



**JACKSON COUNTY**  
**FINANCIAL REPORT**  
**SEPTEMBER 30, 2021**

SUBMITTED TO BOARD ON OCTOBER 19, 2021



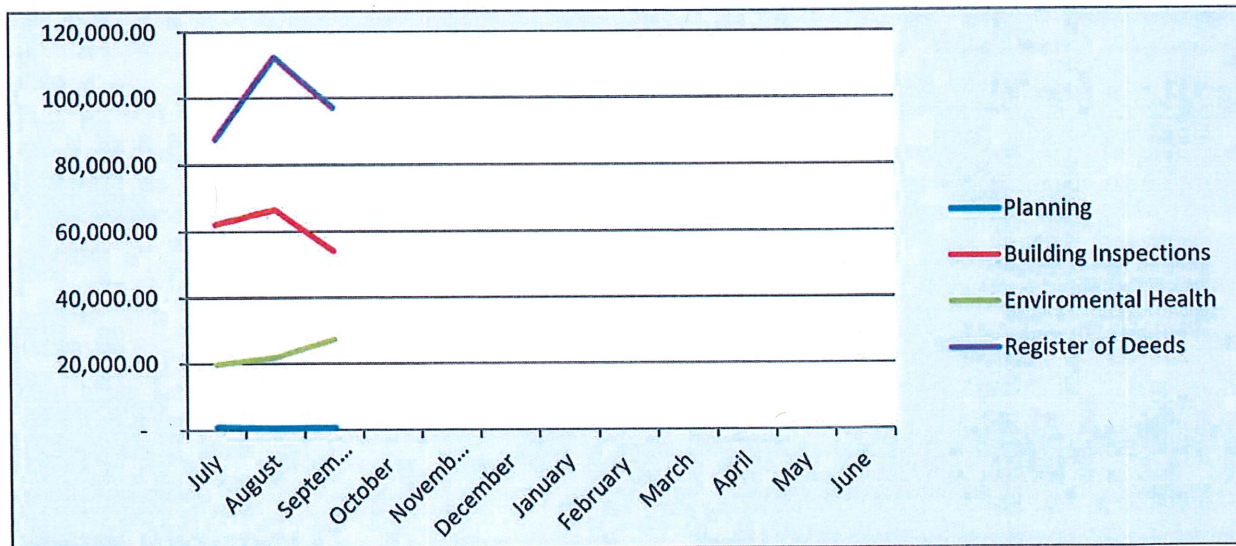
## HIGHLIGHTS

### SEPTEMBER 2021

- General Fund Revenues collected to date - \$20,487,369 - 28.16% of budget.  
Average for year - 25% - over 3.16%
- General Fund Expenditures to date - \$16,946,653 - 24.22% of budget. Average  
for year - 25% - under 0.78%
- Revenues are \$3,540,717 more than expenditures.
- Ad Valorem Tax collected - \$14,641,889 - 39.84% of budget.
  - Motor Vehicle Tax collected - \$301,736 - 20.54% of budget.
  - Prior Year Tax collected - \$232,387 - 25.81% of budget.
- Received sales and use tax distribution in the amount of \$1,871,632 for the  
month of September 2021 (June sales). This amount is \$265,251 - 16.51% more  
than the amount received in September 2020. Article 46 distribution was  
\$214,802. The collections for the fiscal year ending June 30, 2021 were 21.06%  
higher than the previous fiscal year.
- Landfill Disposal Fees collected - \$702,032 - 31.85% of budget.
- Prior year Landfill Disposal Fees collected - \$18,177 - 33.05% of budget.

## FY 2021-2022 GROWTH REVENUES

	Planning Subdivision 11-3340-580-06	Code Enforcement 11-3435-410-01	Enviromental Health 11-3518-518-00	Register of Deeds 11-3814-410-01
Current Year Budget	\$ 10,000.00	\$ 700,000.00	\$ 175,000.00	\$ 850,000.00
July	910.00	61,999.00	19,770.00	87,708.50
August	560.00	66,497.00	21,810.00	112,333.00
September	660.00	54,056.00	27,266.00	97,077.00
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 2,130.00	\$ 182,552.00	\$ 68,846.00	\$ 297,118.50
Remaining Budget	\$ 7,870.00	\$ 517,448.00	\$ 106,154.00	\$ 552,881.50
Percentage Collected	21.30%	26.08%	39.34%	34.96%
Percentage for Year	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
	-3.70%	1.08%	14.34%	9.96%



**GENERAL FUND CONTINGENCY  
FY 2021-2022**

CONTINGENCY  
11-9900-000-00

APPROVED BUDGET: \$ 298,257.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
9/21/2021 CB#10 Cashiers Area ULI	5,000.00	

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 5,000.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 293,257.00

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

APPROVED BUDGET: \$ 725,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
	-	-

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ -	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 725,000.00

CONTINGENCY-CAPITAL  
11-9900-000-02

APPROVED BUDGET: \$ 739,302.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
7/8/2021 CB#1 Register of Deeds-Indexes	75,590.00	
7/8/2021 CB#2 Grounds-Mower	9,450.00	
7/29/2021 CB#3 Administration-Laptop	2,021.00	
9/8/2021 CB#5 Various Depts-Capital	32,933.00	
9/17/2021 CB#6 Various Depts-Capital	67,509.00	

TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 187,503.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 551,799.00

ORIGINAL APPROPRIATION: \$1,029,908

TOTAL CONTINGENCY BALANCE: \$ 1,570,056.00



**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
9/30/2021**

**ASSETS**

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	19,833,863.57
Cash-Wells Fargo	9,923,198.35
Taxes Receivable-Ad Valorem	1,562,521.00
Allowance for Doubtful Tax Rec.	(863,000.00)
Accounts Receivable	1,885,382.40
Accounts Receivable-Sales Tax	303,843.92
Accounts Receivable-Other	6,713.40
Due from Other Funds	-
	<hr/>
<b>TOTAL ASSETS:</b>	<b><u><u>\$ 32,654,952.64</u></u></b>

**LIABILITIES**

Accounts Payable	(55,625.55)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Donations Collected in Advance	(56.00)
Due to Other Funds	-
Taxes Collected in Advance	-
Reserve for WC	(40,610.00)
Earnest Money Payable	(4,635.71)
Reserved for Taxes Receivable	(1,562,521.00)
Reserved for Uncollectible Taxes	863,000.00
Erosion Control Ordinance Bond	(241,534.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(1,799.43)
Fuel Prepaid Expense	(44,763.48)
ROD Automation Payable	(107,303.87)
Fund Balance	(31,437,303.69)
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<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b><u><u>\$ (32,654,952.64)</u></u></b>

<b>TOTAL GENERAL FUND BALANCE SHEET</b>	<b>\$ 0.00</b>
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JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING SEPTEMBER 30, 2021						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	36,748,173.00	4,028,988.99	14,641,888.83		22,106,284.17	39.84%
Ad Valorem Tax-Prior Year	900,000.00	114,268.54	232,301.34		667,698.66	25.81%
Motor Vehicle Tax-Current Year	1,469,243.00	149,674.10	301,736.14		1,167,506.86	20.54%
Motor Vehicle Tax-Prior Year	250.00	4.98	86.15		163.85	34.46%
Sales and Use Tax	17,109,038.00	1,871,632.40	1,871,632.40		15,237,405.60	10.94%
Public Safety	1,476,710.00	20,135.85	50,167.40		1,426,542.60	3.40%
Code Enforcement	789,150.00	61,316.00	199,957.00		589,193.00	25.34%
Transportation	497,061.00	8,496.34	30,402.25		466,658.75	6.12%
Health	2,560,490.00	161,510.47	649,628.61		1,910,861.39	25.37%
Social Services	4,249,109.00	563,466.74	991,801.52		3,257,307.48	23.34%
Social Services-Indian	172,338.00	42,327.44	64,426.19		107,911.81	37.38%
Dept on Aging	337,168.00	25,325.14	70,374.71		266,793.29	20.87%
Recreation	712,775.00	33,711.61	186,554.01		526,220.99	26.17%
Register of Deeds	1,350,500.00	133,916.70	415,445.70		935,054.30	30.76%
ABC Board Revenues	630,000.00	1,448.32	283,141.19		346,858.81	44.94%
Other General	3,741,240.45	315,519.79	497,843.98	-	3,243,396.47	13.31%
<b>TOTAL REVENUES:</b>	<b>\$ 72,743,245.45</b>	<b>\$ 7,531,743.41</b>	<b>\$ 20,487,387.42</b>	<b>\$ -</b>	<b>\$ 52,255,858.03</b>	<b>28.16%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	344,601.00	13,842.48	73,254.84	-	271,346.16	21.26%
Administration	350,030.00	27,199.55	71,396.89	2,532.42	276,100.69	21.12%
Human Resources	196,281.00	13,301.74	43,248.31	-	153,032.69	22.03%
Finance	775,546.00	54,892.05	193,922.07	538.98	581,084.95	25.07%
Tax Collections	354,526.00	20,025.71	73,918.94	337.05	280,270.01	20.95%
Tax Administration	743,190.00	61,328.14	168,505.19	-	574,684.81	22.67%
GIS-Mapping	160,899.00	5,266.04	19,158.33	200.00	141,540.67	12.03%
Legal	332,519.00	19,645.47	81,771.01	2,370.05	248,377.94	25.30%
Court Facilities	55,340.00	1,804.25	8,068.20	6,339.75	40,932.05	26.04%
Elections	606,677.00	24,051.19	77,058.82	879.99	528,738.19	12.85%
Register of Deeds	583,485.00	37,436.26	142,268.91	40,440.65	400,775.44	31.31%
Central Services	187,000.00	11,540.52	22,600.54	-	164,399.46	12.09%
Computer & Information	706,084.00	121,701.89	290,900.81	15,925.50	399,257.69	43.45%
Public Works	5,351,461.00	365,256.84	1,085,356.91	186,371.33	4,079,732.76	23.76%
Professional Services	85,000.00	2,150.00	8,400.00	-	76,600.00	9.88%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 10,832,639.00</b>	<b>\$ 779,442.13</b>	<b>\$ 2,359,829.77</b>	<b>\$ 255,935.72</b>	<b>\$ 8,216,873.51</b>	<b>24.15%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	6,169,895.75	503,562.26	1,525,697.10	76,193.45	4,568,005.20	25.96%
Jail	2,505,300.00	212,660.44	572,981.64	12,070.47	1,920,247.89	23.35%
Sheriff Grants	332,545.00	3,992.75	7,555.48	42,308.35	282,681.17	14.99%
Emergency Management	1,447,852.00	97,260.20	330,849.63	52,495.00	1,064,507.37	26.48%
Fire	2,658,559.00	140,255.53	632,598.47	-	2,025,960.53	23.79%
Code Enforcement	1,503,698.00	120,983.05	350,260.24	-	1,153,437.76	23.29%
Amb/Rescue Squad	3,073,475.00	279,420.86	768,504.36	-	2,304,970.64	25.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 17,691,324.75</b>	<b>\$ 1,358,135.09</b>	<b>\$ 4,188,446.92</b>	<b>\$ 183,067.27</b>	<b>\$ 13,319,810.56</b>	<b>24.71%</b>
<b>TRANSPORTATION</b>						
Administration	212,908.00	19,802.53	41,217.85	-	171,690.15	19.36%
Operating Expense	622,682.00	49,088.03	146,949.79	37,853.18	437,879.03	29.68%
Capital Outlay	-	-	-	-	-	-
Elderly Disabilities Grant	87,500.00	-	-	-	87,500.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 954,090.00</b>	<b>\$ 68,890.56</b>	<b>\$ 219,167.64</b>	<b>\$ 37,853.18</b>	<b>\$ 697,069.18</b>	<b>26.94%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	108,594.00	9,508.93	13,788.16	-	94,805.84	12.70%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 108,594.00</b>	<b>\$ 9,508.93</b>	<b>\$ 13,788.16</b>	<b>\$ -</b>	<b>\$ 94,805.84</b>	<b>12.70%</b>



	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	359,476.00	34,630.62	75,309.34	517.00	283,649.66	21.09%
Community Development	203,470.00	11,754.50	64,502.50		138,967.50	31.70%
Cooperative Extension	221,150.00	8,873.42	18,738.03		202,411.97	8.47%
Conservation	197,290.00	13,917.15	39,853.74	-	157,436.26	20.20%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 981,386.00</b>	<b>\$ 69,175.69</b>	<b>\$ 198,403.61</b>	<b>\$ 517.00</b>	<b>\$ 782,465.39</b>	<b>20.27%</b>
<b>HUMAN SERVICES</b>						
Health	5,742,702.00	529,661.57	1,276,066.78	62,174.58	4,404,460.64	23.30%
Well at Work	13,500.00	-	79.77		13,420.23	0.59%
Mental Health	128,606.00	-	5,525.00		123,081.00	4.30%
Social Services	7,540,660.86	502,475.90	1,475,847.36	2,835.39	6,061,978.11	19.61%
Indian Reservation	172,838.00	4,479.87	36,121.44		136,716.56	20.90%
Dept on Aging	769,069.00	86,510.01	184,078.40	12,526.61	572,463.99	25.56%
Emergency Food & Shelter	11,871.00	1,908.87	3,678.35		8,192.65	30.99%
Congregate & Home Del Meals	489,304.00	38,222.68	109,853.42	2,349.59	377,100.99	22.93%
Adult Day Care	120,165.00	10,463.28	25,311.63		94,853.37	21.06%
Senior Center	18,500.00	-	1,001.52	126.00	17,372.48	6.09%
Veterans	147,741.00	10,226.12	27,868.45		119,872.55	18.86%
Youth Services	183,627.00	33,534.00	37,845.00		145,782.00	20.61%
Senior Citizen Services	55,193.00	1,250.00	1,250.00		53,943.00	2.26%
Other Human Services	380,995.00	15,000.00	148,460.25	-	232,534.75	38.97%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 15,774,771.86</b>	<b>\$ 1,233,732.30</b>	<b>\$ 3,332,987.37</b>	<b>\$ 80,012.17</b>	<b>\$ 12,361,772.32</b>	<b>21.64%</b>
<b>EDUCATION</b>						
Public Schools	9,787,168.00	934,874.01	2,575,049.51	-	7,212,118.49	26.31%
Community College	3,005,202.84	225,084.92	651,254.76	-	2,353,948.08	21.67%
<b>TOTAL EDUCATION</b>	<b>\$ 12,792,370.84</b>	<b>\$ 1,159,958.93</b>	<b>\$ 3,226,304.27</b>	<b>\$ -</b>	<b>\$ 9,566,066.57</b>	<b>25.22%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,302,566.00	104,566.83	332,391.97	8,000.00	962,174.03	26.13%
Recreation	1,261,194.00	96,274.10	273,577.66	65,707.16	921,909.18	26.90%
Swimming Pool	74,142.00	2,049.16	30,798.77	-	43,343.23	41.54%
Recreation Center	340,640.00	22,213.98	60,616.86	3,570.00	276,453.14	18.84%
Cashiers Recreation	407,129.00	28,022.29	63,649.17	18,186.04	325,293.79	20.10%
Cashiers Swimming Pool	55,686.00	1,138.68	9,935.16		45,750.84	17.84%
Cashiers Recreation Center	386,033.00	21,946.90	65,165.75	17,000.00	303,867.25	21.28%
Arts	10,000.00	-	10,000.00	-	-	100.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,837,390.00</b>	<b>\$ 276,211.94</b>	<b>\$ 846,135.34</b>	<b>\$ 112,463.20</b>	<b>\$ 2,878,791.46</b>	<b>24.98%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 8,200,623.00</b>	<b>\$ 1,738,000.00</b>	<b>2,561,589.81</b>	<b>\$ -</b>	<b>\$ 5,639,033.19</b>	<b>31.24%</b>
<b>CONTINGENCY</b>	<b>\$ 1,570,056.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,570,056.00</b>	<b>0.00%</b>
	<b>\$ 1,570,056.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,570,056.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 72,743,245.45</b>	<b>\$ 6,693,055.57</b>	<b>\$ 16,946,652.89</b>	<b>\$ 669,848.54</b>	<b>\$ 55,126,744.02</b>	<b>24.22%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 838,687.84</b>	<b>\$ 3,540,734.53</b>	<b>\$ (669,848.54)</b>	<b>\$ (2,870,885.99)</b>	<b>3.95%</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 30, 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
<b>ASSETS</b>											
Cash and investments	657,735.94	2,237,411.73	1,848,215.40	4,170,058.45	2,982,697.48	354,816.24	240,875.77	1,983,502.40	572,088.89	47,264.53	2,247,821.46
Accounts receivable		-			-	10,542.02	201.81	1,583.05	353.63	1,960.65	11,581.78
Due from other funds	-		-		-		-	-			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 657,735.94</b>	<b>\$ 2,237,411.73</b>	<b>\$ 1,848,215.40</b>	<b>\$ 4,170,058.45</b>	<b>\$ 2,982,697.48</b>	<b>\$ 365,358.26</b>	<b>\$ 241,077.58</b>	<b>\$ 1,985,085.45</b>	<b>\$ 572,442.52</b>	<b>\$ 49,225.18</b>	<b>\$ 2,259,403.24</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	657,735.94	-			-		-	205.38	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-						-	-			
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 657,735.94</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205.38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	-	2,237,411.73	1,848,215.40	4,170,058.45	2,982,697.48	365,358.26	241,077.58	1,984,880.07	572,442.52	49,225.18	2,259,403.24
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 657,735.94</b>	<b>\$ 2,237,411.73</b>	<b>\$ 1,848,215.40</b>	<b>\$ 4,170,058.45</b>	<b>\$ 2,982,697.48</b>	<b>\$ 365,358.26</b>	<b>\$ 241,077.58</b>	<b>\$ 1,985,085.45</b>	<b>\$ 572,442.52</b>	<b>\$ 49,225.18</b>	<b>\$ 2,259,403.24</b>



JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 30, 2021											
	CLEAN WATER	ECONOMIC	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	REVOLVING LOAN	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 41	FUND 42	FUND 64	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
<b>ASSETS</b>											
Cash & Investments	24,842.49	661,042.51	563,338.56	337,236.22	343,654.55	2,663,834.93	31,170.18	113,458.70	8,183.37		
Accounts receivable	-		-	379,402.32	1,473.62		-	-	9.79		
Due from other funds				-	9.03						
Deferred Outflows-OPEB				74,798.00	28,858.00						
Land/Equipment less depreciation			1,041,615.52	4,000,342.01	39,617.09					128,769,196.13	
Amt for Retirement-Long term debt											25,955,451.11
Net reserved assets											
Notes receivable	-	8,334.48	24,810.12	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 24,842.49</b>	<b>\$ 669,376.99</b>	<b>\$ 1,629,764.20</b>	<b>\$ 4,791,778.55</b>	<b>\$ 413,612.29</b>	<b>\$ 2,663,834.93</b>	<b>\$ 31,170.18</b>	<b>\$ 113,458.70</b>	<b>\$ 8,193.16</b>	<b>\$ 128,769,196.13</b>	<b>\$ 25,955,451.11</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	-	13,098.19		31,170.18	113,458.70	-		25,955,451.11
Contributions from Employees				18,800.94	18,647.26	2,663,834.93					
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				586,500.94							
Investment in Fixed Assets				234,600.62						128,769,196.13	
Contributed Capital				13,117.89							
Deferred revenues	-	-		-							
Accrued landfill closure & post-cl	-	-	-	1,570,119.75	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,422,103.42</b>	<b>\$ 422,564.45</b>	<b>\$ 2,663,834.93</b>	<b>\$ 31,170.18</b>	<b>\$ 113,458.70</b>	<b>\$ -</b>	<b>\$ 128,769,196.13</b>	<b>\$ 25,955,451.11</b>
<b>FUND EQUITY</b>											
Fund balance	24,842.49	669,376.99	1,629,764.20	1,369,675.13	(8,952.16)	-	-	-	8,193.16	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 24,842.49</b>	<b>\$ 669,376.99</b>	<b>\$ 1,629,764.20</b>	<b>\$ 4,791,778.55</b>	<b>\$ 413,612.29</b>	<b>\$ 2,663,834.93</b>	<b>\$ 31,170.18</b>	<b>\$ 113,458.70</b>	<b>\$ 8,193.16</b>	<b>\$ 128,769,196.13</b>	<b>\$ 25,955,451.11</b>



JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING SEPTEMBER 30, 2021												
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
REVENUES												
Other taxes				36,736.54		699,091.86					720,209.04	
Restricted intergovernmental revenues	-		-	-	-	-					-	-
Sales and services					-	-			1,250.01	17,612.32	494,249.35	3,283.75
Investment earnings	-	48.23	-	-	19.63	6.80	-		77.38		3,824.44	
Lease Proceeds		-			-						-	
Transfers	-	1,000,000.00			100,000.00		350,500.00	794,539.81	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES:</b>	<b>\$ -</b>	<b>\$ 1,000,048.23</b>	<b>\$ -</b>	<b>\$ 36,736.54</b>	<b>\$ 100,019.63</b>	<b>\$ 699,098.66</b>	<b>\$ 350,500.00</b>	<b>\$ 794,539.81</b>	<b>\$ 1,327.39</b>	<b>\$ 17,612.32</b>	<b>\$ 1,218,282.83</b>	<b>\$ 218,283.75</b>
EXPENDITURES												
General government	-	-	-				73,052.09					
Public safety		-		119,257.81								
Economic and physical dev		-			24,878.66	553,297.70			-			
Human services		-										
Debt Service:												
Principal retirement	250,000.00							593,202.68		-	-	
Interest and fees	171,450.00							201,337.13		-	-	
Enterprise operations	-	-	-	-	-	-	-	-	-	20,157.44	887,005.26	51,519.17
<b>TOTAL EXPENDITURES</b>	<b>\$ 421,450.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,257.81</b>	<b>\$ 24,878.66</b>	<b>\$ 553,297.70</b>	<b>\$ 73,052.09</b>	<b>\$ 794,539.81</b>	<b>\$ -</b>	<b>\$ 20,157.44</b>	<b>\$ 887,005.26</b>	<b>\$ 51,519.17</b>
Revenues over (under) expenditures	<b>\$ (421,450.00)</b>	<b>\$ 1,000,048.23</b>	<b>\$ -</b>	<b>\$ (82,521.27)</b>	<b>\$ 75,140.97</b>	<b>\$ 145,800.96</b>	<b>\$ 277,447.91</b>	<b>\$ -</b>	<b>\$ 1,327.39</b>	<b>\$ (2,545.12)</b>	<b>\$ 331,277.57</b>	<b>\$ 166,764.58</b>

**HEALTH DEPARTMENT PROJECT FUND 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through September 30, 2021

	<b>ACTUAL</b>			
	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total To Date</b>
<b>Revenues:</b>				
Insurance Settlements	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Investment Earnings	<u>70,000.00</u>	<u>67,918.55</u>	<u>-</u>	<u>67,918.55</u>
<b>Total Revenues:</b>	<u>\$ 85,000.00</u>	<u>\$ 82,918.55</u>	<u>\$ -</u>	<u>\$ 82,918.55</u>
<b>Expenditures:</b>				
Architect Fees	\$ 524,438.00	\$ 534,387.99	\$ -	\$ 534,387.99
Engineering Costs	26,225.00	18,658.00	-	18,658.00
Construction	6,589,156.00	6,554,526.53	-	6,554,526.53
Technology and Security	306,365.00	295,159.23	-	295,159.23
Furnishing and Fixtures	500,000.00	464,206.84	-	464,206.84
Displacement Expenses	288,308.00	286,659.10	-	286,659.10
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 8,234,492.00</u>	<u>\$ 8,153,597.69</u>	<u>\$ -</u>	<u>\$ 8,153,597.69</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (8,070,679.14)	\$ -	\$ (8,070,679.14)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	<u>7,800,000.00</u>	<u>7,800,000.00</u>	<u>-</u>	<u>7,800,000.00</u>
<b>Total Other financing sources:</b>	<u>\$ 8,149,492.00</u>	<u>\$ 8,149,492.00</u>	<u>\$ -</u>	<u>\$ 8,149,492.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 78,812.86</u>	<u>\$ -</u>	<u>\$ 78,812.86</u>
 Fund Balance beginning of year, July 1			<u>\$ 78,812.86</u>	
 Fund Balance end of year, June 30			<u>\$ 78,812.86</u>	



**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through September 30, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
<b>Skyland Services Center</b>				
Architect Fees	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	1,345,684.00	1,342,684.49	6,818.83	1,349,503.32
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>\$ 1,944,269.18</u>	<u>\$ 6,818.83</u>	<u>\$ 1,951,088.01</u>
<b>Cashiers Code Enforcment</b>				-
Construction	\$ 211,505.29	\$ 211,505.07	\$ -	\$ 211,505.07
Equipment	7,000.00	7,000.00	-	7,000.00
<b>Total Cashiers Code Enforcement</b>	<u>\$ 218,505.29</u>	<u>\$ 218,505.07</u>	<u>\$ -</u>	<u>\$ 218,505.07</u>
<b>Total Expenditures:</b>	<u>\$ 2,293,505.29</u>	<u>\$ 2,162,774.25</u>	<u>\$ 6,818.83</u>	<u>\$ 2,169,593.08</u>
Revenues over (under) expenditures	\$ (2,293,505.29)	\$ (2,162,774.25)	\$ (6,818.83)	\$ (2,169,593.08)
<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>\$ 135,479.75</u>	<u>\$ (6,818.83)</u>	<u>\$ 128,660.92</u>
Fund Balance beginning of year, July 1			\$ 135,479.75	
Fund Balance end of year, June 30			<u>\$ 128,660.92</u>	



**INDOOR POOL FACILITY FUND 45**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through September 30, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Bond Proceeds	\$ -	-	-	\$ -
Investment Earnings	-	-	-	-
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Architect and Civil Engineering	\$ 1,460,000.00	\$ 292,000.00	\$ 254,500.00	\$ 546,500.00
Engineering and Permitting	22,488.00	-	-	-
Construction	-	-	-	-
Furnishing and Fixtures	-	-	-	-
Contingency	<u>5,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 1,487,488.00</u>	<u>\$ 292,000.00</u>	<u>\$ 254,500.00</u>	<u>\$ 546,500.00</u>
Revenues over (under) expenditures	\$ (1,487,488.00)	\$ (292,000.00)	\$ (254,500.00)	\$ (546,500.00)
<b>Other financing sources:</b>				
Operating transfers--in:				
General Fund	<u>\$ 1,487,488.00</u>	<u>\$ 1,487,488.00</u>	<u>\$ -</u>	<u>\$ 1,487,488.00</u>
Total Other financing sources:	<u>\$ 1,487,488.00</u>	<u>\$ 1,487,488.00</u>	<u>\$ -</u>	<u>\$ 1,487,488.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,195,488.00</u>	<u>\$ (254,500.00)</u>	<u>\$ 940,988.00</u>
Fund Balance beginning of year, July 1			<u>\$ 1,195,488.00</u>	
Fund Balance end of year, June 30			<u>\$ 940,988.00</u>	

**DILLSBORO COMPLEX PROJECT FUND 46**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through September 30, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	-	-	-	-
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Architect and Civil Engineering	\$ 436,775.00	\$ 389,039.87	\$ 13,877.03	\$ 402,916.90
Engineering and Permitting	40,000.00	11,374.65	-	11,374.65
Construction	4,195,012.00	822,566.80	302,725.00	1,125,291.80
Construction-Other	10,000.00	7,655.96	-	7,655.96
Furnishing and Fixtures	346,643.00	45,198.10	-	45,198.10
Contingency	585,896.00	-	-	-
<b>Total Expenditures:</b>	<u>\$ 5,614,326.00</u>	<u>\$ 1,275,835.38</u>	<u>\$ 316,602.03</u>	<u>\$ 1,592,437.41</u>
Revenues over (under) expenditures	\$ (5,614,326.00)	\$ (1,275,835.38)	\$ (316,602.03)	\$ (1,592,437.41)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ 2,000,000.00	\$ -	\$ 2,000,000.00
General Fund	224,326.00	224,326.00	-	224,326.00
<b>Total Other financing sources:</b>	<u>\$ 5,614,326.00</u>	<u>\$ 2,224,326.00</u>	<u>\$ -</u>	<u>\$ 2,224,326.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 948,490.62</u>	<u>\$ (316,602.03)</u>	<u>\$ 631,888.59</u>
Fund Balance beginning of year, July 1			<u>\$ 948,490.62</u>	
			<u>\$ 631,888.59</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through September 30, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	219,750.00	219,742.22	-	219,742.22
PARTF Grant	435,000.00	435,000.00	-	435,000.00
<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	1,003,481.75	-	1,003,481.75
Construction-Utility Relocation	48,740.00	48,738.78	-	48,738.78
Contingency	-	-	-	-
<b>Total Expenditures:</b>	<u>\$ 1,937,063.00</u>	<u>\$ 1,796,589.32</u>	<u>\$ -</u>	<u>\$ 1,796,589.32</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,141,847.10)	\$ -	\$ (1,141,847.10)
<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
<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>\$ 140,465.90</u>	<u>\$ -</u>	<u>\$ 140,465.90</u>
Fund Balance beginning of year, July 1			\$ 140,465.90	
Fund Balance end of year, June 30			<u>\$ 140,465.90</u>	

**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through September 30, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Economic Development Adm Grant	\$ 2,015,395.00	\$ 1,826,511.86	\$ -	\$ 1,826,511.86
SCC Local	-	-	-	-
Connect NC Bonds	5,445,597.00	5,445,597.00	-	5,445,597.00
Investment Earnings	5,000.00	16,053.60	-	16,053.60
Loan Proceeds	10,000,000.00	10,000,000.00	-	10,000,000.00
<b>Total Revenues:</b>	<b>\$ 17,465,992.00</b>	<b>\$ 17,288,162.46</b>	<b>\$ -</b>	<b>\$ 17,288,162.46</b>
<b>Expenditures:</b>				
Design/Oversight Fees	\$ 1,623,832.00	\$ 1,622,953.31	\$ 16,008.17	\$ 1,638,961.48
Engineering Costs	374,785.00	194,510.71	-	194,510.71
Administrative and Legal	30,000.00	27,398.14	-	27,398.14
Construction	18,308,342.00	18,307,572.35	155,035.61	18,462,607.96
AV/Network	121,238.00	-	-	-
Contingency	227,958.00	-	-	-
<b>Total Expenditures:</b>	<b>\$ 20,686,155.00</b>	<b>\$ 20,152,434.51</b>	<b>\$ 171,043.78</b>	<b>\$ 20,323,478.29</b>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ (2,864,272.05)	\$ (171,043.78)	\$ (3,035,315.83)
<b>Other financing sources:</b>				
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	\$ -	\$ 355,890.95	\$ (171,043.78)	\$ 184,847.17
Fund Balance beginning of year, July 1			\$ 355,890.95	
Fund Balance end of year, June 30			\$ 184,847.17	



**SCHOOL IMPROVEMENT FUND 49**

 Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
 From Inception through September 30, 2021

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ 1,500.00	\$ 1,096.57	\$ -	\$ 1,096.57
Eastern Band Cherokee Indians	118,560.00	118,560.00	-	118,560.00
NC Div of Water Infrastructure	1,288,707.00	1,288,707.00	-	1,288,707.00
<b>Total Revenues:</b>	<b>\$ 1,408,767.00</b>	<b>\$ 1,408,363.57</b>	<b>\$ -</b>	<b>\$ 1,408,363.57</b>
<b>Expenditures:</b>				
<b>Blue Ridge Water &amp; Sewer</b>				
Construction-01	\$ 1,025,500.00	\$ 1,027,031.65	\$ -	\$ 1,027,031.65
Construction-02	193,765.00	193,765.00	-	193,765.00
Construction-03	94,942.00	94,942.00	-	94,942.00
Engineering and Design	108,000.00	66,019.57	-	66,019.57
Geotechnical Testing	19,000.00	5,273.73	-	5,273.73
Administration	68,400.00	11,382.77	-	11,382.77
Contingency	29,793.00	-	-	-
<b>Total Blue Ridge Water &amp; Sewer</b>	<b>\$ 1,539,400.00</b>	<b>\$ 1,398,414.72</b>	<b>\$ -</b>	<b>\$ 1,398,414.72</b>
<b>QZAB Projects/Other</b>				
Blue Ridge	\$ 1,775,359.15	\$ 1,775,313.58	\$ -	\$ 1,775,313.58
Fairview Elementary School	1,353,759.72	1,353,673.18	-	1,353,673.18
Smoky Mountain High	3,919,486.98	3,919,323.35	-	3,919,323.35
Cullowhee Valley	1,393,615.33	1,392,261.60	-	1,392,261.60
Scotts Creek	20,742.60	9,475.00	-	9,475.00
Smokey Mountain Elementary	1,001,233.24	1,000,793.48	-	1,000,793.48
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Security Upgrades	276,600.00	148,077.84	-	148,077.84
<b>Total QZAB/Other Projects:</b>	<b>\$ 9,742,297.00</b>	<b>\$ 9,598,918.03</b>	<b>\$ -</b>	<b>\$ 9,598,918.03</b>
<b>SMH-Baseball</b>				
Construction	\$ 468,800.00	\$ 468,650.34	\$ -	\$ 468,650.34
<b>Total SMH-Baseball</b>	<b>\$ 468,800.00</b>	<b>\$ 468,650.34</b>	<b>\$ -</b>	<b>\$ 468,650.34</b>
<b>Security Upgrades</b>				
Architect/Civil Engineering	\$ 266,947.00	\$ -	\$ -	\$ -
Testing Services	70,200.00	-	-	-
Smoky Mountain High School	2,548,000.00	-	-	-
Fairview Elementary School	1,874,300.00	-	-	-
Blue Ridge School	1,750,000.00	-	-	-
Smokey Mountain Elementary	850,000.00	-	-	-
Other Costs	50,000.00	-	-	-
<b>Total Security Upgrades</b>	<b>\$ 7,409,447.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures:</b>	<b>\$ 19,159,944.00</b>	<b>\$ 11,465,983.09</b>	<b>\$ -</b>	<b>\$ 11,465,983.09</b>
Revenues over (under) expenditures	\$(17,751,177.00)	\$(10,057,619.52)	\$ -	\$(10,057,619.52)
<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 Fund 19	3,400,000.00	-	-	-
School Capital Reserve Fund 21	5,351,177.00	1,341,730.00	-	1,341,730.00
General Fund	-	2,050,000.00	-	2,050,000.00
<b>Operating transfers--out</b>				
General Fund	-	(2,050,000.00)	-	(2,050,000.00)
<b>Total Other financing sources:</b>	<b>\$ 17,751,177.00</b>	<b>\$ 10,341,730.00</b>	<b>\$ -</b>	<b>\$ 10,341,730.00</b>
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 284,110.48	\$ -	\$ 284,110.48
Fund Balance beginning of year, July 1			\$ 284,110.48	
Fund Balance end of year, June 30			\$ 284,110.48	