JACKSON COUNTY

FINANCIAL REPORT

MAY 31, 2019

SUBMITTED TO BOARD ON JUNE 18, 2019

HIGHLIGHTS

MAY 2019

- General Fund Revenues collected to date - $56,471,245 – 76.37% of budget. Average for year – 91.66% - under 15.29%

- General Fund Expenditures to date - $58,483,923 – 80.22% of budget. Average for year – 91.66% - under 11.44%

- Expenditures are $2,012,678 more than revenues.

- Ad Valorem Tax collected - $33,530,434 – 99.85% of budget.

  - Motor Vehicle Tax collected - $1,060,064 – 80.59% of budget.

  - Prior Year Tax collected - $946,921 – 99.51% of budget.

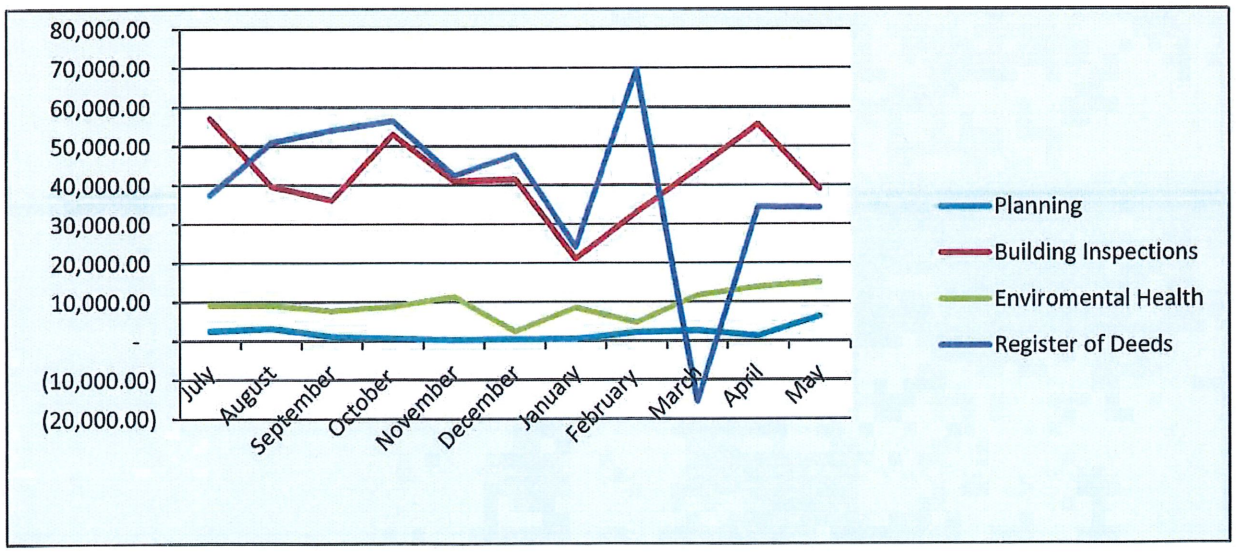
- Received sales and use tax distribution in the amount of $953,949 for the month of May 2019 (February sales). This amount is $83,169 – 9.55% more than the amount received in May 2018. Article 46 distribution was $98,770.

- Landfill Disposal Fees collected - $1,794,301 – 93.45% of budget.

- Prior year Landfill Disposal Fees collected - $80,607 – 134.34% of budget.

FY 2018-2019 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	**$ 22,500.00**	**$ 443,000.00**	**$ 150,000.00**	**$ 450,000.00**
July	2,490.00	57,179.00	9,216.00	37,400.50
August	3,230.00	39,691.00	9,176.00	50,982.00
September	1,180.00	36,172.00	7,820.00	54,088.00
October	600.00	53,051.00	8,933.00	56,522.00
November	320.00	41,056.00	11,386.00	42,337.00
December	380.00	41,554.00	2,525.00	47,763.00
January	440.00	21,073.00	8,550.00	24,099.50
February	2,200.00	33,101.00	4,810.00	69,746.00
March	2,690.00	44,259.00	11,703.00	(15,470.50)
April	1,370.00	55,772.00	13,955.00	34,435.00
May	6,320.00	39,172.00	15,145.00	34,283.00
June	-	-	-	-
Collected to date	$ 21,220.00	$ 462,080.00	$ 103,219.00	$ 436,185.50
Remaining Budget	**$ 1,280.00**	**$ (19,080.00)**	**$ 46,781.00**	**$ 13,814.50**
Percentage Collected	94.31%	104.31%	68.81%	96.93%
Percentage for Year	91.66%	91.66%	91.66%	91.66%
	2.65%	12.65%	-22.85%	5.27%



GENERAL FUND CONTINGENCY
FY 2018-2019

CONTINGENCY
11-9900-000-00

APPROVED BUDGET:					**$ 173,380.00**
APPROPRIATIONS:			**DEDUCTIONS**	**ADDITIONS**	
10/15/2018	CB#13	Repairs & Maint Buildings-DOA	18,500.00		
11/26/2018	CB#18	Maint (CR Doors), Health(Phone Sys)-Capital	49,818.00		
12/17/2018	CB#39	Community Table	5,000.00		
4/12/2019	CB#32	DSS-Gutters and Downspouts	13,750.00		
5/21/2019	CB#36	Various	30,764.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:			**$ 117,832.00**	**$ -**	
BALANCE GENERAL FUND CONTINGENCY:					**$ 55,548.00**

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

APPROVED BUDGET:					**$ 25,000.00**
APPROPRIATIONS:			**DEDUCTIONS**	**ADDITIONS**	
			-	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:			**$ -**	**$ -**	
BALANCE GENERAL FUND CONTINGENCY:					**$ 25,000.00**

CONTINGENCY-CAPITAL
11-9900-000-02

APPROVED BUDGET:					**$ 764,245.00**
APPROPRIATIONS:			**DEDUCTIONS**	**ADDITIONS**	
7/11/2018	CB#1	Emergency Mgt, Recreation Capital	23,476.00		
7/19/2018	CB#3	Reg of Deeds, Sheriff, Recreation Capital	267,480.00		
7/20/2018	CB#4	Recreation Capital	1,180.00		
7/20/2018	CB#5	Recreation Capital	4,009.00		
8/6/2018	CB#6	Computer and Recreation Capital	33,134.00		
8/7/2018	CB#7	Tax Collection Printer	3,710.00		
8/21/2018	CB#8	Maint, Sheriff, IT Capital	43,785.00		
9/24/2018	CB#11	Sheriff Capital-Rifles	21,600.00		
10/5/2018	CB#12	Computer,Recreation,Jail Capital	17,372.00		
11/26/2018	CB#17	HR, Computer, HK, Aging,Rec, Cashiers Rec	32,174.00		
11/29/2018	CB#20	Cashiers Rec Capital-2 Scoreboards	7,798.00		
12/13/2018	CB#21	Cashiers Rec Capital-Scorers Table	2,683.00		
1/18/2019	CB#22	Gounds Capital-Sprayer,Gator,Turfcat,other	50,787.00		
1/18/2019	CB#23	Code Enf,Finance,Rec Capital	15,106.00		
1/28/2019	CB#25	Aging Capital-Tables	4,404.00		
1/30/2019	CB#26	Recreation Capital-Picnic tables & Benches	7,710.00		
2/27/2019	CB#27	Garage,Aging,Recreation-Capital	113,697.00		
3/29/2019	CB#31	HR, Computer,TC,Main,Sheriff,Jail,Health,Rec	77,077.00		
4/12/2019	CB#33	Aging-Doors for Security	13,050.00		
5/29/2019	CB#38	Adm, TC, IT, Public Works-Capital	18,618.00		
5/30/2019	CB#41	Maint-Dust Extraction System	1,588.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:			**$ 760,438.00**	**$ -**	
BALANCE GENERAL FUND CONTINGENCY:					**$ 3,807.00**

ORIGINAL APPROPRIATION: $962,625.00 **TOTAL CONTINGENCY BALANCE: $ 84,355.00**

JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
5/31/2019

ASSETS		
Cash-Petty	$	2,430.00
Cash-In Time Deposits		21,880,331.25
Cash-Wells Fargo		4,682,368.46
Taxes Receivable-Ad Valorem		2,489,188.00
Allowance for Doubtful Tax Rec.		(963,000.00)
Accounts Receivable		-
Accounts Receivable-Sales Tax		210,435.84
Accounts Receivable-Other		7,269.00
Due from Other Funds		185,000.00
TOTAL ASSETS:	**$**	**28,494,022.55**
LIABILITIES		
Accounts Payable		(2,760.73)
Accrued Salaries Payable		-
NCVTS Refunds Payable		(183.24)
Echeck Charges Payable		(1,406.50)
Debt Setoff in Advance		(508.16)
Taxes Collected in Advance		(20,870.83)
Reserve for WC		(16,143.00)
Due to Other Funds		(391.11)
Reserved for Taxes Receivable		(2,489,188.00)
Reserved for Uncollectible Taxes		963,000.00
Erosion Control Ordinance Bond		(208,134.48)
Cell Tower Escrow		(21,799.43)
Jail Commissary Account		(1,813.16)
Fuel Prepaid Expense		(22,655.45)
ROD Automation Payable		(107,303.87)
Fund Balance		(26,563,864.59)
TOTAL LIABILITIES & FUND BALANCE:	**$**	**(28,494,022.55)**
TOTAL GENERAL FUND BALANCE SHEET	**$**	**(0.00)**

JACKSON COUNTY INCOME STATEMENT PERIOD ENDING MAY 31, 2019						
	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	33,582,265.00	237,929.76	33,530,434.23		51,830.77	99.85%
Ad Valorem Tax-Prior Year	950,000.00	90,304.83	944,795.59		5,204.41	99.45%
Motor Vehicle Tax-Current Year	1,315,430.00	113,940.68	1,060,063.79		255,366.21	80.59%
Motor Vehicle Tax-Prior Year	1,600.00	722.86	2,125.52		(525.52)	132.85%
Sales and Use Tax	13,525,180.00	953,949.10	8,899,708.55		4,625,471.45	65.80%
Public Safety	1,222,877.00	25,074.47	888,400.92		334,476.08	72.65%
Code Enforcement	572,750.00	48,757.00	574,791.00		(2,041.00)	100.36%
Transportation	747,281.00	10,518.27	401,057.93		346,223.07	53.67%
Health	2,217,083.00	194,835.10	1,733,507.77		483,575.23	78.19%
Social Services	3,564,194.90	531,299.54	3,024,941.57		539,253.33	84.87%
Social Services-Indian	403,207.00	39,455.29	340,634.41		62,572.59	84.48%
Dept on Aging	316,196.00	26,383.55	308,978.96		7,217.04	97.72%
Recreation	742,360.00	51,347.52	542,625.69		199,734.31	73.09%
Register of Deeds	844,500.00	71,695.80	766,342.70		78,157.30	90.75%
Other General	13,941,802.00	309,511.06	3,452,835.98	-	10,488,966.02	24.77%
TOTAL REVENUES:	**$ 73,946,725.90**	**$ 2,705,724.83**	**$ 56,471,244.61**	**$ -**	**$ 17,475,481.29**	76.37%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	273,505.00	22,157.45	239,994.25	-	33,510.75	87.75%
Administration	319,860.00	43,012.92	293,837.22	1,076.87	24,945.91	92.20%
Human Resources	187,349.00	21,526.26	113,268.51	-	74,080.49	60.46%
Finance	699,837.00	88,918.03	662,030.94	-	37,806.06	94.60%
Tax Collections	316,397.00	41,502.26	283,606.07	1,471.19	31,319.74	90.10%
Tax Administration	779,850.00	98,521.62	660,573.56	-	119,276.44	84.71%
GIS-Mapping	170,190.00	21,033.69	125,090.09	-	45,099.91	73.50%
Legal	386,124.00	24,843.59	369,673.50	-	16,450.50	95.74%
Court Facilities	55,340.00	3,297.77	46,326.27	1,237.99	7,775.74	85.95%
Elections	500,143.00	37,463.99	419,250.32	12,330.41	68,562.27	86.29%
Register of Deeds	490,473.00	65,017.61	421,633.83	1,457.34	67,381.83	86.26%
Central Services	187,000.00	8,666.56	103,963.94	-	83,036.06	55.60%
Computer & Information	669,888.00	54,754.80	588,159.46	13,634.19	68,094.35	89.83%
Public Works	5,201,815.00	573,113.95	3,956,720.51	205,097.57	1,039,996.92	80.01%
Professional Services	40,000.00	2,550.00	39,900.00	-	100.00	99.75%
TOTAL GENERAL GOVT	$ 10,277,771.00	$ 1,106,380.50	$ 8,324,028.47	$ 236,305.56	$ 1,717,436.97	83.29%
PUBLIC SAFETY						
Sheriff	5,487,438.00	678,840.21	4,909,655.69	17,040.00	560,742.31	89.78%
Jail	2,215,409.00	275,204.36	1,950,601.52	21,657.64	243,149.84	89.02%
Sheriff Grants	95,114.00	5,864.54	44,145.05	35,426.91	15,542.04	83.66%
Emergency Management	1,158,655.00	141,800.39	998,740.54	9,759.22	150,155.24	87.04%
Fire	1,547,120.00	135,277.62	1,337,131.15	-	209,988.85	86.43%
Code Enforcement	1,447,593.00	219,595.40	1,260,821.99	1,623.12	185,147.89	87.21%
Amb/Rescue Squad	2,778,066.00	201,579.76	2,515,096.03	-	262,969.97	90.53%
TOTAL PUBLIC SAFETY	$ 14,729,395.00	$ 1,658,162.28	$ 13,016,191.97	$ 85,506.89	$ 1,627,696.14	88.95%
TRANSPORTATION						
Administration	201,709.00	19,706.85	162,015.40	-	39,693.60	80.32%
Operating Expense	595,306.00	60,131.74	454,037.14	41,420.56	99,848.30	83.23%
Capital Outlay	218,761.00	-	14,132.90	204,490.00	138.10	99.94%
Elderly Disabilities Grant	229,303.00	7,712.76	46,747.99	-	182,555.01	20.39%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	$ 1,276,079.00	$ 87,551.35	$ 707,933.43	$ 245,910.56	322,235.01	74.75%
ENVIRONMENTAL PROTECTION						
Forestry	80,552.00	10,937.43	53,218.63	-	27,333.37	66.07%
TOTAL ENVIRON PROTECTION	$ 80,552.00	$ 10,937.43	$ 53,218.63	$ -	$ 27,333.37	66.07%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	396,419.00	80,051.92	341,917.08	-	54,501.92	86.25%
Community Development	238,504.00	15,577.83	153,546.89	1,396.49	83,560.62	64.96%
Cooperative Extension	177,152.00	17,584.85	133,693.68	392.78	43,065.54	75.69%
Conservation	184,656.00	23,531.39	151,175.51	-	33,480.49	81.87%
TOTAL ECONOMIC & PHY DEV	$ 996,731.00	$ 136,745.99	$ 780,333.16	$ 1,789.27	$ 214,608.57	78.47%
HUMAN SERVICES						
Human Services	-	-	-	-	-	
Health	5,240,644.00	645,365.78	4,527,817.35	90,572.55	622,254.10	88.13%
Well at Work	10,000.00	438.00	3,125.31	-	6,874.69	31.25%
Mental Health	128,196.00	-	66,655.50	-	61,540.50	51.99%
Social Services	6,774,996.90	757,845.87	5,594,404.48	4,074.08	1,176,518.34	82.63%
Indian Reservation	374,474.00	24,252.00	209,545.31	1,539.88	163,388.81	56.37%
Dept on Aging	795,921.00	134,228.24	653,628.81	71,082.22	71,209.97	91.05%
Emergency Food & Shelter	11,871.00	-	8,300.00	-	3,571.00	69.92%
Congregate & Home Del Meals	440,978.00	53,237.37	393,899.92	442.55	46,635.53	89.42%
Adult Day Care	127,153.00	15,334.17	106,569.72	-	20,583.28	83.81%
Senior Center	22,000.00	1,761.15	18,290.57	434.50	3,274.93	85.11%
Veterans	116,227.00	16,124.28	101,662.09	-	14,564.91	87.47%
Youth Services	155,099.00	9,827.96	124,500.96	-	30,598.04	80.27%
Senior Citizen Services	37,947.00	-	36,947.00	-	1,000.00	97.36%
Other Human Services	269,337.00	-	226,274.00	-	43,063.00	84.01%
TOTAL HUMAN SERVICES	$ 14,504,843.90	$ 1,658,414.82	$ 12,071,621.02	$ 168,145.78	$ 2,265,077.10	84.38%
EDUCATION						
Public Schools	9,001,846.00	639,277.50	8,363,238.84	-	638,607.16	92.91%
Community College	3,969,265.00	218,840.18	3,427,767.84	-	541,497.16	86.36%
TOTAL EDUCATION	$ 12,971,111.00	$ 858,117.68	$ 11,791,006.68	$ -	$ 1,180,104.32	90.90%
CULTURAL/RECREATION						
Library	1,221,117.00	97,900.28	1,097,939.87	7,568.53	115,608.60	90.53%
Recreation	1,133,162.00	84,165.92	932,909.12	55,349.98	144,902.90	87.21%
Swimming Pool	157,307.00	2,953.42	67,430.11	1,884.42	87,992.47	44.06%
Recreation Center	329,891.00	29,600.47	268,362.09	507.49	61,021.42	81.50%
Cashiers Recreation	391,957.00	71,324.94	330,329.87	22,233.33	39,393.80	89.95%
Cashiers Swimming Pool	52,961.00	2,581.48	23,614.57	-	29,346.43	44.59%
Cashiers Recreation Center	329,646.00	24,053.81	255,394.47	11,172.04	63,079.49	80.86%
Arts	10,000.00	-	10,000.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	$ 3,626,041.00	$ 312,580.32	$ 2,985,980.10	$ 98,715.79	$ 541,345.11	85.07%
TRANSFERS TO OTHER FUNDS	$ 15,399,847.00	$ 3,115,803.52	8,753,609.38	$ -	$ 6,646,237.62	56.84%
CONTINGENCY	$ 84,355.00	$ -	-	$ -	$ 84,355.00	0.00%
	$ 84,355.00	$ -	$ -	$ -	$ 84,355.00	
TOTAL EXPENDITURES:	**$ 73,946,725.90**	**$ 8,944,693.89**	**$ 58,483,922.84**	**$ 836,373.85**	**$ 14,626,429.21**	80.22%
TOTAL REVENUES & EXPENSE:	**$ -**	**$ (6,238,969.06)**	**$ (2,012,678.23)**		**$ 2,849,052.08**	-3.85%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING MAY 31, 2019											
	PAYROLL FUND 15	SELF-INS FUND 16	SCHOOL CAP RESERVE FUND 19	CAP RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	REAL PROPERTY REVALUATION FUND 25	LAW ENFORCEMENT FUND 27	CONSERVATION PRESERVATION FUND 28	CLEAN WATER REVOLVING LOAN FUND 41
ASSETS											
Cash and investments	685,283.67	571,336.49	3,192,622.75	3,131,013.11	1,176,582.53	335,315.09	253,386.33	365,855.12	15,767.69	967,041.15	16,842.49
Accounts receivable		-			-	2,048.16	63.60	805.97	294.56	3,776.64	-
Due from other funds	391.11				-		-				
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 685,674.78	$ 571,336.49	$ 3,192,622.75	$ 3,131,013.11	$ 1,176,582.53	$ 337,363.25	$ 253,449.93	$ 366,661.09	$ 16,062.25	$ 970,817.79	$ 16,842.49
LIABILITES AND FUND EQUITY											
Accounts payable	394,746.59	(59,229.88)			-	-	-	-	-		-
Due to other funds	175,000.00	-	-	-	-	-		-	-		
Deferred revenues	-						-				-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	$ 569,746.59	$ (59,229.88)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FUND EQUITY											
Fund balance	115,928.19	630,566.37	3,192,622.75	3,131,013.11	1,176,582.53	337,363.25	253,449.93	366,661.09	16,062.25	970,817.79	16,842.49
TOTAL LIABILITIES AND FUND EQUITY	$ 685,674.78	$ 571,336.49	$ 3,192,622.75	$ 3,131,013.11	$ 1,176,582.53	$ 337,363.25	$ 253,449.93	$ 366,661.09	$ 16,062.25	$ 970,817.79	$ 16,842.49

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING MAY 31, 2019										
	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	975,639.14	342,167.82	440,856.81	163,121.37	2,060,295.83	1,470.72	47,338.46	10,934.06		
Accounts receivable	4,166.65	-	418,404.26	50,662.76		-		21.41		
Due from other funds				-						
Deferred Outflows-OPEB			121,861.00							
Land/Equipment less depreciation		1,100,775.52	4,234,838.01	48,117.09					96,008,013.60	
Amt for Retirement-Long term debt										48,608,549.01
Net reserved assets										
Notes receivable	35,600.11	79,631.84	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,015,405.90	$ 1,522,575.18	$ 5,215,960.08	$ 261,901.22	$ 2,060,295.83	$ 1,470.72	$ 47,338.46	$ 10,955.47	$ 96,008,013.60	$ 48,608,549.01
LIABILITES AND FUND EQUITY										
Accounts payable	-	-	-	13,126.07		1,470.72	47,338.46	-		48,608,549.01
Contributions from Employees			15,637.84	13,437.91	2,060,295.83					
Retainage Payable			-							
Due to other funds	-		-							
Debt Setoff in Advance			(260.84)							
OPEB Liability			751,917.00	307,515.00						
Net Pension Liability-LGERS			57,826.00	23,650.00						
Deferred Inflows			69,333.00	28,372.00						
Accured Interest Payable	-		13,277.28							
Debt-Current and Non-current			1,524,903.42							
Investment in Fixed Assets			-						96,008,013.60	
Contributed Capital			13,117.89							
Deferred revenues	33,537.91		-							
Accrued landfill closure & post-cl	-	-	1,546,280.38	-	-	-	-	-	-	-
TOTAL LIABILITIES	$ 33,537.91	$ -	$ 3,992,031.97	$ 386,100.98	$ 2,060,295.83	$ 1,470.72	$ 47,338.46	$ -	$ 96,008,013.60	$ 48,608,549.01
FUND EQUITY										
Fund balance	981,867.99	1,522,575.18	1,223,928.11	(124,199.76)	-	-	-	10,955.47	-	-
TOTAL LIABILITIES AND FUND EQUITY	$ 1,015,405.90	$ 1,522,575.18	$ 5,215,960.08	$ 261,901.22	$ 2,060,295.83	$ 1,470.72	$ 47,338.46	$ 10,955.47	$ 96,008,013.60	$ 48,608,549.01

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING MAY 31, 2019	SCHOOL CAP RES-ART 46 FUND 19	CAPITAL RESERVE FUND 20	SCHOOL CAP RESERVE FUND 21	EMERGENCY TELEPHONE FUND 22	ECONOMIC DEVELOPMENT FUND 23	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				356,553.00						1,874,907.07	
Restricted intergovermental revenues	939,631.02		-	-	-						-
Sales and services					-			14,204.11	112,101.96	1,474,358.19	28,689.35
Investment earnings	-	506.82	-	13.76	314.36	-		1,112.08		21,556.85	
Lease Proceeds		-			-					-	
Transfers	-	1,000,000.00	-		100,000.00	350,500.00	3,085,017.36	-		-	178,461.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	1,122.07
TOTAL REVENUES:	$ 939,631.02	$ 1,000,506.82	$ -	$ 356,566.76	$ 100,314.36	$ 350,500.00	$ 3,085,017.36	$ 15,316.19	$ 112,101.96	$ 3,370,822.11	$ 208,272.42
EXPENDITURES											
General government	-	349,492.00	88,931.05			234,229.14					
Public safety		-		374,103.26							
Economic and physical dev		-			101,721.79			1,250.01			
Human services											
Debt Service:											
Principal retirement							2,739,142.58		-	234,600.62	
Interest and fees							345,874.78		-	34,750.21	
Enterprise operations	-	-	-	-	-	-	-	-	20,736.28	2,923,641.32	224,231.47
TOTAL EXPENDITURES	$ -	$ 349,492.00	$ 88,931.05	$ 374,103.26	$ 101,721.79	$ 234,229.14	$ 3,085,017.36	$ 1,250.01	$ 20,736.28	$ 3,192,992.15	$ 224,231.47
Revenues over (under) expenditures	$ 939,631.02	$ 651,014.82	$ (88,931.05)	$ (17,536.50)	$ (1,407.43)	$ 116,270.86	$ -	$ 14,066.18	$ 91,365.68	$ 177,829.96	$ (15,959.05)

HEALTH DEPARTMENT PROJECT FUND 43
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2019

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	-	-	-	-
Total Revenues:	$ -	$ -	$ -	$ -
Expenditures:				
Architect Fees	$ 488,128.00	$ -	$ 362,039.66	$ 362,039.66
Engineering Costs	6,225.00		16,975.00	16,975.00
Construction	6,101,600.00		37,312.00	37,312.00
Technology and Security	306,365.00			-
Furnishing and Fixtures	500,000.00			-
Displacement Expenses	242,094.00	-	81,379.98	81,379.98
Contingency	305,080.00	-	-	-
Total Expenditures:	$ 7,949,492.00	$ -	$ 497,706.64	$ 497,706.64
Revenues over (under) expenditures	$ (7,949,492.00)	$ -	$ (497,706.64)	$ (497,706.64)
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 20	$ 349,492.00	$ -	$ 349,492.00	$ 349,492.00
General Fund	$ 7,600,000.00	$ -	$ 2,600,000.00	$ 2,600,000.00
Total Other financing sources:	$ 7,949,492.00	$ -	$ 2,949,492.00	$ 2,949,492.00
Revenues and other financing sources over expenditures and other uses	$ -	$ -	$ 2,451,785.36	$ 2,451,785.36
Fund Balance beginning of year, July 1			$ -	
Fund Balance end of year, June 30			$ 2,451,785.36	

CAPITAL PROJECTS FUND 44
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2019

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	$ -	$ -	$ -	$ -
Total Revenues:	$ -	$ -	$ -	$ -
Expenditures:				
Skyland Services Center				
Architect Fees	$ 72,000.00	$ 60,965.24	$ -	$ 60,965.24
Construction	1,345,684.00	$ 1,225,006.81	9,202.33	1,234,209.14
Site Acquisition	408,625.00	$ 408,624.55	-	408,624.55
Furnishings	141,980.00	$ 131,880.29	114.61	131,994.90
Contingency	106,711.00	$ -	-	-
Total Skyland Services Center	$ 2,075,000.00	$ 1,826,476.89	$ 9,316.94	$ 1,835,793.83
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	$ 218,505.29	$ 218,505.29	$ -	$ 218,505.29
Total Expenditures:	$ 2,293,505.29	$ 2,044,982.18	$ 9,316.94	$ 2,054,299.12
Revenues over (under) expenditures	$ (2,293,505.29)	$ (2,044,982.18)	$ (9,316.94)	$ (2,054,299.12)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	$ -	$ -	$ -	$ -
Capital Reserve Fund	2,287,000.00	$ 2,287,000.00	-	2,287,000.00
General Fund	6,505.29	$ 6,505.29	-	6,505.29
Total Other financing sources:	$2,293,505.29	$ 2,293,505.29	$ -	$ 2,293,505.29
Revenues and other financing sources over expenditures and other uses	$ -	$ 248,523.11	$ (9,316.94)	$ 239,206.17
Fund Balance beginning of year, July 1			$ 248,523.11	
Fund Balance end of year, June 30			$ 239,206.17	

RECREATION CENTER CONSTRUCTION FUND 45
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2019

		ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date	Balance
Revenues:					
Fund Balance	$ 47,895.97	$ 47,895.97	$ -	$ 47,895.97	$ -
Total Revenues:	$ 47,895.97	$ 47,895.97	$ -	$ 47,895.97	$ -
Expenditures:					
Cultural and recreational:					
Parks					
Savannah Park					
Design/Oversight Fees	$ 10,800.00	$ 10,688.87	$ 2,745.72	$ 13,434.59	$ (2,634.59)
Construction	408,558.98	53,428.27	184,442.83	237,871.10	170,687.88
Contingency	22,105.00	-	-	-	22,105.00
Total Savannah Park	$ 441,463.98	$ 64,117.14	$ 187,188.55	$ 251,305.69	$ 190,158.29
Total Expenditures:	$ 441,463.98	$ 64,117.14	$ 187,188.55	$ 251,305.69	$ 190,158.29
Revenues over (under) expenditures	$ (393,568.01)	$ (16,221.17)	$ (187,188.55)	$ (203,409.72)	$ (190,158.29)
Other financing sources:					
Operating transfers--in:					
General Fund	$ -	$ -	$ -	$ -	$ -
CPR Fund	393,568.01	243,568.01	150,000.00	393,568.01	-
	$ 393,568.01	$ 243,568.01	$ 150,000.00	$ 393,568.01	$ -
Revenues and other financing sources over expenditures and other uses	$ -	$ 227,346.84	$ (37,188.55)	$ 190,158.29	$ (190,158.29)
Fund Balance beginning of year, July 1			$ 227,346.84		
Fund Balance end of year, June 30			$ 190,158.29		

GREENWAY PROJECT FUND 47
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2019

		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	435,000.00	435,000.00	-	435,000.00
Total Revenues:	$ 654,750.00	$ 654,742.22	$ -	$ 654,742.22
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	345,603.42	-	345,603.42
Construction Cost-Pedestrain 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	-	-	-	-
Total Expenditures:	$ 1,937,063.00	$ 1,791,486.45	$ -	$ 1,791,486.45
Revenues over (under) expenditures	$ (1,282,313.00)	$ (1,136,744.23)	$ -	$ (1,136,744.23)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	$ -	$ -	$ -	$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
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	$ -	$ 145,568.77	$ -	$ 145,568.77
Fund Balance beginning of year, July 1			$ 145,568.77	
Fund Balance end of year, June 30			$ 145,568.77	

SCC HEALTH SCIENCE BUILDING FUND 48
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2019

		ACTUAL		
	Project Authorization	**Prior Years**	**Current Year**	**Total To Date**
Revenues:				
Economic Development Adm Grant	$ 2,015,395.00	$ -	$ -	$ -
Connect NC Bonds	5,445,597.00	-		-
Investment Earnings	-	-	55.55	55.55
Loan Proceeds	10,000,000.00	-	10,000,000.00	10,000,000.00
Total Revenues:	$ 17,460,992.00	$ -	$ 10,000,055.55	$ 10,000,055.55
Expenditures:				
Design/Oversight Fees	$ 1,553,832.00	$ -	$ -	$ -
Engineering Costs	374,785.00			
Administrative and Legal	30,000.00			
Construction	17,660,000.00			
AV/Network	121,238.00	-		-
Contingency	941,300.00	-	-	-
Total Expenditures:	$ 20,681,155.00	$ -	$ -	$ -
Revenues over (under) expenditures	$ (3,220,163.00)	$ -	$ 10,000,055.55	$ 10,000,055.55
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 19	$ 3,220,163.00	$ -	$ -	$ -
Total Other financing sources:	$ 3,220,163.00	$ -	$ -	$ -
Revenues and other financing sources over expenditures and other uses	$ -	$ -	$ 10,000,055.55	$ 10,000,055.55
Fund Balance beginning of year, July 1			$ -	
Fund Balance end of year, June 30			$ 10,000,055.55	

SCHOOL IMPROVEMENT FUND 49
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through May 31, 2019

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	$ 1,500.00	$ 842.97	$ 155.96	$ 998.93
Eastern Band Cherokee Indians	$ 118,560.00	$ -	$ 118,560.00	$ 118,560.00
Total Revenues:	$ 120,060.00	$ 842.97	$ 118,715.96	$ 119,558.93
Expenditures:				
Blue Ridge	$ 1,826,959.15	$ 1,373,755.70	$ 381,563.88	$ 1,755,319.58
Fairview Elementary School	1,394,759.72	1,055,497.50	276,575.68	1,332,073.18
Smoky Mountain High	3,769,486.96	2,414,121.84	462,468.82	2,876,590.66
Cullowhee Valley	1,373,615.33	571,835.00	820,426.60	1,392,261.60
Scotts Creek	20,742.60	3,025.00	-	3,025.00
Smokey Mountain Elementary	1,360,233.24	509,616.00	175,310.00	684,926.00
Bus Garage	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-
Emergency Reserve	-	-	-	-
Total Expenditures:	$ 9,747,297.00	$ 5,927,851.04	$ 2,116,344.98	$ 8,044,196.02
Revenues over (under) expenditures	$ (9,627,237.00)	$ (5,927,008.07)	$ (1,997,629.02)	$ (7,924,637.09)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	$ 9,000,000.00	$ 9,000,000.00	$ -	$ 9,000,000.00
School Capital Reserve	627,237.00	627,237.00	-	627,237.00
General Fund	-	2,050,000.00	-	2,050,000.00
Operating transfers--out		-		
General Fund	-	(2,050,000.00)	-	(2,050,000.00)
Total Other financing sources:	$ 9,627,237.00	$ 9,627,237.00	$ -	$ 9,627,237.00
Revenues and other financing sources over expenditures and other uses	$ -	$ 3,700,228.93	$ (1,997,629.02)	$ 1,702,599.91
Fund Balance beginning of year, July 1			$ 3,700,228.93	
Fund Balance end of year, June 30			$ 1,702,599.91	