



JACKSON COUNTY
FINANCIAL REPORT

APRIL 30, 2016

SUBMITTED TO BOARD ON MAY 19, 2016



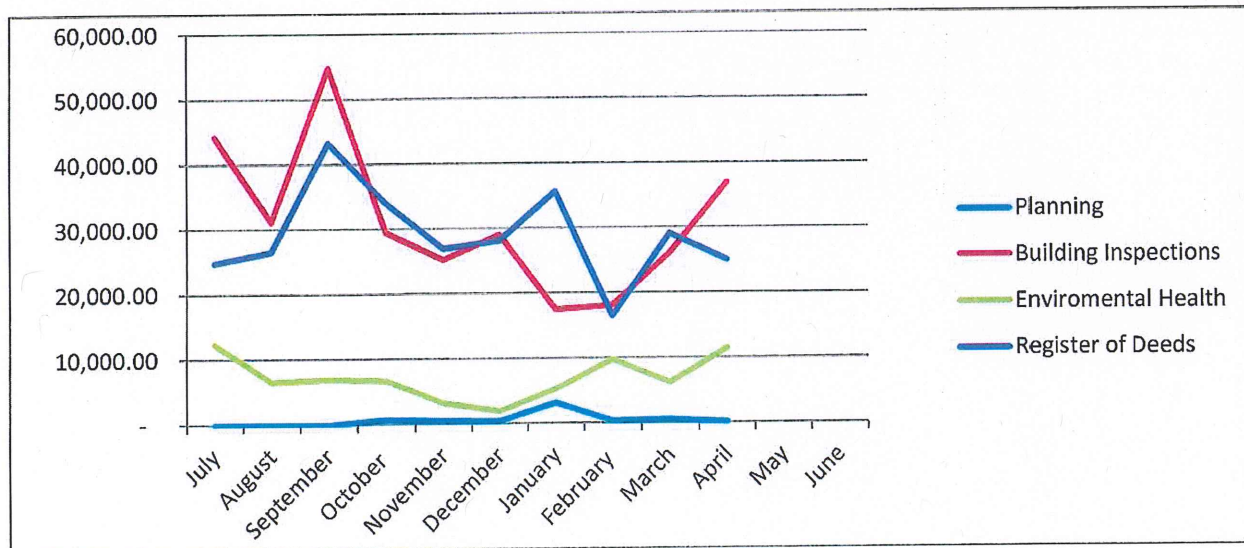
HIGHLIGHTS

APRIL 2016

- General Fund Revenues collected to date - \$49,056,410 - 83.46% of budget.
Average for year - 83.33% - over .13%
- General Fund Expenditures to date - \$44,893,813 - 78.02% of budget. Average
for year - 83.33% - under 5.31%
- Revenues are \$4,162,597 more than expenditures.
- Ad Valorem Tax collected - \$30,793,632 - 100.84% of budget.
 - Motor Vehicle Tax collected - \$595,883 - 79.39% of budget.
 - Prior Year Tax collected - \$857,593 - 68.61% of budget.
- Received sales and use tax distribution in the amount of \$699,121.82 for the
month of April 2016 (January sales). This amount is \$25,223.87 - 3.74% more
than the amount received in April 2015.
- Landfill Disposal Fees collected - \$1,749,029 - 97.17% of budget.
 - Prior year Landfill Disposal Fees collected - \$71,869 - 79.85% 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
Current Year Budget	\$ 10,000.00	\$ 360,000.00	\$ 100,000.00	\$ 350,000.00
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	3,230.00	17,510.00	5,320.00	35,671.00
February	430.00	18,123.00	9,800.00	16,516.00
March	580.00	26,089.00	6,250.00	29,143.50
April	230.00	36,936.00	11,470.00	25,068.00
May	-	-	-	-
June	-	-	-	-
Collected to date	\$ 6,200.00	\$ 312,591.00	\$ 70,683.33	\$ 290,406.00
Remaining Budget	\$ 3,800.00	\$ 47,409.00	\$ 29,316.67	\$ 59,594.00
Percentage Collected	62.00%	86.83%	70.68%	82.97%
Percentage for Year	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>
	-21.33%	3.50%	-12.65%	-0.36%



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		
1/21/2016	CB#49	Humane-ARF Matching Grant	5,000.00		
2/4/2016	CB#41	Jackson NIN	15,000.00		
2/4/2016	CB#42	Transfer to Clean Water	4,267.84		
3/18/2016	CB#65	Sheriff	981.00		
4/25/2016	CB#78	Veterans Travel	2,000.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 306,482.84	\$ -	
BALANCE GENERAL FUND CONTINGENCY:					\$ 5,847.16

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		
1/4/2016	CB#36	Adm, GIS, Planning-Adjustments	8,677.00	-	
2/5/2016	CB#39	Code Enforcement	10,765.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 23,399.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:					\$ 1,601.00

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		
2/5/2016	CB#40	Various Depts-Capital	182,695.00		
2/8/2016	CB#42	GIS-Server	11,707.00		
2/8/2016	CB#45	Various Depts-Capital	7,200.00		
2/19/2016	CB#56	Various Depts-Capital	82,991.00		
3/3/2016	CB#59	Various Depts-Capital	74,706.00		
3/3/2016	CB#61	Glenville CDC-Capital	15,000.00		
3/10/2016	CB#63	Various Depts-Capital	2,500.00		
3/17/2016	CB#64	Various Depts-Capital	22,331.00		
3/18/2016	CB#65	Sheriff-Capital	30,110.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 735,786.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:					\$ -

TOTAL CONTINGENCY BALANCE:					\$ 7,448.16

JACKSON COUNTY	
GENERAL FUND	
BALANCE SHEET	
4/30/2016	
ASSETS	
Cash-Petty	\$ 2,185.00
Cash-In Time Deposits	17,515,687.79
Cash-Wells Fargo	12,666,177.66
Taxes Receivable-Ad Valorem	2,883,892.00
Allowance for Doubtful Tax Rec.	(1,118,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	145,532.22
Accounts Receivable-Other	7,086.40
Notes Receivable	119,902.62
Due from Other Funds	25,047.60
TOTAL ASSETS:	\$ 32,247,511.29
LIABILITIES	
Accounts Payable	1,226.37
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	(21.50)
Debt Setoff in Advance	(855.60)
Due to Payroll Fund	-
Reserved for Taxes Receivable	(2,883,892.00)
Reserved for Uncollectible Taxes	1,118,000.00
Reserved for WC Audit	(47,585.00)
Erosion Control Ordinance Bond	(190,781.50)
Cell Tower Escrow	(21,799.43)
Deferred Revenue	(119,902.62)
Jail Commissary Account	(91,603.35)
Fuel Prepaid Expense	(32,915.81)
ROD Automation Payable	(107,303.87)
Taxes Collected in Advance	(15,568.65)
Fund Balance	(29,854,508.33)
TOTAL LIABILITIES & FUND BALANCE:	\$ (32,247,511.29)
TOTAL GENERAL FUND BALANCE SHEET	\$ (0.00)

JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING APRIL 30, 2016						
	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	\$ 30,536,348.00	\$ 261,172.77	\$ 30,793,632.10		\$ (257,284.10)	100.84%
Ad Valorem Tax-Prior Year	1,200,000.00	77,889.95	852,645.75		347,354.25	71.05%
Motor Vehicle Tax-Current Year	752,000.00	76,200.63	595,447.87		156,552.13	79.18%
Motor Vehicle Tax-Prior Year	50,000.00	518.84	4,947.82		45,052.18	9.90%
Sales and Use Tax	9,337,750.00	699,121.82	5,985,909.61		3,351,840.39	64.10%
Public Safety	786,296.00	35,571.68	194,519.16		591,776.84	24.74%
Code Enforcement	404,625.00	39,930.00	352,943.00		51,682.00	87.23%
Transportation	601,459.00	13,341.25	386,105.95		215,353.05	64.19%
Health	2,106,679.78	446,633.48	1,693,530.24		413,149.54	80.39%
Social Services	5,532,604.38	435,504.79	3,634,701.56		1,897,902.82	65.70%
Social Services-Indian	632,622.00	66,623.83	735,272.75		(102,650.75)	116.23%
Dept on Aging	286,643.00	22,491.42	230,532.88		56,110.12	80.43%
Recreation	640,060.00	48,867.50	383,995.65		256,064.35	59.99%
Register of Deeds	652,500.00	62,709.70	571,546.70		80,953.30	87.59%
Other General	5,257,392.48	199,141.36	2,640,679.36	-	2,616,721.43	50.23%
TOTAL REVENUES:	\$ 58,776,979.64	\$ 2,485,719.02	\$ 49,056,410.40	\$ -	\$ 9,720,577.55	83.46%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	304,199.00	11,515.50	249,368.56	-	54,830.44	81.98%
Administration	290,649.00	20,460.28	228,959.26	-	61,689.74	78.78%
Human Resources	146,358.00	7,171.84	111,774.27	-	34,583.73	76.37%
Finance	581,642.00	39,765.70	453,221.42	2,940.00	125,480.58	78.43%
Tax Collections	273,412.00	25,970.85	222,057.08	3,114.92	48,240.00	82.36%
Tax Administration	696,772.00	48,362.21	536,624.52	-	160,147.48	77.02%
GIS-Mapping	167,859.00	9,834.37	126,772.92	13,854.75	27,231.33	83.78%
Legal	365,000.00	71,712.57	225,522.88	-	139,477.12	61.79%
Court Facilities	67,722.00	3,954.23	40,860.52	9,882.00	16,979.48	74.93%
Elections	432,751.00	40,307.06	305,484.08	642.30	126,624.62	70.74%
Register of Deeds	452,147.00	32,177.93	359,296.09		92,850.91	79.46%
Central Services	210,164.00	8,941.53	145,697.24	21,990.00	42,476.76	79.79%
Computer & Information	660,523.00	34,001.29	437,008.32	13,637.34	209,877.34	68.23%
Public Works	4,301,981.80	421,057.96	3,418,161.97	172,900.35	710,919.48	83.47%
Professional Services	25,000.00	12,250.00	30,250.00	-	(5,250.00)	121.00%
TOTAL GENERAL GOVT	\$ 8,976,179.80	\$ 787,483.32	\$ 6,891,059.13	\$ 238,961.66	\$ 1,846,159.01	79.43%
PUBLIC SAFETY						
Sheriff	4,250,846.56	314,057.15	3,376,237.02	130,948.01	743,661.53	82.51%
Jail	2,074,619.00	148,231.62	1,556,678.83	255,428.88	262,511.29	87.35%
Sheriff Grants	112,500.00	836.44	66,226.19	16,677.94	29,595.87	73.69%
Emergency Management	1,024,227.00	59,664.20	785,665.41	16,050.18	222,511.41	78.28%
Fire	1,501,759.00	169,601.21	1,139,678.96		362,080.04	75.89%
Code Enforcement	1,274,941.29	121,896.18	1,002,219.53	690.73	272,031.03	78.66%
Amb/Rescue Squad	1,552,545.00	147,714.17	1,327,688.92	-	224,856.08	85.52%
TOTAL PUBLIC SAFETY	\$ 11,791,437.85	\$ 962,000.97	\$ 9,254,394.86	\$ 419,795.74	\$ 2,117,247.25	82.04%
TRANSPORTATION						
Administration	190,605.00	13,698.14	153,144.06	820.00	36,640.94	80.78%
Operating Expense	497,274.00	30,472.66	346,859.48	26,027.11	124,387.41	74.99%
Capital Outlay	7,777.00	-	1,486.13	-	6,290.87	19.11%
Elderly Disabilities Grant	245,727.00	3,236.02	37,431.76	1,275.00	207,020.24	15.75%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 972,383.00	\$ 47,406.82	\$ 569,921.43	\$ 28,122.11	\$ 374,339.46	61.50%
ENVIRONMENTAL PROTECTION						
Forestry	79,650.00	-	37,767.71	-	41,882.29	47.42%
TOTAL ENVIRON PROTECTION	\$ 79,650.00	\$ -	\$ 37,767.71	\$ -	\$ 41,882.29	47.42%

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	379,900.00	34,091.43	161,249.91	4,524.80	214,125.29	43.64%
Community Development	158,145.00	2,000.00	128,542.14	-	29,602.86	81.28%
Cooperative Extension	158,769.00	11,852.42	113,564.01	503.60	44,701.39	71.85%
Conservation	172,227.00	11,457.50	117,912.19	-	54,314.81	68.46%
TOTAL ECONOMIC & PHY DEV	\$ 869,041.00	\$ 59,401.35	\$ 521,268.25	\$ 5,028.40	\$ 342,744.35	60.56%
HUMAN SERVICES						
Health	4,753,929.78	316,675.98	3,410,233.14	150,214.30	1,189,927.96	74.89%
Well at Work	9,200.00	88.56	308.24	-	8,891.76	3.35%
Mental Health	130,117.00	-	99,346.75	-	30,770.25	76.35%
Social Services	7,499,966.51	531,670.49	5,482,463.17	-	2,017,503.34	73.10%
Indian Reservation	868,497.00	41,905.97	634,878.42	-	233,618.58	73.10%
Dept on Aging	602,933.00	48,781.81	479,011.05	3,831.78	120,090.17	80.08%
Emergency Food & Shelter	10,871.00	-	7,989.26	-	2,881.74	73.49%
Congregate & Home Del Meals	382,488.00	34,133.78	281,994.14	3,895.21	96,598.65	74.74%
Adult Day Care	111,878.00	7,906.21	87,988.89	-	23,889.11	78.65%
Senior Center	21,000.00	355.39	18,017.93	-	2,982.07	85.80%
Veterans	109,904.00	9,801.79	88,181.33	-	21,722.67	80.23%
Youth Services	160,699.00	14,263.63	111,535.79	-	49,163.21	69.41%
Senior Citizen Services	22,150.00	1,250.00	21,150.00	-	1,000.00	95.49%
Other Human Services	173,289.00	-	160,073.86	-	13,215.14	92.37%
TOTAL HUMAN SERVICES	\$ 14,856,922.29	\$ 1,006,833.61	\$ 10,883,171.97	\$ 157,941.29	\$ 3,815,809.03	74.32%
EDUCATION						
Public Schools	7,781,907.00	623,823.41	6,608,647.57	-	1,173,259.43	84.92%
Community College	3,560,680.00	260,835.42	2,740,947.10	-	819,732.90	76.98%
TOTAL EDUCATION	\$ 11,342,587.00	\$ 884,658.83	\$ 9,349,594.67	\$ -	\$ 1,992,992.33	82.43%
CULTURAL/RECREATION						
Library	1,185,868.08	175,912.27	970,582.18	8,000.00	207,285.90	82.52%
Recreation	1,008,580.00	84,417.22	708,549.85	66,251.31	233,778.84	76.82%
Swimming Pool	105,393.00	219.79	36,114.30	5,840.79	63,437.91	39.81%
Recreation Center	275,831.00	19,395.87	190,067.33	7,154.62	78,609.05	71.50%
Cashiers Recreation	273,735.00	21,590.19	191,509.50	3,235.21	78,990.29	71.14%
Cashiers Swimming Pool	52,592.62	1,558.94	27,491.18	9,583.96	15,517.48	70.49%
Cashiers Recreation Center	261,222.00	16,621.62	165,676.64	10,851.63	84,693.73	67.58%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 3,173,221.70	\$ 319,715.90	\$ 2,299,990.98	\$ 110,917.52	\$ 762,313.20	75.98%
TRANSFERS TO OTHER FUNDS	\$ 6,708,108.84	\$ 444,933.33	5,086,644.45	\$ -	\$ 1,621,464.39	75.83%
CONTINGENCY	\$ 7,448.16	\$ -	-	\$ -	\$ 7,448.16	0.00%
	\$ 7,448.16	\$ -	\$ -	\$ -	\$ 7,448.16	
TOTAL EXPENDITURES:	\$ 58,776,979.64	\$ 4,512,434.13	\$ 44,893,813.45	\$ 960,766.72	\$ 12,922,399.47	78.01%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (2,026,715.11)	\$ 4,162,596.95		\$ (3,201,821.92)	5.45%

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING APRIL 30, 2016										
				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
ASSETS										
Cash and investments	189,369.12	873,185.26	1,725,165.20	1,696,880.11	299,277.96	359,788.54	104,609.95	56,563.98	159,215.01	19,512.16
Accounts receivable	-	-			76.72	102.96	995.51	-	261.49	-
Due from other funds	-				-					
Due from contracts										
Notes receivable	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 189,369.12	\$ 873,185.26	\$ 1,725,165.20	\$ 1,696,880.11	\$ 299,354.68	\$ 359,891.50	\$ 105,605.46	\$ 56,563.98	\$ 159,476.50	\$ 19,512.16
LIABILITES AND FUND EQUITY										
Accounts payable	189,369.12	1,372,454.31		-	-	-	-	-		-
Due to other funds		-	-	-	-		-	-		
Deferred revenues	-					-				-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 189,369.12	\$ 1,372,454.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY										
Fund balance	-	-	1,725,165.20	1,696,880.11	299,354.68	359,891.50	105,605.46	56,563.98	159,476.50	19,512.16
TOTAL LIABILITIES AND FUND EQUITY	\$ 189,369.12	\$ 1,372,454.31	\$ 1,725,165.20	\$ 1,696,880.11	\$ 299,354.68	\$ 359,891.50	\$ 105,605.46	\$ 56,563.98	\$ 159,476.50	\$ 19,512.16

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING APRIL 30, 2016									
	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 42	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS									
Cash & Investments	868,688.37	593,952.14	175,644.13	1,616,750.08	3,602.22	36,818.40	10,245.43		
Accounts receivable	541.71	497,731.24	943.74		-		14.50		
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	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,012,415.15	\$ 6,169,359.31	\$ 247,613.96	\$ 1,616,750.08	\$ 3,602.22	\$ 36,818.40	\$ 10,259.93	\$ 90,561,230.71	\$ 44,826,348.90
LIABILITES AND FUND EQUITY									
Accounts payable	-	-	14,029.07		3,602.22	36,818.40	10,259.93		44,826,348.90
Contributions from Employees		13,180.64	8,094.34	1,616,750.08					
Retainage Payable		-							
Due to other funds	-	230.00	-						
Due to State of NC		-							
OPEB Liability		412,844.00	51,156.00						
Accured 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	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 143,726.78	\$ 4,658,045.88	\$ 73,279.41	\$ 1,616,750.08	\$ 3,602.22	\$ 36,818.40	\$ 10,259.93	\$ 90,561,230.71	\$ 44,826,348.90
FUND EQUITY									
Fund balance	868,688.37	1,511,313.43	174,334.55	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,012,415.15	\$ 6,169,359.31	\$ 247,613.96	\$ 1,616,750.08	\$ 3,602.22	\$ 36,818.40	\$ 10,259.93	\$ 90,561,230.71	\$ 44,826,348.90

JACKSON COUNTY									
VARIOUS FUNDS									
INCOME STATEMENTS									
FOR PERIOD ENDING APRIL 30, 2016									
	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	DEBT	ECONOMIC	SOLID	GREEN
	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	SERVICE	DEVELOPMENT	WASTE	ENERGY
	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 30	FUND 42	FUND 65	FUND 66
REVENUES									
Other taxes			363,603.51					1,820,898.12	
Restricted intergovernmental									
revenues		-	-	2,000.00				54,052.53	-
Sales and services				10,000.00			10,705.41	1,110,286.44	15,795.00
Investment earnings	486.98	-	-	324.64	-		486.98	18,885.23	
Lease Proceeds	-			-				-	
Transfers	-	934,371.00		100,000.00	333,333.00	3,040,479.45	-	-	178,461.00
Miscellaneous	-	-	-	2,000.00	-	-	-	-	419.97
TOTAL REVENUES:	\$ 486.98	\$ 934,371.00	\$ 363,603.51	\$ 114,324.64	\$ 333,333.00	\$ 3,040,479.45	\$ 11,192.39	\$ 3,004,122.32	\$ 194,675.97
EXPENDITURES									
General government	-	252,629.38			313,529.02				
Public safety	-		283,683.10						
Economic and physical dev	-			109,188.11			-		
Human services									
Debt Service:									
Principal retirement						2,446,154.90		234,600.63	
Interest and fees						594,324.55		51,430.32	
Enterprise operations	-	-	-	-	-	-	-	2,179,050.43	170,196.93
TOTAL EXPENDITURES	\$ -	\$ 252,629.38	\$ 283,683.10	\$ 109,188.11	\$ 313,529.02	\$ 3,040,479.45	\$ -	\$ 2,465,081.38	\$ 170,196.93
Revenues over (under)									
expenditures	\$ 486.98	\$ 681,741.62	\$ 79,920.41	\$ 5,136.53	\$ 19,803.98	\$ -	\$ 11,192.39	\$ 539,040.94	\$ 24,479.04

RECREATION CENTER CONSTRUCTION FUND 45				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Restricted intergovernmental revenues:				
State grant	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
Miscellaneous:				
Investment Earnings	41,947.14	41,947.14	-	41,947.14
Sale of real property	-	-	-	-
Total Revenues:	\$ 441,947.14	\$ 441,947.14	\$ -	\$ 441,947.14
Expenditures:				
Cultural and recreational:				
Jackson County Recreation Center				
Architect fee	\$ 82,520.61	\$ 82,520.61	\$ -	\$ 82,520.61
Furnishing and equipment	33,246.66	33,246.66	-	33,246.66
Construction	1,132,207.22	1,111,307.22	20,900.00	1,132,207.22
Contingency	-	-	-	-
Total Jackson County Recreation Center	\$ 1,247,974.49	\$ 1,227,074.49	\$ 20,900.00	\$ 1,247,974.49
Cashiers Recreation Center				
Architect fee	\$ 726,010.66	\$ 726,010.66	\$ -	\$ 726,010.66
Construction	4,245,337.05	4,245,337.05	-	4,245,337.05
Equipment	217,519.42	217,519.42	-	217,519.42
Site preparation	2,753,590.80	2,753,590.80	-	2,753,590.80
Landscaping Materials	29,277.07	29,277.07	-	29,277.07
Contingency	-	-	-	-
Total Cashiers Recreation Center	\$ 7,971,735.00	\$ 7,971,735.00	\$ -	\$ 7,971,735.00
Mark Watson Park				
Architect fee	\$ 30,204.64	\$ 30,204.64	-	\$ 30,204.64
Construction	308,625.20	308,625.20	-	308,625.20
Total Mark Watson Park	\$ 338,829.84	\$ 338,829.84	\$ -	\$ 338,829.84
Parks				
Andrews Park	\$ 69,344.60	\$ 62,941.37	\$ 6,403.23	\$ 69,344.60
Balsam Park	9,398.00	-	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	48,276.24	48,276.24	-	48,276.24
Savannah Park	47,895.97	-	41,775.98	41,775.98
Savannah/Greens Creek	120,067.08	120,067.08	-	120,067.08
Total Parks	\$ 746,139.42	\$ 682,442.22	\$ 57,577.21	\$ 740,019.43
Total Expenditures:	\$ 10,304,678.75	\$ 10,220,081.55	\$ 78,477.21	\$ 10,298,558.76
Revenues over (under) expenditures	\$ (9,862,731.61)	\$ (9,778,134.41)	\$ (78,477.21)	\$ (9,856,611.62)
Other financing sources:				
Operating transfers--in:				
Proceeds from lease	\$ 2,739,097.00	\$ 2,739,097.00	\$ -	\$ 2,739,097.00
General Fund	\$ 6,790,134.61	6,790,134.61	\$ -	\$ 6,790,134.61
CPR Fund	\$ 333,500.00	333,500.00	\$ -	\$ 333,500.00
	\$ 9,862,731.61	\$ 9,862,731.61	\$ -	\$ 9,862,731.61
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 84,597.20	\$ (78,477.21)	\$ 6,119.99
Fund Balance beginning of year, July 1			\$ 84,597.20	
Fund Balance end of year, June 30			\$ 6,119.99	

EMERGENCY MANAGEMENT CENTER FUND 46				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2016				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 180.00	\$ 140.68	\$ 118.41	\$ 259.09
Total Revenues:	<u>\$ 180.00</u>	<u>\$ 140.68</u>	<u>\$ 118.41</u>	<u>\$ 259.09</u>
Expenditures:				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	\$ 1,301,519.00	1,300,311.85	1,935.99	1,302,247.84
Construction Cost-Kings Mtn	\$ 75,000.00	-	23,940.26	23,940.26
Equipment	\$ 410,902.00	367,127.98	85,377.20	452,505.18
Site Acquisition	\$ 352,981.00	352,981.00	-	352,981.00
Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	<u>\$ 2,252,581.00</u>	<u>\$ 2,099,227.92</u>	<u>\$ 111,253.45</u>	<u>\$ 2,210,481.37</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,099,087.24)	\$ (111,135.04)	\$ (2,210,222.28)
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>\$ 153,313.76</u>	<u>\$ (111,135.04)</u>	<u>\$ 42,178.72</u>
Fund Balance beginning of year, July 1				
			\$ 153,313.76	
Fund Balance end of year, June 30				
			<u>\$ 42,178.72</u>	

GREENWAY PROJECT FUND 47				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2016				
			ACTUAL	
	Project	Prior	Current	Total To
	Authorization	Years	Year	Date
Revenues:				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	\$ 212,000.00		\$ 159,000.00	
PARTF Grant	\$ 435,000.00	\$ 196,032.10	\$ 195,400.00	\$ 391,432.10
Total Revenues:	\$ 647,000.00	\$ 196,032.10	\$ 354,400.00	\$ 391,432.10
Expenditures:				
Engineering-Const Mgt	\$ 7,000.00	\$ -	\$ -	\$ -
Engineering Fees	\$ 65,000.00	\$ 45,857.00	\$ 25,729.50	\$ 71,586.50
Construction Cost-Trails	\$ 393,613.00	\$ 335,547.02	\$ 3,371.00	\$ 338,918.02
Construction Cost-Pedestrian Bridge	\$ 298,000.00	\$ 29,800.00	\$ 274,200.00	\$ 304,000.00
Construction Cost-Bridge Installation	\$ 1,119,700.00	\$ -	\$ 664,491.94	\$ 664,491.94
Construction-Utility Relocation	\$ 46,000.00	\$ -	\$ 48,738.78	\$ 48,738.78
Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 1,929,313.00	\$ 411,204.02	\$ 1,016,531.22	\$ 1,427,735.24
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (215,171.92)	\$ (662,131.22)	\$ (1,036,303.14)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	\$ 1,282,313.00	\$ 600,000.00	\$ 682,313.00	\$ 1,282,313.00
Total Other financing sources:	\$1,282,313.00	\$ 600,000.00	\$ 682,313.00	\$ 1,282,313.00
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 384,828.08	\$ 20,181.78	\$ 246,009.86
Fund Balance beginning of year, July 1			\$ 384,828.08	
Fund Balance end of year, June 30			\$ 405,009.86	