

GOVERNMENTAL BUDGETARY TRANSPARENCY/EXPENDITURES ONLINE

SECTION 7.17.(a) In coordination with the State Controller and the Office of State Budget and Management (OSBM), the State Chief Information Officer (State CIO) shall establish a State budget transparency Internet Web site to provide information on budget expenditures for each State agency for each fiscal year beginning 2015-2016.

SECTION 7.17.(b) In addition, the State CIO shall coordinate with counties, cities, and local education agencies to facilitate the posting of their respective local entity budgetary and spending data on their respective Internet Web sites and to provide the data to the Local Government Commission (LGC) to be published, in a standardized format, on the State budget transparency Internet Web site established in subsection (a) of this section.

SECTION 7.17.(c) The Internet Web sites mandated by this section shall be fully functional by April 1, 2016. Each Internet Web site shall:

- (1) Be user-friendly with easy-to-use search features and data provided in formats that can be readily downloaded and analyzed by the public.
- (2) Include budgeted amounts and actual expenditures for each State agency or local entity budget code.
- (3) Include information on receipts and expenditures from and to all sources, including vendor payments, updated on a monthly basis.

SECTION 7.17.(d) Each State agency, county, city, and local education agency shall work with the State CIO, the State Controller, and the OSBM to ensure that complete and accurate budget and spending information is provided in a timely manner as directed by the State CIO. Each State agency Internet Web site shall include a hyperlink to the State's budget transparency Internet Web site. The LGC shall work with the State CIO to post data on the LGC's Internet Web site in a consistent manner that allows comparisons between the local entities providing data under subdivision (2) of subsection (c) of this section.

SECTION 7.17.(e) There is appropriated from the General Fund to the Office of State Budget and Management the sum of eight hundred fourteen thousand dollars (\$814,000) for the 2015-2016 fiscal year for the purpose of implementing the provisions of this section.



Coates' Canons Blog: State and Local Government Financial Data Transparency Law

By Kara Millionzi

Article: <https://canons.sog.unc.edu/state-and-local-government-financial-data-transparency-law/>

This entry was posted on March 17, 2016 and is filed under Finance & Tax, Financial Management & Oversight, Miscellaneous, Open Government

A provision in the state budget, **Section 7.17 of S.L. 2015-241**, set new transparency requirements related to certain financial data of state agencies, counties, municipalities, and local school administrative units. The law mandates full compliance by April 1, 2016. But what does it actually require?

This post summarizes the new provisions and discusses what, if anything, local governments and local school administrative units must do by April 1.

Mandates for State Agencies

The new law requires the State Chief Information Officer (State CIO) to establish a state budget transparency "Internet Web site" that provides information on budget expenditures for the state. At a minimum, the website must include "budgeted amounts and actual expenditures" for each state agency. It also must provide information on "receipts and expenditures from and to all sources, including vendor payments" This information is to be uploaded on a monthly basis. Furthermore, all of the financial data must be provided in an easily searchable format "that can be readily downloaded and analyzed by the public." The State CIO is directed to coordinate with the State Controller and Office of State Budget and Management (OSBM) to produce a "fully functional" website by April 1, 2016.

Mandates for Counties, Municipalities, and Local School Administrative Units

For counties, municipalities, and local school administrative units, the directive is less clear. The law appears to require that, beginning on April 1, 2016, each county, municipality, and local school administrative unit (hereinafter "local unit") also post its own budgeting and monthly expenditure data (including vendor payments) on its respective website, and that this data be in an easily searchable format that can be readily downloaded and analyzed. It further states that each local unit must provide this data to the Local Government Commission (LGC), which, in turn, must publish the data in a standardized format on the State budget transparency website.

However, the law also appears to empower the State CIO to specify the format in which each local unit must publish the financial data and to otherwise establish the process for compliance at the local level. Specifically, the law states that "[e]ach State agency, county, city, and local education agency shall work with the State CIO, the State Controller, and the OSBM to ensure that complete and accurate budget and spending information is provided in a timely manner *as directed by the State CIO.*" **Section 7.17(d) of S.L. 2015-241** (emphasis added). **Section 7.17(b)** also instructs the State CIO to coordinate with local units "to facilitate the posting of their respective local entity budgetary and spending data" on their respective websites. Thus, at least arguably, a local unit's duty to comply with the law is not triggered until the State CIO provides a standardized format for uploading the budget and expenditure data to the unit's website and for transferring it to the LGC.

This interpretation makes practical sense because the law clearly envisions that the state and local data will be available in one spot and in a format that allows for searchability and data comparisons across jurisdictions. Local units use a variety of different budget formats and different accounting systems to track expenditures. There are standardized charts of accounts for local governments (and school units), but even the account codes vary depending on the size of the government entity. And actual accounting systems vary significantly across local units. Local budgeting and expenditure data cannot be easily analyzed or compared without a uniform format for compiling it. However, given the variations in budgeting and expenditure tracking across jurisdictions, developing a uniform format for this data is no easy task. In fact, it



may be impossible to devise a uniform format that does not require most, if not all, local units to manually enter all of their expenditure data into a separate database on a monthly basis. Perhaps recognizing this difficulty, to date, the State CIO has not promulgated a uniform format for local financial data.

Where does that leave counties, municipalities, and school units? As I stated above, it is not entirely clear whether or not a local unit has an independent responsibility to post its budgetary and expenditure data on its website by April 1, even if the State CIO does not provide a template or otherwise specify a uniform format for doing so. I think there is a good argument that a local unit's duty is triggered only upon directive of the State CIO, or stated another way, that a local unit simply cannot comply with the law until a standardized format is established at the state level. Given the statutory ambiguity, though, each local unit should consult with its attorney to determine whether there is a way to comply with the new law in the absence of a standard format approved by the State CIO.

Voluntary Compliance by Local Units

Of course, even if it is not mandated to do so, a local government or school unit may choose to post the budget and expenditure information on its website, or otherwise make it publicly available. A session at the March 3, 2016 North Carolina Government Finance Officers Conference revealed that many local units have undertaken at least some transparency efforts related to financial data. A cursory survey of the websites of larger to mid-size units shows that several post their own budget and annual financial reporting information. Far fewer provide expenditure data at the vendor level, though. And most of the data that is published is in a static format such that it cannot be easily analyzed, or in some cases, even searched. Chatham County, for example, publishes its checkbook registers on a monthly basis but in a .pdf format ([click here](#)). It also provides a link to all county contracts that require board approval ([click here](#)).

At least a few units electronically publish their financial data in a format that allows for more sophisticated analysis. Wake County created a robust tool to search and evaluate the county's budget and expenditure data, called **WATCH**. According to the county,

WATCH is a single point of reference to review how your tax dollars are being spent and other pertinent information related to stewardship and fiscal responsibility of county government programs. As you browse the WATCH site, you will be able to view information about county government expenditures, view transactions with vendors, and compare the budget to actual expenses.

The WATCH data is updated regularly and contains transactions related to the General Fund for the current fiscal year (July–June).

Some local unit financial data is compiled and made available electronically by state agencies. The LGC, for example, collects and posts detailed expenditure and revenue data of the local governments over which it has oversight authority ([click here](#)). The data can be downloaded into Excel spreadsheets for ease of analysis. The North Carolina Department of Public Instruction (DPI) does the same for school units ([click here](#)). And the North Carolina Department of Revenue (DOR) posts compiled data on state-shared revenue sources for local governments ([click here](#)). Several local units provide links to this data on their own websites.

Cautionary Note About Private Information

If your unit is considering making its budget and expenditure data electronically accessible, be careful to do so in a manner that does not violate other state or federal laws. This is particularly true when posting vendor or payee data. From a technological perspective, it may be easy for a local unit to post its checkbook register to provide monthly expenditure and vendor data. A unit must make sure, however, that none of the records or information in the checkbook register is confidential under state or federal laws. To be safe, a local unit is well advised to have its attorney review the data, and make any necessary redactions, before publishing.

Links

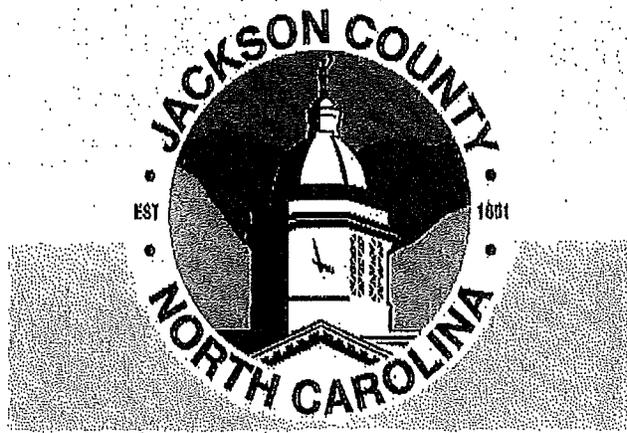
- www.ncleg.net/Sessions/2015/Bills/House/PDF/H97v9.pdf
- www.chathamnc.org/index.aspx?page=1503



- www.chathamnc.org/Index.aspx?page=1572
- www.wakegov.com/budget/watch/Pages/default.aspx
- www.nctreasurer.com/sig/lfm/financial-analysis/Pages/default.aspx
- www.dpi.state.nc.us/fbs/resources/data/
- www.dornc.com/publications/reimbursement.html

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JACKSON COUNTY
FINANCIAL REPORT
DECEMBER 31, 2018

SUBMITTED TO BOARD ON JANUARY 22, 2019



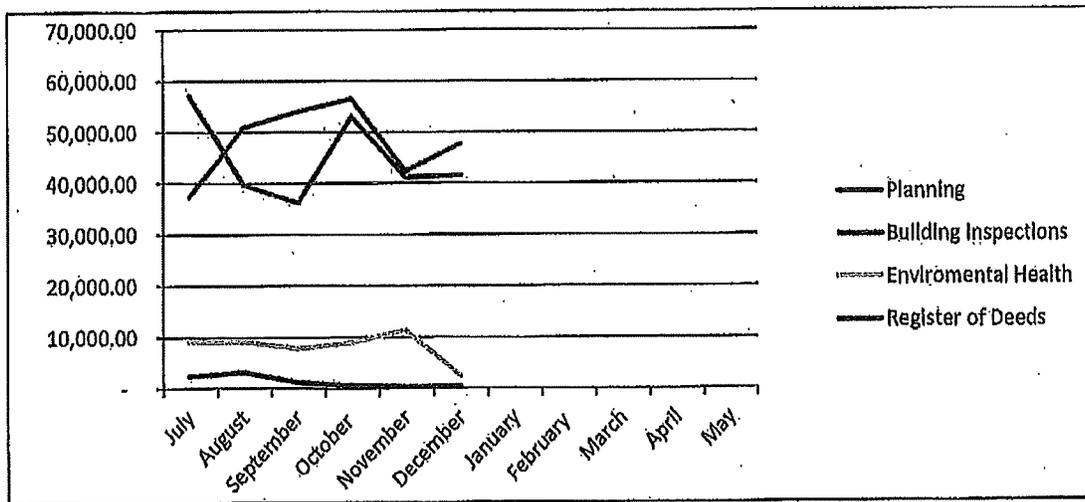
HIGHLIGHTS

DECEMBER 2018

- General Fund Revenues collected to date - \$37,988,865 - 56.69% of budget. Average for year - 50% - over 6.69%
- General Fund Expenditures to date - \$31,483,321 - 48.31% of budget. Average for year - 50% - under 1.69%
- Revenues are \$6,505,544 more than expenditures.
- Ad Valorem Tax collected - \$28,067,029 - 83.58% of budget.
 - Motor Vehicle Tax collected - \$549,858 - 41.80% of budget.
 - Prior Year Tax collected - \$548,871 - 73.11% of budget.
- Received sales and use tax distribution in the amount of \$1,100,692 for the month of December 2018 (September sales). This amount is \$22,773 - 0.0202% less than the amount received in December 2017. Article 46 distribution was \$115,407.
- Landfill Disposal Fees collected - \$1,521,815 - 79.26% of budget.
- Prior year Landfill Disposal Fees collected - \$37,425 - 62.38% of budget.

FY 2018-2019 GROWTH REVENUES

	Planning Subdivision 11-3340-580-06	Code Enforcement 11-3435-410-01	Envlromental Health 11-9518-518-00	Register of Deeds 11-3814-410-01
Current Year Budget	\$ 8,500.00	\$ 425,000.00	\$ 150,000.00	\$ 450,000.00
July	2,490.00	57,179.00	9,216.00	37,400.50
August	3,230.00	39,691.00	9,176.00	50,982.00
September	1,180.00	36,172.00	7,820.00	54,088.00
October	600.00	53,051.00	8,933.00	56,522.00
November	320.00	41,056.00	11,386.00	42,337.00
December	380.00	41,554.00	2,525.00	47,763.00
January				
February				
March				
April				
May				
June				
Collected to date	\$ 8,200.00	\$ 268,703.00	\$ 49,056.00	\$ 289,092.50
Remaining Budget	\$ 300.00	\$ 156,297.00	\$ 100,944.00	\$ 160,907.50
Percentage Collected	96.47%	63.22%	32.70%	64.24%
Percentage for Year	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>
	46.47%	13.22%	-17.30%	14.24%



**GENERAL FUND CONTINGENCY
FY 2018-2019**

CONTINGENCY

11-9900-000-00

APPROVED BUDGET: \$ 173,380.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
10/15/2018 CB#13 Repairs & Maint Buildings-DOA	18,600.00	
11/26/2018 CB#18 Maint (CR Doors), Health(Phone Sys)-Capital	49,818.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 68,318.00 \$ -
 BALANCE GENERAL FUND CONTINGENCY: \$ 105,062.00

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: \$ 764,246.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/11/2018 CB#1 Emergency Mgt, Recreation Capital	23,476.00	
7/19/2018 CB#3 Reg of Deeds, Sheriff, Recreation Capital	287,480.00	
7/20/2018 CB#4 Recreation Capital	1,180.00	
7/20/2018 CB#5 Recreation Capital	4,009.00	
8/6/2018 CB#6 Computer and Reoreation Capital	33,134.00	
8/7/2018 CB#7 Tax Collection Printer	3,710.00	
8/21/2018 CB#8 Maint, Sheriff, IT Capital	43,786.00	
9/24/2018 CB#11 Sheriff Capital-Rifles	21,600.00	
10/5/2018 CB#12 Computer,Recreation,Jail Capital	17,372.00	
11/26/2018 CB#17 HR, Computer, HK, Aging,Reo, Cashiers Reo	32,174.00	
11/29/2018 CB#20 Cashiers Reo Capital	7,798.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 455,718.00 \$ -
 BALANCE GENERAL FUND CONTINGENCY: \$ 308,527.00

ORIGINAL APPROPRIATION: \$962,626.00 TOTAL CONTINGENCY BALANCE: \$ 438,689.00

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
12/31/2018**

ASSETS

Cash-Petty	\$ 2,630.00
Cash-In Time Deposits	21,743,342.46
Cash-Wells Fargo	13,474,715.45
Taxes Receivable-Ad Valorem	2,489,188.00
Allowance for Doubtful Tax Rec.	(963,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	117,716.04
Accounts Receivable-Other	8,233.18
Due from Other Funds	<u>1,608,002.04</u>

TOTAL ASSETS: \$ 38,480,827.17

LIABILITIES

Accounts Payable	-
Accrued Salaries Payable	-
NCVTS Refunds Payable	(179.77)
Echeck Charges Payable	(1,406.50)
Debt Setoff In Advance	(143.00)
Taxes Collected In Advance	-
Due to Other Funds	(47.60)
Reserved for Taxes Receivable	(2,489,188.00)
Reserved for Uncollectible Taxes	963,000.00
Erosion Control Ordinance Bond	(234,134.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(39,143.16)
Fuel Prepaid Expense	(34,944.34)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(36,515,537.02)</u>

TOTAL LIABILITIES & FUND BALANCE: \$ (36,515,537.02)

TOTAL GENERAL FUND BALANCE SHEET \$ -

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING DECEMBER 31, 2018**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES'						
Ad Valorem Tax-Current Year	33,602,285.00	9,073,290.76	28,067,029.16		6,616,236.86	83.68%
Ad Valorem Tax-Prior Year	760,000.00	82,168.40	648,178.64		201,823.46	73.09%
Motor Vehicle Tax-Current Year	1,316,430.00	90,260.78	549,868.09		766,571.91	41.80%
Motor Vehicle Tax-Prior Year	760.00	116.80	694.11		65.89	92.55%
Sales and Use Tax	13,470,434.00	1,100,691.87	3,547,222.27		9,923,211.73	28.33%
Public Safety	1,023,361.00	22,036.36	176,630.86		846,760.16	17.26%
Code Enforcement	604,760.00	42,919.00	349,664.00		166,096.00	69.27%
Transportation	747,281.00	4,978.67	224,036.37		623,245.63	29.98%
Health	2,163,606.00	168,690.79	917,482.19		1,236,023.81	42.60%
Social Services	6,696,741.90	301,280.71	1,396,383.69		4,200,358.31	24.94%
Social Services-Indian	368,673.00	17,619.27	176,783.82		191,789.18	47.88%
Dept on Aging	324,016.00	28,448.48	173,396.09		150,620.91	53.61%
Recreation	724,026.00	36,017.67	264,070.68		469,955.32	36.88%
Register of Deeds	844,600.00	67,386.60	474,994.40		369,605.60	69.26%
Other General	6,606,980.00	613,677.44	1,133,454.76		4,472,625.25	20.22%
TOTAL REVENUES:	\$ 67,010,832.90	\$ 11,839,371.40	\$ 37,988,884.80	\$ -	\$ 28,021,768.00	58.69%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	263,613.00	14,580.68	164,119.86	2,392.53	107,100.62	59.37%
Administration	310,002.00	23,226.38	164,639.73	477.00	164,986.27	60.01%
Human Resources	180,622.00	9,943.60	45,243.34	120.00	135,168.66	26.13%
Finance	673,904.00	67,806.27	346,436.12	-	328,468.88	51.28%
Tax Collections	302,066.00	20,873.24	146,210.20	-	156,845.80	48.40%
Tax Administration	761,822.00	62,006.45	366,938.78	-	395,885.22	47.34%
GIS-Mapping	164,288.00	7,081.19	68,446.92	-	97,841.08	40.44%
Legal	318,174.00	27,316.60	163,038.60	-	165,137.60	48.10%
Court Facilities	66,340.00	3,622.10	29,628.47	-	28,811.63	63.36%
Elections	481,292.00	34,008.14	306,722.16	-	185,669.86	62.23%
Register of Deeds	476,721.00	30,113.23	219,729.03	-	266,991.97	46.19%
Central Services	187,000.00	10,663.62	67,223.02	-	129,776.98	30.60%
Computer & Information	661,316.00	32,023.54	366,624.66	24,661.99	280,839.46	59.96%
Public Works	4,922,079.00	402,438.20	2,100,176.87	139,806.28	2,682,298.86	46.60%
Professional Services	40,000.00	3,360.00	18,660.00	-	23,360.00	41.83%
TOTAL GENERAL GOVT	\$ 9,787,130.00	\$ 728,822.24	\$ 4,616,620.63	\$ 167,447.80	\$ 5,104,081.67	47.85%
PUBLIC SAFETY						
Sheriff	6,268,349.00	413,979.69	2,636,604.40	203,653.08	2,518,191.62	52.11%
Jail	2,103,776.00	189,677.37	1,018,670.80	6,087.48	1,080,116.62	48.88%
Sheriff Grants	70,760.00	3,223.66	7,480.17	7,062.00	66,207.83	20.55%
Emergency Management	1,097,189.00	89,663.66	546,094.39	696.50	551,399.11	49.74%
Fire	1,629,418.00	61,444.82	734,660.08	-	794,867.92	48.03%
Code Enforcement	1,349,060.00	104,784.28	646,462.87	376.57	703,221.76	47.87%
Amb/Rescue Squad	2,903,088.00	211,646.76	1,361,761.46	-	1,541,314.55	46.81%
TOTAL PUBLIC SAFETY	\$ 14,311,697.00	\$ 1,064,310.04	\$ 6,849,604.06	\$ 216,773.63	\$ 7,246,319.31	49.37%
TRANSPORTATION						
Administration	196,808.00	20,200.13	90,494.69	-	106,313.41	46.22%
Operating Expense	676,982.00	33,033.66	247,278.19	998.68	327,706.13	43.10%
Capital Outlay	218,761.00	-	6,967.90	204,490.00	7,313.10	96.66%
Elderly Disabilities Grant	226,363.00	4,703.10	24,267.87	-	202,095.13	10.72%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,247,904.00	\$ 57,936.88	\$ 399,969.66	\$ 208,488.68	\$ 642,427.77	48.62%
ENVIRONMENTAL PROTECTION						
Forestry	80,662.00	10,822.62	29,549.46	-	51,002.66	36.88%
TOTAL ENVIRON PROTECTION	\$ 80,662.00	\$ 10,822.62	\$ 29,549.46	\$ -	\$ 51,002.66	36.88%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	363,618.00	24,733.65	166,093.87	1,183.88	207,340.25	42.88%
Community Development	210,007.00	500.00	107,689.66	-	102,417.44	61.23%
Cooperallve Extension	177,162.00	8,332.90	60,874.38	-	116,177.62	34.42%
Conservation	178,765.00	11,948.69	82,286.36	-	96,488.65	48.03%
TOTAL ECONOMIC & PHY DEV	\$ 929,532.00	\$ 46,615.14	\$ 406,944.16	\$ 1,183.88	\$ 622,403.96	43.80%
HUMAN SERVICES						
Human Services	100,000.00	-	100.00	-	99,900.00	0.10%
Health	6,016,034.00	367,876.65	2,676,988.60	164,946.87	2,284,087.73	54.48%
Well at Work	10,000.00	618.00	2,687.31	-	7,312.69	26.87%
Mental Health	128,188.00	-	6,115.00	-	123,081.00	3.99%
Social Services	8,660,830.80	641,923.23	2,958,184.25	1,681.72	6,602,964.93	34.65%
Indian Reservation	388,673.00	18,663.24	114,323.30	1,539.88	262,709.82	31.44%
Dept on Aging	662,022.00	49,993.89	304,926.95	21,339.42	336,766.63	49.28%
Emergency Food & Shelter	11,871.00	-	4,160.00	-	7,721.00	34.96%
Congregate & Home Del Meals	430,284.00	37,166.69	200,039.18	3,669.47	226,576.35	47.34%
Adult Day Care	121,262.00	8,369.83	61,733.66	-	69,518.44	42.67%
Senior Center	22,000.00	2,239.17	9,689.11	-	12,410.89	43.59%
Veterans	110,326.00	8,624.79	64,943.25	-	55,382.76	49.80%
Youth Services	162,689.00	17,316.20	87,844.00	-	84,866.00	44.43%
Senior Citizen Services	37,947.00	-	34,447.00	-	3,500.00	90.78%
Other Human Services	229,164.00	4,000.00	216,137.00	-	13,017.00	94.32%
TOTAL HUMAN SERVICES	\$ 15,960,188.80	\$ 1,046,870.69	\$ 6,598,219.51	\$ 183,177.16	\$ 9,178,782.23	42.48%
EDUCATION						
Public Schools	9,001,846.00	639,277.50	4,811,300.91	-	4,190,546.09	53.45%
Community College	3,989,266.00	236,974.87	2,118,888.40	-	1,860,376.60	53.38%
TOTAL EDUCATION	\$ 12,971,111.00	\$ 876,262.37	\$ 6,930,189.31	\$ -	\$ 6,040,921.69	53.43%
CULTURAL/RECREATION						
Library	1,221,117.00	192,486.91	689,178.77	8,000.00	623,938.23	48.90%
Recreation	1,053,182.00	71,097.00	503,236.33	72,062.78	477,882.89	54.82%
Swimming Pool	146,273.00	628.27	60,134.15	214.68	94,924.27	34.66%
Recreation Center	328,014.00	22,615.72	134,082.63	7,003.38	184,927.99	43.28%
Cashiers Recreation	356,727.00	20,817.34	146,233.11	1,068.83	209,424.96	41.13%
Cashiers Swimming Pool	48,866.00	-	16,667.41	480.43	31,718.16	35.08%
Cashiers Recreation Center	324,013.00	20,176.34	138,686.74	24,613.87	160,812.59	50.37%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,484,182.00	\$ 327,820.68	\$ 1,677,209.14	\$ 113,343.77	\$ 1,793,629.09	48.62%
TRANSFERS TO OTHER FUNDS	\$ 7,789,847.00	\$ 812,137.27	4,177,094.99	\$ -	\$ 3,622,762.01	53.55%
CONTINGENCY	\$ 438,689.00	\$ -	-	\$ -	\$ 438,689.00	0.00%
	\$ 438,689.00	\$ -	\$ -	\$ -	\$ 438,689.00	
TOTAL EXPENDITURES:	\$ 67,010,632.80	\$ 4,969,347.73	\$ 31,483,320.70	\$ 887,412.92	\$ 34,639,899.28	48.81%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 6,670,023.67	\$ 6,606,644.20		\$ (6,618,131.28)	8.38%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING DECEMBER 31, 2018											
		SCHOOL	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 18	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 27	FUND 28	FUND 41
ASSETS											
Cash and investments	507,351.77	28,225.36	2,627,594.54	3,480,254.12	1,189,147.53	313,284.89	300,071.85	468,786.17	17,955.84	1,080,584.47	16,842.49
Accounts receivable	-	-	-	-	-	864.28	35.52	563.09	151.41	3,046.99	-
TOTAL ASSETS	\$ 507,399.37	\$ 28,225.36	\$ 2,627,594.54	\$ 3,480,254.12	\$ 1,189,147.53	\$ 314,149.27	\$ 300,107.17	\$ 467,349.26	\$ 18,117.25	\$ 1,083,631.46	\$ 16,842.49
LIABILITIES AND FUND EQUITY											
Accounts payable	286,840.18	-	-	-	-	-	-	-	-	-	-
Due to other funds	165,000.00	1,443,000.00	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 451,840.18	\$ 1,443,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	55,559.19	(1,414,774.64)	2,627,594.54	3,480,254.12	1,189,147.53	314,149.27	300,107.17	467,349.26	18,117.25	1,083,631.46	16,842.49
TOTAL LIABILITIES AND FUND EQUITY	\$ 507,399.37	\$ 28,225.36	\$ 2,627,594.54	\$ 3,480,254.12	\$ 1,189,147.53	\$ 314,149.27	\$ 300,107.17	\$ 467,349.26	\$ 18,117.25	\$ 1,083,631.46	\$ 16,842.49

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING DECEMBER 31, 2018										
	ECONOMIC	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 42	FUND 64	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS										
Cash & Investments	970,821.74	311,126.55	978,632.82	260,438.12	2,115,392.86	83,925.07	56,113.06	9,239.60		
Accounts receivable	4,166.65	-	416,877.78	8,975.57						
Due from other funds										
Land/Equipment less depreciation		1,100,775.52	4,234,838.01	48,117.09					96,008,013.60	
Amt for Retirement-Long term debt										52,133,805.01
Net reserved assets										
Notes receivable	35,600.11	79,631.84	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,010,688.50	\$ 1,491,533.91	\$ 5,630,348.61	\$ 317,530.78	\$ 2,115,392.86	\$ 93,925.07	\$ 56,113.06	\$ 9,239.60	\$ 96,008,013.60	\$ 52,133,805.01
LIABILITIES AND FUND EQUITY										
Accounts payable	2,083.35	-	-	13,454.07		83,925.07	56,113.06	-		52,133,805.01
Contributions from Employees			15,837.84	13,437.91	2,115,392.86					
Retainage Payable			-	-						
Due to other funds			-	-						
Due to State of NC			-	-						
OPEB Liability			540,070.00	108,014.00						
Net Pension Liability-LGERS			78,606.00	33,029.00						
Accrued Interest Payable			13,277.28							
Debt-Current and Non-current			1,627,819.42							
Investment in Fixed Assets			-						96,008,013.60	
Contributed Capital			13,117.89							
Deferred revenues	33,537.91		-	1,210.00						
Accrued landfill closure & post-cl	-	-	1,524,484.38	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 35,621.26	\$ -	\$ 3,714,012.81	\$ 169,144.98	\$ 2,115,392.86	\$ 93,925.07	\$ 56,113.06	\$ -	\$ 96,008,013.60	\$ 52,133,805.01
FUND EQUITY										
Fund balance	975,087.24	1,491,533.91	1,916,335.80	148,385.80	-	-	-	9,239.60	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,010,688.50	\$ 1,491,533.91	\$ 5,630,348.61	\$ 317,530.78	\$ 2,115,392.86	\$ 93,925.07	\$ 56,113.06	\$ 9,239.60	\$ 96,008,013.60	\$ 52,133,805.01

JACKSON COUNTY											
VARIOUS FUNDS											
INCOME STATEMENTS											
FOR PERIOD ENDING DECEMBER 31, 2018											
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
REVENUES											
Other taxes				178,276.50						1,559,240.58	
Restricted intergovernmental revenues	374,602.81		-	-	-						-
Sales and services								10,037.46	60,724.64	763,544.42	14,134.05
Investment earnings	-	255.83	-	13.76	158.68	-	-	581.33		8,178.59	
Lease Proceeds		-									
Transfers	-	1,000,000.00	-		100,000.00	350,500.00	1,673,531.18	-		-	178,461.00
Miscellaneous											1,037.62
TOTAL REVENUES:	\$ 374,602.81	\$ 1,000,255.83	\$ -	\$ 178,290.26	\$ 100,158.68	\$ 350,500.00	\$ 1,673,531.18	\$ 10,598.79	\$ 60,724.64	\$ 2,330,963.59	\$ 193,632.67
EXPENDITURES											
General government	-	-	76,561.05			133,540.97					
Public safety				219,039.23							
Economic and physical dev					54,908.87			3,333.36			
Human services											
Debt Service:											
Principal retirement							1,462,627.72			117,300.31	
Interest and fees							210,903.46			16,070.11	
Enterprise operations									400.23	1,502,980.52	112,972.16
TOTAL EXPENDITURES	\$ -	\$ -	\$ 76,561.05	\$ 219,039.23	\$ 54,908.87	\$ 133,540.97	\$ 1,673,531.18	\$ 3,333.36	\$ 400.23	\$ 1,638,350.94	\$ 112,972.16
Revenues over (under) expenditures	\$ 374,602.81	\$ 1,000,255.83	\$ (76,561.05)	\$ (40,748.97)	\$ 45,249.81	\$ 216,959.03	\$ (0.00)	\$ 7,265.43	\$ 60,324.41	\$ 692,612.65	\$ 80,660.51

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through December 31, 2018

	ACTUAL			Total To Date
	Project Authorization	Prior Years	Current Year	
Revenues:				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Skyland Services Center				
Architect Fees	\$ 72,000.00	\$ 60,985.24	\$ -	\$ 60,985.24
Construction	1,345,684.00	1,225,006.81	6,286.33	1,231,293.14
Site Acquisition	408,625.00	408,624.55	-	408,624.55
Furnishings	141,980.00	131,880.29	114.61	131,994.90
Contingency	106,711.00	-	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 1,826,476.89</u>	<u>\$ 6,400.94</u>	<u>\$ 1,832,877.83</u>
Cashiers Code Enforcement				
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>\$ 2,044,982.18</u>	<u>\$ 6,400.94</u>	<u>\$ 2,051,383.12</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (2,044,982.18)	\$ (6,400.94)	\$ (2,051,383.12)
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>\$ 248,523.11</u>	<u>\$ (6,400.94)</u>	<u>\$ 242,122.17</u>
Fund Balance beginning of year, July 1			\$ 248,523.11	
Fund Balance end of year, June 30			<u>\$ 242,122.17</u>	

RECREATION CENTER CONSTRUCTION FUND 46
 Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
 From Inception through December 31, 2018

	ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Balance
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>	<u>\$ -</u>
Expenditures:					
Cultural and recreational:					
Parks					
Savannah Park					
Design/Oversight Fees	\$ 10,800.00	\$ 10,688.87	\$ 2,170.68	\$ 12,859.45	\$ (2,059.45)
Construction	408,668.98	53,428.27	67,098.91	120,527.18	288,031.80
Contingency	22,105.00	-	-	-	22,105.00
Total Savannah Park	<u>\$ 441,463.98</u>	<u>\$ 64,117.14</u>	<u>\$ 69,269.49</u>	<u>\$ 133,386.63</u>	<u>\$ 308,077.35</u>
Total Expenditures:	<u>\$ 441,463.98</u>	<u>\$ 64,117.14</u>	<u>\$ 69,269.49</u>	<u>\$ 133,386.63</u>	<u>\$ 308,077.35</u>
Revenues over (under) expenditures	\$ (393,668.01)	\$ (16,221.17)	\$ (69,269.49)	\$ (85,490.66)	\$ (308,077.35)
Other financing sources:					
Operating transfers--In:					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
CPR Fund	393,668.01	243,668.01	150,000.00	393,668.01	-
	<u>\$ 393,668.01</u>	<u>\$ 243,668.01</u>	<u>\$ 150,000.00</u>	<u>\$ 393,668.01</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 227,346.84</u>	<u>\$ 80,730.51</u>	<u>\$ 308,077.35</u>	<u>\$ (308,077.35)</u>
Fund Balance beginning of year, July 1			<u>\$ 227,346.84</u>		
Fund Balance end of year, June 30			<u>\$ 308,077.35</u>		

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through December 31, 2018

	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	<u>435,000.00</u>	<u>435,000.00</u>	-	<u>435,000.00</u>
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	88,416.00	82,863.00	-	82,863.00
Construction Cost-Trails	369,208.00	345,603.42	-	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>\$ 1,791,486.45</u>	<u>\$ -</u>	<u>\$ 1,791,486.45</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,136,744.23)	\$ -	\$ (1,136,744.23)
Other financing sources:				
Operating transfers--In:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	<u>1,282,313.00</u>	<u>1,282,313.00</u>	-	<u>1,282,313.00</u>
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>\$ 145,668.77</u>	<u>\$ -</u>	<u>\$ 145,668.77</u>
Fund Balance beginning of year, July 1			<u>\$ 145,668.77</u>	
Fund Balance end of year, June 30			<u>\$ 145,668.77</u>	

SCC HEALTH SCIENCE BUILDING FUND 48

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through December 31, 2018

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Economic Development Adm Grant	\$ 2,015,396.00	\$ -	\$ -	\$ -
Connect NC Bonds	6,445,597.00	-	-	-
Loan Proceeds	<u>10,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues:	<u>\$ 17,460,992.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Design/Oversight Fees	\$ 1,553,832.00	\$ -	\$ -	\$ -
Engineering Costs	374,785.00	-	-	-
Administrative and Legal	30,000.00	-	-	-
Construction	17,660,000.00	-	-	-
AV/Network	121,238.00	-	-	-
Contingency	<u>941,300.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 20,681,155.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ -	\$ -	\$ -
Other financing sources:				
Operating transfers--In:				
School Capital Reserve 19	\$ 3,220,163.00	\$ -	\$ -	\$ -
Total Other financing sources:	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ -</u>	

SCHOOL IMPROVEMENT FUND 49
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through December 31, 2018

	ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Balance
Revenues:					
Investment Earnings	\$ 1,500.00	\$ 842.97	\$ 90.72	\$ 933.69	\$ 566.31
Eastern Band Cherokee Indians	\$ -	\$ -	\$ 118,560.00	\$ 118,560.00	\$ (118,560.00)
Total Revenues:	<u>\$ 1,500.00</u>	<u>\$ 842.97</u>	<u>\$ 118,650.72</u>	<u>\$ 119,493.69</u>	<u>\$ (117,993.69)</u>
Expenditures:					
Blue Ridge	\$ 1,826,969.15	\$ 1,373,756.70	\$ 373,941.46	\$ 1,747,697.16	\$ 79,261.99
Fairview Elementary School	1,394,769.72	1,055,497.60	276,126.29	1,331,623.79	\$ 63,136.93
Smoky Mountain High	3,769,486.86	2,414,121.84	462,198.82	2,876,320.66	\$ 893,169.30
Cullowhee Valley	1,373,616.33	571,835.00	742,848.60	1,314,683.60	\$ 58,931.73
Scotts Creek	20,742.60	3,025.00	-	3,025.00	\$ 17,717.60
Smokey Mountain Elementary	1,241,673.24	509,616.00	175,115.00	684,731.00	\$ 556,942.24
Bus Garage	-	-	-	-	\$ -
Testing, Fees, Contingency	1,500.00	-	-	-	\$ 1,500.00
Emergency Reserve	-	-	-	-	\$ -
Total Expenditures:	<u>\$ 9,628,737.00</u>	<u>\$ 5,927,861.04</u>	<u>\$ 2,030,230.17</u>	<u>\$ 7,958,081.21</u>	<u>\$ 1,670,655.79</u>
Revenues over (under) expenditures	\$ (9,627,237.00)	\$ (5,927,008.07)	\$ (1,911,579.45)	\$ (7,838,687.52)	\$ (1,788,649.48)
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>\$ 9,627,237.00</u>	<u>\$ -</u>	<u>\$ 9,627,237.00</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 3,700,228.93</u>	<u>\$ (1,911,579.45)</u>	<u>\$ 1,788,649.48</u>	
Fund Balance beginning of year, July 1			<u>\$ 3,700,228.93</u>		
Fund Balance end of year, June 30			<u>\$ 1,788,649.48</u>		