



JACKSON COUNTY
FINANCIAL REPORT
SEPTEMBER 30, 2022

SUBMITTED TO BOARD ON OCTOBER 18, 2022



HIGHLIGHTS

SEPTEMBER 2022

- General Fund Revenues collected to date - \$27,812,874 - 33.79% of budget. Average for year - 25% - over 8.79%
- General Fund Expenditures to date - \$20,459,971 - 25.84% of budget. Average for year - 25% - over 0.84%
- Revenues are \$7,352,903 more than expenditures.

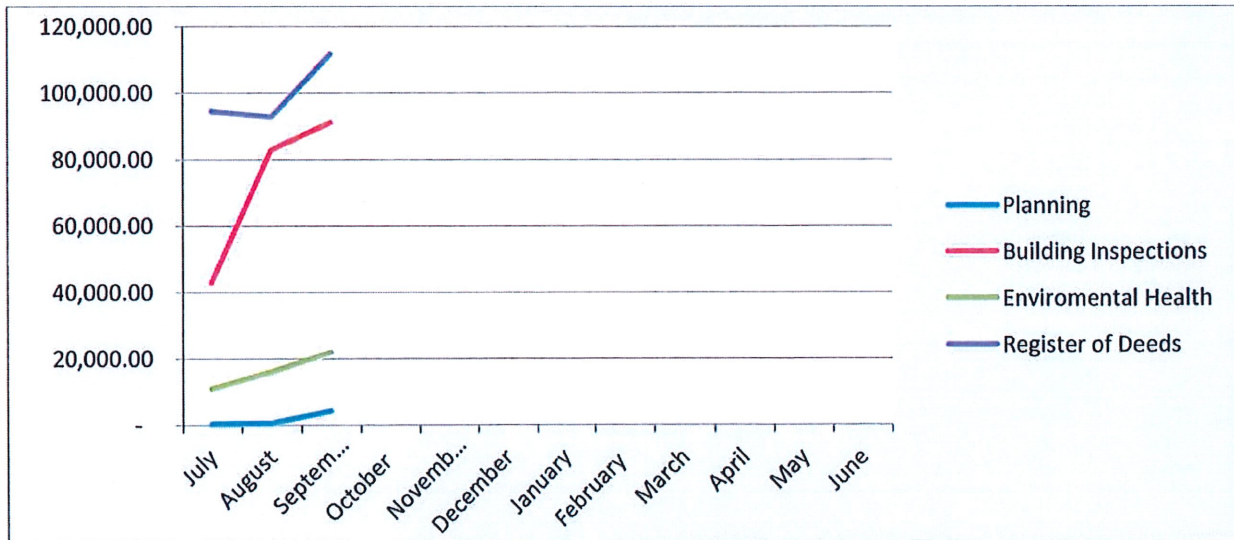
- Ad Valorem Tax collected - \$17,329,645 - 40.84% of budget.
 - Motor Vehicle Tax collected - \$488,519 - 27.78% of budget.
 - Prior Year Tax collected - \$136,201 - 19.46% of budget.

- Received sales and use tax distribution in the amount of \$2,012,600 for the month of September 2022 (June sales). This amount is \$140,968 - 7.53% more than the amount received in September 2021. Article 46 distribution was \$229,262. The average increase for the fiscal year is 12.74%.

- Landfill Disposal Fees collected - \$951,449 - 32.71% of budget.
- Prior year Landfill Disposal Fees collected - \$21,390 - 26.74% 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
Current Year Budget	\$ 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	82,669.00	15,960.00	92,806.00
September	4,310.00	90,970.00	21,798.00	111,687.50
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 5,310.00	\$ 216,327.00	\$ 48,656.00	\$ 298,982.00
Remaining Budget	\$ 4,690.00	\$ 483,673.00	\$ 151,344.00	\$ 601,018.00
Percentage Collected	53.10%	30.90%	24.33%	33.22%
Percentage for Year	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
	28.10%	5.90%	-0.67%	8.22%



**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	

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

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

APPROVED BUDGET: \$ 25,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-

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

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	

TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 110,910.00</u>	<u>\$ -</u>	<u>\$ 461,951.00</u>
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 461,951.00</u>

CONTINGENCY-SCHOOL
11-9900-000-04

APPROVED BUDGET: \$ 455,299.63

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-

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

ORIGINAL APPROPRIATION: \$1,413,507.84	TOTAL CONTINGENCY BALANCE: <u>\$ 1,300,947.84</u>
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**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
9/30/2022**

ASSETS

Cash-Petty	\$	2,430.00
Cash-In Time Deposits		21,285,095.80
Cash-Wells Fargo		14,865,172.90
Taxes Receivable-Ad Valorem		1,253,265.00
Allowance for Doubtful Tax Rec.		(823,000.00)
Accounts Receivable		6,569,939.00
Accounts Receivable-Sales Tax		338,397.29
Accounts Receivable-Other		8,658.42
Due from Other Funds		-
		<hr/>
TOTAL ASSETS:	\$	<u>43,499,958.41</u>

LIABILITIES

Accounts Payable		-
Accrued Salaries Payable		(1,059,345.55)
NCVTS Refunds Payable		(919.92)
Debt Setoff Collected in Advance		(372.62)
Due to Other Funds		(1,275,468.70)
Taxes Collected in Advance		-
Reserve for WC		(21,631.00)
Earnest Money Payable		(6,141.71)
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		(28,331.17)
ROD Automation Payable		(107,303.87)
Fund Balance		(40,224,694.96)
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TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(43,499,958.41)</u>

TOTAL GENERAL FUND BALANCE SHEET	\$	0.00
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**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING SEPTEMBER 30, 2022**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	42,432,295.00	4,501,752.86	17,329,645.33		25,102,649.67	40.84%
Ad Valorem Tax-Prior Year	700,000.00	31,571.01	136,200.90		563,799.10	19.46%
Motor Vehicle Tax-Current Year	1,758,286.00	170,506.48	488,518.67		1,269,767.33	27.78%
Motor Vehicle Tax-Prior Year	500.00	-	5.11		494.89	1.02%
Sales and Use Tax	20,711,266.00	2,012,600.30	5,625,138.75		15,086,127.25	27.16%
Public Safety	1,392,617.00	19,213.46	742,270.80		650,346.20	53.30%
Code Enforcement	797,500.00	97,140.00	240,567.00		556,933.00	30.17%
Transportation	520,121.00	28,218.61	92,806.72		427,314.28	17.84%
Health	2,962,613.00	269,625.96	515,440.79		2,447,172.21	17.40%
Social Services	4,316,053.00	407,043.62	1,280,187.46		3,035,865.54	29.66%
Social Services-Indian	246,556.00	21,731.76	61,719.57		184,836.43	25.03%
Dept on Aging	344,543.00	23,823.71	206,156.27		138,386.73	59.83%
Recreation	713,075.00	49,992.79	174,330.98	40.00	538,784.02	24.45%
Register of Deeds	1,350,500.00	133,594.80	377,349.00		973,151.00	27.94%
ABC Board Revenues	630,000.00	1,584.16	74,157.99		555,842.01	11.77%
Other General	3,425,672.00	160,796.59	468,378.40		2,957,293.60	13.67%
TOTAL REVENUES:	\$ 82,301,597.00	\$ 7,929,196.11	\$ 27,812,873.74	\$ 40.00	\$ 54,488,763.26	33.79%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	358,465.00	29,092.14	118,240.58		240,224.42	32.99%
Administration	379,674.00	42,188.91	98,590.86		281,083.14	25.97%
Human Resources	229,636.00	21,887.51	66,715.26	1,660.00	161,260.74	29.78%
Finance	842,604.68	117,528.46	242,577.87		600,026.81	28.79%
Tax Collections	407,620.60	46,139.36	102,276.03	5,478.83	299,865.74	26.44%
Tax Administration	869,324.25	138,206.36	246,460.47	15,175.03	607,688.75	30.10%
GIS-Mapping	93,108.00	8,198.13	19,435.13	3,202.50	70,470.37	24.31%
Legal	322,759.00	30,307.54	87,702.77		235,056.23	27.17%
Court Facilities	55,340.00	548.83	5,768.14	14,992.84	34,579.02	37.52%
Elections	655,675.19	55,704.39	121,578.82	2,600.69	531,495.68	18.94%
Register of Deeds	542,842.87	65,532.10	143,923.53		398,919.34	26.51%
Central Services	197,000.00	4,747.58	18,381.25	818.82	177,799.93	9.75%
Computer & Information	767,980.19	89,215.02	309,243.46	27,602.35	431,134.38	43.86%
Public Works	6,639,195.19	707,279.02	1,643,091.33	222,893.53	4,773,210.33	28.11%
Professional Services	65,000.00	4,300.00	13,850.00	-	51,150.00	21.31%
TOTAL GENERAL GOVT	\$ 12,426,224.97	\$ 1,360,875.35	\$ 3,237,835.50	\$ 294,424.59	\$ 8,893,964.88	28.43%
PUBLIC SAFETY						
Sheriff	6,870,395.30	1,041,720.18	2,361,088.58	58,055.16	4,451,251.56	35.21%
Jail	2,865,581.70	435,121.30	775,992.44	-	2,089,589.26	27.08%
Sheriff Grants	332,245.00	8,328.65	10,672.35	-	321,572.65	3.21%
Emergency Management	1,604,350.63	239,757.38	512,340.92	3,850.64	1,088,159.07	32.17%
Fire	3,561,195.00	284,965.64	946,810.58	1,353.60	2,613,030.82	26.62%
Code Enforcement	1,696,894.99	238,534.10	500,409.12	9,362.50	1,187,123.37	30.04%
Amb/Rescue Squad	3,975,049.00	279,405.69	1,153,490.60	-	2,821,558.40	29.02%
TOTAL PUBLIC SAFETY	\$ 20,905,711.62	\$ 2,527,832.94	\$ 6,260,804.59	\$ 72,621.90	\$ 14,572,285.13	30.30%
TRANSPORTATION						
Administration	220,992.00	20,618.72	55,342.11		165,649.89	25.04%
Operating Expense	626,254.19	96,998.59	206,105.65	3,225.00	416,923.54	33.43%
Capital Outlay	6,201.00	-	-	6,635.49	(434.49)	107.01%
Elderly Disabilities Grant	62,500.00	-	-	-	62,500.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 946,947.19	\$ 117,617.31	\$ 292,447.76	\$ 9,860.49	\$ 644,638.94	31.92%
ENVIRONMENTAL PROTECTION						
Forestry	109,115.00	7,790.48	18,661.85	-	90,453.15	17.10%
TOTAL ENVIRON PROTECTION	\$ 109,115.00	\$ 7,790.48	\$ 18,661.85	\$ -	\$ 90,453.15	17.10%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	494,302.00	43,414.75	104,499.53	1,213.62	388,588.85	21.39%
Community Development	209,823.00	38,041.00	92,105.25	1,472.21	116,245.54	44.60%
Cooperative Extension	231,425.00	14,084.98	27,214.83		204,210.17	11.76%
Conservation	222,423.94	27,032.86	57,552.36	-	164,871.58	25.88%
TOTAL ECONOMIC & PHY DEV	\$ 1,157,973.94	\$ 122,573.59	\$ 281,371.97	\$ 2,685.83	\$ 873,916.14	24.53%
HUMAN SERVICES						
Health	6,591,548.04	778,611.89	1,653,191.40	128,309.65	4,810,046.99	27.03%
Well at Work	13,500.00	112.50	292.50		13,207.50	2.17%
Mental Health	128,668.94	5,587.94	5,587.94		123,081.00	4.34%
Social Services	7,951,811.67	1,041,467.98	2,102,231.84	56,785.56	5,792,794.27	27.15%
Indian Reservation	246,556.00	16,896.88	22,951.21	88.18	223,516.61	9.34%
Dept on Aging	855,797.11	102,075.45	230,237.84	4,256.24	621,303.03	27.40%
Emergency Food & Shelter	11,871.00	549.64	5,938.00		5,933.00	50.02%
Congregate & Home Del Meals	518,300.00	47,228.66	110,934.47	4,400.00	402,965.53	22.25%
Adult Day Care	138,164.00	14,354.22	35,109.11		103,054.89	25.41%
Senior Center	18,500.00	-	(49.55)		18,549.55	-0.27%
Veterans	173,078.00	13,708.74	39,072.55		134,005.45	22.58%
Youth Services	183,469.00	10,867.73	32,955.84		150,513.16	17.96%
Senior Citizen Services	26,000.00	-	1,250.00		24,750.00	4.81%
Other Human Services	349,499.00	-	156,306.25	-	193,192.75	44.72%
TOTAL HUMAN SERVICES	\$ 17,206,762.76	\$ 2,031,459.63	\$ 4,396,009.40	\$ 193,839.83	\$ 12,616,913.73	26.67%
EDUCATION						
Public Schools	10,055,797.00	754,927.18	2,686,481.79	113,880.10	7,255,435.11	27.85%
Community College	2,932,695.00	226,653.34	679,960.02	-	2,252,734.98	23.19%
TOTAL EDUCATION	\$ 12,988,492.00	\$ 981,580.52	\$ 3,366,441.81	\$ 113,880.10	\$ 9,508,170.09	26.80%
CULTURAL/RECREATION						
Library	1,391,482.00	112,027.07	335,023.04	10,000.00	1,046,458.96	24.80%
Recreation	1,357,777.51	177,062.82	394,784.99	61,455.24	901,537.28	33.60%
Swimming Pool	187,422.00	3,648.27	58,077.37	2,363.45	126,981.18	32.25%
Recreation Center	383,814.00	26,776.10	73,672.88	6,915.58	303,225.54	21.00%
Cashiers Recreation	457,061.00	35,696.94	98,550.12	10,648.29	347,862.59	23.89%
Cashiers Swimming Pool	58,093.00	-	680.00		57,413.00	1.17%
Cashiers Recreation Center	486,226.17	38,323.83	92,565.20	24,961.35	368,699.62	24.17%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 4,331,875.68	\$ 393,535.03	\$ 1,053,353.60	\$ 116,343.91	\$ 3,162,178.17	27.00%
TRANSFERS TO OTHER FUNDS	\$ 10,927,546.00	\$ -	\$ 1,553,044.58	\$ -	\$ 9,374,501.42	14.21%
CONTINGENCY	\$ 1,300,947.84	\$ -	\$ -	\$ -	\$ 1,300,947.84	0.00%
	\$ 1,300,947.84	\$ -	\$ -	\$ -	\$ 1,300,947.84	
TOTAL EXPENDITURES:	\$ 82,301,597.00	\$ 7,543,264.85	\$ 20,459,971.06	\$ 803,656.45	\$ 61,037,969.49	25.84%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 385,931.26	\$ 7,352,902.68	\$ (803,616.45)	\$ (6,549,206.23)	7.96%

JACKSON COUNTY													
VARIOUS FUNDS													
BALANCE SHEET													
FOR PERIOD ENDING SEPTEMBER 30, 2022													
	OPIOID	PAYROLL	SELF-INS	ARPA	SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	FUND 14	FUND 15	FUND 16	FUND 17	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	ENFORCEMENT	PRESERVATION
	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
ASSETS													
Cash and Investments	267,767.58	832,927.82	4,088,069.25	6,169,746.29	331,343.29	781,945.15	62,024.48	242,197.46	196,038.99	3,074,417.51	599,527.14	86,220.59	1,647,081.35
Accounts receivable			126.00	6,195.58		201.62		34,354.11	359.19	308,894.54	1,222.82	1,164.03	4,718.18
Due from other funds	-	-			657,731.12		617,737.58			-			
Due from contracts													
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 267,767.58	\$ 832,927.82	\$ 4,088,195.25	\$ 6,175,941.87	\$ 989,074.41	\$ 782,146.77	\$ 679,762.06	\$ 276,551.57	\$ 196,398.18	\$ 3,383,312.05	\$ 600,749.96	\$ 87,384.62	\$ 1,651,799.53
LIABILITIES AND FUND EQUITY													
Accounts payable		832,927.82	-	-						3,015.37	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	267,767.58	-	-	-	-	-	-	-	-	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 267,767.58	\$ 832,927.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,015.37	\$ -	\$ -	\$ -
FUND EQUITY													
Fund balance	-	-	4,088,195.25	6,175,941.87	989,074.41	782,146.77	679,762.06	276,551.57	196,398.18	3,380,296.68	600,749.96	87,384.62	1,651,799.53
TOTAL LIABILITIES AND FUND EQUITY	\$ 267,767.58	\$ 832,927.82	\$ 4,088,195.25	\$ 6,175,941.87	\$ 989,074.41	\$ 782,146.77	\$ 679,762.06	\$ 276,551.57	\$ 196,398.18	\$ 3,383,312.05	\$ 600,749.96	\$ 87,384.62	\$ 1,651,799.53

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 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
ASSETS											
Cash & Investments	24,842.49	656,735.55	591,490.52	684,104.74	326,327.46	2,384,156.01	32,404.73	127,661.50	9,274.29		
Accounts receivable	-	3,334.44	3.94	418,537.50	2,107.85		13,872.32	-	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	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 24,842.49	\$ 663,404.43	\$ 1,603,529.98	\$ 5,238,065.25	\$ 507,842.40	\$ 2,384,156.01	\$ 46,277.05	\$ 127,661.50	\$ 9,309.04	\$ 134,526,401.23	\$ 42,578,864.92
LIABILITIES AND FUND EQUITY											
Accounts payable	-	-	-	-	13,109.39		46,277.05	127,661.50	-		42,578,864.92
Contributions from Employees				22,317.01	21,290.26	2,384,156.01					
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	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 3,448,880.39	\$ 551,321.65	\$ 2,384,156.01	\$ 46,277.05	\$ 127,661.50	\$ -	\$ 134,526,401.23	\$ 42,578,864.92
FUND EQUITY											
Fund balance	24,842.49	663,404.43	1,603,529.98	1,789,184.86	(43,479.25)	-	-	-	9,309.04	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 24,842.49	\$ 663,404.43	\$ 1,603,529.98	\$ 5,238,065.25	\$ 507,842.40	\$ 2,384,156.01	\$ 46,277.05	\$ 127,661.50	\$ 9,309.04	\$ 134,526,401.23	\$ 42,578,864.92

JACKSON COUNTY															
VARIOUS FUNDS															
INCOME STATEMENTS															
FOR PERIOD ENDING SEPTEMBER 30, 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					18,368.22		1,015,439.47							972,839.16	
Restricted intergovernmental															
revenues									40,382.35						
Sales and services												1,250.01	8,787.50	535,502.06	5,710.47
Investment earnings		-	1,492.04	-	-	8.49	7,859.24	-				44.23		2,884.47	
Lease Proceeds															
Transfers						100,000.00		350,500.00		500,000.00	776,469.58				215,000.00
Miscellaneous															16.05
TOTAL REVENUES:	\$ -	\$ -	\$ 1,492.04	\$ -	\$ 18,368.22	\$ 100,008.49	\$ 1,023,298.71	\$ 350,600.00	\$ 40,382.35	\$ 500,000.00	\$ 776,469.58	\$ 1,294.24	\$ 8,787.50	\$ 1,511,225.69	\$ 220,726.52
EXPENDITURES															
General government								105,532.89							
Public safety	(127.08)				120,539.73				32,998.00		(1,268.77)				
Economic and physical dev						34,305.27	395,406.98					5,000.04			
Human services															
Debt Service:															
Principal retirement		250,000.00									593,181.53				
Interest and fees		161,925.00									183,288.05				
Enterprise operations													1,663.35	990,437.61	78,789.85
TOTAL EXPENDITURES	\$ (127.08)	\$ 411,925.00	\$ -	\$ -	\$ 120,539.73	\$ 34,305.27	\$ 395,406.98	\$ 105,532.89	\$ 32,998.00	\$ (1,268.77)	\$ 776,469.58	\$ 5,000.04	\$ 1,663.35	\$ 990,437.61	\$ 78,789.85
Revenues over (under)															
expenditures	\$ 127.08	\$ (411,925.00)	\$ 1,492.04	\$ -	\$ (102,171.51)	\$ 65,703.22	\$ 627,891.73	\$ 244,967.11	\$ 7,384.35	\$ 501,268.77	\$ (0.00)	\$ (3,705.80)	\$ 7,124.15	\$ 550,788.08	\$ 141,936.67

CAPITAL PROJECTS FUND 44

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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	-	-	-	-
Total Revenues:	<u>\$ 4,348,995.00</u>	<u>\$ 4,348,995.00</u>	<u>\$ -</u>	<u>\$ 4,348,995.00</u>
Expenditures:				
Skyland Services Center				
Architect Fees 44-4265-199-00	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction 44-4265-580-00	1,345,684.00	1,379,150.51	-	1,379,150.51
Furnishings 44-4265-580-01	141,980.00	131,994.90	-	131,994.90
Site Acquisition 44-4265-580-02	408,625.00	408,624.55	-	408,624.55
Contingency 44-4265-990-00	106,711.00	-	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 1,980,735.20</u>	<u>\$ -</u>	<u>\$ 1,980,735.20</u>
Human Services Projects				
Planning-Homeless Shelter 44-5850-199-01	\$ 125,000.00	\$ 6,000.00	\$ 15,000.00	\$ 21,000.00
Planning-CDP 44-5850-199-02	\$ 125,000.00	-	-	-
Construction-CDP Facility 44-5850-580-01	4,098,995.00	-	-	-
Total Human Services Projects	<u>\$ 4,348,995.00</u>	<u>\$ 6,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 21,000.00</u>
Total Expenditures:	<u>\$ 6,423,995.00</u>	<u>\$ 1,986,735.20</u>	<u>\$ 15,000.00</u>	<u>\$ 2,001,735.20</u>
Revenues over (under) expenditures	\$ (2,075,000.00)	\$ 2,362,259.80	\$ (15,000.00)	\$ 2,347,259.80
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund 44-3981-000-20	\$ 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>\$ 4,437,259.80</u>	<u>\$ (15,000.00)</u>	<u>\$ 4,422,259.80</u>
Fund Balance beginning of year, July 1			<u>\$ 4,437,259.80</u>	
Fund Balance end of year, June 30			<u>\$ 4,422,259.80</u>	

INDOOR POOL FACILITY FUND 45

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

			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Bond Proceeds 45-3920-000-00	\$ 20,000,000.00	\$ 20,000,000.00	\$ -	\$ 20,000,000.00
Investment Earnings 45-3831-491-00	-	10,114.88	62,120.67	72,235.55
Total Revenues:	<u>\$ 20,000,000.00</u>	<u>\$ 20,010,114.88</u>	<u>\$ 62,120.67</u>	<u>\$ 20,072,235.55</u>
Expenditures:				
Legal-Closing Costs 45-4199-192-00	\$ 98,619.00	\$ 98,618.72	\$ -	\$ 98,618.72
Architect & Civil Engineering 45-4199-199-00	1,487,488.00	1,177,772.64	20,838.79	1,198,611.43
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	-	-	-
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	-	-	-
Total Expenditures:	<u>\$ 24,181,308.00</u>	<u>\$ 1,277,391.36</u>	<u>\$ 33,914.44</u>	<u>\$ 1,311,305.80</u>
Revenues over (under) expenditures	\$ (4,181,308.00)	\$ 18,732,723.52	\$ 28,206.23	\$ 18,760,929.75
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>\$ 28,206.23</u>	<u>\$ 22,942,237.75</u>
Fund Balance beginning of year, July 1			<u>\$ 22,914,031.52</u>	
Fund Balance end of year, June 30			<u>\$ 22,942,237.75</u>	

DILLSBORO COMPLEX PROJECT FUND 46

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings 46-3831-491-00	-	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
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	157,700.00	3,775,591.80
Furnishing and Fixtures 46-5120-580-01	287,719.00	103,009.88	(53,736.19)	49,273.69
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	-	-	-
Total Expenditures:	<u>\$ 5,661,022.86</u>	<u>\$ 4,204,752.40</u>	<u>\$ 151,700.00</u>	<u>\$ 4,356,452.40</u>
Revenues over (under) expenditures	\$ (5,661,022.86)	\$ (4,204,752.40)	\$ (151,700.00)	\$ (4,356,452.40)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20 46-3981-000-20	\$ 5,390,000.00	\$ 5,390,000.00	\$ -	\$ 5,390,000.00
General Fund 46-3981-000-11	224,326.00	224,326.00	-	224,326.00
Health Department Fund 43 46-3981-000-43	46,696.86	46,696.86	-	46,696.86
Total Other financing sources:	<u>\$ 5,661,022.86</u>	<u>\$ 5,661,022.86</u>	<u>\$ -</u>	<u>\$ 5,661,022.86</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,456,270.46</u>	<u>\$ (151,700.00)</u>	<u>\$ 1,304,570.46</u>
Fund Balance beginning of year, July 1			<u>\$ 1,456,270.46</u>	
			<u>\$ 1,304,570.46</u>	

GREENWAY PROJECT FUND 47

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Duke Energy 47-3612-000-00	\$ 219,750.00	\$ 219,742.22		\$ 219,742.22
PARTF Grant 47-3612-260-00	<u>435,000.00</u>	<u>435,000.00</u>	-	<u>435,000.00</u>
Total Revenues:	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
Expenditures:				
Engineering-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	<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	<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 September 30, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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>
Total Revenues:	<u>\$ 17,465,992.00</u>	<u>\$ 17,288,162.46</u>	<u>\$ -</u>	<u>\$ 17,288,162.46</u>
Expenditures:				
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>
Total Expenditures:	<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)
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 19 48-3981-000-19	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Total Other financing sources:	<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 September 30, 2022

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings 49-3831-491-00	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Security Upgrades				
Architect/Civil Engineering 49-5916-199-00	\$ 266,947.00	\$ 250,937.50	\$ -	\$ 250,937.50
Testing Services 49-596-199-02	70,200.00	-	-	-
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	-	119,150.00
Blue Ridge School 49-5916-580-03	1,750,000.00	850,519.00	-	850,519.00
Smokey Mountain Elementary 49-5916-580-04	850,000.00	444,640.00	-	444,640.00
Contingency 49-5916-990-00	50,000.00	409.44	-	409.44
Total Security Upgrades	<u>\$ 7,409,447.00</u>	<u>\$ 1,776,305.94</u>	<u>\$ 363,095.00</u>	<u>\$ 2,139,400.94</u>
Total Expenditures:	<u>\$ 7,409,447.00</u>	<u>\$ 1,776,305.94</u>	<u>\$ 363,095.00</u>	<u>\$ 2,139,400.94</u>
Revenues over (under) expenditures	\$ (7,409,447.00)	\$ (1,776,305.94)	\$ (363,095.00)	\$ (2,139,400.94)
Other financing sources:				
Operating transfers--in:				
School Capital Reserve Fund 19 49-3981-000-19	\$ 3,400,000.00	\$ 3,400,000.00	\$ -	\$ 3,400,000.00
School Capital Reserve Fund 21 49-3981-000-21	4,009,447.00	4,009,447.00	-	4,009,447.00
Operating transfers--out				
General Fund	-	-	-	-
Total Other financing sources:	<u>\$ 7,409,447.00</u>	<u>\$ 7,409,447.00</u>	<u>\$ -</u>	<u>\$ 7,409,447.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 5,633,141.06</u>	<u>\$ (363,095.00)</u>	<u>\$ 5,270,046.06</u>
Fund Balance beginning of year, July 1			<u>\$ 5,633,141.06</u>	
Fund Balance end of year, June 30			<u>\$ 5,270,046.06</u>	