



**JACKSON COUNTY
FINANCIAL REPORT**

MAY 31, 2020

SUBMITTED TO BOARD ON JUNE 23, 2020



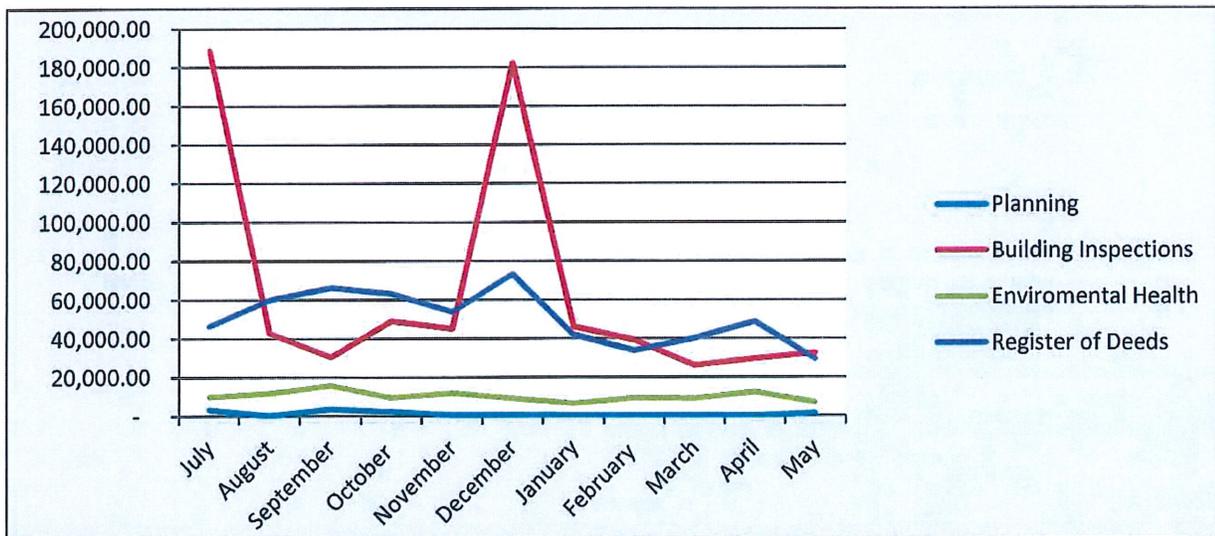
HIGHLIGHTS

MAY 2020

- General Fund Revenues collected to date - \$59,350,438 – 87.68% of budget. Average for year – 91.67% - under 7.64%
- General Fund Expenditures to date - \$56,397,760 – 84.38% of budget. Average for year – 91.67% - under 7.29%
- Revenues are \$2,952,679 more than expenditures.
- Ad Valorem Tax collected - \$34,164,748 – 100.23% of budget.
 - Motor Vehicle Tax collected - \$1,167,059 – 85.95% of budget.
 - Prior Year Tax collected - \$761,957.69 – 84.52% of budget.
- Received sales and use tax distribution in the amount of \$1,057,119.41 for the month of May 2020 (February sales). This amount is \$103,170.31 – 10.82% more than the amount received in May 2019. Article 46 distribution was \$98,770.19.
- Landfill Disposal Fees collected - \$1,832,833 – 98.16% of budget.
- Prior year Landfill Disposal Fees collected - \$72,185 – 90.23% of budget.

FY 2019-2020 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	\$ 735,000.00	\$ 125,000.00	\$ 575,000.00
July	3,290.00	188,658.00	9,940.00	46,270.00
August	320.00	42,629.00	11,760.00	59,822.00
September	3,640.00	30,359.00	15,790.00	66,305.00
October	2,320.00	48,926.00	9,620.00	63,189.00
November	640.00	45,004.00	11,855.00	53,734.00
December	550.00	182,260.00	9,116.00	73,165.50
January	370.00	45,979.00	6,380.00	41,707.00
February	350.00	39,111.00	9,240.00	33,644.00
March	300.00	25,874.00	8,965.00	39,999.00
April	160.00	29,424.00	12,245.00	48,634.00
May	1,425.00	32,416.40	7,040.00	29,388.50
June	-	-	-	-
Collected to date	\$ 13,365.00	\$ 710,640.40	\$ 111,951.00	\$ 555,858.00
Remaining Budget	\$ 1,635.00	\$ 24,359.60	\$ 13,049.00	\$ 19,142.00
Percentage Collected	89.10%	96.69%	89.56%	96.67%
Percentage for Year	<u>91.67%</u>	<u>91.67%</u>	<u>91.67%</u>	<u>91.67%</u>
	-2.57%	5.02%	-2.11%	5.00%



**GENERAL FUND CONTINGENCY
FY 2019-2020**

CONTINGENCY
11-9900-000-00

APPROVED BUDGET: \$ 317,601.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
7/16/2019 CB#10 Anit-Opioid Campaign	8,630.00		
7/16/2016 CB#25 Indoor Pool	37,900.00		
8/20/2019 CB#3 Tax Adm-Asst Tax Admin-Real Property	2,246.00		
8/23/2019 CB#9 Southwestern Commission-Inc in Dues	1,099.00		
9/26/2019 CB#13 Emg Mgt-Kings Mtn Repairs & Maint	6,300.00		
10/21/2019 CB#16 Galik Property	50,917.00		
12/18/2019 CB#24 DSS Position to FT	4,993.00		
1/29/2020 CB#35 Rec Equipment	890.00		
3/17/2020 CB#40 State Foster Care	75,000.00		
4/30/2020 CB#43 MunciCode	6,500.00		
5/5/2020 CB#47 Inc in Revenues	-	200,000.00	
5/18/2020 CB#50 Various Depts	45,132.00	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 239,607.00	\$ 200,000.00	
BALANCE GENERAL FUND CONTINGENCY:			\$ 277,994.00

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

APPROVED BUDGET: \$ 25,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
8/22/2019 CB#8 Youth Summer Work Program	1,264.00		
	-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 1,264.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 23,736.00

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET: \$ 600,911.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS	
8/23/2019 CB#7 Dept of Aging-Ford F350 w/ Dump Bed	41,482.00		
9/27/2019 CB#14 Various Depts-Capital	107,292.00		
10/31/2019 CB#17 Various Depts-Capital	13,684.00		
12/18/2019 CB#21 Various Depts-Capital	84,966.00		
1/17/2020 CB#28 Various Depts-Capital	65,710.00		
3/4/2020 CB#39 Various Depts-Capital	19,683.00		
4/30/2020 CB#42 Various Depts-Capital	24,786.00		
4/30/2020 CB#44 Housekeeping-Vaccums	1,800.00		
5/11/2020 CB#59 Recreation-Washing Machine	1,562.00		
5/22/2020 CB#60 Various Depts-Capital	57,331.00		
5/28/2020 CB#61 Various Depts-Capital	37,254.00		
	-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:	\$ 455,550.00	\$ -	
BALANCE GENERAL FUND CONTINGENCY:			\$ 145,361.00

ORIGINAL APPROPRIATION: \$943,512.00

TOTAL CONTINGENCY BALANCE: \$ 447,091.00

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
5/31/2020**

ASSETS

Cash-Petty	\$	2,630.00
Cash-In Time Deposits		16,768,176.45
Cash-Wells Fargo		8,132,314.88
Taxes Receivable-Ad Valorem		2,196,544.00
Allowance for Doubtful Tax Rec.		(952,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		235,765.67
Accounts Receivable-Other		7,601.00
Due from Other Funds		-
		-
TOTAL ASSETS:	\$	<u>26,391,032.00</u>

LIABILITIES

Accounts Payable		(455.50)
Accrued Salaries Payable		-
NCVTS Refunds Payable		-
Echeck Charges Payable		-
Debt Setoff in Advance		-
Taxes Collected in Advance		(37,285.51)
Reserve for WC		(22,982.00)
Earnest Money Payable		(900.00)
Reserved for Taxes Receivable		(2,196,544.00)
Reserved for Uncollectible Taxes		952,000.00
Erosion Control Ordinance Bond		(250,134.48)
Cell Tower Escrow		(21,799.43)
Jail Commissary Account		(1,813.16)
Fuel Prepaid Expense		(56,342.70)
ROD Automation Payable		(107,303.87)
Fund Balance		(24,647,471.35)
		-
TOTAL LIABILITIES & FUND BALANCE:	\$	<u>(26,391,032.00)</u>

TOTAL GENERAL FUND BALANCE SHEET	\$	-
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JACKSON COUNTY						
INCOME STATEMENT						
PERIOD ENDING MAY 31, 2020						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	34,085,718.00	319,916.73	34,164,748.00		(79,030.00)	100.23%
Ad Valorem Tax-Prior Year	900,000.00	96,936.75	761,242.66		138,757.34	84.58%
Motor Vehicle Tax-Current Year	1,357,893.00	113,358.21	1,167,059.16		190,833.84	85.95%
Motor Vehicle Tax-Prior Year	1,500.00	137.72	715.03		784.97	47.67%
Sales and Use Tax	14,278,135.00	1,057,119.41	9,878,854.42		4,399,280.58	69.19%
Public Safety	1,723,244.00	1,011,877.12	1,925,488.98		(202,244.98)	111.74%
Code Enforcement	841,150.00	41,036.40	772,385.40		68,764.60	91.82%
Transportation	594,440.00	47,448.84	517,327.80		77,112.20	87.03%
Health	2,208,491.00	120,683.11	1,537,347.73		671,143.27	69.61%
Social Services	3,999,155.23	336,728.21	3,210,833.90		788,321.33	80.29%
Social Services-Indian	335,356.00	19,216.79	272,854.30		62,501.70	81.36%
Dept on Aging	428,741.00	30,414.62	417,462.75		11,278.25	97.37%
Recreation	730,005.00	804.04	451,011.65		278,993.35	61.78%
Register of Deeds	981,500.00	57,417.30	913,418.08		68,081.92	93.06%
ABC Board Revenues	292,200.00	947.15	225,887.08		66,312.92	77.31%
Fund Balance	1,144,658.23	-	-		1,144,658.23	0.00%
Other General	3,788,932.00	290,600.00	3,133,802.01	-	655,129.99	82.71%
TOTAL REVENUES:	\$ 67,691,118.46	\$ 3,544,642.40	\$ 59,350,438.95	\$ -	\$ 8,340,679.51	87.68%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	343,445.00	15,927.88	301,818.83	2,454.58	39,171.59	88.59%
Administration	329,215.00	34,974.42	295,062.24	-	34,152.76	89.63%
Human Resources	183,708.00	17,666.50	144,470.19	-	39,237.81	78.64%
Finance	712,185.00	69,389.67	645,239.84	-	66,945.16	90.60%
Tax Collections	317,446.00	39,097.11	284,733.72	-	32,712.28	89.70%
Tax Administration	776,294.00	74,417.64	679,649.05	-	96,644.95	87.55%
GIS-Mapping	172,313.00	15,222.91	119,255.45	-	53,057.55	69.21%
Legal	344,414.00	25,268.78	216,238.57	-	128,175.43	62.78%
Court Facilities	55,340.00	1,493.60	40,006.47	1,086.18	14,247.35	74.25%
Elections	1,172,063.00	31,392.97	928,150.46	5,117.53	238,795.01	79.63%
Register of Deeds	487,362.00	46,415.14	416,662.07	-	70,699.93	85.49%
Central Services	187,000.00	8,051.68	120,718.42	-	66,281.58	64.56%
Computer & Information	669,671.00	44,510.62	599,560.83	13,941.85	56,168.32	91.61%
Public Works	5,001,271.00	458,985.44	4,004,653.95	204,803.50	791,813.55	84.17%
Professional Services	45,000.00	200.00	32,850.00	-	12,150.00	73.00%
TOTAL GENERAL GOVT	\$ 10,796,727.00	\$ 883,014.36	\$ 8,829,070.09	\$ 227,403.64	\$ 1,740,253.27	83.88%
PUBLIC SAFETY						
Sheriff	5,584,392.00	448,769.50	4,702,708.96	133,080.48	748,602.56	86.59%
Jail	2,305,086.00	239,361.66	1,990,617.05	9,665.00	304,803.95	86.78%
Sheriff Grants	327,545.00	11,326.57	88,974.83	10,941.92	227,628.25	30.50%
Emergency Management	1,375,800.00	249,666.31	1,199,842.11	53,654.53	122,303.36	91.11%
Fire	1,706,475.00	124,875.83	1,542,521.99	-	163,953.01	90.39%
Code Enforcement	1,411,828.00	147,521.24	1,278,558.53	4,792.85	128,476.62	90.90%
Amb/Rescue Squad	2,958,106.00	205,595.22	2,608,807.39	2,523.02	346,775.59	88.28%
TOTAL PUBLIC SAFETY	\$ 15,669,232.00	\$ 1,427,116.33	\$ 13,412,030.86	\$ 214,657.80	\$ 2,042,543.34	86.96%
TRANSPORTATION						
Administration	203,909.00	41,169.09	173,213.73	-	30,695.27	84.95%
Operating Expense	616,153.00	37,444.78	445,168.14	35,778.75	135,206.11	78.06%
Capital Outlay	71,885.00	66,295.00	66,183.70	-	5,701.30	92.07%
Elderly Disabilities Grant	73,930.00	-	(880.47)	-	74,810.47	-1.19%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 996,877.00	\$ 144,908.87	\$ 714,685.10	\$ 35,778.75	\$ 246,413.15	75.28%
ENVIRONMENTAL PROTECTION						
Forestry	80,552.00	5,716.92	53,663.67	-	26,888.33	66.62%
TOTAL ENVIRON PROTECTION	\$ 80,552.00	\$ 5,716.92	\$ 53,663.67	\$ -	\$ 26,888.33	66.62%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	383,571.00	39,339.82	317,009.22	3,064.78	63,497.00	83.45%
Community Development	214,581.00	566.06	169,213.54	1,000.00	44,367.46	79.32%
Cooperative Extension	207,015.00	20,061.82	148,481.37	-	58,533.63	71.72%
Conservation	186,260.00	18,678.38	149,124.70	-	37,135.30	80.06%
TOTAL ECONOMIC & PHY DEV	\$ 991,427.00	\$ 78,646.08	\$ 783,828.83	\$ 4,064.78	\$ 203,533.39	79.47%
HUMAN SERVICES						
Health	5,206,008.00	480,207.69	4,273,597.42	62,136.22	870,274.36	83.28%
Well at Work	15,700.00	-	2,566.46	-	13,133.54	16.35%
Mental Health	128,268.00	30,770.25	97,497.75	-	30,770.25	76.01%
Social Services	6,963,174.23	640,174.06	5,773,980.98	22,889.44	1,166,303.81	83.25%
Indian Reservation	335,560.00	17,412.75	184,655.41	-	150,904.59	55.03%
Dept on Aging	788,602.00	62,834.01	676,451.11	14,150.28	98,000.61	87.57%
Emergency Food & Shelter	11,871.00	5.60	7,682.00	-	4,189.00	64.71%
Congregate & Home Del Meals	496,372.00	44,301.30	410,346.63	31,012.50	55,012.87	88.92%
Adult Day Care	125,658.00	9,891.00	99,595.99	-	26,062.01	79.26%
Senior Center	25,500.00	238.66	21,169.89	-	4,330.11	83.02%
Veterans	122,464.00	12,450.08	107,585.78	-	14,878.22	87.85%
Youth Services	153,963.00	8,352.00	133,004.89	-	20,958.11	86.39%
Senior Citizen Services	37,947.00	5,000.00	36,947.00	-	1,000.00	97.36%
Other Human Services	307,154.00	(5,000.00)	297,705.50	-	9,448.50	96.92%
TOTAL HUMAN SERVICES	\$ 14,718,241.23	\$ 1,306,637.40	\$ 12,122,786.81	\$ 130,188.44	\$ 2,465,265.98	83.25%
EDUCATION						
Public Schools	9,240,141.00	659,140.25	8,560,156.65	-	679,984.35	92.64%
Community College	2,957,377.23	179,167.41	2,050,054.59	-	907,322.64	69.32%
TOTAL EDUCATION	\$ 12,197,518.23	\$ 838,307.66	\$ 10,610,211.24	\$ -	\$ 1,587,306.99	86.99%
CULTURAL/RECREATION						
Library	1,255,908.00	99,961.32	1,127,091.58	4,437.37	124,379.05	90.10%
Recreation	1,280,854.00	104,166.18	1,061,625.88	53,448.41	165,779.71	87.06%
Swimming Pool	58,680.00	1,801.21	46,395.72	-	12,284.28	79.07%
Recreation Center	347,913.00	23,927.22	276,738.08	1,122.30	70,052.62	79.86%
Cashiers Recreation	375,390.00	35,129.61	279,497.33	24,364.06	71,528.61	80.95%
Cashiers Swimming Pool	40,373.00	546.57	14,568.76	-	25,804.24	36.09%
Cashiers Recreation Center	368,829.00	15,065.92	292,273.21	21,550.97	55,004.82	85.09%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 3,737,947.00	\$ 280,598.03	\$ 3,108,190.56	\$ 104,923.11	\$ 524,833.33	85.96%
TRANSFERS TO OTHER FUNDS	\$ 8,055,506.00	\$ 110,922.90	6,763,293.07	\$ -	\$ 1,292,212.93	83.96%
CONTINGENCY	\$ 447,091.00	\$ -	-	\$ -	\$ 447,091.00	0.00%
	\$ 447,091.00	\$ -	\$ -	\$ -	\$ 447,091.00	
TOTAL EXPENDITURES:	\$ 67,691,118.46	\$ 5,075,868.55	\$ 56,397,760.23	\$ 717,016.52	\$ 10,576,341.71	84.38%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (1,531,226.15)	\$ 2,952,678.72		\$ (2,235,662.20)	3.30%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING MAY 31, 2020											
			SCHOOL	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	546,098.70	422,287.92	678,687.58	3,169,801.30	1,434,628.92	360,220.06	208,062.73	487,156.92	364,393.59	65,428.89	1,004,610.60
Accounts receivable		-			1,271.66	5,590.71	461.08	1,804.32	491.25	2,035.36	4,281.50
Due from other funds	(557.14)				-		-				
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 545,541.56	\$ 422,287.92	\$ 678,687.58	\$ 3,169,801.30	\$ 1,435,900.58	\$ 365,810.77	\$ 208,523.81	\$ 488,961.24	\$ 364,884.84	\$ 67,464.25	\$ 1,008,892.10
LIABILITIES AND FUND EQUITY											
Accounts payable	545,541.56	-			-	-	-	615,135.80	-	-	
Due to other funds	-	-	-	-	-	-	-	-	(390.00)	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 545,541.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,135.80	\$ (390.00)	\$ -	\$ -
FUND EQUITY											
Fund balance	-	422,287.92	678,687.58	3,169,801.30	1,435,900.58	365,810.77	208,523.81	(126,174.56)	365,274.84	67,464.25	1,008,892.10
TOTAL LIABILITIES AND FUND EQUITY	\$ 545,541.56	\$ 422,287.92	\$ 678,687.58	\$ 3,169,801.30	\$ 1,435,900.58	\$ 365,810.77	\$ 208,523.81	\$ 488,961.24	\$ 364,884.84	\$ 67,464.25	\$ 1,008,892.10

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING MAY 31, 2020												
	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				385,862.82		894,351.50					1,905,017.91	
Restricted intergovernmental revenues	-		-	-	-						81,076.42	-
Sales and services					-				9,166.63	111,512.14	1,424,827.35	16,443.40
Investment earnings	-	38,690.07	-	185.33	309.49	5,119.35	-		1,155.16		21,359.55	
Lease Proceeds		-										
Transfers	1,066,752.17	1,000,000.00	498,946.00		100,000.00		350,500.00	3,910,459.84	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	568.21
TOTAL REVENUES:	\$ 1,066,752.17	\$ 1,038,690.07	\$ 498,946.00	\$ 386,048.15	\$ 100,309.49	\$ 899,470.85	\$ 350,500.00	\$ 3,910,459.84	\$ 10,321.79	\$ 111,512.14	\$ 3,432,281.23	\$ 232,011.61
EXPENDITURES												
General government	4,098,527.94	-	596,178.44				312,428.30					
Public safety		-		362,135.79								
Economic and physical dev		-			133,390.04	960,140.16			327,750.03			
Human services		1,000,000.00										
Debt Service:												
Principal retirement								3,239,142.58		-	234,600.62	
Interest and fees								671,317.26		-	29,190.20	
Enterprise operations	-	-	-	-	-	-	-	-	-	21,172.18	3,381,465.40	214,617.80
TOTAL EXPENDITURES	\$ 4,098,527.94	\$ 1,000,000.00	\$ 596,178.44	\$ 362,135.79	\$ 133,390.04	\$ 960,140.16	\$ 312,428.30	\$ 3,910,459.84	\$ 327,750.03	\$ 21,172.18	\$ 3,645,256.22	\$ 214,617.80
Revenues over (under) expenditures	\$ (3,031,775.77)	\$ 38,690.07	\$ (97,232.44)	\$ 23,912.36	\$ (33,080.55)	\$ (60,669.31)	\$ 38,071.70	\$ -	\$ (317,428.24)	\$ 90,339.96	\$ (212,974.99)	\$ 17,393.81

HEALTH DEPARTMENT PROJECT FUND 43

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	-	-	66,926.07	66,926.07
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,926.07</u>	<u>\$ 66,926.07</u>
Expenditures:				
Architect Fees	\$ 488,128.00	\$ 431,929.78	\$ 41,741.45	\$ 473,671.23
Engineering Costs	26,225.00	16,975.00	820.00	17,795.00
Construction	6,101,600.00	587,465.00	3,743,444.00	4,330,909.00
Technology and Security	306,365.00	-	1,984.60	1,984.60
Furnishing and Fixtures	500,000.00	-	-	-
Displacement Expenses	242,094.00	91,379.98	113,607.04	204,987.02
Contingency	285,080.00	-	-	-
Total Expenditures:	<u>\$ 7,949,492.00</u>	<u>\$ 1,127,749.76</u>	<u>\$ 3,901,597.09</u>	<u>\$ 5,029,346.85</u>
Revenues over (under) expenditures	\$ (7,949,492.00)	\$ (1,127,749.76)	\$ (3,834,671.02)	\$ (4,962,420.78)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	\$ 7,600,000.00	\$ 7,600,000.00	\$ -	\$ 7,600,000.00
Total Other financing sources:	\$ 7,949,492.00	\$ 7,949,492.00	\$ -	\$ 7,949,492.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 6,821,742.24</u>	<u>\$ (3,834,671.02)</u>	<u>\$ 2,987,071.22</u>
Fund Balance beginning of year, July 1			<u>\$ 6,821,742.24</u>	
Fund Balance end of year, June 30			<u>\$ 2,987,071.22</u>	

CAPITAL PROJECTS FUND 44

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

	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>	

RECREATION CENTER CONSTRUCTION FUND 45

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Fund Balance	\$ 47,895.97	\$ 47,895.97	\$ -	\$ 47,895.97
Total Revenues:	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
Expenditures:				
Cultural and recreational:				
Parks				
Savannah Park				
Design/Oversight Fees	\$ 13,434.59	\$ 13,434.59	\$ -	\$ 13,434.59
Construction	428,029.39	\$ 246,565.62	181,463.77	428,029.39
Contingency	-	\$ -	-	-
Total Savannah Park	<u>\$ 441,463.98</u>	<u>\$ 260,000.21</u>	<u>\$ 181,463.77</u>	<u>\$ 441,463.98</u>
Total Expenditures:	<u>\$ 441,463.98</u>	<u>\$ 260,000.21</u>	<u>\$ 181,463.77</u>	<u>\$ 441,463.98</u>
Revenues over (under) expenditures	\$ (393,568.01)	\$ (212,104.24)	\$ (181,463.77)	\$ (393,568.01)
Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	\$ -	\$ -	\$ -
CPR Fund	393,568.01	\$ 393,568.01	-	393,568.01
	<u>\$ 393,568.01</u>	<u>\$ 393,568.01</u>	<u>\$ -</u>	<u>\$ 393,568.01</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 181,463.77</u>	<u>\$ (181,463.77)</u>	<u>\$ -</u>
Fund Balance beginning of year, July 1			<u>\$ 181,463.77</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 May 31, 2020

	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	\$ -	\$ 62,591.59	\$ 62,591.59
Engineering and Permitting	40,000.00		-	-
Construction	3,970,686.00		650.00	650.00
Furnishing and Fixtures	346,643.00			-
Contingency	<u>595,896.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 5,390,000.00</u>	<u>\$ -</u>	<u>\$ 63,241.59</u>	<u>\$ 63,241.59</u>
Revenues over (under) expenditures	\$ (5,390,000.00)	\$ -	\$ (63,241.59)	\$ (63,241.59)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other financing sources:	<u>\$ 5,390,000.00</u>	<u>\$ -</u>	<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 936,758.41</u>	<u>\$ 936,758.41</u>
Fund Balance beginning of year, July 1			<u>\$ -</u>	
Fund Balance end of year, June 30			<u>\$ 936,758.41</u>	

GREENWAY PROJECT FUND 47

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

	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	345,775.94	4,929.85	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>\$ 1,791,658.97</u>	<u>\$ 4,929.85</u>	<u>\$ 1,796,588.82</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,136,916.75)	\$ (4,929.85)	\$ (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:	\$1,282,313.00	\$ 1,282,313.00	\$ -	\$ 1,282,313.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 145,396.25</u>	<u>\$ (4,929.85)</u>	<u>\$ 140,466.40</u>
Fund Balance beginning of year, July 1			<u>\$ 145,396.25</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, 2020

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Economic Development Adm Grant	\$ 2,015,395.00	\$ -	\$ -	\$ -
SCC Local	-	221,389.80	-	221,389.80
Connect NC Bonds	5,445,597.00	2,359,907.99	3,085,689.01	5,445,597.00
Investment Earnings	5,000.00	4,222.81	8,478.80	12,701.61
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>\$ 12,585,520.60</u>	<u>\$ 3,094,167.81</u>	<u>\$ 15,679,688.41</u>
Expenditures:				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,126,427.40	\$ 203,673.35	\$ 1,330,100.75
Engineering Costs	374,785.00	64,040.00	107,843.57	171,883.57
Administrative and Legal	30,000.00	3,398.14	6,000.00	9,398.14
Construction	17,660,000.00	1,387,432.25	6,160,760.33	7,548,192.58
AV/Network	121,238.00	-	-	-
Contingency	<u>946,300.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 20,686,155.00</u>	<u>\$ 2,581,297.79</u>	<u>\$ 6,478,277.25</u>	<u>\$ 9,059,575.04</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 10,004,222.81	\$ (3,384,109.44)	\$ 6,620,113.37
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>\$ 10,004,222.81</u>	<u>\$ (163,946.44)</u>	<u>\$ 9,840,276.37</u>
Fund Balance beginning of year, July 1			<u>\$ 10,004,222.81</u>	
Fund Balance end of year, June 30			<u>\$ 9,840,276.37</u>	

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

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 1,500.00	\$ 1,032.31	\$ 64.26	\$ 1,096.57
Eastern Band Cherokee Indians	118,560.00	118,560.00	-	118,560.00
NC Div of Water Infrastructure	<u>1,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues:	<u>\$ 1,120,060.00</u>	<u>\$ 119,592.31</u>	<u>\$ 64.26</u>	<u>\$ 119,656.57</u>
Expenditures:				
Blue Ridge Water & Sewer				
Construction	\$ 1,000,000.00	-	3,368.00	\$ 3,368.00
Administration	68,400.00	7,006.00	376.77	\$ 7,382.77
Total Blue Ridge Water & Sewer	<u>\$ 1,068,400.00</u>	<u>\$ 7,006.00</u>	<u>\$ 3,744.77</u>	<u>\$ 10,750.77</u>
QZAB Projects				
Blue Ridge	\$ 1,826,959.15	\$ 1,748,313.58	\$ 27,000.00	\$ 1,775,313.58
Fairview Elementary School	1,394,759.72	1,323,423.18	29,500.00	1,352,923.18
Smoky Mountain High	3,769,486.96	2,876,590.66	619,859.29	3,496,449.95
Cullowhee Valley	1,373,615.33	1,392,261.60	-	1,392,261.60
Scotts Creek	20,742.60	3,025.00	-	3,025.00
Smokey Mountain Elementary	1,360,233.24	684,926.00	272,488.42	957,414.42
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	-	-	-	-
Total QZAB Projects:	<u>\$ 9,747,297.00</u>	<u>\$ 8,028,540.02</u>	<u>\$ 948,847.71</u>	<u>\$ 8,977,387.73</u>
SMH-Baseball				
Construction	\$ 463,800.00	-	\$ 190,869.23	190,869.23
Total SMH-Baseball	<u>\$ 463,800.00</u>	<u>\$ -</u>	<u>\$ 190,869.23</u>	<u>\$ 190,869.23</u>
Total Expenditures:	<u>\$ 11,279,497.00</u>	<u>\$ 8,035,546.02</u>	<u>\$ 1,143,461.71</u>	<u>\$ 9,179,007.73</u>
Revenues over (under) expenditures	\$ (10,159,437.00)	\$ (7,915,953.71)	\$ (1,143,397.45)	\$ (9,059,351.16)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	-	\$ 9,000,000.00
School Capital Reserve	1,159,437.00	627,237.00	532,200.00	1,159,437.00
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>\$ 10,159,437.00</u>	<u>\$ 9,627,237.00</u>	<u>\$ 532,200.00</u>	<u>\$ 10,159,437.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,711,283.29</u>	<u>\$ (611,197.45)</u>	<u>\$ 1,100,085.84</u>
Fund Balance beginning of year, July 1			<u>\$ 1,711,283.29</u>	
Fund Balance end of year, June 30			<u>\$ 1,100,085.84</u>	