



JACKSON COUNTY  
FINANCIAL REPORT  
DECEMBER 31, 2020

SUBMITTED TO BOARD ON JANUARY 19, 2021



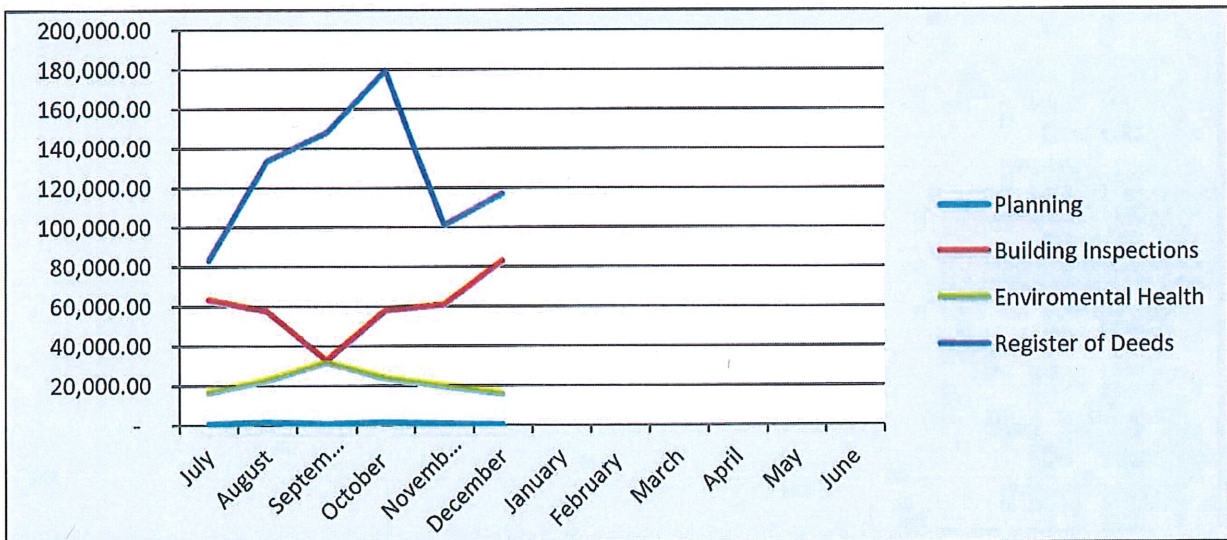
## HIGHLIGHTS

### DECEMBER 2020

- General Fund Revenues collected to date - \$42,442,232 - 60.64% of budget. Average for year - 50% - over 10.64%
- General Fund Expenditures to date - \$32,916,133 - 48.55% of budget. Average for year - 50% - under 1.45%
- Revenues are \$9,526,099 more than expenditures.
- Ad Valorem Tax collected - \$29,492,602 - 84.37% of budget.
  - Motor Vehicle Tax collected - \$676,139 - 46.58% of budget.
  - Prior Year Tax collected - \$424,957 - 47.19% of budget.
- Received sales and use tax distribution in the amount of \$1,555,979 for the month of December 2020 (September sales). This amount is \$253,285 - 19.44% more than the amount received in December 2019. Article 46 distribution was \$176,431.
- Landfill Disposal Fees collected - \$1,572,847 - 83.33% of budget.
- Prior year Landfill Disposal Fees collected - \$33,719 - 56.20% 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>	\$ 15,000.00	\$ 550,000.00	\$ 125,000.00	\$ 550,000.00
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				
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	\$ 3,630.00	\$ 351,938.99	\$ 126,796.00	\$ 760,696.00
<b>Remaining Budget</b>	\$ 11,370.00	\$ 198,061.01	\$ (1,796.00)	\$ (210,696.00)
Percentage Collected	24.20%	63.99%	101.44%	138.31%
Percentage for Year	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>	<u>50.00%</u>
	-25.80%	13.99%	51.44%	88.31%



**GENERAL FUND CONTINGENCY  
FY 2020-2021**

CONTINGENCY  
11-9900-000-00

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

TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 625,456.00</u>	<u>\$ 1,155,655.00</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 670,233.00</u>

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:	<u>\$ 7,872.00</u>	<u>\$ -</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 17,128.00</u>

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	

TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 122,396.00</u>	<u>\$ -</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 742,478.00</u>

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:	<u>\$ -</u>	<u>\$ 15,425.00</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 15,425.00</u>

ORIGINAL APPROPRIATION: \$1,029,908	TOTAL CONTINGENCY BALANCE: <u>\$ 1,445,264.00</u>
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**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
12/31/2020**

**ASSETS**

Cash-Petty	\$	2,630.00
Cash-In Time Deposits		18,786,045.85
Cash-Wells Fargo		14,950,548.78
Taxes Receivable-Ad Valorem		2,009,965.00
Allowance for Doubtful Tax Rec.		(942,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		356,811.11
Accounts Receivable-Other		7,384.30
Due from Other Funds		-
		-
<b>TOTAL ASSETS:</b>	<b>\$</b>	<b><u>35,171,385.04</u></b>

**LIABILITIES**

Accounts Payable		(1,289.28)
Accrued Salaries Payable		-
NCVTS Refunds Payable		(500.86)
Echeck Charges Payable		-
Due to Other Funds		-
Taxes Collected in Advance		-
Reserve for WC		(40,610.00)
Earnest Money Payable		(5,083.00)
Reserved for Taxes Receivable		(2,009,965.00)
Reserved for Uncollectible Taxes		942,000.00
Erosion Control Ordinance Bond		(278,134.48)
Cell Tower Escrow		(21,799.43)
Jail Commissary Account		(1,813.16)
Fuel Prepaid Expense		(56,918.51)
ROD Automation Payable		(107,303.87)
Fund Balance		(33,589,967.45)
		(33,589,967.45)
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$</b>	<b><u>(35,171,385.04)</u></b>

<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$</b>	<b>(0.00)</b>
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JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING DECEMBER 31, 2020						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	34,956,715.00	7,599,482.75	29,492,601.83		5,464,113.17	84.37%
Ad Valorem Tax-Prior Year	900,000.00	84,930.51	424,802.30		475,197.70	47.20%
Motor Vehicle Tax-Current Year	1,451,705.00	114,294.10	676,139.15		775,565.85	46.58%
Motor Vehicle Tax-Prior Year	500.00	104.94	154.86		345.14	30.97%
Sales and Use Tax	14,948,713.00	1,555,978.50	4,645,683.23		10,303,029.77	31.08%
Public Safety	2,933,206.34	21,447.27	1,467,635.73		1,465,570.61	50.04%
Code Enforcement	631,550.00	96,680.99	391,483.99	275.00	240,341.01	61.99%
Transportation	845,739.00	2,906.20	68,987.05		776,751.95	8.16%
Health	2,350,990.00	246,054.13	1,139,830.42		1,211,159.58	48.48%
Social Services	4,088,200.00	280,098.39	1,582,163.61		2,506,036.39	38.70%
Social Services-Indian	291,329.00	38,707.65	192,085.73		99,243.27	65.93%
Dept on Aging	306,509.00	42,399.86	209,224.92		97,284.08	68.26%
Recreation	714,775.00	9,832.00	91,136.40		623,638.60	12.75%
Register of Deeds	997,300.00	158,787.40	991,045.15		6,254.85	99.37%
ABC Board Revenues	356,500.00	-	165,418.73		191,081.27	46.40%
Other General	4,219,943.84	361,284.53	903,838.42	-	3,316,105.42	21.42%
<b>TOTAL REVENUES:</b>	<b>\$ 69,993,675.18</b>	<b>\$ 10,612,989.22</b>	<b>\$ 42,442,231.52</b>	<b>\$ 275.00</b>	<b>\$ 27,551,718.66</b>	<b>60.64%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	345,184.00	15,017.08	178,558.19	11,843.04	154,782.77	55.16%
Administration	350,452.00	26,595.55	156,073.37		194,378.63	44.53%
Human Resources	202,132.00	15,129.01	95,971.74	-	106,160.26	47.48%
Finance	757,558.00	65,018.55	379,943.13	500.76	377,114.11	50.22%
Tax Collections	335,313.00	26,482.56	160,754.89		174,558.11	47.94%
Tax Administration	825,469.00	49,861.43	345,358.46		480,110.54	41.84%
GIS-Mapping	165,925.00	13,391.66	76,578.33	200.00	89,146.67	46.27%
Legal	246,074.00	47,574.76	203,868.20		42,205.80	82.85%
Court Facilities	55,340.00	16,155.00	33,246.86	2,594.75	19,498.39	64.77%
Elections	668,833.50	37,888.35	493,746.66	1,856.94	173,229.90	74.10%
Register of Deeds	503,140.00	45,827.98	225,732.52		277,407.48	44.86%
Central Services	187,000.00	12,541.89	58,103.84	1,641.33	127,254.83	31.95%
Computer & Information	705,694.00	46,343.74	419,933.01	15,504.00	270,256.99	61.70%
Public Works	4,991,315.00	486,331.77	2,403,864.05	150,267.61	2,437,183.34	51.17%
Professional Services	45,000.00	4,100.00	30,850.00	-	14,150.00	68.56%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 10,384,429.50</b>	<b>\$ 908,259.33</b>	<b>\$ 5,262,583.25</b>	<b>\$ 184,408.43</b>	<b>\$ 4,937,437.82</b>	<b>52.45%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	5,648,186.89	443,981.31	2,962,536.27	17,646.71	2,668,003.91	52.76%
Jail	2,337,101.00	165,887.14	1,110,556.58	6,500.00	1,220,044.42	47.80%
Sheriff Grants-Covid	21,970.34	12,133.70	20,642.40	957.19	370.75	98.31%
Sheriff Grants	333,055.00	6,273.29	30,375.32	9,095.00	293,584.68	11.85%
Emergency Management	1,200,623.00	100,330.68	643,909.27	9,129.12	547,584.61	54.39%
Fire	1,564,461.00	69,509.56	777,473.17		786,987.83	49.70%
Code Enforcement	1,558,172.04	130,738.76	757,156.11	-	801,015.93	48.59%
Amb/Rescue Squad	3,012,780.00	219,785.92	1,448,343.63	-	1,564,436.37	48.07%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 15,676,349.27</b>	<b>\$ 1,148,640.36</b>	<b>\$ 7,750,992.75</b>	<b>\$ 43,328.02</b>	<b>\$ 7,882,028.50</b>	<b>49.72%</b>
<b>TRANSPORTATION</b>						
Administration	210,996.00	16,194.72	98,454.66	1,058.00	111,483.34	47.16%
Operating Expense	563,170.00	37,861.27	253,984.70	42,366.84	266,818.46	52.62%
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>\$ 1,261,461.00</b>	<b>\$ 54,055.99</b>	<b>\$ 383,439.36</b>	<b>\$ 280,413.61</b>	<b>\$ 597,608.03</b>	<b>52.63%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	85,408.00	8,964.43	22,887.49	-	62,520.51	26.80%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 85,408.00</b>	<b>\$ 8,964.43</b>	<b>\$ 22,887.49</b>	<b>\$ -</b>	<b>\$ 62,520.51</b>	<b>26.80%</b>

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	354,431.00	34,122.12	176,507.50		177,923.50	49.80%
Community Development	202,369.00	500.00	111,029.50		91,339.50	54.86%
Cooperative Extension	216,580.00	10,887.55	66,169.66		150,410.34	30.55%
Conservation	194,930.00	15,364.87	83,484.12	-	111,445.88	42.83%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 968,310.00</b>	<b>\$ 60,874.54</b>	<b>\$ 437,190.78</b>	<b>\$ -</b>	<b>\$ 531,119.22</b>	<b>45.15%</b>
<b>HUMAN SERVICES</b>						
Health	5,549,379.00	468,770.06	2,625,769.91	119,395.52	2,804,213.57	49.47%
Well at Work	4,400.00	-	(332.00)		4,732.00	-7.55%
Mental Health	128,575.00	-	5,494.00		123,081.00	4.27%
Social Services	7,321,743.00	687,837.45	3,320,101.89	11,359.88	3,990,281.23	45.50%
Indian Reservation	294,277.00	22,657.86	128,147.74	53.65	166,075.61	43.56%
Dept on Aging	753,922.00	67,923.92	364,090.36	5,389.02	384,442.62	49.01%
Emergency Food & Shelter	11,871.00	600.00	900.00		10,971.00	7.58%
Congregate & Home Del Meals	454,792.00	43,555.66	236,917.83	1,543.75	216,330.42	52.43%
Adult Day Care	130,644.00	9,735.04	46,154.10		84,489.90	35.33%
Senior Center	22,500.00	1,502.91	7,443.28	-	15,056.72	33.08%
Veterans	129,863.00	9,966.71	54,536.85		75,326.15	42.00%
Youth Services	183,627.00	8,927.00	62,547.00		121,080.00	34.06%
Senior Citizen Services	32,947.00	7,178.00	22,178.00		10,769.00	67.31%
Other Human Services	327,979.00	19,000.00	198,049.50	-	129,929.50	60.38%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 15,346,519.00</b>	<b>\$ 1,347,654.61</b>	<b>\$ 7,071,998.46</b>	<b>\$ 137,741.82</b>	<b>\$ 8,136,778.72</b>	<b>46.98%</b>
<b>EDUCATION</b>						
Public Schools	9,623,641.00	1,018,123.46	4,831,552.05	365,732.42	4,426,356.53	54.01%
Community College	3,090,624.00	239,961.00	1,308,375.60	-	1,782,248.40	42.33%
<b>TOTAL EDUCATION</b>	<b>\$ 12,714,265.00</b>	<b>\$ 1,258,084.46</b>	<b>\$ 6,139,927.65</b>	<b>\$ 365,732.42</b>	<b>\$ 6,208,604.93</b>	<b>51.17%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,279,006.00	100,102.20	603,493.20	7,780.02	667,732.78	47.79%
Recreation	1,208,128.41	83,741.85	519,177.13	22,592.46	666,358.82	44.84%
Swimming Pool	82,180.00	1,361.62	33,535.71	4,520.32	44,123.97	46.31%
Recreation Center	385,415.00	22,452.66	116,333.64	832.94	268,248.42	30.40%
Cashiers Recreation	401,258.00	27,726.17	141,362.45	-	259,895.55	35.23%
Cashiers Swimming Pool	42,373.00	-	12,435.06		29,937.94	29.35%
Cashiers Recreation Center	359,492.00	17,066.11	106,427.58	15,493.78	237,570.64	33.91%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,767,852.41</b>	<b>\$ 252,450.61</b>	<b>\$ 1,532,764.77</b>	<b>\$ 51,219.52</b>	<b>\$ 2,183,868.12</b>	<b>42.04%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 8,343,817.00</b>	<b>\$ 995,089.69</b>	<b>4,314,348.48</b>	<b>\$ -</b>	<b>\$ 4,029,468.52</b>	<b>51.71%</b>
<b>CONTINGENCY</b>	<b>\$ 1,445,264.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,445,264.00</b>	<b>0.00%</b>
	<b>\$ 1,445,264.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,445,264.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 69,993,675.18</b>	<b>\$ 6,034,074.02</b>	<b>\$ 32,916,132.99</b>	<b>\$ 1,062,843.82</b>	<b>\$ 36,014,698.37</b>	<b>48.55%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 4,578,915.20</b>	<b>\$ 9,526,098.53</b>	<b>\$ (1,062,568.82)</b>	<b>\$ (8,462,979.71)</b>	<b>12.09%</b>

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING DECEMBER 31, 2020											
	PAYROLL FUND 15	SELF-INS FUND 16	SCHOOL CAP RESERVE FUND 19	SCHOOL CAP RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	JACKSON TDA FUND 24	REAL PROPERTY REVALUATION FUND 25	LAW ENFORCEMENT FUND 27	CONSERVATION PRESERVATION FUND 28
<b>ASSETS</b>											
Cash and investments	497,300.12	1,789,962.15	1,161,140.75	4,169,845.36	1,266,299.59	347,734.60	212,398.44	1,274,404.95	454,247.35	55,220.27	1,328,029.10
Accounts receivable		-			18,123.18	10,706.04	470.41	2,740.48	553.56	2,609.02	15,816.63
Due from other funds	-		-		-		-	-			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 497,300.12</b>	<b>\$ 1,789,962.15</b>	<b>\$ 1,161,140.75</b>	<b>\$ 4,169,845.36</b>	<b>\$ 1,284,422.77</b>	<b>\$ 358,440.64</b>	<b>\$ 212,868.85</b>	<b>\$ 1,277,145.43</b>	<b>\$ 454,800.91</b>	<b>\$ 57,829.29</b>	<b>\$ 1,343,845.73</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	549,912.58	-			-	-	-	(2,388.55)	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL LIABILITIES</b>	<b>\$ 549,912.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,388.55)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	(52,612.46)	1,789,962.15	1,161,140.75	4,169,845.36	1,284,422.77	358,440.64	212,868.85	1,279,533.98	454,800.91	57,829.29	1,343,845.73
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 497,300.12</b>	<b>\$ 1,789,962.15</b>	<b>\$ 1,161,140.75</b>	<b>\$ 4,169,845.36</b>	<b>\$ 1,284,422.77</b>	<b>\$ 358,440.64</b>	<b>\$ 212,868.85</b>	<b>\$ 1,277,145.43</b>	<b>\$ 454,800.91</b>	<b>\$ 57,829.29</b>	<b>\$ 1,343,845.73</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING DECEMBER 31, 2020											
	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	659,231.71	521,026.38	475,868.53	293,511.20	2,321,514.78	122,981.59	133,504.00	9,322.79		
Accounts receivable	-		-	317,948.29	2,317.34		-		20.37		
Due from other funds					-						
Deferred Outflows-OPEB				133,196.00	50,314.00						
Land/Equipment less depreciation			1,071,195.52	4,180,554.01	43,032.09					100,650,703.87	
Am't 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>\$ 672,683.21</b>	<b>\$ 1,635,678.18</b>	<b>\$ 5,107,566.83</b>	<b>\$ 389,174.63</b>	<b>\$ 2,321,514.78</b>	<b>\$ 122,981.59</b>	<b>\$ 133,504.00</b>	<b>\$ 9,343.16</b>	<b>\$ 100,650,703.87</b>	<b>\$ 29,517,774.18</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,014.07		122,981.59	133,504.00	-		29,517,774.18
Contributions from Employees				22,387.42	17,740.73	2,321,514.78					
Retainage Payable				-							
Due to other funds	-	-		-							
Taxes Collected in Advance				-							
Debt Setoff in Advance				-							
OPEB Liability				759,103.00	286,743.00						
Net Pension Liability-LGERS				84,511.00	31,923.00						
Deferred Inflows				96,932.00	39,947.00						
Accrued Interest Payable	-	-		13,277.28							
Debt-Current and Non-current				1,055,702.18							
Investment in Fixed Assets				-						100,650,703.87	
Contributed Capital				13,117.89							
Deferred revenues	-	13,451.50		-							
Accrued landfill closure & post-cl	-	-		1,546,619.75	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 13,451.50</b>	<b>\$ -</b>	<b>\$ 3,591,650.52</b>	<b>\$ 389,367.80</b>	<b>\$ 2,321,514.78</b>	<b>\$ 122,981.59</b>	<b>\$ 133,504.00</b>	<b>\$ -</b>	<b>\$ 100,650,703.87</b>	<b>\$ 29,517,774.18</b>
<b>FUND EQUITY</b>											
Fund balance	1,842.49	659,231.71	1,635,678.18	1,515,916.31	(193.17)	-	-	-	9,343.16	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,842.49</b>	<b>\$ 672,683.21</b>	<b>\$ 1,635,678.18</b>	<b>\$ 5,107,566.83</b>	<b>\$ 389,174.63</b>	<b>\$ 2,321,514.78</b>	<b>\$ 122,981.59</b>	<b>\$ 133,504.00</b>	<b>\$ 9,343.16</b>	<b>\$ 100,650,703.87</b>	<b>\$ 29,517,774.18</b>

JACKSON COUNTY												
VARIOUS FUNDS												
INCOME STATEMENTS												
FOR PERIOD ENDING DECEMBER 31, 2020												
	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				171,195.30		1,012,849.45					1,606,566.81	
Restricted intergovernmental revenues	-		-	-	-	25,993.82					31,946.79	-
Sales and services					-	8,612.00			2,500.00	65,224.64	782,330.15	3,058.15
Investment earnings	-	828.17	-	-	71.98	53.00	-		240.00		6,125.42	
Lease Proceeds		-			-						-	
Transfers	530,471.74	1,000,000.00	-		100,000.00		350,500.00	2,034,351.74	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	111.35
<b>TOTAL REVENUES:</b>	<b>\$ 530,471.74</b>	<b>\$ 1,000,828.17</b>	<b>\$ -</b>	<b>\$ 171,195.30</b>	<b>\$ 100,071.98</b>	<b>\$ 1,047,508.27</b>	<b>\$ 350,500.00</b>	<b>\$ 2,034,351.74</b>	<b>\$ 2,740.00</b>	<b>\$ 65,224.64</b>	<b>\$ 2,426,969.17</b>	<b>\$ 218,169.50</b>
<b>EXPENDITURES</b>												
General government	613,268.00	-	14,267.80				232,078.59					
Public safety		-		223,768.18								
Economic and physical dev		-			86,751.58	469,499.65			-			
Human services		-										
Debt Service:												
Principal retirement								1,712,627.80		-	117,300.31	
Interest and fees								321,723.94		-	12,510.08	
Enterprise operations	-	-	-	-	-	-	-	-	-	255.35	1,920,402.29	113,491.44
<b>TOTAL EXPENDITURES</b>	<b>\$ 613,268.00</b>	<b>\$ -</b>	<b>\$ 14,267.80</b>	<b>\$ 223,768.18</b>	<b>\$ 86,751.58</b>	<b>\$ 469,499.65</b>	<b>\$ 232,078.59</b>	<b>\$ 2,034,351.74</b>	<b>\$ -</b>	<b>\$ 255.35</b>	<b>\$ 2,050,212.68</b>	<b>\$ 113,491.44</b>
Revenues over (under) expenditures	<b>\$ (82,796.26)</b>	<b>\$ 1,000,828.17</b>	<b>\$ (14,267.80)</b>	<b>\$ (52,572.88)</b>	<b>\$ 13,320.40</b>	<b>\$ 578,008.62</b>	<b>\$ 118,421.41</b>	<b>\$ (0.00)</b>	<b>\$ 2,740.00</b>	<b>\$ 64,969.29</b>	<b>\$ 376,756.49</b>	<b>\$ 104,678.06</b>

**HEALTH DEPARTMENT PROJECT FUND 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through December 31, 2020

	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	70,000.00	67,441.74	476.81	67,918.55
	<u>85,000.00</u>	<u>67,441.74</u>	<u>15,476.81</u>	<u>82,918.55</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	\$ 488,128.00	\$ 473,671.23	\$ 50,765.35	\$ 524,436.58
Engineering Costs	26,225.00	17,795.00	863.00	18,658.00
Construction	6,386,600.00	5,090,325.00	1,431,431.89	6,521,756.89
Technology and Security	306,365.00	1,984.60	254,579.55	256,564.15
Furnishing and Fixtures	500,000.00	-	317,719.96	317,719.96
Displacement Expenses	242,094.00	215,172.19	61,111.02	276,283.21
Contingency	285,080.00	-	-	-
	<u>8,234,492.00</u>	<u>5,798,948.02</u>	<u>2,116,470.77</u>	<u>7,915,418.79</u>
<b>Total Expenditures:</b>	<u>\$ 8,234,492.00</u>	<u>\$ 5,798,948.02</u>	<u>\$ 2,116,470.77</u>	<u>\$ 7,915,418.79</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (5,731,506.28)	\$ (2,100,993.96)	\$ (7,832,500.24)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	<u>\$ 7,800,000.00</u>	<u>\$ 7,600,000.00</u>	<u>\$ -</u>	<u>\$ 7,600,000.00</u>
Total Other financing sources:	\$ 8,149,492.00	\$ 7,949,492.00	\$ -	\$ 7,949,492.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,217,985.72</u>	<u>\$ (2,100,993.96)</u>	<u>\$ 116,991.76</u>
Fund Balance beginning of year, July 1			<u>\$ 2,217,985.72</u>	
Fund Balance end of year, June 30			<u>\$ 116,991.76</u>	

**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through December 31, 2020

	<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>	

**DILLSBORO COMPLEX PROJECT FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through December 31, 2020

	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	\$ 113,412.27	\$ 305,337.67
Engineering and Permitting	40,000.00	650.00	10,797.00	11,447.00
Construction	4,195,012.00	-	238.80	238.80
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>\$ 142,079.03</u>	<u>\$ 334,654.43</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (192,575.40)	\$ (142,079.03)	\$ (334,654.43)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ 1,000,000.00	-	\$ 1,000,000.00
General Fund	224,326.00	-	-	-
Total Other financing sources:	<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>\$ (142,079.03)</u>	<u>\$ 665,345.57</u>
Fund Balance beginning of year, July 1			<u>\$ 807,424.60</u>	
Fund Balance end of year, June 30			<u>\$ 665,345.57</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through December 31, 2020

	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	435,000.00	435,000.00	-	435,000.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </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	1,282,313.00	1,282,313.00	-	1,282,313.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </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 December 31, 2020

	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	1,588.12	15,860.78
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>\$ 927,080.66</u>	<u>\$ 16,386,950.32</u>
<b>Expenditures:</b>				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,373,380.40	\$ 109,152.44	\$ 1,482,532.84
Engineering Costs	374,785.00	186,556.21	7,450.20	194,006.41
Administrative and Legal	30,000.00	9,398.14	6,000.00	15,398.14
Construction	17,913,342.00	10,096,337.82	4,363,397.38	14,459,735.20
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>\$ 4,486,000.02</u>	<u>\$ 16,151,672.59</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 3,794,197.09	\$ (3,558,919.36)	\$ 235,277.73
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 19	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Total Other financing sources:	<u>\$ 3,220,163.00</u>	<u>\$ 3,220,163.00</u>	<u>\$ -</u>	<u>\$ 3,220,163.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 7,014,360.09</u>	<u>\$ (3,558,919.36)</u>	<u>\$ 3,455,440.73</u>
Fund Balance beginning of year, July 1			<u>\$ 7,014,360.09</u>	
Fund Balance end of year, June 30			<u>\$ 3,455,440.73</u>	

SCHOOL IMPROVEMENT FUND 49  
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through December 31, 2020

	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>-</u>	<u>-</u>
<b>Total Revenues:</b>	<u>\$ 1,408,767.00</u>	<u>\$ 119,656.57</u>	<u>\$ -</u>	<u>\$ 119,656.57</u>
<b>Expenditures:</b>				
<b>Blue Ridge Water &amp; Sewer</b>				
Construction-01	\$ 1,000,000.00	\$ -	\$ -	\$ -
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			-
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>	<u>\$ 1,539,400.00</u>	<u>\$ 10,750.77</u>	<u>\$ 66,651.57</u>	<u>\$ 77,402.34</u>
<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	3,769,486.96	3,547,257.41	2,050.00	3,549,307.41
Cullowhee Valley	1,373,615.33	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	1,360,233.24	974,002.28	12,523.40	986,525.68
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total QZAB Projects:</b>	<u>\$ 9,747,297.00</u>	<u>\$ 9,044,783.05</u>	<u>\$ 21,773.40</u>	<u>\$ 9,066,556.45</u>
<b>SMH-Baseball</b>				
Construction	\$ 463,800.00	\$ 459,859.99	\$ 8,665.35	468,525.34
<b>Total SMH-Baseball</b>	<u>\$ 463,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,665.35</u>	<u>\$ 468,525.34</u>
<b>Total Expenditures:</b>	<u>\$ 11,750,497.00</u>	<u>\$ 9,515,393.81</u>	<u>\$ 97,090.32</u>	<u>\$ 9,612,484.13</u>
Revenues over (under) expenditures	\$(10,341,730.00)	\$(9,395,737.24)	\$ (97,090.32)	\$ (9,492,827.56)
<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>	<u>\$ 10,341,730.00</u>	<u>\$ 10,159,437.00</u>	<u>\$ 182,293.00</u>	<u>\$ 10,341,730.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 763,699.76</u>	<u>\$ 85,202.68</u>	<u>\$ 848,902.44</u>
Fund Balance beginning of year, July 1			<u>\$ 763,699.76</u>	
Fund Balance end of year, June 30			<u>\$ 848,902.44</u>	