



**JACKSON COUNTY**  
**FINANCIAL REPORT**

**APRIL 30, 2017**

SUBMITTED TO BOARD ON MAY 15, 2017



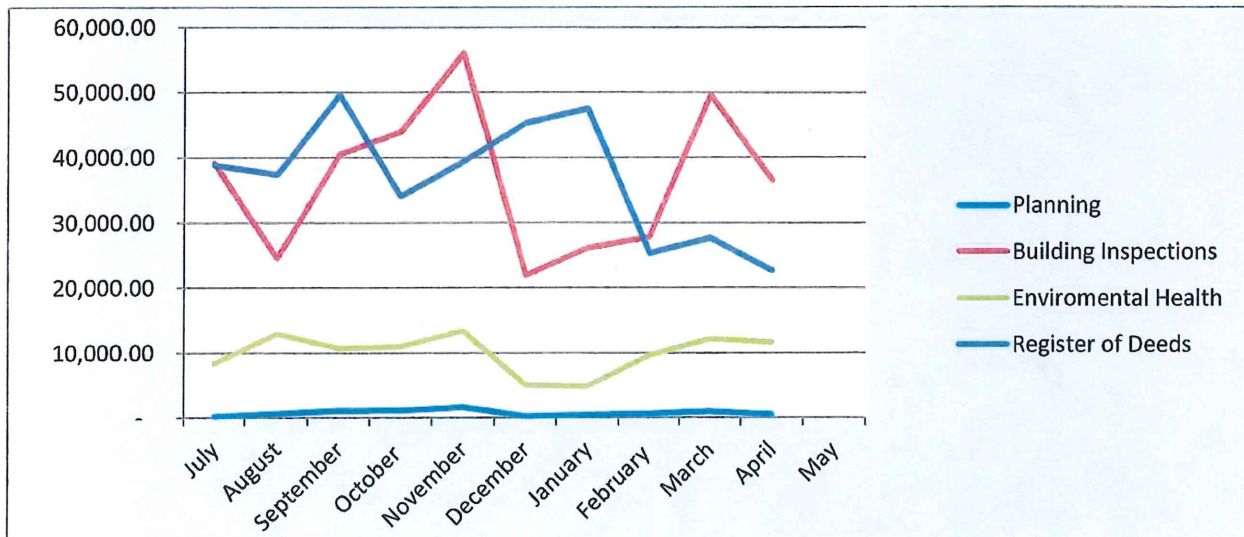
## HIGHLIGHTS

APRIL 2017

- General Fund Revenues collected to date - \$51,489,971 - 82.18% of budget. Average for year - 83.33% - over 3.97%
- General Fund Expenditures to date - \$47,863,456 - 77.34% of budget. Average for year - 83.33% - under 4.70%
- Revenues are \$3,626,515 more than expenditures.
- Ad Valorem Tax collected - \$31,602,744 - 98.61% of budget.
  - Motor Vehicle Tax collected - \$809,381 - 76.15% of budget.
  - Prior Year Tax collected - \$773,406 - 76.96% of budget.
- Received sales and use tax distribution in the amount of \$723,756.79 for the month of April 2017 (January sales). This amount is \$55,925.25 - 7.99% less than the amount received in April 2016. Article 46 distribution was \$80,560.22.
- Landfill Disposal Fees collected - \$1,778,403.53- 95.10% of budget.
  - Prior year Landfill Disposal Fees collected - \$59,307.62 - 79.08% of budget.
- 3<sup>rd</sup> Quarterly finance report from Vaya Health:  
Revenues total \$288,504,108 and expenditures total \$291,969,444, with a net income of (\$3,465,339). The current cash position is \$107,021,213. 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	590.00	27,786.00	9,605.00	25,291.00
March	990.00	49,562.50	12,153.00	27,661.50
April	500.00	36,477.00	11,633.00	22,625.50
May				
June	-	-	-	-
Collected to date	\$ 7,340.00	\$ 365,855.00	\$ 99,401.00	\$ 367,573.50
<b>Remaining Budget</b>	<b>\$ 160.00</b>	<b>\$ 14,145.00</b>	<b>\$ 599.00</b>	<b>\$ (17,573.50)</b>
Percentage Collected	97.87%	96.28%	99.40%	105.02%
Percentage for Year	<u>83.33%</u> 14.54%	<u>83.33%</u> 12.95%	<u>83.33%</u> 16.07%	<u>83.33%</u> 21.69%



GENERAL FUND CONTINGENCY				
FY 2016-2017				
<b>CONTINGENCY</b>				
11-9900-000-00				
<b>APPROVED BUDGET:</b>				<b>\$ 293,184.00</b>
<b>APPROPRIATIONS:</b>			<b>DEDUCTIONS</b>	<b>ADDITIONS</b>
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	
2/20/2017	CB#55	Southwestern Child-JNIN	23,400.00	
3/20/2007	CB#57	Transit-Propane System	14,411.00	
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>			<b>\$ 102,528.29</b>	<b>\$ -</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>				<b>\$ 190,655.71</b>
<b>CONTINGENCY-SALARY ADJUSTMENTS</b>				
11-9900-000-01				
<b>APPROVED BUDGET:</b>				<b>\$ 25,000.00</b>
<b>APPROPRIATIONS:</b>			<b>DEDUCTIONS</b>	<b>ADDITIONS</b>
			-	-
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>			<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>				<b>\$ 25,000.00</b>
<b>CONTINGENCY-CAPITAL</b>				
11-9900-000-02				
<b>APPROVED BUDGET:</b>				<b>\$ 762,563.00</b>
<b>APPROPRIATIONS:</b>			<b>DEDUCTIONS</b>	<b>ADDITIONS</b>
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	
2/7/2017	CB#49	Various Dept-Capital	62,273.00	
2/16/2017	CB#52	Housekeeping,Cashiers Rec	1,892.00	
4/5/2017	CB#66	Various Dept-Capital	66,355.00	
4/13/2017	CB#67	Jail-Bunks	12,750.00	
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>			<b>\$ 554,962.00</b>	<b>\$ -</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>				<b>\$ 207,601.00</b>
<b>TOTAL CONTINGENCY BALANCE:</b>				<b>\$ 423,256.71</b>



JACKSON COUNTY	
GENERAL FUND	
BALANCE SHEET	
4/30/2017	
<b>ASSETS</b>	
Cash-Petty	\$ 2,645.00
Cash-In Time Deposits	28,358,652.86
Cash-Wells Fargo	1,376,382.70
Taxes Receivable-Ad Valorem	2,579,067.00
Allowance for Doubtful Tax Rec.	(1,066,000.00)
Accounts Receivable-Sales Tax	156,408.24
Accounts Receivable-Other	7,782.00
Notes Receivable	-
Due from Other Funds	2,254,859.86
<b>TOTAL ASSETS:</b>	<b>\$ 33,669,797.66</b>
<b>LIABILITIES</b>	
Accounts Payable	3,367.47
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	1,607.80
Debt Setoff in Advance	-
Taxes Collected in Advance	(9,842.64)
Due to Payroll Fund	-
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	(246,781.50)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(45,142.34)
Fuel Prepaid Expense	(40,302.53)
ROD Automation Payable	(107,303.87)
Fund Balance	(31,649,860.62)
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$ (33,669,797.66)</b>
<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$ (0.00)</b>

JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING APRIL 30, 2017						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	32,048,961.00	267,566.75	31,602,743.78		446,217.22	98.61%
Ad Valorem Tax-Prior Year	1,000,000.00	64,078.63	768,436.49		231,563.51	76.84%
Motor Vehicle Tax-Current Year	1,062,861.00	112,711.84	809,380.71		253,480.29	76.15%
Motor Vehicle Tax-Prior Year	5,000.00	69.04	4,969.13		30.87	99.38%
Sales and Use Tax	11,368,178.00	723,756.79	6,678,972.83		4,689,205.17	58.75%
Public Safety	1,014,913.00	264,423.72	685,630.58		329,282.42	67.56%
Code Enforcement	413,450.00	44,808.00	421,117.00		(7,667.00)	101.85%
Transportation	739,807.00	115,877.26	537,021.33		202,785.67	72.59%
Health	1,998,305.27	127,812.65	1,462,314.24		535,991.03	73.18%
Social Services	5,546,270.03	212,531.32	3,999,421.36		1,546,848.67	72.11%
Social Services-Indian	690,581.00	12,938.20	508,000.33		182,580.67	73.56%
Dept on Aging	283,270.00	29,668.57	283,200.27		69.73	99.98%
Recreation	640,010.00	47,966.91	434,518.23		205,491.77	67.89%
Register of Deeds	690,200.00	47,832.10	697,428.80		(7,228.80)	101.05%
Other General	5,154,889.44	156,183.26	2,596,815.66	-	2,558,073.78	50.38%
<b>TOTAL REVENUES:</b>	<b>\$ 62,656,695.74</b>	<b>\$ 2,228,225.04</b>	<b>\$ 51,489,970.74</b>	<b>\$ -</b>	<b>\$ 11,166,725.00</b>	<b>82.18%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	309,890.00	11,850.48	217,576.96	-	92,313.04	70.21%
Administration	329,170.00	21,026.08	263,996.66	170.80	65,002.54	80.25%
Human Resources	153,976.00	11,190.44	118,062.76	377.71	35,535.53	76.92%
Finance	625,949.00	42,527.46	477,520.07		148,428.93	76.29%
Tax Collections	277,621.00	31,198.77	226,608.57	597.04	50,415.39	81.84%
Tax Administration	742,950.00	57,870.43	561,860.18	-	181,089.82	75.63%
GIS-Mapping	159,422.00	12,238.85	124,945.89	-	34,476.11	78.37%
Legal	292,969.00	18,295.35	311,506.75	256.21	(18,793.96)	106.41%
Court Facilities	56,666.00	9,097.27	51,813.58	1,662.50	3,189.92	94.37%
Elections	439,994.00	15,560.50	373,004.02	1,162.51	65,827.47	85.04%
Register of Deeds	453,881.00	30,263.11	351,829.11		102,051.89	77.52%
Central Services	187,000.00	17,369.04	162,231.66	31.67	24,736.67	86.77%
Computer & Information	631,687.00	30,854.24	493,164.80	1,008.00	137,514.20	78.23%
Public Works	4,331,284.00	278,635.58	3,226,780.16	210,130.01	894,373.83	79.35%
Professional Services	25,000.00	5,650.00	27,750.00	-	(2,750.00)	111.00%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 9,017,459.00</b>	<b>\$ 593,627.60</b>	<b>\$ 6,988,651.17</b>	<b>\$ 215,396.45</b>	<b>\$ 1,813,411.38</b>	<b>79.89%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	4,371,285.05	381,541.76	3,564,924.76	7,789.58	798,570.71	81.73%
Jail	2,136,731.00	146,104.06	1,711,949.93	13,988.45	410,792.62	80.77%
Sheriff Grants	277,210.00	973.45	49,694.69	396.88	227,118.43	18.07%
Emergency Management	1,030,001.00	76,278.31	812,761.47	4,100.00	213,139.53	79.31%
Fire	1,842,381.00	182,670.07	1,271,465.07	32,713.75	538,202.18	70.79%
Code Enforcement	1,314,375.16	135,494.01	1,054,638.79	773.82	258,962.55	80.30%
Amb/Rescue Squad	2,500,354.00	226,254.34	2,023,047.28	-	477,306.72	80.91%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 13,472,337.21</b>	<b>\$ 1,149,316.00</b>	<b>\$ 10,488,481.99</b>	<b>\$ 59,762.48</b>	<b>\$ 2,924,092.74</b>	<b>78.30%</b>
<b>TRANSPORTATION</b>						
Administration	195,725.00	9,841.44	157,756.51	-	37,968.49	80.60%
Operating Expense	562,857.00	32,467.93	390,534.14	11,582.82	160,740.04	71.44%
Capital Outlay	202,651.00	-	53,624.57	132,839.65	16,186.78	92.01%
Elderly Disabilities Grant	288,423.00	3,499.42	37,880.40	1,632.50	248,910.10	13.70%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,280,656.00</b>	<b>\$ 45,808.79</b>	<b>\$ 670,795.62</b>	<b>\$ 146,054.97</b>	<b>\$ 463,805.41</b>	<b>63.78%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	79,650.00	-	68,558.71	-	11,091.29	86.07%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 79,650.00</b>	<b>\$ -</b>	<b>\$ 68,558.71</b>	<b>\$ -</b>	<b>\$ 11,091.29</b>	<b>86.07%</b>



	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	452,979.00	20,777.42	280,542.32	-	172,436.68	61.93%
Community Development	189,305.00	13,250.00	148,507.82	5,325.00	35,472.18	81.26%
Cooperative Extension	163,183.00	18,079.30	116,936.13	6,128.95	40,117.92	75.42%
Conservation	171,278.00	11,837.02	119,691.16	-	51,586.84	69.88%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 976,745.00</b>	<b>\$ 63,943.74</b>	<b>\$ 665,677.43</b>	<b>\$ 11,453.95</b>	<b>\$ 299,613.62</b>	<b>69.33%</b>
<b>HUMAN SERVICES</b>						
Health	4,824,238.27	321,184.73	3,568,075.94	33,228.01	1,222,934.32	74.65%
Well at Work	9,500.00	3,390.00	4,012.22	-	5,487.78	42.23%
Mental Health	130,183.00	-	37,872.25	-	92,310.75	29.09%
Social Services	8,074,762.03	744,894.30	6,700,309.10	52,245.95	1,322,206.98	83.63%
Indian Reservation	687,235.00	32,604.51	322,252.45	-	364,982.55	46.89%
Dept on Aging	580,335.00	42,685.78	463,733.49	227.86	116,373.65	79.95%
Emergency Food & Shelter	10,871.00	330.00	4,950.00	-	5,921.00	45.53%
Congregate & Home Del Meals	385,320.00	41,592.81	338,873.40	-	46,446.60	87.95%
Adult Day Care	114,565.00	8,188.25	90,996.51	-	23,568.49	79.43%
Senior Center	22,000.00	1,421.67	10,633.23	-	11,366.77	48.33%
Veterans	110,974.00	7,691.59	91,228.54	-	19,745.46	82.21%
Youth Services	155,699.00	8,573.00	108,016.98	8,572.00	39,110.02	74.88%
Senior Citizen Services	19,447.00	1,250.00	18,497.00	-	950.00	95.11%
Other Human Services	161,516.00	31,291.09	194,222.65	8,573.00	(41,279.65)	125.56%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 15,286,645.30</b>	<b>\$ 1,245,097.73</b>	<b>\$ 11,953,673.76</b>	<b>\$ 102,846.82</b>	<b>\$ 3,230,124.72</b>	<b>78.87%</b>
<b>EDUCATION</b>						
Public Schools	7,856,907.00	742,515.76	\$ 6,680,822.01	-	1,176,084.99	85.03%
Community College	3,797,312.23	180,308.17	\$ 2,109,573.51	-	1,687,738.72	55.55%
<b>TOTAL EDUCATION</b>	<b>\$ 11,654,219.23</b>	<b>\$ 922,823.93</b>	<b>\$ 8,790,395.52</b>	<b>\$ -</b>	<b>\$ 2,863,823.71</b>	<b>75.43%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,184,903.00	184,567.93	950,049.08	7,695.85	227,158.07	80.83%
Recreation	1,007,705.00	81,489.06	775,283.35	28,908.56	203,513.09	79.80%
Swimming Pool	105,427.00	225.28	36,835.97	3,254.90	65,336.13	38.03%
Recreation Center	270,507.00	17,724.00	184,137.04	2,439.04	83,930.92	68.97%
Cashiers Recreation	279,351.00	24,468.22	178,027.91	6,383.26	94,939.83	66.01%
Cashiers Swimming Pool	39,764.00	-	14,324.93	-	25,439.07	36.02%
Cashiers Recreation Center	265,251.00	17,996.15	206,370.74	10,179.13	48,701.13	81.64%
Arts	10,000.00	-	10,000.00	-	-	100.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,162,908.00</b>	<b>\$ 326,470.64</b>	<b>\$ 2,355,029.02</b>	<b>\$ 58,860.74</b>	<b>\$ 749,018.24</b>	<b>76.32%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 7,302,819.29</b>	<b>\$ 516,193.55</b>	<b>\$ 5,882,193.14</b>	<b>\$ -</b>	<b>\$ 1,420,626.15</b>	<b>80.55%</b>
<b>CONTINGENCY</b>	<b>\$ 423,256.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 423,256.71</b>	<b>0.00%</b>
	<b>\$ 423,256.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 423,256.71</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 62,656,695.74</b>	<b>\$ 4,863,281.98</b>	<b>\$ 47,863,456.36</b>	<b>\$ 594,375.41</b>	<b>\$ 14,198,863.97</b>	<b>77.34%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ (2,635,056.94)</b>	<b>\$ 3,626,514.38</b>		<b>\$ (3,032,138.97)</b>	<b>4.84%</b>

JACKSON COUNTY	
VARIOUS FUNDS	
BALANCE SHEET	
FOR PERIOD ENDING APRIL 30, 2017	

			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
<b>ASSETS</b>											
Cash and investments	277,322.21	3,149.58	402,071.56	1,479,185.63	1,614,891.59	308,726.94	293,175.42	194,780.73	34,746.76	320,313.29	5,184.49
Accounts receivable	-	-				3,454.07	79.22	553.97	333.62	733.14	-
Due from other funds	-					-					
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 277,322.21</b>	<b>\$ 3,149.58</b>	<b>\$ 402,071.56</b>	<b>\$ 1,479,185.63</b>	<b>\$ 1,614,891.59</b>	<b>\$ 312,181.01</b>	<b>\$ 293,254.64</b>	<b>\$ 195,334.70</b>	<b>\$ 35,080.38</b>	<b>\$ 321,046.43</b>	<b>\$ 5,184.49</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	277,322.21	3,149.58			-	-	-	-	-		-
Due to other funds		165,000.00	-	-	-	-		-	-		
Deferred revenues	-						-				-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 277,322.21</b>	<b>\$ 168,149.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	-	(165,000.00)	402,071.56	1,479,185.63	1,614,891.59	312,181.01	293,254.64	195,334.70	35,080.38	321,046.43	5,184.49
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 277,322.21</b>	<b>\$ 3,149.58</b>	<b>\$ 402,071.56</b>	<b>\$ 1,479,185.63</b>	<b>\$ 1,614,891.59</b>	<b>\$ 312,181.01</b>	<b>\$ 293,254.64</b>	<b>\$ 195,334.70</b>	<b>\$ 35,080.38</b>	<b>\$ 321,046.43</b>	<b>\$ 5,184.49</b>



<b>JACKSON COUNTY</b>									
<b>VARIOUS FUNDS</b>									
<b>BALANCE SHEET</b>									
<b>FOR PERIOD ENDING APRIL 30, 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	885,047.28	697,007.44	198,204.54	1,723,429.14	2,585.63	30,572.70	8,819.53		
Accounts receivable		442,711.51	952.65		-		12.50		
Due from other funds			9.03						
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>\$ 1,013,731.60</b>	<b>\$ 5,645,717.88</b>	<b>\$ 264,754.31</b>	<b>\$ 1,723,429.14</b>	<b>\$ 2,585.63</b>	<b>\$ 30,572.70</b>	<b>\$ 8,832.03</b>	<b>\$ 92,657,128.01</b>	<b>\$ 44,523,120.74</b>
<b>LIABILITES AND FUND EQUITY</b>									
Accounts payable	-	-	13,585.21		2,585.63	30,572.70	-		44,523,120.74
Contributions from Employees		20,049.90	10,087.73	1,723,429.14					
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>\$ 132,074.94</b>	<b>\$ 1,723,429.14</b>	<b>\$ 2,585.63</b>	<b>\$ 30,572.70</b>	<b>\$ -</b>	<b>\$ 92,657,128.01</b>	<b>\$ 44,523,120.74</b>
<b>FUND EQUITY</b>									
Fund balance	885,047.28	1,565,663.36	132,679.37	-	-	-	8,832.03	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,013,731.60</b>	<b>\$ 5,645,717.88</b>	<b>\$ 264,754.31</b>	<b>\$ 1,723,429.14</b>	<b>\$ 2,585.63</b>	<b>\$ 30,572.70</b>	<b>\$ 8,832.03</b>	<b>\$ 92,657,128.01</b>	<b>\$ 44,523,120.74</b>

<b>JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING APRIL 30, 2017</b>											
	<b>SCHOOL</b>	<b>CAPITAL</b>	<b>SCHOOL</b>	<b>EMERGENCY</b>	<b>ECONOMIC</b>	<b>REAL PROPERTY</b>	<b>DEBT</b>	<b>ECONOMIC</b>	<b>ECONOMIC</b>	<b>SOLID</b>	<b>GREEN</b>
	<b>CAP RES-ART 46</b>	<b>RESERVE</b>	<b>CAP RESERVE</b>	<b>TELEPHONE</b>	<b>DEVELOPMENT</b>	<b>REVALUATION</b>	<b>SERVICE</b>	<b>DEVELOPMENT</b>	<b>DEVELOPMENT</b>	<b>WASTE</b>	<b>ENERGY</b>
	<b>FUND 19</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 64</b>	<b>FUND 65</b>	<b>FUND 66</b>
<b>REVENUES</b>											
Other taxes				355,841.01						1,837,711.15	
Restricted intergovernmental revenues	-		-	-	-						-
Sales and services					-			11,042.91	72,094.46	1,294,103.64	16,117.28
Investment earnings	-	468.84	-	-	273.75	-		468.84		17,754.14	
Lease Proceeds		-			-					-	
Transfers	541,648.44	1,000,000.00	742,135.00		100,000.00	350,500.00	2,590,862.29	-		-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	4,689.56
<b>TOTAL REVENUES:</b>	<b>\$ 541,648.44</b>	<b>\$ 1,000,468.84</b>	<b>\$ 742,135.00</b>	<b>\$ 355,841.01</b>	<b>\$ 100,273.75</b>	<b>\$ 350,500.00</b>	<b>\$ 2,590,862.29</b>	<b>\$ 11,511.75</b>	<b>\$ 72,094.46</b>	<b>\$ 3,149,568.93</b>	<b>\$ 199,267.84</b>
<b>EXPENDITURES</b>											
General government	-	-	-			209,837.71					
Public safety		-		327,624.72							
Economic and physical dev		-			125,115.90			-			
Human services											
Debt Service:											
Principal retirement							2,139,142.58	-		234,600.62	
Interest and fees							451,719.71	-		8,811.00	
Enterprise operations	-	-	-	-	-	-	-	-	565.49	2,444,640.21	156,268.48
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 327,624.72</b>	<b>\$ 125,115.90</b>	<b>\$ 209,837.71</b>	<b>\$ 2,590,862.29</b>	<b>\$ -</b>	<b>\$ 565.49</b>	<b>\$ 2,688,051.83</b>	<b>\$ 156,268.48</b>
Revenues over (under) expenditures	<b>\$ 541,648.44</b>	<b>\$ 1,000,468.84</b>	<b>\$ 742,135.00</b>	<b>\$ 28,216.29</b>	<b>\$ (24,842.15)</b>	<b>\$ 140,662.29</b>	<b>\$ -</b>	<b>\$ 11,511.75</b>	<b>\$ 71,528.97</b>	<b>\$ 461,517.10</b>	<b>\$ 42,999.36</b>

<b>CAPITAL PROJECTS FUND 44</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 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>				
<b>Skyland Services Center</b>				
Architect Fees	\$ 72,000.00	\$ -	\$ 34,560.00	\$ 34,560.00
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>\$ 34,560.00</u>	<u>\$ 34,560.00</u>
<b>Cashiers Code Enforcment</b>				
Construction	\$ 211,505.29	\$ 30,000.00	\$ 181,505.29	\$ 211,505.29
Equipment	7,000.00	-	7,000.00	7,000.00
<b>Total Cashiers Code Enforcement</b>	<u>\$ 218,505.29</u>	<u>\$ 30,000.00</u>	<u>\$ 188,505.29</u>	<u>\$ 218,505.29</u>
<b>Total Expenditures:</b>	<u>\$ 2,293,505.29</u>	<u>\$ 30,000.00</u>	<u>\$ 223,065.29</u>	<u>\$ 253,065.29</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (30,000.00)	\$ (223,065.29)	\$ (253,065.29)
<b>Other financing sources:</b>				
<b>Operating transfers--in:</b>				
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
<b>Total Other financing sources:</b>	<u>\$2,293,505.29</u>	<u>\$ 2,287,000.00</u>	<u>\$ 6,505.29</u>	<u>\$ 2,293,505.29</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,257,000.00</u>	<u>\$ (216,560.00)</u>	<u>\$ 2,040,440.00</u>
Fund Balance beginning of year, July 1			\$ 2,257,000.00	
Fund Balance end of year, June 30			<u>\$ 2,040,440.00</u>	



<b>RECREATION CENTER CONSTRUCTION FUND 45</b>					
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual					
From Inception through April 30, 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>					
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>					
<b>Savannah Park</b>					
Design/Oversight Fees	\$ 6,300.00	\$ -	\$ -	\$ -	
Construction	258,558.98	43,155.98	-	43,155.98	(215,403.00)
Contingency	<u>26,605.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Savannah Park</b>	<u>\$ 291,463.98</u>	<u>\$ 43,155.98</u>	<u>\$ -</u>	<u>\$ 43,155.98</u>	
<b>Total Expenditures:</b>	<u>\$ 291,463.98</u>	<u>\$ 43,155.98</u>	<u>\$ -</u>	<u>\$ 43,155.98</u>	
Revenues over (under) expenditures	\$ (243,568.01)	\$ 4,739.99	\$ -	\$ 4,739.99	
<b>Other financing sources:</b>					
Operating transfers--in:					
General Fund	\$ -	-	\$ -	\$ -	-
CPR Fund	<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>	<u>\$ 243,568.01</u>	
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 4,739.99</u>	<u>\$ 243,568.01</u>	<u>\$ 248,308.00</u>	
Fund Balance beginning of year, July 1			\$ 4,739.99		
Fund Balance end of year, June 30			<u>\$ 248,308.00</u>		



<b>EMERGENCY MANAGEMENT CENTER FUND 46</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2017				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ 330.00	\$ 292.69	\$ 62.90	\$ 355.59
<b>Total Revenues:</b>	<u>\$ 330.00</u>	<u>\$ 292.69</u>	<u>\$ 62.90</u>	<u>\$ 355.59</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	150.00	-	-	-
<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)	\$ (789.87)	\$ (2,212,143.51)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	-	-	-	-
Total Other financing sources:	<u>\$2,252,401.00</u>	<u>\$ 2,252,401.00</u>	<u>\$ -</u>	<u>\$ 2,252,401.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 41,047.36</u>	<u>\$ (789.87)</u>	<u>\$ 40,257.49</u>
Fund Balance beginning of year, July 1			\$ 41,047.36	
Fund Balance end of year, June 30			<u>\$ 40,257.49</u>	

<b>GREENWAY PROJECT FUND 47</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 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>	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
<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>	<u>\$ 1,937,063.00</u>	<u>\$ 1,782,801.05</u>	<u>\$ 6,638.40</u>	<u>\$ 1,789,439.45</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,128,058.83)	\$ (6,638.40)	\$ (1,134,697.23)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	<u>1,282,313.00</u>	<u>1,282,313.00</u>	<u>-</u>	<u>1,282,313.00</u>
Total Other financing sources:	\$ 1,282,313.00	\$ 1,282,313.00	\$ -	\$ 1,282,313.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 154,254.17</u>	<u>\$ (6,638.40)</u>	<u>\$ 147,615.77</u>
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 April 30, 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	-	\$ 8,964.14	\$ 8,964.14
Fairview Elementary School	976,440.00	-	5,664.61	5,664.61
Smoky Mountain High	3,181,347.00	11,362.70	1,480,368.95	1,491,731.65
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	492,816.00	494,016.00
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>\$ 1,987,813.70</u>	<u>\$ 2,003,401.40</u>
Revenues over (under) expenditures	\$ (9,000,000.00)	\$ (15,587.70)	\$ (1,987,813.70)	\$ (2,003,401.40)
<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>\$ 12,186.30</u>	<u>\$ 46,598.60</u>
Fund Balance beginning of year, July 1			\$ 34,412.30	
Fund Balance end of year, June 30			<u>\$ 46,598.60</u>	



LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: March 31, 2017  
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 9

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Basis of Accounting: (check one)	Modified Accrual Accrual	X	(1)	(2)	(3)	(4)	(5)	(6)
				PRIOR YEAR		CURRENT YEAR		BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE **
				2015-2016 BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE		
REVENUE									
Service Fees from LME-Delivered Services				370,416	385,087	359,750	412,249	(52,499)	152.79%
Medicaid Pass Through Funds				60,000	50,344	80,000	42,164	37,836	70.27%
Interest Earned				141,000	229,841	221,000	180,626	40,374	108.97%
Rental Income				53,772	53,772	53,772	40,329	13,443	100.00%
Budgeted Fund Balance * (Detail in Item 4, below)				17,736,308	-	36,867,355	-	36,867,355	0.00%
Other Local				4,670,325	3,734,467	2,578,849	1,729,244	849,605	89.41%
Total Local Funds				23,031,821	4,453,511	40,160,726	2,404,612	37,756,114	7.98%
County Appropriations (by county, includes ABC Funds):									
Alexander County				37,825	37,825	50,000	37,500	12,500	100.00%
Alleghany County				115,483	115,483	115,483	86,612	28,871	100.00%
Ashe County				189,566	189,566	189,566	142,175	47,392	100.00%
Avery County				89,600	89,600	89,600	67,200	22,400	100.00%
Buncombe County				600,000	600,000	600,000	450,000	150,000	100.00%
Caldwell County				118,538	119,377	119,628	89,713	29,915	99.99%
Cherokee County				75,000	75,000	75,000	56,250	18,750	100.00%
Clay County				15,000	15,000	15,000	11,250	3,750	100.00%
Graham County				6,000	6,000	6,000	4,500	1,500	100.00%
Haywood County				101,900	116,762	101,900	75,450	26,450	98.72%
Henderson County				528,612	528,612	528,612	396,459	132,153	100.00%
Jackson County				123,081	123,081	123,081	92,311	30,770	100.00%
Macon County				106,623	106,623	106,623	79,967	26,656	100.00%
Madison County				30,000	30,000	30,000	22,500	7,500	100.00%
McDowell County				67,856	67,856	67,856	50,892	16,964	100.00%
Mitchell County				18,000	18,000	18,000	13,500	4,500	100.00%
Polk County				76,991	78,314	77,991	58,873	19,118	100.65%
Rutherford County				102,168	102,168	102,168	76,626	25,542	100.00%
Swain County				25,000	25,799	32,260	19,492	12,768	80.56%
Transylvania County				99,261	99,261	99,261	74,446	24,815	100.00%
Watauga County				171,195	171,195	171,194	128,396	42,799	100.00%
Wilkes County				264,200	266,718	266,810	199,419	67,391	99.66%
Yancey County				26,000	26,000	26,000	19,500	6,500	100.00%
Total County Funds				2,987,899	3,008,241	3,012,033	2,253,031	759,002	99.73%
LME Systems Admin. Funds (Cost Model)									
DMH/DD/SAS Administrative Funds (% basis)				2,441,587	2,441,587	-	-	-	-
DMH/DD/SAS Services Funding				64,720,453	62,587,966	56,144,467	40,336,966	15,807,501	95.79%
DMA Capitation Funding				304,657,129	307,814,900	317,256,176	238,684,422	78,571,754	100.31%
DMA Risk Reserve Funding				6,217,492	6,258,689	6,474,616	4,809,132	1,665,484	99.04%
All Other State/Federal Funds				101,000	80,586	17,000	15,945	1,055	125.06%
Total State and Federal Funds				378,137,661	379,183,708	379,892,259	283,846,465	96,045,794	102.66%
TOTAL REVENUE									
				404,157,381	386,645,460	423,065,018	288,504,108	134,560,910	90.93%
EXPENDITURES:									
System Management/Administration/Care Coordination				52,065,620	46,275,865	58,774,212	34,066,846	24,707,366	77.28%
LME Provided Services				4,042,644	2,850,572	2,997,722	2,412,334	585,388	107.30%
Provider Payments (State Funds)				335,399,045	324,388,145	347,863,781	245,133,014	102,730,767	93.96%
Provider Payments (Federal Funds)				7,853,268	6,677,173	8,581,767	7,142,892	1,438,875	110.98%
Provider Payments (County/Local)				3,235,764	3,016,429	3,284,486	2,360,272	924,214	95.81%
All Other				1,561,040	1,296,009	1,563,050	854,086	708,964	72.86%
TOTAL EXPENDITURES									
				404,157,381	384,504,193	423,065,018	291,969,444	131,095,574	92.02%
Net Income (from Operations and Risk Reserve)									
					2,141,267		(3,465,339)		
Beginning Unrestricted/Unassigned Fund Balance									
					67,730,176		8,031,041		
Balance in Restricted DMA Risk Reserve									
					24,877,639		29,686,771		
Current Estimated Unrestricted/Unassigned Fund Balance and percent of budgeted expenditures									
				1.99%	8,031,041	-2.11%	(8,917,698)	(See Note Below about FB)	

2. CURRENT CASH POSITION

Current Cash In Bank (Including Risk Reserve) 107,021,213

3. SERVICE EXCEPTIONS ( Provided Based on System Capability)

Services authorized but not billed (IBNR) 14,770,813

4. DETAIL ON BUDGETED FUND BALANCE

		Budgeted	Utilized to-Date	Year-Remaining Balance	% Utilized
Payments to Providers	FY1516 MOE unspent-alloc to FY1617	170,735	128,051	42,684	75.00%
Payments to Providers	Single Stream Replacement Funding	20,622,914	15,467,186	5,155,729	75.00%
Other Initiatives	C3@356 Urgent Care Funding	2,943,481	2,180,804	762,677	74.09%
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%



LME / MCO NAME:		VAYA HEALTH		FOR THE PERIOD ENDING:		March 31, 2017	
# of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====>				9			
Other Initiatives	FBC in Caldwell County	100,000	28,014	71,986	28.01%		
Other Initiatives	IDD Crisis Service Expansion	1,000,000	73,987	926,013	7.40%		
Other Initiatives	Integrated Collab Care Svc Initiatives	4,735,933	2,049,040	2,686,893	43.27%		
Other Initiatives	Admin Office - Relocation Fund	167,920	124,465	43,455	74.12%		
Other Initiatives	Technology Enabled Care and Expo	104,460	24,587	79,873	23.54%		
Other Initiatives	Youth Villages LifeSet Program	629,027	364,157	264,870	57.89%		
Other Initiatives	Mediation, Transcription & Other Legal	470,000	148,845	321,155	31.67%		
Other Initiatives	Equipment & Leasehold Improvements	807,338	171,350	635,988	21.22%		
Other Initiatives	TCLJ Legal Aid	450,000	300,000	150,000	66.67%		
Other Initiatives	Replacement Bridge Funding	192,467	144,350	48,117	75.00%		
Other Initiatives	Data Security Initiatives	322,890	200,881	122,009	62.21%		
Other Initiatives	Medicaid Reform Readiness	125,000	53,223	71,777	42.58%		
Other Initiatives	Community Engagement/Awareness	654,830	611,876	42,954	93.44%		
Other Initiatives	Peer Run Recovery Centers	77,400	48,195	29,205	62.27%		
Other Initiatives	MAHEC	358,960	207,826	151,134	57.90%		
Other Initiatives	Jail Diversion	65,000	0	65,000	0.00%		
Other Initiatives	Medication Assisted Tx for Opioid Users	250,000	156,250	93,750	62.50%		
Other Initiatives	Project Search	70,000	32,162	37,838	45.95%		
Other Initiatives	Substance Use Recovery Housing	200,000	102,359	97,641	51.18%		
Other Initiatives	Veteran's Program	225,000	500	224,500	0.22%		
Other Initiatives	Rebranding	1,389,500	371,668	1,017,832	26.75%		
Other Initiatives	WNC SU Alliance	125,000	75,974	49,026	60.78%		
Total Fund Balance Appropriated/Utilized to Date		36,867,355	23,075,249	13,792,106	62.69%		

\* 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
			4/28/2017		

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

##### VAYA HEALTH

For the period ending: March 31, 2017

ITEM	Explanation
<b>Revenues Less than 90%</b>	
Medicaid Pass Through Funds (70.3%)	Pass Through services not being used effective 12/31/16. Billing is direct between the Division and NCTracks.
Fund Balance Appropriated (0.00%)	Fund Balance Appropriation is budgeted - but no actual will be recorded on the financial statements.
Other Local (89.4%)	SPC Grants and Buncombe County funds have been less than expected and the IDD Council Grant is a new grant that we haven't started drawing down yet.
Swain County MOE (80.6%)	Swain County ABC funds are under the estimated Budget amount as of 3/31/2017.

<b>Expenditures Exceeding 110%</b>	
Provider Payments (Federal Funds) (111.0%)	In programs such as GERO and Housing - the Federal Portion is utilized first causing the overutilization as of 3/31/2017. (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 75% of the Annual Budgeted amount have been received - the remaining has been accrued and is considered a receivable at 3/31/2017.

If County MOE funds in excess of 75% of the Annual Budgeted amount have been received - the excess has been deferred and not reflected as income as of 3/31/2017.

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 higher 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 3/31/2017 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.