10,000.00			7,361.94	644,573.36	7,413.00
Investment earnings	193.48	-	-	128.98	-		193.48	8,735.23	
Lease Proceeds	-			-				-	
Transfers	-	734,371.00		100,000.00	333,333.00	2,175,457.61	-	-	178,461.00
Miscellaneous	-	-	-	1,000.00	-	-	-	-	265.13
<b>TOTAL REVENUES:</b>	<b>\$ 193.48</b>	<b>\$ 734,371.00</b>	<b>\$ 202,001.95</b>	<b>\$ 113,128.98</b>	<b>\$ 333,333.00</b>	<b>\$ 2,175,457.61</b>	<b>\$ 7,555.42</b>	<b>\$ 2,167,581.43</b>	<b>\$ 186,139.13</b>
<b>EXPENDITURES</b>									
General government	-	-			170,715.11				
Public safety	-		202,850.55						
Economic and physical dev	-			58,349.14			-		
Human services									
Debt Service:									
Principal retirement						1,769,640.04		117,300.31	
Interest and fees						405,817.57		26,410.16	
Enterprise operations	-	-	-	-	-	-	-	1,566,987.25	84,575.13
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,850.55</b>	<b>\$ 58,349.14</b>	<b>\$ 170,715.11</b>	<b>\$ 2,175,457.61</b>	<b>\$ -</b>	<b>\$ 1,710,697.72</b>	<b>\$ 84,575.13</b>
Revenues over (under) expenditures	\$ 193.48	\$ 734,371.00	\$ (848.60)	\$ 54,779.84	\$ 162,617.89	\$ -	\$ 7,555.42	\$ 456,883.71	\$ 101,564.00

<b>RECREATION CENTER CONSTRUCTION FUND 45</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through December 31, 2015				
			<b>ACTUAL</b>	
	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>Revenues:</b>				
Restricted intergovernmental revenues:				
State grant	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
Miscellaneous:				
Investment Earnings	43,680.00	41,947.14	-	41,947.14
Sale of real property	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 443,680.00</b>	<b>\$ 441,947.14</b>	<b>\$ -</b>	<b>\$ 441,947.14</b>
<b>Expenditures:</b>				
Cultural and recreational:				
<b>Jackson County Recreation Center</b>				
Architect fee	\$ 83,000.00	\$ 82,520.61	\$ -	\$ 82,520.61
Construction	1,111,310.00	1,111,307.22	-	1,111,307.22
Furnishing and equipment	37,890.00	33,246.66	20,900.00	54,146.66
Contingency	-	-	-	-
<b>Total Jackson County Recreation Center</b>	<b>\$ 1,232,200.00</b>	<b>\$ 1,227,074.49</b>	<b>\$ 20,900.00</b>	<b>\$ 1,247,974.49</b>
<b>Cashiers Recreation Center</b>				
Architect fee	\$ 726,035.00	\$ 726,010.66	\$ -	\$ 726,010.66
Construction	4,287,758.00	4,245,337.05	-	4,245,337.05
Equipment	218,000.00	217,519.42	-	217,519.42
Site preparation	2,818,182.00	2,753,590.80	-	2,753,590.80
Landscaping Materials	29,500.00	29,277.07	-	29,277.07
Contingency	-	-	-	-
<b>Total Cashiers Recreation Center</b>	<b>\$ 8,079,475.00</b>	<b>\$ 7,971,735.00</b>	<b>\$ -</b>	<b>\$ 7,971,735.00</b>
<b>Mark Watson Park</b>				
Architect fee	\$ 30,205.00	\$ 30,204.64	-	\$ 30,204.64
Construction	308,626.00	308,625.20	-	308,625.20
<b>Total Mark Watson Park</b>	<b>\$ 338,831.00</b>	<b>\$ 338,829.84</b>	<b>\$ -</b>	<b>\$ 338,829.84</b>
<b>Parks</b>				
Andrews Park	\$ 134,345.00	\$ 62,941.37	\$ 6,403.23	\$ 69,344.60
Balsam Park	-	-	9,398.00	9,398.00
Dillsboro Park	350,000.00	350,000.00	-	350,000.00
East Laporte Park	101,157.53	101,157.53	-	101,157.53
Mark Watson Park	48,600.00	48,276.24	-	48,276.24
Savannah Park	-	-	3,635.00	3,635.00
Savannah/Greens Creek	120,067.08	120,067.08	-	120,067.08
<b>Total Parks</b>	<b>\$ 754,169.61</b>	<b>\$ 682,442.22</b>	<b>\$ 19,436.23</b>	<b>\$ 701,878.45</b>
<b>Total Expenditures:</b>	<b>\$ 10,404,675.61</b>	<b>\$ 10,220,081.55</b>	<b>\$ 40,336.23</b>	<b>\$ 10,260,417.78</b>
Revenues over (under) expenditures	\$ (9,960,995.61)	\$ (9,778,134.41)	\$ (40,336.23)	\$ (9,818,470.64)
<b>Other financing sources:</b>				
Operating transfers--in:				
Proceeds from lease	\$ 2,739,097.00	\$ 2,739,097.00	\$ -	\$ 2,739,097.00
General Fund	\$ 6,888,398.61	6,790,134.61	\$ -	\$ 6,790,134.61
CPR Fund	\$ 333,500.00	333,500.00	\$ -	\$ 333,500.00
	\$ 9,960,995.61	\$ 9,862,731.61	\$ -	\$ 9,862,731.61
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 84,597.20	\$ (40,336.23)	\$ 44,260.97
Fund Balance beginning of year, July 1			\$ 84,597.20	
Fund Balance end of year, June 30			\$ 44,260.97	

<b>EMERGENCY MANAGEMENT CENTER FUND 46</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through December 31, 2015				
			<b>ACTUAL</b>	
	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>Revenues:</b>				
Investment Earnings	\$ 180.00	\$ 140.68	\$ 50.50	\$ 191.18
<b>Total Revenues:</b>	<u>\$ 180.00</u>	<u>\$ 140.68</u>	<u>\$ 50.50</u>	<u>\$ 191.18</u>
<b>Expenditures:</b>				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	\$ 1,301,519.00	1,300,311.85	656.24	1,300,968.09
Construction Cost-Kings Mtn	\$ 75,000.00	-	17,155.46	17,155.46
Equipment	\$ 410,902.00	367,127.98	50,778.39	417,906.37
Site Acquisition	\$ 352,981.00	352,981.00	-	352,981.00
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures:</b>	<u>\$ 2,252,581.00</u>	<u>\$ 2,099,227.92</u>	<u>\$ 68,590.09</u>	<u>\$ 2,167,818.01</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,099,087.24)	\$ (68,539.59)	\$ (2,167,626.83)
<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	-	-	-	-
<b>Total Other financing sources:</b>	<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>\$ 153,313.76</u>	<u>\$ (68,539.59)</u>	<u>\$ 84,774.17</u>
Fund Balance beginning of year, July 1			\$ 153,313.76	
Fund Balance end of year, June 30			<u>\$ 84,774.17</u>	

<b>GREENWAY PROJECT FUND 47</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through December 31, 2015				
			<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	\$ 212,000.00			
PARTF Grant	\$ 435,000.00	\$ 196,032.10	\$ -	\$ 196,032.10
<b>Total Revenues:</b>	<u>\$ 647,000.00</u>	<u>\$ 196,032.10</u>	<u>\$ -</u>	<u>\$ 196,032.10</u>
<b>Expenditures:</b>				
Engineering-Const Mgt	\$ 7,000.00	\$ -	\$ -	\$ -
Engineering Fees	\$ 65,000.00	\$ 45,857.00	\$ 16,283.50	\$ 62,140.50
Construction Cost-Trails	\$ 393,613.00	\$ 335,547.02	\$ 3,371.00	\$ 338,918.02
Construction Cost-Pedestrain Bridge	\$ 298,000.00	\$ 29,800.00	\$ 46,200.00	\$ 76,000.00
Construction Cost-Bridge Installation	\$ 1,119,700.00	\$ -	\$ 300,314.00	\$ 300,314.00
Construction-Utility Relocation	\$ 46,000.00	\$ -	\$ 48,001.29	\$ 48,001.29
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures:</b>	<u>\$ 1,929,313.00</u>	<u>\$ 411,204.02</u>	<u>\$ 414,169.79</u>	<u>\$ 825,373.81</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (215,171.92)	\$ (414,169.79)	\$ (629,341.71)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	\$ 1,282,313.00	\$ 600,000.00	\$ 682,313.00	\$ 1,282,313.00
<b>Total Other financing sources:</b>	<u>\$1,282,313.00</u>	<u>\$ 600,000.00</u>	<u>\$ 682,313.00</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 384,828.08</u>	<u>\$ 268,143.21</u>	<u>\$ 652,971.29</u>
Fund Balance beginning of year, July 1			\$ 384,828.08	
Fund Balance end of year, June 30			<u>\$ 652,971.29</u>	