



JACKSON COUNTY
FINANCIAL REPORT
JULY 31, 2025

SUBMITTED TO BOARD ON AUGUST 19, 2025



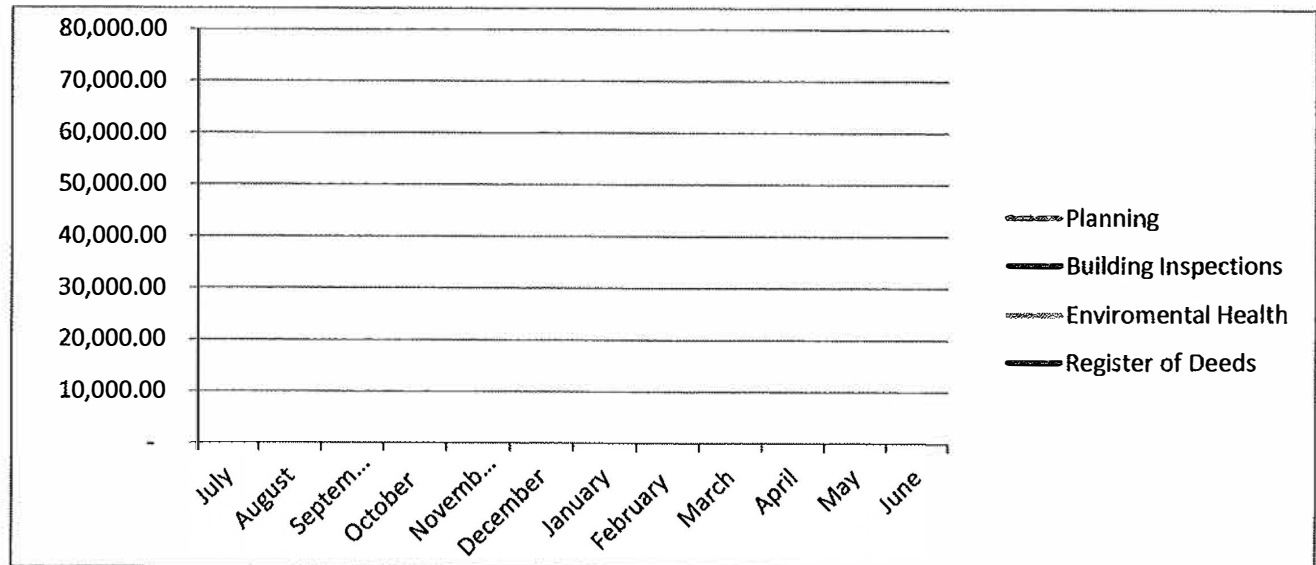
HIGHLIGHTS

JULY 2025

- General Fund Revenues collected to date - \$5,425,819 - 5.18% of budget. Average for year - 8.33% - under 3.15%
- General Fund Expenditures to date - \$8,354,702 - 8.64% of budget. Average for year - 8.33% - over 0.31%
- Revenues are \$2,928,883 less than expenditures.
- Accounts receivable for FY 2025 in the amount of \$7,096,585.
- Ad Valorem Tax collected - \$1,630,509 - 2.88% of budget.
 - Motor Vehicle Tax collected - \$204,231 - 9.52% of budget.
 - Prior Year Tax collected - \$33,062 - 6.61% of budget.
- Received sales and use tax distribution in the amount of \$1,891,710 for the month of July 2025 (April sales). This amount is \$91,024 - 5.05% more than the amount received in July 2024. Article 46 distribution was \$206,425. The average increase for the fiscal year is 2.53%.
- Landfill Disposal Fees collected - \$67,884 - 2.10% of budget.
- Prior year Landfill Disposal Fees collected - \$8,181 - 10.91% of budget.

FY 2025-2026 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	\$ 780,000.00	\$ 150,000.00	\$ 900,000.00
July	870.00	62,557.00	16,640.00	72,220.00
August				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 870.00	\$ 62,557.00	\$ 16,640.00	\$ 72,220.00
Remaining Budget	\$ 9,130.00	\$ 717,443.00	\$ 133,360.00	\$ 827,780.00
Percentage Collected	8.70%	8.02%	11.09%	8.02%
Percentage for Year	<u>8.33%</u>	<u>8.33%</u>	<u>8.33%</u>	<u>8.33%</u>
	0.37%	-0.31%	2.76%	-0.31%



**GENERAL FUND CONTINGENCY
FY 2025-2026**

CONTINGENCY
11-9900-000-00

APPROVED BUDGET: \$ 293,851.00

APPROPRIATIONS: DEDUCTIONS ADDITIONS

TOTAL APPROPRIATIONS APPROVED TO DATE:	-	-	
	\$ -	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 293,851.00

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

APPROVED BUDGET: \$ 25,000.00

APPROPRIATIONS: DEDUCTIONS ADDITIONS

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

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET: \$ 1,563,171.00

APPROPRIATIONS: DEDUCTIONS ADDITIONS

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ -	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 1,563,171.00

ORIGINAL APPROPRIATION: \$1,882,022.00

TOTAL CONTINGENCY BALANCE: \$ 1,882,022.00

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
7/31/2025**

ASSETS

Cash-Petty	\$ 2,930.00
Cash-In Time Deposits	26,240,202.89
Cash-Wells Fargo	3,253,744.64
Taxes Receivable-Ad Valorem	874,149.00
Allowance for Doubtful Tax Rec.	(777,000.00)
Accounts Receivable	7,096,585.22
Accounts Receivable-Sales Tax	372,081.54
Accounts Receivable-Other	5,810.96
Notes Receivable-Summit	738,367.92
Due from Other Funds	-

TOTAL ASSETS:

\$ 37,806,872.17

LIABILITIES

Accounts Payable	(293,325.34)
Accrued Salaries Payable	(1,300,490.75)
NCVTS Refunds Payable	(4,349.85)
Debt Setoff Collected in Advance	-
Due to Other Funds	(2,513,247.72)
Taxes Collected in Advance	-
Debt Setoff Collected in Advance	-
Reserve for WC	(55,036.00)
Earnest Money Payable	(168.00)
Narcotic Funds Payable	(49,690.12)
Reserved for Taxes Receivable	(874,149.00)
Reserved for Uncollectible Taxes	777,000.00
Erosion Control Ordinance Bond	(229,534.48)
Cell Tower Escrow	(21,799.43)
Fuel Prepaid Expense	(48,155.18)
ROD Automation Payable	(107,303.87)
Fund Balance	(33,086,622.43)

TOTAL LIABILITIES & FUND BALANCE:

\$ (37,806,872.17)

TOTAL GENERAL FUND BALANCE SHEET

\$ -

JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING JULY 31, 2025

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	56,656,247.00	1,630,506.19	1,630,506.19		55,025,740.81	2.88%
Ad Valorem Tax-Prior Year	500,000.00	33,062.31	33,062.31		466,937.69	6.61%
Motor Vehicle Tax-Current Year	2,145,387.00	204,230.94	204,230.94		1,941,156.06	9.52%
Sales and Use Tax	26,015,458.00	1,891,710.01	1,891,710.01		24,123,747.99	7.27%
Public Safety	1,081,522.00	28,921.79	28,921.79		1,052,600.21	2.67%
Code Enforcement	846,900.00	66,433.00	66,433.00		780,467.00	7.84%
Transportation	772,985.00	8,863.06	8,863.06		764,121.94	1.15%
Health	2,373,738.00	190,314.45	190,314.45		2,183,423.55	8.02%
Social Services	5,809,960.00	872,588.27	872,588.27		4,937,371.73	15.02%
Social Services-Indian	251,887.00	21,601.60	21,601.60		230,285.40	8.58%
Dept on Aging	330,951.00	30,553.70	30,553.70		300,397.30	9.23%
Recreation	1,160,200.00	107,436.00	107,436.00		1,052,764.00	9.26%
Register of Deeds	1,350,500.00	95,987.20	95,987.20		1,254,512.80	7.11%
ABC Board Revenues	764,845.00	167,071.90	167,071.90		597,773.10	21.84%
Fund Balance	-	-	-		-	
Other General	4,652,657.00	76,538.89	76,538.89	-	4,576,118.11	1.65%
TOTAL REVENUES:	\$ 104,713,237.00	\$ 5,425,819.31	\$ 5,425,819.31	\$ -	\$ 99,287,417.69	5.18%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	404,043.00	52,569.16	52,569.16		351,473.84	13.01%
Administration	505,901.00	35,501.25	35,501.25		470,399.75	7.02%
Human Resources	270,496.00	35,130.71	35,130.71	8,186.29	227,179.00	16.01%
Finance	947,539.00	77,966.59	77,966.59		869,572.41	8.23%
Tax Collections	399,824.00	27,346.15	27,346.15	625.95	371,851.90	7.00%
Tax Administration	930,305.00	77,957.95	77,957.95		852,347.05	8.38%
GIS-Mapping	132,340.00	17,266.22	17,266.22		115,073.78	13.05%
License Plate Agency	216,879.00	17,833.25	17,833.25		199,045.75	8.22%
Legal	425,000.00	5,514.15	5,514.15		419,485.85	1.30%
Court Facilities	70,000.00	10,175.09	10,175.09		59,824.91	14.54%
Elections	716,999.00	66,746.70	66,746.70		650,252.30	9.31%
Register of Deeds	637,184.00	45,699.66	45,699.66		591,484.34	7.17%
Central Services	199,000.00	9,583.91	9,583.91		189,416.09	4.82%
Computer & Information	1,071,558.00	162,592.37	162,592.37	206.30	908,759.33	15.19%
Public Works	7,522,212.00	684,242.23	684,242.23	129,768.45	6,708,201.32	10.82%
Professional Services	55,000.00	-	-	-	55,000.00	0.00%
TOTAL GENERAL GOVT	\$ 14,504,280.00	\$ 1,326,125.39	\$ 1,326,125.39	\$ 138,786.99	\$ 13,039,367.62	10.10%
PUBLIC SAFETY						
Sheriff	8,243,408.00	666,359.40	666,359.40	4,125.00	7,572,923.60	8.13%
Jail	3,307,915.00	279,644.32	279,644.32		3,028,270.68	8.45%
Sheriff Grants	76,310.00	14,024.29	14,024.29		62,285.71	18.38%
Emergency Management	1,858,938.00	155,639.39	155,639.39	3,706.21	1,699,592.40	8.57%
Fire	5,258,565.00	498,432.15	498,432.15		4,760,132.85	9.48%
Code Enforcement	2,070,885.00	218,096.70	218,096.70	38,754.59	1,814,033.71	12.40%
Amb/Rescue Squad	5,267,657.00	477,196.45	477,196.45	-	4,790,460.55	9.06%
TOTAL PUBLIC SAFETY	\$ 26,083,678.00	\$ 2,309,392.70	\$ 2,309,392.70	\$ 46,585.80	\$ 23,727,699.50	9.03%
TRANSPORTATION						
Administration	235,764.00	18,933.98	18,933.98		216,830.02	8.03%
Operating Expense	719,963.00	65,724.70	65,724.70	5,000.00	649,238.30	9.82%
Capital Outlay	227,600.00	-	-		227,600.00	0.00%
Elderly Disabilities Grant	75,000.00				75,000.00	0.00%
Airport Authority	31,000.00	31,000.00	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,289,327.00	\$ 115,658.68	\$ 115,658.68	\$ 5,000.00	1,168,668.32	9.36%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ENVIRONMENTAL PROTECTION						
Forestry	110,066.00	-	-	-	110,066.00	0.00%
TOTAL ENVIRON PROTECTION	\$ 110,066.00	\$ -	\$ -	\$ -	\$ 110,066.00	0.00%
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	471,291.00	36,293.98	36,293.98		434,997.02	7.70%
Community Development	999,615.00	79,047.62	79,047.62		920,567.38	7.91%
Cooperative Extension	259,877.00	6,548.10	6,548.10		253,328.90	2.52%
Conservation	248,074.00	17,948.19	17,948.19	-	230,125.81	7.24%
TOTAL ECONOMIC & PHY DEV	\$ 1,978,857.00	\$ 139,837.89	\$ 139,837.89	\$ -	\$ 1,839,019.11	7.07%
HUMAN SERVICES						
Health	6,919,743.00	466,053.27	466,053.27	68,928.73	6,384,761.00	7.73%
Well at Work	13,750.00	47.92	47.92		13,702.08	0.35%
Mental Health	123,081.00	-	-		123,081.00	0.00%
Substance Abuse Recovery Planning	246,906.00	5,974.50	5,974.50		240,931.50	2.42%
Social Services	9,549,281.00	750,678.67	750,678.67	32,732.65	8,765,869.68	8.20%
Indian Reservation	214,097.00	4,508.57	4,508.57		209,588.43	2.11%
Dept on Aging	942,166.00	65,410.35	65,410.35	1,784.76	874,970.89	7.13%
Emergency Food & Shelter	14,000.00	-	-		14,000.00	0.00%
Congregate & Home Del Meals	634,421.00	33,737.88	33,737.88		600,683.12	5.32%
Adult Day Care	156,643.00	11,135.69	11,135.69		145,507.31	7.11%
Senior Center	20,000.00	1,875.48	1,875.48		18,124.52	9.38%
Veterans	198,073.00	18,092.84	18,092.84	4,427.22	175,552.94	11.37%
Youth Services	186,969.00	32,806.00	32,806.00		154,163.00	17.55%
Senior Citizen Services	40,193.00	34,193.00	34,193.00		6,000.00	85.07%
Other Human Services	475,000.00	332,500.00	332,500.00	-	142,500.00	70.00%
TOTAL HUMAN SERVICES	\$ 19,734,323.00	\$ 1,757,014.17	\$ 1,757,014.17	\$ 107,873.36	\$ 17,869,435.47	9.45%
EDUCATION						
Public Schools	12,485,078.00	1,478,664.88	1,478,664.88		11,006,413.12	11.84%
Community College	3,699,437.00	250,869.75	250,869.75	-	3,448,567.25	6.78%
TOTAL EDUCATION	\$ 16,184,515.00	\$ 1,729,534.63	\$ 1,729,534.63	\$ -	\$ 14,454,980.37	10.69%
CULTURAL/RECREATION						
Library	1,516,000.00	125,052.67	125,052.67	8,000.00	1,382,947.33	8.78%
Recreation	1,840,993.00	140,141.00	140,141.00	277,494.48	1,423,357.52	22.69%
Swimming Pool	250,962.00	25,267.12	25,267.12	3,000.00	222,694.88	11.26%
Recreation Center	483,079.00	37,828.73	37,828.73		445,250.27	7.83%
Cashiers Recreation	550,187.00	33,766.71	33,766.71	80,453.30	435,966.99	20.76%
Cashiers Recreation Center	445,510.00	30,255.23	30,255.23	17,000.00	398,254.77	10.61%
Aquatics Center	1,087,831.00	46,667.35	46,667.35	5,345.09	1,035,818.56	4.78%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 6,184,562.00	\$ 438,978.81	\$ 438,978.81	\$ 391,292.87	\$ 5,354,290.32	13.42%
TRANSFERS TO OTHER FUNDS	\$ 16,761,607.00	\$ 538,159.80	\$ 538,159.80	\$ -	\$ 16,223,447.20	3.21%
CONTINGENCY	\$ 1,882,022.00	\$ -	\$ -	\$ -	\$ 1,882,022.00	0.00%
	\$ 1,882,022.00	\$ -	\$ -	\$ -	\$ 1,882,022.00	
TOTAL EXPENDITURES:	\$ 104,713,237.00	\$ 8,354,702.07	\$ 8,354,702.07	\$ 689,539.02	\$ 95,668,995.91	8.64%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (2,928,882.76)	\$ (2,928,882.76)	\$ (689,539.02)	\$ 3,618,421.78	-3.46%

JACKSON COUNTY												
VARIOUS FUNDS												
BALANCE SHEET												
FOR PERIOD ENDING JULY 31, 2025												
	OPIOID	PAYROLL	SELF-INS	SCHOOL		SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	COMMUNITY	LAW
	FUND 14	FUND 15	FUND 16	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	DEVELOPMENT	ENFORCEMENT
	FUND 14	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 26	FUND 27
ASSETS												
Cash & Investments	2,052,764.18	1,189,894.79	6,392,111.73	4,305,663.71	4,190,202.05	5,710,769.34	915,550.25	183,587.75	3,146,968.00	121,733.08	47,293.27	87,384.81
Accounts receivable	3,673,395.07		-	-	1,441.52	1,705.80	25,459.83	1,248.07	320,057.81	2,250.18		
Due from other funds	-	-		877,302.06		1,635,945.66		-				
Due from contracts												
Land/Equipment less depreciation									8,133.15			
Notes receivable	-	-	-	-	-	-	-	-		-	-	-
TOTAL ASSETS	\$ 5,726,159.25	\$ 1,189,894.79	\$ 6,392,111.73	\$ 5,182,965.77	\$ 4,191,643.57	\$ 7,348,420.80	\$ 941,010.08	\$ 184,835.82	\$ 3,475,158.96	\$ 123,983.26	\$ 47,293.27	\$ 87,384.81
LIABILITIES AND FUND EQUITY												
Accounts payable		1,189,894.79	-			-		-	5,141.52	-	-	-
Due to other funds	-		-	-	-	-	-			-	-	-
Deferred revenues	5,726,159.25	-						-	-			
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 5,726,159.25	\$ 1,189,894.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,141.52	\$ -	\$ -	\$ -
FUND EQUITY												
Fund balance	-	-	6,392,111.73	5,182,965.77	4,191,643.57	7,348,420.80	941,010.08	184,835.82	3,470,017.44	123,983.26	47,293.27	87,384.81
TOTAL LIABILITIES AND FUND EQUITY												
FUND EQUITY	\$ 5,726,159.25	\$ 1,189,894.79	\$ 6,392,111.73	\$ 5,182,965.77	\$ 4,191,643.57	\$ 7,348,420.80	\$ 941,010.08	\$ 184,835.82	\$ 3,475,158.96	\$ 123,983.26	\$ 47,293.27	\$ 87,384.81

JACKSON COUNTY												
VARIOUS FUNDS												
BALANCE SHEET												
FOR PERIOD ENDING JULY 31, 2025												
	CONSERVATION	CLEAN WATER	ECONOMIC	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	PRESERVATION	REVOLVING LOAN	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 28	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	1,535,773.51	16,842.49	719,902.95	2,471,652.86	511.47	307,051.39	3,198,567.30	7,780.05	98,212.30	10,849.40		
Accounts receivable	6,568.50	-	-	4,719.98	503,984.49	4,266.61		13,790.34	270.00	318.48		
Due from other funds												
Deferred Outflows-OPEB					351,429.00	167,173.00						
Land/Equipment less depreciation				554,370.94	3,490,412.45	40,449.48					160,053,564.39	
Amt for Retirement-Long term debt												31,052,331.72
Net reserved assets												
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,542,342.01	\$ 16,842.49	\$ 719,902.95	\$ 3,030,743.78	\$ 4,346,337.41	\$ 518,940.48	\$ 3,198,567.30	\$ 21,570.39	\$ 98,482.30	\$ 11,167.88	\$ 160,053,564.39	\$ 31,052,331.72
LIABILITIES AND FUND EQUITY												
Accounts payable	2,954.46	-	-	-	4,531.07	102,976.85		21,570.39	98,482.30	-		31,052,331.72
Contributions from Employees					26,265.35	16,963.30	3,198,567.30					
Retainage Payable												
Due to other funds	-	-	-		355,000.00							
Taxes Collected in Advance												
Debt Setoff in Advance												
OPEB Liability					768,652.00	291,518.00						
Net Pension Liability-LGERS					298,335.00	48,662.00						
Deferred Inflows					299,906.00	149,956.00						
Accrued Interest Payable	-	-	-		578.85							
Leased Liabilities					14,307.00							
Debt-Current and Non-current												
Investment in Fixed Assets											160,053,564.39	
Contributed Capital					13,117.89							
Deferred revenues	-	-	-									
Accrued landfill closure & post-cl	-	-	-	-	1,469,556.99							
TOTAL LIABILITIES	\$ 2,954.46	\$ -	\$ -	\$ -	\$ 3,270,250.15	\$ 610,076.15	\$ 3,198,567.30	\$ 21,570.39	\$ 98,482.30	\$ -	\$ 160,053,564.39	\$ 31,052,331.72
FUND EQUITY												
Fund balance	1,539,387.55	16,842.49	719,902.95	3,030,743.78	1,076,087.26	(91,135.67)	-	-	-	11,167.88	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,542,342.01	\$ 16,842.49	\$ 719,902.95	\$ 3,030,743.78	\$ 4,346,337.41	\$ 518,940.48	\$ 3,198,567.30	\$ 21,570.39	\$ 98,482.30	\$ 11,167.88	\$ 160,053,564.39	\$ 31,052,331.72

JACKSON COUNTY
VARIOUS FUNDS
INCOME STATEMENTS
FOR PERIOD ENDING JULY 31, 2025

	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	COMMUNITY	LAW	CONSERVATION	FIRE SERVICE	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	DEVELOPMENT	ENFORCEMENT	PRIM. RECREATION	DISTRICT TAX	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 26	FUND 27	FUND 28	FUND 29	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
REVENUES																
Other taxes				-		306,652.00					84,670.81				76,065.23	
Restricted intergovernmental revenues				20,152.48	-										-	
Sales and services																
Investment earnings	-	35,009.44	1,705.80	40.58	-	11,193.00	-				-		-	-	193,055.28	2,906.50
Lease Proceeds					-											576.61
Transfers	206,424.80	-					158,735.00	-		150,000.00	-	383,350.00	-	-		
Miscellaneous																
TOTAL REVENUES:	\$ 206,424.80	\$ 35,009.44	\$ 1,705.80	\$ 20,193.06	\$ -	\$ 317,845.00	\$ 156,735.00	\$ -	\$ -	\$ 150,000.00	\$ 84,670.81	\$ 383,350.00	\$ -	\$ -	\$ 269,120.51	\$ 3,483.11
EXPENDITURES																
General government	-	-	-				35,019.85			-	-					
Public safety				13,550.84					-		237,054.83					
Economic and physical dev					16,296.08	183,807.01		-								
Human services																
Debt Service:																
Principal retirement	250,000.00											250,000.00			-	
Interest and fees	133,350.00											133,350.00				
Enterprise operations																
TOTAL EXPENDITURES	\$ 383,350.00	\$ -	\$ -	\$ 13,550.84	\$ 16,296.08	\$ 183,807.01	\$ 35,019.85	\$ -	\$ -	\$ -	\$ 237,054.83	\$ 383,350.00	\$ -	\$ 34,172.28	\$ 583,021.61	\$ 24,208.99
Revenues over (under) expenditures	\$ (176,925.20)	\$ 35,009.44	\$ 1,705.80	\$ 6,642.22	\$ (16,296.08)	\$ 134,037.99	\$ 121,715.15	\$ -	\$ -	\$ 150,000.00	\$ (152,384.02)	\$ -	\$ -	\$ (34,172.28)	\$ (313,901.10)	\$ (20,725.88)

CASHIERS-GLENVILLE RECREATION PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through July 31, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Investment Earnings	43-3831-491-02	\$ 33,135.00	\$ 53,635.52	\$ -	\$ 53,635.52
Total Revenues:		<u>\$ 33,135.00</u>	<u>\$ 53,635.52</u>	<u>\$ -</u>	<u>\$ 53,635.52</u>
Expenditures:					
Architect,Engineering	43-6127-199-00	\$ 132,464.00	104,279.96	\$ -	\$ 104,279.96
Site Preparation	43-6127-580-01	235,000.00	-	-	-
Mobilization	43-6127-580-02	18,303.00	-	-	-
Sidewalks & Pathways	43-6127-580-03	50,000.00	-	-	-
Wayfinding Signage	43-6127-580-04	5,000.00	-	-	-
Tennis Courts	43-6127-580-05	115,000.00	-	-	-
Picnic Tables	43-6127-580-06	9,600.00	-	-	-
Trash & Recycle Receptacles	43-6127-580-07	12,600.00	-	-	-
Benches	43-6127-580-08	7,200.00	-	-	-
General Plantings	43-6127-580-09	35,000.00	-	-	-
Splash Pad	43-6127-580-10	445,766.00	-	-	-
Contingency	43-6127-990-00	78,893.00	-	-	-
Total Expenditures:		<u>\$ 1,144,826.00</u>	<u>\$ 104,279.96</u>	<u>\$ -</u>	<u>\$ 104,279.96</u>
Revenues over (under) expenditures		\$ (1,111,691.00)	\$ (50,644.44)	\$ -	\$ (50,644.44)
Other financing sources:					
Operating transfers--in:					
General Fund 12	43-3981-000-12	\$ 1,111,691.00	1,111,691.00	\$ -	\$ 1,111,691.00
Total Other financing sources:		<u>\$ 1,111,691.00</u>	<u>\$ 1,111,691.00</u>	<u>\$ -</u>	<u>\$ 1,111,691.00</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 1,061,046.56</u>	<u>\$ -</u>	<u>\$ 1,061,046.56</u>
Fund Balance beginning of year, July 1				<u>\$ 1,061,046.56</u>	
Fund Balance end of year, June 30				<u>\$ 1,061,046.56</u>	

WHITTER-QUALLA PARK PROJECT 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through July 31, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
PARTF Grant	43-3612-260-00	\$ 500,000.00	\$ -	\$ -	\$ -
Investment Earnings	43-3831-491-01	<u>78,904.00</u>	<u>90,996.15</u>	<u>-</u>	<u>90,996.15</u>
Total Revenues:		<u>\$ 578,904.00</u>	<u>\$ 90,996.15</u>	<u>\$ -</u>	<u>\$ 90,996.15</u>
Expenditures:					
Picnic Shelter	43-6126-580-01	\$ 163,200.00	\$ 56,689.69	\$ -	\$ 56,689.69
Playground	43-6126-580-02	298,312.94	96,752.92	-	96,752.92
Paving, Circulation, Signage	43-6126-580-03	503,809.65	80,480.84	-	80,480.84
Bathroom Facilities	43-6126-580-04	206,295.00	50,464.87	-	50,464.87
Utilities Water&Sewer	43-6126-580-05	133,930.00	-	-	-
Landscaping	43-6126-580-06	147,000.48	-	-	-
Site Grading,Preparation	43-6126-580-07	363,716.37	363,716.37	-	363,716.37
Site Elements	43-6126-580-08	146,129.28	96,539.50	-	96,539.50
Planning,Incidental	43-6126-580-09	98,000.00	86,601.88	-	86,601.88
Contingency	43-6126-990-00	<u>196,239.37</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:		<u>\$ 2,256,633.09</u>	<u>\$ 831,246.07</u>	<u>\$ -</u>	<u>\$ 831,246.07</u>
Revenues over (under) expenditures		\$ (1,677,729.09)	\$ (740,249.92)	\$ -	\$ (740,249.92)
Other financing sources:					
Operating transfers--in:					
General Fund 12	43-3981-000-12	\$ 920,967.09	\$ 920,967.09	\$ -	\$ 920,967.09
CPR Fund	43-3981-000-28	<u>756,762.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other financing sources:		\$ 1,677,729.09	\$ 920,967.09	\$ -	\$ 920,967.09
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 180,717.17</u>	<u>\$ -</u>	<u>\$ 180,717.17</u>
Fund Balance beginning of year, July 1				<u>\$ 180,717.17</u>	
Fund Balance end of year, June 30				<u>\$ 180,717.17</u>	

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through July 31, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
Dogwood Health Trust	44-3580-360-01	\$ 2,348,997.50	\$ 2,348,997.50	\$ -	\$ 2,348,997.50
General Fund-ARPA	44-3580-360-02	2,729,281.50	2,574,497.50	-	2,574,497.50
Investment Earnings	44-3831-491-00	390,000.00	420,288.40	-	420,288.40
Total Revenues:		<u>\$ 5,468,279.00</u>	<u>\$ 5,343,783.40</u>	<u>\$ -</u>	<u>\$ 5,343,783.40</u>
Expenditures:					
Human Services Projects					
Planning-Homeless Shelter	44-5850-199-01	\$ 28,500.00	\$ 28,500.00	\$ -	\$ 28,500.00
Planning/Architect-CDP	44-5850-199-02	330,000.00	329,704.66	36,112.05	365,816.71
Construction-CDP Facility	44-5850-580-01	4,861,947.00	2,551,144.69	-	2,551,144.69
Site Acquisition	44-5850-580-02	50,100.00	50,063.32	-	50,063.32
Site Improvements	44-5850-580-03	90,000.00	8,500.00	-	8,500.00
Contingency	44-5850-990-00	107,732.00	-	-	-
Total Human Services Projects		<u>\$ 5,468,279.00</u>	<u>\$ 2,967,912.67</u>	<u>\$ 36,112.05</u>	<u>\$ 3,004,024.72</u>
Total Expenditures:		<u>\$ 5,468,279.00</u>	<u>\$ 2,967,912.67</u>	<u>\$ 36,112.05</u>	<u>\$ 3,004,024.72</u>
Revenues over (under) expenditures		\$ -	\$ 2,375,870.73	\$ (36,112.05)	\$ 2,339,758.68
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund	44-3981-000-20	\$ -	\$ -	\$ -	\$ -
Total Other financing sources:		\$ -	\$ -	\$ -	\$ -
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 2,375,870.73</u>	<u>\$ (36,112.05)</u>	<u>\$ 2,339,758.68</u>
Fund Balance beginning of year, July 1				<u>\$ 2,375,870.73</u>	
Fund Balance end of year, June 30				<u>\$ 2,339,758.68</u>	

INDOOR POOL FACILITY FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through July 31, 2025

			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	1,395,000.00	1,383,797.64	3,603.26	1,387,400.90
Total Revenues:		<u>\$ 21,395,000.00</u>	<u>\$21,383,797.64</u>	<u>\$ 3,603.26</u>	<u>\$21,387,400.90</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	1,602,488.00	1,505,407.47	-	1,505,407.47
Surveying & Geotechnical	45-4199-199-01	300,000.00	158,230.80	-	158,230.80
Permitting	45-4199-199-02	16,381.00	13,701.48	-	13,701.48
Construction	45-4199-580-00	21,598,301.61	21,592,005.54	-	21,592,005.54
Furnishing and Fixtures	45-4199-580-01	1,146,400.00	886,995.13	-	886,995.13
Technology	45-4199-580-02	223,200.00	205,983.60	-	205,983.60
Contingency	45-4199-990-00	590,918.39	-	-	-
Total Expenditures:		<u>\$ 25,576,308.00</u>	<u>\$24,460,942.74</u>	<u>\$ -</u>	<u>\$24,460,942.74</u>
Revenues over (under) expenditures		\$ (4,181,308.00)	\$ (3,077,145.10)	\$ 3,603.26	\$ (3,073,541.84)
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>\$ 1,104,162.90</u>	<u>\$ 3,603.26</u>	<u>\$ 1,107,766.16</u>
Fund Balance beginning of year, July 1				<u>\$ 1,104,162.90</u>	
Fund Balance end of year, June 30				<u>\$ 1,107,766.16</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through July 31, 2025

		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	435,000.00	435,000.00	-	435,000.00
JCTDA Grant	47-3612-260-01	745,000.00	745,000.00	-	745,000.00
Investment Earnings	47-3831-491-00	75,000.00	55,542.50	-	55,542.50
Total Revenues:		<u>\$ 1,474,750.00</u>	<u>\$ 1,455,284.72</u>	<u>\$ -</u>	<u>\$ 1,455,284.72</u>
Expenditures:					
Engineering Fees	47-4264-199-00	\$ 88,415.00	\$ 82,663.00	\$ -	\$ 82,663.00
Engineering-Const Mgt	47-4264-199-01	7,000.00	7,000.00	-	7,000.00
Land Acquisition	47-4264-570-00	2,161,707.80	2,161,702.78	-	2,161,702.78
Construction Cost-Trails	47-4264-580-01	1,480,426.00	401,773.79	-	401,773.79
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	1,003,482.00	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	-	-	-	-
Total Expenditures:		<u>\$ 5,093,770.80</u>	<u>\$ 4,009,360.10</u>	<u>\$ -</u>	<u>\$ 4,009,360.10</u>
Revenues over (under) expenditures		\$ (3,619,020.80)	\$ (2,554,075.38)	\$ -	\$ (2,554,075.38)
Other financing sources:					
Operating transfers--in:					
Capital Reserve Fund		\$ -	\$ -	\$ -	\$ -
General Fund	47-3981-000-11	1,500,000.00	1,500,000.00	-	1,500,000.00
General Fund	47-3981-000-12	836,707.80	836,707.80	-	836,707.80
Conservation Preservation Fund	47-3981-000-28	1,282,313.00	1,282,313.00	-	1,282,313.00
Total Other financing sources:		<u>\$3,619,020.80</u>	<u>\$ 3,619,020.80</u>	<u>\$ -</u>	<u>\$ 3,619,020.80</u>
Revenues and other financing sources over expenditures and other uses		<u>\$ -</u>	<u>\$ 1,064,945.42</u>	<u>\$ -</u>	<u>\$ 1,064,945.42</u>
Fund Balance beginning of year, July 1				<u>\$ 1,064,945.42</u>	
Fund Balance end of year, June 30				<u>\$ 1,064,945.42</u>	

SCHOOL IMPROVEMENT FUND 49Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through July 31, 2025

		ACTUAL			
		Project Authorization	Prior Years	Current Year	Total To Date
Revenues:					
NC Dept of Transportation	49-3451-230-00	\$ 573,575.00	\$ 573,575.00	\$ -	\$ 573,575.00
NCDPI Needs Based Grant	49-3594-330-00	52,000,000.00	-	-	-
Investment Earnings	49-3831-491-00	75,000.00	75,726.09	-	75,726.09
Total Revenues:		<u>\$ 52,648,575.00</u>	<u>\$ 649,301.09</u>	<u>\$ -</u>	<u>\$ 649,301.09</u>
Expenditures:					
Security Upgrades					
Architect/Civil Engineering	49-5916-199-00	\$ 511,947.00	\$ 492,997.50	\$ -	\$ 492,997.50
Testing Services	49-5916-199-02	26,000.00	25,773.25	-	25,773.25
Smoky Mountain High School	49-5916-580-01	2,457,200.00	2,047,126.50	-	2,047,126.50
Fairview Elementary School	49-5916-580-02	1,879,300.00	1,877,890.00	-	1,877,890.00
Blue Ridge School	49-5916-580-03	1,750,000.00	1,543,088.00	-	1,543,088.00
Smokey Mountain Elementary	49-5916-580-04	850,000.00	827,607.85	-	827,607.85
Other Costs	49-5916-990-00	10,000.00	723.68	-	723.68
Total Security Upgrades		<u>\$ 7,484,447.00</u>	<u>\$ 6,815,206.78</u>	<u>\$ -</u>	<u>\$ 6,815,206.78</u>
SMH Athletic Fields					
Construction	49-5917-580-00	\$ 945,295.00	\$ 382,031.00	\$ -	\$ 382,031.00
Total SMH Athletic Fields		<u>\$ 945,295.00</u>	<u>\$ 382,031.00</u>	<u>\$ -</u>	<u>\$ 382,031.00</u>
Jackson County Middle School					
Architect/Civil Engineering	49-5918-199-00	\$ 3,150,000.00	\$ 824.20	\$ -	\$ 824.20
Land, Site Prep	49-5918-570-00	8,000,000.00	20,500.00	-	20,500.00
Construction	49-5918-580-00	45,000,000.00	-	-	-
Furnishings,Fixtures,Equip	49-5918-580-01	2,350,000.00	-	-	-
Contingency	49-5918-990-00	1,500,000.00	-	-	-
Total Jackson County Middle School		<u>\$ 60,000,000.00</u>	<u>\$ 21,324.20</u>	<u>\$ -</u>	<u>\$ 21,324.20</u>
Total Expenditures:		<u>\$ 68,429,742.00</u>	<u>\$ 7,218,561.98</u>	<u>\$ -</u>	<u>\$ 7,218,561.98</u>
Revenues over (under) expenditures		\$ (15,781,167.00)	\$ (6,569,260.89)	\$ -	\$ (6,569,260.89)
Other financing sources:					
Operating transfers--in:					
School Capital Reserve Fund 19	49-3981-000-19	\$ 7,400,000.00	\$ 3,400,000.00	\$ -	\$ 3,400,000.00
School Capital Reserve Fund 21	49-3981-000-21	8,381,167.00	4,009,447.00	-	4,009,447.00
Operating transfers--out					
General Fund		-	-	-	-
Total Other financing sources:		<u>\$ 15,781,167.00</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>\$ 840,186.11</u>	<u>\$ -</u>	<u>\$ 840,186.11</u>
Fund Balance beginning of year, July 1				<u>\$ 840,186.11</u>	
Fund Balance end of year, June 30				<u>\$ 840,186.11</u>	