



JACKSON COUNTY
FINANCIAL REPORT
AUGUST 31, 2023

SUBMITTED TO BOARD ON SEPTEMBER 19, 2023



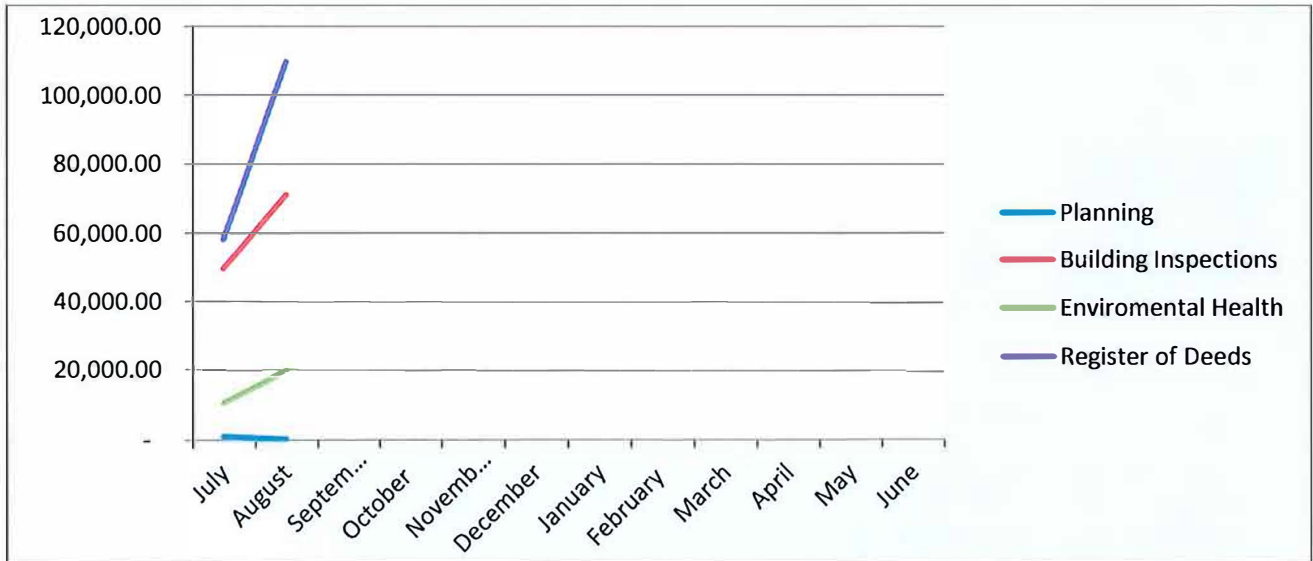
HIGHLIGHTS

AUGUST 2023

- General Fund Revenues collected to date - \$21,820,806 - 24.65% of budget. Average for year - 16.67% - over 7.98%
- General Fund Expenditures to date - \$14,641,976 - 18.01% of budget. Average for year - 16.67% - over 1.34%
- Revenues are \$7,178,830 more than expenditures.
- Ad Valorem Tax collected - \$14,641,666 - 33.42% of budget.
 - Motor Vehicle Tax collected - \$347,320 - 17.51% of budget.
 - Prior Year Tax collected - \$120,116 - 24.02% of budget.
- Received sales and use tax distribution in the amount of \$1,786,740 for the month of August 2023 (May sales). This amount is \$19,521 - 1.08% less than the amount received in August 2022. Article 46 distribution was \$195,143. The average increase for the fiscal year is 4.82%.
- Landfill Disposal Fees collected - \$767,528 - 25.11% of budget.
- Prior year Landfill Disposal Fees collected - \$18,851 - 22.18% of budget.

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	71,039.00	19,794.00	109,578.00
September				
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 1,150.00	\$ 120,870.00	\$ 30,570.00	\$ 167,825.50
Remaining Budget	\$ 8,850.00	\$ 579,130.00	\$ 169,430.00	\$ 732,174.50
Percentage Collected	11.50%	17.27%	15.29%	18.65%
Percentage for Year	<u>16.67%</u>	<u>16.67%</u>	<u>16.67%</u>	<u>16.67%</u>
	-5.17%	0.60%	-1.39%	1.98%



**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	
8/22/2023 CB#7 Capital-Various Dept	177,821.00	
8/24/2023 CB#8 Capital-Various Dept	181,917.00	

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 518,617.00	\$ -		\$ 584,090.44
BALANCE GENERAL FUND CONTINGENCY:				\$ 584,090.44

ORIGINAL APPROPRIATION: \$1,515,658.57		TOTAL CONTINGENCY BALANCE: <u>\$ 978,424.57</u>
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**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
8/31/2023**

ASSETS

Cash-Petty	\$	2,430.00
Cash-In Time Deposits		32,153,297.44
Cash-Wells Fargo		8,078,404.48
Taxes Receivable-Ad Valorem		1,008,117.00
Allowance for Doubtful Tax Rec.		(800,000.00)
Accounts Receivable		6,277,141.58
Accounts Receivable-Sales Tax		295,586.81
Accounts Receivable-Other		6,164.60
Due from Other Funds		-
		<hr/>
TOTAL ASSETS:	\$	<u>47,021,141.91</u>

LIABILITIES

Accounts Payable		(21,904.17)
Accrued Salaries Payable		-
NCVTS Refunds Payable		(477.68)
Debt Setoff Collected in Advance		-
Due to Other Funds		(1,757,491.28)
Taxes Collected in Advance		-
Reserve for WC		(4,281.00)
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		(241,534.48)
Cell Tower Escrow		(21,799.43)
Fuel Prepaid Expense		(21,747.78)
ROD Automation Payable		(107,303.87)
Fund Balance		(44,586,795.10)
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TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(47,021,141.91)</u>

TOTAL GENERAL FUND BALANCE SHEET	\$	0.00
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**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING AUGUST 31, 2023**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	43,817,336.00	10,618,593.13	14,641,655.98		29,175,680.02	33.42%
Ad Valorem Tax-Prior Year	500,000.00	36,156.61	120,102.24		379,897.76	24.02%
Motor Vehicle Tax-Current Year	1,983,502.00	171,152.38	347,319.98		1,636,182.02	17.51%
Motor Vehicle Tax-Prior Year	100.00	13.43	13.43		86.57	13.43%
Sales and Use Tax	23,919,868.00	1,786,739.70	3,457,081.48		20,462,786.52	14.45%
Public Safety	1,393,117.00	542,336.99	799,550.48		593,566.52	57.39%
Code Enforcement	773,300.00	77,229.00	129,950.00		643,350.00	16.80%
Transportation	664,668.00	58,116.62	71,301.22		593,366.78	10.73%
Health	2,525,033.00	127,026.80	283,317.11		2,241,715.89	11.22%
Social Services	5,091,674.00	424,422.38	689,666.94		4,402,007.06	13.54%
Social Services-Indian	263,261.00	25,708.40	43,679.99		219,581.01	16.59%
Dept on Aging	348,001.00	37,217.75	68,429.51		279,571.49	19.66%
Recreation	735,050.00	58,428.50	139,728.81		595,321.19	19.01%
Register of Deeds	1,353,000.00	138,531.10	223,216.90		1,129,783.10	16.50%
ABC Board Revenues	630,000.00	1,652.38	131,039.03		498,960.97	20.80%
Other General	4,537,646.54	215,869.25	674,752.63	-	3,862,893.91	14.87%
TOTAL REVENUES:	\$ 88,535,556.54	\$ 14,319,194.42	\$ 21,820,805.73	\$ -	\$ 66,714,750.81	24.65%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	372,278.00	37,896.67	90,724.30		281,553.70	24.37%
Administration	399,844.00	29,863.05	47,516.74		352,327.26	11.88%
Human Resources	244,161.00	28,235.73	39,724.98	183.02	204,253.00	16.34%
Finance	887,044.20	93,791.57	135,525.77		751,518.43	15.28%
Tax Collections	380,815.24	49,180.73	65,552.27		315,262.97	17.21%
Tax Administration	875,596.48	118,657.67	149,281.67	13,233.33	713,081.48	18.56%
GIS-Mapping	99,416.00	5,784.43	9,155.71	22,233.34	68,026.95	31.57%
Legal	355,712.00	13,878.79	20,928.31		334,783.69	5.88%
Court Facilities	55,590.00	3,120.69	7,877.88		47,712.12	14.17%
Elections	694,488.60	40,633.92	55,815.40	50,800.20	587,873.00	15.35%
Register of Deeds	561,259.28	60,604.90	102,403.26		458,856.02	18.25%
Central Services	197,000.00	5,166.92	13,188.48	1,347.88	182,463.64	7.38%
Computer & Information	1,243,458.64	127,653.44	225,793.28	27,304.99	990,360.37	20.35%
Public Works	8,104,360.88	459,796.70	856,720.58	281,728.51	6,965,911.79	14.05%
Professional Services	55,000.00	-	8,600.00	-	46,400.00	15.64%
TOTAL GENERAL GOVT	\$ 14,526,024.32	\$ 1,074,265.21	\$ 1,828,808.63	\$ 396,831.27	\$ 12,300,384.42	15.32%
PUBLIC SAFETY						
Sheriff	7,799,115.84	759,966.06	1,545,032.61	296,800.00	5,957,283.23	23.62%
Jail	2,808,219.04	252,723.45	369,123.43	1,052.27	2,438,043.34	13.18%
Sheriff Grants	327,805.00	3,961.69	6,049.69		321,755.31	1.85%
Emergency Management	1,704,257.12	216,957.30	300,246.88	33,289.65	1,370,720.59	19.57%
Fire	3,722,600.00	254,893.67	673,255.80		3,049,344.20	18.09%
Code Enforcement	1,793,250.08	180,913.62	294,216.03		1,499,034.05	16.41%
Amb/Rescue Squad	4,221,958.00	295,870.27	825,015.34	-	3,396,942.66	19.54%
TOTAL PUBLIC SAFETY	\$ 22,377,205.08	\$ 1,965,286.06	\$ 4,012,939.78	\$ 331,141.92	\$ 18,033,123.38	19.41%
TRANSPORTATION						
Administration	236,582.00	15,413.03	30,018.14		206,563.86	12.69%
Operating Expense	653,738.12	97,873.46	143,197.30	10,712.07	499,828.75	23.54%
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	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,144,704.12	\$ 144,286.49	\$ 204,215.44	\$ 10,712.07	\$ 929,776.61	18.78%
ENVIRONMENTAL PROTECTION						
Forestry	99,656.00	14,778.71	14,778.71	-	84,877.29	14.83%
TOTAL ENVIRON PROTECTION	\$ 99,656.00	\$ 14,778.71	\$ 14,778.71	\$ -	\$ 84,877.29	14.83%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	448,690.00	30,977.09	50,805.74	1,739.47	396,144.79	11.71%
Community Development	204,401.56	43,319.56	78,819.56	14,392.22	111,189.78	45.60%
Cooperative Extension	276,730.00	11,496.56	18,116.02	36,200.00	222,413.98	19.63%
Conservation	232,887.64	20,776.92	30,095.97	381.10	202,410.57	13.09%
TOTAL ECONOMIC & PHY DEV	\$ 1,162,709.20	\$ 106,570.13	\$ 177,837.29	\$ 52,712.79	\$ 932,159.12	19.83%
HUMAN SERVICES						
Health	6,141,612.75	676,045.38	903,645.53	75,920.10	5,162,047.12	15.95%
Well at Work	13,750.00	-	(5,953.00)	-	19,703.00	-43.29%
Mental Health	129,026.64	5,945.64	5,945.64	-	123,081.00	4.61%
Substance Abuse Recovery Planning	368,428.54	-	-	-	368,428.54	0.00%
Social Services	8,888,824.60	859,240.70	1,197,610.93	183,089.32	7,508,124.35	15.53%
Indian Reservation	263,261.00	10,123.74	12,163.64	173.34	250,924.02	4.69%
Dept on Aging	930,379.28	74,718.41	103,596.12	47,090.70	779,692.46	16.20%
Emergency Food & Shelter	11,871.00	-	-	-	11,871.00	0.00%
Congregate & Home Del Meals	523,544.00	51,071.61	72,528.82	657.00	450,358.18	13.98%
Adult Day Care	138,747.00	12,307.47	18,853.21	-	119,893.79	13.59%
Senior Center	18,500.00	1,150.10	1,952.40	-	16,547.60	10.55%
Veterans	162,317.00	12,919.46	20,116.76	-	142,200.24	12.39%
Youth Services	195,969.00	-	-	-	195,969.00	0.00%
Senior Citizen Services	39,617.00	20,000.00	21,250.00	-	18,367.00	53.64%
Other Human Services	368,499.00	10,000.00	144,306.25	-	224,192.75	39.16%
TOTAL HUMAN SERVICES	\$ 18,194,346.81	\$ 1,733,522.51	\$ 2,496,016.30	\$ 306,930.46	\$ 15,391,400.05	15.41%
EDUCATION						
Public Schools	11,003,313.00	860,090.86	2,032,657.85	-	8,970,655.15	18.47%
Community College	2,840,607.00	236,717.26	473,434.52	-	2,367,172.48	16.67%
TOTAL EDUCATION	\$ 13,843,920.00	\$ 1,096,808.12	\$ 2,506,092.37	\$ -	\$ 11,337,827.63	18.10%
CULTURAL/RECREATION						
Library	1,443,101.00	116,386.15	231,535.75	8,000.00	1,203,565.25	16.60%
Recreation	1,506,467.44	169,865.70	250,872.38	105,642.07	1,149,952.99	23.67%
Swimming Pool	144,684.00	19,468.10	51,616.38	-	93,067.62	35.68%
Recreation Center	401,017.00	26,505.33	51,215.02	16,279.15	333,522.83	16.83%
Cashiers Recreation	518,054.00	31,783.02	51,547.01	29,637.66	436,869.33	15.67%
Cashiers Recreation Center	445,462.00	32,721.80	52,869.96	43,166.23	349,425.81	21.56%
Aquatics Center	105,239.00	-	732.00	-	104,507.00	0.70%
Arts	10,000.00	10,000.00	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 4,574,024.44	\$ 406,730.10	\$ 700,388.50	\$ 202,725.11	\$ 3,670,910.83	19.74%
TRANSFERS TO OTHER FUNDS	\$ 11,651,218.00	\$ 2,344,900.00	\$ 2,700,899.36	\$ -	\$ 8,950,318.64	23.18%
CONTINGENCY						
	\$ 961,748.57	\$ -	\$ -	\$ -	\$ 961,748.57	0.00%
	\$ 961,748.57	\$ -	\$ -	\$ -	\$ 961,748.57	
TOTAL EXPENDITURES:	\$ 88,535,556.54	\$ 8,887,147.33	\$ 14,641,976.38	\$ 1,301,053.62	\$ 72,592,526.54	18.01%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 5,432,047.09	\$ 7,178,829.35	\$ (1,301,053.62)	\$ (5,877,775.73)	6.64%

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING AUGUST 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
ASSETS													
Cash & Investments	643,051.13	890,693.12	5,246,298.14	600,000.00	573,958.85	2,833,323.76	1,499,800.00	798,961.32	289,714.93	3,724,622.06	546,468.73	83,288.29	2,349,910.70
Accounts receivable			-	-		1,537.41	-	15,796.76	293.85	2,166.49	2,585.93	-	2,198.58
Due from other funds	-	-			607,257.54		1,150,233.74		-	-			
Due from contracts													
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 643,051.13	\$ 890,693.12	\$ 5,246,298.14	\$ 600,000.00	\$ 1,181,216.39	\$ 2,834,861.17	\$ 2,650,033.74	\$ 814,758.08	\$ 290,008.78	\$ 3,726,788.55	\$ 549,054.66	\$ 83,288.29	\$ 2,352,109.28
LIABILITIES AND FUND EQUITY													
Accounts payable		890,693.12	-	-						2,415.95	-	-	-
Due to other funds	-	-	-	-							-	-	
Deferred revenues	643,051.13	-											
Accrued landfill closure & post-cl	-	-	-	-									
TOTAL LIABILITIES	\$ 643,051.13	\$ 890,693.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,415.95	\$ -	\$ -	\$ -
FUND EQUITY													
Fund balance	-	-	5,246,298.14	600,000.00	1,181,216.39	2,834,861.17	2,650,033.74	814,758.08	290,008.78	3,724,372.60	549,054.66	83,288.29	2,352,109.28
TOTAL LIABILITIES AND FUND EQUITY													
FUND EQUITY	\$ 643,051.13	\$ 890,693.12	\$ 5,246,298.14	\$ 600,000.00	\$ 1,181,216.39	\$ 2,834,861.17	\$ 2,650,033.74	\$ 814,758.08	\$ 290,008.78	\$ 3,726,788.55	\$ 549,054.66	\$ 83,288.29	\$ 2,352,109.28

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING AUGUST 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
ASSETS											
Cash & Investments	24,842.49	664,763.38	1,287,804.54	591,018.93	489,562.38	2,650,209.74	56,694.78	132,221.40	10,904.04		
Accounts receivable	-	-	-	282,876.27	3,719.12		12,277.09	-	524.09		
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	\$ 24,842.49	\$ 664,763.38	\$ 1,820,398.14	\$ 4,803,685.21	\$ 671,387.34	\$ 2,650,209.74	\$ 68,971.87	\$ 132,221.40	\$ 11,428.13	\$ 146,740,073.19	\$ 38,116,593.04
LIABILITIES AND FUND EQUITY											
Accounts payable	-	-	-	-	12,748.89		68,971.87	132,221.40	-		38,116,593.04
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				1,041,443.00	427,913.00						
Net Pension Liability-LGERS				42,117.00	10,726.00						
Deferred Inflows				231,486.00	115,746.00						
Accrued Interest Payable	-	-	-	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	\$ -	\$ -	\$ -	\$ 3,233,671.10	\$ 578,606.18	\$ 2,650,209.74	\$ 68,971.87	\$ 132,221.40	\$ -	\$ 146,740,073.19	\$ 38,116,593.04
FUND EQUITY											
Fund balance	24,842.49	664,763.38	1,820,398.14	1,570,014.11	92,781.16	-	-	-	11,428.13	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 24,842.49	\$ 664,763.38	\$ 1,820,398.14	\$ 4,803,685.21	\$ 671,387.34	\$ 2,650,209.74	\$ 68,971.87	\$ 132,221.40	\$ 11,428.13	\$ 146,740,073.19	\$ 38,116,593.04

JACKSON COUNTY															
VARIOUS FUNDS															
INCOME STATEMENTS															
FOR PERIOD ENDING AUGUST 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
REVENUES															
Other taxes					-		376,478.34							786,378.24	
Restricted intergovernmental revenues	-				18,849.95	30,000.00			-					37,300.44	-
Sales and services						-	-							175,185.57	3,846.15
Investment earnings		-	18,160.94		172.25	-	13,085.84							2,868.07	1,679.80
Lease Proceeds															
Transfers			1,000,000.00			175,000.00		350,500.00		500,000.00	758,399.36				296,400.00
Miscellaneous						63,500.00									
TOTAL REVENUES:	\$ -	\$ -	\$ 1,018,160.94	\$ -	\$ 19,022.20	\$ 268,500.00	\$ 389,564.18	\$ 350,500.00	\$ -	\$ 500,000.00	\$ 758,399.36	\$ -	\$ -	\$ 1,001,732.32	\$ 301,925.95
EXPENDITURES															
General government	-	-						87,654.36							
Public safety					63,066.66				7,726.50						
Economic and physical dev						52,555.57	321,008.26								
Human services															
Debt Service:															
Principal retirement		250,000.00									593,181.53				
Interest and fees		152,400.00									165,217.83				
Enterprise operations													435.11	878,010.68	33,297.80
TOTAL EXPENDITURES	\$ -	\$ 402,400.00	\$ -	\$ -	\$ 63,066.66	\$ 52,555.57	\$ 321,008.26	\$ 87,654.36	\$ 7,726.50	\$ -	\$ 758,399.36	\$ -	\$ 435.11	\$ 878,010.68	\$ 33,297.80
Revenues over (under) expenditures	\$ -	\$ (402,400.00)	\$ 1,018,160.94	\$ -	\$ (44,044.46)	\$ 215,944.43	\$ 68,555.92	\$ 262,845.64	\$ (7,726.50)	\$ 500,000.00	\$ -	\$ -	\$ (435.11)	\$ 123,721.64	\$ 268,628.15

CASHIERS-GLENVILLE RECREATION PROJECT 43

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

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	43-3831-491-02	-	-	-	-
Total Revenues:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:					
Architect,Engineering	43-6127-199-00	\$ 132,464.00	\$ 34,759.63	\$ 3,675.00	\$ 38,434.63
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	45,758.00	-	-	-
Total Expenditures:		<u>\$ 1,111,691.00</u>	<u>\$ 34,759.63</u>	<u>\$ 3,675.00</u>	<u>\$ 38,434.63</u>
Revenues over (under) expenditures		\$ (1,111,691.00)	\$ (34,759.63)	\$ (3,675.00)	\$ (38,434.63)
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>\$ (3,675.00)</u>	<u>\$ 1,073,256.37</u>
Fund Balance beginning of year, July 1				<u>\$ 1,076,931.37</u>	
Fund Balance end of year, June 30				<u>\$ 1,073,256.37</u>	

WHITTER-QUALLA PARK PROJECT 43

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

			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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues:		<u>\$ 500,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	13,545.00	341.25	13,886.25
Contingency	43-6126-990-00	<u>50,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:		<u>\$ 2,013,525.00</u>	<u>\$ 13,545.00</u>	<u>\$ 341.25</u>	<u>\$ 13,886.25</u>
Revenues over (under) expenditures		\$ (1,513,525.00)	\$ (13,545.00)	\$ (341.25)	\$ (13,886.25)
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>\$ 743,218.00</u>	<u>\$ (341.25)</u>	<u>\$ 742,876.75</u>
Fund Balance beginning of year, July 1				<u>\$ 743,218.00</u>	
Fund Balance end of year, June 30				<u>\$ 742,876.75</u>	

WEBSTER PARK PROJECT 43

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

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
State of NC-Spec Approp	43-3612-260-01	\$ 90,000.00	\$ -	\$ -	\$ -
Total Revenues:		<u>\$ 90,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:					
Picnic Shelter	43-6129-580-01	\$ 65,000.00	\$ 20,706.85	\$ -	\$ 20,706.85
Electric Power & Lights	43-6129-580-02	12,000.00	-	-	-
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>\$ 37,769.93</u>	<u>\$ -</u>	<u>\$ 37,769.93</u>
Revenues over (under) expenditures		\$ (15,000.00)	\$ (37,769.93)	\$ -	\$ (37,769.93)
Other financing sources:					
Operating transfers--in:					
General Fund	43-2300-000-11	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
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	\$ -	\$ 35,000.00
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ (2,769.93)</u>	<u>\$ -</u>	<u>\$ (2,769.93)</u>
Fund Balance beginning of year, July 1				<u>\$ (2,769.93)</u>	
Fund Balance end of year, June 30				<u>\$ (2,769.93)</u>	

CAPITAL PROJECTS FUND 44

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

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Dogwood Health Trust	44-3580-360-01	\$ 2,348,997.50	\$ 2,174,497.50	\$ -	\$ 2,174,497.50
General Fund-ARPA	44-3580-360-02	2,329,281.50	2,174,497.50	-	2,174,497.50
Investment Earnings	44-3831-491-00	<u>-</u>	<u>-</u>	<u>61,182.28</u>	<u>61,182.28</u>
Total Revenues:		<u>\$ 4,678,279.00</u>	<u>\$ 4,348,995.00</u>	<u>\$ 61,182.28</u>	<u>\$ 4,410,177.28</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	-	109,242.83
Construction-CDP Facility	44-5850-580-01	<u>4,319,779.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Human Services Projects		<u>\$ 4,678,279.00</u>	<u>\$ 137,742.83</u>	<u>\$ -</u>	<u>\$ 137,742.83</u>
Total Expenditures:		<u>\$ 4,678,279.00</u>	<u>\$ 137,742.83</u>	<u>\$ -</u>	<u>\$ 137,742.83</u>
Revenues over (under) expenditures		\$ -	\$ 4,211,252.17	\$ 61,182.28	\$ 4,272,434.45
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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>\$ 4,211,252.17</u>	<u>\$ 61,182.28</u>	<u>\$ 4,272,434.45</u>
Fund Balance beginning of year, July 1				<u>\$ 4,211,252.17</u>	
Fund Balance end of year, June 30				<u>\$ 4,272,434.45</u>	

INDOOR POOL FACILITY FUND 45

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

		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	750,000.00	717,949.00	65,200.08	783,149.08
Total Revenues:		<u>\$ 20,750,000.00</u>	<u>\$ 20,717,949.00</u>	<u>\$ 65,200.08</u>	<u>\$ 20,783,149.08</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	1,363,677.01	36,300.00	1,399,977.01
Surveying & Geotechnical	45-4199-199-01	300,000.00	600.00	-	600.00
Permitting	45-4199-199-02	16,381.00	13,475.65	-	13,475.65
Construction	45-4199-580-00	21,174,000.00	9,462,375.53	1,085,091.05	10,547,466.58
Furnishing and Fixtures	45-4199-580-01	246,400.00	64,112.03	-	64,112.03
Technology	45-4199-580-02	223,200.00	-	-	-
Contingency	45-4199-990-00	1,385,220.00	-	-	-
Total Expenditures:		<u>\$ 24,931,308.00</u>	<u>\$ 11,002,858.94</u>	<u>\$ 1,121,391.05</u>	<u>\$ 12,124,249.99</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ 9,715,090.06	\$ (1,056,190.97)	\$ 8,658,899.09
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>\$ 13,896,398.06</u>	<u>\$ (1,056,190.97)</u>	<u>\$ 12,840,207.09</u>
Fund Balance beginning of year, July 1				<u>\$ 13,896,398.06</u>	
Fund Balance end of year, June 30				<u>\$ 12,840,207.09</u>	

DILLSBORO COMPLEX PROJECT FUND 46

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

			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	4,612,064.92	-	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	-	-	-	-
Total Expenditures:		<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)
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>\$ 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 August 31, 2023

			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	<u>435,000.00</u>	<u>435,000.00</u>	-	<u>435,000.00</u>
Total Revenues:		<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
Expenditures:					
Engineering 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	<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
Total Expenditures:		<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)
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund		\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	47-3981-000-28	<u>1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>-</u>	<u>1,282,313.00</u>
Total Other financing sources:		<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 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 August 31, 2023

			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>-</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>
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>
Total Expenditures:		<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)
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 August 31, 2023

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	49-3831-491-00	\$ 75,000.00	\$ 48,971.66	\$ 9,298.61	\$ 58,270.27
Total Revenues:		<u>\$ 75,000.00</u>	<u>\$ 48,971.66</u>	<u>\$ 9,298.61</u>	<u>\$ 58,270.27</u>
Expenditures:					
Security Upgrades					
Architect/Civil Engineering	49-5916-199-00	\$ 336,947.00	\$ 333,330.00	\$ 21,600.00	\$ 354,930.00
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	-	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
Total Security Upgrades		<u>\$ 7,484,447.00</u>	<u>\$ 5,925,160.43</u>	<u>\$ 24,029.00</u>	<u>\$ 5,949,189.43</u>
Total Expenditures:		<u>\$ 7,484,447.00</u>	<u>\$ 5,925,160.43</u>	<u>\$ 24,029.00</u>	<u>\$ 5,949,189.43</u>
Revenues over (under) expenditures		\$ (7,409,447.00)	\$ (5,876,188.77)	\$ (14,730.39)	\$ (5,890,919.16)
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>\$ (14,730.39)</u>	<u>\$ 1,518,527.84</u>
Fund Balance beginning of year, July 1				<u>\$ 1,533,258.23</u>	
Fund Balance end of year, June 30				<u>\$ 1,518,527.84</u>	