



JACKSON COUNTY
FINANCIAL REPORT
NOVEMBER 30, 2024

SUBMITTED TO BOARD ON DECEMBER 17, 2024



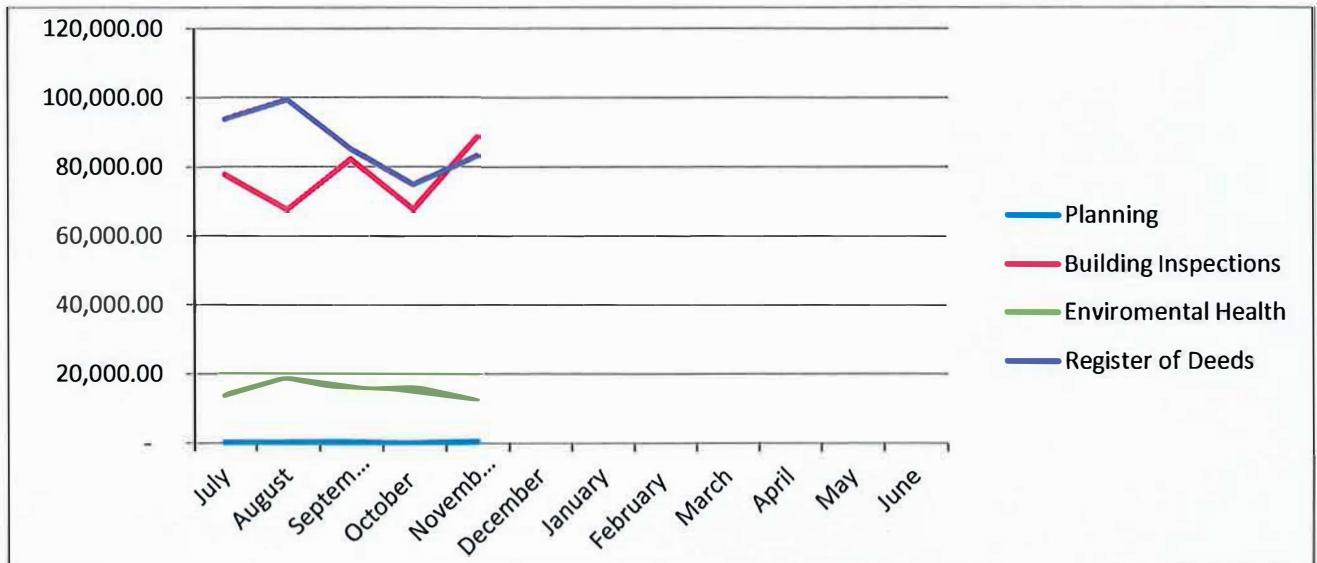
HIGHLIGHTS

NOVEMBER 2024

- General Fund Revenues collected to date - \$38,960,115 - 38.90% of budget.
Average for year - 41.67% - under 2.77%
- General Fund Expenditures to date - \$36,304,297 - 37.61% of budget. Average for year - 41.67% - under 4.06%
- Revenues are \$2,655,818 more than expenditures.
- Ad Valorem Tax collected - \$27,534,025 - 60.80% of budget.
 - Motor Vehicle Tax collected - \$723,762 - 34.75% of budget.
 - Prior Year Tax collected - \$166,338 - 33.27% of budget.
- Received sales and use tax distribution in the amount of \$2,196,390 for the month of November 2024 (August sales). This amount is \$49,495 - 2.41% less than the amount received in November 2023. Article 46 distribution was \$224,891. The average increase for the fiscal year is -0.59%
- Landfill Disposal Fees collected - \$1,838,196 - 57.57% of budget.
- Prior year Landfill Disposal Fees collected - \$25,589 - 31.99% of budget.

FY 2024-2025 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	\$ 10,000.00	\$ 700,000.00	\$ 200,000.00	\$ 900,000.00
July	280.00	77,619.08	13,725.00	93,591.50
August	280.00	67,454.92	18,765.00	99,227.50
September	460.00	82,066.00	15,115.00	85,058.50
October	70.00	67,637.00	16,230.00	74,769.50
November	510.00	88,432.00	12,845.00	82,996.00
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 1,600.00	\$ 383,209.00	\$ 76,680.00	\$ 435,643.00
Remaining Budget	\$ 8,400.00	\$ 316,791.00	\$ 123,320.00	\$ 464,357.00
Percentage Collected	16.00%	54.74%	38.34%	48.40%
Percentage for Year	<u>41.65%</u>	<u>41.65%</u>	<u>41.65%</u>	<u>41.65%</u>
	-25.65%	13.09%	-3.31%	6.75%



**GENERAL FUND CONTINGENCY
FY 2024-2025**

CONTINGENCY

11-9900-000-00

APPROVED BUDGET: \$ 196,464.49

APPROPRIATIONS:

	DEDUCTIONS	ADDITIONS
9/3/2024 CB#6 Computer-Salaries	35,405.00	
10/15/2024 CB#12 ABC Revenues		7,044.52
10/25/2024 CB#16 Sheriff-Contracted Services	6,000.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 41,405.00 \$ 7,044.52
BALANCE GENERAL FUND CONTINGENCY: \$ 162,104.01

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: \$ 1,194,605.09

APPROPRIATIONS:

	DEDUCTIONS	ADDITIONS
7/17/2024 CB#1 Various Depts-Equipment	67,659.00	
7/18/2024 CB#2 Various Depts-Equipment	4,206.00	
8/21/2024 CB#4 Various Depts-Equipment	59,464.00	
8/29/2024 CB#5 Various Depts-Equipment	10,036.00	
9/10/2024 CB#8 Various Depts-Equipment	15,309.00	
9/12/2024 CB#9 Various Depts-Equipment	30,592.00	
9/24/2024 CB#10 Various Depts-Equipment	4,020.00	
10/4/2024 CB#11 Various Depts-Equipment	2,394.00	
10/8/2024 CB#14 Various Depts-Equipment	3,655.00	
11/1/2024 CB#17 Various Depts-Equipment	72,138.00	
11/13/2024 CB#18 Various Depts-Equipment	124,030.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 393,503.00 \$ -
BALANCE GENERAL FUND CONTINGENCY: \$ 801,102.09

ORIGINAL APPROPRIATION: \$1,416,069.58

TOTAL CONTINGENCY BALANCE: \$ 988,206.10

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
11/30/2024**

ASSETS

Cash-Petty	\$	12,930.00
Cash-In Time Deposits		30,658,461.72
Cash-Wells Fargo		11,627,467.20
Taxes Receivable-Ad Valorem		949,945.00
Allowance for Doubtful Tax Rec.		(785,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		130,750.57
Accounts Receivable-Other		7,264.60
Notes Receivable-Summit		1,019,625.26
Due from Other Funds		-
		-
TOTAL ASSETS:	\$	<u>43,621,444.35</u>

LIABILITIES

Accounts Payable		(20,424.96)
Accrued Salaries Payable		-
NCVTS Refunds Payable		(5.27)
Debt Setoff Collected in Advance		-
Due to Other Funds		-
Taxes Collected in Advance		-
Reserve for WC		(28,145.00)
Earnest Money Payable		(168.00)
Narcotic Funds Payable		(49,690.12)
Reserved for Taxes Receivable		(949,945.00)
Reserved for Uncollectible Taxes		785,000.00
Erosion Control Ordinance Bond		(227,534.48)
Cell Tower Escrow		(21,799.43)
Fuel Prepaid Expense		(36,573.10)
ROD Automation Payable		(107,303.87)
Fund Balance		(42,964,855.12)
		(42,964,855.12)
TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(43,621,444.35)</u>

TOTAL GENERAL FUND BALANCE SHEET	\$	-
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**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING NOVEMBER 30, 2024**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	45,286,489.00	7,832,706.66	27,534,025.31		17,752,463.69	60.80%
Ad Valorem Tax-Prior Year	500,000.00	17,615.68	166,337.56		333,662.44	33.27%
Motor Vehicle Tax-Current Year	2,082,900.00	189,847.63	723,761.54		1,359,138.46	34.75%
Motor Vehicle Tax-Prior Year	100.00	-	-		100.00	0.00%
Sales and Use Tax	25,014,863.00	2,196,389.82	4,296,795.25		20,718,067.75	17.18%
Public Safety	1,394,617.00	130,538.21	260,432.20		1,134,184.80	18.67%
Code Enforcement	756,900.00	91,799.00	409,654.00		347,246.00	54.12%
Transportation	765,579.00	47,492.37	237,714.07		527,864.93	31.05%
Health	2,230,674.11	167,761.65	879,097.39		1,351,576.72	39.41%
Social Services	6,117,882.15	417,927.98	1,847,567.63		4,270,314.52	30.20%
Social Services-Indian	243,887.00	28,758.19	108,726.33		135,160.67	44.58%
Dept on Aging	324,811.00	27,439.92	123,008.21		201,802.79	37.87%
Recreation	968,220.00	36,673.00	286,314.97		681,905.03	29.57%
Register of Deeds	1,350,500.00	104,298.30	573,402.70		777,097.30	42.46%
ABC Board Revenues	707,000.00	1,418.79	228,058.57		478,941.43	32.26%
Fund Balance	7,109,721.00	-	-		7,109,721.00	0.00%
Other General	5,311,859.06	214,536.74	1,285,219.15	-	4,026,639.91	24.20%
TOTAL REVENUES:	\$ 100,166,002.32	\$ 11,505,203.94	\$ 38,960,114.88	\$ -	\$ 61,205,887.44	38.90%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	391,282.00	23,097.26	153,363.85	1,518.78	236,399.37	39.58%
Administration	521,634.00	33,123.61	179,501.57		342,132.43	34.41%
Human Resources	254,581.35	17,048.98	102,034.63	9,417.60	143,129.12	43.78%
Finance	922,425.41	66,015.54	587,720.06		334,705.35	63.71%
Tax Collections	383,525.40	24,673.69	142,526.30		240,999.10	37.16%
Tax Administration	910,721.10	51,330.96	340,427.35	1,546.23	568,747.52	37.55%
GIS-Mapping	111,843.11	4,985.18	46,155.80		65,687.31	41.27%
License Plate Agency	202,632.20	16,297.83	67,625.00		135,007.20	33.37%
Legal	375,181.70	45,532.15	230,736.91		144,444.79	61.50%
Court Facilities	55,590.00	5,741.30	43,377.88		12,212.12	78.03%
Elections	684,482.37	181,462.12	422,936.19	24,128.22	237,417.96	65.31%
Register of Deeds	605,192.25	43,087.33	231,188.90		374,003.35	38.20%
Central Services	197,000.00	11,523.08	42,028.88		154,971.12	21.33%
Computer & Information	871,150.19	65,434.95	492,575.25	27,520.69	351,054.25	59.70%
Public Works	7,480,947.67	432,782.31	2,578,823.85	190,187.57	4,711,936.25	37.01%
Professional Services	55,000.00	600.00	7,375.00	-	47,625.00	13.41%
TOTAL GENERAL GOVT	\$ 14,023,188.75	\$ 1,022,736.29	\$ 5,668,397.42	\$ 254,319.09	\$ 8,100,472.24	42.24%
PUBLIC SAFETY						
Sheriff	7,902,442.92	571,097.80	2,957,990.90	319,187.75	4,625,264.27	41.47%
Jail	3,256,135.31	222,934.81	1,196,810.44	125,649.63	1,933,675.24	40.61%
Sheriff Grants	337,805.00	60,897.06	81,036.75		256,768.25	23.99%
Emergency Management	2,191,897.68	193,828.95	1,033,099.75	266,068.60	892,729.33	59.27%
Fire	3,940,374.63	230,237.59	1,688,330.62		2,252,044.01	42.85%
Code Enforcement	1,945,524.94	139,787.90	801,197.65		1,144,327.29	41.18%
Amb/Rescue Squad	4,325,003.45	295,355.32	1,650,463.46	-	2,674,539.99	38.16%
TOTAL PUBLIC SAFETY	\$ 23,899,183.93	\$ 1,714,139.43	\$ 9,408,929.57	\$ 710,905.98	\$ 13,779,348.38	42.34%
TRANSPORTATION						
Administration	240,371.46	15,631.69	90,998.24	379.16	148,994.06	38.02%
Operating Expense	687,944.71	40,004.57	273,485.92	2,793.79	411,665.00	40.16%
Capital Outlay	243,264.00	2,789.80	2,789.80	7,229.29	233,244.91	4.12%
Elderly Disabilities Grant	75,000.00	-	-		75,000.00	0.00%
Airport Authority	71,000.00	-	71,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,317,580.17	\$ 58,426.06	\$ 438,273.96	\$ 10,402.24	\$ 868,903.97	34.05%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ENVIRONMENTAL PROTECTION						
Forestry	136,785.00	8,221.11	27,578.78	-	109,206.22	20.16%
TOTAL ENVIRON PROTECTION	\$ 136,785.00	\$ 8,221.11	\$ 27,578.78	\$ -	\$ 109,206.22	20.16%
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	484,517.54	31,558.07	166,298.26	643.00	317,576.28	34.46%
Community Development	380,492.00	3,193.94	137,364.00		243,128.00	36.10%
Cooperative Extension	247,951.00	11,584.11	57,202.00		190,749.00	23.07%
Conservation	241,030.99	17,013.01	88,423.89	-	152,607.10	36.69%
TOTAL ECONOMIC & PHY DEV	\$ 1,353,991.53	\$ 63,349.13	\$ 449,288.15	\$ 643.00	\$ 904,060.38	33.23%
HUMAN SERVICES						
Health	6,662,058.96	436,988.50	2,475,762.74	122,349.23	4,063,946.99	39.00%
Well at Work	13,750.00	-	224.72		13,525.28	1.63%
Mental Health	129,027.00	-	36,716.25		92,310.75	28.46%
Substance Abuse Recovery Planning	368,428.54	3,713.06	5,569.59		362,858.95	1.51%
Social Services	9,620,827.26	606,326.49	3,588,578.83	16,350.07	6,015,898.36	37.47%
Indian Reservation	264,576.61	3,380.35	31,558.75		233,017.86	11.93%
Dept on Aging	933,001.43	56,089.50	345,724.62	18,158.16	569,118.65	39.00%
Emergency Food & Shelter	11,871.00	3.56	4,474.50		7,396.50	37.69%
Congregate & Home Del Meals	559,737.26	50,048.98	192,299.04		367,438.22	34.36%
Adult Day Care	144,378.32	11,175.05	60,047.38		84,330.94	41.59%
Senior Center	18,500.00	519.51	3,981.91		14,518.09	21.52%
Veterans	167,770.96	17,571.61	68,359.86		99,411.10	40.75%
Youth Services	187,586.00	10,702.00	85,175.00		102,411.00	45.41%
Senior Citizen Services	39,193.00	-	39,193.00		-	100.00%
Other Human Services	403,274.00	-	310,774.00	-	92,500.00	77.06%
TOTAL HUMAN SERVICES	\$ 19,523,980.34	\$ 1,196,518.61	\$ 7,248,440.19	\$ 156,857.46	\$ 12,118,682.69	37.93%
EDUCATION						
Public Schools	11,562,137.00	838,199.10	4,971,454.83		6,590,682.17	43.00%
Community College	3,532,240.00	249,772.17	1,311,497.42	-	2,220,742.58	37.13%
TOTAL EDUCATION	\$ 15,094,377.00	\$ 1,087,971.27	\$ 6,282,952.25	\$ -	\$ 8,811,424.75	41.62%
CULTURAL/RECREATION						
Library	1,483,364.00	123,228.88	601,743.82	7,529.01	874,091.17	41.07%
Recreation	1,649,406.58	144,881.48	688,375.81	147,156.83	813,873.94	50.66%
Swimming Pool	226,217.00	4,247.63	71,711.60		154,505.40	31.70%
Recreation Center	419,144.93	35,420.47	161,404.73	4,342.85	253,397.35	39.54%
Cashiers Recreation	651,590.68	26,502.91	174,254.30	60,816.12	416,520.26	36.08%
Cashiers Recreation Center	413,013.03	39,911.15	180,431.29	19,210.56	213,371.18	48.34%
Aqualics Center	795,276.10	31,463.45	82,704.38	790.94	711,780.78	10.50%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 5,648,012.32	\$ 405,655.97	\$ 1,970,625.93	\$ 239,846.31	\$ 3,437,540.08	39.14%
TRANSFERS TO OTHER FUNDS	\$ 18,180,697.18	\$ 504,629.53	\$ 4,809,810.34	\$ -	\$ 13,370,886.84	26.46%
CONTINGENCY	\$ 988,206.10	\$ -	\$ -	\$ -	\$ 988,206.10	0.00%
	\$ 988,206.10	\$ -	\$ -	\$ -	\$ 988,206.10	
TOTAL EXPENDITURES:	\$ 100,166,002.32	\$ 6,061,647.40	\$ 36,304,296.59	\$ 1,372,974.08	\$ 62,488,731.65	37.61%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 5,443,556.54	\$ 2,655,818.29	\$ (1,372,974.08)	\$ (1,282,844.21)	1.28%

JACKSON COUNTY												
VARIOUS FUNDS												
BALANCE SHEET												
FOR PERIOD ENDING NOVEMBER 30, 2024												
	OPIOID	PAYROLL	SELF-INS	SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	COMMUNITY	LAW
	FUND 14	FUND 15	FUND 16	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	DEVELOPMENT	ENFORCEMENT
				FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 26	FUND 27
ASSETS												
Cash & Investments	1,810,022.44	983,020.94	6,801,912.04	3,455,419.32	3,985,449.24	4,887,691.81	837,825.39	257,547.14	4,009,484.97	307,856.00	797,293.27	69,554.08
Accounts receivable	3,490,389.07	-	-	-	-	-	4,019.30	78.65	539.74	912.35	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from contracts	-	-	-	-	-	-	-	-	-	-	-	-
Land/Equipment less depreciation	-	-	-	-	-	-	-	-	8,133.15	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 5,300,411.51	\$ 983,020.94	\$ 6,801,912.04	\$ 3,455,419.32	\$ 3,985,449.24	\$ 4,887,691.81	\$ 841,844.69	\$ 257,625.79	\$ 4,018,157.86	\$ 308,768.35	\$ 797,293.27	\$ 69,554.08
LIABILITIES AND FUND EQUITY												
Accounts payable	-	983,020.94	-	-	-	-	-	-	(0.01)	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	5,300,411.51	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 5,300,411.51	\$ 983,020.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.01)	\$ -	\$ -	\$ -
FUND EQUITY												
Fund balance	-	-	6,801,912.04	3,455,419.32	3,985,449.24	4,887,691.81	841,844.69	257,625.79	4,018,157.87	308,768.35	797,293.27	69,554.08
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,300,411.51	\$ 983,020.94	\$ 6,801,912.04	\$ 3,455,419.32	\$ 3,985,449.24	\$ 4,887,691.81	\$ 841,844.69	\$ 257,625.79	\$ 4,018,157.86	\$ 308,768.35	\$ 797,293.27	\$ 69,554.08

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING NOVEMBER 30, 2024												
	CONSERVATION PRESERVATION FUND 28	CLEAN WATER REVOLVING LOAN FUND 41	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66	DEFERRED COMP FUND 74	PROPERTY TAX AGENCY FUND 75	ST OF NC AGENCY FUND 76	EXTENSION AGENCY FUND 77	FIXED ASSETS FUND 91	GENERAL L-TERM DEBT FUND 92
ASSETS												
Cash & Investments	2,671,654.93	16,842.49	694,694.80	1,300,565.26	666,238.81	500,142.65	3,049,004.05	110,434.32	103,635.60	13,676.79		
Accounts receivable	616.72	-	-	-	450,586.81	1,255.41		-	-	76.32		
Due from other funds												
Deferred Outflows-OPEB					328,510.00	155,713.00						
Land/Equipment less depreciation				515,301.16	3,581,928.45	56,119.48					160,053,564.39	
Amt for Retirement-Long term debt												38,286,704.57
Net reserved assets												
Notes receivable												
TOTAL ASSETS	\$ 2,672,271.65	\$ 16,842.49	\$ 694,694.80	\$ 1,815,866.42	\$ 5,027,264.07	\$ 713,230.54	\$ 3,049,004.05	\$ 110,434.32	\$ 103,635.60	\$ 13,753.11	\$ 160,053,564.39	\$ 38,286,704.57
LIABILITIES AND FUND EQUITY												
Accounts payable	-	-	-	-	-	12,786.69		110,434.32	103,635.60	-		38,286,704.57
Contributions from Employees					17,824.05	12,188.67	3,049,004.05					
Retainage Payable												
Due to other funds	-	-	-	-	-	-						
Taxes Collected in Advance												
Debt Setoff in Advance												
OPEB Liability					1,041,443.00	427,913.00						
Net Pension Liability-LGERS					42,117.00	10,726.00						
Deferred Inflows					231,486.00	115,746.00						
Accrued Interest Payable	-	-	-	-	578.85							
Leased Liabilities					158,284.00							
Debt-Current and Non-current					117,300.22							
Investment in Fixed Assets											160,053,564.39	
Contributed Capital					13,117.89							
Deferred revenues	-	-	-	-	-	-						
Accrued landfill closure & post-cl	-	-	-	-	1,488,288.18							
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 3,110,439.19	\$ 579,360.36	\$ 3,049,004.05	\$ 110,434.32	\$ 103,635.60	\$ -	\$ 160,053,564.39	\$ 38,286,704.57
FUND EQUITY												
Fund balance	2,672,271.65	16,842.49	694,694.80	1,815,866.42	1,916,824.88	133,870.18	-	-	-	13,753.11	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,672,271.65	\$ 16,842.49	\$ 694,694.80	\$ 1,815,866.42	\$ 5,027,264.07	\$ 713,230.54	\$ 3,049,004.05	\$ 110,434.32	\$ 103,635.60	\$ 13,753.11	\$ 160,053,564.39	\$ 38,286,704.57

JACKSON COUNTY																
VARIOUS FUNDS																
INCOME STATEMENTS																
FOR PERIOD ENDING NOVEMBER 30, 2024																
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	COMMUNITY	LAW	CONSERVATION	FIRE SERVICE	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	DEVELOPMENT	ENFORCEMENT	PRGS. ABCRSATION	DISTRICT TAX	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 26	FUND 27	FUND 28	FUND 28	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
REVENUES																
Other taxes						1,051,873.66					1,403,768.91				1,863,785.77	
Restricted intergovernmental revenues				80,609.92					5,878.24							
Sales and services															985,202.57	14,365.70
Investment earnings	38,173.45	48,454.73	51,006.94	13,032.82		61,181.35				34,488.15			7,757.75	21,520.70	3,559.68	2,622.58
Lease Proceeds																
Transfers	467,517.21	1,000,000.00			252,084.65		500,000.00	750,000.00		500,000.00		1,385,950.95				309,132.53
Miscellaneous																711.76
TOTAL REVENUES:	\$ 505,690.66	\$ 1,048,454.73	\$ 51,006.94	\$ 93,642.74	\$ 252,084.65	\$ 1,123,055.01	\$ 500,000.00	\$ 750,000.00	\$ 5,878.24	\$ 534,488.15	\$ 1,403,768.91	\$ 1,385,950.95	\$ 7,757.75	\$ 21,520.70	\$ 2,852,548.02	\$ 326,832.57
EXPENDITURES																
General government								236,303.29			57,731.29					
Public safety				90,632.08							854,981.65					
Economic and physical dev					81,699.60	1,042,626.24										
Human services																
Debt Service:																
Principal retirement	250,000.00											926,514.96			117,300.22	
Interest and fees	142,875.00											459,435.99			1,390.01	
Enterprise operations														(1,158.23)	2,271,134.33	126,339.50
TOTAL EXPENDITURES	\$ 392,875.00	\$ -	\$ -	\$ 90,632.08	\$ 81,699.60	\$ 1,042,626.24	\$ 236,303.29	\$ -	\$ -	\$ 57,731.29	\$ 854,981.65	\$ 1,385,950.95	\$ -	\$ (1,158.23)	\$ 2,389,824.56	\$ 126,339.50
Revenues over (under) expenditures	\$ 112,815.66	\$ 1,048,454.73	\$ 51,006.94	\$ 3,010.66	\$ 170,385.05	\$ 80,428.77	\$ 263,696.71	\$ 750,000.00	\$ 5,878.24	\$ 475,756.86	\$ 538,787.26	\$ -	\$ 7,757.75	\$ 22,678.93	\$ 462,723.46	\$ 200,493.07

CASHIERS-GLENNVILLE RECREATION PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual

From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	43-3831-491-02	\$ 33,135.00	\$ 33,135.00	\$ 9,532.67	\$ 42,667.67
Total Revenues:		<u>\$ 33,135.00</u>	<u>\$ 33,135.00</u>	<u>\$ 9,532.67</u>	<u>\$ 42,667.67</u>
Expenditures:					
Architect,Engineering	43-6127-199-00	\$ 132,464.00	\$ 90,317.26	\$ 11,053.75	\$ 101,371.01
Site Preparation	43-6127-580-01	235,000.00	-	-	-
Mobilization	43-6127-580-02	18,303.00	-	-	-
Sidewalks & Pathways	43-6127-580-03	50,000.00	-	-	-
Wayfinding Signage	43-6127-580-04	5,000.00	-	-	-
Tennis Courts	43-6127-580-05	115,000.00	-	-	-
Picnic Tables	43-6127-580-06	9,600.00	-	-	-
Trash & Recycle Receptacles	43-6127-580-07	12,600.00	-	-	-
Benches	43-6127-580-08	7,200.00	-	-	-
General Plantings	43-6127-580-09	35,000.00	-	-	-
Splash Pad	43-6127-580-10	445,766.00	-	-	-
Contingency	43-6127-990-00	78,893.00	-	-	-
Total Expenditures:		<u>\$ 1,144,826.00</u>	<u>\$ 90,317.26</u>	<u>\$ 11,053.75</u>	<u>\$ 101,371.01</u>
Revenues over (under) expenditures		\$ (1,111,691.00)	\$ (57,182.26)	\$ (1,521.08)	\$ (58,703.34)
Other financing sources:					
Operating transfers--in:					
General Fund 12	43-3981-000-12	\$ 1,111,691.00	\$ 1,111,691.00	\$ -	\$ 1,111,691.00
Total Other financing sources:		\$ 1,111,691.00	\$ 1,111,691.00	\$ -	\$ 1,111,691.00
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 1,054,508.74</u>	<u>\$ (1,521.08)</u>	<u>\$ 1,052,987.66</u>
Fund Balance beginning of year, July 1				<u>\$ 1,054,508.74</u>	
Fund Balance end of year, June 30				<u>\$ 1,052,987.66</u>	

WHITTER-QUALLA PARK PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
PARTF Grant	43-3612-260-00	\$ 500,000.00	\$ -	\$ -	\$ -
Investment Earnings	43-3831-491-01	<u>58,904.00</u>	<u>58,903.10</u>	<u>16,946.96</u>	<u>75,850.06</u>
Total Revenues:		<u>\$ 558,904.00</u>	<u>\$ 58,903.10</u>	<u>\$ 16,946.96</u>	<u>\$ 75,850.06</u>
Expenditures:					
Picnic Shelter	43-6126-580-01	\$ 177,030.00	\$ -	\$ -	\$ -
Playground	43-6126-580-02	287,190.00	-	-	-
Paving, Circulation, Signage	43-6126-580-03	573,760.00	-	-	-
Bathroom Facilities	43-6126-580-04	186,740.00	-	-	-
Utilities Water&Sewer	43-6126-580-05	88,740.00	-	-	-
Landscaping	43-6126-580-06	174,465.00	-	-	-
Site Grading,Preparation	43-6126-580-07	294,710.00	-	-	-
Site Elements	43-6126-580-08	82,890.00	-	-	-
Planning,Incidental	43-6126-580-09	98,000.00	52,741.25	16,566.63	69,307.88
Contingency	43-6126-990-00	<u>108,904.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:		<u>\$ 2,072,429.00</u>	<u>\$ 52,741.25</u>	<u>\$ 16,566.63</u>	<u>\$ 69,307.88</u>
Revenues over (under) expenditures		\$ (1,513,525.00)	\$ 6,161.85	\$ 380.33	\$ 6,542.18
Other financing sources:					
Operating transfers--in:					
General Fund 12	43-3981-000-12	\$ 756,763.00	\$ 756,763.00	\$ -	\$ 756,763.00
CPR Fund	43-3981-000-28	<u>756,762.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other financing sources:		\$ 1,513,525.00	\$ 756,763.00	\$ -	\$ 756,763.00
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 762,924.85</u>	<u>\$ 380.33</u>	<u>\$ 763,305.18</u>
Fund Balance beginning of year, July 1				<u>\$ 762,924.85</u>	
Fund Balance end of year, June 30				<u>\$ 763,305.18</u>	

WEBSTER PARK PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
State of NC-Spec Approp	43-3612-260-01	\$ 90,000.00	\$ 90,000.00	\$ -	\$ 90,000.00
Total Revenues:		<u>\$ 90,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ -</u>	<u>\$ 90,000.00</u>
Expenditures:					
Picnic Shelter	43-6129-580-01	\$ 65,900.00	\$ 65,894.80	\$ -	\$ 65,894.80
Electric Power & Lights	43-6129-580-02	11,100.00	9,955.54	-	9,955.54
Protective Netting	43-6129-580-03	10,000.00	9,039.98	-	9,039.98
Trail Screenings	43-6129-580-04	1,000.00	-	-	-
Pet Waste Stations	43-6129-580-05	1,000.00	758.91	-	758.91
ADA Parking & Sidewalk	43-6129-580-06	9,500.00	7,264.19	-	7,264.19
Picnic Tables	43-6129-580-07	6,500.00	-	-	-
Total Expenditures:		<u>\$ 105,000.00</u>	<u>\$ 92,913.42</u>	<u>\$ -</u>	<u>\$ 92,913.42</u>
Revenues over (under) expenditures		\$ (15,000.00)	\$ (2,913.42)	\$ -	\$ (2,913.42)
Other financing sources:					
Operating transfers--in:					
General Fund	43-2300-000-11	\$ -	\$ -	\$ -	\$ -
CPR Fund	43-3981-000-28	15,000.00	15,000.00	-	15,000.00
Total Other financing sources:		\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 12,086.58</u>	<u>\$ -</u>	<u>\$ 12,086.58</u>
Fund Balance beginning of year, July 1				<u>\$ 12,086.58</u>	
Fund Balance end of year, June 30				<u>\$ 12,086.58</u>	

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Dogwood Health Trust	44-3580-360-01	\$ 2,348,997.50	\$ 2,348,997.50	\$ -	\$ 2,348,997.50
General Fund-ARPA	44-3580-360-02	2,729,281.50	2,574,497.50	-	2,574,497.50
Investment Earnings	44-3831-491-00	<u>300,000.00</u>	<u>233,615.57</u>	<u>78,869.64</u>	<u>312,485.21</u>
Total Revenues:		<u>\$ 5,378,279.00</u>	<u>\$ 5,157,110.57</u>	<u>\$ 78,869.64</u>	<u>\$ 5,235,980.21</u>
Expenditures:					
Human Services Projects					
Planning-Homeless Shelter	44-5850-199-01	\$ 28,500.00	\$ 28,500.00	\$ -	\$ 28,500.00
Planning/Architect-CDP	44-5850-199-02	330,000.00	274,002.52	21,094.00	295,096.52
Construction-CDP Facility	44-5850-580-01	4,861,947.00	459,446.86	295,183.39	754,630.25
Site Acquisition	44-5850-580-02	50,000.00	50,063.32	-	50,063.32
Site Improvements	44-5850-580-03	-	-	8,500.00	8,500.00
Contingency	44-5850-990-00	<u>107,832.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Human Services Projects		<u>\$ 5,378,279.00</u>	<u>\$ 812,012.70</u>	<u>\$ 324,777.39</u>	<u>\$ 1,136,790.09</u>
Total Expenditures:		<u>\$ 5,378,279.00</u>	<u>\$ 812,012.70</u>	<u>\$ 324,777.39</u>	<u>\$ 1,136,790.09</u>
Revenues over (under) expenditures		\$ -	\$ 4,345,097.87	\$ (245,907.75)	\$ 4,099,190.12
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	\$ -	\$ -	\$ -	\$ -
Total Other financing sources:		\$ -	\$ -	\$ -	\$ -
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 4,345,097.87</u>	<u>\$ (245,907.75)</u>	<u>\$ 4,099,190.12</u>
Fund Balance beginning of year, July 1				<u>\$ 4,345,097.87</u>	
Fund Balance end of year, June 30				<u>\$ 4,099,190.12</u>	

INDOOR POOL FACILITY FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Bond Proceeds	45-3920-000-00	\$ 20,000,000.00	\$20,000,000.00	\$ -	\$20,000,000.00
Investment Earnings	45-3831-491-00	1,170,000.00	1,267,077.66	70,354.79	1,337,432.45
Total Revenues:		<u>\$ 21,170,000.00</u>	<u>\$21,267,077.66</u>	<u>\$ 70,354.79</u>	<u>\$21,337,432.45</u>
Expenditures:					
Legal-Closing Costs	45-4199-192-00	\$ 98,619.00	\$ 98,618.72	\$ -	\$ 98,618.72
Architect & Civil Engineering	45-4199-199-00	1,487,488.00	1,604,034.11	(102,767.85)	1,501,266.26
Surveying & Geotechnical	45-4199-199-01	300,000.00	600.00	138,450.85	139,050.85
Permitting	45-4199-199-02	16,381.00	13,578.30	123.18	13,701.48
Construction	45-4199-580-00	21,538,301.61	19,946,540.39	1,645,465.15	21,592,005.54
Furnishing and Fixtures	45-4199-580-01	246,400.00	164,201.78	98,709.12	262,910.90
Technology	45-4199-580-02	223,200.00	-	196,943.60	196,943.60
Contingency	45-4199-990-00	1,440,918.39	-	-	-
Total Expenditures:		<u>\$ 25,351,308.00</u>	<u>\$21,827,573.30</u>	<u>\$ 1,976,924.05</u>	<u>\$23,804,497.35</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ (560,495.64)	\$ (1,906,569.26)	\$ (2,467,064.90)
Other financing sources:					
Operating transfers--in:					
General Fund	45-3981-000-11	\$ 4,181,308.00	\$ 4,181,308.00	\$ -	\$ 4,181,308.00
Total Other financing sources:		<u>\$ 4,181,308.00</u>	<u>\$ 4,181,308.00</u>	<u>\$ -</u>	<u>\$ 4,181,308.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 3,620,812.36</u>	<u>\$ (1,906,569.26)</u>	<u>\$ 1,714,243.10</u>
Fund Balance beginning of year, July 1				<u>\$ 3,620,812.36</u>	
Fund Balance end of year, June 30				<u>\$ 1,714,243.10</u>	

DILLSBORO COMPLEX PROJECT FUND 46

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	46-3831-491-00	\$ 10,000.00	\$ 9,804.51	\$ -	\$ 9,804.51
Total Revenues:		<u>\$ 10,000.00</u>	<u>\$ 9,804.51</u>	<u>\$ -</u>	<u>\$ 9,804.51</u>
Expenditures:					
MPS Engineering Fees	46-5120-199-00	\$ 253,353.00	\$ 242,940.17	\$ -	\$ 242,940.17
Hazmet & Permitting Fees	46-5120-199-01	63,207.00	11,579.95	-	11,579.95
WR Engineering Fees	46-5120-199-02	179,647.00	179,647.00	-	179,647.00
McGee Engineering Fees	46-5120-199-03	39,500.00	38,652.79	-	38,652.79
Construction	46-5120-580-00	4,625,524.86	4,622,977.11	3,593.29	4,626,570.40
Furnishing and Fixtures	46-5120-580-01	287,719.00	283,825.00	-	283,825.00
Signage	46-5120-580-02	13,000.00	25,985.04	-	25,985.04
Technology	46-5120-580-03	146,500.00	162,424.17	-	162,424.17
Kilns, Carport, Fencing	46-5120-580-04	52,572.00	50,030.92	-	50,030.92
Shipping Containers	46-5120-580-05	10,000.00	9,975.00	-	9,975.00
Contingency	46-5120-990-00	-	-	-	-
Total Expenditures:		<u>\$ 5,671,022.86</u>	<u>\$ 5,628,037.15</u>	<u>\$ 3,593.29</u>	<u>\$ 5,631,630.44</u>
Revenues over (under) expenditures		\$ (5,661,022.86)	\$ (5,618,232.64)	\$ (3,593.29)	\$ (5,621,825.93)
Other financing sources:					
Operating transfers--in:					
Capital Reserve 20	46-3981-000-20	\$ 5,390,000.00	\$ 5,390,000.00	\$ -	\$ 5,390,000.00
General Fund	46-3981-000-11	224,326.00	224,326.00	-	224,326.00
Health Department Fund 43	46-3981-000-43	46,696.86	46,696.86	-	46,696.86
Total Other financing sources:		<u>\$ 5,661,022.86</u>	<u>\$ 5,661,022.86</u>	<u>\$ -</u>	<u>\$ 5,661,022.86</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 42,790.22</u>	<u>\$ (3,593.29)</u>	<u>\$ 39,196.93</u>
Fund Balance beginning of year, July 1				<u>\$ 42,790.22</u>	
				<u>\$ 39,196.93</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Duke Energy	47-3612-000-00	\$ 219,750.00	\$ 219,742.22		\$ 219,742.22
PARTF Grant	47-3612-260-00	435,000.00	435,000.00	-	435,000.00
JCTDA Grant	47-3612-260-01	745,000.00	-	-	-
Investment Earnings	47-3831-491-00	-	-	22,050.00	22,050.00
Total Revenues:		<u>\$ 1,399,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ 22,050.00</u>	<u>\$ 676,792.22</u>
Expenditures:					
Engineering Fees	47-4264-199-00	\$ 88,415.00	\$ 82,663.00	\$ -	\$ 82,663.00
Engineering-Const Mgt	47-4264-199-01	7,000.00	7,000.00	-	7,000.00
Land Acquisition	47-4264-570-00	1,581,707.80	303,277.02	318,283.65	621,560.67
Construction Cost-Trails	47-4264-580-01	1,869,208.00	372,573.79	29,200.00	401,773.79
Construction Cost-Pedestrian Bridge	47-4264-580-02	304,000.00	304,000.00	-	304,000.00
Construction Cost-Bridge Installation	47-4264-580-03	1,119,700.00	1,003,481.75	-	1,003,481.75
Construction-Utility Relocation	47-4264-580-04	48,740.00	48,738.78	-	48,738.78
Contingency	47-4264-990-00	-	-	-	-
Total Expenditures:		<u>\$ 5,018,770.80</u>	<u>\$ 2,121,734.34</u>	<u>\$ 347,483.65</u>	<u>\$ 2,469,217.99</u>
Revenues over (under) expenditures		\$ (3,619,020.80)	\$ (1,466,992.12)	\$ (325,433.65)	\$ (1,792,425.77)
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund		\$ -	\$ -	\$ -	\$ -
General Fund	47-3981-000-11	1,500,000.00	1,500,000.00	-	1,500,000.00
General Fund	47-3981-000-12	836,707.80	836,707.80	-	836,707.80
Conservation Preservation Fund	47-3981-000-28	1,282,313.00	1,282,313.00	-	1,282,313.00
Total Other financing sources:		<u>\$3,619,020.80</u>	<u>\$ 3,619,020.80</u>	<u>\$ -</u>	<u>\$ 3,619,020.80</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 2,152,028.68</u>	<u>\$ (325,433.65)</u>	<u>\$ 1,826,595.03</u>
Fund Balance beginning of year, July 1				<u>\$ 2,152,028.68</u>	
Fund Balance end of year, June 30				<u>\$ 1,826,595.03</u>	

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through November 30, 2024

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	49-3831-491-00	\$ 75,000.00	\$ 66,718.88	\$ 9,007.21	\$ 75,726.09
Total Revenues:		<u>\$ 75,000.00</u>	<u>\$ 66,718.88</u>	<u>\$ 9,007.21</u>	<u>\$ 75,726.09</u>
Expenditures:					
Security Upgrades					
Architect/Civil Engineering	49-5916-199-00	\$ 336,947.00	\$ 467,450.00	\$ 8,731.25	\$ 476,181.25
Testing Services	49-5916-199-02	25,200.00	25,773.25	-	25,773.25
Smoky Mountain High School	49-5916-580-01	2,548,000.00	2,037,876.50	-	2,037,876.50
Fairview Elementary School	49-5916-580-02	1,874,300.00	1,877,890.00	-	1,877,890.00
Blue Ridge School	49-5916-580-03	1,750,000.00	1,517,188.00	-	1,517,188.00
Smokey Mountain Elementary	49-5916-580-04	850,000.00	827,607.85	-	827,607.85
Other Costs	49-5916-990-00	100,000.00	723.68	-	723.68
Total Security Upgrades		<u>\$ 7,484,447.00</u>	<u>\$ 6,754,509.28</u>	<u>\$ 8,731.25</u>	<u>\$ 6,763,240.53</u>
Total Expenditures:		<u>\$ 7,484,447.00</u>	<u>\$ 6,754,509.28</u>	<u>\$ 8,731.25</u>	<u>\$ 6,763,240.53</u>
Revenues over (under) expenditures		\$ (7,409,447.00)	\$ (6,687,790.40)	\$ 275.96	\$ (6,687,514.44)
Other financing sources:					
Operating transfers--in:					
School Capital Reserve Fund 19	49-3981-000-19	\$ 3,400,000.00	\$ 3,400,000.00	\$ -	\$ 3,400,000.00
School Capital Reserve Fund 21	49-3981-000-21	4,009,447.00	4,009,447.00	-	4,009,447.00
Operating transfers--out					
General Fund		-	-	-	-
Total Other financing sources:		<u>\$ 7,409,447.00</u>	<u>\$ 7,409,447.00</u>	<u>\$ -</u>	<u>\$ 7,409,447.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 721,656.60</u>	<u>\$ 275.96</u>	<u>\$ 721,932.56</u>
Fund Balance beginning of year, July 1				<u>\$ 721,656.60</u>	
Fund Balance end of year, June 30				<u>\$ 721,932.56</u>	