



**JACKSON COUNTY**  
**FINANCIAL REPORT**  
**OCTOBER 31, 2017**

SUBMITTED TO BOARD ON NOVEMBER 20, 2017



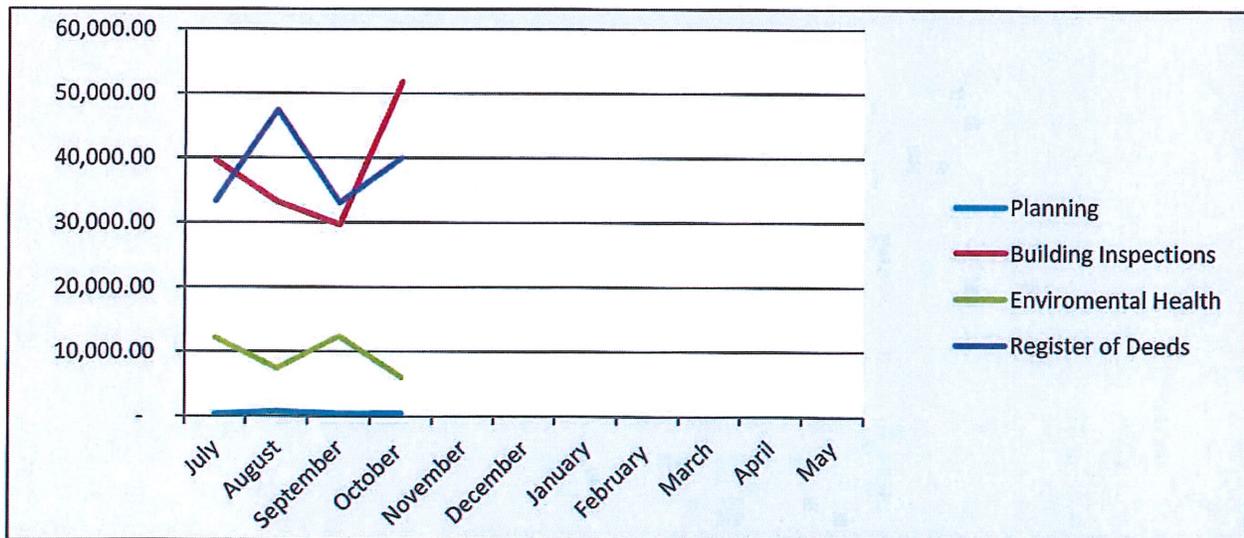
## HIGHLIGHTS

### OCTOBER 2017

- General Fund Revenues collected to date - \$17,268,369 - 27.05% of budget. Average for year - 33.33% - under 6.28%
- General Fund Expenditures to date - \$19,703,525 - 32.16% of budget. Average for year - 33.33% - under 1.17%
- Revenues are \$2,435,156 less than expenditures.
- Ad Valorem Tax collected - \$11,932,428 - 37.09% of budget.
  - Motor Vehicle Tax collected - \$325,811 - 30.05% of budget.
  - Prior Year Tax collected - \$287,152 - 28.57% of budget.
- Received sales and use tax distribution in the amount of \$1,126,342.45 for the month of October 2017 (July sales). This amount is \$24,256.30 - 2.48% more than the amount received in October 2016. Article 46 distribution was \$124,137.43.
  - Landfill Disposal Fees collected - \$607,222 - 31.73% of budget.
  - Prior year Landfill Disposal Fees collected - \$14,205 - 20.29% of budget.
- Vaya Health's 1<sup>st</sup> Quarter Finance Report for fiscal year 2017-2018 is attached. Total revenues of \$98,125,153 and total expenditures of \$97,624,296 for net income of \$500,858

## FY 2017-2018 GROWTH REVENUES

|                            | Planning<br>Subdivision<br>11-3340-580-06 | Code Enforcement<br>11-3435-410-01 | Enviromental Health<br>11-3518-518-00 | Register of Deeds<br>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                   |   |                                    |                                       |                                     |
| December                   |   |                                    |                                       |                                     |
| January                    |   |                                    |                                       |                                     |
| February                   |   |                                    |                                       |                                     |
| March                      |   |                                    |                                       |                                     |
| April                      |   |                                    |                                       |                                     |
| May                        |   |                                    |                                       |                                     |
| June                       | -   | -                                  | -                                     | -                                   |
| Collected to date          | \$ 2,200.00                               | \$ 153,993.00                      | \$ 38,001.00                          | \$ 153,790.00                       |
| <b>Remaining Budget</b>    | <b>\$ 5,300.00</b>                        | <b>\$ 271,007.00</b>               | <b>\$ 111,999.00</b>                  | <b>\$ 271,210.00</b>                |
| Percentage Collected       | 29.33%                                    | 36.23%                             | 25.33%                                | 36.19%                              |
| Percentage for Year        | <u>33.33%</u>                             | <u>33.33%</u>                      | <u>33.33%</u>                         | <u>33.33%</u>                       |
|                            | -4.00%                                    | 2.90%                              | -8.00%                                | 2.86%                               |



**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  |           |

**TOTAL APPROPRIATIONS APPROVED TO DATE:** \$ 34,860.00 \$ -  
**BALANCE GENERAL FUND CONTINGENCY:** \$ 323,027.00

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

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

| APPROPRIATIONS: | DEDUCTIONS | ADDITIONS |
|-----------------|------------|-----------|
|                 | -          | -         |

**TOTAL APPROPRIATIONS APPROVED TO DATE:** \$ - \$ -  
**BALANCE GENERAL FUND CONTINGENCY:** \$ 25,000.00

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

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

| APPROPRIATIONS:  | DEDUCTIONS | ADDITIONS |
|--|------------|-----------|
| 7/21/2017 CB#3 Capital-Various                                   | 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-Various-(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  |           |

**TOTAL APPROPRIATIONS APPROVED TO DATE:** \$ 630,122.00 \$ -  
**BALANCE GENERAL FUND CONTINGENCY:** \$ 209,380.00

**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  | -         |

**TOTAL APPROPRIATIONS APPROVED TO DATE:** \$ 17,589.00 \$ -  
**BALANCE GENERAL FUND CONTINGENCY:** \$ 16,365.00

**ORIGINAL APPROPRIATION: \$1,256,343.00** **TOTAL CONTINGENCY BALANCE: \$ 573,772.00**

**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
10/31/2017**

**ASSETS**

|                                 |                  |
|---------------------------------|------------------|
| Cash-Petty                      | \$ 2,445.00      |
| Cash-In Time Deposits           | 21,513,043.67    |
| Cash-Wells Fargo                | 4,689,970.18     |
| Taxes Receivable-Ad Valorem     | 2,449,104.00     |
| Allowance for Doubtful Tax Rec. | (1,014,000.00)   |
| Accounts Receivable             | -                |
| Accounts Receivable-Sales Tax   | 249,953.67       |
| Accounts Receivable-Other       | 8,240.50         |
| Due from Other Funds            | <u>85,000.00</u> |

**TOTAL ASSETS: \$ 27,983,757.02**

**LIABILITIES**

|                                  |                        |
|----------------------------------|------------------------|
| Accounts Payable                 | (912.98)               |
| Accrued Salaries Payable         | -                      |
| NCVTS Refunds Payable            | -                      |
| Echeck Charges Payable           | 757.50                 |
| Debt Setoff in Advance           | (143.00)               |
| Taxes Collected in Advance       | -                      |
| Due to Other Funds               | -                      |
| Reserved for Taxes Receivable    | (2,449,104.00)         |
| Reserved for Uncollectible Taxes | 1,014,000.00           |
| Erosion Control Ordinance Bond   | (232,134.48)           |
| Cell Tower Escrow                | (21,799.43)            |
| Jail Commissary Account          | (41,118.16)            |
| Fuel Prepaid Expense             | (40,872.03)            |
| ROD Automation Payable           | (107,303.87)           |
| Fund Balance                     | <u>(26,105,126.57)</u> |

**TOTAL LIABILITIES & FUND BALANCE: \$ (27,983,757.02)**

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

**JACKSON COUNTY**  
**INCOME STATEMENT**  
**PERIOD ENDING OCTOBER 31, 2017**

|                                  | BUDGET                  | CURRENT<br>ACTUAL      | ACTUAL<br>Y-T-D         | ENCUMBRANCE          | BALANCE                 | % YTD         |
|----------------------------------|-------------------------|------------------------|-------------------------|----------------------|-------------------------|---------------|
| <b>GENERAL FUND REVENUES</b>     |                         |                        |                         |                      |                         |               |
| Ad Valorem Tax-Current Year      | 32,171,575.00           | 2,736,979.63           | 11,932,428.13           |                      | 20,239,146.87           | 37.09%        |
| Ad Valorem Tax-Prior Year        | 1,000,000.00            | 72,801.62              | 286,863.43              |                      | 713,136.57              | 28.69%        |
| Motor Vehicle Tax-Current Year   | 1,084,119.00            | 101,369.70             | 325,810.61              |                      | 758,308.39              | 30.05%        |
| Motor Vehicle Tax-Prior Year     | 5,000.00                | 58.32                  | 288.69                  |                      | 4,711.31                | 5.77%         |
| Sales and Use Tax                | 12,831,985.00           | 1,126,342.45           | 1,126,342.45            |                      | 11,705,642.55           | 8.78%         |
| Public Safety                    | 985,546.38              | 20,639.23              | 150,625.62              |                      | 834,920.76              | 15.28%        |
| Code Enforcement                 | 486,900.00              | 62,295.00              | 179,475.00              |                      | 307,425.00              | 36.86%        |
| Transportation                   | 623,718.00              | 48,814.11              | 136,782.08              |                      | 486,935.92              | 21.93%        |
| Health                           | 1,999,329.00            | 127,690.07             | 520,888.21              |                      | 1,478,440.79            | 26.05%        |
| Social Services                  | 5,392,212.00            | 661,565.06             | 1,387,850.98            |                      | 4,004,361.02            | 25.74%        |
| Social Services-Indian           | 431,516.00              | 102,288.38             | 221,925.66              |                      | 209,590.34              | 51.43%        |
| Dept on Aging                    | 299,142.00              | 24,490.35              | 100,912.72              |                      | 198,229.28              | 33.73%        |
| Recreation                       | 665,360.00              | 41,420.50              | 199,511.90              |                      | 465,848.10              | 29.99%        |
| Register of Deeds                | 827,000.00              | 72,217.50              | 273,668.74              |                      | 553,331.26              | 33.09%        |
| Other General                    | 5,028,772.77            | 139,143.77             | 424,994.90              | -                    | 4,603,777.87            | 8.45%         |
| <b>TOTAL REVENUES:</b>           | <b>\$ 63,832,175.15</b> | <b>\$ 5,338,115.69</b> | <b>\$ 17,268,369.12</b> | <b>\$ -</b>          | <b>\$ 46,563,806.03</b> | <b>27.05%</b> |
| <b>GENERAL FUND EXPENDITURES</b> |                         |                        |                         |                      |                         |               |
| <b>GENERAL GOVERNMENT</b>        |                         |                        |                         |                      |                         |               |
| Governing Body                   | 281,561.00              | 30,480.28              | 108,809.95              | -                    | 172,751.05              | 38.65%        |
| Administration                   | 298,455.00              | 24,241.62              | 88,054.18               | -                    | 210,400.82              | 29.50%        |
| Human Resources                  | 169,192.00              | 11,107.37              | 44,017.18               | 4,201.25             | 120,973.57              | 28.50%        |
| Finance                          | 647,027.00              | 42,761.96              | 192,147.26              | -                    | 454,879.74              | 29.70%        |
| Tax Collections                  | 284,493.00              | 24,493.78              | 97,461.47               | -                    | 187,031.53              | 34.26%        |
| Tax Administration               | 771,487.00              | 52,447.55              | 227,436.58              | -                    | 544,050.42              | 29.48%        |
| GIS-Mapping                      | 170,458.00              | 34,725.80              | 67,247.37               | -                    | 103,210.63              | 39.45%        |
| Legal                            | 280,359.00              | 50,150.55              | 148,892.62              | -                    | 131,466.38              | 53.11%        |
| Court Facilities                 | 55,340.00               | 5,193.42               | 15,625.06               | -                    | 39,714.94               | 28.23%        |
| Elections                        | 446,269.00              | 16,450.14              | 94,172.67               | -                    | 352,096.33              | 21.10%        |
| Register of Deeds                | 466,922.00              | 32,315.35              | 150,030.24              | -                    | 316,891.76              | 32.13%        |
| Central Services                 | 187,000.00              | 12,510.69              | 36,980.68               | -                    | 150,019.32              | 19.78%        |
| Computer & Information           | 652,991.00              | 41,759.72              | 278,987.23              | 52,452.38            | 321,551.39              | 50.76%        |
| Public Works                     | 4,270,529.00            | 336,470.53             | 1,254,813.93            | 162,262.11           | 2,853,452.96            | 33.18%        |
| Professional Services            | 40,000.00               | 6,050.00               | 8,400.00                | -                    | 31,600.00               | 21.00%        |
| <b>TOTAL GENERAL GOVT</b>        | <b>\$ 9,022,083.00</b>  | <b>\$ 721,158.76</b>   | <b>\$ 2,813,076.42</b>  | <b>\$ 218,915.74</b> | <b>\$ 5,990,090.84</b>  | <b>33.61%</b> |
| <b>PUBLIC SAFETY</b>             |                         |                        |                         |                      |                         |               |
| Sheriff                          | 4,780,662.75            | 353,599.20             | 1,488,839.01            | 261,111.11           | 3,030,712.63            | 36.60%        |
| Jail                             | 2,016,805.00            | 155,147.13             | 586,064.23              | 6,002.01             | 1,424,738.76            | 29.36%        |
| Sheriff Grants                   | 90,500.00               | 829.02                 | 10,155.44               | -                    | 80,344.56               | 11.22%        |
| Emergency Management             | 1,081,736.13            | 72,220.64              | 359,151.23              | 18,853.35            | 703,731.55              | 34.94%        |
| Fire                             | 1,650,652.25            | 273,744.98             | 575,749.20              | -                    | 1,074,903.05            | 34.88%        |
| Code Enforcement                 | 1,303,516.00            | 114,132.62             | 420,040.44              | -                    | 883,475.56              | 32.22%        |
| Amb/Rescue Squad                 | 2,563,252.00            | 241,189.50             | 907,618.11              | 5,981.00             | 1,649,652.89            | 35.64%        |
| <b>TOTAL PUBLIC SAFETY</b>       | <b>\$ 13,487,124.13</b> | <b>\$ 1,210,863.09</b> | <b>\$ 4,347,617.66</b>  | <b>\$ 291,947.47</b> | <b>\$ 8,847,559.00</b>  | <b>34.40%</b> |
| <b>TRANSPORTATION</b>            |                         |                        |                         |                      |                         |               |
| Administration                   | 203,602.00              | 12,306.55              | 59,450.45               | -                    | 144,151.55              | 29.20%        |
| Operating Expense                | 555,176.00              | 34,113.61              | 157,622.37              | 29,337.77            | 368,215.86              | 33.68%        |
| Capital Outlay                   | 62,000.00               | -                      | (70.00)                 | 59,530.00            | 2,540.00                | 95.90%        |
| Elderly Disabilities Grant       | 225,500.00              | 3,910.12               | 15,028.20               | -                    | 210,471.80              | 6.66%         |
| Airport Authority                | 31,000.00               | -                      | 31,000.00               | -                    | -                       | 100.00%       |
| <b>TOTAL TRANSPORTATION</b>      | <b>\$ 1,077,278.00</b>  | <b>\$ 50,330.28</b>    | <b>\$ 263,031.02</b>    | <b>\$ 88,867.77</b>  | <b>\$ 725,379.21</b>    | <b>32.67%</b> |
| <b>ENVIRONMENTAL PROTECTION</b>  |                         |                        |                         |                      |                         |               |
| Forestry                         | 81,243.00               | 4,165.86               | 13,360.24               | -                    | 67,882.76               | 16.44%        |
| <b>TOTAL ENVIRON PROTECTION</b>  | <b>\$ 81,243.00</b>     | <b>\$ 4,165.86</b>     | <b>\$ 13,360.24</b>     | <b>\$ -</b>          | <b>\$ 67,882.76</b>     | <b>16.44%</b> |

|                                      | BUDGET                  | CURRENT<br>ACTUAL      | ACTUAL<br>Y-T-D          | ENCUMBRANCE          | BALANCE                 | % YTD         |
|--------------------------------------|-------------------------|------------------------|--------------------------|----------------------|-------------------------|---------------|
| <b>ECONOMIC &amp; PHYSICAL DEV</b>   |                         |                        |                          |                      |                         |               |
| Planning & Economic Development      | 420,237.00              | 24,502.75              | 99,366.19                | -                    | 320,870.81              | 23.65%        |
| Community Development                | 212,876.00              | 4,139.28               | 82,806.78                | -                    | 130,069.22              | 38.90%        |
| Cooperative Extension                | 180,270.00              | 21,901.85              | 50,855.77                | 353.20               | 129,061.03              | 28.41%        |
| Conservation                         | 177,659.00              | 11,125.73              | 52,878.91                | 855.99               | 123,924.10              | 30.25%        |
| <b>TOTAL ECONOMIC &amp; PHY DEV</b>  | <b>\$ 991,042.00</b>    | <b>\$ 61,669.61</b>    | <b>\$ 285,907.65</b>     | <b>\$ 1,209.19</b>   | <b>\$ 703,925.16</b>    | <b>28.97%</b> |
| <b>HUMAN SERVICES</b>                |                         |                        |                          |                      |                         |               |
| Health                               | 4,825,538.00            | 356,094.78             | 1,493,669.45             | 36,402.40            | 3,295,466.15            | 31.71%        |
| Well at Work                         | 9,500.00                | 228.23                 | 1,045.43                 | -                    | 8,454.57                | 11.00%        |
| Mental Health                        | 130,853.00              | 30,770.25              | 38,542.25                | -                    | 92,310.75               | 29.45%        |
| Social Services                      | 8,118,104.00            | 404,650.15             | 1,972,815.13             | 24,508.71            | 6,120,780.16            | 24.60%        |
| Indian Reservation                   | 431,516.00              | 21,841.69              | 105,261.09               | 193.85               | 326,061.06              | 24.44%        |
| Dept on Aging                        | 607,103.00              | 51,801.20              | 184,642.46               | 503.95               | 421,956.59              | 30.50%        |
| Emergency Food & Shelter             | 10,871.00               | 956.46                 | 5,628.41                 | -                    | 5,242.59                | 51.77%        |
| Congregate & Home Del Meals          | 425,733.00              | 37,634.17              | 120,728.16               | 2,182.80             | 302,822.04              | 28.87%        |
| Adult Day Care                       | 119,417.00              | 9,214.56               | 33,225.41                | -                    | 86,191.59               | 27.82%        |
| Senior Center                        | 22,000.00               | 442.60                 | 6,916.80                 | -                    | 15,083.20               | 31.44%        |
| Veterans                             | 113,717.00              | 10,778.23              | 34,806.34                | -                    | 78,910.66               | 30.61%        |
| Youth Services                       | 153,199.00              | 8,573.00               | 34,664.14                | -                    | 118,534.86              | 22.63%        |
| Senior Citizen Services              | 39,447.00               | 1,250.00               | 2,500.00                 | -                    | 36,947.00               | 6.34%         |
| Other Human Services                 | 282,447.00              | 31,123.14              | 119,873.14               | -                    | 162,573.86              | 42.44%        |
| <b>TOTAL HUMAN SERVICES</b>          | <b>\$ 15,289,445.00</b> | <b>\$ 965,358.46</b>   | <b>\$ 4,154,318.21</b>   | <b>\$ 63,791.71</b>  | <b>\$ 11,071,335.08</b> | <b>27.59%</b> |
| <b>EDUCATION</b>                     |                         |                        |                          |                      |                         |               |
| Public Schools                       | 8,312,628.00            | 909,114.23             | \$ 2,970,838.75          | -                    | 5,341,789.25            | 35.74%        |
| Community College                    | 3,917,880.00            | 197,152.65             | \$ 756,545.52            | -                    | 3,161,334.48            | 19.31%        |
| <b>TOTAL EDUCATION</b>               | <b>\$ 12,230,508.00</b> | <b>\$ 1,106,266.88</b> | <b>\$ 3,727,384.27</b>   | <b>\$ -</b>          | <b>\$ 8,503,123.73</b>  | <b>30.48%</b> |
| <b>CULTURAL/RECREATION</b>           |                         |                        |                          |                      |                         |               |
| Library                              | 1,199,154.00            | 187,632.25             | 387,222.99               | 11,700.00            | 800,231.01              | 33.27%        |
| Recreation                           | 1,160,811.00            | 63,906.21              | 329,761.42               | 117,878.38           | 713,171.20              | 38.56%        |
| Swimming Pool                        | 108,597.00              | 568.05                 | 39,816.38                | -                    | 68,780.62               | 36.66%        |
| Recreation Center                    | 324,037.00              | 20,182.22              | 82,269.57                | 6,103.28             | 235,664.15              | 27.27%        |
| Cashiers Recreation                  | 289,584.02              | 17,788.44              | 65,643.84                | 901.33               | 223,038.85              | 22.98%        |
| Cashiers Swimming Pool               | 39,768.00               | 986.50                 | 14,219.79                | 779.28               | 24,768.93               | 37.72%        |
| Cashiers Recreation Center           | 311,152.00              | 21,660.22              | 88,543.54                | 24,495.39            | 198,113.07              | 36.33%        |
| Arts                                 | 10,000.00               | -                      | -                        | -                    | 10,000.00               | 0.00%         |
| <b>TOTAL CULTURAL/RECREATION</b>     | <b>\$ 3,443,103.02</b>  | <b>\$ 312,723.89</b>   | <b>\$ 1,007,477.53</b>   | <b>\$ 161,857.66</b> | <b>\$ 2,273,767.83</b>  | <b>33.96%</b> |
| <b>TRANSFERS TO OTHER FUNDS</b>      | <b>\$ 7,636,577.00</b>  | <b>\$ 555,120.76</b>   | <b>\$ 3,091,352.44</b>   | <b>\$ -</b>          | <b>\$ 4,545,224.56</b>  | <b>40.48%</b> |
| <b>CONTINGENCY</b>                   | <b>\$ 573,772.00</b>    | <b>\$ -</b>            | <b>\$ -</b>              | <b>\$ -</b>          | <b>\$ 573,772.00</b>    | <b>0.00%</b>  |
|                                      | <b>\$ 573,772.00</b>    | <b>\$ -</b>            | <b>\$ -</b>              | <b>\$ -</b>          | <b>\$ 573,772.00</b>    |               |
| <b>TOTAL EXPENDITURES:</b>           | <b>\$ 63,832,175.15</b> | <b>\$ 4,987,657.59</b> | <b>\$ 19,703,525.44</b>  | <b>\$ 826,589.54</b> | <b>\$ 43,302,060.17</b> | <b>32.16%</b> |
| <b>TOTAL REVENUES &amp; EXPENSE:</b> | <b>\$ -</b>             | <b>\$ 350,458.10</b>   | <b>\$ (2,435,156.32)</b> |                      | <b>\$ 3,261,745.86</b>  | <b>-5.11%</b> |

| JACKSON COUNTY                           |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
|--|----------------------|----------------------|------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| VARIOUS FUNDS                            |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| BALANCE SHEET                            |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| FOR PERIOD ENDING OCTOBER 31, 2017       |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
|  |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
|  |                      |                      | 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                     | 387,699.02           | 310,411.76           | 1,037,376.17           | 2,479,545.17           | 1,152,301.35           | 249,849.24           | 333,687.86           | 404,022.42           | 33,136.76           | 784,198.06           | 16,842.49           |
| Accounts receivable                      | -                    | -                    |                        |                        |                        | 8,791.36             | 79.22                | 591.42               | 333.62              | 761.87               | -                   |
| Due from other funds                     | -                    |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| Due from contracts                       |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| Notes receivable                         | -                    | -                    | -                      | -                      | -                      | -                    | -                    | -                    | -                   | -                    | -                   |
| <b>TOTAL ASSETS</b>                      | <b>\$ 387,699.02</b> | <b>\$ 310,411.76</b> | <b>\$ 1,037,376.17</b> | <b>\$ 2,479,545.17</b> | <b>\$ 1,152,301.35</b> | <b>\$ 258,640.60</b> | <b>\$ 333,767.08</b> | <b>\$ 404,613.84</b> | <b>\$ 33,470.38</b> | <b>\$ 784,959.93</b> | <b>\$ 16,842.49</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| Accounts payable                         | 387,699.02           | 310,411.76           |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| Due to other funds                       |                      |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| Deferred revenues                        | -                    |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| Accrued landfill closure & post-cl       | -                    |                      |                        |                        |                        |                      |                      |                      |                     |                      |                     |
| <b>TOTAL LIABILITIES</b>                 | <b>\$ 387,699.02</b> | <b>\$ 310,411.76</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                             | -                    | -                    | 1,037,376.17           | 2,479,545.17           | 1,152,301.35           | 258,640.60           | 333,767.08           | 404,613.84           | 33,470.38           | 784,959.93           | 16,842.49           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b>\$ 387,699.02</b> | <b>\$ 310,411.76</b> | <b>\$ 1,037,376.17</b> | <b>\$ 2,479,545.17</b> | <b>\$ 1,152,301.35</b> | <b>\$ 258,640.60</b> | <b>\$ 333,767.08</b> | <b>\$ 404,613.84</b> | <b>\$ 33,470.38</b> | <b>\$ 784,959.93</b> | <b>\$ 16,842.49</b> |

|   |                        |                        |                      |                        |                     |                     |                    |                         |                         |
|---|------------------------|------------------------|----------------------|------------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| <b>JACKSON COUNTY</b>                     |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| <b>VARIOUS FUNDS</b>                      |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| <b>BALANCE SHEET</b>                      |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| <b>FOR PERIOD ENDING OCTOBER 31, 2017</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                        | 894,100.72             | 403,583.25             | 278,931.78           | 1,924,188.59           | 20,685.01           | 50,005.56           | 8,127.70           |                         |                         |
| Accounts receivable                       |                        | 365,353.52             | 1,779.10             |                        | -                   |                     | 39.37              |                         |                         |
| Due from other funds                      |                        |                        | -                    |                        |                     |                     |                    |                         |                         |
| Land/Equipment less depreciation          |                        | 4,505,998.93           | 65,588.09            |                        |                     |                     |                    | 94,109,261.92           |                         |
| Amt for Retirement-Long term debt         |                        |                        |                      |                        |                     |                     |                    |                         | 54,617,592.01           |
| Net reserved assets                       |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| Notes receivable                          | 113,939.11             | -                      | -                    | -                      | -                   | -                   | -                  | -                       | -                       |
| <b>TOTAL ASSETS</b>                       | <b>\$ 1,008,039.83</b> | <b>\$ 5,274,935.70</b> | <b>\$ 346,298.97</b> | <b>\$ 1,924,188.59</b> | <b>\$ 20,685.01</b> | <b>\$ 50,005.56</b> | <b>\$ 8,167.07</b> | <b>\$ 94,109,261.92</b> | <b>\$ 54,617,592.01</b> |
|   |                        |                        |                      |                        |                     |                     |                    |                         |                         |
|   |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| <b>LIABILITIES AND FUND EQUITY</b>        |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| Accounts payable                          | -                      | -                      | 13,729.47            |                        | 20,685.01           | 50,005.56           | -                  |                         | 54,617,592.01           |
| Contributions from Employees              |                        | 16,913.70              | 10,087.73            | 1,924,188.59           |                     |                     |                    |                         |                         |
| Retainage Payable                         |                        | -                      |                      |                        |                     |                     |                    |                         |                         |
| Due to other funds                        | -                      | 230.00                 |                      |                        |                     |                     |                    |                         |                         |
| Due to State of NC                        |                        | -                      |                      |                        |                     |                     |                    |                         |                         |
| OPEB Liability                            |                        | 494,016.00             | 93,361.54            |                        |                     |                     |                    |                         |                         |
| Net Pension Liability-LGERS               |                        | 16,500.00              | 6,269.00             |                        |                     |                     |                    |                         |                         |
| Accrued Interest Payable                  | -                      | 13,277.28              |                      |                        |                     |                     |                    |                         |                         |
| Debt-Current and Non-current              |                        | 1,768,267.04           |                      |                        |                     |                     |                    |                         |                         |
| Investment in Fixed Assets                |                        | -                      | 3,330.00             |                        |                     |                     |                    | 94,109,261.92           |                         |
| Contributed Capital                       |                        | 13,117.89              |                      |                        |                     |                     |                    |                         |                         |
| Deferred revenues                         | 113,939.11             | -                      |                      |                        |                     |                     |                    |                         |                         |
| Accrued landfill closure & post-cl        | -                      | 1,519,995.79           | -                    | -                      | -                   | -                   | -                  | -                       | -                       |
| <b>TOTAL LIABILITIES</b>                  | <b>\$ 113,939.11</b>   | <b>\$ 3,842,317.70</b> | <b>\$ 126,777.74</b> | <b>\$ 1,924,188.59</b> | <b>\$ 20,685.01</b> | <b>\$ 50,005.56</b> | <b>\$ -</b>        | <b>\$ 94,109,261.92</b> | <b>\$ 54,617,592.01</b> |
|   |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| <b>FUND EQUITY</b>                        |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| Fund balance                              | 894,100.72             | 1,432,618.00           | 219,521.23           | -                      | -                   | -                   | 8,167.07           | -                       | -                       |
|   |                        |                        |                      |                        |                     |                     |                    |                         |                         |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>  |                        |                        |                      |                        |                     |                     |                    |                         |                         |
|   | <b>\$ 1,008,039.83</b> | <b>\$ 5,274,935.70</b> | <b>\$ 346,298.97</b> | <b>\$ 1,924,188.59</b> | <b>\$ 20,685.01</b> | <b>\$ 50,005.56</b> | <b>\$ 8,167.07</b> | <b>\$ 94,109,261.92</b> | <b>\$ 54,617,592.01</b> |

| JACKSON COUNTY                        |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
|---------------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|---------------------|------------------------|----------------------|
| VARIOUS FUNDS                         |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
| INCOME STATEMENTS                     |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
| FOR PERIOD ENDING OCTOBER 31, 2017    |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
|                                       | 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                           |                      |                        |                      | 111,173.37           |                      |                      |                      |                    |                     | 621,426.86             |                      |
| Restricted intergovernmental revenues | 124,137.43           |                        | -                    | -                    | -                    |                      |                      |                    |                     |                        | -                    |
| Sales and services                    |                      |                        |                      |                      |                      |                      |                      | 3,718.47           | 29,627.32           | 406,662.74             | 11,950.76            |
| Investment earnings                   | -                    | 150.92                 | -                    | 7.97                 | 93.60                | -                    |                      | 331.16             |                     | 3,727.95               |                      |
| Lease Proceeds                        |                      | -                      |                      |                      | -                    |                      |                      |                    |                     |                        |                      |
| Transfers                             | -                    | 1,000,000.00           | -                    |                      | 100,000.00           | 350,500.00           | 838,254.01           | -                  |                     | -                      | 178,461.00           |
| Miscellaneous                         | -                    | -                      | -                    | -                    | -                    | -                    | -                    | -                  | -                   | -                      | -                    |
| <b>TOTAL REVENUES:</b>                | <b>\$ 124,137.43</b> | <b>\$ 1,000,150.92</b> | <b>\$ -</b>          | <b>\$ 111,181.34</b> | <b>\$ 100,093.60</b> | <b>\$ 350,500.00</b> | <b>\$ 838,254.01</b> | <b>\$ 4,049.63</b> | <b>\$ 29,627.32</b> | <b>\$ 1,031,817.55</b> | <b>\$ 190,411.76</b> |
| <b>EXPENDITURES</b>                   |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
| General government                    | -                    | -                      | 627,237.00           |                      |                      | 78,531.90            |                      |                    |                     |                        |                      |
| Public safety                         |                      | -                      |                      | 197,792.89           |                      |                      |                      |                    |                     |                        |                      |
| Economic and physical dev             |                      | -                      |                      |                      | 36,665.78            |                      |                      |                    |                     |                        |                      |
| Human services                        |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
| Debt Service:                         |                      |                        |                      |                      |                      |                      |                      |                    |                     |                        |                      |
| Principal retirement                  |                      |                        |                      |                      |                      |                      | 676,514.86           |                    | -                   | 117,300.31             |                      |
| Interest and fees                     |                      |                        |                      |                      |                      |                      | 161,739.15           |                    | -                   | 20,850.13              |                      |
| Enterprise operations                 | -                    | -                      | -                    | -                    | -                    | -                    | -                    | -                  | 264.70              | 939,647.59             | 69,693.53            |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 627,237.00</b> | <b>\$ 197,792.89</b> | <b>\$ 36,665.78</b>  | <b>\$ 78,531.90</b>  | <b>\$ 838,254.01</b> | <b>\$ -</b>        | <b>\$ 264.70</b>    | <b>\$ 1,077,798.03</b> | <b>\$ 69,693.53</b>  |
| Revenues over (under) expenditures    | \$ 124,137.43        | \$ 1,000,150.92        | \$ (627,237.00)      | \$ (86,611.55)       | \$ 63,427.82         | \$ 271,968.10        | \$ (0.00)            | \$ 4,049.63        | \$ 29,362.62        | \$ (45,980.48)         | \$ 120,718.23        |

**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2017

|   | <b>ACTUAL</b>                    |                        |                         |                          |
|---|----------------------------------|------------------------|-------------------------|--------------------------|
|   | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>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                     | \$ 44,965.24           | \$ 7,360.00             | \$ 52,325.24             |
| Construction  | 1,345,684.00                     | \$ 5,141.52            | 304,765.75              | 309,907.27               |
| Site Acquisition  | 408,625.00                       | \$ -                   | 408,624.55              | 408,624.55               |
| Furnishings   | 141,980.00                       | \$ -                   | -                       | -                        |
| Contingency   | 106,711.00                       | \$ -                   | -                       | -                        |
| <b>Total Skyland Services Center</b>                                  | <u>\$ 2,075,000.00</u>           | <u>\$ 50,106.76</u>    | <u>\$ 720,750.30</u>    | <u>\$ 770,857.06</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>\$ 268,612.05</u>   | <u>\$ 720,750.30</u>    | <u>\$ 989,362.35</u>     |
| Revenues over (under) expenditures                                    | \$ (2,293,505.29)                | \$ (268,612.05)        | \$ (720,750.30)         | \$ (989,362.35)          |
| <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>\$ (720,750.30)</u>  | <u>\$ 1,304,142.94</u>   |
| Fund Balance beginning of year, July 1                                |                                  |                        | <u>\$ 2,024,893.24</u>  |                          |
| Fund Balance end of year, June 30                                     |                                  |                        | <u>\$ 1,304,142.94</u>  |                          |

**RECREATION CENTER CONSTRUCTION FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2017

|  | <b>ACTUAL</b>                    |                        |                         |                          |
|--|----------------------------------|------------------------|-------------------------|--------------------------|
|  | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>Date</b> |
| <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>      |
| <br>   |                                  |                        |                         |                          |
| <b>Expenditures:</b>   |                                  |                        |                         |                          |
| Cultural and recreational:   |                                  |                        |                         |                          |
| <br>   |                                  |                        |                         |                          |
| <b>Parks</b>   |                                  |                        |                         |                          |
| <b>Savannah Park</b>   |                                  |                        |                         |                          |
| Design/Oversight Fees  | \$ 6,300.00                      | \$ 2,696.35            | \$ 4,458.75             | \$ 7,155.10              |
| Construction   | 258,558.98                       | 43,155.98              | 981.27                  | 44,137.25                |
| 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>\$ 5,440.02</u>      | <u>\$ 51,292.35</u>      |
| <br>   |                                  |                        |                         |                          |
| <b>Total Expenditures:</b>   | <u>\$ 291,463.98</u>             | <u>\$ 45,852.33</u>    | <u>\$ 5,440.02</u>      | <u>\$ 51,292.35</u>      |
| <br>   |                                  |                        |                         |                          |
| Revenues over (under) expenditures                                       | \$ (243,568.01)                  | \$ 2,043.64            | \$ (5,440.02)           | \$ (3,396.38)            |
| <br>   |                                  |                        |                         |                          |
| <b>Other financing sources:</b>  |                                  |                        |                         |                          |
| 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>     |
| <br>   |                                  |                        |                         |                          |
| Revenues and other financing sources over<br>expenditures and other uses | <u>\$ -</u>                      | <u>\$ 245,611.65</u>   | <u>\$ (5,440.02)</u>    | <u>\$ 240,171.63</u>     |
| <br>   |                                  |                        |                         |                          |
| Fund Balance beginning of year, July 1                                   |                                  |                        | <u>\$ 245,611.65</u>    |                          |
| <br>   |                                  |                        |                         |                          |
| Fund Balance end of year, June 30  |                                  |                        | <u>\$ 240,171.63</u>    |                          |

**EMERGENCY MANAGEMENT CENTER FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2017

|   | <b>ACTUAL</b>                    |                        |                         |                          |
|---|----------------------------------|------------------------|-------------------------|--------------------------|
|   | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>Date</b> |
| <b>Revenues:</b>  |                                  |                        |                         |                          |
| Investment Earnings   | \$ 330.00                        | \$ 373.61              | \$ 11.36                | \$ 384.97                |
| <b>Total Revenues:</b>  | <u>\$ 330.00</u>                 | <u>\$ 373.61</u>       | <u>\$ 11.36</u>         | <u>\$ 384.97</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             | 1,519.32                | 454,024.50               |
| Site Acquisition  | 352,981.00                       | 352,981.00             | -                       | 352,981.00               |
| Contingency   | 150.00                           | -                      | -                       | -                        |
| <b>Total Expenditures:</b>  | <u>\$ 2,252,731.00</u>           | <u>\$ 2,212,499.10</u> | <u>\$ 1,791.94</u>      | <u>\$ 2,214,291.04</u>   |
| Revenues over (under) expenditures                                    | \$ (2,252,401.00)                | \$ (2,212,125.49)      | \$ (1,780.58)           | \$ (2,213,906.07)        |
| <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  | -                                | -                      | -                       | -                        |
| <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>\$ (1,780.58)</u>    | <u>\$ 38,494.93</u>      |
| Fund Balance beginning of year, July 1                                |                                  |                        | <u>\$ 40,275.51</u>     |                          |
| Fund Balance end of year, June 30                                     |                                  |                        | <u>\$ 38,494.93</u>     |                          |

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2017

|  | <b>ACTUAL</b>                    |                        |                         |                          |
|--|----------------------------------|------------------------|-------------------------|--------------------------|
|  | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>Date</b> |
| <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              |                         | 80,663.00                |
| 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>\$ 47.00</u>         | <u>\$ 1,789,486.45</u>   |
| Revenues over (under) expenditures                                       | \$ (1,282,313.00)                | \$ (1,134,697.23)      | \$ (47.00)              | \$ (1,134,744.23)        |
| <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<br>expenditures and other uses | <u>\$ -</u>                      | <u>\$ 147,615.77</u>   | <u>\$ (47.00)</u>       | <u>\$ 147,568.77</u>     |
| Fund Balance beginning of year, July 1                                   |                                  |                        | <u>\$ 147,615.77</u>    |                          |
| Fund Balance end of year, June 30  |                                  |                        | <u>\$ 147,568.77</u>    |                          |

**WNC OUTDOOR DEVELOPMENT PROJECT FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2017

|  |                                  | <b>ACTUAL</b>          |                         |                          |
|--|----------------------------------|------------------------|-------------------------|--------------------------|
|  | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>Date</b> |
| <b>Revenues:</b>   |                                  |                        |                         |                          |
| Appalachain Regional Commission  | \$ 300,000.00                    | \$ -                   | \$ -                    | \$ -                     |
| Golden Leaf Foundation   | \$ 50,000.00                     | -                      | -                       | -                        |
| NC Utility Fund  | \$ 50,000.00                     | -                      | -                       | -                        |
|  | <u>400,000.00</u>                | <u>-</u>               | <u>-</u>                | <u>-</u>                 |
| <b>Total Revenues:</b>   | <b>\$ 400,000.00</b>             | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>              |
| <b>Expenditures:</b>   |                                  |                        |                         |                          |
| Consulting/Professional  | \$ 5,000.00                      | \$ -                   | \$ -                    | \$ -                     |
| Construction-Utility Extension   | 847,000.00                       | -                      | -                       | -                        |
| Site Preparation   | 74,000.00                        | -                      | -                       | -                        |
|  | <u>926,000.00</u>                | <u>-</u>               | <u>-</u>                | <u>-</u>                 |
| <b>Total Expenditures:</b>   | <b>\$ 926,000.00</b>             | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>              |
| 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   | 31,000.00                        | -                      | -                       | -                        |
|  | <u>526,000.00</u>                | <u>-</u>               | <u>-</u>                | <u>-</u>                 |
| <b>Total Other financing sources:</b>                                    | <b>\$526,000.00</b>              | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>              |
| Revenues and other financing sources over<br>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 October 31, 2017

|  | <b>ACTUAL</b>                    |                        |                         |                          |
|--|----------------------------------|------------------------|-------------------------|--------------------------|
|  | <b>Project<br/>Authorization</b> | <b>Prior<br/>Years</b> | <b>Current<br/>Year</b> | <b>Total To<br/>Date</b> |
| <b>Revenues:</b>   |                                  |                        |                         |                          |
| Investment Earnings  | \$ -                             | \$ 246.88              | \$ 177.09               | \$ 423.97                |
| <b>Total Revenues:</b>   | <u>\$ -</u>                      | <u>\$ 246.88</u>       | <u>\$ 177.09</u>        | <u>\$ 423.97</u>         |
| <b>Expenditures:</b>   |                                  |                        |                         |                          |
| Blue Ridge   | \$ 1,826,959.15                  | \$ 71,370.36           | \$ 5,051.85             | \$ 76,422.21             |
| Fairview Elementary School   | 1,394,759.72                     | 57,727.96              | 4,742.33                | 62,470.29                |
| Smoky Mountain High  | 3,769,486.96                     | 1,458,272.56           | 565,734.27              | 2,024,006.83             |
| Cullowhee Valley   | 1,303,814.33                     | 38,000.00              | 57,600.00               | 95,600.00                |
| Scotts Creek   | 20,742.60                        | 3,025.00               | -                       | 3,025.00                 |
| Smokey Mountain Elementary   | 1,311,474.24                     | 494,016.00             | -                       | 494,016.00               |
| Bus Garage   | -                                | -                      | -                       | -                        |
| Testing, Fees, Contingency   | -                                | -                      | -                       | -                        |
| Emergency Reserve  | -                                | -                      | -                       | -                        |
| <b>Total Expenditures:</b>   | <u>\$ 9,627,237.00</u>           | <u>\$ 2,122,411.88</u> | <u>\$ 633,128.45</u>    | <u>\$ 2,755,540.33</u>   |
| Revenues over (under) expenditures                                       | \$ (9,627,237.00)                | \$ (2,122,165.00)      | \$ (632,951.36)         | \$ (2,755,116.36)        |
| <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<br>expenditures and other uses | <u>\$ -</u>                      | <u>\$ 6,877,835.00</u> | <u>\$ (5,714.36)</u>    | <u>\$ 6,872,120.64</u>   |
| Fund Balance beginning of year, July 1                                   |                                  |                        | <u>\$ 6,877,835.00</u>  |                          |
| Fund Balance end of year, June 30  |                                  |                        | <u>\$ 6,872,120.64</u>  |                          |

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: September 30, 2017  
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 3

1. REPORT OF BUDGET VS. ACTUAL

| ITEM   | Basis of Accounting:<br>(check one) | Modified Accrual<br>Accrual | X | PRIOR YEAR         |                     | CURRENT YEAR       |                      | BALANCE<br>(Col. 3-4) | ANNUALIZED<br>PERCENTAGE ** |
|--|-------------------------------------|-----------------------------|---|--------------------|---------------------|--------------------|----------------------|-----------------------|-----------------------------|
|  |                                     |                             |   | 2016-2017          |                     | BUDGET             | ACTUAL<br>YR-TO-DATE |                       |                             |
|  |                                     |                             |   | BUDGET             | ACTUAL              |                    |                      |                       |                             |
| <b>REVENUE</b>   |                                     |                             |   |                    |                     |                    |                      |                       |                             |
| Service Fees from LME-Delivered Services   |                                     |                             |   | 359,750            | 459,403             | 48,000             | 2,009                | 45,991                | 16.74%                      |
| Medicaid Pass Through Funds  |                                     |                             |   | 80,000             | 42,164              | -                  | -                    | -                     | -                           |
| Interest Earned  |                                     |                             |   | 221,000            | 254,285             | 200,558            | 69,266               | 131,292               | 138.15%                     |
| Rental Income  |                                     |                             |   | 53,772             | 53,772              | 53,772             | 13,443               | 40,329                | 100.00%                     |
| Budgeted Fund Balance * (Detail in Item 4, below)  |                                     |                             |   | 35,333,836         | -                   | 19,380,771         | -                    | 19,380,771            | 0.00%                       |
| Other Local  |                                     |                             |   | 2,364,751          | 2,158,015           | 1,612,437          | 284,868              | 1,327,569             | 70.67%                      |
| <b>Total Local Funds</b>   |                                     |                             |   | <b>38,413,109</b>  | <b>2,967,639</b>    | <b>21,295,538</b>  | <b>369,586</b>       | <b>20,925,952</b>     | <b>6.94%</b>                |
| <b>County Appropriations (by county, includes ABC Funds):</b>                                      |                                     |                             |   |                    |                     |                    |                      |                       |                             |
| Alexander County   |                                     |                             |   | 50,000             | 50,000              | 50,000             | 12,500               | 37,500                | 100.00%                     |
| Alleghany County   |                                     |                             |   | 115,483            | 115,483             | 115,483            | 28,871               | 86,612                | 100.00%                     |
| Ashe 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  |                                     |                             |   | 119,628            | 119,638             | 119,628            | 29,922               | 89,706                | 100.05%                     |
| Cherokee County  |                                     |                             |   | 75,000             | 75,000              | 75,000             | 18,750               | 56,250                | 100.00%                     |
| Clay County  |                                     |                             |   | 15,000             | 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   |                                     |                             |   | 101,900            | 100,387             | 101,900            | 23,606               | 78,294                | 92.66%                      |
| 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  |                                     |                             |   | 77,991             | 78,510              | 78,491             | 19,690               | 58,801                | 100.34%                     |
| Rutherford County  |                                     |                             |   | 102,168            | 102,168             | 102,168            | 25,542               | 76,626                | 100.00%                     |
| Swain County   |                                     |                             |   | 32,260             | 26,025              | 24,091             | 6,863                | 17,228                | 113.95%                     |
| 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  |                                     |                             |   | 266,810            | 266,327             | 267,354            | 66,875               | 200,479               | 100.06%                     |
| Yancey County  |                                     |                             |   | 26,000             | 26,000              | 26,000             | 6,500                | 19,500                | 100.00%                     |
| <b>Total County Funds</b>  |                                     |                             |   | <b>3,012,033</b>   | <b>3,004,331</b>    | <b>3,004,908</b>   | <b>750,317</b>       | <b>2,254,591</b>      | <b>99.88%</b>               |
| <b>LME Systems Admin. Funds (Cost Model)</b>   |                                     |                             |   |                    |                     |                    |                      |                       |                             |
| DMH/DD/SAS Administrative Funds (% basis)  |                                     |                             |   | 138,494            | 138,494             | -                  | -                    | -                     | -                           |
| DMH/DD/SAS Services Funding  |                                     |                             |   | 62,146,875         | 59,899,876          | 61,776,871         | 15,563,141           | 46,213,730            | 100.77%                     |
| DMA Capitation Funding   |                                     |                             |   | 317,256,174        | 320,350,760         | 321,080,065        | 79,775,317           | 241,304,748           | 99.38%                      |
| DMA Risk Reserve Funding   |                                     |                             |   | 6,474,616          | 6,467,872           | 6,552,654          | 1,618,969            | 4,933,685             | 98.83%                      |
| All Other State/Federal Funds  |                                     |                             |   | 17,000             | 19,960              | -                  | 47,823               | (47,823)              | -                           |
| <b>Total State and Federal Funds</b>   |                                     |                             |   | <b>386,033,159</b> | <b>386,876,962</b>  | <b>389,409,590</b> | <b>97,005,250</b>    | <b>292,404,340</b>    | <b>102.66%</b>              |
| <b>TOTAL REVENUE</b>   |                                     |                             |   | <b>427,458,301</b> | <b>392,848,932</b>  | <b>413,710,037</b> | <b>98,125,153</b>    | <b>315,584,883</b>    | <b>94.87%</b>               |
| <b>EXPENDITURES:</b>   |                                     |                             |   |                    |                     |                    |                      |                       |                             |
| System Management/Administration/Care Coordination   |                                     |                             |   | 61,766,160         | 49,057,232          | 59,358,939         | 11,130,181           | 48,228,758            | 75.00%                      |
| LME Provided Services  |                                     |                             |   | 2,859,229          | 3,275,392           | 1,653,575          | 372,401              | 1,281,174             | 90.08%                      |
| Provider Payments (State Funds)  |                                     |                             |   | 347,856,105        | 340,101,325         | 339,166,733        | 82,486,495           | 256,680,238           | 97.28%                      |
| Provider Payments (Federal Funds)  |                                     |                             |   | 9,982,671          | 8,858,430           | 9,778,565          | 2,784,325            | 6,994,240             | 113.90%                     |
| Provider Payments (County/Local)   |                                     |                             |   | 3,284,486          | 3,204,924           | 3,004,908          | 652,205              | 2,352,703             | 86.82%                      |
| All Other  |                                     |                             |   | 1,709,650          | 1,526,012           | 747,317            | 198,689              | 548,628               | 106.35%                     |
| <b>TOTAL EXPENDITURES</b>  |                                     |                             |   | <b>427,458,301</b> | <b>406,023,315</b>  | <b>413,710,037</b> | <b>97,624,296</b>    | <b>316,085,741</b>    | <b>94.39%</b>               |
| <b>Net Income (from Operations and Risk Reserve)</b>   |                                     |                             |   |                    | <b>(13,174,381)</b> |                    | <b>500,858</b>       |                       |                             |
| <b>Beginning Unrestricted/Unassigned Fund Balance</b>  |                                     |                             |   |                    | <b>8,031,041</b>    |                    | <b>15,692,872</b>    |                       |                             |
| <b>Balance in Restricted DMA Risk Reserve</b>  |                                     |                             |   |                    | <b>31,345,510</b>   |                    | <b>32,964,479</b>    |                       |                             |
| <b>Current Estimated Unrestricted/Unassigned Fund Balance and percent of budgeted expenditures</b> |                                     |                             |   | <b>3.67%</b>       | <b>15,692,872</b>   | <b>0.79%</b>       | <b>3,276,901</b>     |                       |                             |
| <b>2. CURRENT CASH POSITION</b>  |                                     |                             |   |                    |                     |                    |                      |                       |                             |
| <b>Current Cash in Bank (Including Risk Reserve)</b>   |                                     |                             |   |                    | <b>105,525,018</b>  |                    |                      |                       |                             |
| <b>3. SERVICE EXCEPTIONS ( Provided Based on System Capability)</b>                                |                                     |                             |   |                    |                     |                    |                      |                       |                             |
| <b>Services authorized but not billed (IBNR)</b>   |                                     |                             |   |                    | <b>17,258,549</b>   |                    |                      |                       |                             |

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: September 30, 2017  
 # of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 3

| 4. DETAIL ON BUDGETED FUND BALANCE                      |  | Budgeted          | Utilized<br>Year-to-Date | Remaining<br>Balance | % Utilized    |
|---|--|-------------------|--------------------------|----------------------|---------------|
| Pymt to Providers/Admin                                 | Single Stream Replacement Funding      | 7,449,987         | 1,862,497                | 5,587,490            | 25.00%        |
| Payments to DMA   | Risk Reserve Match Contribution        | 2,315,471         | 578,868                  | 1,736,603            | 25.00%        |
| Other Initiatives                                       | Admin Replacement Funding              | 3,480,274         | 0                        | 3,480,274            | 0.00%         |
| Other Initiatives                                       | Integrated Collab Care Svc Initiatives | 3,835,039         | 861,640                  | 2,973,399            | 22.47%        |
| Other Initiatives                                       | Admin Office - Expansion Project       | 2,300,000         | 318,094                  | 1,981,906            | 13.83%        |
| <b>Total Fund Balance Appropriated/Utilized to Date</b> |  | <b>19,380,771</b> | <b>3,621,099</b>         | <b>15,759,673</b>    | <b>18.68%</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".

10/31/2017

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

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

**VAYA HEALTH**

For the period ending: September 30, 2017

**ITEM**

**Explanation**

**Revenues Less than 90%**

Service Fees from LME Delivered Svcs (16.7%)  
 Fund Balance Appropriated (0.00%)  
 Other Local (70.67%)

Money Follows the Person, Hotel Pilot, and Duke Endowment funds not fully being utilized yet.  
 Fund Balance Appropriation is budgeted - but no actual will be recorded on the financial statements.  
 Trillium Fees not recorded.

**Expenditures Exceeding 110%**

Provider Payments (113.9%)

In programs such as GERO and Housing, the Federal portion is utilized first causing the overutilization as of 9/30/2017. (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 25% of the Annual Budgeted amount have been received, the remaining has been accrued and is considered a receivable at 9/30/2017.

If County MOE funds in excess of 25% of the Annual Budgeted amount have been received, the excess has been deferred and not reflected as income as of 9/30/2017.