



JACKSON COUNTY  
FINANCIAL REPORT  
OCTOBER 31, 2020

SUBMITTED TO BOARD ON NOVEMBER 17, 2020



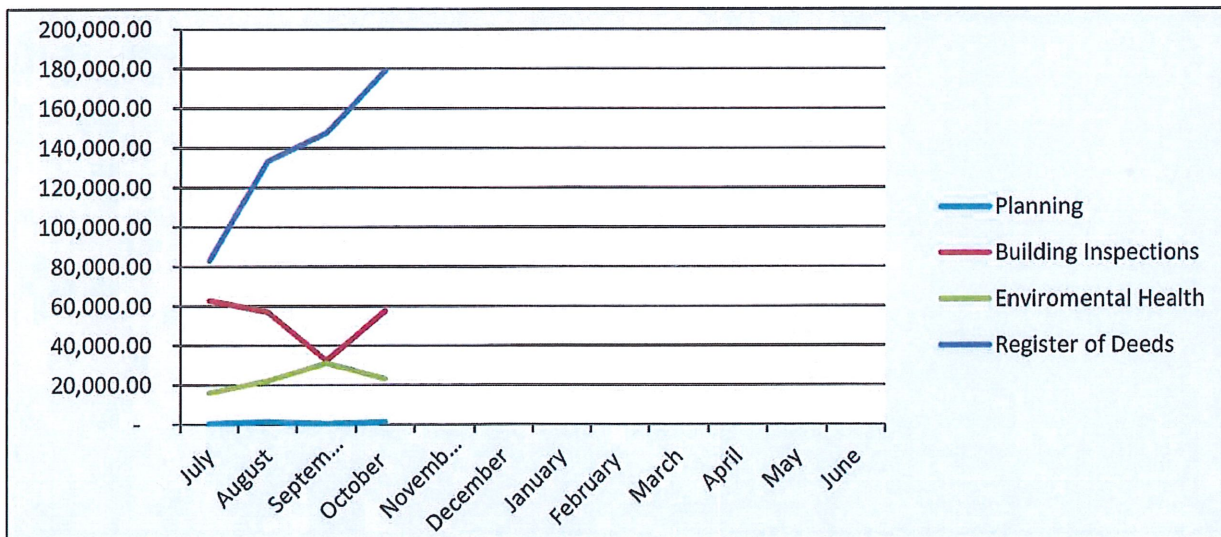
## HIGHLIGHTS

### OCTOBER 2020

- General Fund Revenues collected to date - \$22,438,837 - 32.57% of budget. Average for year - 33.33% - under 0.76%
- General Fund Expenditures to date - \$22,184,049 - 33.14% of budget. Average for year - 33.33% - under 0.19%
- Revenues are \$254,788 more than expenditures.
- Ad Valorem Tax collected - \$15,196,648 - 43.47% of budget.
  - Motor Vehicle Tax collected - \$427,771 - 29.47% of budget.
  - Prior Year Tax collected - \$305,098 - 33.88% of budget.
- Received sales and use tax distribution in the amount of \$1,549,589 for the month of October 2020 (July sales). This amount is \$223,511 - 16.86% more than the amount received in October 2019. Article 46 distribution was \$175,696.
- Landfill Disposal Fees collected - \$673,737 - 35.69% of budget.
- Prior year Landfill Disposal Fees collected - \$24,511 - 40.85% of budget.
- Vaya Health's 1st Quarter Finance Report for fiscal year 2020-2021 is attached. Total revenues of \$115,181,500 and total expenditures of \$104,397,359, with a net income of \$9,626,880. The operating cash available is \$66,751,310. The spendable cash is \$7,142,627.

## FY 2020-2021 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>	\$ 15,000.00	\$ 550,000.00	\$ 125,000.00	\$ 550,000.00
July	320.00	62,754.00	15,985.00	83,015.50
August	1,300.00	57,000.00	22,160.00	133,313.50
September	310.00	32,239.00	31,040.00	147,717.00
October	1,100.00	57,446.00	23,195.00	179,248.00
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	\$ 3,030.00	\$ 209,439.00	\$ 92,380.00	\$ 543,294.00
<b>Remaining Budget</b>	\$ 11,970.00	\$ 340,561.00	\$ 32,620.00	\$ 6,706.00
Percentage Collected	20.20%	38.08%	73.90%	98.78%
Percentage for Year	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>
	-13.13%	4.75%	40.57%	65.45%



**GENERAL FUND CONTINGENCY  
FY 2020-2021**

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

**APPROVED BUDGET:** \$ 140,034.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
8/21/2020 CB#3 Board Room Technology Upgrades	9,844.00	
10/20/2020 CB#10 Public Safety Payroll		1,133,581.00
10/20/2020 CB#10 Transfer to Dillsboro Complex Fund	224,326.00	

<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<u>\$ 234,170.00</u>	<u>\$ 1,133,581.00</u>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>			<u>\$ 1,039,445.00</u>

**CONTINGENCY-SALARY ADJUSTMENTS/INTERNS  
11-9900-000-01**

**APPROVED BUDGET:** \$ 25,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
8/20/2020 CB#2 Interns-Adm, GIS	7,872.00	

<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<u>\$ 7,872.00</u>	<u>\$ -</u>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>			<u>\$ 17,128.00</u>

**CONTINGENCY-CAPITAL  
11-9900-000-02**

**APPROVED BUDGET:** \$ 864,874.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
8/21/2020 CB#3 Sheriff Cars; Rec,Election,DSS Capital	122,396.00	

<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<u>\$ 122,396.00</u>	<u>\$ -</u>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>			<u>\$ 742,478.00</u>

**CONTINGENCY-SALARY ELECTIONS  
11-9900-000-03**

**APPROVED BUDGET:** \$ -

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
10/16/2020 CB#12 Salary Expense	-	15,425.00

<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<u>\$ -</u>	<u>\$ 15,425.00</u>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>			<u>\$ 15,425.00</u>

<b>ORIGINAL APPROPRIATION: \$1,029,908</b>	<b>TOTAL CONTINGENCY BALANCE: <u>\$ 1,814,476.00</u></b>
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**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
10/31/2020**

**ASSETS**

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	17,780,569.33
Cash-Wells Fargo	6,485,995.36
Taxes Receivable-Ad Valorem	2,009,965.00
Allowance for Doubtful Tax Rec.	(942,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	328,804.71
Accounts Receivable-Other	6,944.30
Due from Other Funds	<u>175,000.00</u>

**TOTAL ASSETS: \$ 25,847,708.70**

**LIABILITIES**

Accounts Payable	(1,164.56)
Accrued Salaries Payable	-
NCVTS Refunds Payable	(500.86)
Echeck Charges Payable	-
Due to Other Funds	-
Taxes Collected in Advance	-
Reserve for WC	(22,982.00)
Earnest Money Payable	(5,083.00)
Reserved for Taxes Receivable	(2,009,965.00)
Reserved for Uncollectible Taxes	942,000.00
Erosion Control Ordinance Bond	(250,134.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(1,813.16)
Fuel Prepaid Expense	(50,304.78)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(24,318,657.56)</u>

**TOTAL LIABILITIES & FUND BALANCE: \$ (25,847,708.70)**

**TOTAL GENERAL FUND BALANCE SHEET \$ (0.00)**

JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING OCTOBER 31, 2020						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	34,956,715.00	2,561,028.50	15,196,647.75		19,760,067.25	43.47%
Ad Valorem Tax-Prior Year	900,000.00	53,045.44	305,002.38		594,997.62	33.89%
Motor Vehicle Tax-Current Year	1,451,705.00	133,800.98	427,770.86		1,023,934.14	29.47%
Motor Vehicle Tax-Prior Year	500.00	-	83.56		416.44	16.71%
Sales and Use Tax	13,973,015.00	1,549,589.07	1,549,589.07		12,423,425.93	11.09%
Public Safety	2,933,206.34	85,464.21	1,422,151.85		1,511,054.49	48.48%
Code Enforcement	631,550.00	63,993.00	230,371.00	275.00	401,454.00	36.48%
Transportation	845,739.00	3,897.40	13,338.73		832,400.27	1.58%
Health	2,350,990.00	238,707.23	671,573.22		1,679,416.78	28.57%
Social Services	4,088,200.00	208,663.67	984,925.52		3,103,274.48	24.09%
Social Services-Indian	291,329.00	25,676.78	126,376.76		164,952.24	43.38%
Dept on Aging	306,509.00	35,004.34	117,881.19		188,627.81	38.46%
Recreation	714,775.00	11,681.00	71,995.90		642,779.10	10.07%
Register of Deeds	997,300.00	232,186.30	695,309.75		301,990.25	69.72%
ABC Board Revenues	356,500.00	171,184.85	165,418.73		191,081.27	46.40%
Other General	4,086,226.34	245,371.52	460,400.94	-	3,625,825.40	11.27%
<b>TOTAL REVENUES:</b>	<b>\$ 68,884,259.68</b>	<b>\$ 5,619,294.29</b>	<b>\$ 22,438,837.21</b>	<b>\$ 275.00</b>	<b>\$ 46,445,697.47</b>	<b>32.57%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	344,475.00	18,777.64	149,793.85	11,418.04	183,263.11	46.80%
Administration	345,514.00	38,722.94	109,518.27		235,995.73	31.70%
Human Resources	198,785.00	33,832.78	67,028.30	1,386.00	130,370.70	34.42%
Finance	743,637.00	76,078.48	263,090.57		480,546.43	35.38%
Tax Collections	330,392.00	32,341.26	112,056.97		218,335.03	33.92%
Tax Administration	814,967.00	74,111.86	255,445.05		559,521.95	31.34%
GIS-Mapping	162,696.00	18,464.41	52,570.58	200.00	109,925.42	32.44%
Legal	243,875.00	23,872.52	97,399.86		146,475.14	39.94%
Court Facilities	55,340.00	1,450.00	10,915.33	749.00	43,675.67	21.08%
Elections	530,099.00	167,685.44	301,749.53	5,689.61	222,659.86	58.00%
Register of Deeds	495,094.00	40,657.22	143,915.82		351,178.18	29.07%
Central Services	187,000.00	7,285.49	40,461.87		146,538.13	21.64%
Computer & Information	697,463.00	48,111.78	342,301.46		355,161.54	49.08%
Public Works	4,926,616.00	534,683.36	1,610,249.28	157,041.19	3,159,325.53	35.87%
Professional Services	45,000.00	-	22,450.00	-	22,550.00	49.89%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 10,120,953.00</b>	<b>\$ 1,116,075.18</b>	<b>\$ 3,578,946.74</b>	<b>\$ 176,483.84</b>	<b>\$ 6,365,522.42</b>	<b>37.11%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	5,553,639.89	526,575.56	2,136,150.10	32,159.51	3,385,330.28	39.04%
Jail	2,306,272.00	234,001.14	775,078.91		1,531,193.09	33.61%
Sheriff Grants-Covid	21,970.34	-	-	21,416.60	553.74	97.48%
Sheriff Grants	333,055.00	836.81	8,986.50	28,861.71	295,206.79	11.36%
Emergency Management	1,181,585.00	118,290.10	465,612.92	10,814.62	705,157.46	40.32%
Fire	1,555,470.00	210,370.79	594,379.77		961,090.23	38.21%
Code Enforcement	1,529,281.04	175,004.21	522,084.94	847.07	1,006,349.03	34.19%
Amb/Rescue Squad	3,012,780.00	256,001.15	1,019,666.79	-	1,993,113.21	33.84%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 15,494,053.27</b>	<b>\$ 1,521,079.76</b>	<b>\$ 5,521,959.93</b>	<b>\$ 94,099.51</b>	<b>\$ 9,877,993.83</b>	<b>36.25%</b>
<b>TRANSPORTATION</b>						
Administration	207,650.00	32,204.41	68,975.15	1,058.00	137,616.85	33.73%
Operating Expense	554,074.00	35,390.22	184,606.64	44,257.62	325,209.74	41.31%
Capital Outlay	281,295.00	-	-		281,295.00	0.00%
Elderly Disabilities Grant	175,000.00	-	-		175,000.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,249,019.00</b>	<b>\$ 67,594.63</b>	<b>\$ 284,581.79</b>	<b>\$ 45,315.62</b>	<b>\$ 919,121.59</b>	<b>26.41%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	85,408.00	3,486.69	10,066.60	-	75,341.40	11.79%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 85,408.00</b>	<b>\$ 3,486.69</b>	<b>\$ 10,066.60</b>	<b>\$ -</b>	<b>\$ 75,341.40</b>	<b>11.79%</b>



	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	347,610.00	42,583.94	117,212.12		230,397.88	33.72%
Community Development	202,369.00	650.00	110,029.50		92,339.50	54.37%
Cooperative Extension	216,580.00	19,519.80	44,917.58		171,662.42	20.74%
Conservation	191,558.00	18,242.43	55,941.63	-	135,616.37	29.20%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 958,117.00</b>	<b>\$ 80,996.17</b>	<b>\$ 328,100.83</b>	<b>\$ -</b>	<b>\$ 630,016.17</b>	<b>34.24%</b>
<b>HUMAN SERVICES</b>						
Health	5,460,351.00	563,096.47	1,784,682.46	59,406.26	3,616,262.28	33.77%
Well at Work	4,400.00	-	-		4,400.00	0.00%
Mental Health	128,575.00	-	5,494.00		123,081.00	4.27%
Social Services	7,216,637.00	654,184.35	2,153,006.85	14,236.33	5,049,393.82	30.03%
Indian Reservation	291,329.00	22,523.29	87,748.58		203,580.42	30.12%
Dept on Aging	740,624.00	95,064.10	241,941.14	14,854.44	483,828.42	34.67%
Emergency Food & Shelter	11,871.00	-	-		11,871.00	0.00%
Congregate & Home Del Meals	449,118.00	49,598.67	156,538.74		292,579.26	34.85%
Adult Day Care	127,897.00	10,271.07	29,571.68		98,325.32	23.12%
Senior Center	22,500.00	302.94	3,489.06	1,816.52	17,194.42	23.58%
Veterans	126,823.00	13,585.56	36,980.28		89,842.72	29.16%
Youth Services	183,627.00	13,506.00	45,303.00		138,324.00	24.67%
Senior Citizen Services	32,947.00	-	15,000.00		17,947.00	45.53%
Other Human Services	327,979.00	44,956.25	168,912.50	-	159,066.50	51.50%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 15,124,678.00</b>	<b>\$ 1,467,088.70</b>	<b>\$ 4,728,668.29</b>	<b>\$ 90,313.55</b>	<b>\$ 10,305,696.16</b>	<b>31.86%</b>
<b>EDUCATION</b>						
Public Schools	9,264,641.00	918,014.87	3,154,289.34	172,136.25	5,938,215.41	35.90%
Community College	3,049,604.00	183,400.00	804,850.00	-	2,244,754.00	26.39%
<b>TOTAL EDUCATION</b>	<b>\$ 12,314,245.00</b>	<b>\$ 1,101,414.87</b>	<b>\$ 3,959,139.34</b>	<b>\$ 172,136.25</b>	<b>\$ 8,182,969.41</b>	<b>33.55%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,255,908.00	196,640.86	403,147.02	8,000.00	844,760.98	32.74%
Recreation	1,190,362.41	97,294.99	353,548.07	31,017.05	805,797.29	32.31%
Swimming Pool	82,180.00	398.36	31,778.78	4,520.32	45,880.90	44.17%
Recreation Center	383,805.00	23,859.32	71,730.95	1,316.05	310,758.00	19.03%
Cashiers Recreation	395,015.00	29,741.76	90,641.48	552.12	303,821.40	23.09%
Cashiers Swimming Pool	42,373.00	-	12,435.06		29,937.94	29.35%
Cashiers Recreation Center	357,941.00	20,253.67	71,472.78	17,342.40	269,125.82	24.81%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,717,584.41</b>	<b>\$ 368,188.96</b>	<b>\$ 1,034,754.14</b>	<b>\$ 62,747.94</b>	<b>\$ 2,620,082.33</b>	<b>29.52%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 8,005,726.00</b>	<b>\$ 175,695.89</b>	<b>2,737,830.91</b>	<b>\$ -</b>	<b>\$ 5,267,895.09</b>	<b>34.20%</b>
<b>CONTINGENCY</b>	<b>\$ 1,814,476.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,814,476.00</b>	<b>0.00%</b>
	<b>\$ 1,814,476.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,814,476.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 68,884,259.68</b>	<b>\$ 5,901,620.85</b>	<b>\$ 22,184,048.57</b>	<b>\$ 641,096.71</b>	<b>\$ 46,059,114.40</b>	<b>33.14%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ (282,326.56)</b>	<b>\$ 254,788.64</b>	<b>\$ (640,821.71)</b>	<b>\$ 386,583.07</b>	<b>-0.56%</b>

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING OCTOBER 31, 2020											
			SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	PAYROLL	SELF-INS	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	ENFORCEMENT	PRESERVATION
	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 27	FUND 28
<b>ASSETS</b>											
Cash and investments	627,517.99	1,998,456.90	988,657.90	4,169,755.41	1,266,299.59	320,051.57	250,665.05	1,044,442.72	532,424.36	57,302.07	1,346,688.81
Accounts receivable		-			18,123.18	10,706.04	470.41	2,297.38	524.02	2,567.02	14,595.88
Due from other funds	-		-		-		-	-			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 627,517.99</b>	<b>\$ 1,998,456.90</b>	<b>\$ 988,657.90</b>	<b>\$ 4,169,755.41</b>	<b>\$ 1,284,422.77</b>	<b>\$ 330,757.61</b>	<b>\$ 251,135.46</b>	<b>\$ 1,046,740.10</b>	<b>\$ 532,948.38</b>	<b>\$ 59,869.09</b>	<b>\$ 1,361,284.69</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	627,517.99	-			-	-	-	(2,388.55)	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 627,517.99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,388.55)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	-	1,998,456.90	988,657.90	4,169,755.41	1,284,422.77	330,757.61	251,135.46	1,049,128.65	532,948.38	59,869.09	1,361,284.69
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 627,517.99</b>	<b>\$ 1,998,456.90</b>	<b>\$ 988,657.90</b>	<b>\$ 4,169,755.41</b>	<b>\$ 1,284,422.77</b>	<b>\$ 330,757.61</b>	<b>\$ 251,135.46</b>	<b>\$ 1,046,740.10</b>	<b>\$ 532,948.38</b>	<b>\$ 59,869.09</b>	<b>\$ 1,361,284.69</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING OCTOBER 31, 2020											
	CLEAN WATER	ECONOMIC	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	REVOLVING LOAN	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 41	FUND 42	FUND 64	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
<b>ASSETS</b>											
Cash & Investments	1,842.49	658,322.28	497,723.42	1,901.44	330,856.79	2,321,514.78	23,108.26	193,667.20	8,375.04		
Accounts receivable	-		-	385,324.11	2,001.06		-		20.37		
Due from other funds					-						
Deferred Outflows-OPEB				133,196.00	50,314.00						
Land/Equipment less depreciation			1,071,195.52	4,180,554.01	43,032.09					100,650,703.87	
Amt for Retirement-Long term debt											29,517,774.18
Net reserved assets											
Notes receivable	-	13,451.50	43,456.28	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,842.49</b>	<b>\$ 671,773.78</b>	<b>\$ 1,612,375.22</b>	<b>\$ 4,700,975.56</b>	<b>\$ 426,203.94</b>	<b>\$ 2,321,514.78</b>	<b>\$ 23,108.26</b>	<b>\$ 193,667.20</b>	<b>\$ 8,395.41</b>	<b>\$ 100,650,703.87</b>	<b>\$ 29,517,774.18</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,187.07		23,108.26	193,667.20	-		29,517,774.18
Contributions from Employees				22,387.42	17,740.73	2,321,514.78					
Retainage Payable				-							
Due to other funds	-	-		175,000.00							
Taxes Collected in Advance				77.00							
Debt Setoff in Advance											
OPEB Liability				759,103.00	286,743.00						
Net Pension Liability-LGERS				84,511.00	31,923.00						
Deferred Inflows				96,932.00	39,947.00						
Accrued Interest Payable	-	-		13,277.28							
Debt-Current and Non-current				1,055,702.18							
Investment in Fixed Assets				-						100,650,703.87	
Contributed Capital				13,117.89							
Deferred revenues	-	13,451.50		-							
Accrued landfill closure & post-cl	-	-	-	1,546,619.75	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 13,451.50</b>	<b>\$ -</b>	<b>\$ 3,766,727.52</b>	<b>\$ 389,540.80</b>	<b>\$ 2,321,514.78</b>	<b>\$ 23,108.26</b>	<b>\$ 193,667.20</b>	<b>\$ -</b>	<b>\$ 100,650,703.87</b>	<b>\$ 29,517,774.18</b>
<b>FUND EQUITY</b>											
Fund balance	1,842.49	658,322.28	1,612,375.22	934,248.04	36,663.14	-	-	-	8,395.41	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,842.49</b>	<b>\$ 671,773.78</b>	<b>\$ 1,612,375.22</b>	<b>\$ 4,700,975.56</b>	<b>\$ 426,203.94</b>	<b>\$ 2,321,514.78</b>	<b>\$ 23,108.26</b>	<b>\$ 193,667.20</b>	<b>\$ 8,395.41</b>	<b>\$ 100,650,703.87</b>	<b>\$ 29,517,774.18</b>

JACKSON COUNTY												
VARIOUS FUNDS												
INCOME STATEMENTS												
FOR PERIOD ENDING OCTOBER 31, 2020												
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
<b>REVENUES</b>												
Other taxes				102,717.18		653,745.88					698,247.88	
Restricted intergovernmental revenues	-		-	-	-	15,000.00					280.00	-
Sales and services						1,006.00			1,666.66	41,869.82	574,827.31	1,680.00
Investment earnings	-	738.22	-	-	49.16	46.09	-		163.91		4,553.68	
Lease Proceeds		-									-	
Transfers	175,695.89	1,000,000.00	-		100,000.00		350,500.00	1,215,693.35	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	100.00
<b>TOTAL REVENUES:</b>	<b>\$ 175,695.89</b>	<b>\$ 1,000,738.22</b>	<b>\$ -</b>	<b>\$ 102,717.18</b>	<b>\$ 100,049.16</b>	<b>\$ 669,797.97</b>	<b>\$ 350,500.00</b>	<b>\$ 1,215,693.35</b>	<b>\$ 1,830.57</b>	<b>\$ 41,869.82</b>	<b>\$ 1,277,908.87</b>	<b>\$ 216,780.00</b>
<b>EXPENDITURES</b>												
General government	430,975.00	-	14,267.80				1,539,831.12					
Public safety		-		182,973.09								
Economic and physical dev		-			48,462.15	307,885.16			-			
Human services		-										
Debt Service:												
Principal retirement								926,514.86		-	117,300.31	
Interest and fees								289,178.49		-	12,510.08	
Enterprise operations	-	-	-	-	-	-	-	-	-	203.49	1,353,010.26	75,245.63
<b>TOTAL EXPENDITURES</b>	<b>\$ 430,975.00</b>	<b>\$ -</b>	<b>\$ 14,267.80</b>	<b>\$ 182,973.09</b>	<b>\$ 48,462.15</b>	<b>\$ 307,885.16</b>	<b>\$ 1,539,831.12</b>	<b>\$ 1,215,693.35</b>	<b>\$ -</b>	<b>\$ 203.49</b>	<b>\$ 1,482,820.65</b>	<b>\$ 75,245.63</b>
Revenues over (under) expenditures	<b>\$ (255,279.11)</b>	<b>\$ 1,000,738.22</b>	<b>\$ (14,267.80)</b>	<b>\$ (80,255.91)</b>	<b>\$ 51,587.01</b>	<b>\$ 361,912.81</b>	<b>\$ (1,189,331.12)</b>	<b>\$ -</b>	<b>\$ 1,830.57</b>	<b>\$ 41,666.33</b>	<b>\$ (204,911.78)</b>	<b>\$ 141,534.37</b>



**HEALTH DEPARTMENT PROJECT FUND 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2020

	ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Project Balance
<b>Revenues:</b>					
Insurance Settlements	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -
Investment Earnings	<u>70,000.00</u>	<u>67,441.74</u>	<u>459.52</u>	<u>67,901.26</u>	<u>\$ 2,098.74</u>
<b>Total Revenues:</b>	<u>\$ 85,000.00</u>	<u>\$ 67,441.74</u>	<u>\$ 15,459.52</u>	<u>\$ 82,901.26</u>	<u>\$ 2,098.74</u>
<b>Expenditures:</b>					
Architect Fees	\$ 488,128.00	\$ 473,671.23	\$ -	\$ 473,671.23	\$ 14,456.77
Engineering Costs	26,225.00	17,795.00	863.00	18,658.00	7,567.00
Construction	6,386,600.00	5,090,325.00	900,507.71	5,990,832.71	395,767.29
Technology and Security	306,365.00	1,984.60	125,987.33	127,971.93	178,393.07
Furnishing and Fixtures	500,000.00	-	317,719.96	317,719.96	182,280.04
Displacement Expenses	242,094.00	215,172.19	40,740.68	255,912.87	(13,818.87)
Contingency	<u>285,080.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,080.00</u>
<b>Total Expenditures:</b>	<u>\$ 8,234,492.00</u>	<u>\$ 5,798,948.02</u>	<u>\$ 1,385,818.68</u>	<u>\$ 7,184,766.70</u>	<u>\$1,049,725.30</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (5,731,506.28)	\$ (1,370,359.16)	\$ (7,101,865.44)	
<b>Other financing sources:</b>					
Operating transfers--in:					
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00	\$ -
General Fund	<u>\$ 7,800,000.00</u>	<u>\$ 7,600,000.00</u>	<u>\$ -</u>	<u>\$ 7,600,000.00</u>	<u>\$ 200,000.00</u>
Total Other financing sources:	\$ 8,149,492.00	\$ 7,949,492.00	\$ -	\$ 7,949,492.00	\$ 200,000.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,217,985.72</u>	<u>\$ (1,370,359.16)</u>	<u>\$ 847,626.56</u>	
Fund Balance beginning of year, July 1			<u>\$ 2,217,985.72</u>		
Fund Balance end of year, June 30			<u>\$ 847,626.56</u>		

**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2020

	<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	\$ -	\$ -	\$ -	\$ -
<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	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	1,345,684.00	1,234,209.14	-	1,234,209.14
Site Acquisition	408,625.00	408,624.55	-	408,624.55
Furnishings	141,980.00	131,994.90	-	131,994.90
Contingency	106,711.00	-	-	-
<b>Total Skyland Services Center</b>	<u>\$ 2,075,000.00</u>	<u>\$ 1,835,793.83</u>	<u>\$ -</u>	<u>\$ 1,835,793.83</u>
<b>Cashiers Code Enforcment</b>				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 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>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
<b>Total Expenditures:</b>	<u>\$ 2,293,505.29</u>	<u>\$ 2,054,299.12</u>	<u>\$ -</u>	<u>\$ 2,054,299.12</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (2,054,299.12)	\$ -	\$ (2,054,299.12)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve Fund	\$ 2,287,000.00	\$ 2,075,000.00	\$ -	\$ 2,075,000.00
General Fund	6,505.29	-	-	-
<b>Total Other financing sources:</b>	<u>\$2,293,505.29</u>	<u>\$ 2,075,000.00</u>	<u>\$ -</u>	<u>\$ 2,075,000.00</u>
<b>Closed Out Projects</b>	<u>\$ -</u>	<u>\$ 223,254.00</u>	<u>\$ -</u>	<u>\$ 223,254.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 243,954.88</u>	<u>\$ -</u>	<u>\$ 243,954.88</u>
Fund Balance beginning of year, July 1			<u>\$ 243,954.88</u>	
Fund Balance end of year, June 30			<u>\$ 243,954.88</u>	



**DILLSBORO COMPLEX PROJECT FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2020

	<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	-	-	-	-
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Architect and Civil Engineering	\$ 436,775.00	191,925.40	\$ -	\$ 191,925.40
Engineering and Permitting	40,000.00	650.00	805.00	1,455.00
Construction	4,195,012.00	-	238.80	238.80
Furnishing and Fixtures	346,643.00	-	-	-
Contingency	595,896.00	-	-	-
<b>Total Expenditures:</b>	<u>\$ 5,614,326.00</u>	<u>\$ 192,575.40</u>	<u>\$ 1,043.80</u>	<u>\$ 193,619.20</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (192,575.40)	\$ (1,043.80)	\$ (193,619.20)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ 1,000,000.00	\$ -	\$ 1,000,000.00
General Fund	224,326.00	-	-	-
<b>Total Other financing sources:</b>	<u>\$ 5,614,326.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ -</u>	<u>\$ 1,000,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 807,424.60</u>	<u>\$ (1,043.80)</u>	<u>\$ 806,380.80</u>
Fund Balance beginning of year, July 1			<u>\$ 807,424.60</u>	
Fund Balance end of year, June 30			<u>\$ 806,380.80</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2020

	<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	<u>435,000.00</u>	<u>435,000.00</u>	<u>-</u>	<u>435,000.00</u>
<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	82,663.00	-	82,663.00
Construction Cost-Trails	369,208.00	350,705.79	-	350,705.79
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 1,937,063.00</u>	<u>\$ 1,796,588.82</u>	<u>\$ -</u>	<u>\$ 1,796,588.82</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,141,846.60)	\$ -	\$ (1,141,846.60)
<b>Other financing sources:</b>				
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:	<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 140,466.40</u>	<u>\$ -</u>	<u>\$ 140,466.40</u>
Fund Balance beginning of year, July 1			<u>\$ 140,466.40</u>	
Fund Balance end of year, June 30			<u>\$ 140,466.40</u>	

**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2020

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Economic Development Adm Grant	\$ 2,015,395.00	\$ -	\$ -	\$ -
SCC Local	-	-	-	-
Connect NC Bonds	5,445,597.00	5,445,597.00	-	5,445,597.00
Investment Earnings	5,000.00	14,272.66	790.31	15,062.97
Loan Proceeds	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>-</u>	<u>10,000,000.00</u>
<b>Total Revenues:</b>	<u>\$ 17,465,992.00</u>	<u>\$ 15,459,869.66</u>	<u>\$ 790.31</u>	<u>\$ 15,460,659.97</u>
<b>Expenditures:</b>				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,373,380.40	\$ 67,589.10	\$ 1,440,969.50
Engineering Costs	374,785.00	186,556.21	6,729.90	193,286.11
Administrative and Legal	30,000.00	9,398.14	6,000.00	15,398.14
Construction	17,913,342.00	10,096,337.82	2,999,757.38	13,096,095.20
AV/Network	121,238.00	-	-	-
Contingency	<u>692,958.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 20,686,155.00</u>	<u>\$ 11,665,672.57</u>	<u>\$ 3,080,076.38</u>	<u>\$ 14,745,748.95</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 3,794,197.09	\$ (3,079,286.07)	\$ 714,911.02
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 19	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Total Other financing sources:	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 7,014,360.09</u>	<u>\$ (3,079,286.07)</u>	<u>\$ 3,935,074.02</u>
Fund Balance beginning of year, July 1			<u>\$ 7,014,360.09</u>	
Fund Balance end of year, June 30			<u>\$ 3,935,074.02</u>	

**SCHOOL IMPROVEMENT FUND 49**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2020

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ 1,500.00	\$ 1,096.57	\$ -	\$ 1,096.57
Eastern Band Cherokee Indians	118,560.00	118,560.00	-	118,560.00
NC Div of Water Infrastructure	<u>1,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues:</b>	<u>\$ 1,120,060.00</u>	<u>\$ 119,656.57</u>	<u>\$ -</u>	<u>\$ 119,656.57</u>
<b>Expenditures:</b>				
<b>Blue Ridge Water &amp; Sewer</b>				
Construction	\$ 1,000,000.00	\$ 3,368.00	-	\$ 3,368.00
Administration	<u>68,400.00</u>	<u>7,382.77</u>	<u>4,000.00</u>	<u>\$ 11,382.77</u>
<b>Total Blue Ridge Water &amp; Sewer</b>	<u>\$ 1,068,400.00</u>	<u>\$ 10,750.77</u>	<u>\$ 4,000.00</u>	<u>\$ 14,750.77</u>
<b>QZAB Projects</b>				
Blue Ridge	\$ 1,826,959.15	\$ 1,775,313.58	\$ -	\$ 1,775,313.58
Fairview Elementary School	1,394,759.72	1,352,923.18	750.00	1,353,673.18
Smoky Mountain High	3,769,486.96	3,547,257.41	2,050.00	3,549,307.41
Cullowhee Valley	1,373,615.33	1,392,261.60	-	1,392,261.60
Scotts Creek	20,742.60	3,025.00	6,450.00	9,475.00
Smokey Mountain Elementary	1,360,233.24	974,002.28	12,523.40	986,525.68
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	-	-	-	-
<b>Total QZAB Projects:</b>	<u>\$ 9,747,297.00</u>	<u>\$ 9,044,783.05</u>	<u>\$ 21,773.40</u>	<u>\$ 9,066,556.45</u>
<b>SMH-Baseball</b>				
Construction	<u>\$ 463,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,665.35</u>	<u>468,525.34</u>
<b>Total SMH-Baseball</b>	<u>\$ 463,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,665.35</u>	<u>\$ 468,525.34</u>
<b>Total Expenditures:</b>	<u>\$ 11,279,497.00</u>	<u>\$ 9,515,393.81</u>	<u>\$ 34,438.75</u>	<u>\$ 9,549,832.56</u>
Revenues over (under) expenditures	\$ (10,159,437.00)	\$ (9,395,737.24)	\$ (34,438.75)	\$ (9,430,175.99)
<b>Other financing sources:</b>				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00
School Capital Reserve	1,159,437.00	1,159,437.00	-	1,159,437.00
General Fund	-	2,050,000.00	-	2,050,000.00
Operating transfers--out				
General Fund	<u>-</u>	<u>(2,050,000.00)</u>	<u>-</u>	<u>(2,050,000.00)</u>
<b>Total Other financing sources:</b>	<u>\$ 10,159,437.00</u>	<u>\$ 10,159,437.00</u>	<u>\$ -</u>	<u>\$ 10,159,437.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 763,699.76</u>	<u>\$ (34,438.75)</u>	<u>\$ 729,261.01</u>
Fund Balance beginning of year, July 1			<u>\$ 763,699.76</u>	
Fund Balance end of year, June 30			<u>\$ 729,261.01</u>	



# Fiscal Monitoring Report

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: 9/30/2020

# of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 3

	(1)	(2)	(3)	(4)	(5)	(6)
	PRIOR YEAR		CURRENT YEAR 2020-2021			
	2019-2020 BUDGET	ACTUAL	BUDGET	ACTUAL YR-TO-DATE	BALANCE (Col. 3-4)	ANNUALIZED PERCENTAGE
<b>1. REPORT OF BUDGET VS. ACTUAL</b>						
<b>REVENUE</b>						
Interest Earned	350,000	312,941	400,000	13,577	386,423	13.59%
Rental Income	-	-	-	-	-	-
Appropriation of Fund Balance	5,096,414	-	-	-	-	-
Other Local	1,022,900	544,824	977,040	201,851	775,189	82.64%
<b>Total Local Funds</b>	<b>6,469,314</b>	<b>857,765</b>	<b>1,377,040</b>	<b>215,428</b>	<b>1,161,612</b>	<b>62.58%</b>
<b>County Appropriations (by County, includes ABC Funds):</b>						
Alexander County	50,000	50,000	50,000	12,500	37,500	100.00%
Allegheny County	115,483	115,483	109,709	27,427	82,282	100.00%
Ashie County	189,566	189,566	189,566	47,392	142,175	100.00%
Avery County	89,600	89,600	89,600	22,400	67,200	100.00%
Buncombe County	600,000	600,000	600,000	150,000	450,000	100.00%
Caldwell County	121,881	122,139	123,438	32,979	90,459	106.87%
Cherokee County	75,000	75,000	75,000	18,750	56,250	100.00%
Clay County	15,000	-	15,000	3,750	11,250	100.00%
Graham County	6,000	6,000	6,000	1,500	4,500	100.00%
Haywood County	104,950	103,742	105,500	26,506	78,994	100.50%
Henderson County	528,612	528,612	528,612	132,153	396,459	100.00%
Jackson County	123,081	123,081	123,081	30,770	92,311	100.00%
Macon County	106,623	106,623	106,623	26,656	79,967	100.00%
Madison County	30,000	30,000	30,000	7,500	22,500	100.00%
McDowell County	67,856	67,856	67,856	16,964	50,892	100.00%
Mitchell County	18,000	18,000	18,000	4,500	13,500	100.00%
Polk County	78,535	79,125	79,191	19,460	59,731	98.29%
Swain County	27,219	27,192	28,500	7,399	21,101	103.85%
Transylvania County	99,261	99,261	99,261	24,815	74,446	100.00%
Watauga County	171,194	171,194	171,194	42,799	128,396	100.00%
Wilkes County	269,993	270,129	234,112	58,961	175,151	100.74%
Yancey County	26,000	26,000	26,000	6,500	19,500	100.00%
<b>Total County Funds</b>	<b>2,913,854</b>	<b>2,898,603</b>	<b>2,876,243</b>	<b>721,681</b>	<b>2,154,562</b>	<b>100.36%</b>
DMH/DD/SAS State and Federal Funding	86,995,234	82,608,687	66,479,185	17,291,659	49,187,526	104.04%
DHB Capitation Funding (Medicaid)	335,491,557	332,647,880	359,094,950	95,182,405	263,912,545	106.02%
DHB Risk Reserve Funding (Medicaid)	4,785,200	4,938,000	5,468,451	1,457,260	4,011,191	106.59%
All Other State/Federal Funds	1,132,000	1,134,341	1,540,000	313,068	1,226,932	81.32%
<b>Total State, Federal and Medicaid Funds</b>	<b>428,403,991</b>	<b>421,328,908</b>	<b>432,582,586</b>	<b>114,244,392</b>	<b>318,338,194</b>	<b>102.66%</b>
<b>TOTAL REVENUE</b>	<b>437,787,159</b>	<b>425,085,275</b>	<b>436,835,870</b>	<b>115,181,500</b>	<b>321,654,368</b>	<b>105.47%</b>
<b>EXPENDITURES:</b>						
Administration	55,054,417	49,309,356	66,208,634	12,226,791	53,981,843	73.87%
LME Provided Services (Service Support)	1,986,847	1,736,773	11,319,795	481,931	10,837,864	17.03%
Provider Payments (State Funds)	61,941,409	60,228,930	47,161,133	9,311,968	37,849,165	78.98%
Provider Payments (Federal Funds)	17,807,926	15,501,979	7,930,468	4,174,857	3,756,611	210.57%
Provider Payments (County Funds)	2,913,854	2,897,259	2,876,243	634,771	2,241,472	88.28%
Provider Payments (Medicaid)	297,213,865	288,551,773	300,470,756	77,374,652	223,096,104	103.00%
Shelter Plus Care Grant Expenditures	868,840	834,804	868,840	192,389	676,451	88.57%
<b>TOTAL EXPENDITURES</b>	<b>437,787,159</b>	<b>419,060,873</b>	<b>436,835,870</b>	<b>104,397,359</b>	<b>332,438,510</b>	<b>95.59%</b>
Net Income or (Loss) (from Operations and Risk Reserve)		6,024,402		10,784,140		
Less Risk Reserve Revenue		(4,938,000)		(1,457,260)		
<b>NET INCOME OR (LOSS) FROM OPERATIONS</b>		<b>1,086,402</b>		<b>9,326,880</b>		
<b>2. FUND BALANCE</b>						
Restricted Fund Balance for Risk Reserve		49,540,249		50,997,509		
Restricted Fund Balance - State Statute, Prepays & Investment In Fixed Assets		11,817,686		16,743,074		
Unrestricted Fund Balance (including Board Commitments)		18,871,086		23,641,579		
<b>TOTAL FUND BALANCE</b>		<b>80,229,021</b>		<b>91,382,162</b>		
<b>3. CURRENT CASH POSITION</b>						
Current Cash in Bank (Including Risk Reserve)				117,748,819		
Less Risk Reserve Cash				(50,997,509)		
<b>TOTAL OPERATING CASH</b>				<b>66,751,310</b>		*See additional Document
<b>4. ESTIMATED SERVICES INCURRED BUT NOT REPORTED/PAID (IBNR)</b>						
				18,974,454		



**Vaya Health Total Spendable Cash  
As of September 30, 2020**

Total Operating Cash (Excluding Risk Reserve)	66,751,310
Less Single Stream Reduction Balance	(3,635,322)
Less Accounts Payable	(27,516,013)
Plus Accounts Receivable	10,449,415
Less Annual Leave Payout Liability	(2,512,403)
Less Other Post Employment Benefits Liability	(2,542,000)
Less 30 Days Cash	(33,852,360)
	<hr/>
Spendable Cash	<u>7,142,627</u>

In accordance with G.S. 122C-124.2(e)(3), the risk reserve's purpose is to pay outstanding liabilities (unpaid claims) to providers in cases of insolvency and not intended to be used for operating costs. These resources are not available for payment of non-provider claims and may not be accessed by the LME MCO without written consent from DHHS.

## COMMENTS AND EXPLANATIONS

### FISCAL MONITORING REPORT

The report is divided into four sections:

- Section 1 contains budget versus actual information for the prior year and current year.
  - Revenue
    - Total Local Funds
    - Total County Funds
    - Total State, Federal, and Medicaid Funds
    - Total Revenue
  - Expenditures
  - Net Income or (loss) from operations
    - Net Income or (Loss) (from Operations and Risk Revenue) includes the Medicaid Risk Revenue that by statute the state will not allow LME MCOs to access.
    - Less Risk Reserve Revenue is the amount of Medicaid Risk Reserve Revenue included in the Net Income or (Loss) (from Operations and Risk Revenue) even though the LME/MCO does not have access to those funds.
    - Net Income or (Loss) from Operations is the true operating income or (loss) not counting the Medicaid Risk Revenue that is restricted by state statute and not accessible to the LME/MCO.
- Section 2 Fund Balance contains information on the restricted and unrestricted components that comprise the Fund Balance.
  - Restricted Fund Balance for Risk Reserve contains the amount of Medicaid Risk Reserve that is restricted by statute and not accessible to the LME/MCO.
  - Restricted Fund Balance – State Statute, Prepaids & Investments in Fixed Assets represents amounts of funds already expended but not yet expensed or fully depreciated that are not readily available for use by the LME/MCO.
  - Unrestricted Fund Balance (Including Board Commitments) are funds available for use.
  - Total Fund Balance represents the sum of the restricted and unrestricted fund balances.
- Section 3 Current Cash Position contains information on cash that is available for use and cash that is restricted by state statute and is not available for use.
  - Current Cash in Bank (Including Risk Reserve) represents Vaya's total cash and investments including the Medicaid Risk Reserve, that is restricted by state statute and unavailable for use by the LME/MCO.
  - Less Risk Reserve Cash – Set Aside is the amount of Medicaid Risk Reserve that is restricted by state statute and unavailable for use by the LME/MCO.
  - Total Operating Cash is the amount of cash and investments that are available for the LME/MCO to use. It does not include funds that are unavailable to the LME/MCO such as the Medicaid Risk Reserve.
- Section 4 Estimated Services Incurred But Not Yet Reported (IBNR) represents an estimate based on historical claims patterns for services that have been received by recipients, but have not yet been billed by providers or, received and paid by the LME/MCO.



## VAYA HEALTH TOTAL SPENDABLE CASH

This report starts with the Total Operating Cash contained in Section 3 of the Fiscal Monitoring Report and adds or subtracts items that will be paid or received in the future. It also subtracts an amount equal to 30 days operating cash (approximately \$1.1 million per calendar day) to show the amount of unrestricted cash that is prudently available for use should there be unforeseen interruptions in revenue

Total Cash (Excluding Risk Reserve) ties to Total Operating Cash in Section 3 of the Fiscal Monitoring Report.

Less Accounts Payable represents the total amount of the items to be paid for both services (claims incurred but not reported or paid) and items to be paid for non-service items.

Plus Accounts Receivable represents the total amount of funds to be collected in the future.

Less Annual Leave Payout represents the liability for unused annual leave to be taken or paid out if the employee leaves the company.

Less Post Employment Benefits represents the liability for vested retirement benefits.

Less 30 Days Cash represents a minimal period of time to keep a cushion of cash to continue operations should there be unforeseen interruptions in revenue. The current level of cash used for operations (including services and administration) is approximately \$1.1 million per calendar day.