



JACKSON COUNTY
FINANCIAL REPORT
SEPTEMBER 30, 2017

SUBMITTED TO BOARD ON OCTOBER 16, 2017



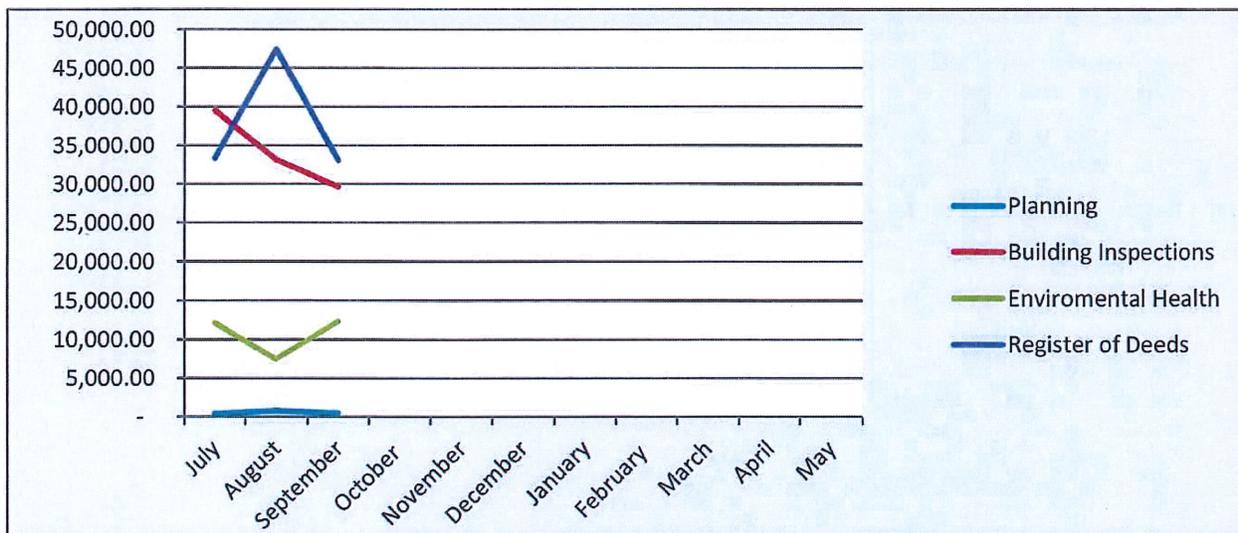
HIGHLIGHTS

SEPTEMBER 2017

- General Fund Revenues collected to date - \$11,921,897 - 18.68% of budget. Average for year - 25% - under 6.32%
- General Fund Expenditures to date - \$14,701,407 - 24.39% of budget. Average for year - 25% - under 0.61%
- Revenues are \$2,779,510 less than expenditures.
- Reversed accounts receivable for FY 2017 in amount of \$3,976,511.48
- Ad Valorem Tax collected - \$9,195,448.50 - 28.58% of budget.
 - Motor Vehicle Tax collected - \$224,440.91 - 20.70% of budget.
 - Prior Year Tax collected - \$214,292.18 - 21.32% of budget.
- Received sales and use tax distribution in the amount of \$1,123,798.09 for the month of September 2017 (June sales). This amount is \$15,963.46 - 1.62% more than the amount received in September 2016. Article 46 distribution was \$121,554.72.
- Landfill Disposal Fees collected - \$441,092.96 - 23.05% of budget.
 - Prior year Landfill Disposal Fees collected - \$10,499.57 - 15% of budget.

FY 2017-2018 GROWTH REVENUES

	Planning Subdivision 11-3340-580-06	Code Enforcement 11-3435-410-01	Enviromental Health 11-3518-518-00	Register of Deeds 11-3814-410-01
Current Year Budget	\$ 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				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 1,670.00	\$ 102,245.00	\$ 31,948.00	\$ 113,798.00
Remaining Budget	\$ 5,830.00	\$ 322,755.00	\$ 118,052.00	\$ 311,202.00
Percentage Collected	22.27%	24.06%	21.30%	26.78%
Percentage for Year	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
	-2.73%	-0.94%	-3.70%	1.78%



**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	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 567,358.00 \$ -

BALANCE GENERAL FUND CONTINGENCY: \$ 272,144.00

**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	
	-	-

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 1,941.00 \$ -

BALANCE GENERAL FUND CONTINGENCY: \$ 32,013.00

ORIGINAL APPROPRIATION: \$1,256,343.00 **TOTAL CONTINGENCY BALANCE: \$ 652,184.00**

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
9/30/2017**

ASSETS

Cash-Petty	\$ 2,645.00
Cash-In Time Deposits	21,501,899.15
Cash-Wells Fargo	4,471,805.86
Taxes Receivable-Ad Valorem	2,449,104.00
Allowance for Doubtful Tax Rec.	(1,014,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	233,207.27
Accounts Receivable-Other	8,111.20
Due from Other Funds	<u>76,691.14</u>

TOTAL ASSETS: \$ 27,729,463.62

LIABILITIES

Accounts Payable	(3,438.09)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	647.00
Debt Setoff in Advance	(143.00)
Taxes Collected in Advance	-
Due to Other Funds	(139.92)
Reserved for Taxes Receivable	(2,449,104.00)
Reserved for Uncollectible Taxes	1,014,000.00
Erosion Control Ordinance Bond	(222,134.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(41,118.16)
Fuel Prepaid Expense	(36,967.60)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(25,861,962.07)</u>

TOTAL LIABILITIES & FUND BALANCE: \$ (27,729,463.62)

TOTAL GENERAL FUND BALANCE SHEET \$ (0.00)

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING SEPTEMBER 30, 2017**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	32,171,575.00	3,836,785.15	9,195,448.50		22,976,126.50	28.68%
Ad Valorem Tax-Prior Year	1,000,000.00	65,210.97	214,061.81		785,938.19	21.41%
Motor Vehicle Tax-Current Year	1,084,119.00	703.02	224,440.91		859,678.09	20.70%
Motor Vehicle Tax-Prior Year	5,000.00	(94.50)	230.37		4,769.63	4.61%
Sales and Use Tax	12,831,985.00	(1,935,902.51)	-		12,831,985.00	0.00%
Public Safety	900,230.00	(24,957.75)	61,595.01		838,634.99	6.84%
Code Enforcement	486,900.00	32,632.00	117,180.00		369,720.00	24.07%
Transportation	623,718.00	(109,504.49)	87,967.97		535,750.03	14.10%
Health	1,996,129.00	131,624.15	393,218.14		1,602,910.86	19.70%
Social Services	5,392,212.00	(260,792.16)	726,285.92		4,665,926.08	13.47%
Social Services-Indian	431,516.00	14,156.57	119,637.28		311,878.72	27.72%
Dept on Aging	299,142.00	3,556.23	72,526.87		226,615.13	24.24%
Recreation	665,360.00	30,385.52	158,034.40		507,325.60	23.75%
Register of Deeds	827,000.00	53,160.54	201,451.24		625,548.76	24.36%
Other General	5,094,608.38	(80,384.05)	349,818.98	-	4,744,789.40	6.87%
TOTAL REVENUES:	\$ 63,809,494.38	\$ 1,756,578.69	\$ 11,921,897.40	\$ -	\$ 51,887,596.98	18.68%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	281,561.00	28,912.27	78,329.67	-	203,231.33	27.82%
Administration	298,455.00	22,963.41	63,746.65	-	234,708.35	21.36%
Human Resources	169,192.00	11,127.99	32,909.81	3,800.00	132,482.19	21.70%
Finance	647,027.00	42,825.69	148,505.04	-	498,521.96	22.95%
Tax Collections	284,493.00	20,551.36	72,967.69	-	211,525.31	25.65%
Tax Administration	771,487.00	63,689.41	174,989.03	-	596,497.97	22.68%
GIS-Mapping	170,458.00	11,165.15	32,521.57	25,813.75	112,122.68	34.22%
Legal	280,359.00	11,586.26	98,742.07	-	181,616.93	35.22%
Court Facilities	55,340.00	3,271.89	10,302.07	-	45,037.93	18.62%
Elections	430,621.00	50,181.56	77,722.53	-	352,898.47	18.05%
Register of Deeds	466,922.00	34,008.80	117,636.36	-	349,285.64	25.19%
Central Services	187,000.00	5,463.86	24,415.55	-	162,584.45	13.06%
Computer & Information	652,991.00	34,542.40	237,137.96	52,318.98	363,534.06	44.33%
Public Works	4,270,529.00	261,221.57	916,481.64	156,069.14	3,197,978.22	25.12%
Professional Services	40,000.00	200.00	2,350.00	-	37,650.00	5.88%
TOTAL GENERAL GOVT	\$ 9,006,435.00	\$ 601,711.62	\$ 2,088,757.64	\$ 238,001.87	\$ 6,679,675.49	25.83%
PUBLIC SAFETY						
Sheriff	4,768,522.00	310,228.44	1,130,642.47	312,932.16	3,324,947.37	30.27%
Jail	2,016,805.00	150,169.11	430,917.10	6,892.89	1,578,995.01	21.71%
Sheriff Grants	90,500.00	7,725.53	9,326.42	-	81,173.58	10.31%
Emergency Management	1,081,736.13	75,315.47	286,734.73	18,853.35	776,148.05	28.25%
Fire	1,650,652.25	66,782.49	302,004.22	-	1,348,648.03	18.30%
Code Enforcement	1,303,516.00	93,247.81	304,376.72	1,912.63	997,226.65	23.50%
Amb/Rescue Squad	2,563,252.00	224,485.61	666,428.61	5,981.00	1,890,842.39	26.23%
TOTAL PUBLIC SAFETY	\$ 13,474,983.38	\$ 927,954.46	\$ 3,130,430.27	\$ 346,572.03	\$ 9,997,981.08	25.80%
TRANSPORTATION						
Administration	203,602.00	23,381.33	47,143.90	-	156,458.10	23.15%
Operating Expense	555,176.00	37,114.82	122,422.12	30,622.97	402,130.91	27.57%
Capital Outlay	62,000.00	-	(70.00)	59,530.00	2,540.00	95.90%
Elderly Disabilities Grant	225,500.00	3,410.12	11,118.08	-	214,381.92	4.93%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,077,278.00	\$ 63,906.27	\$ 211,614.10	\$ 90,152.97	\$ 775,510.93	28.01%
ENVIRONMENTAL PROTECTION						
Forestry	81,243.00	9,194.38	9,194.38	-	72,048.62	11.32%
TOTAL ENVIRON PROTECTION	\$ 81,243.00	\$ 9,194.38	\$ 9,194.38	\$ -	\$ 72,048.62	11.32%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	420,237.00	29,982.30	74,773.45	-	345,463.55	17.79%
Community Development	212,876.00	9,500.00	78,667.50	-	134,208.50	36.95%
Cooperative Extension	180,270.00	9,993.73	28,929.99	-	151,340.01	16.05%
Conservation	177,659.00	10,212.21	41,719.85	855.99	135,083.16	23.96%
TOTAL ECONOMIC & PHY DEV	\$ 991,042.00	\$ 59,688.24	\$ 224,090.79	\$ 855.99	\$ 766,095.22	22.70%
HUMAN SERVICES						
Health	4,812,688.00	314,723.91	1,135,992.22	41,165.74	3,635,530.04	24.46%
Well at Work	9,500.00	2.00	817.20	-	8,682.80	8.60%
Mental Health	130,853.00	-	7,772.00	-	123,081.00	5.94%
Social Services	8,118,104.00	441,910.54	1,567,828.31	23,586.69	6,526,689.00	19.60%
Indian Reservation	431,516.00	26,754.10	83,419.40	135.00	347,961.60	19.36%
Dept on Aging	607,103.00	40,105.11	132,152.25	11,056.26	463,894.49	23.59%
Emergency Food & Shelter	10,871.00	4,671.95	4,671.95	-	6,199.05	42.98%
Congregate & Home Del Meals	425,733.00	28,842.57	83,093.99	-	342,639.01	19.52%
Adult Day Care	119,417.00	8,441.55	24,010.85	-	95,406.15	20.11%
Senior Center	22,000.00	2,816.55	6,494.20	-	15,505.80	29.52%
Veterans	113,717.00	9,095.50	24,028.11	-	89,688.89	21.13%
Youth Services	153,199.00	20,342.14	26,091.14	-	127,107.86	17.03%
Senior Citizen Services	39,447.00	-	1,250.00	-	38,197.00	3.17%
Other Human Services	282,447.00	4,000.00	88,750.00	-	193,697.00	31.42%
TOTAL HUMAN SERVICES	\$ 15,276,595.00	\$ 901,705.92	\$ 3,186,371.62	\$ 75,943.69	\$ 12,014,279.69	21.35%
EDUCATION						
Public Schools	8,312,628.00	576,314.76	\$ 2,061,724.52	-	6,250,903.48	24.80%
Community College	3,917,880.00	184,042.44	\$ 559,392.87	-	3,358,487.13	14.28%
TOTAL EDUCATION	\$ 12,230,508.00	\$ 760,357.20	\$ 2,621,117.39	\$ -	\$ 9,609,390.61	21.43%
CULTURAL/RECREATION						
Library	1,199,154.00	97,473.98	199,590.74	11,700.00	987,863.26	17.62%
Recreation	1,108,036.00	84,435.79	265,039.32	67,356.37	775,640.31	30.00%
Swimming Pool	108,597.00	10,730.67	39,248.33	-	69,348.67	36.14%
Recreation Center	323,698.00	22,074.80	62,087.35	5,740.55	255,870.10	20.95%
Cashiers Recreation	282,244.00	16,100.92	47,516.74	2,000.00	232,727.26	17.54%
Cashiers Swimming Pool	39,768.00	411.66	13,233.29	779.28	25,755.43	35.24%
Cashiers Recreation Center	311,152.00	17,861.34	66,883.32	25,451.93	218,816.75	29.68%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,382,649.00	\$ 249,089.16	\$ 693,599.09	\$ 113,028.13	\$ 2,576,021.78	23.85%
TRANSFERS TO OTHER FUNDS	\$ 7,636,577.00	\$ -	\$ 2,536,231.68	\$ -	\$ 5,100,345.32	33.21%
CONTINGENCY	\$ 652,184.00	\$ -	\$ -	\$ -	\$ 652,184.00	0.00%
	\$ 652,184.00	\$ -	\$ -	\$ -	\$ 652,184.00	
TOTAL EXPENDITURES:	\$ 63,809,494.38	\$ 3,573,607.25	\$ 14,701,406.96	\$ 864,554.68	\$ 48,243,532.74	24.39%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (1,817,028.56)	\$ (2,779,509.56)		\$ 3,644,064.24	-5.71%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 30, 2017											
	PAYROLL	SELF-INS	SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	LAW	CONSERVATION	CLEAN WATER
	FUND 15	FUND 16	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
ASSETS											
Cash and investments	373,098.54	408,262.34	913,238.74	2,479,497.07	1,152,301.35	256,423.78	342,009.54	420,440.07	33,136.76	784,198.06	16,842.49
Accounts receivable	-	-	-	-	-	7,289.86	54.84	591.42	333.62	761.87	-
Due from other funds	-	-	-	-	-	-	24.38	-	-	-	-
Due from contracts	-	-	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 373,098.54	\$ 408,262.34	\$ 913,238.74	\$ 2,479,497.07	\$ 1,152,301.35	\$ 263,713.64	\$ 342,088.76	\$ 421,031.49	\$ 33,470.38	\$ 784,959.93	\$ 16,842.49
LIABILITIES AND FUND EQUITY											
Accounts payable	373,098.54	408,262.34	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 373,098.54	\$ 408,262.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	-	-	913,238.74	2,479,497.07	1,152,301.35	263,713.64	342,088.76	421,031.49	33,470.38	784,959.93	16,842.49
TOTAL LIABILITIES AND FUND EQUITY	\$ 373,098.54	\$ 408,262.34	\$ 913,238.74	\$ 2,479,497.07	\$ 1,152,301.35	\$ 263,713.64	\$ 342,088.76	\$ 421,031.49	\$ 33,470.38	\$ 784,959.93	\$ 16,842.49

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING SEPTEMBER 30, 2017									
	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 42	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS									
Cash & Investments	893,957.67	473,010.11	292,012.74	1,769,858.36	20,678.54	39,475.36	7,715.35		
Accounts receivable		525,391.59	1,650.15		-		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	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,007,896.78	\$ 5,504,400.63	\$ 359,250.98	\$ 1,769,858.36	\$ 20,678.54	\$ 39,475.36	\$ 7,754.72	\$ 94,109,261.92	\$ 54,617,592.01
LIABILITIES AND FUND EQUITY									
Accounts payable	-	-	13,320.67		20,678.54	39,475.36	-		54,617,592.01
Contributions from Employees		16,913.70	10,087.73	1,769,858.36					
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	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 113,939.11	\$ 3,842,317.70	\$ 126,368.94	\$ 1,769,858.36	\$ 20,678.54	\$ 39,475.36	\$ -	\$ 94,109,261.92	\$ 54,617,592.01
FUND EQUITY									
Fund balance	893,957.67	1,662,082.93	232,882.04	-	-	-	7,754.72	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,007,896.78	\$ 5,504,400.63	\$ 359,250.98	\$ 1,769,858.36	\$ 20,678.54	\$ 39,475.36	\$ 7,754.72	\$ 94,109,261.92	\$ 54,617,592.01

JACKSON COUNTY											
VARIOUS FUNDS											
INCOME STATEMENTS											
FOR PERIOD ENDING SEPTEMBER 30, 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
REVENUES											
Other taxes				74,115.58						451,592.53	
Restricted intergovernmental revenues	-		-	-							
Sales and services								3,680.97	22,112.32	400,500.88	8,282.70
Investment earnings	-	102.82	-	7.97	63.77	-		225.61		2,796.65	
Lease Proceeds		-									
Transfers	-	1,000,000.00	-		100,000.00	350,500.00	407,270.68	-		-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES:	\$ -	\$ 1,000,102.82	\$ -	\$ 74,123.55	\$ 100,063.77	\$ 350,500.00	\$ 407,270.68	\$ 3,906.58	\$ 22,112.32	\$ 854,890.06	\$ 186,743.70
EXPENDITURES											
General government	-	-	627,237.00			62,114.25					
Public safety		-		155,662.06							
Economic and physical dev		-			28,314.27						
Human services											
Debt Service:											
Principal retirement							343,181.53		-	-	
Interest and fees							64,089.15		-	-	
Enterprise operations	-	-	-	-	-	-	-	-	198.16	671,405.61	52,664.66
TOTAL EXPENDITURES	\$ -	\$ -	\$ 627,237.00	\$ 155,662.06	\$ 28,314.27	\$ 62,114.25	\$ 407,270.68	\$ -	\$ 198.16	\$ 671,405.61	\$ 52,664.66
Revenues over (under) expenditures	\$ -	\$ 1,000,102.82	\$ (627,237.00)	\$ (81,538.51)	\$ 71,749.50	\$ 288,385.75	\$ (0.00)	\$ 3,906.58	\$ 21,914.16	\$ 183,484.45	\$ 134,079.04

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2017

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Skyland Services Center				
Architect Fees	\$ 72,000.00	\$ 44,965.24	\$ 4,480.00	\$ 49,445.24
Construction	1,345,684.00	\$ 5,141.52	175,129.75	180,271.27
Site Acquisition	408,625.00	\$ -	408,624.55	408,624.55
Furnishings	141,980.00	\$ -	-	-
Contingency	106,711.00	\$ -	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 50,106.76</u>	<u>\$ 588,234.30</u>	<u>\$ 638,341.06</u>
Cashiers Code Enforcment				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 211,505.29
Equipment	7,000.00	\$ 7,000.00	-	7,000.00
Total Cashiers Code Enforcement	<u>\$ 218,505.29</u>	<u>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
Total Expenditures:	<u>\$ 2,293,505.29</u>	<u>\$ 268,612.05</u>	<u>\$ 588,234.30</u>	<u>\$ 856,846.35</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (268,612.05)	\$ (588,234.30)	\$ (856,846.35)
Other financing sources:				
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
Total Other financing sources:	<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>\$ (588,234.30)</u>	<u>\$ 1,436,658.94</u>
Fund Balance beginning of year, July 1			<u>\$ 2,024,893.24</u>	
Fund Balance end of year, June 30			<u>\$ 1,436,658.94</u>	

RECREATION CENTER CONSTRUCTION FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2017

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Fund Balance	\$ 47,895.97	\$ 47,895.97	\$ -	\$ 47,895.97
Total Revenues:	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
Expenditures:				
Cultural and recreational:				
Parks				
Savannah Park				
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>
Total Savannah Park	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 5,440.02</u>	<u>\$ 51,292.35</u>
Total Expenditures:	<u>\$ 291,463.98</u>	<u>\$ 45,852.33</u>	<u>\$ 5,440.02</u>	<u>\$ 51,292.35</u>
Revenues over (under) expenditures	\$ (243,568.01)	\$ 2,043.64	\$ (5,440.02)	\$ (3,396.38)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	\$ -	\$ -	\$ -
CPR Fund	<u>243,568.01</u>	<u>243,568.01</u>	<u>-</u>	<u>243,568.01</u>
	<u>\$ 243,568.01</u>	<u>\$ 243,568.01</u>	<u>\$ -</u>	<u>\$ 243,568.01</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 245,611.65</u>	<u>\$ (5,440.02)</u>	<u>\$ 240,171.63</u>
Fund Balance beginning of year, July 1			<u>\$ 245,611.65</u>	
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 September 30, 2017

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 330.00	\$ 373.61	\$ 7.74	\$ 381.35
Total Revenues:	<u>\$ 330.00</u>	<u>\$ 373.61</u>	<u>\$ 7.74</u>	<u>\$ 381.35</u>
Expenditures:				
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	630.00	453,135.18
Site Acquisition	352,981.00	352,981.00	-	352,981.00
Contingency	150.00	-	-	-
Total Expenditures:	<u>\$ 2,252,731.00</u>	<u>\$ 2,212,499.10</u>	<u>\$ 902.62</u>	<u>\$ 2,213,401.72</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (2,212,125.49)	\$ (894.88)	\$ (2,213,020.37)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	-	-	-	-
Total Other financing sources:	<u>\$2,252,401.00</u>	<u>\$ 2,252,401.00</u>	<u>\$ -</u>	<u>\$ 2,252,401.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 40,275.51</u>	<u>\$ (894.88)</u>	<u>\$ 39,380.63</u>
Fund Balance beginning of year, July 1			<u>\$ 40,275.51</u>	
Fund Balance end of year, June 30			<u>\$ 39,380.63</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2017

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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
Total Revenues:	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
Expenditures:				
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	-	-	-	-
Total Expenditures:	<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)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
Total Other financing sources:	<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 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>	

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2017

	ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Balance
Revenues:					
Investment Earnings	\$ -	\$ 246.88	\$ 121.88	\$ 368.76	\$ (368.76)
Total Revenues:	<u>\$ -</u>	<u>\$ 246.88</u>	<u>\$ 121.88</u>	<u>\$ 368.76</u>	<u>\$ (368.76)</u>
Expenditures:					
Blue Ridge	\$ 1,826,959.15	\$ 71,370.36	\$ 5,051.85	\$ 76,422.21	\$ 1,750,536.94
Fairview Elementary School	1,394,759.72	57,727.96	4,742.33	62,470.29	\$ 1,332,289.43
Smoky Mountain High	3,769,486.96	1,458,272.56	381,120.34	1,839,392.90	\$ 1,930,094.06
Cullowhee Valley	1,303,814.33	38,000.00	57,600.00	95,600.00	\$ 1,208,214.33
Scotts Creek	20,742.60	3,025.00	-	3,025.00	\$ 17,717.60
Smoky Mountain Elementary	1,311,474.24	494,016.00	-	494,016.00	\$ 817,458.24
Bus Garage	-	-	-	-	\$ -
Testing, Fees, Contingency	-	-	-	-	\$ -
Emergency Reserve	-	-	-	-	\$ -
Total Expenditures:	<u>\$ 9,627,237.00</u>	<u>\$ 2,122,411.88</u>	<u>\$ 448,514.52</u>	<u>\$ 2,570,926.40</u>	<u>\$ 7,056,310.60</u>
Revenues over (under) expenditures	\$ (9,627,237.00)	\$ (2,122,165.00)	\$ (448,392.64)	\$ (2,570,557.64)	\$ (7,056,679.36)
Other financing sources:					
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	\$ (2,050,000.00)
Operating transfers--out					
General Fund	-	(2,050,000.00)	-	(2,050,000.00)	\$ 2,050,000.00
Total Other financing sources:	<u>\$ 9,627,237.00</u>	<u>\$ 9,000,000.00</u>	<u>\$ 627,237.00</u>	<u>\$ 9,627,237.00</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 6,877,835.00</u>	<u>\$ 178,844.36</u>	<u>\$ 7,056,679.36</u>	
Fund Balance beginning of year, July 1			<u>\$ 6,877,835.00</u>		
Fund Balance end of year, June 30			<u>\$ 7,056,679.36</u>		