



**JACKSON COUNTY**  
**FINANCIAL REPORT**  
**OCTOBER 31, 2022**

SUBMITTED TO BOARD ON NOVEMBER 15, 2022



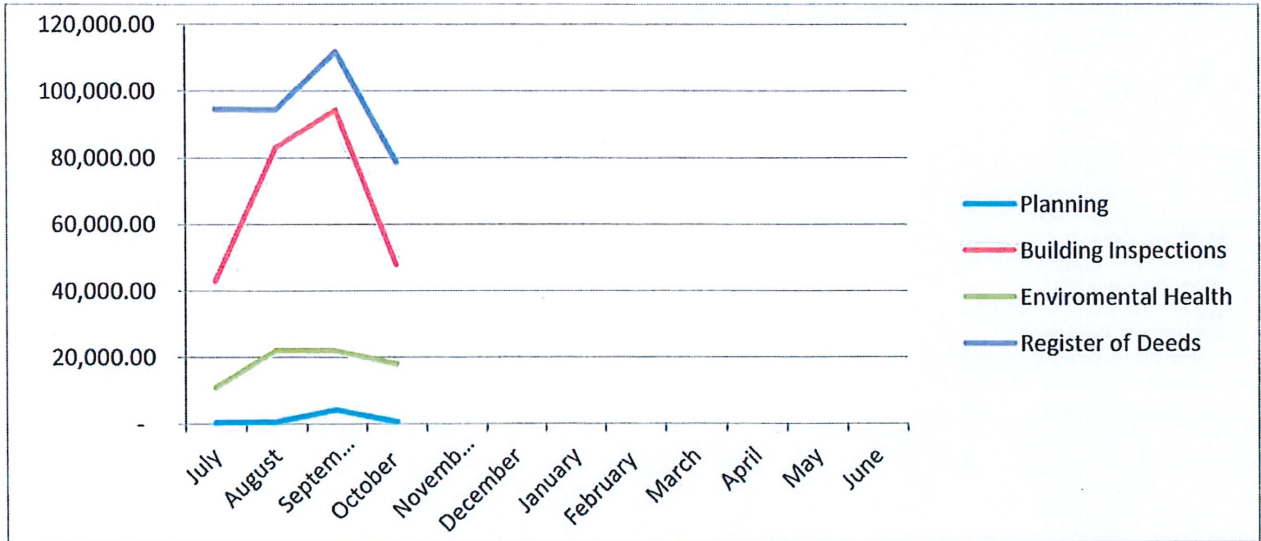
## HIGHLIGHTS

### OCTOBER 2022

- General Fund Revenues collected to date - \$26,659,642 - 32.35% of budget. Average for year - 33.33% - under 0.98%
- General Fund Expenditures to date - \$26,431,008 - 32.77% of budget. Average for year - 33.33% - under 0.56%
- Revenues are \$228,634 more than expenditures.
- Ad Valorem Tax collected - \$19,642,705 - 46.29% of budget.
  - Motor Vehicle Tax collected - \$479,066 - 27.25% of budget.
  - Prior Year Tax collected - \$172,006 - 24.55% of budget.
- Received sales and use tax distribution in the amount of \$2,056,538 for the month of October 2022 (July sales). This amount is \$185,427 - 9.91% more than the amount received in October 2021. Article 46 distribution was \$237,219. The average increase for the fiscal year is 9.91%.
- Landfill Disposal Fees collected - \$1,098,807 - 37.78% of budget.
- Prior year Landfill Disposal Fees collected - \$25,207 - 31.51% of budget.
- Vaya Health's 1<sup>st</sup> Quarter Finance Report for fiscal year 2022-2023 is attached. Total revenues of \$198,372,877 and total expenditures of \$213,553,213 with a net income, less risk reserve, of (\$23,318,799). The operating cash available is \$193,244,545. The spendable cash is \$16,368,699.

## 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>	\$ 10,000.00	\$ 700,000.00	\$ 200,000.00	\$ 900,000.00
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	47,698.00	17,764.00	78,467.50
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	\$ 5,870.00	\$ 267,411.00	\$ 72,444.00	\$ 378,924.50
<b>Remaining Budget</b>	\$ 4,130.00	\$ 432,589.00	\$ 127,556.00	\$ 521,075.50
<b>Percentage Collected</b>	58.70%	38.20%	36.22%	42.10%
<b>Percentage for Year</b>	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>
	25.37%	4.87%	2.89%	8.77%



**GENERAL FUND CONTINGENCY  
FY 2022-2023**

**CONTINGENCY  
11-9900-000-00**

**APPROVED BUDGET:** **\$ 360,347.21**

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
9/9/2022 CB#8 HR-Dosimetry Badges for Jail	1,650.00	

<b>TOTAL APPROPRIATIONS APPROVED TO DATE:</b>	<b>\$ 1,650.00</b>	<b>\$ -</b>	
<b>BALANCE GENERAL FUND CONTINGENCY:</b>			<b>\$ 358,697.21</b>

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

**APPROVED BUDGET:** **\$ 25,000.00**

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-

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

**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	

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

**CONTINGENCY-SCHOOL  
11-9900-000-04**

**APPROVED BUDGET:** **\$ 455,299.63**

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-

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

<b>ORIGINAL APPROPRIATION: \$1,413,507.84</b>	<b>TOTAL CONTINGENCY BALANCE: \$ 1,276,599.84</b>
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**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
10/31/2022**

**ASSETS**

Cash-Petty	\$	2,657.07
Cash-In Time Deposits		26,285,212.62
Cash-Wells Fargo		6,964,721.25
Taxes Receivable-Ad Valorem		1,253,265.00
Allowance for Doubtful Tax Rec.		(823,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		363,130.68
Accounts Receivable-Other		6,934.60
Due from Other Funds		-
		-
<b>TOTAL ASSETS:</b>	<b>\$</b>	<b><u>34,052,921.22</u></b>

**LIABILITIES**

Accounts Payable		(973.60)
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		(28,407.78)
ROD Automation Payable		(107,303.87)
Fund Balance		(33,136,186.92)
		-
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$</b>	<b><u>(34,052,921.22)</u></b>

<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$</b>	<b>-</b>
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**JACKSON COUNTY  
INCOME STATEMENT  
PERIOD ENDING OCTOBER 31, 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	2,310,300.89	19,642,705.06		22,789,589.94	46.29%
Ad Valorem Tax-Prior Year	700,000.00	35,808.82	172,009.72		527,990.28	24.57%
Motor Vehicle Tax-Current Year	1,758,286.00	154,082.67	479,068.56		1,279,217.44	27.25%
Motor Vehicle Tax-Prior Year	500.00	(9.14)	(4.03)		504.03	-0.81%
Sales and Use Tax	20,711,266.00	2,056,538.19	2,056,538.19		18,654,727.81	9.93%
Public Safety	1,392,617.00	49,165.44	782,422.66		610,194.34	56.18%
Code Enforcement	797,500.00	47,698.00	267,411.00		530,089.00	33.53%
Transportation	520,121.00	8,463.21	29,311.73		490,809.27	5.64%
Health	2,962,613.00	175,110.51	690,551.30		2,272,061.70	23.31%
Social Services	4,411,507.99	143,224.31	1,000,223.79		3,411,284.20	22.67%
Social Services-Indian	246,556.00	19,384.26	67,486.06		179,069.94	27.37%
Dept on Aging	344,543.00	24,707.37	163,433.40		181,109.60	47.43%
Recreation	713,075.00	27,501.00	198,186.98	40.00	514,928.02	27.79%
Register of Deeds	1,350,500.00	100,135.10	477,484.10		873,015.90	35.36%
ABC Board Revenues	630,000.00	132,956.99	207,114.98		422,885.02	32.88%
Other General	3,428,697.75	114,972.36	425,698.62	-	3,002,999.13	12.42%
<b>TOTAL REVENUES:</b>	<b>\$ 82,400,077.74</b>	<b>\$ 5,400,039.98</b>	<b>\$ 26,659,642.12</b>	<b>\$ 40.00</b>	<b>\$ 55,740,475.62</b>	<b>32.35%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	363,716.00	25,574.34	138,053.71	504.00	225,158.29	38.10%
Administration	379,674.00	27,450.43	114,366.74		265,307.26	30.12%
Human Resources	229,636.00	17,276.61	77,922.48	3,965.00	147,748.52	35.66%
Finance	842,604.68	60,144.66	277,039.89		565,564.79	32.88%
Tax Collections	407,620.60	32,261.61	125,698.30	660.26	281,262.04	31.00%
Tax Administration	869,324.25	57,018.22	281,939.46	15,175.03	572,209.76	34.18%
GIS-Mapping	93,108.00	12,242.92	29,310.78	4,021.87	59,775.35	35.80%
Legal	322,759.00	21,682.38	104,261.05		218,497.95	32.30%
Court Facilities	55,340.00	4,642.01	10,410.15	14,992.84	29,937.01	45.90%
Elections	655,675.19	51,978.26	162,425.15	1,120.28	492,129.76	24.94%
Register of Deeds	542,842.87	38,672.57	169,678.12		373,164.75	31.26%
Central Services	197,000.00	9,905.40	28,936.65	1,442.90	166,620.45	15.42%
Computer & Information	767,980.19	40,966.97	335,434.53	27,602.35	404,943.31	47.27%
Public Works	6,639,195.19	376,103.96	1,909,930.34	179,012.14	4,550,252.71	31.46%
Professional Services	65,000.00	2,350.00	16,200.00	-	48,800.00	24.92%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 12,431,475.97</b>	<b>\$ 778,270.34</b>	<b>\$ 3,781,607.35</b>	<b>\$ 248,496.67</b>	<b>\$ 8,401,371.95</b>	<b>32.42%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	6,873,421.05	491,521.52	2,670,397.83	59,728.75	4,143,294.47	39.72%
Jail	2,865,581.70	151,963.68	867,560.84	-	1,998,020.86	30.28%
Sheriff Grants	332,245.00	6,272.87	16,945.22	-	315,299.78	5.10%
Emergency Management	1,617,485.63	116,485.04	583,530.28	17,764.95	1,016,190.40	37.17%
Fire	3,561,195.00	372,497.83	1,296,581.48	2,249.10	2,262,364.42	36.47%
Code Enforcement	1,696,894.99	119,633.66	573,739.33	9,362.50	1,113,793.16	34.36%
Amb/Rescue Squad	3,975,049.00	399,586.70	1,551,037.36	-	2,424,011.64	39.02%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 20,921,872.37</b>	<b>\$ 1,657,961.30</b>	<b>\$ 7,559,792.34</b>	<b>\$ 89,105.30</b>	<b>\$ 13,272,974.73</b>	<b>36.56%</b>
<b>TRANSPORTATION</b>						
Administration	223,392.00	13,594.08	63,967.70		159,424.30	28.63%
Operating Expense	623,854.19	31,875.42	228,876.50	3,225.00	391,752.69	37.20%
Capital Outlay	6,201.00	190.84	190.84	6,635.49	(625.33)	110.08%
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>\$ 45,660.34</b>	<b>\$ 324,035.04</b>	<b>\$ 9,860.49</b>	<b>613,051.66</b>	<b>35.26%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	109,115.00	23,138.72	41,800.57	-	67,314.43	38.31%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 109,115.00</b>	<b>\$ 23,138.72</b>	<b>\$ 41,800.57</b>	<b>\$ -</b>	<b>\$ 67,314.43</b>	<b>38.31%</b>



	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	494,302.00	28,996.75	121,456.75	-	372,845.25	24.57%
Community Development	209,823.00	1,500.00	93,605.25	1,472.21	114,745.54	45.31%
Cooperative Extension	231,425.00	12,967.85	40,182.68	-	191,242.32	17.36%
Conservation	222,423.94	14,802.31	66,247.85	-	156,176.09	29.78%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 1,157,973.94</b>	<b>\$ 58,266.91</b>	<b>\$ 321,492.53</b>	<b>\$ 1,472.21</b>	<b>\$ 835,009.20</b>	<b>27.89%</b>
<b>HUMAN SERVICES</b>						
Health	6,591,548.04	425,543.67	1,926,634.13	71,331.97	4,593,581.94	30.31%
Well at Work	13,500.00	180.00	472.50	-	13,027.50	3.50%
Mental Health	128,668.94	-	5,587.94	-	123,081.00	4.34%
Social Services	8,047,266.66	596,782.88	2,527,371.93	3,443.25	5,516,451.48	31.45%
Indian Reservation	246,556.00	4,035.07	26,188.54	-	220,367.46	10.62%
Dept on Aging	855,797.11	61,010.65	272,517.03	3,872.43	579,407.65	32.30%
Emergency Food & Shelter	11,871.00	-	5,938.00	-	5,933.00	50.02%
Congregate & Home Del Meals	518,300.00	26,925.90	132,068.60	4,400.00	381,831.40	26.33%
Adult Day Care	138,164.00	10,140.14	41,688.62	-	96,475.38	30.17%
Senior Center	18,500.00	200.85	151.30	-	18,348.70	0.82%
Veterans	173,078.00	9,068.98	43,060.72	-	130,017.28	24.88%
Youth Services	183,469.00	30,508.00	63,463.84	-	120,005.16	34.59%
Senior Citizen Services	26,000.00	1,250.00	2,500.00	-	23,500.00	9.62%
Other Human Services	349,499.00	61,306.25	217,612.50	-	131,886.50	62.26%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 17,302,217.75</b>	<b>\$ 1,226,952.39</b>	<b>\$ 5,265,255.65</b>	<b>\$ 83,047.65</b>	<b>\$ 11,953,914.45</b>	<b>30.91%</b>
<b>EDUCATION</b>						
Public Schools	10,055,797.00	1,072,429.82	3,758,911.61	36,925.70	6,259,959.69	37.75%
Community College	2,932,695.00	226,653.34	906,613.36	-	2,026,081.64	30.91%
<b>TOTAL EDUCATION</b>	<b>\$ 12,988,492.00</b>	<b>\$ 1,299,083.16</b>	<b>\$ 4,665,524.97</b>	<b>\$ 36,925.70</b>	<b>\$ 8,286,041.33</b>	<b>36.20%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,391,482.00	112,662.51	447,685.55	9,731.29	934,065.16	32.87%
Recreation	1,359,777.51	104,576.60	470,859.75	49,235.90	839,681.86	38.25%
Swimming Pool	187,422.00	574.07	58,689.44	2,363.45	126,369.11	32.58%
Recreation Center	383,814.00	23,229.27	93,563.87	1,067.28	289,182.85	24.66%
Cashiers Recreation	457,061.00	20,593.69	109,380.15	13,172.28	334,508.57	26.81%
Cashiers Swimming Pool	58,093.00	-	680.00	-	57,413.00	1.17%
Cashiers Recreation Center	490,188.17	26,623.79	115,893.41	27,925.79	346,368.97	29.34%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 4,337,837.68</b>	<b>\$ 288,259.93</b>	<b>\$ 1,296,752.17</b>	<b>\$ 103,495.99</b>	<b>\$ 2,937,589.52</b>	<b>32.28%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 10,927,546.00</b>	<b>\$ 1,621,702.56</b>	<b>\$ 3,174,747.14</b>	<b>\$ -</b>	<b>\$ 7,752,798.86</b>	<b>29.05%</b>
<b>CONTINGENCY</b>	<b>\$ 1,276,599.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,276,599.84</b>	<b>0.00%</b>
	<b>\$ 1,276,599.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,276,599.84</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 82,400,077.74</b>	<b>\$ 6,999,295.65</b>	<b>\$ 26,431,007.76</b>	<b>\$ 572,404.01</b>	<b>\$ 55,396,665.97</b>	<b>32.77%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ (1,599,255.67)</b>	<b>\$ 228,634.36</b>	<b>\$ (572,364.01)</b>	<b>\$ 343,809.65</b>	<b>-0.42%</b>

JACKSON COUNTY													
VARIOUS FUNDS													
BALANCE SHEET													
FOR PERIOD ENDING OCTOBER 31, 2022													
	OPIOID	PAYROLL	SELF-INS	ARPA	SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	FUND 14	FUND 15	FUND 16	FUND 17	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 27	FUND 28
<b>ASSETS</b>													
Cash and investments	267,767.58	839,961.52	4,143,166.17	6,169,746.29	1,226,293.64	1,782,705.68	679,792.06	229,807.52	151,878.57	3,077,723.32	572,353.99	86,220.59	1,647,081.35
Accounts receivable			-	6,195.58		-	-	19,335.44	364.89	5,045.22	1,261.41	1,164.03	4,718.18
Due from other funds	-	-			-		-		-				
Due from contracts													
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 267,767.58</b>	<b>\$ 839,961.52</b>	<b>\$ 4,143,166.17</b>	<b>\$ 6,175,941.87</b>	<b>\$ 1,226,293.64</b>	<b>\$ 1,782,705.68</b>	<b>\$ 679,792.06</b>	<b>\$ 249,142.96</b>	<b>\$ 152,243.46</b>	<b>\$ 3,082,768.54</b>	<b>\$ 573,615.40</b>	<b>\$ 87,384.62</b>	<b>\$ 1,651,799.53</b>
<b>LIABILITIES AND FUND EQUITY</b>													
Accounts payable		839,961.52	-	-			-		-	2,105.16	-	-	-
Due to other funds	-	-	-	-	1,400,000.00	-	-	-	-	-	-	-	-
Deferred revenues	267,767.58	-											
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 267,767.58</b>	<b>\$ 839,961.52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,105.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>													
Fund balance	-	-	4,143,166.17	6,175,941.87	(173,706.36)	1,782,705.68	679,792.06	249,142.96	152,243.46	3,080,663.38	573,615.40	87,384.62	1,651,799.53
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 267,767.58</b>	<b>\$ 839,961.52</b>	<b>\$ 4,143,166.17</b>	<b>\$ 6,175,941.87</b>	<b>\$ 1,226,293.64</b>	<b>\$ 1,782,705.68</b>	<b>\$ 679,792.06</b>	<b>\$ 249,142.96</b>	<b>\$ 152,243.46</b>	<b>\$ 3,082,768.54</b>	<b>\$ 573,615.40</b>	<b>\$ 87,384.62</b>	<b>\$ 1,651,799.53</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING OCTOBER 31, 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	657,173.62	592,666.77	517,412.39	308,401.07	2,344,464.21	329,649.38	96,005.00	9,324.29		
Accounts receivable	-	3,334.44	3.94	221,475.01	2,205.02		-	-	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>\$ 663,842.50</b>	<b>\$ 1,604,706.23</b>	<b>\$ 4,874,310.41</b>	<b>\$ 490,013.18</b>	<b>\$ 2,344,464.21</b>	<b>\$ 329,649.38</b>	<b>\$ 96,005.00</b>	<b>\$ 9,359.04</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>
<b>LIABILITES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,098.19		329,649.38	96,005.00	-		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						
Accrued 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>\$ 329,649.38</b>	<b>\$ 96,005.00</b>	<b>\$ -</b>	<b>\$ 134,526,401.23</b>	<b>\$ 42,578,864.92</b>
<b>FUND EQUITY</b>											
Fund balance	24,842.49	663,842.50	1,604,706.23	1,425,430.02	(61,297.27)	-	-	-	9,359.04	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 24,842.49</b>	<b>\$ 663,842.50</b>	<b>\$ 1,604,706.23</b>	<b>\$ 4,874,310.41</b>	<b>\$ 490,013.18</b>	<b>\$ 2,344,464.21</b>	<b>\$ 329,649.38</b>	<b>\$ 96,005.00</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 OCTOBER 31, 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
<b>REVENUES</b>															
Other taxes					18,368.22		948,294.49							1,124,013.91	
Restricted intergovernmental revenues									40,382.35						
Sales and services						-	-					1,666.68	4,455.00	472,611.65	8,634.47
Investment earnings		-	2,050.95		119.25	12.61	10,423.56	-				65.63		3,796.69	
Lease Proceeds															
Transfers		237,219.23	1,000,000.00	-		100,000.00		350,500.00		500,000.00	1,160,952.91	-	-	-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.05
<b>TOTAL REVENUES:</b>	<b>\$ -</b>	<b>\$ 237,219.23</b>	<b>\$ 1,002,050.95</b>	<b>\$ -</b>	<b>\$ 18,487.47</b>	<b>\$ 100,012.61</b>	<b>\$ 958,718.05</b>	<b>\$ 350,500.00</b>	<b>\$ 40,382.35</b>	<b>\$ 500,000.00</b>	<b>\$ 1,160,952.91</b>	<b>\$ 1,732.31</b>	<b>\$ 4,455.00</b>	<b>\$ 1,600,422.25</b>	<b>\$ 223,650.52</b>
<b>EXPENDITURES</b>															
General government	-	-	-	-				132,667.45		(1,268.77)					
Public safety	(127.08)				133,012.16				32,998.00				5,000.04		
Economic and physical dev						78,464.11	630,459.62								
Human services															
Debt Service:															
Principal retirement	-	250,000.00									926,514.86		-	117,300.31	
Interest and fees	-	161,925.00									234,438.05		-	6,950.04	
Enterprise operations	-	-	-	-	-	-	-	-	-	-	-	-	2,244.60	1,289,138.66	99,531.87
<b>TOTAL EXPENDITURES</b>	<b>\$ (127.08)</b>	<b>\$ 411,925.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,012.16</b>	<b>\$ 78,464.11</b>	<b>\$ 630,459.62</b>	<b>\$ 132,667.45</b>	<b>\$ 32,998.00</b>	<b>\$ (1,268.77)</b>	<b>\$ 1,160,952.91</b>	<b>\$ 5,000.04</b>	<b>\$ 2,244.60</b>	<b>\$ 1,413,389.01</b>	<b>\$ 99,531.87</b>
Revenues over (under) expenditures	\$ 127.08	\$ (174,705.77)	\$ 1,002,050.95	\$ -	\$ (114,524.69)	\$ 21,548.50	\$ 328,258.43	\$ 217,832.55	\$ 7,384.35	\$ 501,268.77	\$ (0.00)	\$ (3,267.73)	\$ 2,210.40	\$ 187,033.24	\$ 124,118.65



**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 2022

			ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date	
<b>Revenues:</b>					
Dogwood Health Trust	44-3580-360-01	\$ 2,174,497.50	\$ 2,174,497.50	\$ -	\$ 2,174,497.50
American Rescue Plan Act	44-3580-360-02	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>					
<b>Operating transfers--in:</b>					
Capital Reserve Fund	44-3981-000-20	\$ -	\$ -	\$ -	\$ -
<b>Total Other financing sources:</b>		\$0.00	\$0.00	\$0.00	\$0.00
Revenues and other financing sources over expenditures and other uses		<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 October 31, 2022

		<b>ACTUAL</b>			
		<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<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	<u>-</u>	<u>10,114.88</u>	<u>102,129.67</u>	<u>112,244.55</u>
<b>Total Revenues:</b>		<u>\$ 20,000,000.00</u>	<u>\$ 20,010,114.88</u>	<u>\$ 102,129.67</u>	<u>\$ 20,112,244.55</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	42,280.34	1,220,052.98
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	-	603,690.00	603,690.00
Furnishing and Fixtures	45-4199-580-01	246,400.00	-	-	-
Technology	45-4199-580-02	223,200.00	-	-	-
Contingency	45-4199-990-00	<u>635,220.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>		<u>\$ 24,181,308.00</u>	<u>\$ 1,277,391.36</u>	<u>\$ 659,045.99</u>	<u>\$ 1,936,437.35</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ 18,732,723.52	\$ (556,916.32)	\$ 18,175,807.20
<b>Other financing sources:</b>					
Operating transfers--in:					
General Fund	45-3981-000-11	\$ 4,181,308.00	4,181,308.00	\$ -	\$ 4,181,308.00
<b>Total Other financing sources:</b>		\$ 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>\$ (556,916.32)</u>	<u>\$ 22,357,115.20</u>
Fund Balance beginning of year, July 1				<u>\$ 22,914,031.52</u>	
Fund Balance end of year, June 30				<u>\$ 22,357,115.20</u>	



**DILLSBORO COMPLEX PROJECT FUND 46**  
 Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
 From Inception through October 31, 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	\$ (224,299.79)	\$ 240,417.67
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	619,334.00	4,237,225.80
Furnishing and Fixtures	46-5120-580-01	287,719.00	103,009.88	(14,866.04)	88,143.84
Signage	46-5120-580-02	10,000.00	7,655.96	-	7,655.96
Technology	46-5120-580-03	146,500.00		8,538.09	8,538.09
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>\$ 652,204.15</u>	<u>\$ 4,856,956.55</u>
Revenues over (under) expenditures		\$ (5,661,022.86)	\$ (4,204,752.40)	\$ (652,204.15)	\$ (4,856,956.55)
<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>\$ (652,204.15)</u>	<u>\$ 804,066.31</u>
Fund Balance beginning of year, July 1				<u>\$ 1,456,270.46</u>	
				<u>\$ 804,066.31</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 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 October 31, 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	\$ -	\$ 1,826,511.86
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	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>-</u>	<u>10,000,000.00</u>
<b>Total Revenues:</b>		<u>\$ 17,465,992.00</u>	<u>\$ 17,288,162.46</u>	<u>\$ -</u>	<u>\$ 17,288,162.46</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	<u>227,958.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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)	\$ (71,343.71)	\$ (3,233,045.89)
<b>Other financing sources:</b>					
Operating transfers--in:					
School Capital Reserve 19	48-3981-000-19	<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
<b>Total Other financing sources:</b>		<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 58,460.82</u>	<u>\$ (71,343.71)</u>	<u>\$ (12,882.89)</u>
Fund Balance beginning of year, July 1				<u>\$ 58,460.82</u>	
Fund Balance end of year, June 30				<u>\$ (12,882.89)</u>	

**SCHOOL IMPROVEMENT FUND 49**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through October 31, 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	363,095.00	473,745.00
Fairview Elementary School	49-5916-580-02	1,874,300.00	119,150.00	48,845.00	167,995.00
Blue Ridge School	49-5916-580-03	1,750,000.00	850,519.00	268,150.00	1,118,669.00
Smokey Mountain Elementary	49-5916-580-04	850,000.00	444,640.00	140,300.00	584,940.00
Contingency	49-5916-990-00	50,000.00	409.44	-	409.44
<b>Total Security Upgrades</b>		<u>\$ 7,409,447.00</u>	<u>\$ 1,776,305.94</u>	<u>\$ 849,205.00</u>	<u>\$ 2,625,510.94</u>
<b>Total Expenditures:</b>		<u>\$ 7,409,447.00</u>	<u>\$ 1,776,305.94</u>	<u>\$ 849,205.00</u>	<u>\$ 2,625,510.94</u>
Revenues over (under) expenditures		\$ (7,409,447.00)	\$ (1,776,305.94)	\$ (849,205.00)	\$ (2,625,510.94)
<b>Other financing sources:</b>					
<b>Operating transfers--in:</b>					
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
<b>Operating transfers--out</b>					
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>\$ (849,205.00)</u>	<u>\$ 4,783,936.06</u>
Fund Balance beginning of year, July 1				<u>\$ 5,633,141.06</u>	
Fund Balance end of year, June 30				<u>\$ 4,783,936.06</u>	





**Vaya Health**

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

November 1, 2022

RE: Vaya Health Quarterly Report to the Communities for Period Ending September 30, 2022

Dear County Representatives:

Enclosed you will find a financial update for Vaya Health for the most recent quarter ending September 30, 2022. Please note that the figures represented in the prior year column for FY22 have been updated to reflect audited financial statement results, as the financial audit for the FY ending June 30, 2022 was presented to and approved by the Vaya Board of Directors on Thursday, October, 27, 2022.

Included in this email are the following documents:

- Fiscal Monitoring Report
- Total Spendable Cash Report, which provides greater clarity of cash availability after reserving 30 days of cash for operations and accounts payable. Note that this is a more conservative calculation than the State solvency metric which does not allow for certain working capital needs. Also note that a significant amount of cash is restricted for Medicaid Risk Reserve and may be spent only in the case of insolvency to pay claims for providers.

Note that Vaya's prior year numbers reflect a significant change due to receipt of a pro-rata share of Cardinal's projected remaining fund balance, risk reserve, and prepaid funding for certain future contractual commitments, much of which was required to meet risk reserve requirements, fund consolidation efforts, and serve the expanded 31 county population. This funding is being reported on the revenue line entitled "IGT Cardinal Income".

Over the upcoming quarters, management will continue the high-quality focused health care management of our regional population in the 31 counties served by Vaya, strategically prepare for the new Tailored Plan go-live targeted for April 1, 2023.

We also continue to acknowledge the ongoing impact of the Public Health Emergency into this fiscal year for both Vaya and partnering physician practices.

Should you have any additional questions or comments, please do not hesitate to contact me via email ([larry.hill@vayahealth.com](mailto:larry.hill@vayahealth.com)) or phone (828-225-2785, Ext. 4743).

Sincerely,

A handwritten signature in black ink that reads "Larry E. Hill".

Larry E. Hill  
Executive VP and CFO, Vaya Health





**Vaya Health Total Spendable Cash  
As of September 30, 2022**

Total Operating Cash (Excluding Risk Reserve)	193,244,545
Less Accounts Payable and IBNR	(110,961,874)
Plus Accounts Receivable	12,044,151
Less Annual Leave Payout Liability	(4,317,013)
Less Other Post Employment Benefits Liability	(4,804,000)
Less 30 Days Cash	(68,837,110)
Spendable Cash	<u>16,368,699</u>

In accordance with G.S. 122C-124.2(e)(3), the Risk Reserve's purpose is to pay outstanding liabilities (unpaid claims) to providers in cases of insolvency and not intended to be used for operating costs. These resources are not available for payment of non-provider claims and may not be accessed by the LME MCO without written consent from DHHS.