



JACKSON COUNTY
FINANCIAL REPORT
SEPTEMBER 30, 2019

SUBMITTED TO BOARD ON OCTOBER 15, 2019



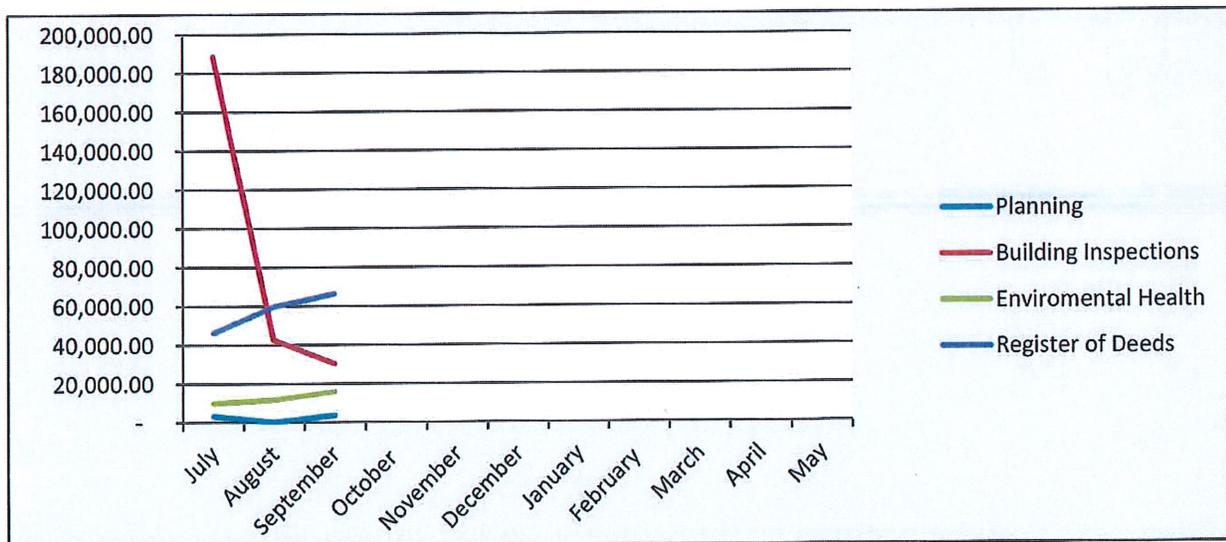
HIGHLIGHTS

SEPTEMBER 2019

- General Fund Revenues collected to date - \$18,710,736 - 28.66% of budget. Average for year - 25% - over 3.66%
- General Fund Expenditures to date - \$15,080,119 - 24.27% of budget. Average for year - 25% - under 0.73%
- Expenditures are \$3,630,617 less than revenues.
- Ad Valorem Tax collected - \$10,512,499 - 30.84% of budget.
 - Motor Vehicle Tax collected - \$372,766 - 27.45% of budget.
 - Prior Year Tax collected - \$277,091 - 30.74% of budget.
- Received sales and use tax distribution in the amount of \$1,372,330 for the month of September 2019 (June sales). This amount is \$96,031 - 7.52% more than the amount received in September 2018. Article 46 distribution was \$149,295.
- Landfill Disposal Fees collected - \$484,217 - 25.93% of budget.
- Prior year Landfill Disposal Fees collected - \$23,082 - 28.85% 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	\$ 500,000.00	\$ 125,000.00	\$ 475,000.00
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				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
Collected to date	\$ 7,250.00	\$ 261,646.00	\$ 37,490.00	\$ 172,397.00
Remaining Budget	\$ 7,750.00	\$ 238,354.00	\$ 87,510.00	\$ 302,603.00
Percentage Collected	48.33%	52.33%	29.99%	36.29%
Percentage for Year	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
	23.33%	27.33%	4.99%	11.29%



**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	
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	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 18,275.00 \$ -
 BALANCE GENERAL FUND CONTINGENCY: \$ 299,326.00

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	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 148,774.00 \$ -
 BALANCE GENERAL FUND CONTINGENCY: \$ 452,137.00

ORIGINAL APPROPRIATION: \$943,512.00

TOTAL CONTINGENCY BALANCE: \$ 775,199.00

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
9/30/2019**

ASSETS

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	13,243,951.79
Cash-Wells Fargo	7,872,525.37
Taxes Receivable-Ad Valorem	2,196,544.00
Allowance for Doubtful Tax Rec.	(952,000.00)
Accounts Receivable	4,383,389.01
Accounts Receivable-Sales Tax	295,278.65
Accounts Receivable-Other	7,087.10
Due from Other Funds	-

TOTAL ASSETS: \$ 27,049,205.92

LIABILITIES

Accounts Payable	-
Accrued Salaries Payable	-
NCVTS Refunds Payable	(232.90)
Echeck Charges Payable	-
Debt Setoff in Advance	-
Taxes Collected in Advance	-
Reserve for WC	(16,143.00)
Due to Other Funds	-
Reserved for Taxes Receivable	(2,196,544.00)
Reserved for Uncollectible Taxes	952,000.00
Erosion Control Ordinance Bond	(289,634.48)
Cell Tower Escrow	(21,799.43)
Jail Commissary Account	(1,813.16)
Fuel Prepaid Expense	(41,753.22)
ROD Automation Payable	(107,303.87)
Fund Balance	(25,325,981.86)

TOTAL LIABILITIES & FUND BALANCE: \$ (27,049,205.92)

TOTAL GENERAL FUND BALANCE SHEET \$ 0.00

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING SEPTEMBER 30, 2019**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	34,085,718.00	4,626,663.19	10,512,499.26		23,573,218.74	30.84%
Ad Valorem Tax-Prior Year	900,000.00	77,422.69	276,989.86		623,010.14	30.78%
Motor Vehicle Tax-Current Year	1,357,893.00	120,188.26	372,765.80		985,127.20	27.45%
Motor Vehicle Tax-Prior Year	1,500.00	49.31	100.71		1,399.29	6.71%
Sales and Use Tax	14,278,135.00	1,372,330.29	3,749,261.82		10,528,873.18	26.26%
Public Safety	1,543,830.00	41,828.90	511,645.49		1,032,184.51	33.14%
Code Enforcement	606,150.00	33,564.00	285,311.00		320,839.00	47.07%
Transportation	523,130.00	202,001.80	300,001.34		223,128.66	57.35%
Health	2,008,643.00	135,075.46	362,638.86		1,646,004.14	18.05%
Social Services	3,924,342.00	26,935.54	975,080.95		2,949,261.05	24.85%
Social Services-Indian	335,356.00	4,147.19	100,660.55		234,695.45	30.02%
Dept on Aging	332,835.00	26,538.34	140,093.68		192,741.32	42.09%
Recreation	713,655.00	37,315.00	162,247.06		551,407.94	22.73%
Register of Deeds	881,500.00	110,841.00	285,934.70		595,565.30	32.44%
Other General	3,793,808.00	148,979.59	675,504.97	-	3,118,303.03	17.81%
TOTAL REVENUES:	\$ 65,286,495.00	\$ 6,963,880.56	\$ 18,710,736.05	\$ -	\$ 46,575,758.95	28.66%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	289,519.00	12,425.67	83,042.38	-	206,476.62	28.68%
Administration	329,215.00	24,007.96	67,982.62	-	261,232.38	20.65%
Human Resources	182,499.00	13,113.29	36,777.39	-	145,721.61	20.15%
Finance	708,465.00	50,791.00	186,261.82	-	522,203.18	26.29%
Tax Collections	316,146.00	21,419.65	77,743.07	-	238,402.93	24.59%
Tax Administration	773,964.00	62,002.71	197,821.82	2,660.02	573,482.16	25.90%
GIS-Mapping	171,218.00	5,604.75	27,948.82	2,215.97	141,053.21	17.62%
Legal	344,414.00	35,483.20	75,462.60	-	268,951.40	21.91%
Court Facilities	55,340.00	3,706.80	14,167.40	285.21	40,887.39	26.12%
Elections	472,063.00	34,958.18	71,237.91	-	400,825.09	15.09%
Register of Deeds	487,362.00	34,428.46	99,396.51	1,043.25	386,922.24	20.61%
Central Services	187,000.00	10,001.05	31,144.67	2,046.98	153,808.35	17.75%
Computer & Information	652,779.00	31,028.35	260,017.89	21,355.91	371,405.20	43.10%
Public Works	4,718,715.00	316,194.85	970,872.04	101,555.40	3,646,287.56	22.73%
Professional Services	45,000.00	2,750.00	7,250.00	-	37,750.00	16.11%
TOTAL GENERAL GOVT	\$ 9,733,699.00	\$ 657,915.92	\$ 2,207,126.94	\$ 131,162.74	\$ 7,395,409.32	24.02%
PUBLIC SAFETY						
Sheriff	5,566,937.00	366,682.87	1,376,369.78	291,600.17	3,898,967.05	29.96%
Jail	2,237,489.00	166,713.36	502,355.54	1,924.07	1,733,209.39	22.54%
Sheriff Grants	327,545.00	3,101.88	21,895.24	20,286.14	285,363.62	12.88%
Emergency Management	1,144,918.00	82,597.92	300,551.15	8,734.14	835,632.71	27.01%
Fire	1,556,475.00	79,839.88	362,721.66	-	1,193,753.34	23.30%
Code Enforcement	1,406,003.00	133,628.88	358,194.23	-	1,047,808.77	25.48%
Amb/Rescue Squad	2,958,106.00	254,946.13	745,606.99	-	2,212,499.01	25.21%
TOTAL PUBLIC SAFETY	\$ 15,197,473.00	\$ 1,087,510.92	\$ 3,667,694.59	\$ 322,544.52	\$ 11,207,233.89	26.26%
TRANSPORTATION						
Administration	203,909.00	21,695.53	46,877.53	-	157,031.47	22.99%
Operating Expense	544,046.00	36,057.03	157,597.58	35,000.00	351,448.42	35.40%
Capital Outlay	71,885.00	-	(111.30)	-	71,996.30	-0.15%
Elderly Disabilities Grant	73,930.00	-	(380.47)	-	74,310.47	-0.51%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 924,770.00	\$ 57,752.56	\$ 234,983.34	\$ 35,000.00	\$ 654,786.66	29.19%
ENVIRONMENTAL PROTECTION						
Forestry	80,552.00	-	4,983.26	-	75,568.74	6.19%
TOTAL ENVIRON PROTECTION	\$ 80,552.00	\$ -	\$ 4,983.26	\$ -	\$ 75,568.74	6.19%

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	382,327.00	30,634.47	88,529.81	422.08	293,375.11	23.27%
Community Development	214,581.00	3,364.45	75,682.41	-	138,898.59	35.27%
Cooperative Extension	205,765.00	12,181.44	32,626.71	-	173,138.29	15.86%
Conservation	185,095.00	11,826.52	39,321.35	-	145,773.65	21.24%
TOTAL ECONOMIC & PHY DEV	\$ 987,768.00	\$ 58,006.88	\$ 236,160.28	\$ 422.08	\$ 751,185.64	23.95%
HUMAN SERVICES						
Health	4,971,651.00	352,208.52	1,202,190.86	59,192.32	3,710,267.82	25.37%
Well at Work	15,700.00	-	2,456.88	-	13,243.12	15.65%
Mental Health	128,268.00	-	5,187.00	-	123,081.00	4.04%
Social Services	6,808,368.00	455,398.13	1,475,372.51	47,214.18	5,285,781.31	22.36%
Indian Reservation	335,560.00	15,107.60	63,924.13	83.30	271,552.57	19.07%
Dept on Aging	748,696.00	57,820.09	159,254.56	47,964.32	541,477.12	27.68%
Emergency Food & Shelter	11,871.00	-	-	-	11,871.00	0.00%
Congregate & Home Del Meals	443,372.00	30,741.42	90,449.27	-	352,922.73	20.40%
Adult Day Care	125,658.00	9,511.95	26,006.97	-	99,651.03	20.70%
Senior Center	22,500.00	1,239.43	5,482.88	367.22	16,649.90	26.00%
Veterans	122,294.00	8,959.95	25,581.43	-	96,712.57	20.92%
Youth Services	153,963.00	18,067.00	36,557.91	-	117,405.09	23.74%
Senior Citizen Services	37,947.00	11,947.00	11,947.00	-	26,000.00	31.48%
Other Human Services	307,154.00	21,000.00	130,318.50	-	176,835.50	42.43%
TOTAL HUMAN SERVICES	\$ 14,233,002.00	\$ 982,001.09	\$ 3,234,729.90	\$ 154,821.34	\$ 10,843,450.76	23.81%
EDUCATION						
Public Schools	9,240,141.00	958,241.84	2,529,159.53	-	6,710,981.47	27.37%
Community College	2,482,204.00	216,603.49	574,938.31	-	1,907,265.69	23.16%
TOTAL EDUCATION	\$ 11,722,345.00	\$ 1,174,845.33	\$ 3,104,097.84	\$ -	\$ 8,618,247.16	26.48%
CULTURAL/RECREATION						
Library	1,255,908.00	116,432.87	318,451.39	8,000.00	929,456.61	25.99%
Recreation	1,157,500.00	110,491.97	315,856.34	55,176.76	786,466.90	32.05%
Swimming Pool	58,680.00	1,302.38	37,646.62	-	21,033.38	64.16%
Recreation Center	334,720.00	24,180.70	66,910.55	16,872.48	250,936.97	25.03%
Cashiers Recreation	355,063.00	23,003.05	65,009.84	6,001.79	284,051.37	20.00%
Cashiers Swimming Pool	40,373.00	-	11,150.31	449.97	28,772.72	28.73%
Cashiers Recreation Center	363,937.00	28,401.37	77,010.58	31,655.88	255,270.54	29.86%
Arts	10,000.00	-	-	-	10,000.00	0.00%
TOTAL CULTURAL/RECREATION	\$ 3,576,181.00	\$ 303,812.34	\$ 892,035.63	\$ 118,156.88	\$ 2,565,988.49	28.25%
TRANSFERS TO OTHER FUNDS	\$ 8,055,506.00	\$ 215,000.00	1,498,307.68	\$ -	\$ 6,557,198.32	18.60%
CONTINGENCY	\$ 775,199.00	\$ -	-	\$ -	\$ 775,199.00	0.00%
	\$ 775,199.00	\$ -	\$ -	\$ -	\$ 775,199.00	
TOTAL EXPENDITURES:	\$ 65,286,495.00	\$ 4,536,845.04	\$ 15,080,119.46	\$ 762,107.56	\$ 49,444,267.98	24.27%
TOTAL REVENUES & EXPENSE:	\$ -	\$ 2,427,035.52	\$ 3,630,616.59		\$ (2,868,509.03)	4.39%

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 30, 2019											
		SCHOOL	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	458,391.02	776,119.75	3,710,463.35	3,136,272.42	1,493,535.62	296,896.67	305,253.28	520,200.26	592,373.92	93,186.29	932,726.05
Accounts receivable	13.50	27,922.84			1,271.66	7,086.55	63.60	135,908.22	927.18	294.56	3,776.64
Due from other funds	-				-		-				
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 458,404.52	\$ 804,042.59	\$ 3,710,463.35	\$ 3,136,272.42	\$ 1,494,807.28	\$ 303,983.22	\$ 305,316.88	\$ 656,108.48	\$ 593,301.10	\$ 93,480.85	\$ 936,502.69
LIABILITIES AND FUND EQUITY											
Accounts payable	458,404.52	-			-	-	-	7,117.05	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-										
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 458,404.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,117.05	\$ -	\$ -	\$ -
FUND EQUITY											
Fund balance	-	804,042.59	3,710,463.35	3,136,272.42	1,494,807.28	303,983.22	305,316.88	648,991.43	593,301.10	93,480.85	936,502.69
TOTAL LIABILITIES AND FUND EQUITY											
FUND EQUITY	\$ 458,404.52	\$ 804,042.59	\$ 3,710,463.35	\$ 3,136,272.42	\$ 1,494,807.28	\$ 303,983.22	\$ 305,316.88	\$ 656,108.48	\$ 593,301.10	\$ 93,480.85	\$ 936,502.69

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING SEPTEMBER 30, 2019											
	CLEAN WATER	ECONOMIC	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	REVOLVING LOAN	DEVELOPMENT	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 41	FUND 42	FUND 64	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS											
Cash & Investments	16,842.49	975,865.43	359,230.45	334,559.40	348,612.50	2,121,524.61	42,380.37	79,111.00	9,256.67		
Accounts receivable	-	-	-	467,836.56	1,573.17		7,065.68		32.48		
Due from other funds				-	-						
Deferred Outflows-OPEB				121,861.00	49,839.00						
Land/Equipment less depreciation			1,100,775.52	4,234,838.01	48,117.09					100,650,703.87	
Amt for Retirement-Long term debt											81,411,476.57
Net reserved assets											
Notes receivable	-	25,513.58	79,631.84	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 16,842.49	\$ 1,001,379.01	\$ 1,539,637.81	\$ 5,159,094.97	\$ 448,141.76	\$ 2,121,524.61	\$ 49,446.05	\$ 79,111.00	\$ 9,289.15	\$ 100,650,703.87	\$ 81,411,476.57
LIABILITES AND FUND EQUITY											
Accounts payable	-	-	-	-	13,014.07		49,446.05	79,111.00	-		81,411,476.57
Contributions from Employees				17,025.78	15,314.54	2,121,524.61					
Retainage Payable				-	-						
Due to other funds	-	-	-	-	-						
Debt Setoff in Advance				-	-						
OPEB Liability				744,770.00	304,202.00						
Net Pension Liability-LGERS				57,826.00	23,650.00						
Deferred Inflows				69,333.00	28,372.00						
Accrued Interest Payable	-	-	-	13,277.28							
Debt-Current and Non-current				1,290,302.80							
Investment in Fixed Assets				-						100,650,703.87	
Contributed Capital				13,117.89							
Deferred revenues	-	25,513.58	-	-	-						
Accrued landfill closure & post-cl	-	-	-	1,558,786.75	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 25,513.58	\$ -	\$ 3,764,439.50	\$ 384,552.61	\$ 2,121,524.61	\$ 49,446.05	\$ 79,111.00	\$ -	\$ 100,650,703.87	\$ 81,411,476.57
FUND EQUITY											
Fund balance	16,842.49	975,865.43	1,539,637.81	1,394,655.47	63,589.15	-	-	-	9,289.15	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 16,842.49	\$ 1,001,379.01	\$ 1,539,637.81	\$ 5,159,094.97	\$ 448,141.76	\$ 2,121,524.61	\$ 49,446.05	\$ 79,111.00	\$ 9,289.15	\$ 100,650,703.87	\$ 81,411,476.57

JACKSON COUNTY												
VARIOUS FUNDS												
INCOME STATEMENTS												
FOR PERIOD ENDING SEPTEMBER 30, 2019												
	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				105,696.82		421,810.81					507,299.44	
Restricted intergovernmental revenues	-		-	-	-						30,259.97	-
Sales and services					-	10,931.00			2,499.99	32,612.32	437,276.12	4,557.59
Investment earnings	-	5,161.19	-	116.76	62.41	2,183.41	-		229.94		5,236.28	
Lease Proceeds		-			-						-	
Transfers	-	-	-		100,000.00		350,500.00	832,807.68	-		-	215,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES:	\$ -	\$ 5,161.19	\$ -	\$ 105,813.58	\$ 100,062.41	\$ 434,925.22	\$ 350,500.00	\$ 832,807.68	\$ 2,729.93	\$ 32,612.32	\$ 980,071.81	\$ 219,557.59
EXPENDITURES												
General government	-	-	38,325.74				84,402.04					
Public safety				143,728.77								
Economic and physical dev					36,349.90	327,870.76			-			
Human services												
Debt Service:												
Principal retirement								593,181.53		-	-	
Interest and fees								239,626.15		-	-	
Enterprise operations	-	-	-	-	-	-	-	-	-	20,242.70	756,023.33	58,321.02
TOTAL EXPENDITURES	\$ -	\$ -	\$ 38,325.74	\$ 143,728.77	\$ 36,349.90	\$ 327,870.76	\$ 84,402.04	\$ 832,807.68	\$ -	\$ 20,242.70	\$ 756,023.33	\$ 58,321.02
Revenues over (under) expenditures	\$ -	\$ 5,161.19	\$ (38,325.74)	\$ (37,915.19)	\$ 63,712.51	\$ 107,054.46	\$ 266,097.96	\$ -	\$ 2,729.93	\$ 12,369.62	\$ 224,048.48	\$ 161,236.57

HEALTH DEPARTMENT PROJECT FUND 43

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	-	-	21,708.31	21,708.31
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,708.31</u>	<u>\$ 21,708.31</u>
Expenditures:				
Architect Fees	\$ 488,128.00	\$ 431,929.78	\$ 8,020.53	\$ 439,950.31
Engineering Costs	26,225.00	\$ 16,975.00	-	16,975.00
Construction	6,101,600.00	\$ 587,465.00	472,019.00	1,059,484.00
Technology and Security	306,365.00	\$ -	-	-
Furnishing and Fixtures	500,000.00	\$ -	-	-
Displacement Expenses	242,094.00	\$ 91,379.98	30,555.51	121,935.49
Contingency	285,080.00	\$ -	-	-
Total Expenditures:	<u>\$ 7,949,492.00</u>	<u>\$ 1,127,749.76</u>	<u>\$ 510,595.04</u>	<u>\$ 1,638,344.80</u>
Revenues over (under) expenditures	\$ (7,949,492.00)	\$ (1,127,749.76)	\$ (488,886.73)	\$ (1,616,636.49)
Other financing sources:				
Operating transfers--in:				
School Capital Reserve 20	\$ 349,492.00	\$ 349,492.00	\$ -	\$ 349,492.00
General Fund	<u>\$ 7,600,000.00</u>	<u>\$ 7,600,000.00</u>	<u>\$ -</u>	<u>\$ 7,600,000.00</u>
Total Other financing sources:	<u>\$ 7,949,492.00</u>	<u>\$ 7,949,492.00</u>	<u>\$ -</u>	<u>\$ 7,949,492.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 6,821,742.24</u>	<u>\$ (488,886.73)</u>	<u>\$ 6,332,855.51</u>
Fund Balance beginning of year, July 1			<u>\$ 6,821,742.24</u>	
Fund Balance end of year, June 30			<u>\$ 6,332,855.51</u>	

CAPITAL PROJECTS FUND 44

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2019

	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:				
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:	<u>\$ 2,293,505.29</u>	<u>\$ 2,293,505.29</u>	<u>\$ -</u>	<u>\$ 2,293,505.29</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 239,206.17</u>	<u>\$ -</u>	<u>\$ 239,206.17</u>
Fund Balance beginning of year, July 1			<u>\$ 239,206.17</u>	
Fund Balance end of year, June 30			<u>\$ 239,206.17</u>	

RECREATION CENTER CONSTRUCTION FUND 45

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 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:	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>
Expenditures:					
Cultural and recreational:					
Parks					
Savannah Park					
Design/Oversight Fees	\$ 10,800.00	\$ 13,434.59	\$ -	\$ 13,434.59	\$ (2,634.59)
Construction	408,558.98	\$ 246,565.62	38,397.86	284,963.48	123,595.50
Contingency	22,105.00	\$ -	-	-	22,105.00
Total Savannah Park	<u>\$ 441,463.98</u>	<u>\$ 260,000.21</u>	<u>\$ 38,397.86</u>	<u>\$ 298,398.07</u>	<u>\$ 143,065.91</u>
Total Expenditures:	<u>\$ 441,463.98</u>	<u>\$ 260,000.21</u>	<u>\$ 38,397.86</u>	<u>\$ 298,398.07</u>	<u>\$ 143,065.91</u>
Revenues over (under) expenditures	\$ (393,568.01)	\$ (212,104.24)	\$ (38,397.86)	\$ (250,502.10)	\$ (143,065.91)
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>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 181,463.77</u>	<u>\$ (38,397.86)</u>	<u>\$ 143,065.91</u>	<u>\$ (143,065.91)</u>
Fund Balance beginning of year, July 1			\$ 181,463.77		
Fund Balance end of year, June 30			<u>\$ 143,065.91</u>		

GREENWAY PROJECT FUND 47

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 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
	<u>654,750.00</u>	<u>654,742.22</u>	<u>-</u>	<u>654,742.22</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>1,937,063.00</u>	<u>1,791,658.97</u>	<u>4,929.85</u>	<u>1,796,588.82</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	1,282,313.00	1,282,313.00	-	1,282,313.00
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>\$ 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 September 30, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Economic Development Adm Grant	\$ 2,015,395.00	\$ -	\$ -	\$ -
SCC Local	-	221,389.80	190.00	221,579.80
Connect NC Bonds	5,445,597.00	2,359,907.99	1,720,491.58	4,080,399.57
Investment Earnings	5,000.00	4,222.81	1,722.97	5,945.78
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>\$ 1,722,404.55</u>	<u>\$ 14,307,925.15</u>
Expenditures:				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,126,427.40	\$ 53,804.00	\$ 1,180,231.40
Engineering Costs	374,785.00	64,040.00	45,793.97	109,833.97
Administrative and Legal	30,000.00	3,398.14	-	3,398.14
Construction	17,660,000.00	1,387,432.25	1,621,083.61	3,008,515.86
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>\$ 1,720,681.58</u>	<u>\$ 4,301,979.37</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 10,004,222.81	\$ 1,722.97	\$ 10,005,945.78
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	<u>\$ -</u>	<u>\$ 10,004,222.81</u>	<u>\$ 1,722.97</u>	<u>\$ 10,005,945.78</u>
Fund Balance beginning of year, July 1			<u>\$ 10,004,222.81</u>	
Fund Balance end of year, June 30			<u>\$ 10,005,945.78</u>	

SCHOOL IMPROVEMENT FUND 49

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual
From Inception through September 30, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ 1,500.00	\$ 1,032.31	\$ 16.96	\$ 1,049.27
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>\$ 16.96</u>	<u>\$ 119,609.27</u>
Expenditures:				
Blue Ridge Water & Sewer				
Construction	\$ 1,000,000.00	-	-	\$ -
Administration	<u>68,400.00</u>	<u>7,006.00</u>	<u>-</u>	<u>\$ 7,006.00</u>
Total Blue Ridge Water & Sewer	<u>\$ 1,068,400.00</u>	<u>\$ 7,006.00</u>	<u>\$ -</u>	<u>\$ 7,006.00</u>
QZAB Projects				
Blue Ridge	\$ 1,826,959.15	\$ 1,748,313.58	\$ 16,200.00	\$ 1,764,513.58
Fairview Elementary School	1,394,759.72	1,323,423.18	17,700.00	1,341,123.18
Smoky Mountain High	3,769,486.96	2,876,590.66	-	2,876,590.66
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	-	684,926.00
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>\$ 33,900.00</u>	<u>\$ 8,062,440.02</u>
Total Expenditures:	<u>\$ 10,815,697.00</u>	<u>\$ 8,035,546.02</u>	<u>\$ 33,900.00</u>	<u>\$ 8,069,446.02</u>
Revenues over (under) expenditures	\$ (9,695,637.00)	\$ (7,915,953.71)	\$ (33,883.04)	\$ (7,949,836.75)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00
School Capital Reserve	695,637.00	627,237.00	-	627,237.00
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>\$ 9,695,637.00</u>	<u>\$ 9,627,237.00</u>	<u>\$ -</u>	<u>\$ 9,627,237.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,711,283.29</u>	<u>\$ (33,883.04)</u>	<u>\$ 1,677,400.25</u>
Fund Balance beginning of year, July 1			<u>\$ 1,711,283.29</u>	
Fund Balance end of year, June 30			<u>\$ 1,677,400.25</u>	

NORTH CAROLINA LOCAL SALES TAX DISTRIBUTIONS

