

JACKSON COUNTY  
FINANCIAL REPORT  
AUGUST 31, 2015



SUBMITTED TO BOARD ON SEPTEMBER 17, 2015

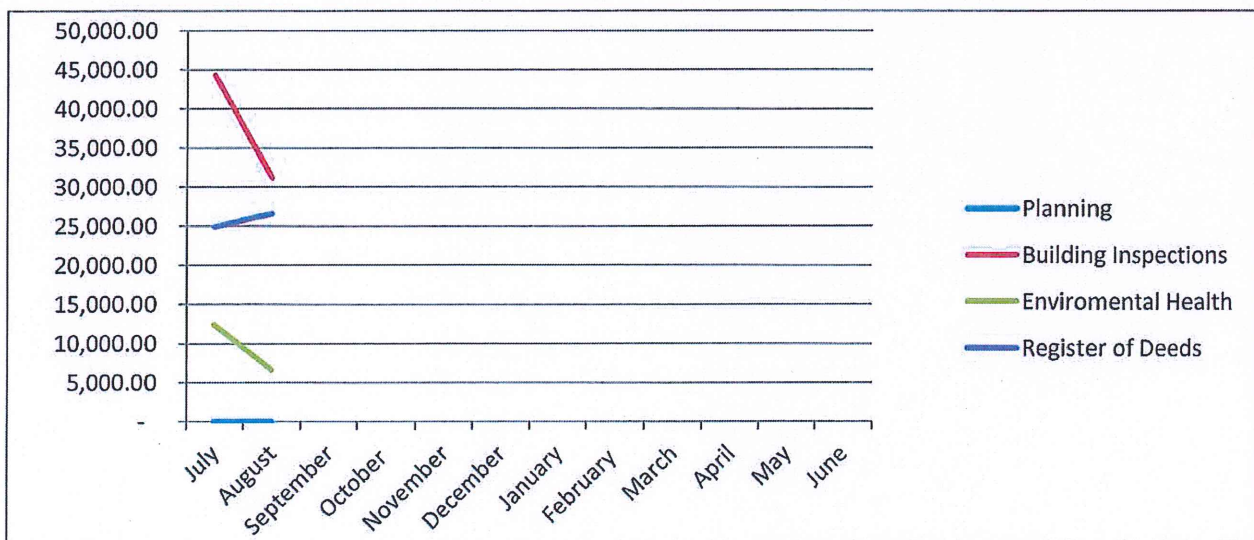
# HIGHLIGHTS

AUGUST 2015

- General Fund Revenues collected to date - \$9,888,478 - 17.58% of budget.  
Average for year - 16.67% - over 0.91%
- General Fund Expenditures to date - \$9,165,470 - 16.68% of budget. Average  
for year - 16.67% - over 0.01%
- Revenues are \$723,009 more than expenditures - 0.90%.
- Ad Valorem Tax collected - \$5,723,840 - 18.74% of budget.
  - Motor Vehicle Tax collected - \$138,690 - 18.43% of budget.
  - Prior Year Tax collected - \$177,581 - 14.21% of budget.
- Received sales and use tax distribution in the amount of \$919,039 for the  
month of August 2015 (May sales). This amount is \$81,641 - 9.75% more than  
the amount received in August 2014.
- Landfill Disposal Fees collected - \$275,729 - 15.32% of budget.
  - Prior year Landfill Disposal Fees collected - \$16,432 - 18.26% 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
<b>Current Year Budget</b>	<b>\$ 10,000.00</b>	<b>\$ 360,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 350,000.00</b>
July	-	44,317.00	12,360.00	24,874.50
August	-	31,152.00	6,586.00	26,578.50
September				
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ -	\$ 75,469.00	\$ 18,946.00	\$ 51,453.00
<b>Remaining Budget</b>	<b>\$ 10,000.00</b>	<b>\$ 284,531.00</b>	<b>\$ 81,054.00</b>	<b>\$ 298,547.00</b>
Percentage Collected	0.00%	20.96%	18.95%	14.70%
Percentage for Year	<u>16.67%</u>	<u>16.67%</u>	<u>16.67%</u>	<u>16.67%</u>
	-16.67%	4.29%	2.28%	-1.97%





GENERAL FUND CONTINGENCY					
FY 2015-2016					
<b>CONTINGENCY</b>					
11-9900-000-00					
<b>APPROVED BUDGET:</b>					<b>\$ 312,330.00</b>
<b>APPROPRIATIONS:</b>			<b>DEDUCTIONS</b>	<b>ADDITIONS</b>	
7/9/2015	CB#3	Communities in Schools	12,500.00		
8/18/2015	CB#8	Landslide Mapping, Jail Medical	113,411.00		
			-	-	
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>			<b>\$ 125,911.00</b>	<b>\$ -</b>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>					<b>\$ 186,419.00</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>\$ 735,786.00</b>
<b>APPROPRIATIONS:</b>			<b>DEDUCTIONS</b>	<b>ADDITIONS</b>	
8/5/2015	CB#2	Jail-Chairs	1,040.00		
8/6/2015	CB#5	AED-Recreation, Libraries	5,275.00		
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>			<b>\$ 6,315.00</b>	<b>\$ -</b>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>					<b>\$ 729,471.00</b>
*****					
<b>TOTAL CONTINGENCY BALANCE:</b>					<b>\$ 940,890.00</b>



**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
8/31/2015**

**ASSETS**

Cash-Petty	\$ 2,385.00
Cash-In Time Deposits	17,088,570.91
Cash-In Time Deposits-Other	342,217.69
Cash-Wells Fargo	6,162,426.73
Taxes Receivable-Ad Valorem	3,135,103.00
Allowance for Doubtful Tax Rec.	(1,091,000.00)
Accounts Receivable	3,461,844.20
Accounts Receivable-Sales Tax	190,154.19
Accounts Receivable-Other	7,565.86
Notes Receivable	135,902.62
Due from Other Funds	-
<b>TOTAL ASSETS:</b>	<b>\$ 29,435,170.20</b>

**LIABILITIES**

Accounts Payable	(1,332.72)
Accrued Salaries Payable	-
NCVTS Refunds Payable	(96.69)
Due to Payroll Fund	30.33
Reserved for Taxes Receivable	(3,135,103.00)
Reserved for Uncollectible Taxes	1,091,000.00
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	(342,217.69)
Deferred Revenue	(135,902.62)
Jail Commissary Account	(88,905.41)
Fuel Prepaid Expense	(9,454.89)
ROD Automation Payable	(107,303.87)
Taxes Collected in Advance	-
Fund Balance	(26,458,660.21)
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$ (29,435,170.20)</b>

**TOTAL GENERAL FUND BALANCE SHEET**

**\$ -**



JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING AUGUST 31, 2015						
	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	\$ 30,536,348.00	\$ 5,722,309.03	\$ 5,723,840.23	\$ -	\$ 24,812,507.77	18.74%
Ad Valorem Tax-Prior Year	1,200,000.00	74,008.66	176,563.23		1,023,436.77	14.71%
Motor Vehicle Tax-Current Year	752,000.00	71,135.48	138,689.69		613,310.31	18.44%
Motor Vehicle Tax-Prior Year	50,000.00	628.00	1,018.06		48,981.94	2.04%
Sales and Use Tax	9,337,750.00	919,039.00	1,745,733.13		7,592,016.87	18.70%
Public Safety	781,546.00	9,698.68	18,754.64		762,791.36	2.40%
Code Enforcement	404,625.00	35,367.00	85,914.00		318,711.00	21.23%
Transportation	601,459.00	75,980.20	155,760.02		445,698.98	25.90%
Health	2,020,753.00	108,083.40	274,984.11		1,745,768.89	13.61%
Social Services	5,170,787.00	396,013.75	774,823.61		4,395,963.39	14.98%
Social Services-Indian	632,622.00	113,470.52	197,892.18		434,729.82	31.28%
Dept on Aging	276,643.00	17,253.65	52,220.01		224,422.99	18.88%
Recreation	640,060.00	44,143.45	102,867.03		537,192.97	16.07%
Register of Deeds	652,500.00	46,973.00	92,802.50		559,697.50	14.22%
Other General	3,177,916.00	258,862.72	346,616.19	-	2,831,299.81	10.91%
<b>TOTAL REVENUES:</b>	<b>\$ 56,235,009.00</b>	<b>\$ 7,892,966.54</b>	<b>\$ 9,888,478.63</b>	<b>\$ -</b>	<b>\$ 46,346,530.37</b>	<b>17.58%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	279,878.00	12,660.78	54,684.23		225,193.77	19.54%
Administration	287,224.00	20,544.70	41,626.88		245,597.12	14.49%
Human Resources	144,799.00	12,206.99	23,334.85		121,464.15	16.12%
Finance	577,902.00	39,603.71	83,266.41		494,635.59	14.41%
Tax Collections	271,635.00	18,215.26	36,402.60	2,100.00	233,132.40	14.17%
Tax Administration	693,481.00	65,273.88	106,643.35		586,837.65	15.38%
GIS-Mapping	153,756.00	9,581.81	19,463.35		134,292.65	12.66%
Legal	225,000.00	4,726.00	4,726.00	1,171.05	219,102.95	2.62%
Court Facilities	57,840.00	3,306.53	7,495.92		50,344.08	12.96%
Elections	428,794.00	15,538.20	60,141.07		368,652.93	14.03%
Register of Deeds	451,347.00	29,921.30	61,275.61		390,071.39	13.58%
Central Services	187,000.00	19,625.39	23,628.43		163,371.57	12.64%
Computer & Information	645,066.00	31,565.01	161,914.21	339.47	482,812.32	25.15%
Public Works	3,776,183.00	276,271.35	571,567.16	48,078.52	3,156,537.32	16.41%
Professional Services	25,000.00	-	-	-	25,000.00	0.00%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 8,204,905.00</b>	<b>\$ 559,040.91</b>	<b>\$ 1,256,170.07</b>	<b>\$ 51,689.04</b>	<b>\$ 6,897,045.89</b>	<b>15.94%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	3,936,643.00	258,559.38	713,256.72	14,816.07	3,208,570.21	18.49%
Jail	1,813,922.00	118,279.31	261,701.16	10,655.52	1,541,565.32	15.01%
Sheriff Grants	112,500.00	836.57	1,672.87	8,315.68	102,511.45	8.88%
Emergency Management	986,509.00	73,612.41	180,199.94	5,671.79	800,637.27	18.84%
Fire	1,501,759.00	21,421.13	210,194.82		1,291,564.18	14.00%
Code Enforcement	1,232,286.00	84,818.95	185,937.86		1,046,348.14	15.09%
Amb/Rescue Squad	1,552,545.00	141,223.28	310,511.45	-	1,242,033.55	20.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 11,136,164.00</b>	<b>\$ 698,751.03</b>	<b>\$ 1,863,474.82</b>	<b>\$ 39,459.06</b>	<b>\$ 9,233,230.12</b>	<b>17.09%</b>
<b>TRANSPORTATION</b>						
Administration	190,605.00	11,776.44	25,365.61	820.00	164,419.39	13.74%
Operating Expense	498,074.00	29,692.12	69,003.53	39,196.15	389,874.32	21.72%
Capital Outlay	6,977.00	-	-	854.00	6,123.00	12.24%
Elderly Disabilities Grant	245,727.00	3,236.02	6,609.42		239,117.58	2.69%
Airport Authority	31,000.00	31,000.00	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 972,383.00</b>	<b>\$ 75,704.58</b>	<b>\$ 131,978.56</b>	<b>\$ 40,870.15</b>	<b>\$ 799,534.29</b>	<b>17.78%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	79,650.00	-	-	-	79,650.00	0.00%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 79,650.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,650.00</b>	<b>0.00%</b>



	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	368,828.00	7,634.03	15,580.84	-	353,247.16	4.22%
Community Development	133,145.00	18,081.24	25,533.17		107,611.83	19.18%
Cooperative Extension	158,769.00	13,978.16	15,440.73		143,328.27	9.73%
Conservation	172,227.00	11,345.35	21,914.45	-	150,312.55	12.72%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 832,969.00</b>	<b>\$ 51,038.78</b>	<b>\$ 78,469.19</b>	<b>\$ -</b>	<b>\$ 754,499.81</b>	<b>9.42%</b>
<b>HUMAN SERVICES</b>						
Health	4,654,568.00	298,345.09	622,931.46	48,559.14	3,983,077.40	14.43%
Well at Work	9,200.00	28.78	28.78		9,171.22	0.31%
Mental Health	130,117.00	-	30,770.25		99,346.75	23.65%
Social Services	7,352,304.00	481,008.13	961,929.17	4,142.97	6,386,231.86	13.14%
Indian Reservation	632,622.00	76,421.98	166,726.28	156.92	465,738.80	26.38%
Dept on Aging	590,104.00	67,539.92	105,498.75	555.05	484,050.20	17.97%
Emergency Food & Shelter	10,871.00	5,289.26	5,289.26		5,581.74	48.65%
Congregate & Home Del Meals	382,488.00	30,376.56	48,814.47		333,673.53	12.76%
Adult Day Care	111,878.00	7,700.03	17,809.45		94,068.55	15.92%
Senior Center	21,000.00	1,818.53	1,813.90		19,186.10	8.64%
Veterans	102,904.00	7,624.52	15,271.30		87,632.70	14.84%
Youth Services	158,664.00	16,806.00	16,806.00		141,858.00	10.59%
Senior Citizen Services	22,150.00	-	1,250.00		20,900.00	5.64%
Other Human Services	158,289.00	76,250.00	80,000.00	-	78,289.00	50.54%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 14,337,159.00</b>	<b>\$ 1,069,208.80</b>	<b>\$ 2,074,939.07</b>	<b>\$ 53,414.08</b>	<b>\$ 12,208,805.85</b>	<b>14.85%</b>
<b>EDUCATION</b>						
Public Schools	7,781,907.00	565,003.92	1,368,920.84		6,412,986.16	17.59%
Community College	2,208,842.00	184,070.17	368,140.34	-	1,840,701.66	16.67%
<b>TOTAL EDUCATION</b>	<b>\$ 9,990,749.00</b>	<b>\$ 749,074.09</b>	<b>\$ 1,737,061.18</b>	<b>\$ -</b>	<b>\$ 8,253,687.82</b>	<b>17.39%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,124,996.00	95,072.88	185,320.65	-	939,675.35	16.47%
Recreation	956,637.00	66,016.46	137,897.53	21,205.64	797,533.83	16.63%
Swimming Pool	105,393.00	12,169.44	28,067.44		77,325.56	26.63%
Recreation Center	274,906.00	22,258.11	33,373.93	4,395.35	237,136.72	13.74%
Cashiers Recreation	267,013.00	20,457.37	47,269.68	3,192.41	216,550.91	18.90%
Cashiers Swimming Pool	36,132.00	5,066.28	12,707.07		23,424.93	35.17%
Cashiers Recreation Center	261,222.00	20,041.78	32,804.64		228,417.36	12.56%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,036,299.00</b>	<b>\$ 241,082.32</b>	<b>\$ 477,440.94</b>	<b>\$ 28,793.40</b>	<b>\$ 2,530,064.66</b>	<b>16.67%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 6,703,841.00</b>	<b>\$ 1,111,794.00</b>	<b>1,545,935.80</b>	<b>\$ -</b>	<b>\$ 5,157,905.20</b>	<b>23.06%</b>
<b>CONTINGENCY</b>	<b>\$ 940,890.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 940,890.00</b>	<b>0.00%</b>
	<b>\$ 940,890.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 940,890.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 56,235,009.00</b>	<b>\$ 4,555,694.51</b>	<b>\$ 9,165,469.63</b>	<b>\$ 214,225.73</b>	<b>\$ 46,855,313.64</b>	<b>16.68%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 3,337,272.04</b>	<b>\$ 723,009.00</b>		<b>\$ (508,783.27)</b>	<b>0.90%</b>



JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING AUGUST 31, 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	168,226.56	1,513,667.84	-	-	164,444.94	435,808.25	367,662.49	42,209.61	867,282.13	19,512.16
Accounts receivable	-	14.92			48,669.46	258.40	535.35	68.22	106.32	-
Due from other funds	(30.33)				-					
Due from contracts										
Notes receivable	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 168,196.23	\$ 1,513,682.76	\$ -	\$ -	\$ 213,114.40	\$ 436,066.65	\$ 368,197.84	\$ 42,277.83	\$ 867,388.45	\$ 19,512.16
LIABILITES AND FUND EQUITY										
Accounts payable	168,196.23	1,513,682.76		-	-	-	-	-		-
Due to other funds		-	-	-	-		-	-		
Deferred revenues	-					-				-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 168,196.23	\$ 1,513,682.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY										
Fund balance	-	-	-	-	213,114.40	436,066.65	368,197.84	42,277.83	867,388.45	19,512.16
TOTAL LIABILITIES AND FUND EQUITY	\$ 168,196.23	\$ 1,513,682.76	\$ -	\$ -	\$ 213,114.40	\$ 436,066.65	\$ 368,197.84	\$ 42,277.83	\$ 867,388.45	\$ 19,512.16



<b>JACKSON COUNTY</b>									
<b>VARIOUS FUNDS</b>									
<b>BALANCE SHEET</b>									
<b>FOR PERIOD ENDING AUGUST 31, 2015</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	856,204.07	673,870.99	303,248.82	1,631,370.71	63,616.80	32,592.60	9,953.57		
Accounts receivable	541.71	542,875.61	1,055.28		4,709.52		7.36		
Due from other funds					-				
Land/Equipment less depreciation		5,077,675.93	71,026.09					88,661,837.12	
Amt for Retirement-Long term debt									49,321,314.41
Net reserved assets									
Notes receivable	155,139.17	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,011,884.95</b>	<b>\$ 6,294,422.53</b>	<b>\$ 375,330.19</b>	<b>\$ 1,631,370.71</b>	<b>\$ 68,326.32</b>	<b>\$ 32,592.60</b>	<b>\$ 9,960.93</b>	<b>\$ 88,661,837.12</b>	<b>\$ 49,321,314.41</b>
<b>LIABILITIES AND FUND EQUITY</b>									
Accounts payable	-		13,207.97		68,326.32	32,592.60	9,960.93		49,321,314.41
Contributions from Employees		12,143.02	9,661.88	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		2,817,674.90							
Investment in Fixed Assets		-						88,661,837.12	
Contributed Capital		13,117.89							
Deferred revenues	155,139.17	-							
Accrued landfill closure & post-cl	-	1,583,544.45	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 155,680.88</b>	<b>\$ 4,868,302.54</b>	<b>\$ 74,025.85</b>	<b>\$ 1,631,370.71</b>	<b>\$ 68,326.32</b>	<b>\$ 32,592.60</b>	<b>\$ 9,960.93</b>	<b>\$ 88,661,837.12</b>	<b>\$ 49,321,314.41</b>
<b>FUND EQUITY</b>									
Fund balance	856,204.07	1,426,119.99	301,304.34	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,011,884.95</b>	<b>\$ 6,294,422.53</b>	<b>\$ 375,330.19</b>	<b>\$ 1,631,370.71</b>	<b>\$ 68,326.32</b>	<b>\$ 32,592.60</b>	<b>\$ 9,960.93</b>	<b>\$ 88,661,837.12</b>	<b>\$ 49,321,314.41</b>



<b>JACKSON COUNTY</b>									
<b>VARIOUS FUNDS</b>									
<b>INCOME STATEMENTS</b>									
<b>FOR PERIOD ENDING AUGUST 31, 2015</b>									
	<b>CAPITAL</b>	<b>SCHOOL</b>	<b>EMERGENCY</b>	<b>ECONOMIC</b>	<b>REAL PROPERTY</b>	<b>DEBT</b>	<b>ECONOMIC</b>	<b>SOLID</b>	<b>GREEN</b>
	<b>RESERVE</b>	<b>CAP RESERVE</b>	<b>TELEPHONE</b>	<b>DEVELOPMENT</b>	<b>REVALUATION</b>	<b>SERVICE</b>	<b>DEVELOPMENT</b>	<b>WASTE</b>	<b>ENERGY</b>
	<b>FUND 20</b>	<b>FUND 21</b>	<b>FUND 22</b>	<b>FUND 23</b>	<b>FUND 25</b>	<b>FUND 30</b>	<b>FUND 42</b>	<b>FUND 65</b>	<b>FUND 66</b>
<b>REVENUES</b>									
Other taxes			82,263.72					292,160.70	
Restricted intergovernmental revenues		-	-	-				-	-
Sales and services				-			75.00	297,754.46	1,207.50
Investment earnings	39.19	-	-	26.13	-		39.19	2,976.12	
Lease Proceeds	-			-				-	
Transfers	-	-		100,000.00	333,333.00	434,141.80	-	-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	260.00
<b>TOTAL REVENUES:</b>	<b>\$ 39.19</b>	<b>\$ -</b>	<b>\$ 82,263.72</b>	<b>\$ 100,026.13</b>	<b>\$ 333,333.00</b>	<b>\$ 434,141.80</b>	<b>\$ 114.19</b>	<b>\$ 592,891.28</b>	<b>\$ 179,928.50</b>
<b>EXPENDITURES</b>									
General government	-	-			50,936.64				
Public safety	-		88,833.59						
Economic and physical dev	-			18,714.45			-		
Human services									
Debt Service:									
Principal retirement						343,181.53		-	
Interest and fees						90,960.27		-	
Enterprise operations	-	-	-	-	-	-	-	338,143.37	26,912.13
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,833.59</b>	<b>\$ 18,714.45</b>	<b>\$ 50,936.64</b>	<b>\$ 434,141.80</b>	<b>\$ -</b>	<b>\$ 338,143.37</b>	<b>\$ 26,912.13</b>
Revenues over (under) expenditures	<b>\$ 39.19</b>	<b>\$ -</b>	<b>\$ (6,569.87)</b>	<b>\$ 81,311.68</b>	<b>\$ 282,396.36</b>	<b>\$ (0.00)</b>	<b>\$ 114.19</b>	<b>\$ 254,747.91</b>	<b>\$ 153,016.37</b>



<b>RECREATION CENTER CONSTRUCTION FUND 45</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through August 31, 2015				
			<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>				
Restricted intergovernmental revenues:				
State grant	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
Miscellaneous:				
Investment Earnings	43,680.00	41,947.14	-	41,947.14
Sale of real property	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 443,680.00</b>	<b>\$ 441,947.14</b>	<b>\$ -</b>	<b>\$ 441,947.14</b>
<b>Expenditures:</b>				
Cultural and recreational:				
<b>Jackson County Recreation Center</b>				
Architect fee	\$ 83,000.00	\$ 82,520.61	\$ -	\$ 82,520.61
Construction	1,111,310.00	1,111,307.22	-	1,111,307.22
Furnishing and equipment	37,890.00	33,246.66	-	33,246.66
Contingency	-	-	-	-
<b>Total Jackson County Recreation Center</b>	<b>\$ 1,232,200.00</b>	<b>\$ 1,227,074.49</b>	<b>\$ -</b>	<b>\$ 1,227,074.49</b>
<b>Cashiers Recreation Center</b>				
Architect fee	\$ 726,035.00	\$ 726,010.66	\$ -	\$ 726,010.66
Construction	4,287,758.00	4,245,337.05	-	4,245,337.05
Equipment	218,000.00	217,519.42	-	217,519.42
Site preparation	2,818,182.00	2,753,590.80	-	2,753,590.80
Landscaping Materials	29,500.00	29,277.07	-	29,277.07
Contingency	-	-	-	-
<b>Total Cashiers Recreation Center</b>	<b>\$ 8,079,475.00</b>	<b>\$ 7,971,735.00</b>	<b>\$ -</b>	<b>\$ 7,971,735.00</b>
<b>Mark Watson Park</b>				
Architect fee	\$ 30,205.00	\$ 30,204.64	-	\$ 30,204.64
Construction	308,626.00	308,625.20	-	308,625.20
<b>Total Mark Watson Park</b>	<b>\$ 338,831.00</b>	<b>\$ 338,829.84</b>	<b>\$ -</b>	<b>\$ 338,829.84</b>
<b>Parks</b>				
Andrews Park	\$ 134,345.00	\$ 62,941.37	\$ -	\$ 62,941.37
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	1,711.20	49,987.44
Savannah/Greens Creek	120,067.08	120,067.08	-	120,067.08
<b>Total Parks</b>	<b>\$ 754,169.61</b>	<b>\$ 682,442.22</b>	<b>\$ 1,711.20</b>	<b>\$ 684,153.42</b>
<b>Total Expenditures:</b>	<b>\$10,404,675.61</b>	<b>\$10,220,081.55</b>	<b>\$ 1,711.20</b>	<b>\$ 10,221,792.75</b>
Revenues over (under) expenditures	\$ (9,960,995.61)	\$ (9,778,134.41)	\$ (1,711.20)	\$ (9,779,845.61)
<b>Other financing sources:</b>				
Operating transfers--in:				
Proceeds from lease	\$ 2,739,097.00	\$ 2,739,097.00	\$ -	\$ 2,739,097.00
General Fund	\$ 6,888,398.61	6,790,134.61	\$ -	\$ 6,790,134.61
CPR Fund	\$ 333,500.00	333,500.00	\$ -	\$ 333,500.00
	\$ 9,960,995.61	\$ 9,862,731.61	\$ -	\$ 9,862,731.61
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 84,597.20	\$ (1,711.20)	\$ 82,886.00
Fund Balance beginning of year, July 1			\$ 84,597.20	
Fund Balance end of year, June 30			\$ 82,886.00	



**EMERGENCY MANAGEMENT CENTER FUND 46**Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through August 31, 2015

			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ 180.00	\$ 140.68	\$ 13.06	\$ 153.74
<b>Total Revenues:</b>	<u>\$ 180.00</u>	<u>\$ 140.68</u>	<u>\$ 13.06</u>	<u>\$ 153.74</u>
<b>Expenditures:</b>				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	\$ 1,301,519.00	1,300,311.85	656.24	1,300,968.09
Equipment	\$ 485,902.00	367,127.98	1,335.23	368,463.21
Site Acquisition	\$ 352,981.00	352,981.00	-	352,981.00
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures:</b>	<u>\$ 2,252,581.00</u>	<u>\$ 2,099,227.92</u>	<u>\$ 1,991.47</u>	<u>\$ 2,101,219.39</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,099,087.24)	\$ (1,978.41)	\$ (2,101,065.65)
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	-	-	-	-
<b>Total Other financing sources:</b>	<u>\$2,252,401.00</u>	<u>\$ 2,252,401.00</u>	<u>\$ -</u>	<u>\$ 2,252,401.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 153,313.76</u>	<u>\$ (1,978.41)</u>	<u>\$ 151,335.35</u>
Fund Balance beginning of year, July 1			\$ 153,313.76	
Fund Balance end of year, June 30			\$ 151,335.35	

<b>GREENWAY PROJECT FUND 47</b>				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through August 31, 2015				
			<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>				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	\$ 212,000.00			
PARTF Grant	\$ 435,000.00	\$ 196,032.10	\$ -	\$ 196,032.10
<b>Total Revenues:</b>	<b>\$ 647,000.00</b>	<b>\$ 196,032.10</b>	<b>\$ -</b>	<b>\$ 196,032.10</b>
<b>Expenditures:</b>				
Engineering-Const Mgt	\$ 7,000.00			
Engineering Fees	\$ 65,000.00	\$ 45,857.00	\$ -	\$ 45,857.00
Construction Cost-Trails	\$ 430,562.00	\$ 368,612.18	\$ -	\$ 368,612.18
Construction Cost-Pedestrian Bridge	\$ 277,712.00	\$ 29,800.00	\$ -	\$ 29,800.00
Construction Cost-Bridge Installation	\$ 1,119,700.00			
Construction-Utility Relocation	\$ 46,000.00			
Contingency	\$ (16,661.00)	\$ -	\$ -	\$ -
<b>Total Expenditures:</b>	<b>\$ 1,929,313.00</b>	<b>\$ 444,269.18</b>	<b>\$ -</b>	<b>\$ 444,269.18</b>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (248,237.08)	\$ -	\$ (248,237.08)
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	\$ -	\$ 351,762.92	\$ -	\$ 351,762.92
Fund Balance beginning of year, July 1			\$ 351,762.92	
Fund Balance end of year, June 30			\$ 351,762.92	