



JACKSON COUNTY
FINANCIAL REPORT

APRIL 30, 2024

SUBMITTED TO BOARD ON MAY 21, 2024



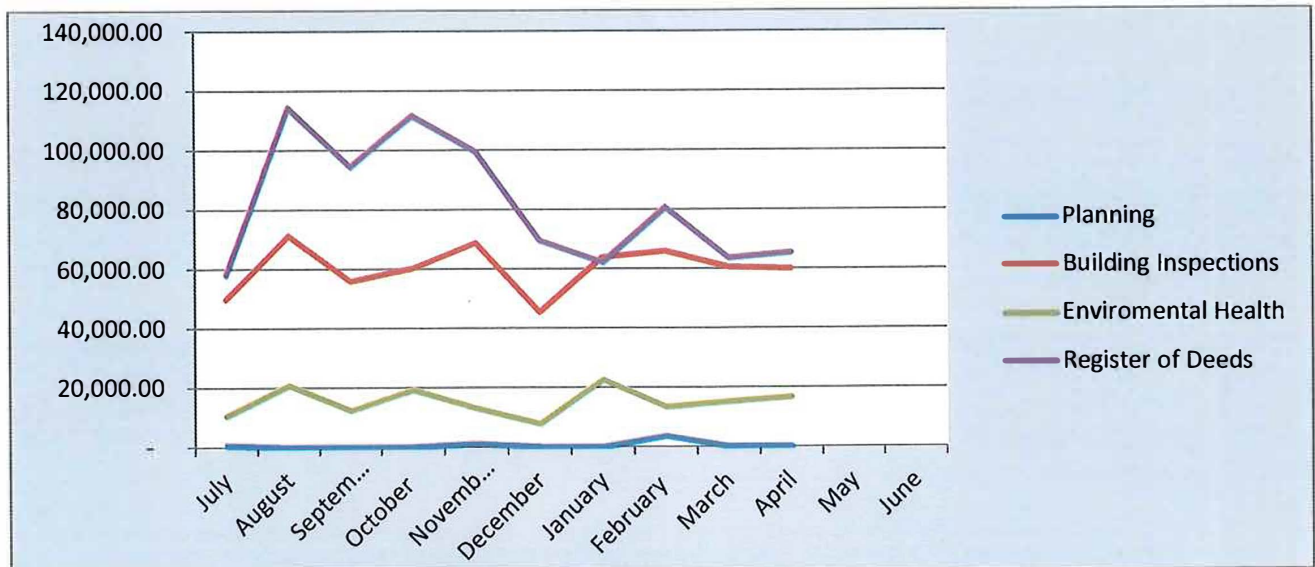
HIGHLIGHTS

APRIL 2024

- General Fund Revenues collected to date - \$73,011,442 - 80.79% of budget. Average for year - 83.33% - under 2.54%
- General Fund Expenditures to date - \$64,539,629 - 73.20% of budget. Average for year - 83.33% - under 10.13%
- Revenues are \$8,471,813 more than expenditures.
- Ad Valorem Tax collected - \$44,344,583 - 100.17% of budget.
 - Motor Vehicle Tax collected - \$1,428,877 - 72.04% of budget.
 - Prior Year Tax collected - \$342,116 - 68.41% of budget.
- Received sales and use tax distribution in the amount of \$1,544,811 for the month of April 2024 (January sales). This amount is \$19,951 - 1.31% more than the amount received in April 2023. Article 46 distribution was \$168,199. The average increase for the fiscal year is 2.80%
- Landfill Disposal Fees collected - \$2,918,295 - 95.48% of budget.
- Prior year Landfill Disposal Fees collected - \$55,394 - 65.17% of budget.
- Vaya Health's 3rd Quarter Finance Report for fiscal year 2023-2024 is attached. Total revenues of \$691,514,055 and total expenditures of \$685,088,023 with a net income, less risk reserve, of \$2,370,176. The operating cash available is \$134,700,035. The spendable cash is \$60,697,031.

FY 2023-2024 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	990.00	49,831.00	10,776.00	58,247.50
August	160.00	71,302.00	20,994.00	114,482.00
September	190.00	55,843.00	12,585.00	94,576.00
October	280.00	60,229.00	19,415.00	111,703.00
November	1,260.00	68,775.00	13,215.00	99,651.00
December	290.00	45,402.00	7,940.00	69,637.00
January	210.00	63,864.00	22,725.00	62,272.00
February	3,800.00	65,968.00	13,600.00	80,762.50
March	280.00	60,609.00	15,320.00	63,646.00
April	260.00	60,046.00	16,910.00	65,535.00
May	-	-	-	-
June	-	-	-	-
Collected to date	\$ 7,720.00	\$ 601,869.00	\$ 153,480.00	\$ 820,512.00
Remaining Budget	\$ 2,280.00	\$ 98,131.00	\$ 46,520.00	\$ 79,488.00
Percentage Collected	77.20%	85.98%	76.74%	91.17%
Percentage for Year	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>
	-6.13%	2.65%	-6.59%	7.84%



**GENERAL FUND CONTINGENCY
FY 2023-2024**

CONTINGENCY
11-9900-000-00

APPROVED BUDGET: \$ 387,951.13

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
7/1/2023 CB#1 Mountain Projects Non-Profit Grant Awards	18,617.00		
10/17/2023 CB#12 Coop Ext-Salary Increase Match	3,386.00		
10/17/2023 CB#13 Savannah Comm Bldg Improvements	9,116.00		
12/11/2023 CB#18 Capital-Various Dept	37,330.00		
1/2/2024 CB#19 ABC Revenues		105,066.00	
1/2/2024 CB#24 Capital-HR	4,053.00		
1/11/2024 CB#25 Jail-Supplies	2,927.00		
2/6/2024 CB#28 Retirement	169,206.29		
3/11/2024 CB#34 Professional Services-Audit	7,781.00		
3/21/2024 CB#37 Courtroom Chairs	24,682.00		
4/2/2024 CB#46 Revenue Increase		72,217.00	
4/16/2002 CB#50 Court Facilities	<u>20,457.00</u>		
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ <u>297,555.29</u>	\$ <u>177,283.00</u>	
BALANCE GENERAL FUND CONTINGENCY:			\$ <u>267,678.84</u>

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:			\$ <u>25,000.00</u>

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET: \$ 1,102,707.44

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
7/25/2023 CB#2 Capital-Various Dept	158,879.00		
8/22/2023 CB#7 Capital-Various Dept	177,821.00		
8/24/2023 CB#8 Capital-Various Dept	181,917.00		
8/31/2023 CB#9 Capital-Various Dept	16,676.00		
10/19/2023 CB#14 Capital-Various Dept	12,511.00		
11/7/2023 CB#17 Capital-Various Dept	35,085.00		
1/11/2024 CB#25 Capital-Various Dept	64,623.00		
1/25/2024 CB#26 Capital-Clerk of Court	59,140.00		
1/30/2024 CB#27 Capital-Recreation	41,382.00		
1/30/2024 CB#29 Capital-Various Dept	23,441.00		
2/2/2024 CB#30 Capital-Various Dept	3,342.00		
2/26/2024 CB#32 Capital-Various Dept	33,901.00		
3/25/2004 CB#38 Capital-Various Dept	59,544.00		
4/4/2024 CB#39 Capital-Various Dept	126,062.00		
4/5/2024 CB#45 Capital-Various Dept	35,901.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ <u>1,030,225.00</u>	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ <u>72,482.44</u>

***** ORIGINAL APPROPRIATION: \$1,515,658.57 TOTAL CONTINGENCY BALANCE: \$ 365,161.28 *****

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
4/30/2024**

ASSETS

Cash-Petty	\$	2,830.00
Cash-In Time Deposits		38,156,035.81
Cash-In Time Deposits -Summitt		2,500,000.00
Cash-Wells Fargo		5,434,491.07
Taxes Receivable-Ad Valorem		1,008,117.00
Allowance for Doubtful Tax Rec.		(800,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		225,329.10
Accounts Receivable-Other		6,164.60
Due from Other Funds		-
		-
TOTAL ASSETS:	\$	<u>46,532,967.58</u>

LIABILITIES

Accounts Payable		(17,979.30)
Accrued Salaries Payable		-
NCVTS Refunds Payable		(448.28)
Debt Setoff Collected in Advance		-
Due to Other Funds		-
Taxes Collected in Advance		(50,829.90)
Reserve for WC		(28,145.00)
Earnest Money Payable		-
Narcotic Funds Payable		(49,690.12)
Reserved for Taxes Receivable		(1,008,117.00)
Reserved for Uncollectible Taxes		800,000.00
Erosion Control Ordinance Bond		(245,534.48)
Cell Tower Escrow		(21,799.43)
Fuel Prepaid Expense		(59,835.67)
ROD Automation Payable		(107,303.87)
Fund Balance		(45,743,284.53)
		(45,743,284.53)
TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(46,532,967.58)</u>

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

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING APRIL 30, 2024**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	44,267,336.00	382,877.90	44,344,582.97		(77,246.97)	100.17%
Ad Valorem Tax-Prior Year	500,000.00	34,337.13	342,102.60		157,897.40	68.42%
Motor Vehicle Tax-Current Year	1,983,502.00	148,766.84	1,428,877.08		554,624.92	72.04%
Motor Vehicle Tax-Prior Year	100.00	-	13.43		86.57	13.43%
Sales and Use Tax	23,919,868.00	1,544,811.36	13,403,035.17		10,516,832.83	56.03%
Public Safety	1,393,117.00	19,059.82	681,023.34		712,093.66	48.88%
Code Enforcement	773,300.00	76,813.00	661,826.00		111,474.00	85.58%
Transportation	664,668.00	5,784.30	377,528.45		287,139.55	56.80%
Health	2,873,180.25	177,480.70	1,695,871.13		1,177,309.12	59.02%
Social Services	5,522,516.75	320,846.26	3,422,362.32		2,100,154.43	61.97%
Social Services-Indian	263,261.00	15,389.17	230,263.61		32,997.39	87.47%
Dept on Aging	370,749.06	53,300.35	325,291.44		45,457.62	87.74%
Recreation	735,050.00	50,436.84	567,781.70		167,268.30	77.24%
Register of Deeds	1,353,000.00	96,399.00	1,097,090.30		255,909.70	81.09%
ABC Board Revenues	735,066.00	121,111.32	509,760.87		225,305.13	69.35%
Other General	5,013,844.19	436,997.68	3,924,031.57	-	1,089,812.62	78.26%
TOTAL REVENUES:	\$ 90,368,558.25	\$ 3,484,411.67	\$ 73,011,441.98	\$ -	\$ 17,357,116.27	80.79%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	380,059.00	16,402.04	294,688.18		85,370.82	77.54%
Administration	651,942.29	36,763.89	556,184.14	5,453.86	90,304.29	86.15%
Human Resources	248,214.00	15,455.57	186,285.87	10,486.80	51,441.33	79.28%
Finance	891,276.20	63,390.50	715,716.97	3,610.07	171,949.16	80.71%
Tax Collections	382,580.24	26,893.34	299,265.10	2,705.03	80,610.11	78.93%
Tax Administration	938,280.48	117,052.31	727,277.03	8,700.79	202,302.66	78.44%
GIS-Mapping	99,416.00	5,787.00	83,760.32	4,196.25	11,459.43	88.47%
License Plate Agency	75,000.00	11,871.26	17,064.78		57,935.22	22.75%
Legal	355,712.00	47,649.85	280,098.18		75,613.82	78.74%
Court Facilities	159,869.00	17,191.10	97,717.72	48,118.84	14,032.44	91.22%
Elections	696,895.60	37,104.79	495,753.99	3,476.19	197,665.42	71.64%
Register of Deeds	592,655.28	73,298.10	483,311.55		109,343.73	81.55%
Central Services	197,000.00	9,344.97	84,270.28	1,398.57	111,331.15	43.49%
Computer & Information	1,262,089.64	144,349.35	836,849.85	96,831.00	328,408.79	73.98%
Public Works	8,826,450.88	518,992.30	5,558,148.89	752,405.28	2,515,896.71	71.50%
Professional Services	55,000.00	600.00	28,150.00	-	26,850.00	51.18%
TOTAL GENERAL GOVT	\$ 15,812,440.61	\$ 1,142,146.37	\$ 10,744,542.85	\$ 937,382.68	\$ 4,130,515.08	73.88%
PUBLIC SAFETY						
Sheriff	7,856,546.49	495,362.12	5,691,454.97	36,477.20	2,128,614.32	72.91%
Jail	2,817,249.04	21,665.74	2,044,478.22	5,727.39	767,043.43	72.77%
Sheriff Grants	37,805.00	27,555.34	68,425.09	30,013.50	229,366.41	30.03%
Emergency Management	1,724,709.12	190,095.04	1,504,025.88	39,092.41	181,590.83	89.47%
Fire	3,722,600.00	333,736.02	3,080,409.33		642,190.67	82.75%
Code Enforcement	1,828,789.08	157,689.31	1,469,412.92	15,016.77	344,359.39	81.17%
Amb/Rescue Squad	4,221,958.00	351,337.23	3,460,280.17	-	761,677.83	81.96%
TOTAL PUBLIC SAFETY	\$ 22,499,656.73	\$ 1,772,434.80	\$ 17,318,486.58	\$ 126,327.27	\$ 5,054,842.88	77.53%
TRANSPORTATION						
Administration	238,682.00	14,775.62	173,588.43	599.20	64,494.37	72.98%
Operating Expense	651,638.12	47,714.18	499,156.02	1,831.17	150,650.93	76.88%
Capital Outlay	148,384.00	13,942.00	42,946.00	93,170.00	12,268.00	91.73%
Elderly Disabilities Grant	75,000.00	-	-		75,000.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	10.000%
TOTAL TRANSPORTATION	\$ 1,144,704.12	\$ 76,431.80	\$ 746,690.45	\$ 95,600.37	\$ 302,413.30	73.58%
ENVIRONMENTAL PROTECTION						
Forestry	99,656.00	8,154.93	71,462.87	-	28,193.13	71.71%
TOTAL ENVIRON PROTECTION	\$ 99,656.00	\$ 8,154.93	\$ 71,462.87	\$ -	\$ 28,193.13	71.71%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	486,762.00	68,480.83	368,619.91		118,142.09	75.73%
Community Development	213,517.56	18,074.00	168,372.98	1,165.00	43,979.58	79.40%
Cooperative Extension	280,116.00	12,333.01	157,366.21		122,749.79	56.18%
Conservation	232,867.64	16,539.27	174,249.20	-	58,638.44	74.82%
TOTAL ECONOMIC & PHY DEV	\$ 1,213,283.20	\$ 115,427.11	\$ 868,608.30	\$ 1,165.00	\$ 343,509.90	71.69%
HUMAN SERVICES						
Health	6,535,752.00	373,862.40	4,626,224.57	220,730.09	1,688,797.34	74.16%
Well at Work	13,750.00	-	(5,924.00)		19,674.00	-43.08%
Mental Health	129,026.64	-	36,715.89		92,310.75	28.46%
Substance Abuse Recovery Planning	368,428.54	-	-		368,428.54	0.00%
Social Services	9,169,667.35	622,815.97	6,791,272.61	4,389.81	2,374,004.93	74.11%
Child Welfare	150,000.00				150,000.00	0.00%
Indian Reservation	263,261.00	5,122.39	52,111.55	94.40	211,055.05	19.83%
Dept on Aging	967,188.98	75,830.03	702,915.95	34,383.97	229,889.06	76.23%
Emergency Food & Shelter	11,871.00	-	1,000.78		10,870.22	8.43%
Congregate & Home Del Meals	544,616.36	39,590.93	403,215.39	6,515.62	134,885.35	75.23%
Adult Day Care	138,747.00	10,149.71	111,121.52		27,625.48	80.09%
Senior Center	18,500.00	2,733.01	17,546.99		953.01	94.85%
Veterans	162,317.00	11,234.65	115,814.72		46,502.28	71.35%
Youth Services	195,969.00	10,702.00	142,911.79		53,057.21	72.93%
Senior Citizen Services	39,617.00	1,250.00	38,617.00		1,000.00	97.48%
Other Human Services	368,499.00	41,306.25	368,499.00	-	-	100.00%
TOTAL HUMAN SERVICES	\$ 19,077,210.87	\$ 1,194,597.34	\$ 13,402,043.76	\$ 266,113.89	\$ 5,409,053.22	71.65%
EDUCATION						
Public Schools	11,003,313.00	1,068,832.10	9,281,882.10	151,011.24	1,570,419.66	85.73%
Community College	2,840,607.00	236,717.26	2,402,448.04	-	438,158.96	84.58%
TOTAL EDUCATION	\$ 13,843,920.00	\$ 1,305,549.36	\$ 11,684,330.14	\$ 151,011.24	\$ 2,008,578.62	85.49%
CULTURAL/RECREATION						
Library	1,443,101.00	117,085.33	1,188,624.05	2,436.18	252,040.77	82.53%
Recreation	1,583,750.44	144,906.28	1,261,489.32	13,487.30	308,773.82	80.50%
Swimming Pool	144,684.00	3,065.48	75,533.82	1,276.51	67,873.67	53.09%
Recreation Center	4,110,017.00	32,255.33	299,482.68	4,570.68	106,963.64	73.98%
Cashiers Recreation	518,054.00	23,924.66	319,724.39	8,455.74	189,873.87	63.35%
Cashiers Recreation Center	445,462.00	20,968.35	319,629.08	4,951.92	120,881.00	72.86%
Aquatics Center	105,239.00	-	732.00	481.28	104,025.72	1.15%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 4,661,307.44	\$ 342,205.43	\$ 3,475,215.34	\$ 35,659.61	\$ 1,150,432.49	75.32%
TRANSFERS TO OTHER FUNDS	\$ 11,651,218.00	\$ 168,199.53	\$ 6,228,248.21	\$ -	\$ 5,422,969.79	53.46%
CONTINGENCY	\$ 365,161.28	\$ -	\$ -	\$ -	\$ 365,161.28	0.00%
	\$ 365,161.28	\$ -	\$ -	\$ -	\$ 365,161.28	
TOTAL EXPENDITURES:	\$ 90,368,558.25	\$ 6,125,146.67	\$ 64,539,628.50	\$ 1,613,260.06	\$ 24,215,669.69	73.20%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (2,640,735.00)	\$ 8,471,813.48	\$ (1,613,260.06)	\$ (6,858,553.42)	7.59%

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING APRIL 30, 2024												
	OPIOID FUND 14	PAYROLL FUND 15	SELF-INS FUND 16	SCHOOL CAP RESERVE FUND 19	SCHOOL CAP RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	JACKSON TDA FUND 24	REAL PROPERTY REVALUATION FUND 25	LAW ENFORCEMENT FUND 27	CONSERVATION PRESERVATION FUND 28
ASSETS												
Cash & Investments	1,330,121.16	991,879.97	5,496,635.21	2,290,714.47	2,931,977.88	3,046,426.01	791,762.22	111,200.18	3,911,567.68	127,455.13	58,957.78	2,180,503.48
Accounts receivable			-				10,537.99	78.47	1,413.52	1,001.77	4,718.06	5,495.61
Due from other funds	-	-										
Due from contracts												
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,330,121.16	\$ 991,879.97	\$ 5,496,635.21	\$ 2,290,714.47	\$ 2,931,977.88	\$ 3,046,426.01	\$ 802,300.21	\$ 111,278.65	\$ 3,912,981.20	\$ 128,466.90	\$ 63,675.84	\$ 2,185,999.09
LIABILITIES AND FUND EQUITY												
Accounts payable		991,879.97	-						5,990.20	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	1,330,121.16	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,330,121.16	\$ 991,879.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,990.20	\$ -	\$ -	\$ -
FUND EQUITY												
Fund balance	-	-	5,496,635.21	2,290,714.47	2,931,977.88	3,046,426.01	802,300.21	111,278.65	3,906,991.00	128,466.90	63,675.84	2,185,999.09
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,330,121.16	\$ 991,879.97	\$ 5,496,635.21	\$ 2,290,714.47	\$ 2,931,977.88	\$ 3,046,426.01	\$ 802,300.21	\$ 111,278.65	\$ 3,912,981.20	\$ 128,466.90	\$ 63,675.84	\$ 2,185,999.09

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING APRIL 30, 2024											
	CLEAN WATER	ECONOMIC	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	REVOLVING LOAN	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 41	FUND 42	FUND 64	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS											
Cash & Investments	1,842.49	678,425.48	1,282,886.33	532,369.14	334,361.73	2,900,656.87	17,006.01	88,922.20	13,904.85		
Accounts receivable	-	-	-	398,514.50	2,917.39		-	-	42.99		
Due from other funds											
Deferred Outflows-OPEB				328,510.00	155,713.00						
Land/Equipment less depreciation			532,593.60	3,601,280.01	42,392.84					146,740,073.19	
Amt for Retirement-Long term debt											38,116,593.04
Net reserved assets											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,842.49	\$ 678,425.48	\$ 1,815,479.93	\$ 4,860,673.65	\$ 535,384.96	\$ 2,900,656.87	\$ 17,006.01	\$ 88,922.20	\$ 13,947.84	\$ 146,740,073.19	\$ 38,116,593.04
LIABILITIES AND FUND EQUITY											
Accounts payable	-	-	-	1,000.00	12,741.19		17,006.01	88,922.20	-		38,116,593.04
Contributions from Employees				20,050.39	11,472.29	2,900,656.87					
Retainage Payable				-	-						
Due to other funds	-	-	-	-	-						
Taxes Collected in Advance				128.44							
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						
Accured Interest Payable	-	-	-	1,736.56							
Debt-Current and Non-current				351,900.32							
Investment in Fixed Assets										146,740,073.19	
Contributed Capital				13,117.89							
Deferred revenues	-	-	-	-	-						
Accrued landfill closure & post-cl	-	-	-	1,531,819.94	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 3,234,799.54	\$ 578,598.48	\$ 2,900,656.87	\$ 17,006.01	\$ 88,922.20	\$ -	\$ 146,740,073.19	\$ 38,116,593.04
FUND EQUITY											
Fund balance	1,842.49	678,425.48	1,815,479.93	1,625,874.11	(43,213.52)	-	-	-	13,947.84	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,842.49	\$ 678,425.48	\$ 1,815,479.93	\$ 4,860,673.65	\$ 535,384.96	\$ 2,900,656.87	\$ 17,006.01	\$ 88,922.20	\$ 13,947.84	\$ 146,740,073.19	\$ 38,116,593.04

JACKSON COUNTY
VARIOUS FUNDS
INCOME STATEMENTS
FOR PERIOD ENDING APRIL 30, 2024

	AMERICAN RESCUE PLAN ACT FUND 17	SCHOOL CAP RES-ART 46 FUND 19	CAPITAL RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	JACKSON TDA FUND 24	REAL PROPERTY REVALUATION FUND 25	LAW ENFORCEMENT FUND 27	CONSERVATION PRES. RECREATION FUND 28	DEBT SERVICE FUND 30	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66
REVENUES															
Other taxes							1,889,551.11								2,973,689.31
Restricted intergovernmental revenues					169,649.55	50,888.50			6,779.75					98,877.46	
Sales and services										64,446.20				1,609,158.06	19,719.15
Investment earnings		40,928.38	116,815.06	76,905.77	16,177.61		138,059.77					16,579.87	32,923.50	18,646.03	6,123.78
Lease Proceeds															
Transfers		1,458,558.07	1,000,000.00	300,000.00		175,000.00		350,500.00		500,000.00	3,286,060.97				296,400.00
Miscellaneous						90,500.00									297.55
TOTAL REVENUES:	\$ -	\$ 1,499,486.45	\$ 1,116,815.06	\$ 376,905.77	\$ 185,827.16	\$ 316,388.50	\$ 2,027,610.88	\$ 350,500.00	\$ 6,779.75	\$ 564,446.20	\$ 3,286,060.97	\$ 16,579.87	\$ 32,923.50	\$ 4,700,370.86	\$ 322,540.48
EXPENDITURES															
General government								508,242.12		230,556.39					
Public safety	600,000.00				242,329.49				34,118.70						
Economic and physical dev						279,174.20	1,776,436.56					2,917.77			
Human services															
Debt Service:															
Principal retirement		500,000.00									2,592,063.15				234,600.62
Interest and fees		300,037.50									693,997.82				6,950.04
Enterprise operations													38,276.82	4,279,238.56	189,907.01
TOTAL EXPENDITURES	\$ 600,000.00	\$ 800,037.50	\$ -	\$ -	\$ 242,329.49	\$ 279,174.20	\$ 1,776,436.56	\$ 508,242.12	\$ 34,118.70	\$ 230,556.39	\$ 3,286,060.97	\$ 2,917.77	\$ 38,276.82	\$ 4,520,789.22	\$ 189,907.01
Revenues over (under) expenditures	\$ (600,000.00)	\$ 699,448.95	\$ 1,116,815.06	\$ 376,905.77	\$ (56,502.33)	\$ 37,214.30	\$ 251,174.32	\$ (157,742.12)	\$ (27,338.95)	\$ 333,889.81	\$ -	\$ 13,662.10	\$ (5,353.32)	\$ 179,581.64	\$ 132,633.47

CASHIERS-GLENVILLE RECREATION PROJECT 43

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
Revenues:						
Investment Earnings	43-3831-491-02	-	-	-	-	-
Total Revenues:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:						
Architect,Engineering	43-6127-199-00	\$ 132,464.00	\$ 34,759.63	\$ 47,722.50	\$ 82,482.13	\$ 49,981.87
Site Preparation	43-6127-560-01	235,000.00	-	-	-	235,000.00
Mobilization	43-6127-580-02	18,303.00	-	-	-	18,303.00
Sidewalks & Pathways	43-6127-580-03	50,000.00	-	-	-	50,000.00
Wayfinding Signage	43-6127-580-04	5,000.00	-	-	-	5,000.00
Tennis Courts	43-6127-580-05	115,000.00	-	-	-	115,000.00
Picnic Tables	43-6127-580-06	9,600.00	-	-	-	9,600.00
Trash & Recycle Receptacles	43-6127-580-07	12,600.00	-	-	-	12,600.00
Benches	43-6127-580-08	7,200.00	-	-	-	7,200.00
General Plantings	43-6127-580-09	35,000.00	-	-	-	35,000.00
Splash Pad	43-6127-580-10	445,766.00	-	-	-	445,766.00
Contingency	43-6127-990-00	45,758.00	-	-	-	45,758.00
Total Expenditures:		<u>\$ 1,111,691.00</u>	<u>\$ 34,759.63</u>	<u>\$ 47,722.50</u>	<u>\$ 82,482.13</u>	<u>\$ 1,029,208.87</u>
Revenues over (under) expenditures		\$ (1,111,691.00)	\$ (34,759.63)	\$ (47,722.50)	\$ (82,482.13)	\$ (1,029,208.87)
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>\$ 1,076,931.37</u>	<u>\$ (47,722.50)</u>	<u>\$ 1,029,208.87</u>	
Fund Balance beginning of year, July 1				<u>\$ 1,076,931.37</u>		
Fund Balance end of year, June 30				<u>\$ 1,029,208.87</u>		

WHITTER-QUALLA PARK PROJECT 43

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
Revenues:						
PARTF Grant	43-3612-260-00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00
Investment Earnings	43-3831-491-01	-	-	-	-	-
Total Revenues:		<u>\$ 500,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000.00</u>
Expenditures:						
Picnic Shelter	43-6126-580-01	\$ 177,030.00	\$ -	\$ -	\$ -	\$ 177,030.00
Playground	43-6126-580-02	287,190.00	-	-	-	287,190.00
Paving, Circulation, Signage	43-6126-580-03	573,760.00	-	-	-	573,760.00
Bathroom Facilities	43-6126-580-04	186,740.00	-	-	-	186,740.00
Utilities Water&Sewer	43-6126-580-05	88,740.00	-	-	-	88,740.00
Landscaping	43-6126-580-06	174,465.00	-	-	-	174,465.00
Site Grading,Preparation	43-6126-580-07	294,710.00	-	-	-	294,710.00
Site Elements	43-6126-580-08	82,890.00	-	-	-	82,890.00
Planning,Incidental	43-6126-580-09	98,000.00	13,545.00	35,192.50	48,737.50	49,262.50
Contingency	43-6126-990-00	50,000.00	-	-	-	50,000.00
Total Expenditures:		<u>\$ 2,013,525.00</u>	<u>\$ 13,545.00</u>	<u>\$ 35,192.50</u>	<u>\$ 48,737.50</u>	<u>\$ 1,964,787.50</u>
Revenues over (under) expenditures		\$ (1,513,525.00)	\$ (13,545.00)	\$ (35,192.50)	\$ (48,737.50)	\$ (1,464,787.50)
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	\$ 756,762.00	-	\$ -	-	756,762.00
Total Other financing sources:		\$ 1,513,525.00	\$ 756,763.00	\$ -	\$ 756,763.00	\$ 756,762.00
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 743,218.00</u>	<u>\$ (35,192.50)</u>	<u>\$ 708,025.50</u>	
Fund Balance beginning of year, July 1				<u>\$ 743,218.00</u>		
Fund Balance end of year, June 30				<u>\$ 708,025.50</u>		

WEBSTER PARK PROJECT 43

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
Revenues:						
State of NC-Spec Approp	43-3612-260-01	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
Total Revenues:		<u>\$ 90,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000.00</u>
Expenditures:						
Picnic Shelter	43-6129-580-01	\$ 65,000.00	\$ 20,706.85	\$ 41,372.95	\$ 62,079.80	\$ 2,920.20
Electric Power & Lights	43-6129-580-02	12,000.00	-	1,691.27	1,691.27	10,308.73
Protective Netting	43-6129-580-03	10,000.00	9,039.98	-	9,039.98	960.02
Trail Screenings	43-6129-580-04	1,000.00	-	-	-	1,000.00
Pet Waste Stations	43-6129-580-05	1,000.00	758.91	-	758.91	241.09
ADA Parking & Sidewalk	43-6129-580-06	9,500.00	7,264.19	-	7,264.19	2,235.81
Picnic Tables	43-6129-580-07	6,500.00	-	-	-	6,500.00
Total Expenditures:		<u>\$ 105,000.00</u>	<u>\$ 37,769.93</u>	<u>\$ 43,064.22</u>	<u>\$ 80,834.15</u>	<u>\$ 24,165.85</u>
Revenues over (under) expenditures		\$ (15,000.00)	\$ (37,769.93)	\$ (43,064.22)	\$ (80,834.15)	\$ 65,834.15
Other financing sources:						
Operating transfers--in:						
General Fund	43-2300-000-11	\$ -	\$ 20,000.00	\$ 50,000.00	70,000.00	\$ (70,000.00)
CPR Fund	43-3981-000-28	15,000.00	15,000.00	-	15,000.00	-
Total Other financing sources:		\$ 15,000.00	\$ 35,000.00	\$ 50,000.00	\$ 85,000.00	\$ (70,000.00)
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ (2,769.93)</u>	<u>\$ 6,935.78</u>	<u>\$ 4,165.85</u>	
Fund Balance beginning of year, July 1				<u>\$ (2,769.93)</u>		
Fund Balance end of year, June 30				<u>\$ 4,165.85</u>		

CAPITAL PROJECTS FUND 44

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Remaining
Revenues:						
Dogwood Health Trust	44-3580-360-01	\$ 2,348,997.50	\$ 2,174,497.50	\$ 174,500.00	\$ 2,348,997.50	\$ -
General Fund-ARPA	44-3580-360-02	2,729,281.50	2,174,497.50	400,000.00	2,574,497.50	\$ 154,784.00
Investment Earnings	44-3831-491-00	<u>300,000.00</u>	<u>-</u>	<u>192,826.93</u>	<u>192,826.93</u>	<u>107,173.07</u>
Total Revenues:		<u>\$ 5,378,279.00</u>	<u>\$ 4,348,995.00</u>	<u>\$ 767,326.93</u>	<u>\$ 5,116,321.93</u>	<u>\$ 261,957.07</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	109,242.83	151,584.69	260,827.52	69,172.48
Construction-CDP Facility	44-5850-580-01	4,861,947.00	-	2,765.70	2,765.70	4,859,181.30
Site Acquisition	44-5850-580-02	50,000.00	-	50,063.32	50,063.32	(63.32)
Contingency	44-5850-990-00	<u>107,832.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,832.00</u>
Total Human Services Projects		<u>\$ 5,378,279.00</u>	<u>\$ 137,742.83</u>	<u>\$ 204,413.71</u>	<u>\$ 342,156.54</u>	<u>\$ 5,036,122.46</u>
Total Expenditures:		<u>\$ 5,378,279.00</u>	<u>\$ 137,742.83</u>	<u>\$ 204,413.71</u>	<u>\$ 342,156.54</u>	<u>\$ 5,036,122.46</u>
Revenues over (under) expenditures		\$ -	\$ 4,211,252.17	\$ 562,913.22	\$ 4,774,165.39	\$ (4,774,165.39)
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>\$ 4,211,252.17</u>	<u>\$ 562,913.22</u>	<u>\$ 4,774,165.39</u>	
Fund Balance beginning of year, July 1				<u>\$ 4,211,252.17</u>		
Fund Balance end of year, June 30				<u>\$ 4,774,165.39</u>		

INDOOR POOL FACILITY FUND 45

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
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	<u>750,000.00</u>	<u>717,949.00</u>	<u>417,884.98</u>	<u>1,135,833.98</u>	<u>(385,833.98)</u>
Total Revenues:		<u>\$ 20,750,000.00</u>	<u>\$ 20,717,949.00</u>	<u>\$ 417,884.98</u>	<u>\$ 21,135,833.98</u>	<u>\$ (385,833.98)</u>
Expenditures:						
Legal-Closing Costs	45-4199-192-00	\$ 98,619.00	\$ 98,618.72	\$ -	\$ 98,618.72	\$ 0.28
Architect & Civil Engineering	45-4199-199-00	1,487,488.00	1,363,677.01	211,963.85	1,575,640.86	(88,152.86)
Surveying & Geotechnical	45-4199-199-01	300,000.00	600.00	-	600.00	299,400.00
Permitting	45-4199-199-02	16,381.00	13,475.65	102.65	13,578.30	2,802.70
Construction	45-4199-580-00	21,538,301.61	9,462,375.53	7,654,677.96	17,117,053.49	4,421,248.12
Furnishing and Fixtures	45-4199-580-01	246,400.00	64,112.03	62,091.91	126,203.94	120,196.06
Technology	45-4199-580-02	223,200.00	-	-	-	223,200.00
Contingency	45-4199-990-00	<u>1,020,918.39</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,020,918.39</u>
Total Expenditures:		<u>\$ 24,931,308.00</u>	<u>\$ 11,002,858.94</u>	<u>\$ 7,928,836.37</u>	<u>\$ 18,931,695.31</u>	<u>\$ 5,999,612.69</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ 9,715,090.06	\$ (7,510,951.39)	\$ 2,204,138.67	\$ (6,385,446.67)
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>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 13,896,398.06</u>	<u>\$ (7,510,951.39)</u>	<u>\$ 6,385,446.67</u>	
Fund Balance beginning of year, July 1				<u>\$ 13,896,398.06</u>		
Fund Balance end of year, June 30				<u>\$ 6,385,446.67</u>		

DILLSBORO COMPLEX PROJECT FUND 46

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Project Balance
Revenues:						
Investment Earnings	46-3831-491-00	\$ 10,000.00	\$ 9,804.51	\$ -	\$ 9,804.51	\$ 195.49
Total Revenues:		<u>\$ 10,000.00</u>	<u>\$ 9,804.51</u>	<u>\$ -</u>	<u>\$ 9,804.51</u>	<u>\$ 195.49</u>
Expenditures:						
MPS Engineering Fees	46-5120-199-00	\$ 253,353.00	\$ 242,940.17	\$ -	\$ 242,940.17	\$ 10,412.83
Hazmet & Permitting Fees	46-5120-199-01	63,207.00	11,579.95	-	11,579.95	51,627.05
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	847.21
Construction	46-5120-580-00	4,625,524.86	4,612,064.92	10,912.19	4,622,977.11	2,547.75
Furnishing and Fixtures	46-5120-580-01	287,719.00	242,206.82	41,618.18	283,825.00	3,894.00
Signage	46-5120-580-02	13,000.00	12,973.27	-	12,973.27	26.73
Technology	46-5120-580-03	146,500.00	19,528.57	142,895.60	162,424.17	(15,924.17)
Kilns, Carport, Fencing	46-5120-580-04	52,572.00	35,223.10	-	35,223.10	17,348.90
Shipping Containers	46-5120-580-05	10,000.00	9,975.00	-	9,975.00	25.00
Contingency	46-5120-990-00	-	-	-	-	-
Total Expenditures:		<u>\$ 5,671,022.86</u>	<u>\$ 5,404,791.59</u>	<u>\$ 195,425.97</u>	<u>\$ 5,600,217.56</u>	<u>\$ 70,805.30</u>
Revenues over (under) expenditures		\$ (5,661,022.86)	\$ (5,394,987.08)	\$ (195,425.97)	\$ (5,590,413.05)	\$ (70,609.81)
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>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 266,035.78</u>	<u>\$ (195,425.97)</u>	<u>\$ 70,609.81</u>	
Fund Balance beginning of year, July 1				<u>\$ 266,035.78</u>		
				<u>\$ 70,609.81</u>		

GREENWAY PROJECT FUND 47

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

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Remaining
Revenues:						
Duke Energy	47-3612-000-00	\$ 219,750.00	\$ 219,742.22		\$ 219,742.22	\$ 7.78
PARTF Grant	47-3612-260-00	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>	<u>\$ 7.78</u>
Expenditures:						
Engineering Fees	47-4264-199-00	\$ 88,415.00	\$ 82,663.00	-	\$ 82,663.00	\$ 5,752.00
Engineering-Const Mgt	47-4264-199-01	7,000.00	7,000.00	-	7,000.00	-
Land Acquisition	47-4264-570-00	836,707.80	-	-	-	836,707.80
Construction Cost-Trails	47-4264-580-01	369,208.00	372,573.79	-	372,573.79	(3,365.79)
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	116,218.25
Construction-Utility Relocation	47-4264-580-04	48,740.00	48,738.78	-	48,738.78	1.22
Contingency	47-4264-990-00	-	-	-	-	-
Total Expenditures:		<u>\$ 2,773,770.80</u>	<u>\$ 1,818,457.32</u>	<u>\$ -</u>	<u>\$ 1,818,457.32</u>	<u>\$ 955,313.48</u>
Revenues over (under) expenditures		\$ (2,119,020.80)	\$ (1,163,715.10)	\$ -	\$ (1,163,715.10)	\$ (955,305.70)
Other financing sources:						
Operating transfers--in:						
Capital Reserve Fund		\$ -	\$ -	\$ -	\$ -	\$ -
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>\$2,119,020.80</u>	<u>\$ 1,282,313.00</u>	<u>\$ 836,707.80</u>	<u>\$ 2,119,020.80</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 118,597.90</u>	<u>\$ 836,707.80</u>	<u>\$ 955,305.70</u>	<u>\$ (955,305.70)</u>
Fund Balance beginning of year, July 1				<u>\$ 118,597.90</u>		
Fund Balance end of year, June 30				<u>\$ 955,305.70</u>		

SCC HEALTH SCIENCE BUILDING FUND 48

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

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
EDA Grant	48-3597-200-00	\$ 2,015,395.00	\$ 2,015,395.00	\$ -	\$ 2,015,395.00
Connect NC Bonds	48-3597-300-00	5,445,597.00	5,445,597.00	-	5,445,597.00
Investment Earnings	48-3831-000-01	16,055.00	16,053.60	-	16,053.60
Loan Proceeds	48-3920-000-00	<u>10,000,000.00</u>	<u>10,000,000.00</u>	-	<u>10,000,000.00</u>
					\$ -
Total Revenues:		<u>\$ 17,477,047.00</u>	<u>\$ 17,477,045.60</u>	<u>\$ -</u>	<u>\$ 17,477,045.60</u>
					\$ 1.40
Expenditures:					
Administrative and Legal	48-5922-190-00	\$ 33,400.00	\$ 33,398.14	\$ -	\$ 33,398.14
Design/Oversight Fees	48-5922-199-00	1,734,932.00	1,734,916.38	-	1,734,916.38
Engineering Costs	48-5922-199-01	194,785.00	194,510.71	-	194,510.71
Construction	48-5922-580-00	18,723,038.00	18,592,525.82	-	18,592,525.82
AV/Network	48-5922-580-01	-	-	-	-
Contingency	48-5922-990-00	<u>11,055.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
					\$ 11,055.00
Total Expenditures:		<u>\$ 20,697,210.00</u>	<u>\$ 20,555,351.05</u>	<u>\$ -</u>	<u>\$ 20,555,351.05</u>
					\$ 141,858.95
Revenues over (under) expenditures		\$ (3,220,163.00)	\$ (3,078,305.45)	\$ -	\$ (3,078,305.45)
Other financing sources:					
Operating transfers--in:					
School Capital Reserve 19	48-3981-000-19	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Total Other financing sources:		\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 141,857.55</u>	<u>\$ -</u>	<u>\$ 141,857.55</u>
Fund Balance beginning of year, July 1				<u>\$ 141,857.55</u>	
Fund Balance end of year, June 30				<u>\$ 141,857.55</u>	

SCHOOL IMPROVEMENT FUND 49

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

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	49-3831-491-00	\$ 75,000.00	\$ 48,971.66	\$ 17,747.22	\$ 66,718.88
Total Revenues:		<u>\$ 75,000.00</u>	<u>\$ 48,971.66</u>	<u>\$ 17,747.22</u>	<u>\$ 66,718.88</u>
Expenditures:					
Security Upgrades					
Architect/Civil Engineering	49-5916-199-00	\$ 336,947.00	\$ 333,330.00	\$ 108,566.25	\$ 441,896.25
Testing Services	49-5916-199-02	25,200.00	23,344.25	2,429.00	25,773.25
Smoky Mountain High School	49-5916-580-01	2,548,000.00	1,745,979.00	291,897.50	2,037,876.50
Fairview Elementary School	49-5916-580-02	1,874,300.00	1,674,340.50	193,372.02	1,867,712.52
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	630,255.00	-	630,255.00
Other Costs	49-5916-990-00	100,000.00	723.68	-	723.68
Total Security Upgrades		<u>\$ 7,484,447.00</u>	<u>\$ 5,925,160.43</u>	<u>\$ 596,264.77</u>	<u>\$ 6,521,425.20</u>
Total Expenditures:		<u>\$ 7,484,447.00</u>	<u>\$ 5,925,160.43</u>	<u>\$ 596,264.77</u>	<u>\$ 6,521,425.20</u>
Revenues over (under) expenditures		\$ (7,409,447.00)	\$ (5,876,188.77)	\$ (578,517.55)	\$ (6,454,706.32)
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>\$ 1,533,258.23</u>	<u>\$ (578,517.55)</u>	<u>\$ 954,740.68</u>
Fund Balance beginning of year, July 1				<u>\$ 1,533,258.23</u>	
Fund Balance end of year, June 30				<u>\$ 954,740.68</u>	



Vaya Health
200 Ridgefield Court, Suite 218
Asheville, NC 28806
1-800-893-6246
www.vayahealth.com

April 30, 2024

RE: Vaya Health Quarterly Report to the Counties for Period Ending March 31, 2024

Dear County Representatives:

Enclosed you will find a financial update for Vaya Health for the most recent quarter ending March 31, 2024. Included in this email are the following documents:

- Fiscal Monitoring Report
- Total Spendable Cash Report, which provides greater clarity of cash availability after meeting accounts payable and IBNR obligations. Note that this is a more conservative calculation than the State solvency metric which does not allow for certain working capital needs. Also note that a significant amount of cash (\$110M) is restricted for Medicaid Risk Reserve and may be spent only in the case of insolvency to pay claims for providers.

Please note that the prior year figures being reported for June 30, 2023 do reflect final audited figures.

The figures for the current fiscal year reflect a recently revised annual budget due to the delay of Tailored Plan along with capturing recently implemented cost containment efforts and was adopted as a budget revision by the Vaya Board of Directors in the previous quarter.

Over the remainder of the fiscal year, management will continue the high-quality focused health care management of our regional population in the 32 counties served by Vaya and continue to strategically prepare for the new Tailored Plan which is planned for July 1, 2024.

Should you have any additional questions or comments, please do not hesitate to contact me via email (larry.hill@vayahealth.com) or phone (828-225-2785, Ext. 4743).

Sincerely,

A handwritten signature in black ink that reads "Larry E. Hill".

Larry E. Hill
Executive VP and CFO, Vaya Health

**Vaya Health Total Spendable Cash
As of March 31, 2024**

Total Operating Cash (Excluding Risk Reserve)	134,700,035
Less Accounts Payable and IBNR	(101,475,578)
Plus Accounts Receivable	38,117,275
Less Annual Leave Payout Liability	(6,305,701)
Less Other Post Employment Benefits Liability	(4,339,000)
	<hr/>
Spendable Cash	<u>60,697,031</u>

In accordance with G.S. 122C-124.2(e)(3), the Risk Reserve's purpose is to pay outstanding liabilities (unpaid claims) to providers in cases of insolvency and not intended to be used for operating costs. These resources are not available for payment of non-provider claims and may not be accessed by the LME MCO without written consent from DHHS.