



**JACKSON COUNTY**  
**FINANCIAL REPORT**  
**JULY 31, 2023**

SUBMITTED TO BOARD ON AUGUST 15, 2023



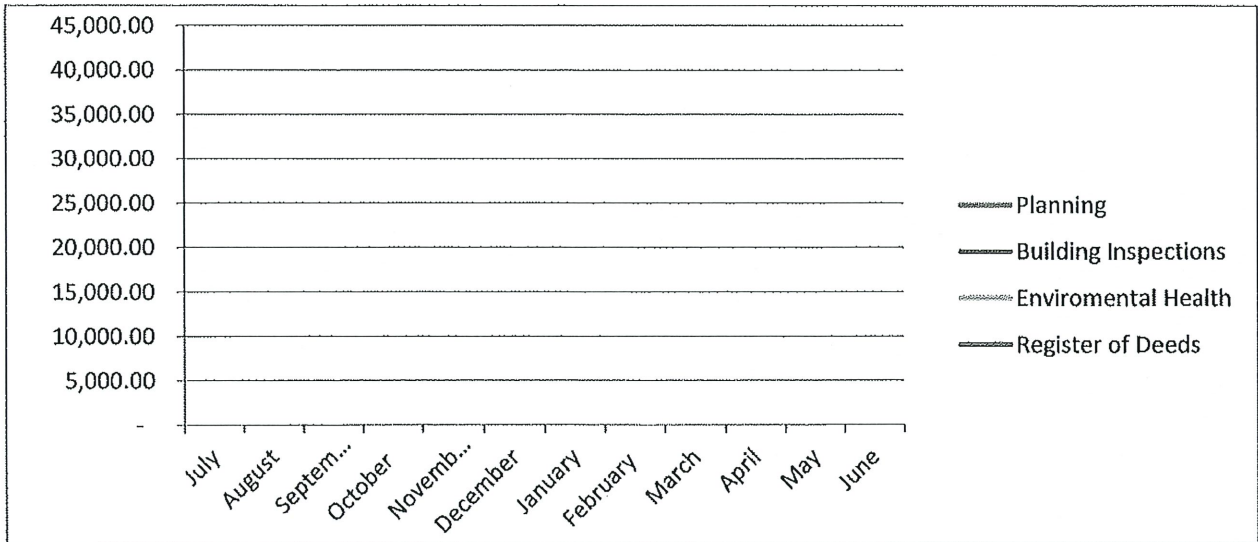
## HIGHLIGHTS

JULY 2023

- General Fund Revenues collected to date - \$7,530,298 - 8.51% of budget. Average for year - 8.33% - over 0.18%
- General Fund Expenditures to date - \$6,908,309 - 8.91% of budget. Average for year - 8.33% - over 0.58%
- Revenues are \$621,989 more than expenditures.
- Ad Valorem Tax collected - \$4,048,032 - 9.24% of budget.
  - Motor Vehicle Tax collected - \$176,168 - 8.88% of budget.
  - Prior Year Tax collected - \$84,731 - 16.94% of budget.
- Received sales and use tax distribution in the amount of \$1,670,342 for the month of July 2023 (April sales). This amount is \$135,935 - 7.53% less than the amount received in July 2022. Article 46 distribution was \$185,328. The average increase for the fiscal year is 4.82%.
- Landfill Disposal Fees collected - \$227,124 - 7.43% of budget.
- Prior year Landfill Disposal Fees collected - \$10,708 - 12.60% of budget.
- Vaya Health's 4th Quarter Finance Report for fiscal year 2022-2023 is attached. Total revenues of \$823,116,720 and total expenditures of \$856,672,209 with a net loss, less risk reserve, of (\$44,480,008). The operating cash available is \$160,409,746. The spendable cash is (\$2,894,271).

## 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
<b>Current Year Budget</b>	\$ 10,000.00	\$ 700,000.00	\$ 200,000.00	\$ 900,000.00
July	800.00	42,131.00	6,636.00	39,711.50
August				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	\$ 800.00	\$ 42,131.00	\$ 6,636.00	\$ 39,711.50
<b>Remaining Budget</b>	\$ 9,200.00	\$ 657,869.00	\$ 193,364.00	\$ 860,288.50
<b>Percentage Collected</b>	8.00%	6.02%	3.32%	4.41%
<b>Percentage for Year</b>	<u>8.33%</u>	<u>8.33%</u>	<u>8.33%</u>	<u>8.33%</u>
	-0.33%	-2.31%	-5.01%	-3.92%



**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	

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 18,617.00	\$ -		\$ 369,334.13
BALANCE GENERAL FUND CONTINGENCY:				\$ 369,334.13

CONTINGENCY-SALARY ADJUSTMENTS/INTERNS  
11-9900-000-01

APPROVED BUDGET: \$ 25,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ -	\$ -		\$ 25,000.00
BALANCE GENERAL FUND CONTINGENCY:				\$ 25,000.00

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	

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 158,879.00	\$ -		\$ 943,828.44
BALANCE GENERAL FUND CONTINGENCY:				\$ 943,828.44

ORIGINAL APPROPRIATION: \$1,515,658.57	TOTAL CONTINGENCY BALANCE: \$ 1,338,162.57
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**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
7/31/2023**

**ASSETS**

Cash-Petty	\$	2,430.00
Cash-In Time Deposits		33,153,032.01
Cash-Wells Fargo		1,935,850.28
Taxes Receivable-Ad Valorem		1,253,265.00
Allowance for Doubtful Tax Rec.		(800,000.00)
Accounts Receivable		5,707,091.31
Accounts Receivable-Sales Tax		269,407.73
Accounts Receivable-Other		6,494.60
Due from Other Funds		-
		<hr/>
<b>TOTAL ASSETS:</b>	<b>\$</b>	<b><u>41,527,570.93</u></b>

**LIABILITIES**

Accounts Payable		(26,606.64)
Accrued Salaries Payable		(1,160,624.63)
NCVTS Refunds Payable		-
Debt Setoff Collected in Advance		-
Due to Other Funds		-
Taxes Collected in Advance		-
Reserve for WC		(4,281.00)
Earnest Money Payable		-
Narcotic Funds Payable		(49,690.12)
Reserved for Taxes Receivable		(1,253,265.00)
Reserved for Uncollectible Taxes		800,000.00
Erosion Control Ordinance Bond		(241,534.48)
Cell Tower Escrow		(21,799.43)
Fuel Prepaid Expense		(44,723.64)
ROD Automation Payable		(107,303.87)
Fund Balance		(39,417,742.12)
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<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$</b>	<b><u>(41,527,570.93)</u></b>

<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$</b>	<b>0.00</b>
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**JACKSON COUNTY**  
**INCOME STATEMENT**  
**PERIOD ENDING JULY 31, 2023**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	43,817,336.00	4,048,032.24	4,048,032.24		39,769,303.76	9.24%
Ad Valorem Tax-Prior Year	500,000.00	84,731.09	84,731.09		415,268.91	16.95%
Motor Vehicle Tax-Current Year	1,983,502.00	176,167.60	176,167.60		1,807,334.40	8.88%
Motor Vehicle Tax-Prior Year	100.00	-	-		100.00	0.00%
Sales and Use Tax	23,919,868.00	1,670,341.78	1,670,341.78		22,249,526.22	6.98%
Public Safety	1,393,117.00	256,705.80	256,705.80		1,136,411.20	18.43%
Code Enforcement	773,300.00	52,721.00	52,721.00		720,579.00	6.82%
Transportation	664,668.00	13,184.60	13,184.60		651,483.40	1.98%
Health	2,505,033.00	156,290.31	156,290.31		2,348,742.69	6.24%
Social Services	5,071,094.00	265,244.56	265,244.56		4,805,849.44	5.23%
Social Services-Indian	263,261.00	17,971.59	17,971.59		245,289.41	6.83%
Dept on Aging	348,001.00	31,211.76	31,211.76		316,789.24	8.97%
Recreation	735,050.00	81,300.31	81,300.31		653,749.69	11.06%
Register of Deeds	1,353,000.00	83,520.80	83,520.80		1,269,479.20	6.17%
ABC Board Revenues	630,000.00	140,286.65	140,286.65		489,713.35	22.27%
Other General	4,517,526.54	452,588.21	452,588.21	-	4,064,938.33	10.02%
<b>TOTAL REVENUES:</b>	<b>\$ 88,474,856.54</b>	<b>\$ 7,530,298.30</b>	<b>\$ 7,530,298.30</b>	<b>\$ -</b>	<b>\$ 80,944,558.24</b>	<b>8.51%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	372,278.00	58,958.98	58,958.98		313,319.02	15.84%
Administration	399,844.00	33,494.12	33,494.12		366,349.88	8.38%
Human Resources	244,161.00	18,443.37	18,443.37	13,161.46	212,556.17	12.94%
Finance	887,044.20	71,197.37	71,197.37		815,846.83	8.03%
Tax Collections	380,815.24	26,727.67	26,727.67	1,500.00	352,587.57	7.41%
Tax Administration	875,596.48	54,645.06	54,645.06	13,233.33	807,718.09	7.75%
GIS-Mapping	99,416.00	6,079.59	6,079.59	22,233.34	71,103.07	28.48%
Legal	355,712.00	7,049.52	7,049.52		348,662.48	1.98%
Court Facilities	55,590.00	4,966.50	4,966.50		50,623.50	8.93%
Elections	694,488.60	26,879.73	26,879.73	10,125.00	657,483.87	5.33%
Register of Deeds	561,259.28	56,534.36	56,534.36	8,522.55	496,202.37	11.59%
Central Services	197,000.00	8,021.56	8,021.56	818.82	188,159.62	4.49%
Computer & Information	1,243,458.64	113,593.93	113,593.93	108,096.18	1,021,768.53	17.83%
Public Works	8,005,421.88	520,620.23	520,620.23	121,874.28	7,362,927.37	8.03%
Professional Services	55,000.00	8,600.00	8,600.00	-	46,400.00	15.64%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 14,427,085.32</b>	<b>\$ 1,015,811.99</b>	<b>\$ 1,015,811.99</b>	<b>\$ 299,564.96</b>	<b>\$ 13,111,708.37</b>	<b>9.12%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	7,646,606.84	970,972.50	970,972.50	202,865.02	6,472,769.32	15.35%
Jail	2,808,219.04	176,669.52	176,669.52	3,829.00	2,627,720.52	6.43%
Sheriff Grants	327,805.00	2,088.00	2,088.00		325,717.00	0.64%
Emergency Management	1,702,297.12	140,120.92	140,120.92	49,818.69	1,512,357.51	11.16%
Fire	3,722,600.00	439,133.32	439,133.32		3,283,466.68	11.80%
Code Enforcement	1,793,250.08	170,594.14	170,594.14		1,622,655.94	9.51%
Amb/Rescue Squad	4,221,958.00	531,475.86	531,475.86	-	3,690,482.14	12.59%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 22,222,736.08</b>	<b>\$ 2,431,054.26</b>	<b>\$ 2,431,054.26</b>	<b>\$ 256,512.71</b>	<b>\$ 19,535,169.11</b>	<b>12.09%</b>
<b>TRANSPORTATION</b>						
Administration	236,582.00	20,911.09	20,911.09	495.00	215,175.91	9.05%
Operating Expense	648,024.12	61,146.67	61,146.67	5,218.69	581,658.76	10.24%
Capital Outlay	148,384.00	-	-		148,384.00	0.00%
Elderly Disabilities Grant	75,000.00	-	-		75,000.00	0.00%
Airport Authority	31,000.00	-	-		31,000.00	0.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,138,990.12</b>	<b>\$ 82,057.76</b>	<b>\$ 82,057.76</b>	<b>\$ 5,713.69</b>	<b>1,051,218.67</b>	<b>7.71%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	99,656.00	-	-	-	99,656.00	0.00%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 99,656.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,656.00</b>	<b>0.00%</b>

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	448,690.00	33,675.98	33,675.98		415,014.02	7.51%
Community Development	190,706.56	35,500.00	35,500.00		155,206.56	18.61%
Cooperative Extension	240,530.00	6,619.46	6,619.46		233,910.54	2.75%
Conservation	232,887.64	16,343.32	16,343.32	-	216,544.32	7.02%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 1,112,814.20</b>	<b>\$ 92,138.76</b>	<b>\$ 92,138.76</b>	<b>\$ -</b>	<b>\$ 1,020,675.44</b>	<b>8.28%</b>
<b>HUMAN SERVICES</b>						
Health	6,121,612.75	380,052.69	380,052.69	134,518.91	5,607,041.15	8.41%
Well at Work	13,750.00	(5,953.00)	(5,953.00)		19,703.00	-43.29%
Mental Health	129,026.64	-	-		129,026.64	0.00%
Substance Abuse Recovery Planning	368,428.54	-	-		368,428.54	0.00%
Social Services	8,868,244.60	559,693.71	559,693.71	19,666.20	8,288,884.69	6.53%
Indian Reservation	263,261.00	3,421.33	3,421.33	88.18	259,751.49	1.33%
Dept on Aging	889,832.28	52,184.45	52,184.45	4,698.67	832,949.16	6.39%
Emergency Food & Shelter	11,871.00	-	-		11,871.00	0.00%
Congregate & Home Del Meals	523,544.00	30,068.18	30,068.18	1,500.00	491,975.82	6.03%
Adult Day Care	138,747.00	10,399.15	10,399.15		128,347.85	7.50%
Senior Center	18,500.00	802.30	802.30		17,697.70	4.34%
Veterans	162,317.00	12,209.63	12,209.63		150,107.37	7.52%
Youth Services	195,969.00	-	-		195,969.00	0.00%
Senior Citizen Services	39,617.00	1,250.00	1,250.00		38,367.00	3.16%
Other Human Services	368,499.00	134,306.25	134,306.25	-	234,192.75	36.45%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 18,113,219.81</b>	<b>\$ 1,178,434.69</b>	<b>\$ 1,178,434.69</b>	<b>\$ 160,471.96</b>	<b>\$ 16,774,313.16</b>	<b>7.39%</b>
<b>EDUCATION</b>						
Public Schools	11,003,313.00	1,172,566.99	1,172,566.99	75,221.00	9,755,525.01	11.34%
Community College	2,840,607.00	236,717.26	236,717.26	-	2,603,889.74	8.33%
<b>TOTAL EDUCATION</b>	<b>\$ 13,843,920.00</b>	<b>\$ 1,409,284.25</b>	<b>\$ 1,409,284.25</b>	<b>\$ 75,221.00</b>	<b>\$ 12,359,414.75</b>	<b>10.72%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,443,101.00	115,149.60	115,149.60	8,000.00	1,319,951.40	8.53%
Recreation	1,500,612.44	115,518.24	115,518.24	110,399.27	1,274,694.93	15.06%
Swimming Pool	144,684.00	32,159.86	32,159.86		112,524.14	22.23%
Recreation Center	390,389.00	26,099.71	26,099.71	5,000.00	359,289.29	7.97%
Cashiers Recreation	505,509.00	30,931.95	30,931.95	22,720.85	451,856.20	10.61%
Cashiers Recreation Center	427,520.00	22,936.80	22,936.80	32,843.38	371,739.82	13.05%
Aquatics Center	105,239.00	732.00	732.00		104,507.00	0.70%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 4,527,054.44</b>	<b>\$ 343,528.16</b>	<b>\$ 343,528.16</b>	<b>\$ 178,963.50</b>	<b>\$ 4,004,562.78</b>	<b>11.54%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 11,651,218.00</b>	<b>\$ 355,999.36</b>	<b>\$ 355,999.36</b>	<b>\$ -</b>	<b>\$ 11,295,218.64</b>	<b>3.06%</b>
<b>CONTINGENCY</b>	<b>\$ 1,338,162.57</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,338,162.57</b>	<b>0.00%</b>
	<b>\$ 1,338,162.57</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,338,162.57</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 88,474,856.54</b>	<b>\$ 6,908,309.23</b>	<b>\$ 6,908,309.23</b>	<b>\$ 976,447.82</b>	<b>\$ 80,590,099.49</b>	<b>8.91%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 621,989.07</b>	<b>\$ 621,989.07</b>	<b>\$ (976,447.82)</b>	<b>\$ 354,458.75</b>	<b>-0.40%</b>

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING JULY 31, 2023													
	OPIOID FUND 14	PAYROLL FUND 15	SELF-INS FUND 16	ARPA FUND 17	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
<b>ASSETS</b>													
Cash & Investments	423,942.90	862,164.70	4,023,205.14	600,000.00	573,958.85	1,815,162.82	1,499,800.00	832,641.03	126,620.99	3,451,254.62	247,659.16	83,288.29	1,849,910.70
Accounts receivable			-	-	-	-	-	12,585.26	293.85	299,772.61	2,572.94	-	2,198.58
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from contracts													
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 423,942.90</b>	<b>\$ 862,164.70</b>	<b>\$ 4,023,205.14</b>	<b>\$ 600,000.00</b>	<b>\$ 573,958.85</b>	<b>\$ 1,815,162.82</b>	<b>\$ 1,499,800.00</b>	<b>\$ 845,226.29</b>	<b>\$ 126,914.84</b>	<b>\$ 3,751,027.23</b>	<b>\$ 250,232.10</b>	<b>\$ 83,288.29</b>	<b>\$ 1,852,109.28</b>
<b>LIABILITIES AND FUND EQUITY</b>													
Accounts payable		862,164.70	-	-	-	-	-	-	-	2,618.65	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	423,942.90	-	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 423,942.90</b>	<b>\$ 862,164.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,618.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>													
Fund balance	-	-	4,023,205.14	600,000.00	573,958.85	1,815,162.82	1,499,800.00	845,226.29	126,914.84	3,748,408.58	250,232.10	83,288.29	1,852,109.28
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 423,942.90</b>	<b>\$ 862,164.70</b>	<b>\$ 4,023,205.14</b>	<b>\$ 600,000.00</b>	<b>\$ 573,958.85</b>	<b>\$ 1,815,162.82</b>	<b>\$ 1,499,800.00</b>	<b>\$ 845,226.29</b>	<b>\$ 126,914.84</b>	<b>\$ 3,751,027.23</b>	<b>\$ 250,232.10</b>	<b>\$ 83,288.29</b>	<b>\$ 1,852,109.28</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING JULY 31, 2023											
	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
<b>ASSETS</b>											
Cash & Investments	1,842.49	664,763.38	1,287,935.63	383,087.24	191,991.86	2,650,209.74	20,002.75	94,914.90	11,554.04		
Accounts receivable	-	6,668.88	-	398,633.59	2,341.78		-	-	524.09		
Due from other funds					-						
Deferred Outflows-OPEB				282,850.00	132,865.00						
Land/Equipment less depreciation			1,012,035.52	3,852,573.01	46,522.09					134,526,401.23	
Amt for Retirement-Long term debt											42,578,864.92
Net reserved assets											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,842.49</b>	<b>\$ 671,432.26</b>	<b>\$ 2,299,971.15</b>	<b>\$ 4,917,143.84</b>	<b>\$ 373,740.73</b>	<b>\$ 2,650,209.74</b>	<b>\$ 20,002.75</b>	<b>\$ 94,914.90</b>	<b>\$ 12,078.13</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,268.29		20,002.75	94,914.90	-		42,578,864.92
Contributions from Employees				20,050.39	11,472.29	2,650,209.74					
Retainage Payable				-	-						
Due to other funds	-	-	-	-	-						
Taxes Collected in Advance				-	-						
Debt Setoff in Advance				-	-						
OPEB Liability				926,221.00	370,302.00						
Net Pension Liability-LGERS				133,293.00	56,314.00						
Deferred Inflows				180,908.00	90,306.00						
Accrued Interest Payable	-	-	-	4,652.80	-						
Debt-Current and Non-current				351,900.32							
Investment in Fixed Assets										134,526,401.23	
Contributed Capital				13,117.89							
Deferred revenues	-	-	-	-	-						
Accrued landfill closure & post-cl	-	-	-	1,556,931.94	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,187,075.34</b>	<b>\$ 541,662.58</b>	<b>\$ 2,650,209.74</b>	<b>\$ 20,002.75</b>	<b>\$ 94,914.90</b>	<b>\$ -</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>
<b>FUND EQUITY</b>											
Fund balance	1,842.49	671,432.26	2,299,971.15	1,730,068.50	(167,921.85)	-	-	-	12,078.13	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,842.49</b>	<b>\$ 671,432.26</b>	<b>\$ 2,299,971.15</b>	<b>\$ 4,917,143.84</b>	<b>\$ 373,740.73</b>	<b>\$ 2,650,209.74</b>	<b>\$ 20,002.75</b>	<b>\$ 94,914.90</b>	<b>\$ 12,078.13</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>

JACKSON COUNTY															
VARIOUS FUNDS															
INCOME STATEMENTS															
FOR PERIOD ENDING JULY 31, 2023															
	AMERICAN RESCUE	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	PLAN ACT	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	ENFORCEMENT	PRES, RECREATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 17	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 27	FUND 28	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
<b>REVENUES</b>															
Other taxes					-		285,430.89							237,831.98	
Restricted Intergovernmental revenues	-													1,320.24	-
Sales and services						-	-							158,350.60	1,498.90
Investment earnings		-	1,537.41		-		12,526.72							1,776.28	821.26
Lease Proceeds															
Transfers											758,399.36				
Miscellaneous						63,500.00									
<b>TOTAL REVENUES:</b>	\$ -	\$ -	\$ 1,537.41	\$ -	\$ -	\$ 63,500.00	\$ 297,957.61	\$ -	\$ -	\$ -	\$ 758,399.36	\$ -	\$ -	\$ 399,279.10	\$ 2,320.16
<b>EXPENDITURES</b>															
General government	-	-	-	-				35,976.92							
Public safety	-				13,669.25				7,726.50						
Economic and physical dev						11,098.51	208,352.82								
Human services	-														
Debt Service:															
Principal retirement	-	250,000.00									593,181.53				
Interest and fees	-	152,400.00									165,217.83				
Enterprise operations	-												304.02	332,732.70	13,077.94
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 402,400.00	\$ -	\$ -	\$ 13,669.25	\$ 11,098.51	\$ 208,352.82	\$ 35,976.92	\$ 7,726.50	\$ -	\$ 758,399.36	\$ -	\$ 304.02	\$ 332,732.70	\$ 13,077.94
Revenues over (under) expenditures	\$ -	\$ (402,400.00)	\$ 1,537.41	\$ -	\$ (13,669.25)	\$ 52,401.49	\$ 89,604.79	\$ (35,976.92)	\$ (7,726.50)	\$ -	\$ -	\$ -	\$ (304.02)	\$ 66,546.40	\$ (10,757.78)

CASHIERS-GLENVILLE RECREATION PROJECT 43  
 Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
 From Inception through July 31, 2023

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
<b>Revenues:</b>						
Investment Earnings	43-3831-491-02	-	-	-	-	-
<b>Total Revenues:</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
Architect,Engineering	43-6127-199-00	\$ 132,464.00	\$ 34,759.63	\$ -	\$ 34,759.63	\$ 97,704.37
Site Preparation	43-6127-580-01	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
<b>Total Expenditures:</b>		\$ 1,111,691.00	\$ 34,759.63	\$ -	\$ 34,759.63	\$ 1,076,931.37
Revenues over (under) expenditures		\$ (1,111,691.00)	\$ (34,759.63)	\$ -	\$ (34,759.63)	\$ (1,076,931.37)
<b>Other financing sources:</b>						
Operating transfers--in:						
General Fund 12	43-3981-000-12	1,111,691.00	1,111,691.00	-	1,111,691.00	-
<b>Total Other financing sources:</b>		\$ 1,111,691.00	\$ 1,111,691.00	\$ -	\$ 1,111,691.00	\$ -
Revenues and other financing sources over expenditures and other uses		\$ -	\$ 1,076,931.37	\$ -	\$ 1,076,931.37	
Fund Balance beginning of year, July 1				\$ 1,076,931.37		
Fund Balance end of year, June 30				\$ 1,076,931.37		

WHITTER-QUALLA PARK PROJECT 43  
 Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
 From Inception Through July 31, 2023

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
<b>Revenues:</b>						
PARTF Grant	43-3612-260-00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00
Investment Earnings	43-3831-491-01	-	-	-	-	-
<b>Total Revenues:</b>		<u>\$ 500,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000.00</u>
<b>Expenditures:</b>						
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	-	13,545.00	84,455.00
Contingency	43-6126-990-00	50,000.00	-	-	-	50,000.00
<b>Total Expenditures:</b>		<u>\$ 2,013,525.00</u>	<u>\$ 13,545.00</u>	<u>\$ -</u>	<u>\$ 13,545.00</u>	<u>\$ 1,999,980.00</u>
Revenues over (under) expenditures		\$ (1,513,525.00)	\$ (13,545.00)	\$ -	\$ (13,545.00)	\$ (1,499,980.00)
<b>Other financing sources:</b>						
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
<b>Total Other financing sources:</b>		<u>\$ 1,513,525.00</u>	<u>\$ 756,763.00</u>	<u>\$ -</u>	<u>\$ 756,763.00</u>	<u>\$ 756,762.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 743,218.00</u>	<u>\$ -</u>	<u>\$ 743,218.00</u>	
Fund Balance beginning of year, July 1				<u>\$ 743,218.00</u>		
Fund Balance end of year, June 30				<u>\$ 743,218.00</u>		

**WEBSTER PARK PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through July 31, 2023

			ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining	
<b>Revenues:</b>							
State of NC-Spec Approp	43-3612-260-01	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00	
<b>Total Revenues:</b>		<u>\$ 90,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000.00</u>	
<b>Expenditures:</b>							
Picnic Shelter	43-6129-580-01	\$ 65,000.00	\$ 20,706.85	\$ -	\$ 20,706.85	\$ 44,293.15	
Electric Power & Lights	43-6129-580-02	12,000.00	-	-	-	12,000.00	
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	-	-	-	9,500.00	
Picnic Tables	43-6129-580-07	6,500.00	-	-	-	6,500.00	
<b>Total Expenditures:</b>		<u>\$ 105,000.00</u>	<u>\$ 30,505.74</u>	<u>\$ -</u>	<u>\$ 30,505.74</u>	<u>\$ 74,494.26</u>	
Revenues over (under) expenditures		\$ (15,000.00)	\$ (30,505.74)	\$ -	\$ (30,505.74)	\$ 15,505.74	
<b>Other financing sources:</b>							
Operating transfers--in:							
General Fund	43-2300-000-11	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ (20,000.00)	
CPR Fund	43-3881-000-28	15,000.00	15,000.00	-	15,000.00	-	
<b>Total Other financing sources:</b>		\$ 15,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ (20,000.00)	
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 4,494.26</u>	<u>\$ -</u>	<u>\$ 4,494.26</u>		
Fund Balance beginning of year, July 1				<u>\$ 4,494.26</u>			
Fund Balance end of year, June 30				<u>\$ 4,494.26</u>			

**CAPITAL PROJECTS FUND 44**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual**  
**From Inception through July 31, 2023**

		ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Remaining	
<b>Revenues:</b>						
Dogwood Health Trust	44-3680-360-01	\$ 2,348,997.50	\$ 2,174,497.50	\$ -	\$ 2,174,497.50	\$ 174,500.00
General Fund-ARPA	44-3680-360-02	2,329,281.50	2,174,497.50	-	2,174,497.50	154,784.00
Investment Earnings	44-3831-491-00	-	-	-	-	-
<b>Total Revenues:</b>		<u>\$ 4,678,279.00</u>	<u>\$ 4,348,995.00</u>	<u>\$ -</u>	<u>\$ 4,348,995.00</u>	<u>\$ 329,284.00</u>
<b>Expenditures:</b>						
<b>Human Services Projects</b>						
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	-	109,242.83	220,757.17
Construction-CDP Facility	44-5850-580-01	4,319,779.00	-	-	-	4,319,779.00
<b>Total Human Services Projects</b>		<u>\$ 4,678,279.00</u>	<u>\$ 137,742.83</u>	<u>\$ -</u>	<u>\$ 137,742.83</u>	<u>\$ 4,540,536.17</u>
<b>Total Expenditures:</b>		<u>\$ 4,678,279.00</u>	<u>\$ 137,742.83</u>	<u>\$ -</u>	<u>\$ 137,742.83</u>	<u>\$ 4,540,536.17</u>
Revenues over (under) expenditures		\$ -	\$ 4,211,252.17	\$ -	\$ 4,211,252.17	\$ (4,211,252.17)
<b>Other financing sources:</b>						
Operating transfers--in:						
Capital Reserve Fund	44-3981-000-20	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other financing sources:</b>		\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 4,211,252.17</u>	<u>\$ -</u>	<u>\$ 4,211,252.17</u>	
Fund Balance beginning of year, July 1				<u>\$ 4,211,252.17</u>		
Fund Balance end of year, June 30				<u>\$ 4,211,252.17</u>		

**INDOOR POOL FACILITY FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through July 31, 2023

		ACTUAL				
		Project Authorization	Prior Years	Current Year	Total To Date	Balance Remaining
<b>Revenues:</b>						
Bond Proceeds	45-3920-000-00	\$ 20,000,000.00	\$ 20,000,000.00	\$ -	\$ 20,000,000.00	\$ -
Investment Earnings	45-3831-491-00	750,000.00	717,949.00	-	717,949.00	32,051.00
<b>Total Revenues:</b>		<u>\$ 20,750,000.00</u>	<u>\$ 20,717,949.00</u>	<u>\$ -</u>	<u>\$ 20,717,949.00</u>	<u>\$ 32,051.00</u>
<b>Expenditures:</b>						
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	-	1,363,677.01	123,810.99
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	-	13,475.65	2,905.35
Construction	45-4199-580-00	21,174,000.00	9,462,375.53	-	9,462,375.53	11,711,624.47
Furnishing and Fixtures	45-4199-580-01	246,400.00	64,112.03	-	64,112.03	182,287.97
Technology	45-4199-580-02	223,200.00	-	-	-	223,200.00
Contingency	45-4199-990-00	1,385,220.00	-	-	-	1,385,220.00
<b>Total Expenditures:</b>		<u>\$ 24,931,308.00</u>	<u>\$ 11,002,858.94</u>	<u>\$ -</u>	<u>\$ 11,002,858.94</u>	<u>\$ 13,928,449.06</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ 9,715,090.06	\$ -	\$ 9,715,090.06	\$ (13,896,398.06)
<b>Other financing sources:</b>						
Operating transfers--in:						
General Fund	45-3981-000-11	\$ 4,181,308.00	\$ 4,181,308.00	\$ -	\$ 4,181,308.00	\$ -
<b>Total Other financing sources:</b>		<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>\$ -</u>	<u>\$ 13,896,398.06</u>	
Fund Balance beginning of year, July 1				<u>\$ 13,896,398.06</u>		
Fund Balance end of year, June 30				<u>\$ 13,896,398.06</u>		

**DILLSBORO COMPLEX PROJECT FUND 46**  
 Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
 From Inception through July 31, 2023

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Investment Earnings	46-3831-491-00	\$ 10,000.00	\$ 9,804.51	\$ -	\$ 9,804.51
<b>Total Revenues:</b>		<u>\$ 10,000.00</u>	<u>\$ 9,804.51</u>	<u>\$ -</u>	<u>\$ 9,804.51</u>
<b>Expenditures:</b>					
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	4,612,064.92	-	4,612,064.92
Furnishing and Fixtures	46-5120-580-01	287,719.00	242,206.82	-	242,206.82
Signage	46-5120-580-02	13,000.00	12,973.27	-	12,973.27
Technology	46-5120-580-03	146,500.00	19,528.57	142,895.60	162,424.17
Kilns, Carport, Fencing	46-5120-580-04	52,572.00	35,223.10	-	35,223.10
Shipping Containers	46-5120-580-05	10,000.00	9,975.00	-	9,975.00
Contingency	46-5120-990-00	-	-	-	-
<b>Total Expenditures:</b>		<u>\$ 5,671,022.86</u>	<u>\$ 5,404,791.59</u>	<u>\$ 142,895.60</u>	<u>\$ 5,547,687.19</u>
Revenues over (under) expenditures		\$ (5,661,022.86)	\$ (5,394,987.08)	\$ (142,895.60)	\$ (5,537,882.68)
<b>Other financing sources:</b>					
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
<b>Total Other financing sources:</b>		<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>\$ 266,035.78</u>	<u>\$ (142,895.60)</u>	<u>\$ 123,140.18</u>
Fund Balance beginning of year, July 1				<u>\$ 266,035.78</u>	
				<u>\$ 123,140.18</u>	



**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through July 31, 2023

			ACTUAL		
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
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
<b>Total Revenues:</b>		<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
<b>Expenditures:</b>					
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
Construction Cost-Trails	47-4264-580-01	369,208.00	\$ 372,573.79	-	372,573.79
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	-	\$ -	-	-
<b>Total Expenditures:</b>		<u>\$ 1,937,063.00</u>	<u>\$ 1,818,457.32</u>	<u>\$ -</u>	<u>\$ 1,818,457.32</u>
Revenues over (under) expenditures		\$ (1,282,313.00)	\$ (1,163,715.10)	\$ -	\$ (1,163,715.10)
<b>Other financing sources:</b>					
Operating transfers--in:					
Capital Reserve Fund		\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	47-3981-000-28	1,282,313.00	\$ 1,282,313.00	-	1,282,313.00
<b>Total Other financing sources:</b>		<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 118,597.90</u>	<u>\$ -</u>	<u>\$ 118,597.90</u>
Fund Balance beginning of year, July 1				<u>\$ 118,597.90</u>	
Fund Balance end of year, June 30				<u>\$ 118,597.90</u>	

**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through July 31, 2023

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
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>
<b>Total Revenues:</b>		<u>\$ 17,477,047.00</u>	<u>\$ 17,477,045.60</u>	<u>\$ -</u>	<u>\$ 17,477,045.60</u>
<b>Expenditures:</b>					
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>
<b>Total Expenditures:</b>		<u>\$ 20,697,210.00</u>	<u>\$ 20,555,351.05</u>	<u>\$ -</u>	<u>\$ 20,555,351.05</u>
Revenues over (under) expenditures		\$ (3,220,163.00)	\$ (3,078,305.45)	\$ -	\$ (3,078,305.45)
<b>Other financing sources:</b>					
Operating transfers--in:					
School Capital Reserve 19	48-3981-000-19	<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
<b>Total Other financing sources:</b>		<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
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 July 31, 2023

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Investment Earnings	49-3831-491-00	\$ 75,000.00	\$ 48,971.66	\$ -	\$ 48,971.66
<b>Total Revenues:</b>		<u>\$ 75,000.00</u>	<u>\$ 48,971.66</u>	<u>\$ -</u>	<u>\$ 48,971.66</u>
<b>Expenditures:</b>					
<b>Security Upgrades</b>					
Architect/Civil Engineering	49-5916-199-00	\$ 336,947.00	\$ 333,330.00	\$ -	\$ 333,330.00
Testing Services	49-5916-199-02	25,200.00	22,492.25	-	22,492.25
Smoky Mountain High School	49-5916-580-01	2,548,000.00	1,745,979.00	-	1,745,979.00
Fairview Elementary School	49-5916-580-02	1,874,300.00	1,674,340.50	-	1,674,340.50
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
<b>Total Security Upgrades</b>		<u>\$ 7,484,447.00</u>	<u>\$ 5,924,308.43</u>	<u>\$ -</u>	<u>\$ 5,924,308.43</u>
<b>Total Expenditures:</b>		<u>\$ 7,484,447.00</u>	<u>\$ 5,924,308.43</u>	<u>\$ -</u>	<u>\$ 5,924,308.43</u>
Revenues over (under) expenditures		\$ (7,409,447.00)	\$ (5,875,336.77)	\$ -	\$ (5,875,336.77)
<b>Other financing sources:</b>					
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		-	-	-	-
<b>Total Other financing sources:</b>		<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>\$ 1,534,110.23</u>	<u>\$ -</u>	<u>\$ 1,534,110.23</u>
Fund Balance beginning of year, July 1				<u>\$ 1,534,110.23</u>	
Fund Balance end of year, June 30				<u>\$ 1,534,110.23</u>	

# Fiscal Monitoring Report

LME / MCO NAME: VAYA HEALTH FOR THE PERIOD ENDING: 6/30/2023 (Preliminary-Unaudited)

# of month in the fiscal year (July = 1, August = 2, . . . , June = 12) =====> 12

1. REPORT OF BUDGET VS. ACTUAL	(1)		(2)		(3)		(4)		(5)		(6)	
	PRIOR YEAR		2021-2022		CURRENT YEAR 2022-2023		ACTUAL		BALANCE		ANNUALIZED	
	BUDGET	ACTUAL	BUDGET	ACTUAL	YR-TO-DATE	(Col. 3-4)	PERCENTAGE					
<b>REVENUE</b>												
Interest Earned	52,000	82,769	3,045,000	3,078,158		(33,158)		101.09%				
IGT Cardinal Income	7,730,727	99,411,584	-	-		-		-				
Appropriation of Fund Balance	3,860,084	-	-	-		-		-				
Other Local	8,055,724	7,058,082	9,133,521	11,810,341		(2,676,820)		129.31%				
<b>Total Local Funds</b>	<b>19,698,535</b>	<b>106,552,415</b>	<b>12,178,521</b>	<b>14,888,498</b>		<b>(2,709,977)</b>		<b>122.25%</b>				
<b>County Appropriations (by County, includes ABC Funds):</b>												
Alexander County	50,000	50,000	50,000	50,000		-		100.00%				
Alleghany County	109,709	109,709	109,709	60,000		49,709		54.69%				
Ashie County	189,566	189,566	189,566	189,566		-		100.00%				
Avery County	89,600	89,600	89,600	89,600		-		100.00%				
Buncombe County	800,000	600,000	600,000	600,000		-		100.00%				
Caswell County	48,599	-	97,197	-		97,197		0.00%				
Caldwell County	127,138	121,101	121,138	125,206		(4,068)		103.36%				
Chatham County	208,725	219,348	413,450	419,109		(5,659)		101.37%				
Cherokee County	75,000	75,000	75,000	75,000		-		100.00%				
Clay County	15,000	15,000	15,000	15,000		-		100.00%				
Franklin County	54,850	81,580	118,600	120,683		(2,063)		101.74%				
Graham County	6,000	6,000	6,000	6,000		-		100.00%				
Granville County	56,400	66,273	118,799	120,207		(3,408)		102.92%				
Haywood County	109,000	105,382	112,000	106,050		5,950		94.69%				
Henderson County	528,612	528,612	528,612	528,612		-		100.00%				
Jackson County	123,081	123,081	123,081	123,081		-		100.00%				
Macon County	106,623	106,623	106,623	106,623		-		100.00%				
Madison County	30,000	30,000	30,000	30,000		-		100.00%				
McDowell County	67,856	67,856	67,856	67,856		-		100.00%				
Mitchell County	18,000	18,000	18,000	18,000		-		100.00%				
Person County	72,642	68,746	145,383	150,295		(4,912)		103.38%				
Polk County	78,991	79,001	79,491	79,208		283		99.64%				
Rowan County	246,000	262,846	492,000	492,000		-		100.00%				
Stokes County	30,000	28,470	9,000	-		9,000		0.00%				
Swain County	-	8,223	30,000	26,613		3,387		88.71%				
Transylvania County	99,261	99,261	99,261	99,261		-		100.00%				
Vance County	83,050	95,238	170,099	175,594		(5,495)		103.23%				
Watauga County	171,194	171,194	171,194	171,194		-		100.00%				
Wilkes County	236,612	237,238	237,612	235,244		2,368		99.00%				
Yancey County	26,000	26,000	26,000	26,000		-		100.00%				
<b>Total County Funds</b>	<b>3,655,507</b>	<b>3,648,948</b>	<b>4,448,271</b>	<b>4,305,981</b>		<b>142,290</b>		<b>96.80%</b>				
<b>DMH/DD/SAS State and Federal Funding</b>												
	101,810,310	98,525,521	137,545,040	123,727,950		13,817,090		89.95%				
DHB Capitation Funding (Medicaid)	531,633,113	551,537,037	714,280,060	666,821,154		48,458,906		93.22%				
DHB Risk Reserve Funding (Medicaid)	2,700,000	2,704,628	11,000,000	10,924,519		75,481		-				
All Other State/Federal Funds	1,845,000	2,197,322	3,375,000	3,448,617		(73,617)		102.18%				
<b>Total State, Federal and Medicaid Funds</b>	<b>637,988,423</b>	<b>654,964,506</b>	<b>866,200,100</b>	<b>803,922,240</b>		<b>62,277,860</b>		<b>102.68%</b>				
<b>TOTAL REVENUE</b>	<b>661,342,465</b>	<b>765,165,869</b>	<b>882,826,893</b>	<b>823,116,720</b>		<b>59,710,172</b>		<b>93.24%</b>				
<b>EXPENDITURES:</b>												
Administration	105,734,497	102,718,356	173,388,543	175,115,218		(1,726,675)		101.00%				
LME Provided Services (Service Support)	4,020,390	3,442,520	3,713,228	3,637,864		75,364		97.97%				
Provider Payments (State Funds)	67,787,962	70,173,410	88,243,541	84,110,820		4,132,721		95.32%				
Provider Payments (Federal Funds)	25,378,724	23,211,459	42,273,343	28,635,696		13,637,647		67.74%				
Provider Payments (County Funds)	3,655,507	3,515,270	4,448,271	3,921,142		527,129		88.15%				
Provider Payments (Medicaid)	453,300,763	466,557,858	569,741,445	560,422,234		9,319,211		98.36%				
Permanent Supported Housing and Back at Home Payments	1,464,622	1,138,871	1,018,521	829,236		189,286		81.42%				
<b>TOTAL EXPENDITURES</b>	<b>661,342,465</b>	<b>670,757,744</b>	<b>882,826,893</b>	<b>856,672,209</b>		<b>26,154,683</b>		<b>97.04%</b>				
<b>Net Income or (Loss) (from Operations and Risk Reserve)</b>		<b>94,408,125</b>		<b>(33,555,489)</b>								
<b>Less Risk Reserve Revenue</b>		<b>(2,704,626)</b>		<b>(10,924,519)</b>								
<b>NET INCOME OR (LOSS) FROM OPERATIONS</b>		<b>91,703,499</b>		<b>(44,480,008)</b>								
<b>2. FUND BALANCE</b>												
Restricted Fund Balance for Risk Reserve		89,527,107		100,451,626								
Restricted Fund Balance - State Statute, Prepaids & Investment in Fixed Assets		27,883,747		35,713,785								
Unrestricted Fund Balance (Including Board Commitments)		74,931,479		22,621,212								
<b>TOTAL FUND BALANCE</b>		<b>192,342,333</b>		<b>158,786,623</b>								
<b>3. CURRENT CASH POSITION</b>												
Current Cash in Bank (Including Risk Reserve)				260,861,371								
Less Risk Reserve Cash				(100,451,626)								
<b>TOTAL OPERATING CASH</b>				<b>160,409,746</b>					*See additional Document			
<b>4. ESTIMATED SERVICES INCURRED BUT NOT REPORTED/PAID (IBNR)</b>												
				55,922,278								

**Vaya Health Total Spendable Cash**

**As of June 30, 2023**

**(Preliminary - Unaudited)**

Total Operating Cash (Excluding Risk Reserve)	160,409,746
Less Accounts Payable and IBNR	(101,903,000)
Plus Accounts Receivable	18,351,212
Less Annual Leave Payout Liability	(5,346,748)
Less Other Post Employment Benefits Liability	(4,804,000)
Less 30 Days Cash	(69,601,481)
Spendable Cash	(2,894,271)

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.