



JACKSON COUNTY
FINANCIAL REPORT
FEBRUARY 28, 2022

SUBMITTED TO BOARD ON MARCH 15, 2022



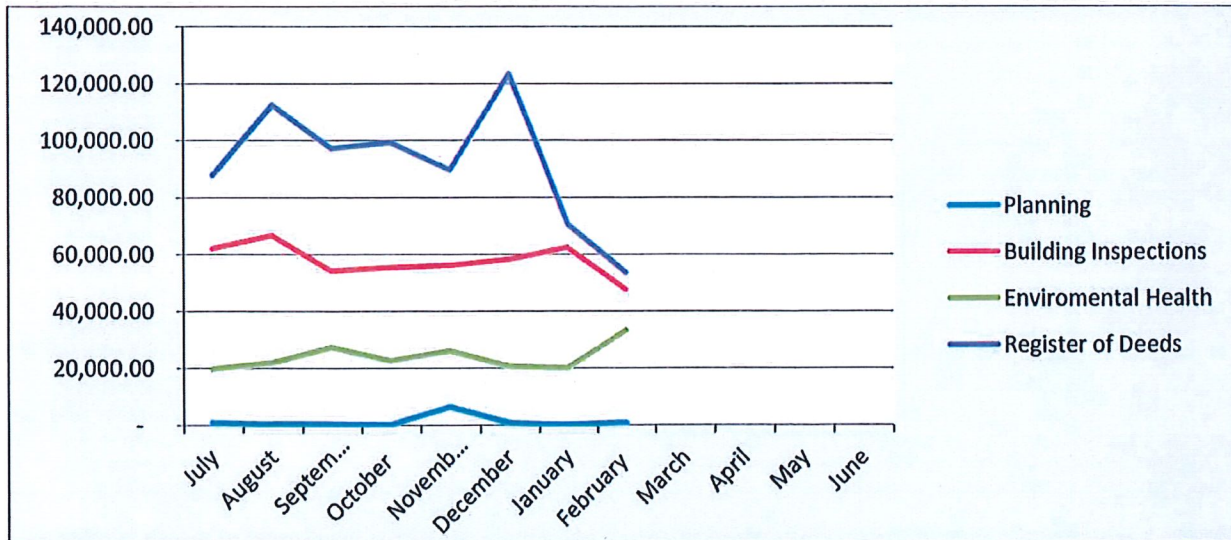
HIGHLIGHTS

FEBRUARY 2022

- General Fund Revenues collected to date - \$57,094,421 - 78.06% of budget. Average for year - 66.67% - over 11.39%
- General Fund Expenditures to date - \$44,162,498 - 62.128% of budget. Average for year - 66.67% - under 4.55%
- Revenues are \$12,931,923 more than expenditures.
- Ad Valorem Tax collected - \$38,222,795 - 104.01% of budget.
 - Motor Vehicle Tax collected - \$932,938 - 63.50% of budget.
 - Prior Year Tax collected - \$501,611 - 55.72% of budget.
- Received sales and use tax distribution in the amount of \$1,753,430 for the month of February 2022 (November sales). This amount is \$324,471 - 22.71% more than the amount received in February 2021. Article 46 distribution was \$197,824. The average increase for the fiscal year is 15.44%.
 - Landfill Disposal Fees collected - \$2,186,400 - 99.21% of budget.
 - Prior year Landfill Disposal Fees collected - \$63,119 - 114.76% of budget.

FY 2021-2022 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	\$ 175,000.00	\$ 850,000.00
July	910.00	61,999.00	19,675.00	87,708.50
August	560.00	66,497.00	21,810.00	112,333.00
September	660.00	54,056.00	27,266.00	97,077.00
October	230.00	55,294.00	22,554.00	99,191.50
November	6,530.00	56,027.00	25,962.00	89,584.50
December	850.00	58,061.00	20,536.00	123,240.00
January	210.00	62,241.00	19,996.00	70,381.50
February	800.00	47,540.00	33,072.00	53,407.00
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 10,750.00	\$ 461,715.00	\$ 190,871.00	\$ 732,923.00
Remaining Budget	\$ (750.00)	\$ 238,285.00	\$ (15,871.00)	\$ 117,077.00
Percentage Collected	107.50%	65.96%	109.07%	86.23%
Percentage for Year	<u>66.67%</u>	<u>66.67%</u>	<u>66.67%</u>	<u>66.67%</u>
	40.83%	-0.71%	42.40%	19.56%



**GENERAL FUND CONTINGENCY
FY 2021-2022**

CONTINGENCY
11-9900-000-00

APPROVED BUDGET: \$ 298,257.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
9/21/2021 CB#10 Cashiers Area ULI	5,000.00	
10/12/2021 CB#12 HR Training, Maintenance	15,980.00	
1/25/2022 CB#24 Transit LTV Bus	62,689.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 83,669.00 \$ -
 BALANCE GENERAL FUND CONTINGENCY: \$ 214,588.00

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

APPROVED BUDGET: \$ 725,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ - \$ -
 BALANCE GENERAL FUND CONTINGENCY: \$ 725,000.00

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET: \$ 739,302.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/8/2021 CB#1 Register of Deeds-Indexes	75,590.00	
7/8/2021 CB#2 Grounds-Mower	9,450.00	
7/29/2021 CB#3 Administration-Laptop	2,021.00	
9/8/2021 CB#5 Various Depts-Capital	32,933.00	
9/17/2021 CB#6 Various Depts-Capital	67,509.00	
10/12/2021 CB#11 Various Depts-Capital	76,023.00	
11/16/2021 CB#15 Emg Mgt Ins Settlement		34,553.31
11/19/2021 CB#16 Various Depts-Capital	52,531.00	
1/6/2022 CB#19 Various Depts-Capital	109,454.00	
1/13/2022 CB#22 Recreation-Capital	3,618.00	
1/25/2022 CB#23 Various Depts-Capital	69,470.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 498,599.00 \$ 34,553.31
 BALANCE GENERAL FUND CONTINGENCY: \$ 275,256.31

ORIGINAL APPROPRIATION: \$1,762,559 TOTAL CONTINGENCY BALANCE: \$ 1,214,844.31

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
2/28/2022**

ASSETS

Cash-Petty	\$	2,430.00
Cash-In Time Deposits		19,835,694.97
Cash-Wells Fargo .		21,264,123.41
Taxes Receivable-Ad Valorem		1,562,521.00
Allowance for Doubtful Tax Rec.		(863,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		164,985.61
Accounts Receivable-Other		7,154.60
Due from Other Funds		-
		-
TOTAL ASSETS:	\$	<u>41,973,909.59</u>

LIABILITIES

Accounts Payable		(29,227.78)
Accrued Salaries Payable		-
NCVTS Refunds Payable		-
Donations Collected in Advance		(56.00)
Due to Other Funds		-
Taxes Collected in Advance		(1,500.57)
Reserve for WC		(21,631.00)
Earnest Money Payable		(7,998.71)
Reserved for Taxes Receivable		(1,562,521.00)
Reserved for Uncollectible Taxes		863,000.00
Erosion Control Ordinance Bond		(241,534.48)
Cell Tower Escrow		(21,799.43)
Jail Commissary Account		(1,040.92)
Fuel Prepaid Expense		(13,803.45)
ROD Automation Payable		(107,303.87)
Fund Balance		(40,828,492.38)
		(40,828,492.38)
TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(41,973,909.59)</u>

TOTAL GENERAL FUND BALANCE SHEET	\$	(0.00)
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JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING FEBRUARY 28, 2022

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	36,748,173.00	1,223,581.13	38,222,794.67		(1,474,621.67)	104.01%
Ad Valorem Tax-Prior Year	900,000.00	49,848.83	500,824.31		399,175.69	55.65%
Motor Vehicle Tax-Current Year	1,469,243.00	126,428.81	932,937.55		536,305.45	63.50%
Motor Vehicle Tax-Prior Year	250.00	2.26	786.59		(536.59)	314.64%
Sales and Use Tax	17,109,038.00	1,753,430.41	8,831,842.80		8,277,195.20	51.62%
Public Safety	1,476,710.00	113,509.64	334,453.28		1,142,256.72	22.65%
Code Enforcement	789,150.00	52,020.00	503,296.00		285,854.00	63.78%
Transportation	497,061.00	23,880.86	369,282.48		127,778.52	74.29%
Health	2,565,490.00	169,074.76	1,486,137.61		1,079,352.39	57.93%
Social Services	4,318,939.96	395,742.24	2,288,412.48		2,030,527.48	52.99%
Social Services-Indian	172,338.00	22,507.82	154,206.16		18,131.84	89.48%
Dept on Aging	337,168.00	28,226.00	238,657.61		98,510.39	70.78%
Recreation	712,775.00	58,225.05	384,705.51		328,069.49	53.97%
Register of Deeds	1,350,500.00	82,380.70	1,011,143.90		339,356.10	74.87%
ABC Board Revenues	630,000.00	1,021.61	427,018.94		202,981.06	67.78%
Other General	4,066,266.42	132,730.21	1,407,921.15	-	2,658,345.27	34.62%
TOTAL REVENUES:	\$ 73,143,102.38	\$ 4,232,610.33	\$ 57,094,421.04	\$ -	\$ 16,048,681.34	78.06%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	344,601.00	20,180.47	203,806.42	1,425.06	139,369.52	59.56%
Administration	414,146.00	24,672.26	247,576.88	31,985.08	134,584.04	67.50%
Human Resources	199,060.00	13,875.68	118,001.16	3,000.00	78,058.84	60.79%
Finance	775,546.00	57,079.06	496,834.43	538.98	278,172.59	64.13%
Tax Collections	354,526.00	24,566.41	191,972.55	-	162,553.45	54.15%
Tax Administration	747,837.00	49,667.56	447,538.48	4,972.29	295,326.23	60.51%
GIS-Mapping	160,899.00	4,964.72	49,765.35	200.00	110,933.65	31.05%
Legal	332,519.00	27,433.34	177,409.98	-	155,109.02	53.35%
Court Facilities	55,340.00	1,928.55	28,471.20	6,339.75	20,529.05	62.90%
Elections	606,677.00	17,957.12	184,678.38	879.99	421,118.63	30.59%
Register of Deeds	586,011.00	97,113.81	404,185.50	-	181,825.50	68.97%
Central Services	187,000.00	7,918.17	85,796.02	-	101,203.98	45.88%
Computer & Information	720,609.00	36,773.59	526,628.59	-	193,980.41	73.08%
Public Works	5,496,262.38	305,403.03	3,214,028.09	309,761.55	1,972,472.74	64.11%
Professional Services	85,000.00	3,900.00	21,700.00	-	63,300.00	25.53%
TOTAL GENERAL GOVT	\$ 11,066,033.38	\$ 693,433.77	\$ 6,398,393.03	\$ 359,102.70	\$ 4,308,537.65	61.07%
PUBLIC SAFETY						
Sheriff	6,213,640.75	405,515.54	3,855,835.13	313,828.39	2,043,977.23	67.10%
Jail	2,547,646.12	167,401.46	1,519,729.87	6,745.21	1,021,171.04	59.92%
Sheriff Grants	332,545.00	10,973.47	37,366.69	45,099.88	250,078.43	24.80%
Emergency Management	1,484,426.08	128,356.98	939,089.05	79,322.36	466,014.67	68.61%
Fire	2,658,559.00	133,752.80	1,720,227.08	-	938,331.92	64.71%
Code Enforcement	1,532,001.38	99,419.98	974,090.65	56,335.00	501,575.73	67.26%
Amb/Rescue Squad	3,073,475.00	217,299.01	1,969,959.91	-	1,103,515.09	64.10%
TOTAL PUBLIC SAFETY	\$ 17,842,293.33	\$ 1,162,719.24	\$ 11,016,298.38	\$ 501,330.84	\$ 6,324,664.11	64.55%
TRANSPORTATION						
Administration	212,908.00	9,812.95	125,812.80	-	87,095.20	59.09%
Operating Expense	622,682.00	31,060.92	309,410.95	36,965.65	276,305.40	55.63%
Capital Outlay	62,689.00	63,298.20	63,181.98	-	(492.98)	100.79%
Elderly Disabilities Grant	87,500.00	-	-	-	87,500.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,016,779.00	\$ 104,172.07	\$ 529,405.73	\$ 36,965.65	\$ 450,407.62	55.70%
ENVIRONMENTAL PROTECTION						
Forestry	108,594.00	12,527.51	43,831.50	-	64,762.50	40.36%
TOTAL ENVIRON PROTECTION	\$ 108,594.00	\$ 12,527.51	\$ 43,831.50	\$ -	\$ 64,762.50	40.36%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	387,030.38	25,199.25	215,403.60		171,626.78	55.66%
Community Development	203,470.00	41,994.00	116,453.35		87,016.65	57.23%
Cooperative Extension	221,150.00	9,977.93	79,012.70		142,137.30	35.73%
Conservation	197,290.00	13,329.45	111,990.95	-	85,299.05	56.76%
TOTAL ECONOMIC & PHY DEV	\$ 1,008,940.38	\$ 90,500.63	\$ 522,860.60	\$ -	\$ 486,079.78	51.82%
HUMAN SERVICES						
Health	5,803,237.56	407,443.95	3,412,670.87	188,355.64	2,202,211.05	62.05%
Well at Work	13,500.00	100.00	179.77		13,320.23	1.33%
Mental Health	128,606.00	-	36,295.25		92,310.75	28.22%
Social Services	7,674,522.20	567,946.49	4,250,003.97	51,308.21	3,373,210.02	56.05%
Indian Reservation	172,838.00	937.76	52,757.11		120,080.89	30.52%
Dept on Aging	802,944.00	49,771.96	513,176.89	42,409.72	247,357.39	69.19%
Emergency Food & Shelter	11,871.00	-	4,276.35		7,594.65	36.02%
Congregate & Home Del Meals	489,304.00	34,376.92	300,730.37	6,523.42	182,050.21	62.79%
Adult Day Care	120,165.00	9,975.08	77,062.30	126.00	42,976.70	64.24%
Senior Center	18,500.00	2,153.62	5,667.40	-	12,832.60	30.63%
Veterans	147,741.00	11,756.36	91,551.15		56,189.85	61.97%
Youth Services	183,627.00	10,702.00	96,355.00		87,272.00	52.47%
Senior Citizen Services	55,193.00	-	41,250.00		13,943.00	74.74%
Other Human Services	380,995.00	-	259,517.75	-	121,477.25	68.12%
TOTAL HUMAN SERVICES	\$ 16,003,043.76	\$ 1,095,164.14	\$ 9,141,494.18	\$ 288,722.99	\$ 6,572,826.59	58.93%
EDUCATION						
Public Schools	9,787,168.00	717,915.64	6,667,756.35	-	3,119,411.65	68.13%
Community College	3,005,202.84	213,084.92	1,724,511.41	-	1,280,691.43	57.38%
TOTAL EDUCATION	\$ 12,792,370.84	\$ 931,000.56	\$ 8,392,267.76	\$ -	\$ 4,400,103.08	65.60%
CULTURAL/RECREATION						
Library	1,302,566.00	106,622.10	859,149.27	4,276.31	439,140.42	66.29%
Recreation	1,287,199.19	87,762.39	770,730.43	46,297.64	470,171.12	63.47%
Swimming Pool	74,142.00	1,033.66	35,865.70	-	38,476.30	48.10%
Recreation Center	340,640.00	19,410.58	159,076.48	1,677.99	179,885.53	47.19%
Cashiers Recreation	431,415.19	12,709.62	193,517.58	25,186.19	212,711.42	50.69%
Cashiers Swimming Pool	55,686.00	-	10,900.71		44,785.29	19.58%
Cashiers Recreation Center	387,932.00	26,711.38	181,635.26	9,637.36	196,659.38	49.31%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 3,889,580.38	\$ 254,249.73	\$ 2,220,675.43	\$ 87,075.49	\$ 1,581,829.46	59.33%
TRANSFERS TO OTHER FUNDS	\$ 8,200,623.00	\$ 197,824.34	\$ 5,897,271.21	\$ -	\$ 2,303,351.79	71.91%
CONTINGENCY	\$ 1,214,844.31	\$ -	\$ -	\$ -	\$ 1,214,844.31	0.00%
	\$ 1,214,844.31	\$ -	\$ -	\$ -	\$ 1,214,844.31	
TOTAL EXPENDITURES:	\$ 73,143,102.38	\$ 4,541,591.99	\$ 44,162,497.82	\$ 1,273,197.67	\$ 27,707,406.89	62.12%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (308,981.66)	\$ 12,931,923.22	\$ (1,273,197.67)	\$ (11,658,725.55)	15.94%

JACKSON COUNTY												
VARIOUS FUNDS												
BALANCE SHEET												
FOR PERIOD ENDING FEBRUARY 28, 2022												
				SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	PAYROLL	SELF-INS	ARPA	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	ENFORCEMENT	PRESERVATION
	FUND 15	FUND 16	FUND 17	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 27	FUND 28
ASSETS												
Cash and investments	637,334.09	2,510,828.57	2,092,723.00	427,898.67	780,136.47	62,024.48	392,699.00	190,249.85	2,305,420.40	467,356.62	21,432.15	1,865,582.08
Accounts receivable	-	-	-	-	-	-	8,812.17	254.65	3,418.64	119.51	1,164.03	1,259.79
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from contracts	-	-	-	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 637,334.09	\$ 2,510,828.57	\$ 2,092,723.00	\$ 427,898.67	\$ 780,136.47	\$ 62,024.48	\$ 399,511.17	\$ 190,504.50	\$ 2,308,839.04	\$ 467,476.13	\$ 22,596.18	\$ 1,866,841.87
LIABILITIES AND FUND EQUITY												
Accounts payable	637,334.09	-	-	-	-	-	-	-	2,312.08	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 637,334.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,312.08	\$ -	\$ -	\$ -
FUND EQUITY												
Fund balance	-	2,510,828.57	2,092,723.00	427,898.67	780,136.47	62,024.48	399,511.17	190,504.50	2,306,528.96	467,476.13	22,596.18	1,866,841.87
TOTAL LIABILITIES AND FUND EQUITY	\$ 637,334.09	\$ 2,510,828.57	\$ 2,092,723.00	\$ 427,898.67	\$ 780,136.47	\$ 62,024.48	\$ 399,511.17	\$ 190,504.50	\$ 2,308,839.04	\$ 467,476.13	\$ 22,596.18	\$ 1,866,841.87

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING FEBRUARY 28, 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
ASSETS											
Cash & Investments	1,842.49	663,667.70	569,208.14	958,149.95	254,862.76	2,785,049.55	8,160.92	69,175.30	8,409.16		
Accounts receivable	-		-	307,539.24	824.78		-	-	14.02		
Due from other funds				-	-						
Deferred Outflows-OPEB				74,798.00	28,858.00						
Land/Equipment less depreciation			1,041,615.52	4,000,342.01	39,617.09					128,769,196.13	
Amt for Retirement-Long term debt											25,955,451.11
Net reserved assets											
Notes receivable	-	8,334.48	24,810.12	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,842.49	\$ 672,002.18	\$ 1,635,633.78	\$ 5,340,829.20	\$ 324,162.63	\$ 2,785,049.55	\$ 8,160.92	\$ 69,175.30	\$ 8,423.18	\$ 128,769,196.13	\$ 25,955,451.11
LIABILITIES AND FUND EQUITY											
Accounts payable	-	-	-	-	13,098.19		8,160.92	69,175.30	-		25,955,451.11
Contributions from Employees				18,800.94	18,647.26	2,785,049.55					
Retainage Payable				-							
Due to other funds	-	-		-							
Taxes Collected in Advance				-							
Debt Setoff in Advance				-							
OPEB Liability				672,714.00	243,549.00						
Net Pension Liability-LGERS				100,003.00	39,669.00						
Deferred Inflows				215,498.00	107,601.00						
Accrued Interest Payable	-	-		10,748.28							
Debt-Current and Non-current				586,500.94							
Investment in Fixed Assets				234,600.62						128,769,196.13	
Contributed Capital				13,117.89							
Deferred revenues	-	-		-							
Accrued landfill closure & post-cl	-	-	-	1,570,119.75	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 3,422,103.42	\$ 422,564.45	\$ 2,785,049.55	\$ 8,160.92	\$ 69,175.30	\$ -	\$ 128,769,196.13	\$ 25,955,451.11
FUND EQUITY											
Fund balance	1,842.49	672,002.18	1,635,633.78	1,918,725.78	(98,401.82)	-	-	-	8,423.18	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,842.49	\$ 672,002.18	\$ 1,635,633.78	\$ 5,340,829.20	\$ 324,162.63	\$ 2,785,049.55	\$ 8,160.92	\$ 69,175.30	\$ 8,423.18	\$ 128,769,196.13	\$ 25,955,451.11

JACKSON COUNTY															
VARIOUS FUNDS															
INCOME STATEMENTS															
FOR PERIOD ENDING FEBRUARY 28, 2022															
	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					128,577.89		1,886,171.08							2,249,519.02	
Restricted intergovernmental revenues															
Sales and services						-	-					3,750.03	31,238.64	1,199,228.47	10,883.40
Investment earnings			128.25			51.39	109.13					202.55		14,553.67	
Lease Proceeds															
Transfers		996,370.77	1,000,000.00	1,088,774.00		100,000.00		350,500.00		500,000.00	2,481,783.94				215,000.00
Miscellaneous															30.95
TOTAL REVENUES:	\$ -	\$ 996,370.77	\$ 1,000,128.25	\$ 1,088,774.00	\$ 128,577.89	\$ 100,051.39	\$ 1,886,280.21	\$ 350,500.00	\$ -	\$ 500,000.00	\$ 2,481,783.94	\$ 3,952.58	\$ 31,238.64	\$ 3,483,301.16	\$ 225,914.35
EXPENDITURES															
General government	2,174,497.50	2,000,000.00	3,390,000.00	4,009,447.00				178,018.24	30,829.00	440,371.82					
Public safety					176,948.25										
Economic and physical dev						75,483.50	1,217,194.21								
Human services															
Debt Service:															
Principal retirement		500,000.00									1,988,917.54			117,300.31	
Interest and fees		338,137.50									472,848.40			9,730.07	
Enterprise operations													27,914.18	2,455,942.58	148,599.43
TOTAL EXPENDITURES	\$ 2,174,497.50	\$ 2,838,137.50	\$ 3,390,000.00	\$ 4,009,447.00	\$ 176,948.25	\$ 75,483.50	\$ 1,217,194.21	\$ 178,018.24	\$ 30,829.00	\$ 440,371.82	\$ 2,481,783.94	\$ -	\$ 27,914.18	\$ 2,582,972.94	\$ 148,599.43
Revenues over (under) expenditures	\$ (2,174,497.50)	\$ (1,841,766.73)	\$ (2,389,873.75)	\$ (2,920,673.00)	\$ (48,368.36)	\$ 24,567.89	\$ 489,086.00	\$ 172,481.76	\$ (30,829.00)	\$ 59,628.18	\$ (0.00)	\$ 3,952.58	\$ 3,324.46	\$ 880,328.22	\$ 77,314.92

HEALTH DEPARTMENT PROJECT FUND 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Insurance Settlements	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Investment Earnings	<u>70,000.00</u>	<u>67,918.55</u>	<u>-</u>	<u>67,918.55</u>
Total Revenues:	<u>\$ 85,000.00</u>	<u>\$ 82,918.55</u>	<u>\$ -</u>	<u>\$ 82,918.55</u>
Expenditures:				
Architect Fees	\$ 524,438.00	\$ 534,387.99	\$ -	\$ 534,387.99
Engineering Costs	26,225.00	18,658.00	-	18,658.00
Construction	6,589,156.00	6,554,526.53	27,135.03	6,581,661.56
Technology and Security	306,365.00	295,159.23	-	295,159.23
Furnishing and Fixtures	500,000.00	464,206.84	-	464,206.84
Displacement Expenses	288,308.00	286,659.10	-	286,659.10
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 8,234,492.00</u>	<u>\$ 8,153,597.69</u>	<u>\$ 27,135.03</u>	<u>\$ 8,180,732.72</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (8,070,679.14)	\$ (27,135.03)	\$ (8,097,814.17)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	<u>7,800,000.00</u>	<u>7,800,000.00</u>	<u>-</u>	<u>7,800,000.00</u>
Total Other financing sources:	<u>\$ 8,149,492.00</u>	<u>\$ 8,149,492.00</u>	<u>\$ -</u>	<u>\$ 8,149,492.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 78,812.86</u>	<u>\$ (27,135.03)</u>	<u>\$ 51,677.83</u>
Fund Balance beginning of year, July 1			<u>\$ 78,812.86</u>	
Fund Balance end of year, June 30			<u>\$ 51,677.83</u>	

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Dogwood Health Trust	\$ 2,174,497.50	\$ -	\$ 2,174,497.50	\$ 2,174,497.50
American Rescue Plan Act	2,174,497.50	-	2,174,497.50	2,174,497.50
Investment Earnings	-	-	-	-
Total Revenues:	<u>\$ 4,348,995.00</u>	<u>\$ -</u>	<u>\$ 4,348,995.00</u>	<u>\$ 4,348,995.00</u>
Expenditures:				
Skyland Services Center				
Architect Fees	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	1,345,684.00	1,342,684.49	9,311.73	1,351,996.22
Site Acquisition	408,625.00	408,624.55	-	408,624.55
Furnishings	141,980.00	131,994.90	-	131,994.90
Contingency	106,711.00	-	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 1,944,269.18</u>	<u>\$ 9,311.73</u>	<u>\$ 1,953,580.91</u>
Human Services Projects				
Planning-Homeless Shelter	\$ 125,000.00	\$ -	\$ -	\$ -
Planning-CDP	\$ 125,000.00	-	-	-
Construction-CDP Facility	4,098,995.00	-	-	-
Total Human Services Projects	<u>\$ 4,348,995.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures:	<u>\$ 6,423,995.00</u>	<u>\$ 1,944,269.18</u>	<u>\$ 9,311.73</u>	<u>\$ 1,953,580.91</u>
Revenues over (under) expenditures	\$ (2,075,000.00)	\$ (1,944,269.18)	\$ 4,339,683.27	\$ 2,395,414.09
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ 2,075,000.00	\$ 2,075,000.00	\$ -	\$ 2,075,000.00
Total Other financing sources:	<u>\$2,075,000.00</u>	<u>\$ 2,075,000.00</u>	<u>\$ -</u>	<u>\$ 2,075,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 130,730.82</u>	<u>\$ 4,339,683.27</u>	<u>\$ 4,470,414.09</u>
Fund Balance beginning of year, July 1			<u>\$ 130,730.82</u>	
Fund Balance end of year, June 30			<u>\$ 4,470,414.09</u>	

INDOOR POOL FACILITY FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Bond Proceeds	\$ -	-	-	\$ -
Investment Earnings	-	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Architect and Civil Engineering	\$ 1,460,000.00	\$ 292,000.00	\$ 533,470.48	\$ 825,470.48
Engineering and Permitting	22,488.00	-	-	-
Construction	-	-	-	-
Furnishing and Fixtures	-	-	-	-
Contingency	5,000.00	-	-	-
Total Expenditures:	<u>\$ 1,487,488.00</u>	<u>\$ 292,000.00</u>	<u>\$ 533,470.48</u>	<u>\$ 825,470.48</u>
Revenues over (under) expenditures	\$ (1,487,488.00)	\$ (292,000.00)	\$ (533,470.48)	\$ (825,470.48)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ 1,487,488.00	\$ 1,487,488.00	\$ -	\$ 1,487,488.00
Total Other financing sources:	<u>\$ 1,487,488.00</u>	<u>\$ 1,487,488.00</u>	<u>\$ -</u>	<u>\$ 1,487,488.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,195,488.00</u>	<u>\$ (533,470.48)</u>	<u>\$ 662,017.52</u>
Fund Balance beginning of year, July 1			<u>\$ 1,195,488.00</u>	
Fund Balance end of year, June 30			<u>\$ 662,017.52</u>	

DILLSBORO COMPLEX PROJECT FUND 46

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	-	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Architect and Civil Engineering	\$ 436,775.00	\$ 389,039.87	\$ 32,284.06	\$ 421,323.93
Engineering and Permitting	40,000.00	11,374.65	102.65	11,477.30
Construction	4,195,012.00	822,566.80	1,260,828.75	2,083,395.55
Construction-Other	10,000.00	7,655.96	-	7,655.96
Furnishing and Fixtures	346,643.00	45,198.10	-	45,198.10
Contingency	585,896.00	-	-	-
Total Expenditures:	<u>\$ 5,614,326.00</u>	<u>\$ 1,275,835.38</u>	<u>\$ 1,293,215.46</u>	<u>\$ 2,569,050.84</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (1,275,835.38)	\$ (1,293,215.46)	\$ (2,569,050.84)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ 2,000,000.00	\$ 3,390,000.00	\$ 5,390,000.00
General Fund	224,326.00	224,326.00	-	224,326.00
Total Other financing sources:	<u>\$ 5,614,326.00</u>	<u>\$ 2,224,326.00</u>	<u>\$ 3,390,000.00</u>	<u>\$ 5,614,326.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 948,490.62</u>	<u>\$ 2,096,784.54</u>	<u>\$ 3,045,275.16</u>
Fund Balance beginning of year, July 1			<u>\$ 948,490.62</u>	
			<u>\$ 3,045,275.16</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	219,750.00	219,742.22	-	219,742.22
PARTF Grant	435,000.00	435,000.00	-	435,000.00
	<u>435,000.00</u>	<u>435,000.00</u>	<u>-</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-Const Mgt	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	88,415.00	82,663.00	-	82,663.00
Construction Cost-Trails	369,208.00	350,705.79	-	350,705.79
Construction Cost-Pedestrian Bridge	304,000.00	304,000.00	-	304,000.00
Construction Cost-Bridge Installation	1,119,700.00	1,003,481.75	-	1,003,481.75
Construction-Utility Relocation	48,740.00	48,738.78	-	48,738.78
Contingency	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<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)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
	<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>\$ 140,465.90</u>	<u>\$ -</u>	<u>\$ 140,465.90</u>
Fund Balance beginning of year, July 1			<u>\$ 140,465.90</u>	
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 February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Economic Development Adm Grant	\$ 2,015,395.00	\$ 1,826,511.86	\$ -	\$ 1,826,511.86
SCC Local	-	-	-	-
Connect NC Bonds	5,445,597.00	5,445,597.00	-	5,445,597.00
Investment Earnings	5,000.00	16,053.60	-	16,053.60
Loan Proceeds	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>-</u>	<u>10,000,000.00</u>
Total Revenues:	<u>\$ 17,465,992.00</u>	<u>\$ 17,288,162.46</u>	<u>\$ -</u>	<u>\$ 17,288,162.46</u>
Expenditures:				
Design/Oversight Fees	\$ 1,623,832.00	\$ 1,622,953.31	\$ 74,632.18	\$ 1,697,585.49
Engineering Costs	374,785.00	194,510.71	-	194,510.71
Administrative and Legal	30,000.00	27,398.14	-	27,398.14
Construction	18,308,342.00	18,307,572.35	181,706.89	18,489,279.24
AV/Network	121,238.00	-	-	-
Contingency	<u>227,958.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 20,686,155.00</u>	<u>\$ 20,152,434.51</u>	<u>\$ 256,339.07</u>	<u>\$ 20,408,773.58</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ (2,864,272.05)	\$ (256,339.07)	\$ (3,120,611.12)
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 19	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Total Other financing sources:	<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>\$ 355,890.95</u>	<u>\$ (256,339.07)</u>	<u>\$ 99,551.88</u>
Fund Balance beginning of year, July 1			<u>\$ 355,890.95</u>	
Fund Balance end of year, June 30			<u>\$ 99,551.88</u>	

SCHOOL IMPROVEMENT FUND 49
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 1,500.00	\$ 1,096.57	\$ -	\$ 1,096.57
Eastern Band Cherokee Indians	118,560.00	\$ 118,560.00	-	118,560.00
NC Div of Water Infrastructure	<u>1,288,707.00</u>	<u>\$ 1,288,707.00</u>	<u>-</u>	<u>1,288,707.00</u>
Total Revenues:	<u>\$ 1,408,767.00</u>	<u>\$ 1,408,363.57</u>	<u>\$ -</u>	<u>\$ 1,408,363.57</u>
Expenditures:				
Blue Ridge Water & Sewer				
Construction-01	\$ 1,025,500.00	\$ 1,027,031.65	\$ -	\$ 1,027,031.65
Construction-02	193,765.00	193,765.00	-	193,765.00
Construction-03	94,942.00	94,942.00	-	94,942.00
Engineering and Design	108,000.00	66,019.57	37,562.60	103,582.17
Geotechnical Testing	19,000.00	5,273.73	-	5,273.73
Administration	66,400.00	11,382.77	-	11,382.77
Contingency	<u>29,793.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Blue Ridge Water & Sewer	<u>\$ 1,539,400.00</u>	<u>\$ 1,398,414.72</u>	<u>\$ 37,562.60</u>	<u>\$ 1,435,977.32</u>
QZAB Projects/Other				
Blue Ridge	\$ 1,775,359.15	\$ 1,775,313.58	\$ -	\$ 1,775,313.58
Fairview Elementary School	1,353,759.72	1,353,673.18	-	1,353,673.18
Smoky Mountain High	3,919,486.96	3,919,323.35	-	3,919,323.35
Cullowhee Valley	1,393,615.33	1,392,261.60	-	1,392,261.60
Scotts Creek	20,742.60	9,475.00	2,907.00	12,382.00
Smokey Mountain Elementary	1,001,233.24	1,000,793.48	-	1,000,793.48
Bus Garage	-	-	-	-
Testing, Fees, Contingency	<u>1,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total QZAB/Other Projects:	<u>\$ 8,465,697.00</u>	<u>\$ 8,450,840.19</u>	<u>\$ 2,907.00</u>	<u>\$ 9,453,747.19</u>
SMH-Baseball				
Construction	\$ 468,800.00	\$ 468,650.34	\$ -	468,650.34
Total SMH-Baseball	<u>\$ 468,800.00</u>	<u>\$ 468,650.34</u>	<u>\$ -</u>	<u>\$ 468,650.34</u>
Security Upgrades				
Architect Fees	\$ 276,600.00	\$ 148,077.84	\$ 191,030.50	339,108.34
Architect/Civil Engineering	266,947.00	-	-	-
Testing Services	70,200.00	-	-	-
Smoky Mountain High School	2,548,000.00	-	35,400.00	35,400.00
Fairview Elementary School	1,874,300.00	-	26,000.00	26,000.00
Blue Ridge School	1,750,000.00	-	238,000.00	238,000.00
Smokey Mountain Elementary	850,000.00	-	361,090.00	361,090.00
Other Costs	<u>50,000.00</u>	<u>-</u>	<u>409.44</u>	<u>409.44</u>
Total Security Upgrades	<u>\$ 7,686,047.00</u>	<u>\$ 148,077.84</u>	<u>\$ 851,929.94</u>	<u>\$ 1,000,007.78</u>
Total Expenditures:	<u>\$ 19,159,944.00</u>	<u>\$ 11,465,983.09</u>	<u>\$ 892,399.54</u>	<u>\$ 12,358,382.63</u>
Revenues over (under) expenditures	\$(17,751,177.00)	\$(10,057,619.52)	\$ (892,399.54)	\$(10,950,019.06)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00
School Capital Reserve Fund 19	3,400,000.00	-	2,000,000.00	2,000,000.00
School Capital Reserve Fund 21	5,351,177.00	1,341,730.00	4,009,447.00	5,351,177.00
General Fund	-	2,050,000.00	-	2,050,000.00
Operating transfers--out				
General Fund	<u>-</u>	<u>(2,050,000.00)</u>	<u>-</u>	<u>(2,050,000.00)</u>
Total Other financing sources:	<u>\$ 17,751,177.00</u>	<u>\$ 10,341,730.00</u>	<u>\$ 6,009,447.00</u>	<u>\$ 16,351,177.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 284,110.46</u>	<u>\$ 5,117,047.46</u>	<u>\$ 5,401,157.94</u>
Fund Balance beginning of year, July 1			<u>\$ 284,110.46</u>	
Fund Balance end of year, June 30			<u>\$ 5,401,157.94</u>	