



JACKSON COUNTY  
FINANCIAL REPORT  
MARCH 31, 2021

SUBMITTED TO BOARD ON APRIL 20, 2021



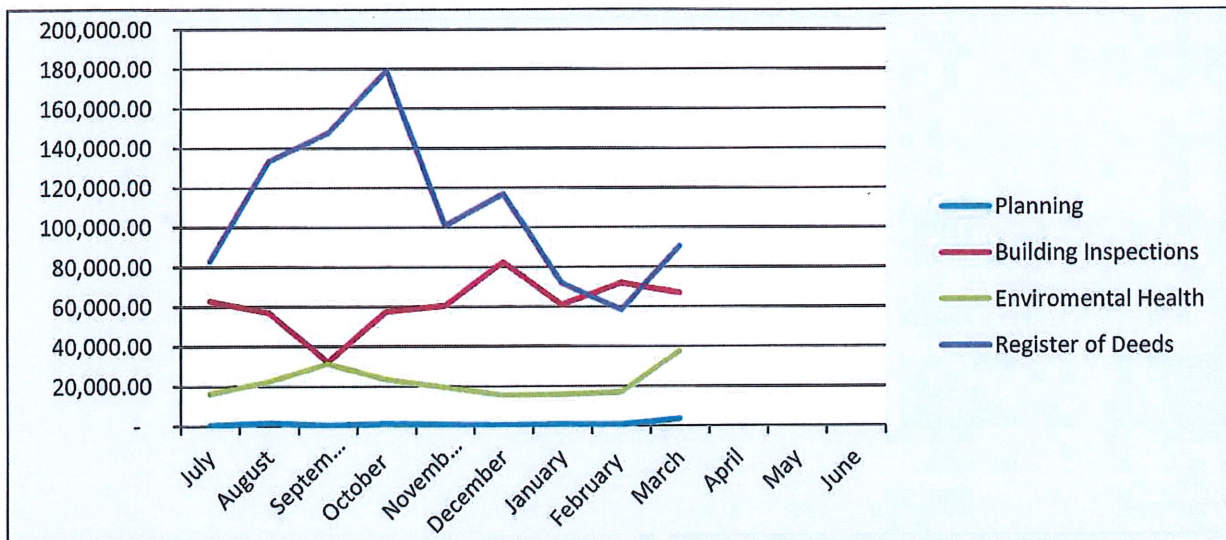
## HIGHLIGHTS

MARCH 2021

- General Fund Revenues collected to date - \$57,636,952 - 79.36% of budget. Average for year - 75% - over 4.36%
- General Fund Expenditures to date - \$49,685,741 - 70.39% of budget. Average for year - 75% - under 4.61%
- Revenues are \$7,951,211 more than expenditures.
- Ad Valorem Tax collected - \$35,128,030 - 100.49% of budget.
  - Motor Vehicle Tax collected - \$1,047,626 - 72.17% of budget.
  - Prior Year Tax collected - \$620,075 - 68.86% of budget.
- Received Medicaid Hold Harmless in the amount of \$1,072,215.
- Received sales and use tax distribution in the amount of \$1,458,347 for the month of March 2021 (December sales). This amount is \$186,251 - 14.64% more than the amount received in March 2020. Article 46 distribution was \$170,832.
- Landfill Disposal Fees collected - \$1,833,134 - 97.11% of budget.
- Prior year Landfill Disposal Fees collected - \$58,734 - 97.89% of budget.

## FY 2020-2021 GROWTH REVENUES

	Planning Subdivision 11-3340-580-06	Code Enforcement 11-3435-410-01	Enviromental Health 11-3518-518-00	Register of Deeds 11-3814-410-01
<b>Current Year Budget</b>	<b>\$ 15,000.00</b>	<b>\$ 630,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ 1,060,000.00</b>
July	320.00	62,754.00	15,985.00	83,015.50
August	1,300.00	57,000.00	22,160.00	133,313.50
September	310.00	32,039.00	31,040.00	147,717.00
October	1,100.00	57,446.00	23,195.00	179,248.00
November	460.00	60,387.00	19,191.00	100,686.50
December	140.00	82,312.99	15,225.00	116,715.50
January	470.00	60,883.00	15,440.00	71,600.00
February	460.00	71,744.00	16,655.00	58,302.00
March	3,340.00	66,818.00	37,300.00	90,328.50
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
Collected to date	\$ 7,900.00	\$ 551,383.99	\$ 196,191.00	\$ 980,926.50
<b>Remaining Budget</b>	<b>\$ 7,100.00</b>	<b>\$ 78,616.01</b>	<b>\$ (71,191.00)</b>	<b>\$ 79,073.50</b>
Percentage Collected	52.67%	87.52%	156.95%	92.54%
Percentage for Year	<u>75.00%</u>	<u>75.00%</u>	<u>75.00%</u>	<u>75.00%</u>
	-22.33%	12.52%	81.95%	17.54%





**GENERAL FUND CONTINGENCY  
FY 2020-2021**

**CONTINGENCY**

11-9900-000-00

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APPROVED BUDGET: \$ 140,034.00

**APPROPRIATIONS:**

			DEDUCTIONS	ADDITIONS
8/21/2020	CB#3	Board Room Technology Upgrades	9,844.00	
10/20/2020	CB#10	Public Safety Payroll		1,133,581.00
10/20/2020	CB#10	Transfer to Dillsboro Complex Fund	224,326.00	
12/15/2020	CB#15	Employee Bonus	391,286.00	
12/15/2020	CB#16	Sales Tax Increase		22,074.00
1/29/2021	CB#22	Fire and Rescue-Appreciation Bonus	124,000.00	
2/13/2021	CB#30	Sheriff-Vehicle	1,328.00	
3/3/2021	CB#36	Emergency Mgt-Tent	42,850.00	
3/4/2021	CB#39	Tuckasegee VFW Post Carry forward	18,654.00	-
3/18/2021	CB#40	Capital-Various Depts	27,500.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 839,788.00 \$ 1,155,655.00  
 BALANCE GENERAL FUND CONTINGENCY: \$ 455,901.00

**CONTINGENCY-SALARY ADJUSTMENTS/INTERNS**

11-9900-000-01

APPROVED BUDGET: \$ 25,000.00

**APPROPRIATIONS:**

			DEDUCTIONS	ADDITIONS
8/20/2020	CB#2	Interns-Adm, GIS	7,872.00	
			-	-

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 7,872.00 \$ -  
 BALANCE GENERAL FUND CONTINGENCY: \$ 17,128.00

**CONTINGENCY-CAPITAL**

11-9900-000-02

APPROVED BUDGET: \$ 864,874.00

**APPROPRIATIONS:**

			DEDUCTIONS	ADDITIONS
8/21/2020	CB#3	Sheriff Cars; Rec,Election,DSS Capital	122,396.00	
1/4/2021	CB#18	GIS,Computer,HK,DSS,Aging,Rec Capital	61491	
1/29/2021	CB#23	Computer,Maint,Sheriff,Jail Planning,Rec Capital	47,780.00	
2/4/2021	CB#26	Comper, Sheriff, Em Mgt,Recreation	17,731.00	
2/4/2021	CB#27	Indian-Capital	1,778.00	
2/10/2021	CB#28	Code-F150; DSS-Escape	58,869.00	
3/3/2021	CB#37	Capital-Various Depts	120,973.00	
3/4/2021	CB#38	Sheriff- 3 Vehicles	103,581.00	
3/19/2021	CB#41	Capital-Garage,Recreation	9,242.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 543,841.00 \$ -  
 BALANCE GENERAL FUND CONTINGENCY: \$ 321,033.00

**CONTINGENCY-SALARY ELECTIONS**

11-9900-000-03

APPROVED BUDGET: \$ -

**APPROPRIATIONS:**

			DEDUCTIONS	ADDITIONS
10/16/2020	CB#12	Salary Expense	-	15,425.00
			-	-

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ - \$ 15,425.00  
 BALANCE GENERAL FUND CONTINGENCY: \$ 15,425.00

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 ORIGINAL APPROPRIATION: \$1,029,908 TOTAL CONTINGENCY BALANCE: \$ 809,487.00



**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
3/31/2021**

**ASSETS**

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	18,824,752.80
Cash-Wells Fargo	13,527,605.37
Taxes Receivable-Ad Valorem	2,009,965.00
Allowance for Doubtful Tax Rec.	(942,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	150,829.13
Accounts Receivable-Other	6,282.20
Due from Other Funds	-

**TOTAL ASSETS: \$ 33,579,864.50**

**LIABILITIES**

Accounts Payable	(500.86)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	-
Due to Other Funds	-
Taxes Collected in Advance	(25,239.33)
Reserve for WC	(40,610.00)
Earnest Money Payable	(4,403.00)
Reserved for Taxes Receivable	(2,009,965.00)
Reserved for Uncollectible Taxes	942,000.00
Erosion Control Ordinance Bond	(239,534.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(1,533.19)
Fuel Prepaid Expense	(63,077.55)
ROD Automation Payable	(107,303.87)
Fund Balance	(32,007,897.79)

**TOTAL LIABILITIES & FUND BALANCE: \$ (33,579,864.50)**

**TOTAL GENERAL FUND BALANCE SHEET** \$ -

**JACKSON COUNTY  
INCOME STATEMENT  
PERIOD ENDING MARCH 31, 2021**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	34,956,715.00	496,238.38	35,128,030.39		(171,315.39)	100.49%
Ad Valorem Tax-Prior Year	900,000.00	85,258.94	619,429.93		280,570.07	68.83%
Motor Vehicle Tax-Current Year	1,451,705.00	127,984.89	1,047,625.65		404,079.35	72.17%
Motor Vehicle Tax-Prior Year	500.00	446.23	645.19		(145.19)	129.04%
Sales and Use Tax	15,109,046.00	1,458,347.15	9,211,614.75		5,897,431.25	60.97%
Public Safety	3,020,239.78	104,543.79	1,691,536.10		1,328,703.68	56.01%
Code Enforcement	736,050.00	73,453.00	614,740.99	275.00	121,584.01	83.52%
Transportation	1,370,374.00	3,942.35	415,708.10		954,665.90	30.34%
Health	2,390,790.00	256,558.85	1,624,392.28		766,397.72	67.94%
Social Services	4,165,735.15	238,813.24	2,477,705.41		1,688,029.74	59.48%
Social Services-Indian	291,329.00	25,624.07	284,764.58		6,564.42	97.75%
Dept on Aging	306,509.00	32,213.23	288,281.04		18,227.96	94.05%
Recreation	718,100.00	13,304.00	112,285.40	115.00	605,929.60	15.64%
Register of Deeds	1,507,300.00	133,499.50	1,325,519.05		181,780.95	87.94%
ABC Board Revenues	356,500.00	-	249,218.43		107,281.57	69.91%
Other General	5,346,910.84	1,290,316.02	2,545,455.19	-	2,801,455.65	47.61%
<b>TOTAL REVENUES:</b>	<b>\$ 72,627,803.77</b>	<b>\$ 4,340,543.64</b>	<b>\$ 57,636,952.48</b>	<b>\$ 390.00</b>	<b>\$ 14,991,241.29</b>	<b>79.36%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	345,184.00	15,486.04	241,120.54	10,367.34	93,696.12	72.86%
Administration	350,452.00	27,297.05	231,638.73		118,813.27	66.10%
Human Resources	204,013.00	12,654.58	133,359.83	1,885.34	68,767.83	66.29%
Finance	759,195.00	54,465.51	540,772.36	2,329.50	216,093.14	71.54%
Tax Collections	336,600.00	22,220.23	229,180.61		107,419.39	68.09%
Tax Administration	829,795.00	47,550.19	466,537.67	4,628.82	358,628.51	56.78%
GIS-Mapping	179,871.00	8,227.95	116,859.83	14,937.91	48,073.26	73.27%
Legal	371,074.00	23,140.60	276,735.55		94,338.45	74.58%
Court Facilities	55,340.00	2,256.50	42,861.41	3,349.00	9,129.59	83.50%
Elections	668,833.50	15,578.74	554,942.54	1,856.94	112,034.02	83.25%
Register of Deeds	507,730.00	37,462.49	337,460.20	4,911.30	165,358.50	67.43%
Central Services	187,000.00	13,920.26	91,114.80	3,287.69	92,597.51	50.48%
Computer & Information	711,733.00	44,002.06	545,508.93	4,708.00	161,516.07	77.31%
Public Works	5,049,401.00	430,444.13	3,494,222.52	185,042.69	1,370,135.79	72.87%
Professional Services	85,000.00	5,100.00	67,000.00	-	18,000.00	78.82%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 10,641,221.50</b>	<b>\$ 759,806.33</b>	<b>\$ 7,369,315.52</b>	<b>\$ 237,304.53</b>	<b>\$ 3,034,601.45</b>	<b>71.48%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	5,856,020.89	402,828.50	4,160,525.97	172,838.37	1,522,656.55	74.00%
Jail	2,429,187.44	157,676.57	1,691,652.80	5,663.24	731,871.40	69.87%
Sheriff Grants-Covid	21,970.34	-	21,519.00	80.59	370.75	98.31%
Sheriff Grants	333,055.00	1,213.16	40,677.66	18,700.31	273,677.03	17.83%
Emergency Management	1,377,827.00	140,828.43	1,009,729.80	14,518.33	353,578.87	74.34%
Fire	1,671,849.00	47,774.17	1,240,802.77	4,884.94	426,161.29	74.51%
Code Enforcement	1,609,369.04	101,958.36	1,105,408.57	8,033.47	495,927.00	69.19%
Amb/Rescue Squad	3,032,780.00	258,965.03	2,201,094.00	-	831,686.00	72.58%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 16,332,058.71</b>	<b>\$ 1,111,244.22</b>	<b>\$ 11,471,410.57</b>	<b>\$ 224,719.25</b>	<b>\$ 4,635,928.89</b>	<b>71.61%</b>
<b>TRANSPORTATION</b>						
Administration	210,996.00	12,494.83	135,973.47	1,058.00	73,964.53	64.95%
Operating Expense	1,087,805.00	30,635.78	334,817.93	43,039.42	709,947.65	34.74%
Capital Outlay	281,295.00	-	-	236,988.77	44,306.23	84.25%
Elderly Disabilities Grant	175,000.00	-	-	-	175,000.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,786,096.00</b>	<b>\$ 43,130.61</b>	<b>\$ 501,791.40</b>	<b>\$ 281,086.19</b>	<b>\$ 1,003,218.41</b>	<b>43.83%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	85,408.00	4,842.36	37,388.32	-	48,019.68	43.78%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 85,408.00</b>	<b>\$ 4,842.36</b>	<b>\$ 37,388.32</b>	<b>\$ -</b>	<b>\$ 48,019.68</b>	<b>43.78%</b>



	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	396,118.00	22,702.32	275,772.15	1,747.74	118,598.11	70.06%
Community Development	221,023.00	29,404.00	159,433.50		61,589.50	72.13%
Cooperative Extension	216,580.00	13,557.71	114,501.79		102,078.21	52.87%
Conservation	194,930.00	13,459.15	121,407.17	-	73,522.83	62.28%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 1,028,651.00</b>	<b>\$ 79,123.18</b>	<b>\$ 671,114.61</b>	<b>\$ 1,747.74</b>	<b>\$ 355,788.65</b>	<b>65.41%</b>
<b>HUMAN SERVICES</b>						
Health	5,589,179.00	327,105.65	3,698,766.98	168,004.97	1,722,407.05	69.18%
Well at Work	4,400.00	-	(332.00)		4,732.00	-7.55%
Mental Health	128,575.00	92,310.75	97,804.75		30,770.25	76.07%
Social Services	7,474,917.15	470,985.44	4,819,667.88	55,258.34	2,599,990.93	65.22%
Indian Reservation	296,055.00	12,749.71	174,220.19	85.40	121,749.41	58.88%
Dept on Aging	755,047.00	53,461.83	525,772.99	3,850.71	225,423.30	70.14%
Emergency Food & Shelter	11,871.00	732.77	4,262.72		7,608.28	35.91%
Congregate & Home Del Meals	454,792.00	32,436.30	358,229.33	2,100.62	94,462.05	79.23%
Adult Day Care	130,644.00	7,079.44	67,392.28		63,251.72	51.58%
Senior Center	22,500.00	84.72	7,714.81		14,785.19	34.29%
Veterans	129,863.00	10,531.24	84,905.64		44,957.36	65.38%
Youth Services	183,627.00	10,721.00	108,983.00		74,644.00	59.35%
Senior Citizen Services	32,947.00	322.00	22,500.00		10,447.00	68.29%
Other Human Services	333,048.00	(3,750.00)	258,255.75	-	74,792.25	77.54%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 15,547,465.15</b>	<b>\$ 1,014,770.85</b>	<b>\$ 10,228,144.32</b>	<b>\$ 229,300.04</b>	<b>\$ 5,090,020.79</b>	<b>67.26%</b>
<b>EDUCATION</b>						
Public Schools	9,623,641.00	659,145.39	7,067,878.76	365,732.42	2,190,029.82	77.24%
Community College	3,090,624.00	234,781.43	1,988,291.40	-	1,102,332.60	64.33%
<b>TOTAL EDUCATION</b>	<b>\$ 12,714,265.00</b>	<b>\$ 893,926.82</b>	<b>\$ 9,056,170.16</b>	<b>\$ 365,732.42</b>	<b>\$ 3,292,362.42</b>	<b>74.10%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,279,006.00	196,832.59	931,932.41	5,550.45	341,523.14	73.30%
Recreation	1,235,234.41	87,710.62	757,193.27	33,633.93	444,407.21	64.02%
Swimming Pool	82,180.00	957.60	37,258.35	4,520.32	40,401.33	50.84%
Recreation Center	408,770.00	22,553.14	181,210.32	11,599.33	215,960.35	47.17%
Cashiers Recreation	425,586.00	25,120.47	208,162.39	24,247.48	193,176.13	54.61%
Cashiers Swimming Pool	42,373.00	-	12,435.06		29,937.94	29.35%
Cashiers Recreation Center	368,697.00	19,396.93	166,910.21	15,160.24	186,626.55	49.38%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,851,846.41</b>	<b>\$ 352,571.35</b>	<b>\$ 2,295,102.01</b>	<b>\$ 94,711.75</b>	<b>\$ 1,462,032.65</b>	<b>62.04%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 9,831,305.00</b>	<b>\$ 2,258,320.21</b>	<b>8,055,304.20</b>	<b>\$ -</b>	<b>\$ 1,776,000.80</b>	<b>81.94%</b>
<b>CONTINGENCY</b>	<b>\$ 809,487.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 809,487.00</b>	<b>0.00%</b>
	<b>\$ 809,487.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 809,487.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 72,627,803.77</b>	<b>\$ 6,517,735.93</b>	<b>\$ 49,685,741.11</b>	<b>\$ 1,434,601.92</b>	<b>\$ 21,507,460.74</b>	<b>70.39%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ (2,177,192.29)</b>	<b>\$ 7,951,211.37</b>	<b>\$ (1,434,211.92)</b>	<b>\$ (6,516,219.45)</b>	<b>8.97%</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING MARCH 31, 2021											
	PAYROLL	SELF-INS	SCHOOL	SCHOOL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	FUND 15	FUND 16	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	ENFORCEMENT	PRESERVATION
	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 27	FUND 28
<b>ASSETS</b>											
Cash and investments	763,606.49	1,462,345.24	1,811,033.56	4,169,913.78	1,666,930.01	373,122.77	167,005.81	1,354,630.06	346,006.62	32,469.56	1,300,366.55
Accounts receivable		-			-	4,661.85	-	1,058.30	167.31	1,517.48	11,204.18
Due from other funds	-		-		-		-	-			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 763,606.49</b>	<b>\$ 1,462,345.24</b>	<b>\$ 1,811,033.56</b>	<b>\$ 4,169,913.78</b>	<b>\$ 1,666,930.01</b>	<b>\$ 377,784.62</b>	<b>\$ 167,005.81</b>	<b>\$ 1,355,688.36</b>	<b>\$ 346,173.93</b>	<b>\$ 33,987.04</b>	<b>\$ 1,311,570.73</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	763,606.49	-			-	-	-	(84.09)	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 763,606.49</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (84.09)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	-	1,462,345.24	1,811,033.56	4,169,913.78	1,666,930.01	377,784.62	167,005.81	1,355,772.45	346,173.93	33,987.04	1,311,570.73
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 763,606.49</b>	<b>\$ 1,462,345.24</b>	<b>\$ 1,811,033.56</b>	<b>\$ 4,169,913.78</b>	<b>\$ 1,666,930.01</b>	<b>\$ 377,784.62</b>	<b>\$ 167,005.81</b>	<b>\$ 1,355,688.36</b>	<b>\$ 346,173.93</b>	<b>\$ 33,987.04</b>	<b>\$ 1,311,570.73</b>

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING MARCH 31, 2021											
	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	1,842.49	658,310.39	553,429.40	225,583.93	250,257.59	2,478,212.76	28,130.77	109,166.30	9,433.37		
Accounts receivable	-		-	321,412.94	826.40		-		9.79		
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					115,701,958.53	
Amt for Retirement-Long term debt											29,517,774.18
Net reserved assets											
Notes receivable	-	13,451.50	43,456.28	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,842.49</b>	<b>\$ 671,761.89</b>	<b>\$ 1,638,501.20</b>	<b>\$ 4,622,136.88</b>	<b>\$ 319,559.08</b>	<b>\$ 2,478,212.76</b>	<b>\$ 28,130.77</b>	<b>\$ 109,166.30</b>	<b>\$ 9,443.16</b>	<b>\$ 115,701,958.53</b>	<b>\$ 29,517,774.18</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,014.07		28,130.77	109,166.30	-		29,517,774.18
Contributions from Employees				22,387.42	17,740.73	2,478,212.76					
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				821,101.56							
Investment in Fixed Assets				234,600.62						115,701,958.53	
Contributed Capital				13,117.89							
Deferred revenues	-	-		-							
Accrued landfill closure & post-cl	-	-	-	1,558,369.75	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,648,540.52</b>	<b>\$ 421,573.80</b>	<b>\$ 2,478,212.76</b>	<b>\$ 28,130.77</b>	<b>\$ 109,166.30</b>	<b>\$ -</b>	<b>\$ 115,701,958.53</b>	<b>\$ 29,517,774.18</b>
<b>FUND EQUITY</b>											
Fund balance	1,842.49	671,761.89	1,638,501.20	973,596.36	(102,014.72)	-	-	-	9,443.16	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,842.49</b>	<b>\$ 671,761.89</b>	<b>\$ 1,638,501.20</b>	<b>\$ 4,622,136.88</b>	<b>\$ 319,559.08</b>	<b>\$ 2,478,212.76</b>	<b>\$ 28,130.77</b>	<b>\$ 109,166.30</b>	<b>\$ 9,443.16</b>	<b>\$ 115,701,958.53</b>	<b>\$ 29,517,774.18</b>



JACKSON COUNTY												
VARIOUS FUNDS												
INCOME STATEMENTS												
FOR PERIOD ENDING MARCH 31, 2021												
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
<b>REVENUES</b>												
Other taxes				273,912.48		1,327,890.98					1,891,868.36	
Restricted intergovernmental revenues	-		-	-	-	50,490.82					62,288.83	-
Sales and services		896.59			104.36	8,612.00			3,750.01	97,836.96	1,113,101.34	4,008.15
Investment earnings	-					62.87	-		349.78		15,725.94	
Lease Proceeds		-										
Transfers	1,180,364.55	1,000,000.00	-		100,000.00		350,500.00	3,437,926.65	-			215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	111.35
<b>TOTAL REVENUES:</b>	<b>\$ 1,180,364.55</b>	<b>\$ 1,000,896.59</b>	<b>\$ -</b>	<b>\$ 273,912.48</b>	<b>\$ 100,104.36</b>	<b>\$ 1,387,056.67</b>	<b>\$ 350,500.00</b>	<b>\$ 3,437,926.65</b>	<b>\$ 4,099.79</b>	<b>\$ 97,836.96</b>	<b>\$ 3,082,984.47</b>	<b>\$ 219,119.50</b>
<b>EXPENDITURES</b>												
General government	613,268.00	-	-				340,590.54					
Public safety		-		307,141.38								
Economic and physical dev		-			132,615.90	731,452.30			2,281.11			
Human services		-										
Debt Service:												
Principal retirement								2,905,809.33		-	117,300.31	
Interest and fees								532,117.32		-	12,510.08	
Enterprise operations	-	-	-	-	-	-	-	-	-	464.65	2,823,160.23	159,185.99
<b>TOTAL EXPENDITURES</b>	<b>\$ 613,268.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 307,141.38</b>	<b>\$ 132,615.90</b>	<b>\$ 731,452.30</b>	<b>\$ 340,590.54</b>	<b>\$ 3,437,926.65</b>	<b>\$ 2,281.11</b>	<b>\$ 464.65</b>	<b>\$ 2,952,970.62</b>	<b>\$ 159,185.99</b>
Revenues over (under) expenditures	<b>\$ 567,096.55</b>	<b>\$ 1,000,896.59</b>	<b>\$ -</b>	<b>\$ (33,228.90)</b>	<b>\$ (32,511.54)</b>	<b>\$ 655,604.37</b>	<b>\$ 9,909.46</b>	<b>\$ (0.00)</b>	<b>\$ 1,818.68</b>	<b>\$ 97,372.31</b>	<b>\$ 130,013.85</b>	<b>\$ 59,933.51</b>



**HEALTH DEPARTMENT PROJECT FUND 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Insurance Settlements	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00
Investment Earnings	<u>70,000.00</u>	<u>67,441.74</u>	<u>476.81</u>	<u>67,918.55</u>
<b>Total Revenues:</b>	<u>\$ 85,000.00</u>	<u>\$ 67,441.74</u>	<u>\$ 15,476.81</u>	<u>\$ 82,918.55</u>
<b>Expenditures:</b>				
Architect Fees	\$ 524,438.00	\$ 473,671.23	\$ 59,046.44	\$ 532,717.67
Engineering Costs	26,225.00	17,795.00	863.00	18,658.00
Construction	6,589,156.00	5,090,325.00	1,431,431.89	6,521,756.89
Technology and Security	306,365.00	1,984.60	293,174.63	295,159.23
Furnishing and Fixtures	500,000.00	-	461,162.74	461,162.74
Displacement Expenses	288,308.00	215,172.19	71,486.91	286,659.10
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 8,234,492.00</u>	<u>\$ 5,798,948.02</u>	<u>\$ 2,317,165.61</u>	<u>\$ 8,116,113.63</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (5,731,506.28)	\$ (2,301,688.80)	\$ (8,033,195.08)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	<u>\$ 7,800,000.00</u>	<u>\$ 7,600,000.00</u>	<u>\$ 200,000.00</u>	<u>\$ 7,800,000.00</u>
<b>Total Other financing sources:</b>	\$ 8,149,492.00	\$ 7,949,492.00	\$ 200,000.00	\$ 8,149,492.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,217,985.72</u>	<u>\$ (2,101,688.80)</u>	<u>\$ 116,296.92</u>
Fund Balance beginning of year, July 1			<u>\$ 2,217,985.72</u>	
Fund Balance end of year, June 30			<u>\$ 116,296.92</u>	

**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	<b>ACTUAL</b>			
	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>Revenues:</b>				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
<b>Skyland Services Center</b>				
Architect Fees	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	1,345,684.00	1,234,209.14	-	1,234,209.14
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	-	-	-
<b>Total Skyland Services Center</b>	<u>\$ 2,075,000.00</u>	<u>\$ 1,835,793.83</u>	<u>\$ -</u>	<u>\$ 1,835,793.83</u>
<b>Cashiers Code Enforcment</b>				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 211,505.29
Equipment	7,000.00	7,000.00	-	7,000.00
<b>Total Cashiers Code Enforcement</b>	<u>\$ 218,505.29</u>	<u>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
<b>Total Expenditures:</b>	<u>\$ 2,293,505.29</u>	<u>\$ 2,054,299.12</u>	<u>\$ -</u>	<u>\$ 2,054,299.12</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (2,054,299.12)	\$ -	\$ (2,054,299.12)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve Fund	\$ 2,287,000.00	\$ 2,075,000.00	\$ -	\$ 2,075,000.00
General Fund	6,505.29	-	-	-
<b>Total Other financing sources:</b>	<u>\$2,293,505.29</u>	<u>\$ 2,075,000.00</u>	<u>\$ -</u>	<u>\$ 2,075,000.00</u>
<b>Closed Out Projects</b>	<u>\$ -</u>	<u>\$ 223,254.00</u>	<u>\$ -</u>	<u>\$ 223,254.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 243,954.88</u>	<u>\$ -</u>	<u>\$ 243,954.88</u>
Fund Balance beginning of year, July 1			<u>\$ 243,954.88</u>	
Fund Balance end of year, June 30			<u>\$ 243,954.88</u>	

**INDOOR POOL FACILITY FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Bond Proceeds	\$ -	-	-	\$ -
Investment Earnings	-	-	-	-
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Architect and Civil Engineering	\$ 1,460,000.00	-	\$ 5,000.00	\$ 5,000.00
Engineering and Permitting	22,488.00	-	-	-
Construction	-	-	-	-
Furnishing and Fixtures	-	-	-	-
Contingency	5,000.00	-	-	-
<b>Total Expenditures:</b>	<u>\$ 1,487,488.00</u>	<u>\$ -</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
Revenues over (under) expenditures	\$ (1,487,488.00)	\$ -	\$ (5,000.00)	\$ (5,000.00)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ 1,487,488.00	\$ -	\$ 1,487,488.00	\$ 1,487,488.00
Total Other financing sources:	\$ 1,487,488.00	\$ -	\$ 1,487,488.00	\$ 1,487,488.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,482,488.00</u>	<u>\$ 1,482,488.00</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ 1,482,488.00</u>	



**DILLSBORO COMPLEX PROJECT FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	-	-	-	-
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Architect and Civil Engineering	\$ 436,775.00	191,925.40	\$ 167,560.66	\$ 359,486.06
Engineering and Permitting	40,000.00	650.00	10,724.65	11,374.65
Construction	4,195,012.00	-	208,262.00	208,262.00
Construction-Other	-	-	7,655.96	7,655.96
Furnishing and Fixtures	346,643.00	-	9,975.00	9,975.00
Contingency	595,896.00	-	-	-
<b>Total Expenditures:</b>	<u>\$ 5,614,326.00</u>	<u>\$ 192,575.40</u>	<u>\$ 404,178.27</u>	<u>\$ 596,753.67</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (192,575.40)	\$ (404,178.27)	\$ (596,753.67)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ 1,000,000.00	\$ -	\$ 1,000,000.00
General Fund	224,326.00	-	-	-
<b>Total Other financing sources:</b>	<u>\$ 5,614,326.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ -</u>	<u>\$ 1,000,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 807,424.60</u>	<u>\$ (404,178.27)</u>	<u>\$ 403,246.33</u>
Fund Balance beginning of year, July 1			<u>\$ 807,424.60</u>	
Fund Balance end of year, June 30			<u>\$ 403,246.33</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	219,750.00	219,742.22	-	219,742.22
PARTF Grant	<u>435,000.00</u>	<u>435,000.00</u>	<u>-</u>	<u>435,000.00</u>
<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	\$ 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	1,003,481.25	-	1,003,481.25
Construction-Utility Relocation	48,740.00	48,738.78	-	48,738.78
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 1,937,063.00</u>	<u>\$ 1,796,588.82</u>	<u>\$ -</u>	<u>\$ 1,796,588.82</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,141,846.60)	\$ -	\$ (1,141,846.60)
<b>Other financing sources:</b>				
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>
<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>\$ 140,466.40</u>	<u>\$ -</u>	<u>\$ 140,466.40</u>
Fund Balance beginning of year, July 1			<u>\$ 140,466.40</u>	
Fund Balance end of year, June 30			<u>\$ 140,466.40</u>	

**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Economic Development Adm Grant	\$ 2,015,395.00	\$ -	\$ 925,492.54	\$ 925,492.54
SCC Local	-	-	-	-
Connect NC Bonds	5,445,597.00	5,445,597.00	-	5,445,597.00
Investment Earnings	5,000.00	14,272.66	1,758.53	16,031.19
Loan Proceeds	<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>\$ 15,459,869.66</u>	<u>\$ 927,251.07</u>	<u>\$ 16,387,120.73</u>
<b>Expenditures:</b>				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,373,380.40	\$ 167,545.89	\$ 1,540,926.29
Engineering Costs	374,785.00	186,556.21	7,954.50	194,510.71
Administrative and Legal	30,000.00	9,398.14	6,000.00	15,398.14
Construction	17,913,342.00	10,096,337.82	6,095,391.34	16,191,729.16
AV/Network	121,238.00	-	-	-
Contingency	<u>692,958.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 20,686,155.00</u>	<u>\$ 11,665,672.57</u>	<u>\$ 6,276,891.73</u>	<u>\$ 17,942,564.30</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 3,794,197.09	\$ (5,349,640.66)	\$ (1,555,443.57)
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 19	<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
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>\$ 7,014,360.09</u>	<u>\$ (5,349,640.66)</u>	<u>\$ 1,664,719.43</u>
Fund Balance beginning of year, July 1			<u>\$ 7,014,360.09</u>	
Fund Balance end of year, June 30			<u>\$ 1,664,719.43</u>	



**SCHOOL IMPROVEMENT FUND 49**  
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through March 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
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>-</u>	<u>58,186.55</u>	<u>58,186.55</u>
<b>Total Revenues:</b>	<b><u>\$ 1,408,767.00</u></b>	<b><u>\$ 119,656.57</u></b>	<b><u>\$ 58,186.55</u></b>	<b><u>\$ 177,843.12</u></b>
<b>Expenditures:</b>				
<b>Blue Ridge Water &amp; Sewer</b>				
Construction-01	\$ 1,000,000.00	\$ -	\$ 452,754.72	\$ 452,754.72
Construction-02	193,765.00			
Construction-03	94,942.00			
Engineering and Design	108,000.00	3,368.00	62,651.57	66,019.57
Geotechnical Testing	19,000.00		2,463.80	2,463.80
Administration	68,400.00	7,382.77	4,000.00	11,382.77
Contingency	<u>55,293.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Blue Ridge Water &amp; Sewer</b>	<b><u>\$ 1,539,400.00</u></b>	<b><u>\$ 10,750.77</u></b>	<b><u>\$ 521,870.09</u></b>	<b><u>\$ 532,620.86</u></b>
<b>QZAB Projects</b>				
Blue Ridge	\$ 1,826,959.15	\$ 1,775,313.58	\$ -	\$ 1,775,313.58
Fairview Elementary School	1,394,759.72	1,352,923.18	750.00	1,353,673.18
Smoky Mountain High	3,919,486.96	3,915,496.85	3,826.50	3,919,323.35
Cullowhee Valley	1,393,615.33	1,392,261.60	-	1,392,261.60
Scotts Creek	20,742.60	3,025.00	6,450.00	9,475.00
Smokey Mountain Elementary	1,185,233.24	974,002.28	26,791.20	1,000,793.48
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total QZAB Projects:</b>	<b><u>\$ 9,742,297.00</u></b>	<b><u>\$ 9,413,022.49</u></b>	<b><u>\$ 37,817.70</u></b>	<b><u>\$ 9,450,840.19</u></b>
<b>SMH-Baseball</b>				
Construction	<u>\$ 468,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,790.35</u>	<u>\$ 468,650.34</u>
<b>Total SMH-Baseball</b>	<b><u>\$ 468,800.00</u></b>	<b><u>\$ 459,859.99</u></b>	<b><u>\$ 8,790.35</u></b>	<b><u>\$ 468,650.34</u></b>
<b>Total Expenditures:</b>	<b><u>\$ 11,750,497.00</u></b>	<b><u>\$ 9,883,633.25</u></b>	<b><u>\$ 568,478.14</u></b>	<b><u>\$ 10,452,111.39</u></b>
Revenues over (under) expenditures	\$ (10,341,730.00)	\$ (9,763,976.68)	\$ (510,291.59)	\$ (10,274,268.27)
<b>Other financing sources:</b>				
<b>Operating transfers--in:</b>				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00
School Capital Reserve	1,341,730.00	1,159,437.00	182,293.00	1,341,730.00
General Fund	-	2,050,000.00	-	2,050,000.00
<b>Operating transfers--out</b>				
General Fund	<u>-</u>	<u>(2,050,000.00)</u>	<u>-</u>	<u>(2,050,000.00)</u>
<b>Total Other financing sources:</b>	<b><u>\$ 10,341,730.00</u></b>	<b><u>\$ 10,159,437.00</u></b>	<b><u>\$ 182,293.00</u></b>	<b><u>\$ 10,341,730.00</u></b>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 395,460.32</u>	<u>\$ (327,998.59)</u>	<u>\$ 67,461.73</u>
Fund Balance beginning of year, July 1			<u>\$ 395,460.32</u>	
Fund Balance end of year, June 30			<u>\$ 67,461.73</u>	