



JACKSON COUNTY  
FINANCIAL REPORT

APRIL 30, 2018

SUBMITTED TO BOARD ON MAY 21, 2018



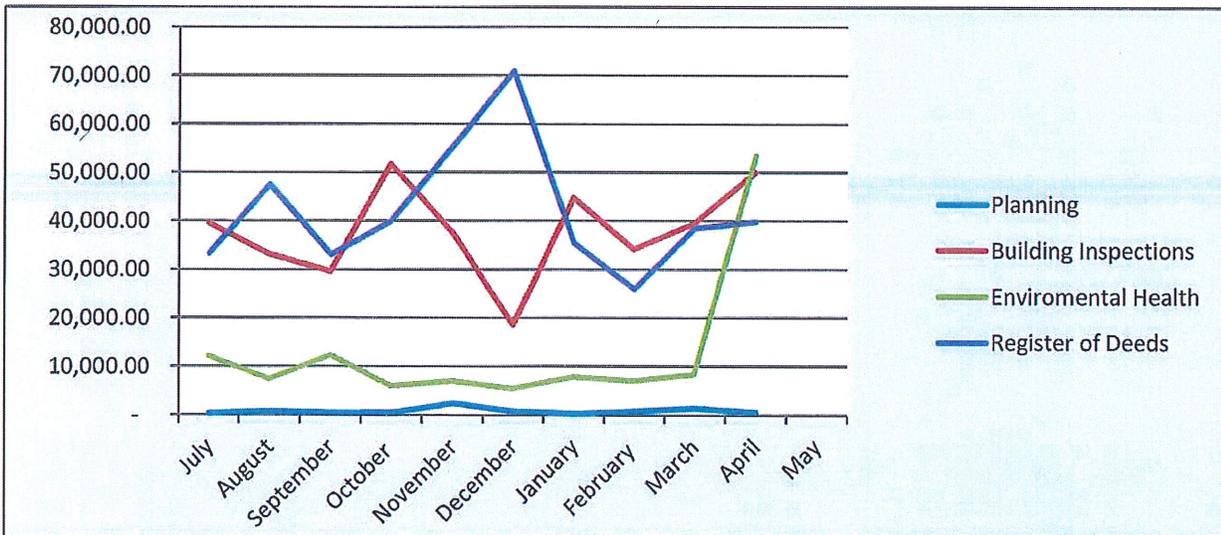
## HIGHLIGHTS

APRIL 2018

- General Fund Revenues collected to date - \$50,701,512 - 78.82% of budget. Average for year - 83.33% - under 4.91%
- General Fund Expenditures to date - \$46,703,617 - 73.56% of budget. Average for year - 83.33% - under 9.77%
- Revenues are \$3,997,895 more than expenditures.
- Ad Valorem Tax collected - \$31,901,827 - 99.16% of budget.
  - Motor Vehicle Tax collected - \$873,300 - 80.55% of budget.
  - Prior Year Tax collected - \$569,071 - 56.62% of budget.
- Received sales and use tax distribution in the amount of \$874,419.25 for the month of April 2018 (January sales). This amount is \$150,662.46 - 20.82% more than the amount received in April 2017. Article 46 distribution was \$90,048.16.
- Landfill Disposal Fees collected - \$1,763,112 - 92.12% of budget.
- Prior year Landfill Disposal Fees collected - \$43,615 - 62.31% of budget.
- Vaya Health's 3<sup>rd</sup> Quarter Finance Report for fiscal year 2017-2018 is attached. Total revenues of \$306,825,141 and total expenditures of \$309,346,089 for a net income of (\$2,520,948).

## FY 2017-2018 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>	\$ 7,500.00	\$ 425,000.00	\$ 150,000.00	\$ 425,000.00
July	400.00	39,535.00	12,160.00	33,323.00
August	790.00	33,108.00	7,438.00	47,423.50
September	480.00	29,602.00	12,350.00	33,051.50
October	530.00	51,748.00	6,053.00	39,992.00
November	2,420.00	37,653.00	7,010.00	55,354.50
December	720.00	18,479.00	5,426.00	70,920.50
January	220.00	44,801.00	7,790.00	35,458.50
February	810.00	34,151.00	7,050.00	25,951.00
March	1,460.00	39,420.00	8,350.00	38,505.00
April	580.00	49,939.00	53,410.00	39,849.00
May				
June	-	-	-	-
<b>Collected to date</b>	\$ 8,410.00	\$ 378,436.00	\$ 127,037.00	\$ 419,828.50
<b>Remaining Budget</b>	\$ (910.00)	\$ 46,564.00	\$ 22,963.00	\$ 5,171.50
Percentage Collected	112.13%	89.04%	84.69%	98.78%
Percentage for Year	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>
	28.80%	5.71%	1.36%	15.45%



**GENERAL FUND CONTINGENCY  
FY 2017-2018**

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

**APPROVED BUDGET:** \$ 357,887.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/24/2017 CB#5 Camp Wild Summer Camp	1,400.00	
9/25/2017 CB#20 Fire Prevention Supplies	3,000.00	
9/25/2017 CB#21 McMillian Pazdan Smith Arch-Health Bldg	10,460.00	
9/25/2017 CB#22 Circles of Hope	20,000.00	
11/20/2017 CB#33 Tuckasegee VFW; Veterans Dinner	41,940.00	
11/20/2017 CB#34 Legal	15,000.00	
3/19/2018 CB#53 Safety	133,421.00	
3/23/2018 CB#52 Additional jail locks and Aging computers	16,381.00	
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<b>\$ 241,602.00</b>	<b>\$ -</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>		<b>\$ 116,285.00</b>

**CONTINGENCY-SALARY ADJUSTMENTS/INTERNS**

11-9900-000-01

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

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>		<b>\$ 25,000.00</b>

**CONTINGENCY-CAPITAL**

11-9900-000-02

**APPROVED BUDGET:** \$ 839,502.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/21/2017 CB#3 Capital-Variou	153,827.00	
7/24/2017 CB#6 Capital-Sheriff, Jail -Tasers	6,746.00	
7/24/2017 CB#7 Capital-Computer-Phone System JC	46,442.00	
7/24/2017 CB#8 Capital-DSS-26 Computers,1 Printer	40,855.00	
7/28/2017 CB#9 Capital-DSS-3 Laptops	3,843.00	
7/28/2017 CB#10 Capital-Maint-3 LED Light Sets for Trucks	2,305.00	
9/25/2017 CB#23 Capital-Maint-3 Portable Radios	1,760.00	
9/26/2017 CB#24 Capital-Variou-(includes:2 Dodge cars Sheriff)	110,326.00	
9/27/2017 CB#25 Capital-DSS Flooring in Lobby Area	12,945.00	
9/27/2017 CB#26 Capital-Sheriff-4 SUVs, 2 trucks(1 Ins replaced)	188,309.00	
10/12/2017 CB#29 Capital-Health-Server;Rec-Andrews Park&Printer	18,359.00	
10/12/2017 CB#30 Capital-Rec-Playground for Cullowhee	44,405.00	
12/7/2017 CB#35 Capital-Variou Depts	63,337.00	
1/12/2018 CB#41 Capital-Variou Depts	44,571.00	
1/19/2018 CB#46 Capital-Code Enforcement-5 Desktops	5,887.00	
3/13/2018 CB#51 Capital-Variou Depts	47,206.00	
3/23/2018 CB#52 Capital-Jail Locks	48,379.00	
4/10/2018 CB#57 Motor Vehicle-Transfer	-	215,000.00
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<b>\$ 839,502.00</b>	<b>\$ 215,000.00</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>		<b>\$ 215,000.00</b>

**CONTINGENCY-SALARY ELECTIONS**

11-9900-000-03

**APPROVED BUDGET:** \$ 33,954.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/17/2017 CB#2 Salary Adjustment-Oliver	1,941.00	
10/24/2017 CB#31 Salary-One Stop Absentee Coord Position	15,648.00	-
<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<b>\$ 17,589.00</b>	<b>\$ -</b>
<b>BALANCE GENERAL FUND CONTINGENCY:</b>		<b>\$ 16,365.00</b>

**ORIGINAL APPROPRIATION: \$1,256,343.00**

**TOTAL CONTINGENCY BALANCE: \$ 372,650.00**

**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
4/30/2018**

**ASSETS**

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	21,580,732.80
Cash-Wells Fargo	10,322,121.73
Taxes Receivable-Ad Valorem	2,449,104.00
Allowance for Doubtful Tax Rec.	(1,014,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	150,337.10
Accounts Receivable-Other	7,951.10
Due from Other Funds	<u>1,090,000.00</u>

**TOTAL ASSETS: \$ 34,588,676.73**

**LIABILITIES**

Accounts Payable	(3,236.50)
Accrued Salaries Payable	-
NCVTS Refunds Payable	(168.54)
Echeck Charges Payable	(272.00)
Debt Setoff in Advance	(143.00)
Taxes Collected in Advance	(73,275.84)
Due to Other Funds	-
Reserved for Taxes Receivable	(2,449,104.00)
Reserved for Uncollectible Taxes	1,014,000.00
Erosion Control Ordinance Bond	(234,134.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(39,143.16)
Fuel Prepaid Expense	(34,729.51)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(32,639,366.40)</u>

**TOTAL LIABILITIES & FUND BALANCE: \$ (34,588,676.73)**

**TOTAL GENERAL FUND BALANCE SHEET** \$ -

**JACKSON COUNTY  
INCOME STATEMENT  
PERIOD ENDING APRIL 30, 2018**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	32,171,575.00	212,540.57	31,901,826.70		269,748.30	99.16%
Ad Valorem Tax-Prior Year	1,000,000.00	59,103.71	568,284.22		431,715.78	56.83%
Motor Vehicle Tax-Current Year	1,084,119.00	103,765.76	873,299.67		210,819.33	80.55%
Motor Vehicle Tax-Prior Year	5,000.00	66.10	786.39		4,213.61	15.73%
Sales and Use Tax	12,831,985.00	874,419.25	7,340,505.27		5,491,479.73	57.20%
Public Safety	995,283.28	19,014.02	328,021.28		667,262.00	32.96%
Code Enforcement	486,900.00	54,778.00	445,816.00		41,084.00	91.56%
Transportation	623,718.00	120,249.19	448,447.37		175,270.63	71.90%
Health	2,110,460.00	222,430.35	1,506,662.72		603,797.28	71.39%
Social Services	5,388,069.52	48,710.82	2,729,150.37		2,658,919.15	50.65%
Social Services-Indian	431,516.00	8,627.26	393,046.47		38,469.53	91.09%
Dept on Aging	299,142.00	27,055.58	258,886.70		40,255.30	86.54%
Recreation	665,360.00	42,174.66	474,886.88		190,473.12	71.37%
Register of Deeds	827,000.00	73,777.60	717,096.04		109,903.96	86.71%
Other General	5,403,150.42	105,594.00	2,714,795.66	-	2,688,354.76	50.24%
<b>TOTAL REVENUES:</b>	<b>\$ 64,323,278.22</b>	<b>\$ 1,972,306.87</b>	<b>\$ 50,701,511.74</b>	<b>\$ -</b>	<b>\$ 13,621,766.48</b>	<b>78.82%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	281,561.00	15,658.89	188,306.30	-	93,254.70	66.88%
Administration	298,455.00	22,146.82	235,519.96	-	62,935.04	78.91%
Human Resources	170,770.00	14,562.24	125,233.04	6,990.95	38,546.01	77.43%
Finance	649,357.00	47,246.93	489,103.22	-	160,253.78	75.32%
Tax Collections	286,823.00	28,169.41	233,042.22	-	53,780.78	81.25%
Tax Administration	771,487.00	52,654.20	559,239.30	-	212,247.70	72.49%
GIS-Mapping	170,458.00	10,612.16	139,648.59	-	30,809.41	81.93%
Legal	295,359.00	24,799.67	295,640.60	-	(281.60)	100.10%
Court Facilities	55,340.00	3,813.82	35,328.50	1,950.47	18,061.03	67.36%
Elections	446,269.00	31,025.47	233,963.99	-	212,305.01	52.43%
Register of Deeds	466,922.00	31,431.41	358,536.11	-	108,385.89	76.79%
Central Services	187,000.00	10,576.25	102,682.30	500.00	83,817.70	55.18%
Computer & Information	658,894.01	34,809.28	561,330.44	637.72	96,925.85	85.29%
Public Works	4,369,735.33	281,935.95	3,142,243.23	221,854.18	1,005,637.92	76.99%
Professional Services	40,000.00	3,700.00	21,500.00	-	18,500.00	53.75%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 9,148,430.34</b>	<b>\$ 613,142.50</b>	<b>\$ 6,721,317.80</b>	<b>\$ 231,933.32</b>	<b>\$ 2,195,179.22</b>	<b>76.00%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	4,735,023.07	371,536.10	3,728,384.20	114,948.19	891,690.68	81.17%
Jail	2,022,630.00	166,732.80	1,571,407.33	6,566.40	444,656.27	78.02%
Sheriff Grants	90,500.00	2,703.45	38,800.06	3,417.98	48,281.96	46.65%
Emergency Management	1,123,189.13	109,624.74	868,148.79	27,063.72	227,976.62	79.70%
Fire	1,650,652.25	185,187.52	1,277,412.06	-	373,240.19	77.39%
Code Enforcement	1,309,403.00	91,479.49	1,029,283.72	3,126.48	276,992.80	78.85%
Amb/Rescue Squad	2,563,252.00	231,588.50	2,175,057.22	5,981.00	382,213.78	85.09%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 13,494,649.45</b>	<b>\$ 1,158,852.60</b>	<b>\$ 10,688,493.38</b>	<b>\$ 161,103.77</b>	<b>\$ 2,645,052.30</b>	<b>80.40%</b>
<b>TRANSPORTATION</b>						
Administration	203,602.00	9,371.94	150,744.88	-	52,857.12	74.04%
Operating Expense	555,176.00	43,808.74	391,773.70	14,831.57	148,570.73	73.24%
Capital Outlay	62,000.00	-	(70.00)	59,530.00	2,540.00	95.90%
Elderly Disabilities Grant	225,500.00	3,461.20	38,195.79	-	187,304.21	16.94%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,077,278.00</b>	<b>\$ 56,641.88</b>	<b>\$ 611,644.37</b>	<b>\$ 74,361.57</b>	<b>\$ 391,272.06</b>	<b>63.68%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	81,243.00	-	40,319.88	-	40,923.12	49.63%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 81,243.00</b>	<b>\$ -</b>	<b>\$ 40,319.88</b>	<b>\$ -</b>	<b>\$ 40,923.12</b>	<b>49.63%</b>

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	422,567.00	28,257.28	303,189.90	-	119,377.10	71.75%
Economic Development	35,000.00	-	5,202.00	-	29,798.00	14.86%
Community Development	252,316.00	28,581.75	128,364.53	3,576.00	120,375.47	52.29%
Cooperative Extension	182,070.00	10,801.49	125,387.30	226.66	56,456.04	68.99%
Conservation	177,659.00	10,705.35	130,013.27	-	47,645.73	73.18%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 1,069,612.00</b>	<b>\$ 78,345.87</b>	<b>\$ 692,157.00</b>	<b>\$ 3,802.66</b>	<b>\$ 373,652.34</b>	<b>65.07%</b>
<b>HUMAN SERVICES</b>						
Health	4,869,027.00	361,103.97	3,596,786.77	36,579.35	1,235,660.88	74.62%
Well at Work	9,500.00	-	1,409.38	-	8,090.62	14.84%
Mental Health	130,853.00	-	69,312.50	-	61,540.50	52.97%
Social Services	8,119,356.52	378,559.32	4,743,066.75	4,863.14	3,371,426.63	58.48%
Indian Reservation	431,516.00	25,765.78	250,320.41	-	181,195.59	58.01%
Dept on Aging	611,848.00	54,046.19	480,971.78	7,858.94	123,017.28	79.89%
Emergency Food & Shelter	11,825.00	-	11,825.00	-	-	100.00%
Congregate & Home Del Meals	425,733.00	31,889.67	322,327.61	2,112.18	101,293.21	76.21%
Adult Day Care	119,417.00	8,099.24	87,940.88	-	31,476.12	73.64%
Senior Center	22,000.00	2,279.54	15,643.14	42.79	6,314.07	71.30%
Veterans	116,217.00	5,373.89	84,120.25	-	32,096.75	72.38%
Youth Services	153,199.00	13,796.84	111,971.74	-	41,227.26	73.09%
Senior Citizen Services	189,447.00	151,250.00	188,447.00	-	1,000.00	99.47%
Other Human Services	282,447.00	-	155,803.95	-	126,643.05	55.16%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 15,492,385.52</b>	<b>\$ 1,032,164.44</b>	<b>\$ 10,119,947.16</b>	<b>\$ 51,456.40</b>	<b>\$ 5,320,981.96</b>	<b>65.65%</b>
<b>EDUCATION</b>						
Public Schools	8,313,961.89	909,089.71	\$ 7,094,300.80	-	1,219,661.09	85.33%
Community College	4,172,230.00	254,140.67	\$ 2,093,827.12	-	2,078,402.88	50.18%
<b>TOTAL EDUCATION</b>	<b>\$ 12,486,191.89</b>	<b>\$ 1,163,230.38</b>	<b>\$ 9,188,127.92</b>	<b>\$ -</b>	<b>\$ 3,298,063.97</b>	<b>73.59%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,199,154.00	203,134.09	989,340.29	-	209,813.71	82.50%
Recreation	1,173,982.00	84,545.51	864,464.01	65,513.94	244,004.05	79.22%
Swimming Pool	108,597.00	2,814.69	60,279.95	328.38	47,988.67	55.81%
Recreation Center	316,831.00	20,305.94	221,882.50	9,182.58	85,765.92	72.93%
Cashiers Recreation	290,653.02	22,497.45	190,777.44	8,723.73	91,151.85	68.64%
Cashiers Swimming Pool	39,768.00	1,190.28	18,781.77	-	20,986.23	47.23%
Cashiers Recreation Center	325,276.00	24,700.68	235,002.64	6,642.70	83,630.66	74.29%
Arts	10,000.00	-	10,000.00	-	-	100.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,464,261.02</b>	<b>\$ 359,188.64</b>	<b>\$ 2,590,528.60</b>	<b>\$ 90,391.33</b>	<b>\$ 783,341.09</b>	<b>77.39%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 7,636,577.00</b>	<b>\$ 516,381.49</b>	<b>\$ 6,051,080.86</b>	<b>\$ -</b>	<b>\$ 1,585,496.14</b>	<b>79.24%</b>
<b>CONTINGENCY</b>	<b>\$ 372,650.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 372,650.00</b>	<b>0.00%</b>
	<b>\$ 372,650.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 372,650.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 64,323,278.22</b>	<b>\$ 4,977,947.80</b>	<b>\$ 46,703,616.97</b>	<b>\$ 613,049.05</b>	<b>\$ 17,006,612.20</b>	<b>73.56%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ (3,005,640.93)</b>	<b>\$ 3,997,894.77</b>		<b>\$ (3,384,845.72)</b>	<b>5.26%</b>

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING APRIL 30, 2018											
			SCHOOL		SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	LAW	CONSERVATION	CLEAN WATER
	PAYROLL	SELF-INS	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	ENFORCEMENT	PRESERVATION	REVOLVING LOAN
	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 27	FUND 28	FUND 41
<b>ASSETS</b>											
Cash and investments	376,788.87	10,114.85	1,697,418.78	2,479,847.19	1,152,301.35	294,381.54	277,108.75	288,497.05	18,249.54	786,959.93	16,842.49
Accounts receivable	-	-	-	-	-	4,772.51	97.82	334.79	646.41	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from contracts	-	-	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 376,788.87</b>	<b>\$ 10,114.85</b>	<b>\$ 1,697,418.78</b>	<b>\$ 2,479,847.19</b>	<b>\$ 1,152,301.35</b>	<b>\$ 299,154.05</b>	<b>\$ 277,206.57</b>	<b>\$ 288,831.84</b>	<b>\$ 18,895.95</b>	<b>\$ 786,959.93</b>	<b>\$ 16,842.49</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	402,726.62	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 402,726.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	(25,937.75)	10,114.85	1,697,418.78	2,479,847.19	1,152,301.35	299,154.05	277,206.57	288,831.84	18,895.95	786,959.93	16,842.49
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 376,788.87</b>	<b>\$ 10,114.85</b>	<b>\$ 1,697,418.78</b>	<b>\$ 2,479,847.19</b>	<b>\$ 1,152,301.35</b>	<b>\$ 299,154.05</b>	<b>\$ 277,206.57</b>	<b>\$ 288,831.84</b>	<b>\$ 18,895.95</b>	<b>\$ 786,959.93</b>	<b>\$ 16,842.49</b>

<b>JACKSON COUNTY</b>									
<b>VARIOUS FUNDS</b>									
<b>BALANCE SHEET</b>									
<b>FOR PERIOD ENDING APRIL 30, 2018</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	902,125.36	678,709.06	212,888.56	1,991,672.59	2,340.40	65,070.66	10,945.19		
Accounts receivable		353,103.88	9,552.94		-		23.96		
Due from other funds			-						
Land/Equipment less depreciation		4,343,646.93	53,602.09					94,109,261.92	
Amt for Retirement-Long term debt									52,133,805.01
Net reserved assets									
Notes receivable	113,939.11	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,016,064.47</b>	<b>\$ 5,375,459.87</b>	<b>\$ 276,043.59</b>	<b>\$ 1,991,672.59</b>	<b>\$ 2,340.40</b>	<b>\$ 65,070.66</b>	<b>\$ 10,969.15</b>	<b>\$ 94,109,261.92</b>	<b>\$ 52,133,805.01</b>
<b>LIABILITES AND FUND EQUITY</b>									
Accounts payable	-	370.76	13,170.87		2,340.40	65,070.66	-		52,133,805.01
Contributions from Employees		16,913.70	10,087.73	1,991,672.59					
Retainage Payable		-							
Due to other funds	-	230.00							
Due to State of NC		-							
OPEB Liability		540,070.00	108,014.00						
Net Pension Liability-LGERS		79,606.00	33,029.00						
Accrued Interest Payable	-	13,277.28							
Debt-Current and Non-current		1,762,420.04							
Investment in Fixed Assets		-						94,109,261.92	
Contributed Capital		13,117.89							
Deferred revenues	113,939.11	-	1,210.00						
Accrued landfill closure & post-cl	-	1,530,697.79	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 113,939.11</b>	<b>\$ 3,956,703.46</b>	<b>\$ 165,511.60</b>	<b>\$ 1,991,672.59</b>	<b>\$ 2,340.40</b>	<b>\$ 65,070.66</b>	<b>\$ -</b>	<b>\$ 94,109,261.92</b>	<b>\$ 52,133,805.01</b>
<b>FUND EQUITY</b>									
Fund balance	902,125.36	1,418,756.41	110,531.99	-	-	-	10,969.15	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,016,064.47</b>	<b>\$ 5,375,459.87</b>	<b>\$ 276,043.59</b>	<b>\$ 1,991,672.59</b>	<b>\$ 2,340.40</b>	<b>\$ 65,070.66</b>	<b>\$ 10,969.15</b>	<b>\$ 94,109,261.92</b>	<b>\$ 52,133,805.01</b>

JACKSON COUNTY											
VARIOUS FUNDS											
INCOME STATEMENTS											
FOR PERIOD ENDING APRIL 30, 2018											
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
<b>REVENUES</b>											
Other taxes				333,520.11						1,806,726.72	
Restricted intergovernmental revenues	784,180.04		-	-	-						-
Sales and services								11,080.41	79,851.96	1,123,199.77	37,632.52
Investment earnings	-	452.94	-	17.08	280.93	-		993.86		14,699.02	
Lease Proceeds		-			-					-	
Transfers	-	1,000,000.00	-		100,000.00	350,500.00	3,137,939.82	-		-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES:</b>	<b>\$ 784,180.04</b>	<b>\$ 1,000,452.94</b>	<b>\$ -</b>	<b>\$ 333,537.19</b>	<b>\$ 100,280.93</b>	<b>\$ 350,500.00</b>	<b>\$ 3,137,939.82</b>	<b>\$ 12,074.27</b>	<b>\$ 79,851.96</b>	<b>\$ 2,944,625.51</b>	<b>\$ 216,093.52</b>
<b>EXPENDITURES</b>											
General government	-	-	627,237.00			194,313.90					
Public safety		-		379,635.29							
Economic and physical dev		-			93,413.62			-			
Human services											
Debt Service:											
Principal retirement							2,739,142.58		-	234,600.62	
Interest and fees							398,797.24		-	40,310.25	
Enterprise operations	-	-	-	-	-	-	-	-	20,664.18	2,472,446.71	161,607.07
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 627,237.00</b>	<b>\$ 379,635.29</b>	<b>\$ 93,413.62</b>	<b>\$ 194,313.90</b>	<b>\$ 3,137,939.82</b>	<b>\$ -</b>	<b>\$ 20,664.18</b>	<b>\$ 2,747,357.58</b>	<b>\$ 161,607.07</b>
Revenues over (under) expenditures	\$ 784,180.04	\$ 1,000,452.94	\$ (627,237.00)	\$ (46,098.10)	\$ 6,867.31	\$ 156,186.10	\$ (0.00)	\$ 12,074.27	\$ 59,187.78	\$ 197,267.93	\$ 54,486.45

**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<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	\$ 44,965.24	\$ 15,712.00	\$ 60,677.24
Construction	1,345,684.00	\$ 5,141.52	1,191,266.81	1,196,408.33
Site Acquisition	408,625.00	\$ -	408,624.55	408,624.55
Furnishings	141,980.00	\$ -	72,125.63	72,125.63
Contingency	106,711.00	\$ -	-	-
<b>Total Skyland Services Center</b>	<u>\$ 2,075,000.00</u>	<u>\$ 50,106.76</u>	<u>\$ 1,687,728.99</u>	<u>\$ 1,737,835.75</u>
<b>Cashiers Code Enforcement</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>\$ 268,612.05</u>	<u>\$ 1,687,728.99</u>	<u>\$ 1,956,341.04</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (268,612.05)	\$ (1,687,728.99)	\$ (1,956,341.04)
<b>Other financing sources:</b>				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,287,000.00	\$ 2,287,000.00	-	2,287,000.00
General Fund	6,505.29	\$ 6,505.29	-	6,505.29
<b>Total Other financing sources:</b>	<u>\$2,293,505.29</u>	<u>\$ 2,293,505.29</u>	<u>\$ -</u>	<u>\$ 2,293,505.29</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,024,893.24</u>	<u>\$ (1,687,728.99)</u>	<u>\$ 337,164.25</u>
Fund Balance beginning of year, July 1			<u>\$ 2,024,893.24</u>	
Fund Balance end of year, June 30			<u>\$ 337,164.25</u>	

**RECREATION CENTER CONSTRUCTION FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Fund Balance	\$ 47,895.97	\$ 47,895.97	\$ -	\$ 47,895.97
<b>Total Revenues:</b>	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
<b>Expenditures:</b>				
Cultural and recreational:				
<b>Parks</b>				
<b>Savannah Park</b>				
Design/Oversight Fees	\$ 6,300.00	\$ 2,696.35	\$ 7,622.77	\$ 10,319.12
Construction	258,558.98	43,155.98	4,216.29	47,372.27
Contingency	<u>26,605.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Savannah Park</b>	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 11,839.06</u>	<u>\$ 57,691.39</u>
<b>Total Expenditures:</b>	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 11,839.06</u>	<u>\$ 57,691.39</u>
Revenues over (under) expenditures	\$ (243,568.01)	\$ 2,043.64	\$ (11,839.06)	\$ (9,795.42)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	\$ -	\$ -	\$ -
CPR Fund	<u>243,568.01</u>	<u>243,568.01</u>	<u>-</u>	<u>243,568.01</u>
	<u>\$ 243,568.01</u>	<u>\$ 243,568.01</u>	<u>\$ -</u>	<u>\$ 243,568.01</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 245,611.65</u>	<u>\$ (11,839.06)</u>	<u>\$ 233,772.59</u>
Fund Balance beginning of year, July 1			<u>\$ 245,611.65</u>	
Fund Balance end of year, June 30			<u>\$ 233,772.59</u>	

**EMERGENCY MANAGEMENT CENTER FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ 330.00	\$ 373.61	\$ 33.92	\$ 407.53
<b>Total Revenues:</b>	<u>\$ 330.00</u>	<u>\$ 373.61</u>	<u>\$ 33.92</u>	<u>\$ 407.53</u>
<b>Expenditures:</b>				
Architect Fees	\$ 112,179.00	\$ 78,807.09	\$ -	\$ 78,807.09
Construction Cost	1,302,519.00	1,302,309.75	272.62	1,302,582.37
Construction Cost-Kings Mtn	32,000.00	25,896.08	-	25,896.08
Equipment	452,902.00	452,505.18	17,236.43	469,741.61
Site Acquisition	352,981.00	352,981.00	-	352,981.00
Contingency	<u>150.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 2,252,731.00</u>	<u>\$ 2,212,499.10</u>	<u>\$ 17,509.05</u>	<u>\$ 2,230,008.15</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,212,125.49)	\$ (17,475.13)	\$ (2,229,600.62)
<b>Other financing sources:</b>				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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>\$ 40,275.51</u>	<u>\$ (17,475.13)</u>	<u>\$ 22,800.38</u>
Fund Balance beginning of year, July 1			<u>\$ 40,275.51</u>	
Fund Balance end of year, June 30			<u>\$ 22,800.38</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	\$ 219,750.00	219,742.22		219,742.22
PARTF Grant	\$ 435,000.00	435,000.00	\$ -	\$ 435,000.00
<b>Total Revenues:</b>	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
<b>Expenditures:</b>				
Engineering-Const Mgt	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	88,415.00	80,663.00	2,000.00	82,663.00
Construction Cost-Trails	369,208.00	345,556.42	47.00	345,603.42
Construction Cost-Pedestrian Bridge	304,000.00	304,000.00		304,000.00
Construction Cost-Bridge Installation	1,119,700.00	1,003,481.25		1,003,481.25
Construction-Utility Relocation	48,740.00	48,738.78		48,738.78
Contingency	-	-	-	-
<b>Total Expenditures:</b>	<u>\$ 1,937,063.00</u>	<u>\$ 1,789,439.45</u>	<u>\$ 2,047.00</u>	<u>\$ 1,791,486.45</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,134,697.23)	\$ (2,047.00)	\$ (1,136,744.23)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
<b>Total Other financing sources:</b>	<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>\$ 147,615.77</u>	<u>\$ (2,047.00)</u>	<u>\$ 145,568.77</u>
Fund Balance beginning of year, July 1			<u>\$ 147,615.77</u>	
Fund Balance end of year, June 30			<u>\$ 145,568.77</u>	

**WNC OUTDOOR DEVELOPMENT PROJECT FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2018

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Appalachain Regional Commission	\$ 300,000.00	\$ -	\$ -	\$ -
Golden Leaf Foundation	\$ 50,000.00	-		-
NC Utility Fund	<u>\$ 50,000.00</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>Total Revenues:</b>	<u>\$ 400,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Consulting/Professional	\$ 5,000.00	\$ -	\$ -	\$ -
Construction-Utility Extension	847,000.00	-		-
Site Preparation	<u>74,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 926,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ (526,000.00)	\$ -	\$ -	\$ -
<b>Other financing sources:</b>				
Operating transfers--in:				
General Fund	\$ 395,000.00	\$ -	\$ -	\$ -
Economic Dev Fund 23	100,000.00	-	-	-
Economic Dev Fund 64	<u>31,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other financing sources:</b>	<u>\$526,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ -</u>	

**SCHOOL IMPROVEMENT FUND 49**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through April 30, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ -	\$ 246.88	\$ 473.06	\$ 719.94
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ 246.88</u>	<u>\$ 473.06</u>	<u>\$ 719.94</u>
<b>Expenditures:</b>				
Blue Ridge	\$ 1,826,959.15	\$ 71,370.36	\$ 570,384.48	\$ 641,754.84
Fairview Elementary School	1,394,759.72	57,727.96	441,029.95	498,757.91
Smoky Mountain High	3,769,486.96	1,458,272.56	913,021.98	2,371,294.54
Cullowhee Valley	1,373,615.33	38,000.00	67,403.00	105,403.00
Scotts Creek	20,742.60	3,025.00	-	3,025.00
Smokey Mountain Elementary	1,241,673.24	494,016.00	2,925.00	496,941.00
Bus Garage	-	-	-	-
Testing, Fees, Contingency	-	-	-	-
Emergency Reserve	-	-	-	-
<b>Total Expenditures:</b>	<u>\$ 9,627,237.00</u>	<u>\$ 2,122,411.88</u>	<u>\$ 1,994,764.41</u>	<u>\$ 4,117,176.29</u>
Revenues over (under) expenditures	\$ (9,627,237.00)	\$ (2,122,165.00)	\$ (1,994,291.35)	\$ (4,116,456.35)
<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	\$ 627,237.00	\$ -	\$ 627,237.00	\$ 627,237.00
General Fund	-	2,050,000.00	-	2,050,000.00
Operating transfers--out				
General Fund	-	(2,050,000.00)	-	(2,050,000.00)
<b>Total Other financing sources:</b>	<u>\$ 9,627,237.00</u>	<u>\$ 9,000,000.00</u>	<u>\$ 627,237.00</u>	<u>\$ 9,627,237.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 6,877,835.00</u>	<u>\$ (1,367,054.35)</u>	<u>\$ 5,510,780.65</u>
Fund Balance beginning of year, July 1			<u>\$ 6,877,835.00</u>	
Fund Balance end of year, June 30			<u>\$ 5,510,780.65</u>	

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: March 31, 2018  
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 9

1. REPORT OF BUDGET VS. ACTUAL

ITEM	Basis of Accounting: (check one)	Modified Accrual Accrual	X	(1)		(2)		(3)		(4)		(5)		(6)	
				PRIOR YEAR		CURRENT YEAR		BUDGET		ACTUAL		BALANCE		ANNUALIZED	
				2016-2017		YR-TO-DATE		YR-TO-DATE		YR-TO-DATE		(Col. 3-4)		PERCENTAGE **	
<b>REVENUE</b>															
Service Fees from LME-Delivered Services				359,750	459,403	5,000	18,659				(13,659)				497.57%
Medical Pass Through Funds				80,000	42,164	-	-				-				-
Interest Earned				221,000	254,285	200,558	235,974				(35,416)				156.88%
Rental Income				53,772	53,772	53,772	40,329				13,443				100.00%
Budgeted Fund Balance * (Detail in Item 4, below)				35,333,836	-	19,639,329	-				19,639,329				0.00%
Other Local				2,364,751	2,158,015	1,557,937	1,076,220				481,717				92.11%
<b>Total Local Funds</b>				<b>38,413,109</b>	<b>2,967,639</b>	<b>21,456,596</b>	<b>1,371,182</b>				<b>20,085,414</b>				<b>8.52%</b>
<b>County Appropriations (by county, includes ABC Funds):</b>															
Alexander County				50,000	50,000	50,000	37,500				12,500				100.00%
Alleghany County				115,483	115,483	115,483	86,612				28,871				100.00%
Ashe County				189,566	189,566	189,566	142,175				47,392				100.00%
Avery County				89,600	89,600	89,600	67,200				22,400				100.00%
Buncombe County				600,000	600,000	600,000	450,000				150,000				100.00%
Caldwell County				119,628	119,638	119,628	90,234				29,394				100.57%
Cherokee County				75,000	75,000	75,000	56,250				18,750				100.00%
Clay County				15,000	15,000	15,000	11,250				3,750				100.00%
Graham County				6,000	6,000	6,000	4,500				1,500				100.00%
Haywood County				101,900	100,387	101,900	74,377				27,523				97.32%
Henderson County				528,612	528,612	528,612	396,459				132,153				100.00%
Jackson County				123,081	123,081	123,081	92,311				30,770				100.00%
Macon County				106,623	106,623	106,623	79,967				26,656				100.00%
Madison County				30,000	30,000	30,000	22,500				7,500				100.00%
McDowell County				67,856	67,856	67,856	50,892				16,964				100.00%
Mitchell County				18,000	18,000	18,000	13,500				4,500				100.00%
Polk County				77,991	78,510	78,491	58,947				19,544				100.13%
Rutherford County				102,168	102,168	102,168	76,626				25,542				100.00%
Swain County				32,260	26,025	24,091	19,836				4,255				109.79%
Transylvania County				99,261	99,261	99,261	74,446				24,815				100.00%
Watauga County				171,194	171,194	171,194	128,396				42,799				100.00%
Wilkes County				266,810	266,327	267,354	200,969				66,385				100.23%
Yancey County				26,000	26,000	26,000	19,500				6,500				100.00%
<b>Total County Funds</b>				<b>3,012,033</b>	<b>3,004,331</b>	<b>3,004,908</b>	<b>2,254,446</b>				<b>750,462</b>				<b>100.03%</b>
<b>LME Systems Admn. Funds (Cost Model)</b>															
DMH/DD/SAS Administrative Funds (% basis)				138,494	138,494	-	-				-				-
DMH/DD/SAS Services Funding				62,146,875	59,900,993	78,971,472	56,142,588				22,828,884				94.79%
DMA Capitation Funding				317,256,174	320,350,760	329,980,399	241,913,872				88,066,527				97.75%
DMA Risk Reserve Funding				6,474,616	6,467,872	6,734,294	4,950,224				1,784,070				98.01%
All Other State/Federal Funds				17,000	19,960	254,400	192,829				61,571				101.06%
<b>Total State and Federal Funds</b>				<b>386,033,159</b>	<b>386,878,079</b>	<b>415,940,565</b>	<b>303,199,513</b>				<b>112,741,052</b>				<b>102.66%</b>
<b>TOTAL REVENUE</b>				<b>427,458,301</b>	<b>392,850,049</b>	<b>440,402,069</b>	<b>306,825,141</b>				<b>133,576,928</b>				<b>92.89%</b>
<b>EXPENDITURES:</b>															
System Management/Administration/Care Coordination				61,766,160	49,073,166	61,115,166	35,158,055				25,957,111				76.70%
LME Provided Services				2,859,229	3,275,392	1,653,575	1,082,721				570,854				87.30%
Provider Payments (State Funds)				347,856,105	340,101,325	360,516,281	259,400,319				101,115,962				95.94%
Provider Payments (Federal Funds)				9,982,671	8,858,430	13,340,074	11,027,896				2,312,178				110.22%
Provider Payments (County/Local)				3,284,486	3,204,924	3,029,656	2,098,015				931,641				92.33%
All Other				1,709,650	1,526,012	747,317	579,082				168,235				103.32%
<b>TOTAL EXPENDITURES</b>				<b>427,458,301</b>	<b>406,039,249</b>	<b>440,402,069</b>	<b>309,346,089</b>				<b>131,055,981</b>				<b>93.66%</b>
<b>Net Income (from Operations and Risk Reserve)</b>					<b>(13,189,198)</b>		<b>(2,520,948)</b>								
<b>Beginning Unrestricted/Unassigned Fund Balance</b>					<b>8,031,041</b>		<b>11,636,026</b>								
<b>Balance in Restricted DMA Risk Reserve</b>					<b>31,345,510</b>		<b>36,295,734</b>								
<b>Current Estimated Unrestricted/Unassigned Fund Balance and percent of budgeted expenditures</b>				<b>2.72%</b>	<b>11,636,026</b>	<b>-1.82%</b>	<b>(8,009,420)</b>								
<b>2. CURRENT CASH POSITION</b>															
<b>Current Cash in Bank (Including Risk Reserve)</b>					<b>95,861,445</b>										
<b>3. SERVICE EXCEPTIONS ( Provided Based on System Capability)</b>															
<b>Services authorized but not billed (IBNR)</b>					<b>16,745,088</b>										

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: March 31, 2018  
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 9

4. DETAIL ON BUDGETED FUND BALANCE		Budgeted	Utilized to-Date	Year-Remaining Balance	% Utilized
Payments to Providers	FY1617 MOE unspent-alloc to FY1718	24,748	18,561	6,187	75.00%
Pymt to Providers/Admin	Single Stream Replacement Funding	7,449,987	5,587,490	1,862,497	75.00%
Payments to DMA	Risk Reserve Match Contribution	2,315,471	2,315,471	-	100.00%
Other Initiatives	Admin Replacement Funding	3,480,274	0	3,480,274	0.00%
Other Initiatives	Integrated Collab Care Svc Initiatives	4,068,849	2,527,267	1,541,582	62.11%
Other Initiatives	Admin Office - Expansion Project	2,300,000	1,100,134	1,199,866	47.83%
<b>Total Fund Balance Appropriated/Utilized to Date</b>		<b>19,639,329</b>	<b>11,548,923</b>	<b>8,090,406</b>	<b>58.81%</b>

\* We certify (a) this report to contain accurate and complete information, (b) explanations are provided for any expenditure item with an annualized expenditure rate greater than 110% and for any revenue item with an annualized receipt rate of less than 90%, and (c) a copy of this report has been provided to each county manager in the catchment area".

LME / MCO Director \_\_\_\_\_ Date \_\_\_\_\_ LME/MCO Finance Officer \_\_\_\_\_ Date 4/30/2018 Area Board Chair \_\_\_\_\_ Date \_\_\_\_\_

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

VAYA HEALTH

For the period ending: March 31, 2018

ITEM	Explanation
Revenues Less than 90% Fund Balance Appropriated (0.00%)	Fund Balance Appropriation is budgeted - but no actual will be recorded on the financial statements.
Expenditures Exceeding 110% Provider Payments (110.2%)	In the GERO and Housing programs, the Federal portion was utilized in the first quarter causing overutilization. Additionally, as of 3/31/2018, the TASC program (\$3.3M) utilized 99% of that federal funding and the SABG Naloxone program (\$3.3M) utilized 100% of that federal funding . (This variance will decrease as the year continues)

**Other Notes**

ABC funds collected will be shown in the same line as MOE funds for that county. ABC Funds are recorded on a Cash Basis.

County MOE funds are recorded on an accrual basis, therefore the amount shown in the report above may not reflect the actual amount of funds received from each county.

If County Funds of less than 75% of the Annual Budgeted amount have been received, the remaining has been accrued and is considered a receivable at 3/31/2018.

If County MOE funds in excess of 75% of the Annual Budgeted amount have been received, the excess has been deferred and not reflected as income as of 3/31/2018.

Unrestricted/Unassigned Fund Balance for current year is a negative amount due to all of the Fund Balance that has been appropriated due to Single Stream Cuts and as a result of Fund Balance appropriated for General Operations during the current fiscal year.