



JACKSON COUNTY
FINANCIAL REPORT
OCTOBER 31, 2024

SUBMITTED TO BOARD ON NOVEMBER 19, 2024



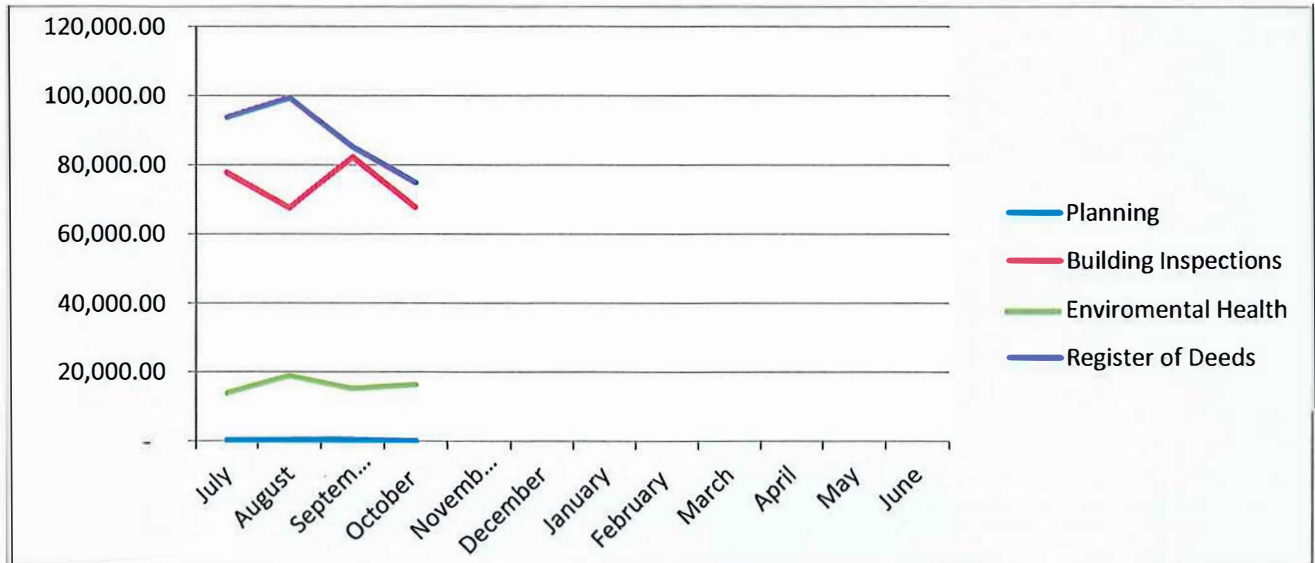
HIGHLIGHTS

OCTOBER 2024

- General Fund Revenues collected to date - \$27,458,799 - 29.08% of budget. Average for year - 33.33% - under 4.25%
- General Fund Expenditures to date - \$30,230,745 - 33.35% of budget. Average for year - 33.33% - over 0.02%
- Revenues are \$2,771,946 less than expenditures.
- Ad Valorem Tax collected - \$19,700,938 - 43.50% of budget.
 - Motor Vehicle Tax collected - \$533,914 - 25.63% of budget.
 - Prior Year Tax collected - \$148,722 - 29.74% of budget.
- Received sales and use tax distribution in the amount of \$2,100,405 for the month of October 2024 (July sales). This amount is \$25,700 - 1.24% more than the amount received in October 2023. Article 46 distribution was \$242,626. The average increase for the fiscal year is 1.24%
- Landfill Disposal Fees collected - \$1,080,292 - 33.84% of budget.
- Prior year Landfill Disposal Fees collected - \$20,262 - 25.33% of budget.
- Vaya Health's 1st Quarter Finance Report for fiscal year 2024-2025 is attached. Total revenues of \$368,620,972 and total expenditures of \$366,686,376 with a net income, less risk reserve, of \$1,934,596. The operating cash available is \$282,777,505. The spendable cash is \$194,711,152.

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 | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March | | | | |
| April | | | | |
| May | | | | |
| June | - | - | - | - |
| Collected to date | \$ 1,090.00 | \$ 294,777.00 | \$ 63,835.00 | \$ 352,647.00 |
| Remaining Budget | \$ 8,910.00 | \$ 405,223.00 | \$ 136,165.00 | \$ 547,353.00 |
| Percentage Collected | 10.90% | 42.11% | 31.92% | 39.18% |
| Percentage for Year | <u>33.33%</u> | <u>33.33%</u> | <u>33.33%</u> | <u>33.33%</u> |
| | -22.43% | 8.78% | -1.41% | 5.85% |



**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 | |

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 197,335.00 \$ -
BALANCE GENERAL FUND CONTINGENCY: \$ 997,270.09

ORIGINAL APPROPRIATION: \$1,416,069.58 **TOTAL CONTINGENCY BALANCE: \$ 1,184,374.10**

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
10/31/2024**

ASSETS

| | | |
|---------------------------------|-----------|-----------------------------|
| Cash-Petty | \$ | 12,930.00 |
| Cash-In Time Deposits | | 30,646,746.03 |
| Cash-Wells Fargo | | 5,873,312.00 |
| Taxes Receivable-Ad Valorem | | 949,945.00 |
| Allowance for Doubtful Tax Rec. | | (785,000.00) |
| Accounts Receivable | | - |
| Accounts Receivable-Sales Tax | | 439,913.88 |
| Accounts Receivable-Other | | 7,406.55 |
| Notes Receivable-Summit | | 1,059,804.88 |
| Due from Other Funds | | - |
| | | <hr/> |
| TOTAL ASSETS: | \$ | <u>38,205,058.34</u> |

LIABILITIES

| | | |
|--|-----------|-------------------------------|
| Accounts Payable | | (25,666.40) |
| 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 | | (42,709.23) |
| ROD Automation Payable | | (107,303.87) |
| Fund Balance | | <hr/> (37,537,091.54) |
| TOTAL LIABILITIES & FUND BALANCE: | \$ | <u>(38,205,058.34)</u> |

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

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING OCTOBER 31, 2024**

| | BUDGET | CURRENT ACTUAL | ACTUAL Y-T-D | ENCUMBRANCE | BALANCE | % YTD |
|----------------------------------|-------------------------|------------------------|-------------------------|----------------------|-------------------------|---------------|
| GENERAL FUND REVENUES | | | | | | |
| Ad Valorem Tax-Current Year | 45,286,489.00 | 2,246,292.13 | 1,970,937.64 | | 43,315,551.36 | 4.35% |
| Ad Valorem Tax-Prior Year | 500,000.00 | 34,648.05 | 148,721.88 | | 351,278.12 | 29.74% |
| Motor Vehicle Tax-Current Year | 2,082,900.00 | 140,878.93 | 533,913.91 | | 1,548,986.09 | 25.63% |
| Motor Vehicle Tax-Prior Year | 100.00 | - | - | | 100.00 | 0.00% |
| Sales and Use Tax | 25,014,863.00 | 2,100,405.43 | 2,100,405.43 | | 22,914,457.57 | 8.40% |
| Public Safety | 1,394,617.00 | 82,246.19 | 135,772.23 | | 1,258,844.77 | 9.74% |
| Code Enforcement | 756,900.00 | 73,523.00 | 317,855.00 | | 439,045.00 | 41.99% |
| Transportation | 765,579.00 | 13,796.33 | 197,630.10 | | 567,948.90 | 25.81% |
| Health | 2,230,674.11 | 138,235.68 | 711,310.74 | | 1,519,363.37 | 31.89% |
| Social Services | 6,117,882.15 | 425,681.75 | 1,429,639.65 | | 4,688,242.50 | 23.37% |
| Social Services-Indian | 243,887.00 | 29,825.01 | 79,968.14 | | 163,918.86 | 32.79% |
| Dept on Aging | 324,811.00 | 42,013.81 | 95,498.29 | | 229,312.71 | 29.40% |
| Recreation | 968,220.00 | 37,395.26 | 249,642.24 | | 718,577.76 | 25.78% |
| Register of Deeds | 1,350,500.00 | 105,090.60 | 469,104.40 | | 881,395.60 | 34.74% |
| ABC Board Revenues | 707,000.00 | 165,612.90 | 226,639.78 | | 480,360.22 | 32.06% |
| Other General | 6,671,580.06 | 477,125.24 | 18,791,759.90 | - | (12,120,179.84) | 281.67% |
| TOTAL REVENUES: | \$ 94,416,002.32 | \$ 6,112,770.31 | \$ 27,458,799.33 | \$ - | \$ 66,957,202.99 | 29.08% |
| GENERAL FUND EXPENDITURES | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| Governing Body | 391,282.00 | 14,748.49 | 130,266.59 | 1,518.78 | 259,496.63 | 33.68% |
| Administration | 521,634.00 | 47,841.63 | 146,377.96 | | 375,256.04 | 28.06% |
| Human Resources | 254,581.35 | 16,874.36 | 84,985.65 | 9,403.56 | 160,192.14 | 37.08% |
| Finance | 922,425.41 | 312,030.56 | 521,563.55 | | 400,861.86 | 56.54% |
| Tax Collections | 383,525.40 | 37,801.68 | 117,852.61 | | 265,672.79 | 30.73% |
| Tax Administration | 910,721.10 | 82,549.71 | 289,096.39 | | 621,624.71 | 31.74% |
| GIS-Mapping | 111,843.11 | 36.24 | 41,170.62 | | 70,672.49 | 36.81% |
| License Plate Agency | 202,632.20 | 15,086.82 | 51,327.17 | | 151,305.03 | 25.33% |
| Legal | 375,181.70 | 51,333.11 | 185,204.76 | | 189,976.94 | 49.36% |
| Court Facilities | 55,590.00 | 1,521.44 | 37,636.58 | | 17,953.42 | 67.70% |
| Elections | 684,482.37 | 101,329.32 | 241,474.07 | 28,208.39 | 414,799.91 | 39.40% |
| Register of Deeds | 605,192.25 | 63,283.55 | 188,010.51 | | 417,181.74 | 31.07% |
| Central Services | 197,000.00 | 7,215.06 | 30,443.38 | 1,222.14 | 165,334.48 | 16.07% |
| Computer & Information | 871,150.19 | 69,427.00 | 427,140.30 | 27,534.39 | 416,475.50 | 52.19% |
| Public Works | 7,480,947.67 | 504,624.21 | 2,146,041.54 | 152,346.63 | 5,182,559.50 | 30.72% |
| Professional Services | 55,000.00 | 4,225.00 | 6,775.00 | - | 48,225.00 | 12.32% |
| TOTAL GENERAL GOVT | \$ 14,023,188.75 | \$ 1,329,928.18 | \$ 4,645,366.68 | \$ 220,233.89 | \$ 9,157,588.18 | 34.70% |
| PUBLIC SAFETY | | | | | | |
| Sheriff | 7,902,442.92 | 759,226.64 | 2,386,893.10 | 375,794.63 | 5,139,755.19 | 34.96% |
| Jail | 3,136,284.31 | 304,760.45 | 973,875.63 | 5,799.46 | 2,156,609.22 | 31.24% |
| Sheriff Grants | 337,805.00 | 11,156.78 | 20,139.69 | 64,428.19 | 253,237.12 | 25.03% |
| Emergency Management | 2,188,446.68 | 257,936.30 | 839,270.80 | 255,961.32 | 1,093,214.56 | 50.05% |
| Fire | 3,940,374.63 | 343,989.14 | 1,458,093.03 | | 2,482,281.60 | 37.00% |
| Code Enforcement | 1,945,524.94 | 176,768.41 | 660,312.96 | | 1,285,211.98 | 33.94% |
| Amb/Rescue Squad | 4,325,003.45 | 358,137.01 | 1,355,108.14 | - | 2,969,895.31 | 31.33% |
| TOTAL PUBLIC SAFETY | \$ 23,775,881.93 | \$ 2,211,974.73 | \$ 7,693,693.35 | \$ 701,983.60 | \$ 15,380,204.98 | 35.31% |
| TRANSPORTATION | | | | | | |
| Administration | 240,371.46 | 15,870.48 | 75,366.55 | 500.00 | 164,504.91 | 31.56% |
| Operating Expense | 687,944.71 | 77,845.32 | 233,481.35 | 2,793.79 | 451,669.57 | 34.35% |
| Capital Outlay | 243,264.00 | - | - | 2,981.45 | 240,282.55 | 1.23% |
| 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 | \$ 93,715.80 | \$ 379,847.90 | \$ 6,275.24 | \$ 931,457.03 | 29.31% |
| ENVIRONMENTAL PROTECTION | | | | | | |
| Forestry | 136,785.00 | 8,527.10 | 19,357.67 | - | 117,427.33 | 14.15% |
| TOTAL ENVIRON PROTECTION | \$ 136,785.00 | \$ 8,527.10 | \$ 19,357.67 | \$ - | \$ 117,427.33 | 14.15% |

| | BUDGET | CURRENT ACTUAL | ACTUAL Y-T-D | ENCUMBRANCE | BALANCE | % YTD |
|--------------------------------------|-------------------------|--------------------------|--------------------------|--------------------------|-------------------------|---------------|
| ECONOMIC & PHYSICAL DEV | | | | | | |
| Planning & Economic Development | 484,517.54 | 32,875.07 | 134,740.19 | 1,654.35 | 348,123.00 | 28.15% |
| Community Development | 380,492.00 | 21,908.00 | 134,170.06 | 2,200.00 | 244,121.94 | 35.84% |
| Cooperative Extension | 247,951.00 | 12,104.76 | 45,617.89 | | 202,333.11 | 18.40% |
| Conservation | 241,030.99 | 21,854.27 | 71,410.88 | 1,069.99 | 168,550.12 | 30.07% |
| TOTAL ECONOMIC & PHY DEV | \$ 1,353,991.53 | \$ 88,742.10 | \$ 385,939.02 | \$ 4,924.34 | \$ 963,128.17 | 28.87% |
| HUMAN SERVICES | | | | | | |
| Health | 6,662,058.96 | 742,904.73 | 2,037,708.83 | 160,842.18 | 4,463,507.95 | 33.00% |
| Well at Work | 13,750.00 | 16.00 | 224.72 | | 13,525.28 | 1.63% |
| Mental Health | 129,027.00 | 5,946.00 | 36,716.25 | | 92,310.75 | 28.46% |
| Substance Abuse Recovery Planning | 368,428.54 | 1,856.53 | 2,224.71 | | 366,203.83 | 0.60% |
| Social Services | 9,620,827.26 | 974,441.23 | 2,980,810.79 | 4,572.82 | 6,635,443.65 | 31.03% |
| Indian Reservation | 264,576.61 | 10,669.07 | 28,178.40 | 96.70 | 236,301.51 | 10.69% |
| Dept on Aging | 933,001.43 | 103,845.55 | 289,565.93 | 17,664.77 | 625,770.73 | 32.93% |
| Emergency Food & Shelter | 11,871.00 | 146.51 | 4,470.94 | | 7,400.06 | 37.66% |
| Congregate & Home Del Meals | 559,737.26 | 33,167.94 | 142,250.06 | | 417,487.20 | 25.41% |
| Adult Day Care | 144,378.32 | 11,131.69 | 48,872.33 | | 95,505.99 | 33.85% |
| Senior Center | 18,500.00 | 1,698.32 | 3,462.40 | | 15,037.60 | 18.72% |
| Veterans | 167,770.96 | 11,333.80 | 50,788.25 | | 116,982.71 | 30.27% |
| Youth Services | 187,586.00 | 10,702.00 | 74,473.00 | | 113,113.00 | 39.70% |
| Senior Citizen Services | 39,193.00 | - | 39,193.00 | | - | 100.00% |
| Other Human Services | 403,274.00 | 46,250.00 | 310,774.00 | - | 92,500.00 | 77.06% |
| TOTAL HUMAN SERVICES | \$ 19,523,980.34 | \$ 1,954,109.37 | \$ 6,049,713.61 | \$ 183,176.47 | \$ 13,291,090.26 | 31.92% |
| EDUCATION | | | | | | |
| Public Schools | 11,562,137.00 | 1,118,912.37 | 4,133,255.73 | | 7,428,881.27 | 35.75% |
| Community College | 3,532,240.00 | 249,772.17 | 1,061,725.25 | - | 2,470,514.75 | 30.06% |
| TOTAL EDUCATION | \$ 15,094,377.00 | \$ 1,368,684.54 | \$ 5,194,980.98 | \$ - | \$ 9,899,396.02 | 34.42% |
| CULTURAL/RECREATION | | | | | | |
| Library | 1,483,364.00 | 116,896.04 | 478,514.94 | 8,000.00 | 996,849.06 | 32.80% |
| Recreation | 1,597,578.58 | 162,774.83 | 543,080.71 | 32,494.42 | 1,022,003.45 | 36.03% |
| Swimming Pool | 226,217.00 | 4,605.75 | 67,453.97 | | 158,763.03 | 29.82% |
| Recreation Center | 410,965.93 | 27,242.08 | 122,085.57 | 7.48 | 288,872.88 | 29.71% |
| Cashiers Recreation | 651,590.68 | 27,228.82 | 147,350.10 | 62,136.15 | 442,104.43 | 32.15% |
| Cashiers Recreation Center | 413,013.03 | 35,636.97 | 136,938.38 | 29,966.63 | 246,108.02 | 40.41% |
| Aquatics Center | 782,417.10 | 12,963.85 | 51,240.93 | | 731,176.17 | 6.55% |
| Arts | 10,000.00 | - | 10,000.00 | - | - | 100.00% |
| TOTAL CULTURAL/RECREATION | \$ 5,575,146.32 | \$ 387,348.34 | \$ 1,556,664.60 | \$ 132,604.68 | \$ 3,885,877.04 | 30.30% |
| TRANSFERS TO OTHER FUNDS | \$ 12,430,697.18 | \$ 608,509.49 | \$ 4,305,180.81 | \$ - | \$ 8,125,516.37 | 34.63% |
| CONTINGENCY | \$ 1,184,374.10 | \$ - | \$ - | \$ - | \$ 1,184,374.10 | 0.00% |
| | \$ 1,184,374.10 | \$ - | \$ - | \$ - | \$ 1,184,374.10 | |
| TOTAL EXPENDITURES: | \$ 94,416,002.32 | \$ 8,051,539.65 | \$ 30,230,744.62 | \$ 1,249,198.22 | \$ 62,936,059.48 | 33.34% |
| TOTAL REVENUES & EXPENSE: | \$ - | \$ (1,938,769.34) | \$ (2,771,945.29) | \$ (1,249,198.22) | \$ 4,021,143.51 | -4.26% |

| JACKSON COUNTY | | | | | | | | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|------------------------|
| VARIOUS FUNDS | | | | | | | | | | | | |
| BALANCE SHEET | | | | | | | | | | | | |
| FOR PERIOD ENDING OCTOBER 31, 2024 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | OPIOID | PAYROLL | SELF-INS | SCHOOL | SCHOOL | SCHOOL | EMERGENCY | ECONOMIC | JACKSON | REAL PROPERTY | LAW | CONSERVATION |
| | FUND 14 | FUND 15 | FUND 16 | CAP RESERVE | CAP RESERVE | CAP RESERVE | TELEPHONE | DEVELOPMENT | TDA | REVALUATION | ENFORCEMENT | PRESERVATION |
| | FUND 14 | FUND 15 | FUND 16 | FUND 19 | FUND 20 | FUND 21 | FUND 22 | FUND 23 | FUND 24 | FUND 25 | FUND 27 | FUND 28 |
| ASSETS | | | | | | | | | | | | |
| Cash & Investments | 1,810,022.44 | 1,102,492.65 | 6,863,768.18 | 3,230,528.27 | 3,983,933.75 | 4,885,899.73 | 810,255.60 | 26,739.06 | 4,008,496.43 | 343,579.98 | 58,957.78 | 2,714,617.90 |
| Accounts receivable | 3,490,389.07 | - | - | - | - | - | 15,885.52 | 163.63 | 3,627.62 | 1,943.91 | 4,718.06 | 6,878.75 |
| Due from other funds | - | - | - | - | - | - | - | - | - | - | - | - |
| Due from contracts | - | - | - | - | - | - | - | - | - | - | - | - |
| Land/Equipment less depreciation | - | - | - | - | - | - | - | - | 8,133.15 | - | - | - |
| Notes receivable | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 5,300,411.51 | \$ 1,102,492.65 | \$ 6,863,768.18 | \$ 3,230,528.27 | \$ 3,983,933.75 | \$ 4,885,899.73 | \$ 826,141.12 | \$ 26,902.69 | \$ 4,020,257.20 | \$ 345,523.89 | \$ 63,675.84 | \$ 2,721,496.65 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | | | | |
| Accounts payable | - | 1,102,492.65 | - | - | - | - | - | - | (0.01) | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred revenues | 5,300,411.51 | - | - | - | - | - | - | - | - | - | - | - |
| Accrued landfill closure & post-cl | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | \$ 5,300,411.51 | \$ 1,102,492.65 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (0.01) | \$ - | \$ - | \$ - |
| FUND EQUITY | | | | | | | | | | | | |
| Fund balance | - | - | 6,863,768.18 | 3,230,528.27 | 3,983,933.75 | 4,885,899.73 | 826,141.12 | 26,902.69 | 4,020,257.21 | 345,523.89 | 63,675.84 | 2,721,496.65 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 5,300,411.51 | \$ 1,102,492.65 | \$ 6,863,768.18 | \$ 3,230,528.27 | \$ 3,983,933.75 | \$ 4,885,899.73 | \$ 826,141.12 | \$ 26,902.69 | \$ 4,020,257.20 | \$ 345,523.89 | \$ 63,675.84 | \$ 2,721,496.65 |

| JACKSON COUNTY | | | | | | | | | | | | | | | |
|---------------------------------------|----------------------|------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|-------------|----------------------|------------------------|------------------------|--------------------|----------------------|------------------------|----------------------|
| VARIOUS FUNDS | | | | | | | | | | | | | | | |
| INCOME STATEMENTS | | | | | | | | | | | | | | | |
| FOR PERIOD ENDING OCTOBER 31, 2024 | | | | | | | | | | | | | | | |
| | SCHOOL | CAPITAL | SCHOOL | EMERGENCY | ECONOMIC | JACKSON | REAL PROPERTY | LAW | CONSERVATION | FIRE SERVICE | DEBT | ECONOMIC | ECONOMIC | SOLID | GREEN |
| | CAP RES-ART 46 | RESERVE | CAP RESERVE | TELEPHONE | DEVELOPMENT | TDA | REVALUATION | ENFORCEMENT | PRES. RECREATION | DISTRICT TAX | SERVICE | DEVELOPMENT | DEVELOPMENT | WASTE | ENERGY |
| | FUND 19 | FUND 20 | FUND 21 | FUND 22 | FUND 23 | FUND 24 | FUND 25 | FUND 27 | FUND 28 | FUND 29 | FUND 30 | FUND 42 | FUND 64 | FUND 65 | FUND 66 |
| REVENUES | | | | | | | | | | | | | | | |
| Other taxes | | | | | | 861,367.98 | | | | 1,099,837.79 | | | | 1,100,554.06 | |
| Restricted intergovernmental revenues | | | | 60,457.44 | - | | | | | | | | | | |
| Sales and services | | | | | | | | | | | | | | 793,558.23 | 10,538.00 |
| Investment earnings | 38,173.45 | 46,939.24 | 49,214.86 | 13,032.82 | - | 46,559.71 | | | 34,488.15 | | | 7,757.75 | 21,520.70 | 2,662.84 | 2,011.46 |
| Lease Proceeds | | | | | | | | | | | | | | | |
| Transfers | 242,828.16 | 1,000,000.00 | | | 252,084.65 | | 500,000.00 | | 500,000.00 | | 1,106,212.47 | | | | 309,132.53 |
| Miscellaneous | | | | | | | | | | | | | | | 61.71 |
| TOTAL REVENUES: | \$ 280,799.61 | \$ 1,046,939.24 | \$ 49,214.86 | \$ 73,490.26 | \$ 252,084.65 | \$ 907,927.69 | \$ 500,000.00 | \$ - | \$ 534,488.15 | \$ 1,099,837.79 | \$ 1,106,212.47 | \$ 7,757.75 | \$ 21,520.70 | \$ 1,896,775.13 | \$ 321,743.70 |
| EXPENDITURES | | | | | | | | | | | | | | | |
| General government | | | | | | | 199,547.75 | | 8,506.29 | | | | | | |
| Public safety | | | | 82,658.41 | | | | | | 691,985.32 | | | | | |
| Economic and physical dev | | | | 86,183.17 | 71,771.70 | 825,399.58 | | | | | | | | | |
| Human services | | | | | | | | | | | | | | | |
| Debt Service: | | | | | | | | | | | | | | | |
| Principal retirement | 250,000.00 | | | | | | | | | | 926,514.96 | | | 117,300.22 | |
| Interest and fees | 142,875.00 | | | | | | | | | | 179,697.51 | | | 1,390.01 | |
| Enterprise operations | | | | | | | | | | | | | (1,426.23) | 1,831,503.16 | 101,863.35 |
| TOTAL EXPENDITURES | \$ 392,875.00 | \$ - | \$ - | \$ 168,841.58 | \$ 71,771.70 | \$ 825,399.58 | \$ 199,547.75 | \$ - | \$ 8,506.29 | \$ 691,985.32 | \$ 1,106,212.47 | \$ - | \$ (1,426.23) | \$ 1,950,193.39 | \$ 101,863.35 |
| Revenues over (under) expenditures | \$ (112,075.39) | \$ 1,046,939.24 | \$ 49,214.86 | \$ (95,351.32) | \$ 180,312.95 | \$ 82,528.11 | \$ 300,452.25 | \$ - | \$ 525,981.86 | \$ 407,852.47 | \$ - | \$ 7,757.75 | \$ 22,946.93 | \$ (53,418.26) | \$ 219,880.35 |

CASHIERS-GLENNVILLE RECREATION PROJECT 43

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

From Inception through October 31, 2024

| | | ACTUAL | | | |
|---|----------------|----------------------------------|------------------------|-------------------------|--------------------------|
| | | Project Authorization | Prior Years | Current Year | Total To Date |
| Revenues: | | | | | |
| Investment Earnings | 43-3831-491-02 | \$ 33,135.00 | \$ 33,135.00 | \$ 2,694.29 | \$ 35,829.29 |
| Total Revenues: | | <u>\$ 33,135.00</u> | <u>\$ 33,135.00</u> | <u>\$ 2,694.29</u> | <u>\$ 35,829.29</u> |
| Expenditures: | | | | | |
| Architect,Engineering | 43-6127-199-00 | \$ 132,464.00 | \$ 90,317.26 | \$ 8,622.50 | \$ 98,939.76 |
| 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>\$ 8,622.50</u> | <u>\$ 98,939.76</u> |
| Revenues over (under) expenditures | | \$ (1,111,691.00) | \$ (57,182.26) | \$ (5,928.21) | \$ (63,110.47) |
| 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>\$ (5,928.21)</u> | <u>\$ 1,048,580.53</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 1,054,508.74</u> | |
| Fund Balance end of year, June 30 | | | | <u>\$ 1,048,580.53</u> | |

WHITTER-QUALLA PARK PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through October 31, 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>4,789.86</u> | <u>63,692.96</u> |
| Total Revenues: | | <u>\$ 558,904.00</u> | <u>\$ 58,903.10</u> | <u>\$ 4,789.86</u> | <u>\$ 63,692.96</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 | 12,416.63 | 65,157.88 |
| 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>\$ 12,416.63</u> | <u>\$ 65,157.88</u> |
| Revenues over (under) expenditures | | \$ (1,513,525.00) | \$ 6,161.85 | \$ (7,626.77) | \$ (1,464.92) |
| 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>\$ (7,626.77)</u> | <u>\$ 755,298.08</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 762,924.85</u> | |
| Fund Balance end of year, June 30 | | | | <u>\$ 755,298.08</u> | |

WEBSTER PARK PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through October 31, 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 | <u>15,000.00</u> | <u>15,000.00</u> | <u>-</u> | <u>15,000.00</u> |
| 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 October 31, 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 | 14,494.00 | 288,496.52 |
| 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>\$ 318,177.39</u> | <u>\$ 1,130,190.09</u> |
| Total Expenditures: | | <u>\$ 5,378,279.00</u> | <u>\$ 812,012.70</u> | <u>\$ 318,177.39</u> | <u>\$ 1,130,190.09</u> |
| Revenues over (under) expenditures | | \$ - | \$ 4,345,097.87 | \$ (239,307.75) | \$ 4,105,790.12 |
| Other financing sources: | | | | | |
| Operating transfers--in: | | | | | |
| Capital Reserve Fund | 44-3981-000-20 | \$ - | \$ - | \$ - | \$ - |
| Total Other financing sources: | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Revenues and other financing sources over expenditures and other uses | | <u>\$ -</u> | <u>\$ 4,345,097.87</u> | <u>\$ (239,307.75)</u> | <u>\$ 4,105,790.12</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 4,345,097.87</u> | |
| Fund Balance end of year, June 30 | | | | <u>\$ 4,105,790.12</u> | |

INDOOR POOL FACILITY FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through October 31, 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 | <u>1,170,000.00</u> | <u>1,267,077.66</u> | <u>58,400.48</u> | <u>1,325,478.14</u> |
| Total Revenues: | | <u>\$ 21,170,000.00</u> | <u>\$21,267,077.66</u> | <u>\$ 58,400.48</u> | <u>\$21,325,478.14</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 | (108,607.85) | 1,495,426.26 |
| Surveying & Geotechnical | 45-4199-199-01 | 300,000.00 | 600.00 | 131,568.10 | 132,168.10 |
| 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 | 1,474,186.54 | 21,420,726.93 |
| Furnishing and Fixtures | 45-4199-580-01 | 246,400.00 | 164,201.78 | 65,275.02 | 229,476.80 |
| Technology | 45-4199-580-02 | 223,200.00 | - | - | - |
| Contingency | 45-4199-990-00 | <u>1,440,918.39</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures: | | <u>\$ 25,351,308.00</u> | <u>\$21,827,573.30</u> | <u>\$ 1,562,544.99</u> | <u>\$23,390,118.29</u> |
| Revenues over (under) expenditures | | \$ (4,181,308.00) | \$ (560,495.64) | \$ (1,504,144.51) | \$ (2,064,640.15) |
| 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: | | \$ 4,181,308.00 | \$ 4,181,308.00 | \$ - | \$ 4,181,308.00 |
| Revenues and other financing sources over expenditures and other uses | | <u>\$ -</u> | <u>\$ 3,620,812.36</u> | <u>\$ (1,504,144.51)</u> | <u>\$ 2,116,667.85</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 3,620,812.36</u> | |
| Fund Balance end of year, June 30 | | | | <u>\$ 2,116,667.85</u> | |

DILLSBORO COMPLEX PROJECT FUND 46

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through October 31, 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 | - | 4,622,977.11 |
| 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>\$ -</u> | <u>\$ 5,628,037.15</u> |
| Revenues over (under) expenditures | | \$ (5,661,022.86) | \$ (5,618,232.64) | \$ - | \$ (5,618,232.64) |
| 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>\$ -</u> | <u>\$ 42,790.22</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 42,790.22</u> | |
| | | | | <u>\$ 42,790.22</u> | |

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through October 31, 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 | 5,200.00 | 377,773.79 |
| 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>\$ 323,483.65</u> | <u>\$ 2,445,217.99</u> |
| Revenues over (under) expenditures | | \$ (3,619,020.80) | \$ (1,466,992.12) | \$ (301,433.65) | \$ (1,768,425.77) |
| 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>\$ (301,433.65)</u> | <u>\$ 1,850,595.03</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 2,152,028.68</u> | |
| Fund Balance end of year, June 30 | | | | <u>\$ 1,850,595.03</u> | |

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through October 31, 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 | \$ 8,143.75 | \$ 475,593.75 |
| 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>\$ 8,143.75</u> | <u>\$ 6,762,653.03</u> |
| Total Expenditures: | | <u>\$ 7,484,447.00</u> | <u>\$ 6,754,509.28</u> | <u>\$ 8,143.75</u> | <u>\$ 6,762,653.03</u> |
| Revenues over (under) expenditures | | \$ (7,409,447.00) | \$ (6,687,790.40) | \$ 863.46 | \$ (6,686,926.94) |
| 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>\$ 863.46</u> | <u>\$ 722,520.06</u> |
| Fund Balance beginning of year, July 1 | | | | <u>\$ 721,656.60</u> | |
| Fund Balance end of year, June 30 | | | | <u>\$ 722,520.06</u> | |



Vaya Health

200 Ridgefield Court, Suite 206
Asheville, NC 28806
1-800-893-6246
www.vayahealth.com

November 12, 2024

RE: Vaya Health Quarterly Report to the Counties for Period Ending September 30, 2024

Dear County Representatives:

Enclosed you will find the financial update for Vaya Health for the most recent quarter ending September 30, 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 with the new Tailored Plan contract, the previous Medicaid Risk Reserve is no longer a restricted amount and is used to support the new Capital Reserve solvency requirement.

Please note that the prior year figures being reported for June 30, 2024 reflect draft audited figures.

With the inclusion of the new Tailored Plan contract, Vaya's annual SFY24-25 operating budget is just short of \$1.5 billion and also includes the recent Money Follows the Person grant. Any recent commitments made by counties subsequent to budget preparation will be included in an upcoming budget amendment

While this first quarter of SFY24-25 has marked the successful launch of the new Tailored Plan on July 1, it also has required a concerted response to the recent Hurricane Helene disaster which greatly impacted Vaya's service area. Vaya has been directly supporting members, providers, and staff through the disaster with donations, flexibility, and stabilization efforts.

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 September 30, 2024

| | |
|---|--------------------|
| Total Operating Cash and Investments | 282,777,505 |
| Less Accounts Payable and IBNR | (130,818,080) |
| Plus Accounts Receivable | 54,921,889 |
| Less Annual Leave Payout Liability | (7,007,161) |
| Less Other Post Employment Benefits Liability | (5,163,000) |
| | <hr/> |
| Spendable Cash | <u>194,711,152</u> |