



JACKSON COUNTY  
FINANCIAL REPORT  
NOVEMBER 30, 2022

SUBMITTED TO BOARD ON DECEMBER 20, 2022



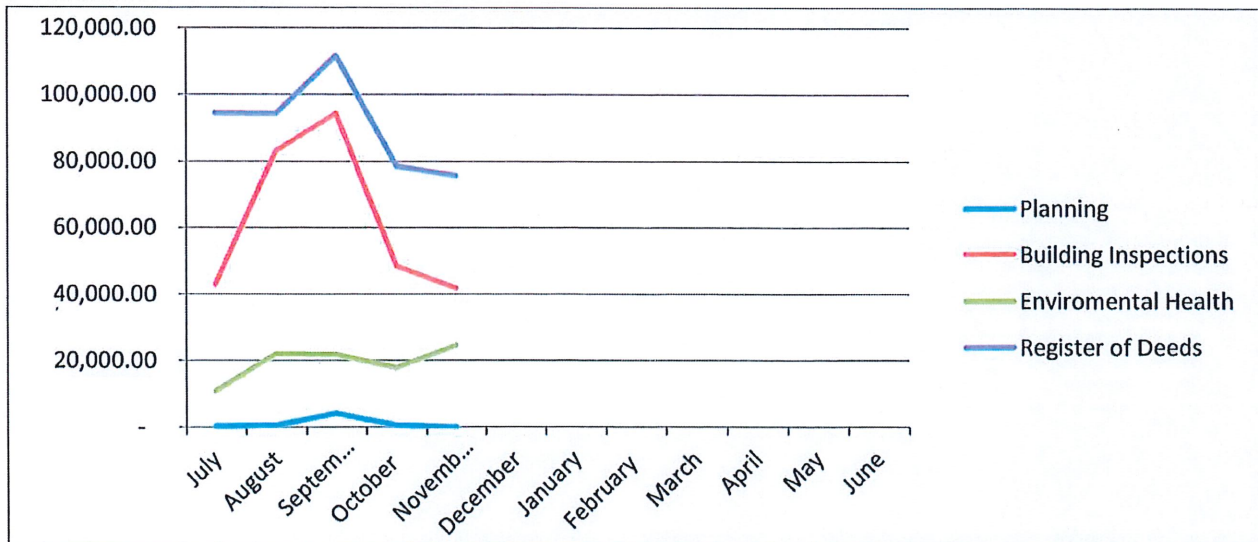
## HIGHLIGHTS

### NOVEMBER 2022

- General Fund Revenues collected to date - \$38,168,057 – 46.32% of budget. Average for year – 41.67% - over 4.65%
- General Fund Expenditures to date - \$32,565,047 – 40.34% of budget. Average for year – 41.67% - under 1.33%
- Revenues are \$5,603,011 more than expenditures.
- Ad Valorem Tax collected - \$27,446,687 – 64.68% of budget.
  - Motor Vehicle Tax collected - \$634,762 – 36.10% of budget.
  - Prior Year Tax collected - \$214,548 – 30.63% of budget.
- Received sales and use tax distribution in the amount of \$1,908,999 for the month of November 2022 (August sales). This amount is \$165,833 – 9.51% more than the amount received in November 2021. Article 46 distribution was \$222,667. The average increase for the fiscal year is 9.71%.
- Landfill Disposal Fees collected - \$1,858,712 – 63.91% of budget.
- Prior year Landfill Disposal Fees collected - \$30,603 – 38.25% of budget.

## FY 2022-2023 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>	<b>\$ 10,000.00</b>	<b>\$ 700,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 900,000.00</b>
July	380.00	42,688.00	10,898.00	94,488.50
August	620.00	82,854.00	21,984.00	94,281.00
September	4,210.00	94,171.00	21,798.00	111,687.50
October	660.00	48,248.00	17,764.00	78,467.50
November	70.00	41,627.00	24,500.00	75,623.50
December				
January				
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	<b>\$ 5,940.00</b>	<b>\$ 309,588.00</b>	<b>\$ 96,944.00</b>	<b>\$ 454,548.00</b>
<b>Remaining Budget</b>	<b>\$ 4,060.00</b>	<b>\$ 390,412.00</b>	<b>\$ 103,056.00</b>	<b>\$ 445,452.00</b>
Percentage Collected	59.40%	44.23%	48.47%	50.51%
Percentage for Year	<u>41.67%</u>	<u>41.67%</u>	<u>41.67%</u>	<u>41.67%</u>
	17.73%	2.56%	6.80%	8.84%



**GENERAL FUND CONTINGENCY  
FY 2022-2023**

CONTINGENCY  
11-9900-000-00

APPROVED BUDGET: \$ 360,347.21

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/1/2022 CB#2 Non-Profit Mountain Projects	19,637.00	
9/9/2022 CB#8 HR-Dosimetry Badges for Jail	1,650.00	
		-

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 21,287.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 339,060.21

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: \$ 572,861.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
8/31/2022 CB#5 Various Depts-Capital	101,913.00	
9/6/2022 CB#6 Tax Collector-Letter Opener	5,121.00	
9/9/2022 CB#7 Tax Collector-2 Desktop Computers	3,876.00	
10/20/2022 CB#12 Emg Mgt, Recreation Capital	19,097.00	
10/20/2022 CB#14 Governing Body	5,251.00	
	-	-
	-	-

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 135,258.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 437,603.00

CONTINGENCY-SCHOOL  
11-9900-000-04

APPROVED BUDGET: \$ 455,299.63

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-
	-	-

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ -	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 455,299.63

ORIGINAL APPROPRIATION: \$1,413,507.84	TOTAL CONTINGENCY BALANCE: \$ 1,256,962.84
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**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
11/30/2022**

**ASSETS**

Cash-Petty	\$ 2,616.88
Cash-In Time Deposits	31,602,316.63
Cash-Wells Fargo	7,047,444.29
Taxes Receivable-Ad Valorem	1,253,265.00
Allowance for Doubtful Tax Rec.	(823,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	380,979.74
Accounts Receivable-Other	7,174.60
Due from Other Funds	-

<b>TOTAL ASSETS:</b>	<b><u>\$ 39,470,797.14</u></b>
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**LIABILITIES**

Accounts Payable	(13,497.75)
Accrued Salaries Payable	-
NCVTS Refunds Payable	(19.14)
Debt Setoff Collected in Advance	-
Due to Other Funds	-
Taxes Collected in Advance	-
Reserve for WC	(4,281.00)
Earnest Money Payable	-
Reserved for Taxes Receivable	(1,253,265.00)
Reserved for Uncollectible Taxes	823,000.00
Erosion Control Ordinance Bond	(323,684.48)
Cell Tower Escrow	(21,799.43)
Fuel Prepaid Expense	(59,383.40)
ROD Automation Payable	(107,303.87)
Fund Balance	(38,510,563.07)

<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b><u>\$ (39,470,797.14)</u></b>
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<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$ 0.00</b>
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JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING NOVEMBER 30, 2022						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	42,432,295.00	7,798,699.17	27,446,686.67		14,985,608.33	64.68%
Ad Valorem Tax-Prior Year	700,000.00	42,542.74	214,543.32		485,456.68	30.65%
Motor Vehicle Tax-Current Year	1,758,286.00	155,696.19	634,761.75		1,123,524.25	36.10%
Motor Vehicle Tax-Prior Year	500.00	-	5.11		494.89	1.02%
Sales and Use Tax	20,711,266.00	1,908,999.91	3,965,538.10		16,745,727.90	19.15%
Public Safety	1,392,617.00	36,318.52	824,613.84		568,003.16	59.21%
Code Enforcement	797,500.00	48,232.00	344,325.00		453,175.00	43.18%
Transportation	520,121.00	230,745.21	260,056.94		260,064.06	50.00%
Health	2,962,613.00	229,455.47	919,977.92		2,042,635.08	31.05%
Social Services	4,411,507.99	572,640.36	1,572,864.15		2,838,643.84	35.65%
Social Services-Indian	246,556.00	30,584.59	98,070.65		148,485.35	39.78%
Dept on Aging	344,543.00	53,665.82	217,099.72		127,443.28	63.01%
Recreation	713,075.00	28,449.09	226,932.07	40.00	486,182.93	31.82%
Register of Deeds	1,350,500.00	96,068.30	575,121.40		775,378.60	42.59%
ABC Board Revenues	630,000.00	1,471.63	208,586.61		421,413.39	33.11%
Other General	3,431,952.84	259,895.32	658,874.12	-	2,773,078.72	19.20%
<b>TOTAL REVENUES:</b>	<b>\$ 82,403,332.83</b>	<b>\$ 11,493,464.32</b>	<b>\$ 38,168,057.37</b>	<b>\$ 40.00</b>	<b>\$ 44,235,315.46</b>	<b>46.32%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	363,716.00	13,714.54	151,768.25	-	211,947.75	41.73%
Administration	379,674.00	29,879.65	144,319.79		235,354.21	38.01%
Human Resources	229,636.00	15,605.44	93,527.92	4,127.00	131,981.08	42.53%
Finance	842,604.68	61,523.63	338,842.19		503,762.49	40.21%
Tax Collections	407,620.60	21,055.12	146,753.42	-	260,867.18	36.00%
Tax Administration	869,324.25	52,149.11	334,088.57	15,175.03	520,060.65	40.18%
GIS-Mapping	93,108.00	5,528.65	34,839.43	4,021.87	54,246.70	41.74%
Legal	322,759.00	55,523.47	159,784.52		162,974.48	49.51%
Court Facilities	55,340.00	2,534.07	12,944.22	14,992.84	27,402.94	50.48%
Elections	655,675.19	133,313.58	295,738.73	6,092.00	353,844.46	46.03%
Register of Deeds	542,842.87	40,698.22	210,475.23		332,367.64	38.77%
Central Services	197,000.00	10,395.70	39,332.35	-	157,667.65	19.97%
Computer & Information	767,980.19	64,532.67	399,828.55	-	368,151.64	52.06%
Public Works	6,639,195.19	336,072.74	2,247,980.33	194,079.57	4,197,135.29	36.78%
Professional Services	65,000.00	-	16,200.00	-	48,800.00	24.92%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 12,431,475.97</b>	<b>\$ 842,526.59</b>	<b>\$ 4,626,423.50</b>	<b>\$ 238,488.31</b>	<b>\$ 7,566,564.16</b>	<b>39.13%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	6,876,676.14	463,437.33	3,139,479.89	55,046.16	3,682,150.09	46.45%
Jail	2,865,581.70	210,802.94	1,078,363.78	1,283.96	1,785,933.96	37.68%
Sheriff Grants	332,245.00	1,644.26	18,589.48	-	313,655.52	5.60%
Emergency Management	1,617,485.63	122,811.15	706,920.58	19,686.81	890,878.24	44.92%
Fire	3,561,195.00	252,981.71	1,549,563.19	840.00	2,010,791.81	43.54%
Code Enforcement	1,696,894.99	117,868.85	695,041.30	9,362.50	992,491.19	41.51%
Amb/Rescue Squad	3,975,049.00	261,677.50	1,812,714.86	-	2,162,334.14	45.60%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 20,925,127.46</b>	<b>\$ 1,431,223.74</b>	<b>\$ 9,000,673.08</b>	<b>\$ 86,219.43</b>	<b>\$ 11,838,234.95</b>	<b>43.43%</b>
<b>TRANSPORTATION</b>						
Administration	223,392.00	13,435.63	77,403.33		145,988.67	34.65%
Operating Expense	623,854.19	36,758.91	269,181.82	3,929.00	350,743.37	43.78%
Capital Outlay	6,201.00	2,366.33	2,557.17	6,635.49	(2,991.66)	148.24%
Elderly Disabilities Grant	62,500.00	-	-		62,500.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 946,947.19</b>	<b>\$ 52,560.87</b>	<b>\$ 380,142.32</b>	<b>\$ 10,564.49</b>	<b>556,240.38</b>	<b>41.26%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	109,115.00	9,516.78	51,317.35	-	57,797.65	47.03%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 109,115.00</b>	<b>\$ 9,516.78</b>	<b>\$ 51,317.35</b>	<b>\$ -</b>	<b>\$ 57,797.65</b>	<b>47.03%</b>



	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	494,302.00	27,999.01	149,502.94	-	344,799.06	30.25%
Community Development	209,823.00	-	93,605.25	1,472.21	114,745.54	45.31%
Cooperative Extension	231,425.00	12,127.65	52,310.33	-	179,114.67	22.60%
Conservation	222,423.94	14,333.11	80,580.96	-	141,842.98	36.23%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 1,157,973.94</b>	<b>\$ 54,459.77</b>	<b>\$ 375,999.48</b>	<b>\$ 1,472.21</b>	<b>\$ 780,502.25</b>	<b>32.60%</b>
<b>HUMAN SERVICES</b>						
Health	6,591,548.04	383,416.41	2,312,032.09	227,765.89	4,051,750.06	38.53%
Well at Work	13,500.00	180.00	652.50	-	12,847.50	4.83%
Mental Health	128,668.94	30,770.25	36,358.19	-	92,310.75	28.26%
Social Services	8,047,266.66	526,624.83	3,054,259.46	1,815.78	4,991,191.42	37.98%
Indian Reservation	246,556.00	2,961.12	29,149.66	-	217,406.34	11.82%
Dept on Aging	855,797.11	57,098.73	330,304.25	14,345.55	511,147.31	40.27%
Emergency Food & Shelter	11,871.00	-	5,938.00	-	5,933.00	50.02%
Congregate & Home Del Meals	518,300.00	50,896.09	182,964.69	4,400.00	330,935.31	36.15%
Adult Day Care	138,164.00	11,284.26	52,972.88	-	85,191.12	38.34%
Senior Center	18,500.00	163.81	315.11	-	18,184.89	1.70%
Veterans	173,078.00	14,326.42	57,387.14	-	115,690.86	33.16%
Youth Services	183,469.00	15,880.06	79,343.90	-	104,125.10	43.25%
Senior Citizen Services	40,637.00	-	2,500.00	-	38,137.00	6.15%
Other Human Services	354,499.00	25,137.00	242,749.50	-	111,749.50	68.48%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 17,321,854.75</b>	<b>\$ 1,118,738.98</b>	<b>\$ 6,386,927.37</b>	<b>\$ 248,327.22</b>	<b>\$ 10,686,600.16</b>	<b>38.31%</b>
<b>EDUCATION</b>						
Public Schools	10,055,797.00	751,237.69	4,510,149.30	-	5,545,647.70	44.85%
Community College	2,932,695.00	226,653.34	1,133,266.70	-	1,799,428.30	38.64%
<b>TOTAL EDUCATION</b>	<b>\$ 12,988,492.00</b>	<b>\$ 977,891.03</b>	<b>\$ 5,643,416.00</b>	<b>\$ -</b>	<b>\$ 7,345,076.00</b>	<b>43.45%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,391,482.00	108,466.39	556,151.94	9,461.19	825,868.87	40.65%
Recreation	1,359,777.51	89,541.01	561,349.07	40,926.85	757,501.59	44.29%
Swimming Pool	187,422.00	455.56	59,153.00	2,363.45	125,905.55	32.82%
Recreation Center	383,814.00	27,914.71	122,570.21	1,067.28	260,176.51	32.21%
Cashiers Recreation	457,061.00	29,259.37	138,954.59	15,743.24	302,363.17	33.85%
Cashiers Swimming Pool	58,093.00	-	680.00	-	57,413.00	1.17%
Cashiers Recreation Center	490,188.17	31,052.98	147,937.01	21,844.39	320,406.77	34.64%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 4,337,837.68</b>	<b>\$ 286,690.02</b>	<b>\$ 1,586,795.82</b>	<b>\$ 91,406.40</b>	<b>\$ 2,659,635.46</b>	<b>38.69%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 10,927,546.00</b>	<b>\$ 1,338,604.80</b>	<b>\$ 4,513,351.94</b>	<b>\$ -</b>	<b>\$ 6,414,194.06</b>	<b>41.30%</b>
<b>CONTINGENCY</b>	<b>\$ 1,256,962.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,256,962.84</b>	<b>0.00%</b>
	<b>\$ 1,256,962.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,256,962.84</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 82,403,332.83</b>	<b>\$ 6,112,212.58</b>	<b>\$ 32,565,046.86</b>	<b>\$ 676,478.06</b>	<b>\$ 49,161,807.91</b>	<b>40.34%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 5,381,251.74</b>	<b>\$ 5,603,010.51</b>	<b>\$ (676,438.06)</b>	<b>\$ (4,926,492.45)</b>	<b>5.98%</b>





JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING NOVEMBER 30, 2022											
	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	24,842.49	657,645.59	592,009.87	1,031,690.14	285,886.51	2,344,464.21	113,308.87	93,198.50	9,324.29		
Accounts receivable	-	3,334.44	3.94	383,203.13	2,363.89		-	-	34.75		
Due from other funds				-	-						
Deferred Outflows-OPEB				282,850.00	132,885.00						
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	-	3,334.44	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 24,842.49</b>	<b>\$ 664,314.47</b>	<b>\$ 1,604,049.33</b>	<b>\$ 5,550,316.28</b>	<b>\$ 467,657.49</b>	<b>\$ 2,344,464.21</b>	<b>\$ 113,308.87</b>	<b>\$ 93,198.50</b>	<b>\$ 9,359.04</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,098.19		113,308.87	93,198.50	-		42,578,864.92
Contributions from Employees				22,317.01	21,290.26	2,344,464.21					
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						
Accured Interest Payable	-	-	-	4,652.80							
Debt-Current and Non-current				586,500.94							
Investment in Fixed Assets										134,526,401.23	
Contributed Capital				13,117.89							
Deferred revenues	-	-	-	-							
Accrued landfill closure & post-cl				1,581,869.75	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,448,880.39</b>	<b>\$ 551,310.45</b>	<b>\$ 2,344,464.21</b>	<b>\$ 113,308.87</b>	<b>\$ 93,198.50</b>	<b>\$ -</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>
<b>FUND EQUITY</b>											
Fund balance	24,842.49	664,314.47	1,604,049.33	2,101,435.89	(83,652.96)	-	-	-	9,359.04	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 24,842.49</b>	<b>\$ 664,314.47</b>	<b>\$ 1,604,049.33</b>	<b>\$ 5,550,316.28</b>	<b>\$ 467,657.49</b>	<b>\$ 2,344,464.21</b>	<b>\$ 113,308.87</b>	<b>\$ 93,198.50</b>	<b>\$ 9,359.04</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING NOVEMBER 30, 2022																
	AMERICAN RESCUE PLAN ACT FUND 17	SCHOOL CAP RES-ART 46 FUND 19	CAPITAL RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	JACKSON TDA FUND 24	REAL PROPERTY REVALUATION FUND 25	LAW ENFORCEMENT FUND 27	CONSERVATION PRES. RECREATION FUND 28	DEBT SERVICE FUND 30	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66	
REVENUES																
Other taxes					-		1,256,105.86								1,889,314.73	
Restricted intergovernmental revenues	4,549,492.60								40,382.35					-		
Sales and services						-	-					2,083.35	12,302.50	759,633.46	12,295.17	
Investment earnings		-	3,070.96		245.13	23.23	16,259.12	-				120.93		4,698.54		
Lease Proceeds																
Transfers		459,886.09	1,000,000.00	820,037.94		100,000.00		350,500.00		500,000.00	1,456,852.91	-		-	215,000.00	
Miscellaneous		-			-	-	-	-	-	-	-	-	-	-	16.45	
TOTAL REVENUES:	\$ 4,549,492.60	\$ 459,886.09	\$ 1,003,070.96	\$ 820,037.94	\$ 245.13	\$ 100,023.23	\$ 1,272,364.98	\$ 350,500.00	\$ 40,382.35	\$ 500,000.00	\$ 1,456,852.91	\$ 2,204.28	\$ 12,302.50	\$ 2,653,648.73	\$ 227,312.62	
EXPENDITURES																
General government	-	-	-	-				151,782.45		(1,268.77)						
Public safety	4,549,492.60				151,138.93				32,998.00							
Economic and physical dev						87,714.30	809,949.90					5,000.04				
Human services																
Debt Service:																
Principal retirement	-	250,000.00									929,514.88			-	117,300.31	
Interest and fees		161,925.00									530,338.05			6,950.04		
Enterprise operations	-	-	-	-	-	-	-	-	-	-	-	-	4,659.00	1,666,357.27	125,549.68	
TOTAL EXPENDITURES	\$ 4,549,492.60	\$ 411,925.00	\$ -	\$ -	\$ 151,138.93	\$ 87,714.30	\$ 809,949.90	\$ 151,782.45	\$ 32,998.00	\$ (1,268.77)	\$ 1,456,852.91	\$ 5,000.04	\$ 4,659.00	\$ 1,790,667.62	\$ 125,549.68	
Revenues over (under) expenditures	\$ -	\$ 47,961.09	\$ 1,003,070.96	\$ 820,037.94	\$ (150,893.80)	\$ 12,308.93	\$ 462,415.08	\$ 198,717.55	\$ 7,384.35	\$ 501,268.77	\$ (0.00)	\$ (2,795.76)	\$ 7,643.50	\$ 863,039.11	\$ 101,762.96	

# CASHIERS-GLENVILLE RECREATION PROJECT 43

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

From Inception through November 30, 2022

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

# **WHITTER-QUALLA PARK PROJECT 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
PARTF Grant	43-3612-260-00	\$ 500,000.00	\$ -	\$ -	\$ -
Investment Earnings	43-3831-491-01	-	-	-	-
<b>Total Revenues:</b>		<u>\$ 500,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>					
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	-	-	-
Contingency	43-6126-990-00	50,000.00	-	-	-
<b>Total Expenditures:</b>		<u>\$ 2,013,525.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues over (under) expenditures		\$ (1,513,525.00)	\$ -	\$ -	\$ -
<b>Other financing sources:</b>					
Operating transfers--in:					
General Fund 12	43-3981-000-12	756,763.00			
CPR Fund	43-3981-000-28	\$ 756,762.00	-	\$ -	\$ -
<b>Total Other financing sources:</b>		\$ 1,513,525.00	\$ -	\$ -	\$ -
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance beginning of year, July 1				\$ -	
Fund Balance end of year, June 30				<u>\$ -</u>	



**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

			ACTUAL		
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Dogwood Health Trust	44-3680-360-01	\$ 2,174,497.50	\$ 2,174,497.50	\$ -	\$ 2,174,497.50
American Rescue Plan Act	44-3680-360-02	2,174,497.50	2,174,497.50	-	2,174,497.50
Investment Earnings	44-3831-491-00	-	-	-	-
<b>Total Revenues:</b>		<u>\$ 4,348,995.00</u>	<u>\$ 4,348,995.00</u>	<u>\$ -</u>	<u>\$ 4,348,995.00</u>
<b>Expenditures:</b>					
<b>Human Services Projects</b>					
Planning-Homeless Shelter	44-5850-199-01	\$ 125,000.00	\$ 6,000.00	\$ 22,500.00	\$ 28,500.00
Planning-CDP	44-5850-199-02	\$ 125,000.00			
Construction-CDP Facility	44-5850-580-01	4,098,995.00	-	-	-
<b>Total Human Services Projects</b>		<u>\$ 4,348,995.00</u>	<u>\$ 6,000.00</u>	<u>\$ 22,500.00</u>	<u>\$ 28,500.00</u>
<b>Total Expenditures:</b>		<u>\$ 4,348,995.00</u>	<u>\$ 6,000.00</u>	<u>\$ 22,500.00</u>	<u>\$ 28,500.00</u>
Revenues over (under) expenditures		\$ -	\$ 4,342,995.00	\$ (22,500.00)	\$ 4,320,495.00
<b>Other financing sources:</b>					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	\$ -	\$ -	\$ -	\$ -
<b>Total Other financing sources:</b>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Revenues and other financing sources over expenditures and other uses</b>		<u>\$ -</u>	<u>\$ 4,342,995.00</u>	<u>\$ (22,500.00)</u>	<u>\$ 4,320,495.00</u>
Fund Balance beginning of year, July 1				<u>\$ 4,342,995.00</u>	
Fund Balance end of year, June 30				<u>\$ 4,320,495.00</u>	

**INDOOR POOL FACILITY FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<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	-	10,114.88	152,329.09	162,443.97
<b>Total Revenues:</b>		<u>\$ 20,000,000.00</u>	<u>\$ 20,010,114.88</u>	<u>\$ 152,329.09</u>	<u>\$ 20,162,443.97</u>
<b>Expenditures:</b>					
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	1,177,772.64	63,498.84	1,241,271.48
Surveying & Geotechnical	45-4199-199-01	300,000.00	1,000.00	(400.00)	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	-	1,249,821.90	1,249,821.90
Furnishing and Fixtures	45-4199-580-01	246,400.00	-	-	-
Technology	45-4199-580-02	223,200.00	-	-	-
Contingency	45-4199-990-00	635,220.00	-	-	-
<b>Total Expenditures:</b>		<u>\$ 24,181,308.00</u>	<u>\$ 1,277,391.36</u>	<u>\$ 1,326,396.39</u>	<u>\$ 2,603,787.75</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ 18,732,723.52	\$ (1,174,067.30)	\$ 17,558,656.22
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>\$ 22,914,031.52</u>	<u>\$ (1,174,067.30)</u>	<u>\$ 21,739,964.22</u>
Fund Balance beginning of year, July 1				<u>\$ 22,914,031.52</u>	
Fund Balance end of year, June 30				<u>\$ 21,739,964.22</u>	

**DILLSBORO COMPLEX PROJECT FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Investment Earnings	46-3831-491-00	-	-	-	-
<b>Total Revenues:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>					
MPS Engineering Fees	46-5120-199-00	\$ 253,353.00	\$ 464,717.46	\$ (221,777.29)	\$ 242,940.17
Hazmet & Permitting Fees	46-5120-199-01	63,207.00	11,477.30	-	11,477.30
WR Engineering Fees	46-5120-199-02	179,465.00		179,647.00	179,647.00
McGee Engineering Fees	46-5120-199-03	27,500.00		38,652.79	38,652.79
Construction	46-5120-580-00	4,531,159.12	3,617,891.80	737,134.00	4,355,025.80
Furnishing and Fixtures	46-5120-580-01	287,719.00	103,009.88	103,959.25	206,969.13
Signage	46-5120-580-02	10,000.00	7,655.96	-	7,655.96
Technology	46-5120-580-03	146,500.00		12,698.09	12,698.09
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	99,547.74	-	-	-
<b>Total Expenditures:</b>		<u>\$ 5,661,022.86</u>	<u>\$ 4,204,752.40</u>	<u>\$ 895,511.94</u>	<u>\$ 5,100,264.34</u>
Revenues over (under) expenditures		\$ (5,661,022.86)	\$ (4,204,752.40)	\$ (895,511.94)	\$ (5,100,264.34)
<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>\$ 1,456,270.46</u>	<u>\$ (895,511.94)</u>	<u>\$ 560,758.52</u>
Fund Balance beginning of year, July 1				<u>\$ 1,456,270.46</u>	
				<u>\$ 560,758.52</u>	



**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

			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-Const Mgt	47-4264-199-00	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	47-4264-199-01	88,415.00	82,663.00	-	82,663.00
Construction Cost-Trails	47-4264-580-01	369,208.00	350,705.79	-	350,705.79
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>\$ 1,796,589.32</u>	<u>\$ -</u>	<u>\$ 1,796,589.32</u>
Revenues over (under) expenditures		\$ (1,282,313.00)	\$ (1,141,847.10)	\$ -	\$ (1,141,847.10)
<b>Other financing sources:</b>					
Operating transfers--in:					
Capital Reserve Fund		\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund		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>\$ 140,465.90</u>	<u>\$ -</u>	<u>\$ 140,465.90</u>
Fund Balance beginning of year, July 1				\$ 140,465.90	
Fund Balance end of year, June 30				<u>\$ 140,465.90</u>	



**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
EDA Grant	48-3597-200-00	\$ 2,015,395.00	\$ 1,826,511.86	\$ 188,883.14	\$ 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	5,000.00	16,053.60	-	16,053.60
Loan Proceeds	48-3920-000-00	10,000,000.00	10,000,000.00	-	10,000,000.00
<b>Total Revenues:</b>		<u>\$ 17,465,992.00</u>	<u>\$17,288,162.46</u>	<u>\$ 188,883.14</u>	<u>\$17,477,045.60</u>
<b>Expenditures:</b>					
Administrative and Legal	48-5922-190-00	\$ 30,000.00	\$ 27,398.14	\$ 6,000.00	\$ 33,398.14
Design/Oversight Fees	48-5922-199-00	1,623,832.00	1,738,676.55	(5,974.07)	1,732,702.48
Engineering Costs	48-5922-199-01	374,785.00	194,510.71		194,510.71
Construction	48-5922-580-00	18,308,342.00	18,489,279.24	71,317.78	18,560,597.02
AV/Network	48-5922-580-01	121,238.00	-	-	-
Contingency	48-5922-990-00	227,958.00	-	-	-
<b>Total Expenditures:</b>		<u>\$ 20,686,155.00</u>	<u>\$20,449,864.64</u>	<u>\$ 71,343.71</u>	<u>\$20,521,208.35</u>
Revenues over (under) expenditures		\$ (3,220,163.00)	\$ (3,161,702.18)	\$ 117,539.43	\$ (3,044,162.75)
<b>Other financing sources:</b>					
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>\$ 58,460.82</u>	<u>\$ 117,539.43</u>	<u>\$ 176,000.25</u>
Fund Balance beginning of year, July 1				<u>\$ 58,460.82</u>	
Fund Balance end of year, June 30				<u>\$ 176,000.25</u>	

**SCHOOL IMPROVEMENT FUND 49**Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through November 30, 2022

			ACTUAL		
		Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>					
Investment Earnings	49-3831-491-00	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>					
<b>Security Upgrades</b>					
Architect/Civil Engineering	49-5916-199-00	\$ 266,947.00	\$ 250,937.50	\$ 21,912.50	\$ 272,850.00
Testing Services	49-5916-199-02	70,200.00	-	6,902.50	6,902.50
Smoky Mountain High School	49-5916-580-01	2,548,000.00	110,650.00	992,992.26	1,103,642.26
Fairview Elementary School	49-5916-580-02	1,874,300.00	119,150.00	273,900.00	393,050.00
Blue Ridge School	49-5916-580-03	1,750,000.00	850,519.00	504,299.48	1,354,818.48
Smokey Mountain Elementary	49-5916-580-04	850,000.00	444,640.00	140,300.00	584,940.00
Other Costs	49-5916-990-00	50,000.00	409.44	314.24	723.68
<b>Total Security Upgrades</b>		<u>\$ 7,409,447.00</u>	<u>\$ 1,776,305.94</u>	<u>\$ 1,940,620.98</u>	<u>\$ 3,716,926.92</u>
<b>Total Expenditures:</b>		<u>\$ 7,409,447.00</u>	<u>\$ 1,776,305.94</u>	<u>\$ 1,940,620.98</u>	<u>\$ 3,716,926.92</u>
Revenues over (under) expenditures		\$ (7,409,447.00)	\$ (1,776,305.94)	\$ (1,940,620.98)	\$ (3,716,926.92)
<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>\$ 5,633,141.06</u>	<u>\$ (1,940,620.98)</u>	<u>\$ 3,692,520.08</u>
Fund Balance beginning of year, July 1				<u>\$ 5,633,141.06</u>	
Fund Balance end of year, June 30				<u>\$ 3,692,520.08</u>	