



JACKSON COUNTY
FINANCIAL REPORT

MAY 31, 2021

SUBMITTED TO BOARD ON JUNE 15, 2021



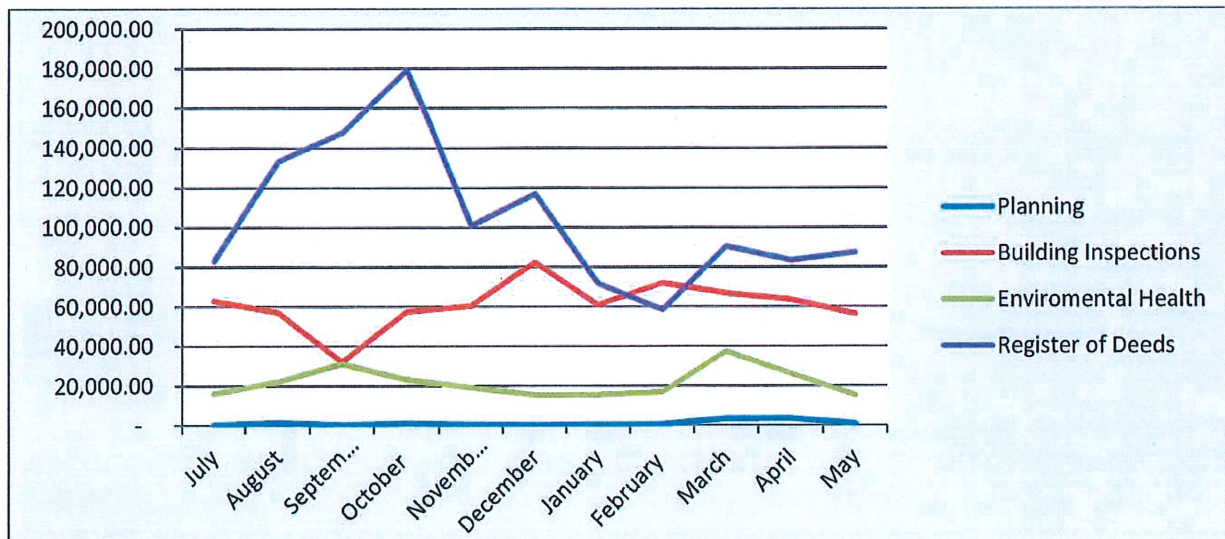
HIGHLIGHTS

MAY 2021

- General Fund Revenues collected to date - \$63,416,595 - 86.59% of budget.
Average for year - 91.67% - under 5.08%
- General Fund Expenditures to date - \$59,997,163 - 83.79% of budget. Average
for year - 91.67% - under 7.88%
- Revenues are \$3,419,432 more than expenditures.
- Ad Valorem Tax collected - \$35,612,473 - 101.02% of budget.
 - Motor Vehicle Tax collected - \$1,340,819 - 92.36% of budget.
 - Prior Year Tax collected - \$783,150 - 86.97% of budget.
- Received sales and use tax distribution in the amount of \$1,220,396 for the
month of May 2021 (February sales). This amount is \$163,277 - 15.45% more
than the amount received in May 2020. Article 46 distribution was \$134,748.
- Landfill Disposal Fees collected - \$1,875,756 - 99.37% of budget.
- Prior year Landfill Disposal Fees collected - \$76,711 - 127.85% 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
Current Year Budget	\$ 15,000.00	\$ 630,000.00	\$ 235,000.00	\$ 1,060,000.00
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	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	66,718.00	37,300.00	90,328.50
April	3,450.00	63,514.00	26,160.00	83,250.50
May	710.00	56,171.00	15,175.00	87,324.00
June	-	-	-	-
Collected to date	\$ 12,060.00	\$ 670,968.99	\$ 237,526.00	\$ 1,151,501.00
Remaining Budget	\$ 2,940.00	\$ (40,968.99)	\$ (2,526.00)	\$ (91,501.00)
Percentage Collected	80.40%	106.50%	101.07%	108.63%
Percentage for Year	<u>91.67%</u>	<u>91.67%</u>	<u>91.67%</u>	<u>91.67%</u>
	-11.27%	14.83%	9.40%	16.96%



**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
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	
4/9/2021 CB#45 Aging Cooler Freezer	44,286.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 884,074.00

BALANCE GENERAL FUND CONTINGENCY: \$ 1,155,655.00

BALANCE GENERAL FUND CONTINGENCY: \$ 411,615.00

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: \$ -

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	
4/16/2021 CB#48 Maint, Sheriff, Health,Recreation	44,445.00	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 588,286.00

BALANCE GENERAL FUND CONTINGENCY: \$ -

BALANCE GENERAL FUND CONTINGENCY: \$ 276,588.00

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: \$ -

BALANCE GENERAL FUND CONTINGENCY: \$ 15,425.00

BALANCE GENERAL FUND CONTINGENCY: \$ 15,425.00

ORIGINAL APPROPRIATION: \$1,029,908 **TOTAL CONTINGENCY BALANCE: \$ 720,756.00**

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
5/31/2021**

ASSETS

Cash-Petty	\$ 2,980.00
Cash-In Time Deposits	18,829,019.83
Cash-Wells Fargo	8,829,531.24
Taxes Receivable-Ad Valorem	2,009,965.00
Allowance for Doubtful Tax Rec.	(942,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	186,580.22
Accounts Receivable-Other	6,392.20
Due from Other Funds	<u>150,000.00</u>

TOTAL ASSETS: \$ 29,072,468.49

LIABILITIES

Accounts Payable	(500.86)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Echeck Charges Payable	-
Due to Other Funds	-
Taxes Collected in Advance	(50,947.54)
Reserve for WC	(40,610.00)
Earnest Money Payable	(5,085.49)
Reserved for Taxes Receivable	(2,009,965.00)
Reserved for Uncollectible Taxes	942,000.00
Erosion Control Ordinance Bond	(241,534.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(1,533.19)
Fuel Prepaid Expense	(59,070.51)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(27,476,118.12)</u>

TOTAL LIABILITIES & FUND BALANCE: \$ (29,072,468.49)

TOTAL GENERAL FUND BALANCE SHEET \$ (0.00)

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

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	35,606,715.00	142,632.09	35,612,472.75		(5,757.75)	100.02%
Ad Valorem Tax-Prior Year	900,000.00	66,191.44	778,418.04		121,581.96	86.49%
Motor Vehicle Tax-Current Year	1,451,705.00	154,883.33	1,202,508.98		249,196.02	82.83%
Motor Vehicle Tax-Prior Year	500.00	3,796.56	4,732.37		(4,232.37)	946.47%
Sales and Use Tax	15,109,046.00	1,220,396.32	11,680,364.71		3,428,681.29	77.31%
Public Safety	3,020,239.78	70,734.44	1,863,926.44		1,156,313.34	61.71%
Code Enforcement	736,050.00	70,531.00	755,282.99	275.00	(18,957.99)	102.61%
Transportation	1,370,374.00	3,593.81	472,931.71		897,442.29	34.51%
Health	3,087,517.00	164,056.40	2,148,925.39		938,591.61	69.60%
Social Services	4,168,175.13	334,409.44	3,054,753.45		1,113,421.68	73.29%
Social Services-Indian	291,329.00	18,324.90	324,424.93		(33,095.93)	111.36%
Dept on Aging	306,509.00	31,014.54	374,451.22		(67,942.22)	122.17%
Recreation	768,100.00	30,503.30	215,420.64	115.00	552,794.36	28.05%
Register of Deeds	1,507,300.00	120,496.20	1,569,758.15		(62,458.15)	104.14%
ABC Board Revenues	526,100.00	178,328.35	500,543.96		25,556.04	95.14%
Other General	4,388,810.84	80,842.18	2,857,679.02	-	1,531,131.82	65.11%
TOTAL REVENUES:	\$ 73,238,470.75	\$ 2,690,734.30	\$ 63,416,594.75	\$ 390.00	\$ 9,822,266.00	86.59%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	345,184.00	12,079.41	294,599.63	9,893.04	40,691.33	88.21%
Administration	350,452.00	24,547.57	292,056.55		58,395.45	83.34%
Human Resources	204,013.00	14,212.41	167,008.33		37,004.67	81.86%
Finance	759,794.00	57,900.56	682,535.10	1,893.53	75,365.37	90.08%
Tax Collections	336,600.00	26,219.85	286,635.30		49,964.70	85.16%
Tax Administration	829,795.00	49,642.92	584,639.84	4,628.82	240,526.34	71.01%
GIS-Mapping	179,871.00	24,230.78	156,619.14	447.26	22,804.60	87.32%
Legal	371,074.00	20,454.02	322,601.11	1,950.00	46,522.89	87.46%
Court Facilities	55,340.00	1,940.44	46,773.67	2,600.00	5,966.33	89.22%
Elections	668,833.50	15,506.71	591,906.04	667.75	76,259.71	88.60%
Register of Deeds	507,730.00	35,546.21	422,412.67	4,911.30	80,406.03	84.16%
Central Services	187,000.00	10,776.90	123,431.54	299.00	63,269.46	66.17%
Computer & Information	711,733.00	36,235.84	628,062.54	6,858.00	76,812.46	89.21%
Public Works	5,071,496.00	319,615.15	4,260,216.75	225,525.65	585,753.60	88.45%
Professional Services	85,000.00	10,750.00	83,800.00	-	1,200.00	98.59%
TOTAL GENERAL GOVT	\$ 10,663,915.50	\$ 659,658.77	\$ 8,943,298.21	\$ 259,674.35	\$ 1,460,942.94	86.30%
PUBLIC SAFETY						
Sheriff	5,856,020.89	376,957.69	5,091,637.54	156,277.91	608,105.44	89.62%
Jail	2,429,187.44	169,862.61	2,070,421.82	921.19	357,844.43	85.27%
Sheriff Grants-Covid	21,970.34	-	21,519.00	-	451.34	97.95%
Sheriff Grants	333,055.00	1,304.90	58,494.43	2,385.78	272,174.79	18.28%
Emergency Management	1,377,827.00	89,825.00	1,241,272.61	6,389.75	130,164.64	90.55%
Fire	1,671,849.00	127,189.78	1,545,464.09	4,500.00	121,884.91	92.71%
Code Enforcement	1,609,369.04	103,031.20	1,374,144.76	-	235,224.28	85.38%
Amb/Rescue Squad	3,032,780.00	208,890.92	2,657,666.34	-	375,113.66	87.63%
TOTAL PUBLIC SAFETY	\$ 16,332,058.71	\$ 1,077,062.10	\$ 14,060,620.59	\$ 170,474.63	\$ 2,100,963.49	87.14%
TRANSPORTATION						
Administration	210,996.00	12,659.44	167,010.19	-	43,985.81	79.15%
Operating Expense	1,087,805.00	29,527.81	405,079.71	46,303.68	636,421.61	41.49%
Capital Outlay	281,295.00	64,290.15	64,290.15	172,698.62	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%
TOTAL TRANSPORTATION	\$ 1,786,096.00	\$ 106,477.40	\$ 667,380.05	\$ 219,002.30	\$ 899,713.65	49.63%
ENVIRONMENTAL PROTECTION						
Forestry	85,408.00	4,787.34	42,175.66	-	43,232.34	49.38%
TOTAL ENVIRON PROTECTION	\$ 85,408.00	\$ 4,787.34	\$ 42,175.66	\$ -	\$ 43,232.34	49.38%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	396,118.00	21,000.96	328,740.80	1,554.04	65,823.16	83.38%
Community Development	221,023.00	9,900.00	169,833.50		51,189.50	76.84%
Cooperative Extension	216,580.00	19,121.62	144,400.69		72,179.31	66.67%
Conservation	194,930.00	14,130.16	154,006.39	-	40,923.61	79.01%
TOTAL ECONOMIC & PHY DEV	\$ 1,028,651.00	\$ 64,152.74	\$ 796,981.38	\$ 1,554.04	\$ 230,115.58	77.63%
HUMAN SERVICES						
Health	6,154,402.00	341,461.67	4,579,643.12	211,459.74	1,363,299.14	77.85%
Well at Work	4,400.00	4,525.00	4,193.00		207.00	95.30%
Mental Health	128,575.00	-	97,804.75		30,770.25	76.07%
Social Services	7,477,357.13	490,855.91	5,940,848.49	58,438.88	1,478,069.76	80.23%
Indian Reservation	296,055.00	14,221.71	209,963.56	-	86,091.44	70.92%
Dept on Aging	799,333.00	62,291.59	695,083.70	3,501.02	100,748.28	87.40%
Emergency Food & Shelter	11,871.00	-	4,322.06		7,548.94	36.41%
Congregate & Home Del Meals	454,792.00	41,465.21	453,462.05	1,093.75	236.20	99.95%
Adult Day Care	130,644.00	7,259.27	85,484.14		45,159.86	65.43%
Senior Center	22,500.00	224.77	8,251.58		14,248.42	36.67%
Veterans	129,863.00	11,071.43	110,442.90	1,270.09	18,150.01	86.02%
Youth Services	183,627.00	15,774.00	135,394.00		48,233.00	73.73%
Senior Citizen Services	32,947.00	-	22,500.00		10,447.00	68.29%
Other Human Services	333,048.00	-	306,099.00	-	26,949.00	91.91%
TOTAL HUMAN SERVICES	\$ 16,159,414.13	\$ 989,150.56	\$ 12,653,492.35	\$ 275,763.48	\$ 3,230,158.30	80.01%
EDUCATION						
Public Schools	9,623,641.00	659,161.07	8,645,044.16	365,732.42	612,864.42	93.63%
Community College	3,090,624.00	389,642.45	2,561,333.85	-	529,290.15	82.87%
TOTAL EDUCATION	\$ 12,714,265.00	\$ 1,048,803.52	\$ 11,206,378.01	\$ 365,732.42	\$ 1,142,154.57	91.02%
CULTURAL/RECREATION						
Library	1,279,006.00	100,488.75	1,132,118.88	4,775.07	142,112.05	88.89%
Recreation	1,235,234.41	87,482.65	957,182.96	30,590.98	247,460.47	79.97%
Swimming Pool	94,555.00	9,677.75	52,302.87	7,938.62	34,313.51	63.71%
Recreation Center	408,770.00	21,233.74	231,386.55	6,241.35	171,142.10	58.13%
Cashiers Recreation	477,966.00	51,778.17	303,833.67	16,703.43	157,428.90	67.06%
Cashiers Swimming Pool	42,373.00	2,397.30	14,922.36		27,450.64	35.22%
Cashiers Recreation Center	368,697.00	25,329.72	214,562.47	10,181.29	143,953.24	60.96%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,916,601.41	\$ 298,388.08	\$ 2,906,309.76	\$ 76,430.74	\$ 933,860.91	76.16%
TRANSFERS TO OTHER FUNDS	\$ 9,831,305.00	\$ 134,747.60	8,720,527.04	\$ -	\$ 1,110,777.96	88.70%
CONTINGENCY	\$ 720,756.00	\$ -	-	\$ -	\$ 720,756.00	0.00%
	\$ 720,756.00	\$ -	\$ -	\$ -	\$ 720,756.00	
TOTAL EXPENDITURES:	\$ 73,238,470.75	\$ 4,383,228.11	\$ 59,997,163.05	\$ 1,368,631.96	\$ 11,872,675.74	83.79%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (1,692,493.81)	\$ 3,419,431.70	\$ (1,368,241.96)	\$ (2,050,409.74)	2.80%

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING MAY 31, 2021											
			SCHOOL		SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	PAYROLL	SELF-INS	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
ASSETS											
Cash and investments	636,752.57	1,557,872.00	2,077,823.07	4,169,962.77	1,666,930.01	394,303.97	165,469.62	1,483,803.58	293,161.75	29,975.39	1,297,468.81
Accounts receivable		-			-	4,661.85	92.40	1,223.05	231.82	1,680.65	11,393.75
Due from other funds	1,000.00		-		-		-	-			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 636,752.57	\$ 1,557,872.00	\$ 2,077,823.07	\$ 4,169,962.77	\$ 1,666,930.01	\$ 398,965.82	\$ 165,562.02	\$ 1,485,026.63	\$ 293,393.57	\$ 31,656.04	\$ 1,308,862.56
LIABILITIES AND FUND EQUITY											
Accounts payable	636,752.57	-			-	-	-	2,388.55	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 636,752.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,388.55	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	-	1,557,872.00	2,077,823.07	4,169,962.77	1,666,930.01	398,965.82	165,562.02	1,482,638.08	293,393.57	31,656.04	1,308,862.56
TOTAL LIABILITIES AND FUND EQUITY	\$ 636,752.57	\$ 1,557,872.00	\$ 2,077,823.07	\$ 4,169,962.77	\$ 1,666,930.01	\$ 398,965.82	\$ 165,562.02	\$ 1,485,026.63	\$ 293,393.57	\$ 31,656.04	\$ 1,308,862.56

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING MAY 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
ASSETS											
Cash & Investments	1,842.49	659,222.33	571,839.04	61,195.58	213,357.87	2,537,949.07	20,512.05	100,506.90	9,433.37		
Accounts receivable	-		-	312,890.28	981.24		-		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	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,842.49	\$ 672,673.83	\$ 1,656,910.84	\$ 4,449,225.87	\$ 282,814.20	\$ 2,537,949.07	\$ 20,512.05	\$ 100,506.90	\$ 9,443.16	\$ 115,701,958.53	\$ 29,517,774.18
LIABILITIES AND FUND EQUITY											
Accounts payable	-	-	-	-	13,014.07		20,512.05	100,506.90	-		29,517,774.18
Contributions from Employees				22,387.42	17,740.73	2,537,949.07					
Retainage Payable				-	-						
Due to other funds	-	-		150,000.00							
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	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 3,798,540.52	\$ 421,573.80	\$ 2,537,949.07	\$ 20,512.05	\$ 100,506.90	\$ -	\$ 115,701,958.53	\$ 29,517,774.18
FUND EQUITY											
Fund balance	1,842.49	672,673.83	1,656,910.84	650,685.35	(138,759.60)	-	-	-	9,443.16	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,842.49	\$ 672,673.83	\$ 1,656,910.84	\$ 4,449,225.87	\$ 282,814.20	\$ 2,537,949.07	\$ 20,512.05	\$ 100,506.90	\$ 9,443.16	\$ 115,701,958.53	\$ 29,517,774.18

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING MAY 31, 2021												
	SCHOOL CAP RES-ART 46 FUND 19	CAPITAL 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	DEBT SERVICE FUND 30	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66
REVENUES												
Other taxes				342,390.60		1,604,880.01					1,952,467.15	
Restricted intergovernmental revenues	-		-	-	-	50,490.82					67,085.84	-
Sales and services					-	8,612.00			4,583.35	116,351.96	1,394,175.57	6,633.65
Investment earnings	-	945.58	-	-	124.30	69.56	-		428.38		21,906.85	
Lease Proceeds		-			-							
Transfers	1,447,154.06	1,000,000.00	-		100,000.00		350,500.00	3,836,359.98	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	111.35
TOTAL REVENUES:	\$ 1,447,154.06	\$ 1,000,945.58	\$ -	\$ 342,390.60	\$ 100,124.30	\$ 1,664,052.39	\$ 350,500.00	\$ 3,836,359.98	\$ 5,011.73	\$ 116,351.96	\$ 3,435,635.41	\$ 221,745.00
EXPENDITURES												
General government	613,268.00	-	-				393,370.90					
Public safety		-		354,438.30								
Economic and physical dev		-			134,079.63	962,918.92			2,281.11			
Human services		-										
Debt Service:												
Principal retirement								3,239,142.66		-	234,600.62	
Interest and fees								597,217.32		-	23,630.15	
Enterprise operations	-	-	-	-	-	-	-	-	-	570.01	3,370,301.80	198,556.37
TOTAL EXPENDITURES	\$ 613,268.00	\$ -	\$ -	\$ 354,438.30	\$ 134,079.63	\$ 962,918.92	\$ 393,370.90	\$ 3,836,359.98	\$ 2,281.11	\$ 570.01	\$ 3,628,532.57	\$ 198,556.37
Revenues over (under) expenditures	\$ 833,886.06	\$ 1,000,945.58	\$ -	\$ (12,047.70)	\$ (33,955.33)	\$ 701,133.47	\$ (42,870.90)	\$ (0.00)	\$ 2,730.62	\$ 115,781.95	\$ (192,897.16)	\$ 23,188.63

HEALTH DEPARTMENT PROJECT FUND 43

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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>
Total Revenues:	<u>\$ 85,000.00</u>	<u>\$ 67,441.74</u>	<u>\$ 15,476.81</u>	<u>\$ 82,918.55</u>
Expenditures:				
Architect Fees	\$ 524,438.00	\$ 473,671.23	\$ 59,984.57	\$ 533,655.80
Engineering Costs	26,225.00	17,795.00	863.00	18,658.00
Construction	6,589,156.00	5,090,325.00	1,464,201.53	6,554,526.53
Technology and Security	306,365.00	1,984.60	293,174.63	295,159.23
Furnishing and Fixtures	500,000.00	-	464,206.84	464,206.84
Displacement Expenses	288,308.00	215,172.19	71,486.91	286,659.10
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 8,234,492.00</u>	<u>\$ 5,798,948.02</u>	<u>\$ 2,353,917.48</u>	<u>\$ 8,152,865.50</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (5,731,506.28)	\$ (2,338,440.67)	\$ (8,069,946.95)
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>\$ 200,000.00</u>	<u>\$ 7,800,000.00</u>
Total Other financing sources:	<u>\$ 8,149,492.00</u>	<u>\$ 7,949,492.00</u>	<u>\$ 200,000.00</u>	<u>\$ 8,149,492.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,217,985.72</u>	<u>\$ (2,138,440.67)</u>	<u>\$ 79,545.05</u>
Fund Balance beginning of year, July 1			<u>\$ 2,217,985.72</u>	
Fund Balance end of year, June 30			<u>\$ 79,545.05</u>	

CAPITAL PROJECTS FUND 44

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Skyland Services Center				
Architect Fees	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	1,345,684.00	1,234,209.14	9,187.50	1,243,396.64
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	-	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 1,835,793.83</u>	<u>\$ 9,187.50</u>	<u>\$ 1,844,981.33</u>
Cashiers Code Enforcement				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 211,505.29
Equipment	7,000.00	7,000.00	-	7,000.00
Total Cashiers Code Enforcement	<u>\$ 218,505.29</u>	<u>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
Total Expenditures:	<u>\$ 2,293,505.29</u>	<u>\$ 2,054,299.12</u>	<u>\$ 9,187.50</u>	<u>\$ 2,063,486.62</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (2,054,299.12)	\$ (9,187.50)	\$ (2,063,486.62)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ 2,287,000.00	\$ 2,075,000.00	\$ -	\$ 2,075,000.00
General Fund	6,505.29	-	-	-
Total Other financing sources:	<u>\$2,293,505.29</u>	<u>\$ 2,075,000.00</u>	<u>\$ -</u>	<u>\$ 2,075,000.00</u>
Closed Out Projects	<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>\$ (9,187.50)</u>	<u>\$ 234,767.38</u>
Fund Balance beginning of year, July 1			<u>\$ 243,954.88</u>	
Fund Balance end of year, June 30			<u>\$ 234,767.38</u>	

INDOOR POOL FACILITY FUND 45

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Bond Proceeds	\$ -	-	-	\$ -
Investment Earnings	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Architect and Civil Engineering	\$ 1,460,000.00	-	\$ 146,000.00	\$ 146,000.00
Engineering and Permitting	22,488.00	-	-	-
Construction	-	-	-	-
Furnishing and Fixtures	-	-	-	-
Contingency	5,000.00	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures:	<u>\$ 1,487,488.00</u>	<u>\$ -</u>	<u>\$ 146,000.00</u>	<u>\$ 146,000.00</u>
Revenues over (under) expenditures	\$ (1,487,488.00)	\$ -	\$ (146,000.00)	\$ (146,000.00)
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>\$ 1,341,488.00</u>	<u>\$ 1,341,488.00</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ 1,341,488.00</u>	

DILLSBORO COMPLEX PROJECT FUND 46

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	-	-	-	-
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Architect and Civil Engineering	\$ 436,775.00	191,925.40	\$ 173,985.20	\$ 365,910.60
Engineering and Permitting	40,000.00	650.00	10,724.65	11,374.65
Construction	4,195,012.00	-	497,932.80	497,932.80
Construction-Other	-	-	7,655.96	7,655.96
Furnishing and Fixtures	346,643.00	-	34,846.85	34,846.85
Contingency	595,896.00	-	-	-
Total Expenditures:	<u>\$ 5,614,326.00</u>	<u>\$ 192,575.40</u>	<u>\$ 725,145.46</u>	<u>\$ 917,720.86</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (192,575.40)	\$ (725,145.46)	\$ (917,720.86)
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>\$ (725,145.46)</u>	<u>\$ 82,279.14</u>
Fund Balance beginning of year, July 1			<u>\$ 807,424.60</u>	
Fund Balance end of year, June 30			<u>\$ 82,279.14</u>	

GREENWAY PROJECT FUND 47

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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>435,000.00</u>
Total Revenues:	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
Expenditures:				
Engineering-Const Mgt	\$ 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>
Total Expenditures:	<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)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	<u>1,282,313.00</u>	<u>1,282,313.00</u>	<u>-</u>	<u>1,282,313.00</u>
Total Other financing sources:	<u>\$1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 140,466.40</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 May 31, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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	1,780.94	16,053.60
Loan Proceeds	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>-</u>	<u>10,000,000.00</u>
Total Revenues:	<u>\$ 17,465,992.00</u>	<u>\$ 15,459,869.66</u>	<u>\$ 927,273.48</u>	<u>\$ 16,387,143.14</u>
Expenditures:				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,373,380.40	\$ 204,688.87	\$ 1,578,069.27
Engineering Costs	374,785.00	186,556.21	7,954.50	194,510.71
Administrative and Legal	30,000.00	9,398.14	12,000.00	21,398.14
Construction	17,913,342.00	10,096,337.82	7,227,891.34	17,324,229.16
AV/Network	121,238.00	-	-	-
Contingency	<u>692,958.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 20,686,155.00</u>	<u>\$ 11,665,672.57</u>	<u>\$ 7,452,534.71</u>	<u>\$ 19,118,207.28</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 3,794,197.09	\$ (6,525,261.23)	\$ (2,731,064.14)
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:	\$ 3,220,163.00	\$ 3,220,163.00	\$ -	\$ 3,220,163.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 7,014,360.09</u>	<u>\$ (6,525,261.23)</u>	<u>\$ 489,098.86</u>
Fund Balance beginning of year, July 1			<u>\$ 7,014,360.09</u>	
Fund Balance end of year, June 30			<u>\$ 489,098.86</u>	

SCHOOL IMPROVEMENT FUND 49

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

	ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Balance
Revenues:					
Investment Earnings	\$ 1,500.00	\$ 1,096.57	\$ -	\$ 1,096.57	\$ 403.43
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>430,116.98</u>	<u>430,116.98</u>	<u>858,590.02</u>
Total Revenues:	<u>\$ 1,408,767.00</u>	<u>\$ 119,656.57</u>	<u>\$ 430,116.98</u>	<u>\$ 549,773.55</u>	<u>\$ 858,993.45</u>
Expenditures:					
Blue Ridge Water & Sewer					
Construction-01	\$ 1,000,000.00	\$ -	\$ 830,962.75	\$ 830,962.75	\$ 169,037.25
Construction-02	193,765.00				193,765.00
Construction-03	94,942.00				94,942.00
Engineering and Design	108,000.00	3,368.00	62,651.57	66,019.57	41,980.43
Geotechnical Testing	19,000.00		3,992.10	3,992.10	15,007.90
Administration	68,400.00	7,382.77	4,000.00	11,382.77	57,017.23
Contingency	<u>55,293.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,293.00</u>
Total Blue Ridge Water & Sewer	<u>\$ 1,539,400.00</u>	<u>\$ 10,750.77</u>	<u>\$ 901,606.42</u>	<u>\$ 912,357.19</u>	<u>\$ 627,042.81</u>
QZAB Projects/Other					
Blue Ridge	\$ 1,775,359.15	\$ 1,775,313.58	\$ -	\$ 1,775,313.58	\$ 45.57
Fairview Elementary School	1,353,759.72	1,352,923.18	750.00	1,353,673.18	\$ 86.54
Smoky Mountain High	3,919,486.96	3,915,496.85	3,826.50	3,919,323.35	\$ 163.61
Cullowhee Valley	1,393,615.33	1,392,261.60	-	1,392,261.60	\$ 1,353.73
Scotts Creek	20,742.60	3,025.00	6,450.00	9,475.00	\$ 11,267.60
Smokey Mountain Elementary	1,001,233.24	974,002.28	26,791.20	1,000,793.48	\$ 439.76
Bus Garage	-	-	-	-	\$ -
Testing, Fees, Contingency	1,500.00	-	-	-	\$ 1,500.00
Security Upgrades	<u>276,600.00</u>	<u>-</u>	<u>147,914.00</u>	<u>147,914.00</u>	<u>\$ 128,686.00</u>
Total QZAB Projects:	<u>\$ 9,742,297.00</u>	<u>\$ 9,413,022.49</u>	<u>\$ 185,731.70</u>	<u>\$ 9,598,754.19</u>	<u>\$ 143,542.81</u>
SMH-Baseball					
Construction	\$ 468,800.00	\$ 459,859.99	\$ 8,790.35	468,650.34	\$ 149.66
Total SMH-Baseball	<u>\$ 468,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,790.35</u>	<u>\$ 468,650.34</u>	<u>\$ 149.66</u>
Total Expenditures:	<u>\$ 11,750,497.00</u>	<u>\$ 9,883,633.25</u>	<u>\$ 1,096,128.47</u>	<u>\$ 10,979,761.72</u>	<u>\$ 770,735.28</u>
Revenues over (under) expenditures	\$ (10,341,730.00)	\$ (9,763,976.68)	\$ (666,011.49)	\$ (10,429,988.17)	\$ 88,258.17
Other financing sources:					
Operating transfers--in:					
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	(2,050,000.00)
Operating transfers--out					
General Fund	<u>-</u>	<u>(2,050,000.00)</u>	<u>-</u>	<u>(2,050,000.00)</u>	<u>\$ 2,050,000.00</u>
Total Other financing sources:	<u>\$ 10,341,730.00</u>	<u>\$ 10,159,437.00</u>	<u>\$ 182,293.00</u>	<u>\$ 10,341,730.00</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 395,460.32</u>	<u>\$ (483,718.49)</u>	<u>\$ (88,258.17)</u>	
Fund Balance beginning of year, July 1			<u>\$ 395,460.32</u>		
Fund Balance end of year, June 30			<u>\$ (88,258.17)</u>		