



JACKSON COUNTY
FINANCIAL REPORT
SEPTEMBER 30, 2020

SUBMITTED TO BOARD ON OCTOBER 20, 2020



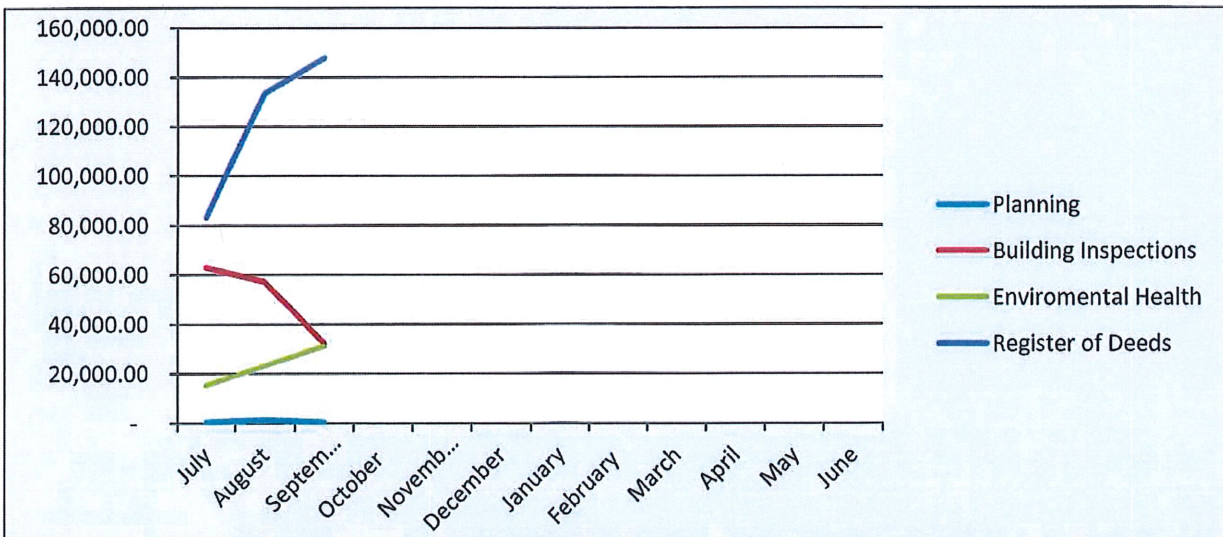
HIGHLIGHTS

SEPTEMBER 2020

- General Fund Revenues collected to date - \$21,548,328 – 31.93% of budget. Average for year – 25% - over 6.93%
- General Fund Expenditures to date - \$16,282,288 – 25.06% of budget. Average for year – 25% - over 0.06%
- Revenues are \$5,266,040 more than expenditures.
- Ad Valorem Tax collected - \$12,673,056 – 36.25% of budget.
 - Motor Vehicle Tax collected - \$419,344 – 28.89% of budget.
 - Prior Year Tax collected - \$251,711 – 27.95% of budget.
- Received sales and use tax distribution in the amount of \$1,606,382 for the month of September 2020 (June sales). This amount is \$234,051 – 17.06% more than the amount received in September 2019. Article 46 distribution was \$180,334.54.
- Landfill Disposal Fees collected - \$560,786 – 29.71% of budget.
- Prior year Landfill Disposal Fees collected - \$21,076 – 35.13% 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	15,145.00	83,015.50
August	1,300.00	57,000.00	23,000.00	133,313.50
September	310.00	32,239.00	31,040.00	147,717.00
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 1,930.00	\$ 151,993.00	\$ 69,185.00	\$ 364,046.00
Remaining Budget	\$ 13,070.00	\$ 398,007.00	\$ 55,815.00	\$ 185,954.00
Percentage Collected	12.87%	27.64%	55.35%	66.19%
Percentage for Year	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
	-12.13%	2.64%	30.35%	41.19%



**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	

TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 9,844.00</u>	<u>\$ -</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 130,190.00</u>

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

APPROVED BUDGET: \$ 25,000.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
8/20/2020 CB#2 Interns-Adm, GIS	7,872.00	

TOTAL APPROPRIATIONS APPROVED TO DATE:	<u>\$ 7,872.00</u>	<u>\$ -</u>	
BALANCE GENERAL FUND CONTINGENCY:			<u>\$ 17,128.00</u>

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET: \$ 864,874.00

APPROPRIATIONS:	DEDUCTIONS	ADDITIONS
8/21/2020 CB#3 Sheriff Cars; Rec,Election,DSS Capital	122,396.00	

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

ORIGINAL APPROPRIATION: \$1,029,908	TOTAL CONTINGENCY BALANCE: <u>\$ 889,796.00</u>
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**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
9/30/2020**

ASSETS

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	17,780,101.19
Cash-Wells Fargo	6,832,781.19
Taxes Receivable-Ad Valorem	2,009,965.00
Allowance for Doubtful Tax Rec.	(942,000.00)
Accounts Receivable	4,689,960.49
Accounts Receivable-Sales Tax	312,504.64
Accounts Receivable-Other	7,050.44
Due from Other Funds	<u>175,000.00</u>

TOTAL ASSETS:

\$ 30,867,792.95

LIABILITIES

Accounts Payable	-
Accrued Salaries Payable	-
NCVTS Refunds Payable	(1,203.12)
Echeck Charges Payable	-
Due to Other Funds	-
Taxes Collected in Advance	-
Reserve for WC	(22,982.00)
Earnest Money Payable	(3,023.00)
Reserved for Taxes Receivable	(2,009,965.00)
Reserved for Uncollectible Taxes	942,000.00
Erosion Control Ordinance Bond	(250,134.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(1,813.16)
Fuel Prepaid Expense	(61,659.32)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(29,329,909.57)</u>

TOTAL LIABILITIES & FUND BALANCE:

\$ (30,867,792.95)

TOTAL GENERAL FUND BALANCE SHEET

\$ 0.00

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING SEPTEMBER 30, 2020**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	34,956,715.00	4,817,387.45	12,673,055.95		22,283,659.05	36.25%
Ad Valorem Tax-Prior Year	900,000.00	76,788.09	251,676.11		648,323.89	27.96%
Motor Vehicle Tax-Current Year	1,451,705.00	139,654.25	419,343.93		1,032,361.07	28.89%
Motor Vehicle Tax-Prior Year	500.00	-	34.94		465.06	6.99%
Sales and Use Tax	13,973,015.00	1,606,381.52	3,953,028.34		10,019,986.66	28.29%
Public Safety	1,777,655.00	455,695.91	1,373,576.98		404,078.02	77.27%
Code Enforcement	631,550.00	38,374.00	166,378.00		465,172.00	26.34%
Transportation	845,739.00	3,633.75	103,516.15		742,222.85	12.24%
Health	2,146,774.00	182,298.38	432,865.99		1,713,908.01	20.16%
Social Services	4,053,225.00	408,107.39	1,026,642.39		3,026,582.61	25.33%
Social Services-Indian	291,329.00	56,561.16	129,596.11		161,732.89	44.48%
Dept on Aging	306,509.00	25,688.20	109,907.72		196,601.28	35.86%
Recreation	714,775.00	9,159.12	60,314.90		654,460.10	8.44%
Register of Deeds	997,300.00	166,078.65	283,497.85		713,802.15	28.43%
ABC Board Revenues	356,500.00	1,142.93	63,644.07		292,855.93	17.85%
Other General	4,079,726.00	105,963.45	501,248.95		3,578,477.05	12.29%
TOTAL REVENUES:	\$ 67,483,017.00	\$ 8,092,914.25	\$ 21,548,328.38	\$ -	\$ 45,934,688.62	31.93%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	344,475.00	47,399.64	131,016.21	9,843.04	203,615.75	40.89%
Administration	345,514.00	24,493.10	70,795.33		274,718.67	20.49%
Human Resources	198,785.00	12,195.67	33,195.52	16,175.00	149,414.48	24.84%
Finance	743,637.00	51,151.41	187,012.09		556,624.91	25.15%
Tax Collections	330,392.00	21,779.14	79,715.71		250,676.29	24.13%
Tax Administration	814,967.00	67,465.89	181,333.19	12,483.34	621,150.47	23.78%
GIS-Mapping	162,696.00	11,345.13	34,106.17		128,589.83	20.96%
Legal	243,875.00	42,439.37	73,409.34		170,465.66	30.10%
Court Facilities	55,340.00	2,621.10	9,465.33		45,874.67	17.10%
Elections	545,524.00	28,094.86	134,064.09	3,797.76	407,662.15	25.27%
Register of Deeds	495,094.00	35,151.67	103,258.60		391,835.40	20.86%
Central Services	187,000.00	13,975.00	33,176.38		153,823.62	17.74%
Computer & Information	697,463.00	51,988.34	294,189.68		403,273.32	42.18%
Public Works	4,926,616.00	331,083.67	1,075,565.92	102,511.40	3,748,538.68	23.91%
Professional Services	45,000.00	8,600.00	22,450.00	-	22,550.00	49.89%
TOTAL GENERAL GOVT	\$ 10,136,378.00	\$ 749,783.99	\$ 2,462,753.56	\$ 144,810.54	\$ 7,528,813.90	25.72%
PUBLIC SAFETY						
Sheriff	5,552,490.00	512,469.90	1,609,574.54	27,459.51	3,915,455.95	29.48%
Jail	2,306,272.00	184,118.43	541,077.77		1,765,194.23	23.46%
Sheriff Grants	333,055.00	6,003.64	8,149.69	28,058.50	296,846.81	10.87%
Emergency Management	1,181,585.00	106,104.42	347,322.82	1,775.00	832,487.18	29.54%
Fire	1,555,470.00	61,095.33	384,008.98		1,171,461.02	24.69%
Code Enforcement	1,526,073.00	104,448.11	347,080.73	13,330.41	1,165,661.86	23.62%
Amb/Rescue Squad	3,012,780.00	259,804.01	763,665.64	-	2,249,114.36	25.35%
TOTAL PUBLIC SAFETY	\$ 15,467,725.00	\$ 1,234,043.84	\$ 4,000,880.17	\$ 70,623.42	\$ 11,396,221.41	26.32%
TRANSPORTATION						
Administration	207,650.00	11,323.62	36,770.74		170,879.26	17.71%
Operating Expense	554,074.00	26,692.46	149,216.42	44,257.62	360,599.96	34.92%
Capital Outlay	281,295.00	-	-		281,295.00	0.00%
Elderly Disabilities Grant	175,000.00	-	-		175,000.00	0.00%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,249,019.00	\$ 38,016.08	\$ 216,987.16	\$ 44,257.62	\$ 987,774.22	20.92%
ENVIRONMENTAL PROTECTION						
Forestry	85,408.00	3,567.42	6,579.91	-	78,828.09	7.70%
TOTAL ENVIRON PROTECTION	\$ 85,408.00	\$ 3,567.42	\$ 6,579.91	\$ -	\$ 78,828.09	7.70%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	347,610.00	27,036.59	74,628.18		272,981.82	21.47%
Community Development	202,369.00	58,852.50	109,379.50		92,989.50	54.05%
Cooperative Extension	216,580.00	12,224.09	25,397.80		191,182.20	11.73%
Conservation	191,558.00	11,431.36	37,699.20	-	153,858.80	19.68%
TOTAL ECONOMIC & PHY DEV	\$ 958,117.00	\$ 109,544.54	\$ 247,104.68	\$ -	\$ 711,012.32	25.79%
HUMAN SERVICES						
Health	5,256,135.00	378,228.92	1,221,585.47	111,073.42	3,923,476.11	25.35%
Well at Work	4,400.00	-	-		4,400.00	0.00%
Mental Health	128,575.00	-	5,494.00		123,081.00	4.27%
Social Services	7,181,662.00	490,258.01	1,498,800.51	19,195.69	5,663,665.80	21.14%
Indian Reservation	291,329.00	13,950.21	65,225.29		226,103.71	22.39%
Dept on Aging	740,624.00	48,655.35	146,877.04	34,217.55	559,529.41	24.45%
Emergency Food & Shelter	11,871.00	-	-		11,871.00	0.00%
Congregate & Home Del Meals	449,118.00	46,102.80	106,940.07		342,177.93	23.81%
Adult Day Care	127,897.00	7,032.69	19,300.61		108,596.39	15.09%
Senior Center	22,500.00	379.98	3,186.12		19,313.88	14.16%
Veterans	126,823.00	7,921.74	23,394.72		103,428.28	18.45%
Youth Services	183,627.00	10,635.00	31,797.00		151,830.00	17.32%
Senior Citizen Services	32,947.00	15,000.00	15,000.00		17,947.00	45.53%
Other Human Services	327,979.00	85,000.00	123,956.25	-	204,022.75	37.79%
TOTAL HUMAN SERVICES	\$ 14,885,487.00	\$ 1,103,164.70	\$ 3,261,557.08	\$ 164,486.66	\$ 11,459,443.26	23.02%
EDUCATION						
Public Schools	9,264,641.00	659,139.87	2,236,274.97	172,136.25	6,856,229.78	26.00%
Community College	3,049,604.00	183,400.00	621,450.00	-	2,428,154.00	20.38%
TOTAL EDUCATION	\$ 12,314,245.00	\$ 842,539.87	\$ 2,857,724.97	\$ 172,136.25	\$ 9,284,383.78	24.60%
CULTURAL/RECREATION						
Library	1,255,908.00	100,991.98	206,506.16		1,049,401.84	16.44%
Recreation	1,188,220.00	70,304.62	256,253.08	23,961.72	908,005.20	23.58%
Swimming Pool	82,180.00	528.28	31,380.42	4,520.32	46,279.26	43.69%
Recreation Center	383,805.00	17,332.95	47,871.63	483.11	335,450.26	12.60%
Cashiers Recreation	395,015.00	21,405.28	60,899.72	552.12	333,563.16	15.56%
Cashiers Swimming Pool	42,373.00	965.16	12,435.06		29,937.94	29.35%
Cashiers Recreation Center	357,941.00	13,825.02	51,219.11	342.40	306,379.49	14.41%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,715,442.00	\$ 225,353.29	\$ 666,565.18	\$ 29,859.67	\$ 3,019,017.15	18.74%
TRANSFERS TO OTHER FUNDS	\$ 7,781,400.00	\$ 1,065,500.00	2,562,135.02	\$ -	\$ 5,219,264.98	32.93%
CONTINGENCY	\$ 889,796.00	\$ -	-	\$ -	\$ 889,796.00	0.00%
	\$ 889,796.00	\$ -	\$ -	\$ -	\$ 889,796.00	
TOTAL EXPENDITURES:	\$ 67,483,017.00	\$ 5,371,513.73	\$ 16,282,287.73	\$ 626,174.16	\$ 50,574,555.11	25.06%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 2,721,400.52	\$ 5,266,040.65	\$ (626,174.16)	\$ (4,639,866.49)	6.88%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 30, 2020											
	PAYROLL	SELF-INS	SCHOOL	CAP RESERVE	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	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	546,904.46	1,650,678.65	812,962.01	4,169,635.59	1,266,299.59	334,126.93	269,170.42	942,832.03	573,688.95	61,084.42	1,354,885.86
Accounts receivable		3,113.39			18,123.18	44,910.09	470.41	189,058.69	522.95	2,319.58	14,075.03
Due from other funds	-		-		-		-	2,261.35			
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 546,904.46	\$ 1,653,792.04	\$ 812,962.01	\$ 4,169,635.59	\$ 1,284,422.77	\$ 379,037.02	\$ 269,640.83	\$ 1,134,152.07	\$ 574,211.90	\$ 63,404.00	\$ 1,368,960.89
LIABILITIES AND FUND EQUITY											
Accounts payable	546,904.46	-			-	-	-	2,413.55	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 546,904.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,413.55	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	-	1,653,792.04	812,962.01	4,169,635.59	1,284,422.77	379,037.02	269,640.83	1,131,738.52	574,211.90	63,404.00	1,368,960.89
TOTAL LIABILITIES AND FUND EQUITY	\$ 546,904.46	\$ 1,653,792.04	\$ 812,962.01	\$ 4,169,635.59	\$ 1,284,422.77	\$ 379,037.02	\$ 269,640.83	\$ 1,134,152.07	\$ 574,211.90	\$ 63,404.00	\$ 1,368,960.89

JACKSON COUNTY VARIOUS FUNDS BALANCE SHEET FOR PERIOD ENDING SEPTEMBER 30, 2020											
	CLEAN WATER REVOLVING LOAN FUND 41	ECONOMIC DEVELOPMENT FUND 42	ECONOMIC DEVELOPMENT FUND 64	SOLID WASTE FUND 65	GREEN ENERGY FUND 66	DEFERRED COMP FUND 74	PROPERTY TAX AGENCY FUND 75	ST OF NC AGENCY FUND 76	EXTENSION AGENCY FUND 77	FIXED ASSETS FUND 91	GENERAL L-TERM DEBT FUND 92
ASSETS											
Cash & Investments	1,842.49	657,852.16	488,517.78	163,668.52	355,583.77	2,204,677.61	28,884.83	162,747.40	8,404.29		
Accounts receivable	-		-	489,507.07	1,903.45		10,224.36		20.37		
Due from other funds				-	-						
Deferred Outflows-OPEB				133,196.00	50,314.00						
Land/Equipment less depreciation			1,071,195.52	4,180,554.01	43,032.09					100,650,703.87	
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	\$ 671,303.66	\$ 1,603,169.58	\$ 4,966,925.60	\$ 450,833.31	\$ 2,204,677.61	\$ 39,109.19	\$ 162,747.40	\$ 8,424.66	\$ 100,650,703.87	\$ 29,517,774.18
LIABILITIES AND FUND EQUITY											
Accounts payable	-	-	-	-	12,937.07		39,109.19	162,747.40	-		29,517,774.18
Contributions from Employees				22,387.42	17,740.73	2,204,677.61					
Retainage Payable				-							
Due to other funds	-	-		175,000.00							
Taxes Collected in Advance				77.00							
Debt Setoff in Advance											
OPEB Liability				759,103.00	286,743.00						
Net Pension Liability-LGERS				84,511.00	31,923.00						
Deferred Inflows				96,932.00	39,947.00						
Accrued Interest Payable	-	-		13,277.28							
Debt-Current and Non-current				1,055,702.18							
Investment in Fixed Assets				-						100,650,703.87	
Contributed Capital				13,117.89							
Deferred revenues	-	13,451.50		-							
Accrued landfill closure & post-cl	-	-	-	1,546,619.75	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 13,451.50	\$ -	\$ 3,766,727.52	\$ 389,290.80	\$ 2,204,677.61	\$ 39,109.19	\$ 162,747.40	\$ -	\$ 100,650,703.87	\$ 29,517,774.18
FUND EQUITY											
Fund balance	1,842.49	657,852.16	1,603,169.58	1,200,198.08	61,542.51	-	-	-	8,424.66	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,842.49	\$ 671,303.66	\$ 1,603,169.58	\$ 4,966,925.60	\$ 450,833.31	\$ 2,204,677.61	\$ 39,109.19	\$ 162,747.40	\$ 8,424.66	\$ 100,650,703.87	\$ 29,517,774.18

JACKSON COUNTY												
VARIOUS FUNDS												
INCOME STATEMENTS												
FOR PERIOD ENDING SEPTEMBER 30, 2020												
	SCHOOL	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	DEBT	ECONOMIC	ECONOMIC	SOLID	GREEN
	CAP RES-ART 46	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	SERVICE	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY
	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 30	FUND 42	FUND 64	FUND 65	FUND 66
REVENUES												
Other taxes				103,498.83		650,312.45					581,862.63	
Restricted intergovernmental												
revenues	-		-	-	-						27,780.77	-
Sales and services					-	2,206.00			1,249.99	32,612.32	474,179.17	905.00
Investment earnings	-	618.40	-	-	33.13	65.37	-		110.46		6,316.68	
Lease Proceeds		-			-							
Transfers	-	1,000,000.00	-		100,000.00		350,500.00	812,610.02	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	100.00
TOTAL REVENUES:	\$ -	\$ 1,000,618.40	\$ -	\$ 103,498.83	\$ 100,033.13	\$ 652,583.82	\$ 350,500.00	\$ 812,610.02	\$ 1,360.45	\$ 32,612.32	\$ 1,090,139.25	\$ 216,005.00
EXPENDITURES												
General government	430,975.00	-	14,267.80				112,667.60					
Public safety		-		135,475.33								
Economic and physical dev		-			29,940.75	216,186.28			-			
Human services		-										
Debt Service:												
Principal retirement								593,181.53		-	-	
Interest and fees								219,428.49		-	-	
Enterprise operations	-	-	-	-	-	-	-	-	-	151.63	1,029,100.99	49,591.26
TOTAL EXPENDITURES	\$ 430,975.00	\$ -	\$ 14,267.80	\$ 135,475.33	\$ 29,940.75	\$ 216,186.28	\$ 112,667.60	\$ 812,610.02	\$ -	\$ 151.63	\$ 1,029,100.99	\$ 49,591.26
Revenues over (under)												
expenditures	\$ (430,975.00)	\$ 1,000,618.40	\$ (14,267.80)	\$ (31,976.50)	\$ 70,092.38	\$ 436,397.54	\$ 237,832.40	\$ -	\$ 1,360.45	\$ 32,460.69	\$ 61,038.26	\$ 166,413.74

HEALTH DEPARTMENT PROJECT FUND 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2020

	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>441.45</u>	<u>67,883.19</u>
Total Revenues:	<u>\$ 85,000.00</u>	<u>\$ 67,441.74</u>	<u>\$ 15,441.45</u>	<u>\$ 82,883.19</u>
Expenditures:				
Architect Fees	\$ 488,128.00	\$ 473,671.23	\$ -	\$ 473,671.23
Engineering Costs	26,225.00	17,795.00	180.00	17,975.00
Construction	6,386,600.00	5,090,325.00	650,765.44	5,741,090.44
Technology and Security	306,365.00	1,984.60	123,487.33	125,471.93
Furnishing and Fixtures	500,000.00	-	317,719.96	317,719.96
Displacement Expenses	242,094.00	215,172.19	30,555.51	245,727.70
Contingency	<u>285,080.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 8,234,492.00</u>	<u>\$ 5,798,948.02</u>	<u>\$ 1,122,708.24</u>	<u>\$ 6,921,656.26</u>
Revenues over (under) expenditures	\$ (8,149,492.00)	\$ (5,731,506.28)	\$ (1,107,266.79)	\$ (6,838,773.07)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	<u>\$ 7,800,000.00</u>	<u>\$ 7,600,000.00</u>	<u>\$ -</u>	<u>\$ 7,600,000.00</u>
Total Other financing sources:	\$ 8,149,492.00	\$ 7,949,492.00	\$ -	\$ 7,949,492.00
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 2,217,985.72</u>	<u>\$ (1,107,266.79)</u>	<u>\$ 1,110,718.93</u>
Fund Balance beginning of year, July 1			<u>\$ 2,217,985.72</u>	
Fund Balance end of year, June 30			<u>\$ 1,110,718.93</u>	

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 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	<u>106,711.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>7,000.00</u>	<u>7,000.00</u>	<u>-</u>	<u>7,000.00</u>
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	<u>6,505.29</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>	

DILLSBORO COMPLEX PROJECT FUND 46

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 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	191,925.40	\$ -	\$ 191,925.40
Engineering and Permitting	40,000.00	-	805.00	805.00
Construction	3,970,686.00	650.00	125.00	775.00
Furnishing and Fixtures	346,643.00	-	-	-
Contingency	595,896.00	-	-	-
Total Expenditures:	<u>\$ 5,390,000.00</u>	<u>\$ 192,575.40</u>	<u>\$ 930.00</u>	<u>\$ 193,505.40</u>
Revenues over (under) expenditures	\$ (5,390,000.00)	\$ (192,575.40)	\$ (930.00)	\$ (193,505.40)
Other financing sources:				
Operating transfers--in:				
Capital Reserve 20	\$ 5,390,000.00	\$ 1,000,000.00	\$ -	\$ 1,000,000.00
General Fund	-	-	-	-
Total Other financing sources:	<u>\$ 5,390,000.00</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>\$ (930.00)</u>	<u>\$ 806,494.60</u>
Fund Balance beginning of year, July 1			<u>\$ 807,424.60</u>	
Fund Balance end of year, June 30			<u>\$ 806,494.60</u>	

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 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	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 September 30, 2020

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Economic Development Adm Grant	\$ 2,015,395.00	\$ -	\$ -	\$ -
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	455.06	14,727.72
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>\$ 455.06</u>	<u>\$ 15,460,324.72</u>
Expenditures:				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,373,380.40	\$ 53,346.97	\$ 1,426,727.37
Engineering Costs	374,785.00	186,556.21	3,338.60	189,894.81
Administrative and Legal	30,000.00	9,398.14	6,000.00	15,398.14
Construction	17,913,342.00	10,096,337.82	2,242,757.38	12,339,095.20
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>\$ 2,305,442.95</u>	<u>\$ 13,971,115.52</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 3,794,197.09	\$ (2,304,987.89)	\$ 1,489,209.20
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:	\$ 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>\$ (2,304,987.89)</u>	<u>\$ 4,709,372.20</u>
Fund Balance beginning of year, July 1			<u>\$ 7,014,360.09</u>	
Fund Balance end of year, June 30			<u>\$ 4,709,372.20</u>	

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2020

	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>1,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues:	<u>\$ 1,120,060.00</u>	<u>\$ 119,656.57</u>	<u>\$ -</u>	<u>\$ 119,656.57</u>
Expenditures:				
Blue Ridge Water & Sewer				
Construction	\$ 1,000,000.00	\$ 3,368.00	-	\$ 3,368.00
Administration	<u>68,400.00</u>	<u>7,382.77</u>	<u>4,000.00</u>	<u>\$ 11,382.77</u>
Total Blue Ridge Water & Sewer	<u>\$ 1,068,400.00</u>	<u>\$ 10,750.77</u>	<u>\$ 4,000.00</u>	<u>\$ 14,750.77</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	3,769,486.96	3,547,257.41	2,050.00	3,549,307.41
Cullowhee Valley	1,373,615.33	1,392,261.60	-	1,392,261.60
Scotts Creek	20,742.60	3,025.00	6,450.00	9,475.00
Smokey Mountain Elementary	1,360,233.24	974,002.28	12,523.40	986,525.68
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	-	-	-	-
Total QZAB Projects:	<u>\$ 9,747,297.00</u>	<u>\$ 9,044,783.05</u>	<u>\$ 21,773.40</u>	<u>\$ 9,066,556.45</u>
SMH-Baseball				
Construction	\$ 463,800.00	\$ 459,859.99	\$ 6,949.29	466,809.28
Total SMH-Baseball	<u>\$ 463,800.00</u>	<u>\$ 459,859.99</u>	<u>\$ 6,949.29</u>	<u>\$ 466,809.28</u>
Total Expenditures:	<u>\$ 11,279,497.00</u>	<u>\$ 9,515,393.81</u>	<u>\$ 32,722.69</u>	<u>\$ 9,548,116.50</u>
Revenues over (under) expenditures	\$ (10,159,437.00)	\$ (9,395,737.24)	\$ (32,722.69)	\$ (9,428,459.93)
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	1,159,437.00	-	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>\$ 10,159,437.00</u>	<u>\$ -</u>	<u>\$ 10,159,437.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 763,699.76</u>	<u>\$ (32,722.69)</u>	<u>\$ 730,977.07</u>
Fund Balance beginning of year, July 1			<u>\$ 763,699.76</u>	
Fund Balance end of year, June 30			<u>\$ 730,977.07</u>	