

JACKSON COUNTY
FINANCIAL REPORT
SEPTEMBER 30, 2015



SUBMITTED TO BOARD ON OCTOBER 15, 2015

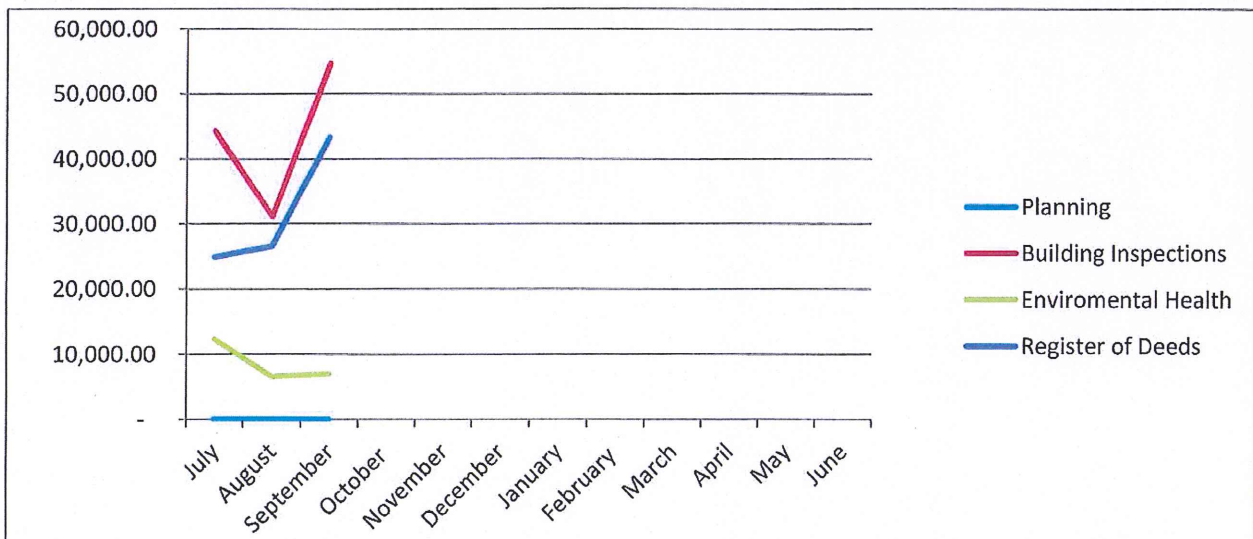
HIGHLIGHTS

SEPTEMBER 2015

- General Fund Revenues collected to date - \$11,988,612 - 21.32% of budget. Average for year - 25% - under 3.68%
- General Fund Expenditures to date - \$14,211,623 - 25.95% of budget. Average for year - 25% - over 0.95%
- Expenditures are \$2,223,011 more than revenues.
- Ad Valorem Tax collected - \$8,744,860 - 28.64% of budget.
 - Motor Vehicle Tax collected - \$149,075.38 - 19.82% of budget.
 - Prior Year Tax collected - \$269,852 - 21.59% of budget.
- Received sales and use tax distribution in the amount of \$990,778.65 for the month of September 2015 (June sales). This amount is \$45,618.25 - 4.83% more than the amount received in September 2014.
- Reversed \$3,478,685.62 in accounts receivable from FY 2014-2015.
- Landfill Disposal Fees collected - \$424,587 - 23.59% of budget.
 - Prior year Landfill Disposal Fees collected - \$21,483 - 23.87% of budget.

FY 2015-2016 REVENUES

	Planning 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				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ -	\$ 130,284.00	\$ 25,921.00	\$ 94,807.00
Remaining Budget	\$ 10,000.00	\$ 229,716.00	\$ 74,079.00	\$ 255,193.00
Percentage Collected	0.00%	36.19%	25.92%	27.09%
Percentage for Year	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
	-25.00%	11.19%	0.92%	2.09%



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	
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 169,125.00	\$ -
BALANCE GENERAL FUND CONTINGENCY:				\$ 143,205.00

CONTINGENCY-SALARY ADJUSTMENTS				
11-9900-000-01				
APPROVED BUDGET:				\$ 25,000.00
APPROPRIATIONS:			DEDUCTIONS	ADDITIONS
9/23/2015	CB#14	Elections-Reclassification	\$ 3,957.00	
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 3,957.00	\$ -
BALANCE GENERAL FUND CONTINGENCY:				\$ 21,043.00

CONTINGENCY-CAPITAL				
11-9900-000-02				
APPROVED BUDGET:				\$ 735,786.00
APPROPRIATIONS:			DEDUCTIONS	ADDITIONS
8/5/2015	CB#2	Jail-Chairs	1,040.00	
8/6/2015	CB#5	AED-Recreation, Libraries	5,275.00	
8/11/2015	CB#10	Recreation-5 Backboards	1,655.00	
9/15/2015	CB#11	Animal Control-Safety Lights	6,035.00	
9/23/2015	CB#12	DSS-Van	20,786.00	
9/23/2015	CB#13	Jail-Medical Equipment	4,055.00	
9/24/2015	CB#15	Emg Mgt-12 AED's	12,683.00	
9/24/2015	CB#16	Aging-Sign	8,065.00	
TOTAL APPROPRIATIONS APPROVED TO DATE:			\$ 59,594.00	\$ -
BALANCE GENERAL FUND CONTINGENCY:				\$ 676,192.00

TOTAL CONTINGENCY BALANCE:				\$ 840,440.00

JACKSON COUNTY	
GENERAL FUND	
BALANCE SHEET	
9/30/2015	
ASSETS	
Cash-Petty	\$ 2,185.00
Cash-In Time Deposits	17,197,020.41
Cash-In Time Deposits-Other	234,891.82
Cash-Wells Fargo	6,599,882.25
Taxes Receivable-Ad Valorem	2,883,892.00
Allowance for Doubtful Tax Rec.	(1,118,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	201,048.30
Accounts Receivable-Other	7,475.53
Notes Receivable	133,902.62
Due from Other Funds	-
TOTAL ASSETS:	\$ 26,142,297.93
LIABILITIES	
Accounts Payable	(51,185.58)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Due to Payroll Fund	-
Reserved for Taxes Receivable	(2,883,892.00)
Reserved for Uncollectible Taxes	1,118,000.00
Reserved for WC Audit	(52,844.00)
Erosion Control Ordinance Bond	(172,580.00)
Cell Tower Escrow	(21,799.43)
Escrow-Cullowhee River Club, LLC	(234,891.82)
Deferred Revenue	(133,902.62)
Jail Commissary Account	(89,965.85)
Fuel Prepaid Expense	(31,592.90)
ROD Automation Payable	(107,303.87)
Taxes Collected in Advance	-
Fund Balance	(23,480,339.86)
TOTAL LIABILITIES & FUND BALANCE:	\$ (26,142,297.93)
TOTAL GENERAL FUND BALANCE SHEET	\$ 0.00

JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING SEPTEMBER 30, 2015

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	\$ 30,536,348.00	\$ 3,021,019.86	\$ 8,744,860.09	\$ -	\$ 21,791,487.91	28.64%
Ad Valorem Tax-Prior Year	1,200,000.00	91,748.85	268,312.08		931,687.92	22.36%
Motor Vehicle Tax-Current Year	752,000.00	10,385.69	149,075.38		602,924.62	19.82%
Motor Vehicle Tax-Prior Year	50,000.00	522.32	1,540.38		48,459.62	3.08%
Sales and Use Tax	9,337,750.00	(1,745,733.13)	-		9,337,750.00	0.00%
Public Safety	781,546.00	10,361.06	29,115.70		752,430.30	3.73%
Code Enforcement	404,625.00	59,420.00	145,334.00		259,291.00	35.92%
Transportation	601,459.00	(141,985.17)	13,774.85		587,684.15	2.29%
Health	2,020,753.00	175,957.86	450,941.97		1,569,811.03	22.32%
Social Services	5,170,787.00	386,075.89	1,160,899.50		4,009,887.50	22.45%
Social Services-Indian	632,622.00	98,224.30	296,116.48		336,505.52	46.81%
Dept on Aging	276,643.00	(1,242.76)	50,977.25		225,665.75	18.43%
Recreation	640,060.00	30,345.50	133,236.03		506,823.97	20.82%
Register of Deeds	652,500.00	66,957.90	159,760.40		492,739.60	24.48%
Other General	3,177,916.00	36,954.21	384,667.89	-	2,793,248.11	12.10%
TOTAL REVENUES:	\$ 56,235,009.00	\$ 2,099,012.38	\$ 11,988,612.00	\$ -	\$ 44,246,397.00	21.32%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	279,878.00	39,242.61	93,926.84	1,505.17	184,445.99	34.10%
Administration	287,224.00	30,857.41	72,484.29		214,739.71	25.24%
Human Resources	144,799.00	11,649.56	34,984.41		109,814.59	24.16%
Finance	577,902.00	67,172.63	150,439.04		427,462.96	26.03%
Tax Collections	271,635.00	36,044.19	72,446.79	3,089.57	196,098.64	27.81%
Tax Administration	693,481.00	73,184.94	179,828.29		513,652.71	25.93%
GIS-Mapping	153,756.00	9,702.96	29,166.31	17,875.00	106,714.69	30.59%
Legal	225,000.00	52,070.00	56,796.00	-	168,204.00	25.24%
Court Facilities	57,840.00	3,177.42	10,673.34	2,216.50	44,950.16	22.29%
Elections	432,751.00	26,034.89	86,175.96		346,575.04	19.91%
Register of Deeds	451,347.00	63,914.32	125,189.93		326,157.07	27.74%
Central Services	187,000.00	14,319.12	41,058.23		145,941.77	21.96%
Computer & Information	645,066.00	28,339.15	190,322.97	-	454,743.03	29.50%
Public Works	3,814,397.00	461,050.46	1,036,968.51	111,959.59	2,665,468.90	30.12%
Professional Services	25,000.00	1,350.00	1,350.00	-	23,650.00	5.40%
TOTAL GENERAL GOVT	\$ 8,247,076.00	\$ 918,109.66	\$ 2,181,810.91	\$ 136,645.83	\$ 5,928,619.26	28.11%
PUBLIC SAFETY						
Sheriff	3,936,643.00	344,480.81	1,068,674.48	18,973.46	2,848,995.06	27.63%
Jail	1,817,977.00	145,213.55	406,914.71	4,723.69	1,406,338.60	22.64%
Sheriff Grants	112,500.00	836.57	2,509.35	8,315.68	101,674.97	9.62%
Emergency Management	999,192.00	96,405.83	277,480.89	16,339.14	705,371.97	29.41%
Fire	1,501,759.00	74,610.71	284,805.53		1,216,953.47	18.96%
Code Enforcement	1,232,286.00	124,098.34	312,874.54	1,908.16	917,503.30	25.54%
Amb/Rescue Squad	1,552,545.00	110,538.17	421,049.62	-	1,131,495.38	27.12%
TOTAL PUBLIC SAFETY	\$ 11,152,902.00	\$ 896,183.98	\$ 2,774,309.12	\$ 50,260.13	\$ 8,328,332.75	25.33%
TRANSPORTATION						
Administration	190,605.00	21,591.69	46,957.30	820.00	142,827.70	25.07%
Operating Expense	497,274.00	39,423.42	116,770.53	38,362.80	342,140.67	31.20%
Capital Outlay	7,777.00	749.06	749.06	-	7,027.94	9.63%
Elderly Disabilities Grant	245,727.00	3,236.02	9,845.44		235,881.56	4.01%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 972,383.00	\$ 65,000.19	\$ 205,322.33	\$ 39,182.80	\$ 727,877.87	25.14%
ENVIRONMENTAL PROTECTION						
Forestry	79,650.00	8,174.37	8,174.37	-	71,475.63	10.26%
TOTAL ENVIRON PROTECTION	\$ 79,650.00	\$ 8,174.37	\$ 8,174.37	\$ -	\$ 71,475.63	10.26%

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	368,828.00	10,945.27	26,628.61	-	342,199.39	7.22%
Community Development	138,145.00	40,442.83	65,976.00		72,169.00	47.76%
Cooperative Extension	158,769.00	12,453.64	27,974.84		130,794.16	17.62%
Conservation	172,227.00	16,688.16	38,776.49	-	133,450.51	22.51%
TOTAL ECONOMIC & PHY DEV	\$ 837,969.00	\$ 80,529.90	\$ 159,355.94	\$ -	\$ 678,613.06	19.02%
HUMAN SERVICES						
Health	4,660,603.00	432,620.11	1,058,072.19	52,744.27	3,549,786.54	23.83%
Well at Work	9,200.00	-	28.78		9,171.22	0.31%
Mental Health	130,117.00	7,036.00	37,806.25		92,310.75	29.06%
Social Services	7,373,090.00	659,493.21	1,622,392.68	42,009.56	5,708,687.76	22.57%
Indian Reservation	632,622.00	82,975.68	249,701.96	1,620.94	381,299.10	39.73%
Dept on Aging	598,169.00	57,302.07	163,359.53	9,164.44	425,645.03	28.84%
Emergency Food & Shelter	10,871.00	-	5,289.26		5,581.74	48.65%
Congregate & Home Del Meals	382,488.00	26,418.68	75,233.15	1,940.72	305,314.13	20.18%
Adult Day Care	111,878.00	7,848.96	25,658.41		86,219.59	22.93%
Senior Center	21,000.00	3,279.41	5,093.31		15,906.69	24.25%
Veterans	102,904.00	7,704.28	22,975.58		79,928.42	22.33%
Youth Services	158,664.00	9,013.00	25,819.00		132,845.00	16.27%
Senior Citizen Services	22,150.00	-	1,250.00		20,900.00	5.64%
Other Human Services	158,289.00	14,204.08	94,204.08	-	64,084.92	59.51%
TOTAL HUMAN SERVICES	\$ 14,372,045.00	\$ 1,307,895.48	\$ 3,386,884.18	\$ 107,479.93	\$ 10,877,680.89	24.31%
EDUCATION						
Public Schools	7,781,907.00	564,998.84	1,933,919.68		5,847,987.32	24.85%
Community College	2,208,842.00	184,070.17	552,210.51	-	1,656,631.49	25.00%
TOTAL EDUCATION	\$ 9,990,749.00	\$ 749,069.01	\$ 2,486,130.19	\$ -	\$ 7,504,618.81	24.88%
CULTURAL/RECREATION						
Library	1,124,996.00	92,795.69	278,116.34	8,000.00	838,879.66	25.43%
Recreation	958,292.00	98,222.00	237,656.23	17,883.94	702,751.83	26.67%
Swimming Pool	105,393.00	3,258.62	31,326.06		74,066.94	29.72%
Recreation Center	274,906.00	18,217.41	51,591.34	4,897.34	218,417.32	20.55%
Cashiers Recreation	267,013.00	20,120.79	67,836.99	2,043.03	197,132.98	26.17%
Cashiers Swimming Pool	36,132.00	560.77	13,267.84		22,864.16	36.72%
Cashiers Recreation Center	261,222.00	16,730.40	49,535.04	17,000.00	194,686.96	25.47%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,037,954.00	\$ 249,905.68	\$ 729,329.84	\$ 49,824.31	\$ 2,258,799.85	25.65%
TRANSFERS TO OTHER FUNDS	\$ 6,703,841.00	\$ 734,371.00	2,280,306.80	\$ -	\$ 4,423,534.20	34.01%
CONTINGENCY	\$ 840,440.00	\$ -	-	\$ -	\$ 840,440.00	0.00%
	\$ 840,440.00	\$ -	\$ -	\$ -	\$ 840,440.00	
TOTAL EXPENDITURES:	\$ 56,235,009.00	\$ 5,009,239.27	\$ 14,211,623.68	\$ 383,393.00	\$ 41,639,992.32	25.95%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (2,910,226.89)	\$ (2,223,011.68)		\$ 2,606,404.68	-4.63%

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING SEPTEMBER 30, 2015										
				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	155,000.64	2,012,722.14	1,724,756.61	1,519,387.69	158,229.63	435,196.92	328,370.15	33,209.61	885,666.63	19,512.16
Accounts receivable	-	-			7,794.13	262.85	540.80	68.22	216.72	-
Due from other funds	-				-					
Due from contracts										
Notes receivable	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 155,000.64</u>	<u>\$ 2,012,722.14</u>	<u>\$ 1,724,756.61</u>	<u>\$ 1,519,387.69</u>	<u>\$ 166,023.76</u>	<u>\$ 435,459.77</u>	<u>\$ 328,910.95</u>	<u>\$ 33,277.83</u>	<u>\$ 885,883.35</u>	<u>\$ 19,512.16</u>
LIABILITIES AND FUND EQUITY										
Accounts payable	155,000.64	2,012,722.14		-	-	-	-	-		-
Due to other funds		-	-	-	-		-	-		
Deferred revenues	-					-				-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ 155,000.64</u>	<u>\$ 2,012,722.14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY										
Fund balance	-	-	1,724,756.61	1,519,387.69	166,023.76	435,459.77	328,910.95	33,277.83	885,883.35	19,512.16
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 155,000.64</u>	<u>\$ 2,012,722.14</u>	<u>\$ 1,724,756.61</u>	<u>\$ 1,519,387.69</u>	<u>\$ 166,023.76</u>	<u>\$ 435,459.77</u>	<u>\$ 328,910.95</u>	<u>\$ 33,277.83</u>	<u>\$ 885,883.35</u>	<u>\$ 19,512.16</u>

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING SEPTEMBER 30, 2015									
	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 42	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS									
Cash & Investments	860,880.34	645,450.83	292,116.05	1,631,370.71	14,608.19	49,682.90	9,999.77		
Accounts receivable	541.71	434,308.50	1,123.67		-		7.36		
Due from other funds					-				
Land/Equipment less depreciation		5,077,675.93	71,026.09					90,561,230.71	
Amt for Retirement-Long term debt									44,826,348.90
Net reserved assets									
Notes receivable	143,185.07	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,004,607.12	\$ 6,157,435.26	\$ 364,265.81	\$ 1,631,370.71	\$ 14,608.19	\$ 49,682.90	\$ 10,007.13	\$ 90,561,230.71	\$ 44,826,348.90
LIABILITES AND FUND EQUITY									
Accounts payable	-		13,731.97		14,608.19	49,682.90	10,007.13		44,826,348.90
Contributions from Employees		13,180.64	8,094.34	1,631,370.71					
Retainage Payable		-							
Due to other funds	-	-	-						
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	\$ 4,657,815.88	\$ 72,982.31	\$ 1,631,370.71	\$ 14,608.19	\$ 49,682.90	\$ 10,007.13	\$ 90,561,230.71	\$ 44,826,348.90
FUND EQUITY									
Fund balance	860,880.34	1,499,619.38	291,283.50	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,004,607.12	\$ 6,157,435.26	\$ 364,265.81	\$ 1,631,370.71	\$ 14,608.19	\$ 49,682.90	\$ 10,007.13	\$ 90,561,230.71	\$ 44,826,348.90

JACKSON COUNTY									
VARIOUS FUNDS									
INCOME STATEMENTS									
FOR PERIOD ENDING SEPTEMBER 30, 2015									
	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			80,800.78					446,070.72	
Restricted intergovernmental revenues		-	-	-				-	-
Sales and services				10,000.00			3,680.97	299,774.07	2,708.50
Investment earnings	78.39	-	-	52.26	-		78.39	5,111.44	
Lease Proceeds	-			-				-	
Transfers	-	734,371.00		100,000.00	333,333.00	434,141.80	-	-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	261.62
TOTAL REVENUES:	\$ 78.39	\$ 734,371.00	\$ 80,800.78	\$ 110,052.26	\$ 333,333.00	\$ 434,141.80	\$ 3,759.36	\$ 750,956.23	\$ 181,431.12
EXPENDITURES									
General government	-	-			90,223.53				
Public safety	-		134,211.29						
Economic and physical dev	-			29,347.46			-		
Human services									
Debt Service:									
Principal retirement						343,181.53		-	
Interest and fees						90,960.27		-	
Enterprise operations	-	-	-	-	-	-	-	633,195.59	40,003.13
TOTAL EXPENDITURES	\$ -	\$ -	\$ 134,211.29	\$ 29,347.46	\$ 90,223.53	\$ 434,141.80	\$ -	\$ 633,195.59	\$ 40,003.13
Revenues over (under) expenditures	\$ 78.39	\$ 734,371.00	\$ (53,410.51)	\$ 80,704.80	\$ 243,109.47	\$ (0.00)	\$ 3,759.36	\$ 117,760.64	\$ 141,427.99

RECREATION CENTER CONSTRUCTION FUND 45					
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual					
From Inception through September 30, 2015					
			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	43,680.00	41,947.14	-	41,947.14	
Sale of real property	-	-	-	-	
Total Revenues:	\$ 443,680.00	\$ 441,947.14	\$ -	\$ 441,947.14	
Expenditures:					
Cultural and recreational:					
Jackson County Recreation Center					
Architect fee	\$ 83,000.00	\$ 82,520.61	\$ -	\$ 82,520.61	
Construction	1,111,310.00	1,111,307.22	-	1,111,307.22	
Furnishing and equipment	37,890.00	33,246.66	-	33,246.66	
Contingency	-	-	-	-	
Total Jackson County Recreation Center	\$ 1,232,200.00	\$ 1,227,074.49	\$ -	\$ 1,227,074.49	
Cashiers Recreation Center					
Architect fee	\$ 726,035.00	\$ 726,010.66	\$ -	\$ 726,010.66	\$ 24.34
Construction	4,287,758.00	4,245,337.05	-	4,245,337.05	\$ 42,420.95
Equipment	218,000.00	217,519.42	-	217,519.42	\$ 480.58
Site preparation	2,818,182.00	2,753,590.80	-	2,753,590.80	\$ 64,591.20
Landscaping Materials	29,500.00	29,277.07	-	29,277.07	\$ 222.93
Contingency	-	-	-	-	
Total Cashiers Recreation Center	\$ 8,079,475.00	\$ 7,971,735.00	\$ -	\$ 7,971,735.00	
Mark Watson Park					
Architect fee	\$ 30,205.00	\$ 30,204.64	-	\$ 30,204.64	
Construction	308,626.00	308,625.20	-	308,625.20	
Total Mark Watson Park	\$ 338,831.00	\$ 338,829.84	\$ -	\$ 338,829.84	
Parks					
Andrews Park	\$ 134,345.00	\$ 62,941.37	\$ -	\$ 62,941.37	
Balsam Park	-	-	9,398.00	9,398.00	
Dillsboro Park	350,000.00	350,000.00	-	350,000.00	
East Laporte Park	101,157.53	101,157.53	-	101,157.53	
Mark Watson Park	48,600.00	48,276.24	21,201.20	69,477.44	20,877.44
Savannah/Greens Creek	120,067.08	120,067.08	-	120,067.08	
Total Parks	\$ 754,169.61	\$ 682,442.22	\$ 30,599.20	\$ 713,041.42	
Total Expenditures:	\$ 10,404,675.61	\$ 10,220,081.55	\$ 30,599.20	\$ 10,250,680.75	
Revenues over (under) expenditures	\$ (9,960,995.61)	\$ (9,778,134.41)	\$ (30,599.20)	\$ (9,808,733.61)	
Other financing sources:					
Operating transfers--in:					
Proceeds from lease	\$ 2,739,097.00	\$ 2,739,097.00	\$ -	\$ 2,739,097.00	
General Fund	\$ 6,888,398.61	6,790,134.61	\$ -	\$ 6,790,134.61	
CPR Fund	\$ 333,500.00	333,500.00	\$ -	\$ 333,500.00	
	\$ 9,960,995.61	\$ 9,862,731.61	\$ -	\$ 9,862,731.61	
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 84,597.20	\$ (30,599.20)	\$ 53,998.00	
Fund Balance beginning of year, July 1			\$ 84,597.20		
Fund Balance end of year, June 30			\$ 53,998.00		

EMERGENCY MANAGEMENT CENTER FUND 46				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through September 30, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 180.00	\$ 140.68	\$ 26.12	\$ 166.80
Total Revenues:	<u>\$ 180.00</u>	<u>\$ 140.68</u>	<u>\$ 26.12</u>	<u>\$ 166.80</u>
Expenditures:				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	\$ 1,301,519.00	1,300,311.85	656.24	1,300,968.09
Construction Cost-Kings Mtn	\$ 75,000.00	-	1,067.08	1,067.08
Equipment	\$ 410,902.00	367,127.98	12,756.63	379,884.61
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>\$ 14,479.95</u>	<u>\$ 2,113,707.87</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,099,087.24)	\$ (14,453.83)	\$ (2,113,541.07)
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>\$ (14,453.83)</u>	<u>\$ 138,859.93</u>
Fund Balance beginning of year, July 1			\$ 153,313.76	
Fund Balance end of year, June 30			\$ 138,859.93	

GREENWAY PROJECT FUND 47				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through September 30, 2015				
			ACTUAL	
	Project	Prior	Current	Total To
	Authorization	Years	Year	Date
Revenues:				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	\$ 212,000.00			
PARTF Grant	\$ 435,000.00	\$ 196,032.10	\$ -	\$ 196,032.10
Total Revenues:	\$ 647,000.00	\$ 196,032.10	\$ -	\$ 196,032.10
Expenditures:				
Engineering-Const Mgt	\$ 7,000.00	\$ -	\$ -	\$ -
Engineering Fees	\$ 65,000.00	\$ 45,857.00	\$ -	\$ 45,857.00
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	\$ -	\$ 29,800.00
Construction Cost-Bridge Installation	\$ 1,119,700.00	\$ -		
Construction-Utility Relocation	\$ 46,000.00	\$ -		
Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ 1,929,313.00	\$ 411,204.02	\$ 3,371.00	\$ 414,575.02
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (215,171.92)	\$ (3,371.00)	\$ (218,542.92)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	\$ 1,282,313.00	\$ 600,000.00	\$ -	\$ 600,000.00
Total Other financing sources:	\$ 1,282,313.00	\$ 600,000.00	\$ -	\$ 600,000.00
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 384,828.08	\$ (3,371.00)	\$ 381,457.08
Fund Balance beginning of year, July 1			\$ 384,828.08	
Fund Balance end of year, June 30			\$ 381,457.08	