



JACKSON COUNTY
FINANCIAL REPORT
FEBRUARY 28, 2021

SUBMITTED TO BOARD ON MARCH 16, 2021



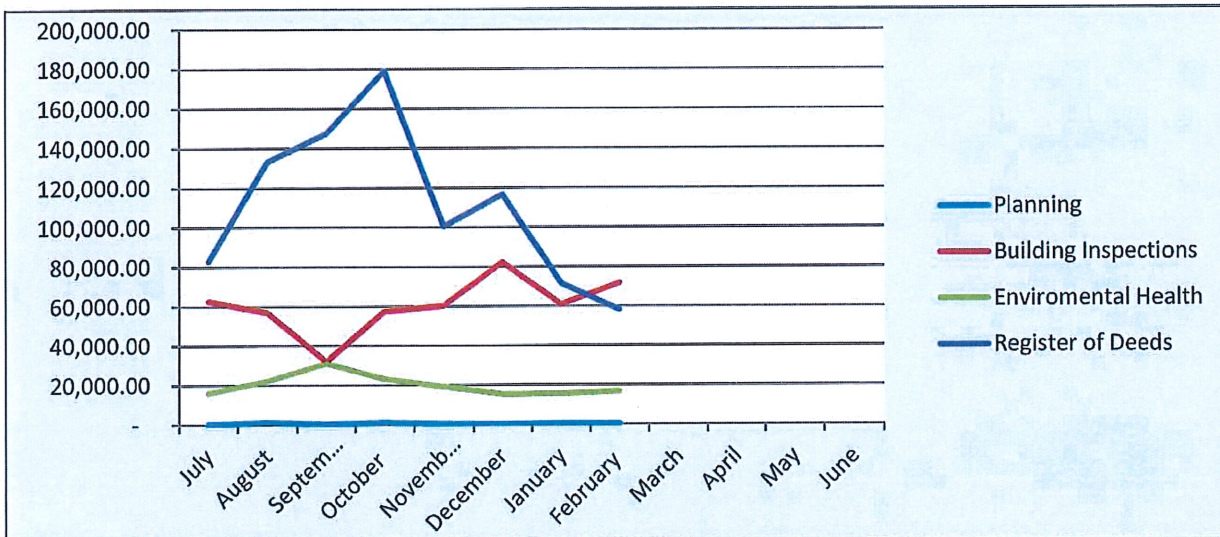
HIGHLIGHTS

FEBRUARY 2021

- General Fund Revenues collected to date - \$53,314,743 - 73.80% of budget. Average for year - 66.67% - over 7.13%
- General Fund Expenditures to date - \$43,162,360 - 61.34% of budget. Average for year - 66.67% - under 5.33%
- Revenues are \$10,152,384 more than expenditures.
- Ad Valorem Tax collected - \$34,630,949 - 99.07% of budget.
 - Motor Vehicle Tax collected - \$919,641 - 63.35% of budget.
 - Prior Year Tax collected - \$551,793 - 61.28% of budget.
- Received sales and use tax distribution in the amount of \$1,428,959 for the month of February 2021 (November sales). This amount is \$175,526 - 14.00% more than the amount received in February 2020. Article 46 distribution was \$156,147.
- Landfill Disposal Fees collected - \$1,797,091 - 95.21% of budget.
- Prior year Landfill Disposal Fees collected - \$45,837 - 76.39% 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	\$ 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	470.00	60,883.00	15,440.00	71,600.00
February	460.00	71,744.00	16,655.00	58,302.00
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 4,560.00	\$ 484,565.99	\$ 158,891.00	\$ 890,598.00
Remaining Budget	\$ 10,440.00	\$ 65,434.01	\$ (33,891.00)	\$ (340,598.00)
Percentage Collected	30.40%	88.10%	127.11%	161.93%
Percentage for Year	<u>66.66%</u>	<u>66.66%</u>	<u>66.66%</u>	<u>66.66%</u>
	-36.26%	21.44%	60.45%	95.27%



**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		
	-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 750,784.00</u>	<u>\$ 1,155,655.00</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 544,905.00</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		
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		
TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 310,045.00</u>	<u>\$ -</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 554,829.00</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: \$ 1,132,287.00

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
2/28/2021**

ASSETS

Cash-Petty	\$	2,630.00
Cash-In Time Deposits		18,816,460.96
Cash-Wells Fargo		15,719,037.12
Taxes Receivable-Ad Valorem		2,009,965.00
Allowance for Doubtful Tax Rec.		(942,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		133,879.34
Accounts Receivable-Other		7,492.20
Due from Other Funds		-
		<hr/>
TOTAL ASSETS:	\$	<u>35,747,464.62</u>

LIABILITIES

Accounts Payable		(851.11)
Accrued Salaries Payable		-
NCVTS Refunds Payable		-
Echeck Charges Payable		-
Due to Other Funds		-
Taxes Collected in Advance		(1,250.00)
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		(239,534.48)
Cell Tower Escrow		(21,799.43)
Jail Commissary Account		(1,813.16)
Fuel Prepaid Expense		(52,184.52)
ROD Automation Payable		(107,303.87)
Fund Balance		(34,209,070.05)
		<hr/>
TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(35,747,464.62)</u>

TOTAL GENERAL FUND BALANCE SHEET	\$	0.00
---	-----------	-------------

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING FEBRUARY 28, 2021**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	34,956,715.00	778,646.47	34,630,949.22		325,765.78	99.07%
Ad Valorem Tax-Prior Year	900,000.00	80,803.46	551,593.70		348,406.30	61.29%
Motor Vehicle Tax-Current Year	1,451,705.00	128,835.40	919,640.76		532,064.24	63.35%
Motor Vehicle Tax-Prior Year	500.00	7.45	198.96		301.04	39.79%
Sales and Use Tax	14,948,713.00	1,428,959.30	7,753,267.60		7,195,445.40	51.87%
Public Safety	3,020,239.78	121,102.93	1,691,536.10		1,328,703.68	56.01%
Code Enforcement	631,550.00	79,939.00	541,287.99	275.00	90,537.01	85.71%
Transportation	1,370,374.00	326,581.30	411,765.75		958,608.25	30.05%
Health	2,390,790.00	83,278.93	1,367,833.43		1,022,956.57	57.21%
Social Services	4,165,735.15	450,378.75	2,238,892.17		1,926,842.98	53.75%
Social Services-Indian	291,329.00	41,380.21	259,140.51		32,188.49	88.95%
Dept on Aging	306,509.00	23,535.23	256,067.81		50,441.19	83.54%
Recreation	718,100.00	(194.81)	98,981.40	115.00	619,233.60	13.78%
Register of Deeds	997,300.00	91,046.50	1,190,853.55		(193,553.55)	119.41%
ABC Board Revenues	356,500.00	-	249,218.43		107,281.57	69.91%
Other General	5,734,852.84	136,726.07	1,153,515.89	-	4,581,336.95	20.11%
TOTAL REVENUES:	\$ 72,240,912.77	\$ 3,771,026.19	\$ 53,314,743.27	\$ 390.00	\$ 18,926,559.50	73.80%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	345,184.00	32,884.33	225,634.50	9,843.04	109,706.46	68.22%
Administration	350,452.00	24,161.65	204,341.68		146,110.32	58.31%
Human Resources	202,132.00	12,072.82	120,705.25		81,426.75	59.72%
Finance	757,558.00	53,476.42	486,306.85		271,251.15	64.19%
Tax Collections	335,313.00	19,448.01	206,960.38		128,352.62	61.72%
Tax Administration	825,469.00	43,048.94	430,654.15		394,814.85	52.17%
GIS-Mapping	167,871.00	7,620.32	96,965.21	200.00	70,705.79	57.88%
Legal	246,074.00	29,615.44	253,594.95		(7,520.95)	103.06%
Court Facilities	55,340.00	3,918.21	40,604.91	3,349.00	11,386.09	79.43%
Elections	668,833.50	21,660.60	539,363.80	1,856.94	127,612.76	80.92%
Register of Deeds	503,140.00	36,031.54	299,997.71		203,142.29	59.63%
Central Services	187,000.00	11,312.83	77,194.54		109,805.46	41.28%
Computer & Information	710,233.00	34,405.18	501,506.87	5,491.00	203,235.13	71.38%
Public Works	4,995,734.00	320,631.26	3,063,452.89	105,019.07	1,827,262.04	63.42%
Professional Services	45,000.00	5,100.00	61,900.00	-	(16,900.00)	137.56%
TOTAL GENERAL GOVT	\$ 10,395,333.50	\$ 655,387.55	\$ 6,609,183.69	\$ 125,759.05	\$ 3,660,390.76	64.79%
PUBLIC SAFETY						
Sheriff	5,678,135.89	415,137.41	3,757,697.47	13,880.70	1,906,557.72	66.42%
Jail	2,426,184.44	181,144.68	1,533,976.23	6,046.34	886,161.87	63.48%
Sheriff Grants-Covid	21,970.34	876.60	21,519.00	80.59	370.75	98.31%
Sheriff Grants	333,055.00	8,137.72	39,464.50	9,095.00	284,495.50	14.58%
Emergency Management	1,202,092.00	101,904.74	868,901.37	48,126.23	285,064.40	76.29%
Fire	1,668,461.00	228,545.43	1,193,028.60	4,884.94	470,547.46	71.80%
Code Enforcement	1,591,102.04	131,782.62	1,003,450.21		587,651.83	63.07%
Amb/Rescue Squad	3,032,780.00	229,468.92	1,942,128.97	-	1,090,651.03	64.04%
TOTAL PUBLIC SAFETY	\$ 15,953,780.71	\$ 1,296,998.12	\$ 10,360,166.35	\$ 82,113.80	\$ 5,511,500.56	65.45%
TRANSPORTATION						
Administration	210,996.00	12,259.90	123,478.64	1,058.00	86,459.36	59.02%
Operating Expense	1,087,805.00	25,163.76	304,182.15	42,366.84	741,256.01	31.86%
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%
TOTAL TRANSPORTATION	\$ 1,786,096.00	\$ 37,423.66	\$ 458,660.79	\$ 280,413.61	1,047,021.60	41.38%
ENVIRONMENTAL PROTECTION						
Forestry	85,408.00	9,658.47	32,545.96	-	52,862.04	38.11%
TOTAL ENVIRON PROTECTION	\$ 85,408.00	\$ 9,658.47	\$ 32,545.96	\$ -	\$ 52,862.04	38.11%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	369,798.00	42,035.05	253,069.83		116,728.17	68.43%
Community Development	202,369.00	18,500.00	130,029.50		72,339.50	64.25%
Cooperative Extension	216,580.00	19,936.54	100,944.08		115,635.92	46.61%
Conservation	194,930.00	12,045.59	107,948.02	1,430.59	85,551.39	56.11%
TOTAL ECONOMIC & PHY DEV	\$ 983,677.00	\$ 92,517.18	\$ 591,991.43	\$ 1,430.59	\$ 390,254.98	60.33%
HUMAN SERVICES						
Health	5,589,179.00	382,960.72	3,371,661.29	142,988.66	2,074,529.05	62.88%
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	7,474,917.15	529,021.35	4,348,682.44	65,007.66	3,061,227.05	59.05%
Indian Reservation	296,055.00	18,109.15	161,470.48		134,584.52	54.54%
Dept on Aging	755,047.00	57,557.82	472,311.16	5,275.30	277,460.54	63.25%
Emergency Food & Shelter	11,871.00	757.70	3,529.95		8,341.05	29.74%
Congregate & Home Del Meals	454,792.00	48,723.49	325,793.03	1,093.75	127,905.22	71.88%
Adult Day Care	130,644.00	7,136.46	60,312.84		70,331.16	46.17%
Senior Center	22,500.00	-	7,630.09		14,869.91	33.91%
Veterans	129,863.00	10,132.50	74,374.40		55,488.60	57.27%
Youth Services	183,627.00	10,702.00	98,262.00		85,365.00	53.51%
Senior Citizen Services	32,947.00	-	22,178.00		10,769.00	67.31%
Other Human Services	327,979.00	25,000.00	262,005.75	-	65,973.25	79.88%
TOTAL HUMAN SERVICES	\$ 15,542,396.15	\$ 1,090,101.19	\$ 9,213,373.43	\$ 214,365.37	\$ 6,114,657.35	60.66%
EDUCATION						
Public Schools	9,623,641.00	659,145.39	6,408,733.41	365,732.42	2,849,175.17	70.39%
Community College	3,090,624.00	220,714.37	1,753,509.97	-	1,337,114.03	56.74%
TOTAL EDUCATION	\$ 12,714,265.00	\$ 879,859.76	\$ 8,162,243.38	\$ 365,732.42	\$ 4,186,289.20	67.07%
CULTURAL/RECREATION						
Library	1,279,006.00	6,257.60	735,099.82	5,944.09	537,962.09	57.94%
Recreation	1,234,559.41	86,123.37	669,482.65	40,558.06	524,518.70	57.51%
Swimming Pool	82,180.00	1,901.47	36,300.75	4,520.32	41,358.93	49.67%
Recreation Center	391,320.00	19,964.85	153,337.14	3,808.76	234,174.10	40.16%
Cashiers Recreation	409,474.00	21,281.37	183,041.92	11,458.89	214,973.19	47.50%
Cashiers Swimming Pool	42,373.00	-	12,435.06		29,937.94	29.35%
Cashiers Recreation Center	367,452.00	22,930.14	147,513.28	16,392.48	203,546.24	44.61%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,816,364.41	\$ 158,458.80	\$ 1,937,210.62	\$ 82,682.60	\$ 1,796,471.19	52.93%
TRANSFERS TO OTHER FUNDS	\$ 9,831,305.00	\$ 156,146.95	5,796,983.99	\$ -	\$ 4,034,321.01	58.96%
CONTINGENCY	\$ 1,132,287.00	\$ -	-	\$ -	\$ 1,132,287.00	0.00%
	\$ 1,132,287.00	\$ -	\$ -	\$ -	\$ 1,132,287.00	
TOTAL EXPENDITURES:	\$ 72,240,912.77	\$ 4,376,551.68	\$ 43,162,359.64	\$ 1,152,497.44	\$ 27,926,055.69	61.34%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (605,525.49)	\$ 10,152,383.63	\$ (1,152,107.44)	\$ (8,999,496.19)	12.46%

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING FEBRUARY 28, 2021											
	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
ASSETS											
Cash and investments	536,575.64	1,462,345.24	1,640,201.35	4,169,923.99	1,666,930.01	356,260.94	167,709.80	1,337,952.53	378,862.08	32,469.56	607,852.71
Accounts receivable		-			-	4,661.85	-	951.21	134.59	1,517.48	30,113.00
Due from other funds	-		-		-		-	-			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 536,575.64	\$ 1,462,345.24	\$ 1,640,201.35	\$ 4,169,923.99	\$ 1,666,930.01	\$ 360,922.79	\$ 167,709.80	\$ 1,338,903.74	\$ 378,996.67	\$ 33,987.04	\$ 637,965.71
LIABILITIES AND FUND EQUITY											
Accounts payable	549,912.58	-			-	-	-	(1,031.62)	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 549,912.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,031.62)	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	(13,336.94)	1,462,345.24	1,640,201.35	4,169,923.99	1,666,930.01	360,922.79	167,709.80	1,339,935.36	378,996.67	33,987.04	637,965.71
TOTAL LIABILITIES AND FUND EQUITY	\$ 536,575.64	\$ 1,462,345.24	\$ 1,640,201.35	\$ 4,169,923.99	\$ 1,666,930.01	\$ 360,922.79	\$ 167,709.80	\$ 1,338,903.74	\$ 378,996.67	\$ 33,987.04	\$ 637,965.71

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING FEBRUARY 28, 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	660,139.90	539,384.56	423,087.11	265,864.86	2,478,212.76	57,500.58	73,972.60	9,333.37		
Accounts receivable	-		-	203,958.63	766.55		-		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	\$ 673,591.40	\$ 1,624,456.36	\$ 4,702,185.75	\$ 335,106.50	\$ 2,478,212.76	\$ 57,500.58	\$ 73,972.60	\$ 9,343.16	\$ 115,701,958.53	\$ 29,517,774.18
LIABILITES AND FUND EQUITY											
Accounts payable	-	-	-	-	13,014.07		57,500.58	73,972.60	-		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	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 3,648,540.52	\$ 421,573.80	\$ 2,478,212.76	\$ 57,500.58	\$ 73,972.60	\$ -	\$ 115,701,958.53	\$ 29,517,774.18
FUND EQUITY											
Fund balance	1,842.49	673,591.40	1,624,456.36	1,053,645.23	(86,467.30)	-	-	-	9,343.16	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,842.49	\$ 673,591.40	\$ 1,624,456.36	\$ 4,702,185.75	\$ 335,106.50	\$ 2,478,212.76	\$ 57,500.58	\$ 73,972.60	\$ 9,343.16	\$ 115,701,958.53	\$ 29,517,774.18

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING FEBRUARY 28, 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				239,673.42		1,236,294.82					1,842,927.71	
Restricted intergovernmental revenues	-		-	-	-	50,490.82					62,288.83	-
Sales and services					-	8,612.00			3,333.34	83,739.64	875,291.33	4,008.15
Investment earnings	-	906.80	-	-	94.43	59.80	-		314.85		11,509.53	
Lease Proceeds		-									-	
Transfers	1,009,532.34	1,000,000.00	-		100,000.00		350,500.00	2,837,926.65	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	111.35
TOTAL REVENUES:	\$ 1,009,532.34	\$ 1,000,906.80	\$ -	\$ 239,673.42	\$ 100,094.43	\$ 1,295,457.44	\$ 350,500.00	\$ 2,837,926.65	\$ 3,648.19	\$ 83,739.64	\$ 2,792,017.40	\$ 219,119.50
EXPENDITURES												
General government	613,268.00	-	-				307,767.80					
Public safety		-		289,764.15								
Economic and physical dev		-			131,901.98	655,690.16						
Human services		-										
Debt Service:												
Principal retirement								2,305,809.33		-	117,300.31	
Interest and fees								532,117.32		-	12,510.08	
Enterprise operations	-	-	-	-	-	-	-	-	-	412.17	2,452,144.29	143,638.57
TOTAL EXPENDITURES	\$ 613,268.00	\$ -	\$ -	\$ 289,764.15	\$ 131,901.98	\$ 655,690.16	\$ 307,767.80	\$ 2,837,926.65	\$ -	\$ 412.17	\$ 2,581,954.68	\$ 143,638.57
Revenues over (under) expenditures	\$ 396,264.34	\$ 1,000,906.80	\$ -	\$ (50,090.73)	\$ (31,807.55)	\$ 639,767.28	\$ 42,732.20	\$ (0.00)	\$ 3,648.19	\$ 83,327.47	\$ 210,062.72	\$ 75,480.93

HEALTH DEPARTMENT PROJECT FUND 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 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	\$ 53,924.39	\$ 527,595.62
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	264,693.23	266,677.83
Furnishing and Fixtures	500,000.00	-	470,464.45	470,464.45
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>\$ 2,292,863.87</u>	<u>\$ 8,091,811.89</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (5,731,506.28)	\$ (2,277,387.06)	\$ (8,008,893.34)
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:	\$ 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>\$ (2,077,387.06)</u>	<u>\$ 140,598.66</u>
Fund Balance beginning of year, July 1			<u>\$ 2,217,985.72</u>	
Fund Balance end of year, June 30			<u>\$ 140,598.66</u>	

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 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	-	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	-	-	-
Total Skyland Services Center	<u>\$ 2,075,000.00</u>	<u>\$ 1,835,793.83</u>	<u>\$ -</u>	<u>\$ 1,835,793.83</u>
Cashiers Code Enforcment				
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>\$ -</u>	<u>\$ 2,054,299.12</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (2,054,299.12)	\$ -	\$ (2,054,299.12)
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>\$ -</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 February 28, 2021

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

DILLSBORO COMPLEX PROJECT FUND 46

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 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	\$ 152,177.72	\$ 344,103.12
Engineering and Permitting	40,000.00	650.00	10,724.65	11,374.65
Construction	4,195,012.00	-	72,738.80	72,738.80
Construction-Other	-	-	7,655.96	7,655.96
Furnishing and Fixtures	346,643.00	-	9,975.00	9,975.00
Contingency	595,896.00	-	-	-
Total Expenditures:	<u>\$ 5,614,326.00</u>	<u>\$ 192,575.40</u>	<u>\$ 253,272.13</u>	<u>\$ 445,847.53</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (192,575.40)	\$ (253,272.13)	\$ (445,847.53)
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>\$ (253,272.13)</u>	<u>\$ 554,152.47</u>
Fund Balance beginning of year, July 1			<u>\$ 807,424.60</u>	
Fund Balance end of year, June 30			<u>\$ 554,152.47</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 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>-</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 February 28, 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	1,729.79	16,002.45
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>\$ 927,222.33</u>	<u>\$ 16,387,091.99</u>
Expenditures:				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,373,380.40	\$ 145,097.56	\$ 1,518,477.96
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	5,485,391.34	15,581,729.16
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>\$ 5,644,443.40</u>	<u>\$ 17,310,115.97</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 3,794,197.09	\$ (4,717,221.07)	\$ (923,023.98)
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>\$ (4,717,221.07)</u>	<u>\$ 2,297,139.02</u>
Fund Balance beginning of year, July 1			<u>\$ 7,014,360.09</u>	
Fund Balance end of year, June 30				<u>\$ 2,297,139.02</u>

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through February 28, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
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>
Total Revenues:	<u>\$ 1,408,767.00</u>	<u>\$ 119,656.57</u>	<u>\$ -</u>	<u>\$ 119,656.57</u>
Expenditures:				
Blue Ridge Water & Sewer				
Construction-01	\$ 1,000,000.00	\$ -	\$ 61,249.00	\$ 61,249.00
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		2,463.80	2,463.80
Administration	68,400.00	7,382.77	4,000.00	11,382.77
Contingency	55,293.00	-	-	-
Total Blue Ridge Water & Sewer	<u>\$ 1,539,400.00</u>	<u>\$ 10,750.77</u>	<u>\$ 130,364.37</u>	<u>\$ 141,115.14</u>
QZAB Projects				
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	-	-	-	-
Total QZAB Projects:	<u>\$ 9,742,297.00</u>	<u>\$ 9,413,022.49</u>	<u>\$ 37,817.70</u>	<u>\$ 9,450,840.19</u>
SMH-Baseball				
Construction	<u>\$ 468,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,790.35</u>	<u>468,650.34</u>
Total SMH-Baseball	<u>\$ 468,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 8,790.35</u>	<u>\$ 468,650.34</u>
Total Expenditures:	<u>\$ 11,750,497.00</u>	<u>\$ 9,883,633.25</u>	<u>\$ 176,972.42</u>	<u>\$ 10,060,605.67</u>
Revenues over (under) expenditures	\$(10,341,730.00)	\$(9,763,976.68)	\$ (176,972.42)	\$(9,940,949.10)
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
Operating transfers--out				
General Fund	<u>-</u>	<u>(2,050,000.00)</u>	<u>-</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>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 395,460.32</u>	<u>\$ 5,320.58</u>	<u>\$ 400,780.90</u>
Fund Balance beginning of year, July 1			<u>\$ 395,460.32</u>	
Fund Balance end of year, June 30			<u>\$ 400,780.90</u>	