



**JACKSON COUNTY**  
**FINANCIAL REPORT**  
**AUGUST 31, 2019**

SUBMITTED TO BOARD ON SEPTEMBER 17, 2019



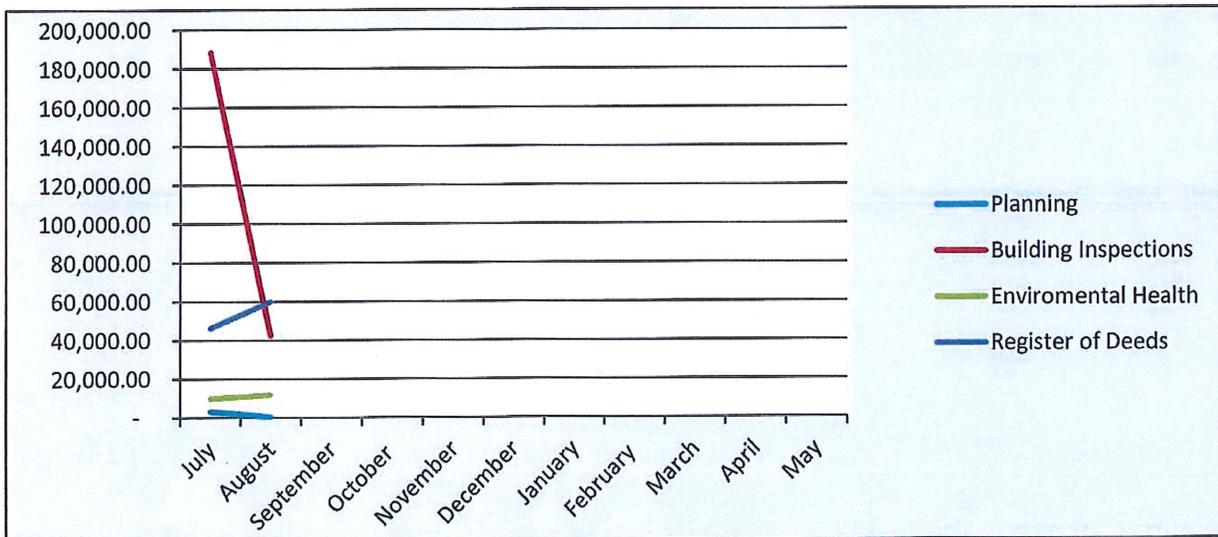
## HIGHLIGHTS

### AUGUST 2019

- General Fund Revenues collected to date - \$11,721,223 - 17.95% of budget. Average for year - 16.67% - over 1.28%
- General Fund Expenditures to date - \$10,984,316 - 17.84% of budget. Average for year - 16.67% - over 1.17%
- Expenditures are \$736,906 less than revenues.
- Ad Valorem Tax collected - \$5,884,463 - 17.26% of budget.
  - Motor Vehicle Tax collected - \$252,578 - 18.60% of budget.
  - Prior Year Tax collected - \$177,483 - 19.69% of budget.
- Received sales and use tax distribution in the amount of \$1,225,247 for the month of August 2019 (May sales). This amount is \$110,997 - 9.96% more than the amount received in August 2018. Article 46 distribution was \$130,921.
- Landfill Disposal Fees collected - \$266,429- 14.27% of budget.
- Prior year Landfill Disposal Fees collected - \$14,956 - 18.69% 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
<b>Current Year Budget</b>	\$ 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				
October				
November				
December				
January				
February				
March				
April				
May				
June	-	-	-	-
<b>Collected to date</b>	\$ 3,610.00	\$ 231,287.00	\$ 21,700.00	\$ 106,092.00
<b>Remaining Budget</b>	\$ 11,390.00	\$ 268,713.00	\$ 103,300.00	\$ 368,908.00
Percentage Collected	24.07%	46.26%	17.36%	22.34%
Percentage for Year	<u>16.67%</u>	<u>16.67%</u>	<u>16.67%</u>	<u>16.67%</u>
	7.40%	29.59%	0.69%	5.67%



**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	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 11,975.00 \$ -  
 BALANCE GENERAL FUND CONTINGENCY: \$ 305,626.00

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	

TOTAL APPROPRIATIONS APPROVED TO DATE: \$ 41,482.00 \$ -  
 BALANCE GENERAL FUND CONTINGENCY: \$ 559,429.00

ORIGINAL APPROPRIATION: \$943,512.00 TOTAL CONTINGENCY BALANCE: \$ 888,791.00

**JACKSON COUNTY  
GENERAL FUND  
BALANCE SHEET  
8/31/2019**

**ASSETS**

Cash-Petty	\$ 2,430.00
Cash-In Time Deposits	13,229,253.22
Cash-Wells Fargo	6,312,327.04
Taxes Receivable-Ad Valorem	2,196,544.00
Allowance for Doubtful Tax Rec.	(952,000.00)
Accounts Receivable	2,523,374.57
Accounts Receivable-Sales Tax	254,586.45
Accounts Receivable-Other	6,916.90
Due from Other Funds	<u>75,500.00</u>

**TOTAL ASSETS:**

**\$ 23,648,932.18**

**LIABILITIES**

Accounts Payable	44,325.08
Accrued Salaries Payable	(454,264.54)
NCVTS Refunds Payable	(232.90)
Echeck Charges Payable	-
Debt Setoff in Advance	-
Taxes Collected in Advance	(20,970.83)
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	(28,013.02)
ROD Automation Payable	(107,303.87)
Fund Balance	<u>(21,508,538.03)</u>

**TOTAL LIABILITIES & FUND BALANCE:**

**\$ (23,648,932.18)**

**TOTAL GENERAL FUND BALANCE SHEET**

**\$ -**

**JACKSON COUNTY  
INCOME STATEMENT  
PERIOD ENDING AUGUST 31, 2019**

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>GENERAL FUND REVENUES</b>						
Ad Valorem Tax-Current Year	34,085,718.00	5,884,314.47	5,884,463.01		28,201,254.99	17.26%
Ad Valorem Tax-Prior Year	900,000.00	64,829.85	177,431.43		722,568.57	19.71%
Motor Vehicle Tax-Current Year	1,357,893.00	127,125.04	252,577.54		1,105,315.46	18.60%
Motor Vehicle Tax-Prior Year	1,500.00	-	51.40		1,448.60	3.43%
Sales and Use Tax	14,278,135.00	1,225,246.63	2,376,931.53		11,901,203.47	16.65%
Public Safety	1,543,830.00	278,153.37	469,816.59		1,074,013.41	30.43%
Code Enforcement	606,150.00	53,014.00	251,747.00		354,403.00	41.53%
Transportation	523,130.00	55,185.91	97,999.54		425,130.46	18.73%
Health	2,008,643.00	113,972.15	227,563.40		1,781,079.60	11.33%
Social Services	3,924,342.00	420,853.73	948,145.41		2,976,196.59	24.16%
Social Services-Indian	335,356.00	49,459.39	96,513.36		238,842.64	28.78%
Dept on Aging	332,835.00	82,602.17	113,555.34		219,279.66	34.12%
Recreation	713,655.00	54,358.47	124,932.06		588,722.94	17.51%
Register of Deeds	881,500.00	98,238.30	173,896.40		707,603.60	19.73%
Other General	3,793,808.00	409,169.18	524,401.54		3,269,406.46	13.82%
<b>TOTAL REVENUES:</b>	<b>\$ 65,286,495.00</b>	<b>\$ 8,916,522.66</b>	<b>\$ 11,720,025.55</b>	<b>\$ -</b>	<b>\$ 53,566,469.45</b>	<b>17.95%</b>
<b>GENERAL FUND EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Governing Body	289,519.00	47,732.29	72,928.11	-	216,590.89	25.19%
Administration	329,215.00	24,702.65	49,479.24	434.96	279,300.80	15.16%
Human Resources	182,499.00	12,725.62	26,240.70	1,197.48	155,060.82	15.03%
Finance	708,465.00	50,063.22	146,669.62	-	561,795.38	20.70%
Tax Collections	316,146.00	20,379.46	60,884.58	-	255,261.42	19.26%
Tax Administration	773,964.00	70,141.91	148,026.47	14,701.27	611,236.26	21.03%
GIS-Mapping	169,202.00	4,953.05	25,007.70	-	144,194.30	14.78%
Legal	344,414.00	19,635.46	42,214.75	-	302,199.25	12.26%
Court Facilities	55,340.00	4,656.84	10,460.60	553.81	44,325.59	19.90%
Elections	472,063.00	18,343.39	40,111.34	5,113.10	426,838.56	9.58%
Register of Deeds	486,387.00	34,069.05	71,051.01	-	415,335.99	14.61%
Central Services	187,000.00	6,980.31	21,143.62	2,101.12	163,755.26	12.43%
Computer & Information	643,282.00	151,429.89	235,107.90	-	408,174.10	36.55%
Public Works	4,717,991.00	269,259.15	698,706.21	76,810.39	3,942,474.40	16.44%
Professional Services	45,000.00	2,750.00	4,500.00	-	40,500.00	10.00%
<b>TOTAL GENERAL GOVT</b>	<b>\$ 9,720,487.00</b>	<b>\$ 737,822.29</b>	<b>\$ 1,652,531.85</b>	<b>\$ 100,912.13</b>	<b>\$ 7,967,043.02</b>	<b>18.04%</b>
<b>PUBLIC SAFETY</b>						
Sheriff	5,533,057.00	347,064.09	1,084,465.73	14,090.63	4,434,500.64	19.85%
Jail	2,235,690.00	162,621.75	359,188.37	-	1,876,501.63	16.07%
Sheriff Grants	327,545.00	11,325.84	18,793.36	11,100.00	297,651.64	9.13%
Emergency Management	1,135,345.00	96,235.63	235,011.13	6,718.43	893,615.44	21.29%
Fire	1,556,475.00	25,491.20	288,961.93	-	1,267,513.07	18.57%
Code Enforcement	1,406,003.00	97,300.92	244,737.14	12,623.33	1,148,642.53	18.30%
Amb/Rescue Squad	2,958,106.00	205,626.29	490,660.86	-	2,467,445.14	16.59%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 15,152,221.00</b>	<b>\$ 945,665.72</b>	<b>\$ 2,721,818.52</b>	<b>\$ 44,532.39</b>	<b>\$ 12,385,870.09</b>	<b>18.26%</b>
<b>TRANSPORTATION</b>						
Administration	203,909.00	12,520.39	27,487.03	-	176,421.97	13.48%
Operating Expense	544,046.00	44,571.64	125,951.08	35,000.00	383,094.92	29.58%
Capital Outlay	71,885.00	(111.30)	(111.30)	-	71,996.30	-0.15%
Elderly Disabilities Grant	73,930.00	-	500.00	-	73,430.00	0.68%
Airport Authority	31,000.00	31,000.00	31,000.00	-	-	100.00%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 924,770.00</b>	<b>\$ 87,980.73</b>	<b>\$ 184,826.81</b>	<b>\$ 35,000.00</b>	<b>\$ 704,943.19</b>	<b>23.77%</b>
<b>ENVIRONMENTAL PROTECTION</b>						
Forestry	80,552.00	4,983.26	4,983.26	-	75,568.74	6.19%
<b>TOTAL ENVIRON PROTECTION</b>	<b>\$ 80,552.00</b>	<b>\$ 4,983.26</b>	<b>\$ 4,983.26</b>	<b>\$ -</b>	<b>\$ 75,568.74</b>	<b>6.19%</b>

	BUDGET	CURRENT ACTUAL	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
<b>ECONOMIC &amp; PHYSICAL DEV</b>						
Planning & Economic Development	382,327.00	29,547.53	63,139.02	1,080.08	318,107.90	16.80%
Community Development	214,581.00	22,747.00	72,317.96	744.40	141,518.64	34.05%
Cooperative Extension	205,765.00	11,243.85	20,445.27	-	185,319.73	9.94%
Conservation	185,095.00	12,079.07	30,071.70	-	155,023.30	16.25%
<b>TOTAL ECONOMIC &amp; PHY DEV</b>	<b>\$ 987,768.00</b>	<b>\$ 75,617.45</b>	<b>\$ 185,973.95</b>	<b>\$ 1,824.48</b>	<b>\$ 799,969.57</b>	<b>19.01%</b>
<b>HUMAN SERVICES</b>						
Health	4,971,651.00	310,881.88	917,901.88	23,123.77	4,030,625.35	18.93%
Well at Work	15,700.00	2,430.00	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	410,006.28	1,094,354.88	16,043.48	5,697,969.64	16.31%
Indian Reservation	335,560.00	13,275.01	902.38	513.12	334,144.50	0.42%
Dept on Aging	748,696.00	45,103.36	109,593.91	51,145.99	587,956.10	21.47%
Emergency Food & Shelter	11,871.00	-	-	-	11,871.00	0.00%
Congregate & Home Del Meals	443,372.00	36,875.64	63,297.61	476.66	379,597.73	14.38%
Adult Day Care	125,658.00	8,771.47	17,856.55	-	107,801.45	14.21%
Senior Center	22,500.00	2,501.76	4,243.45	-	18,256.55	18.86%
Veterans	122,294.00	9,715.10	18,391.37	-	103,902.63	15.04%
Youth Services	153,963.00	13,418.00	18,490.91	-	135,472.09	12.01%
Senior Citizen Services	37,947.00	-	-	-	37,947.00	0.00%
Other Human Services	307,154.00	103,000.00	109,318.50	-	197,835.50	35.59%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 14,233,002.00</b>	<b>\$ 955,978.50</b>	<b>\$ 2,361,995.32</b>	<b>\$ 91,303.02</b>	<b>\$ 11,779,703.66</b>	<b>17.24%</b>
<b>EDUCATION</b>						
Public Schools	9,240,141.00	659,135.32	1,570,917.69	320,042.35	7,349,180.96	20.46%
Community College	2,482,204.00	179,167.41	358,334.82	-	2,123,869.18	14.44%
<b>TOTAL EDUCATION</b>	<b>\$ 11,722,345.00</b>	<b>\$ 838,302.73</b>	<b>\$ 1,929,252.51</b>	<b>\$ 320,042.35</b>	<b>\$ 9,473,050.14</b>	<b>19.19%</b>
<b>CULTURAL/RECREATION</b>						
Library	1,255,908.00	197,461.30	202,018.52	8,000.00	1,045,889.48	16.72%
Recreation	1,122,335.00	88,256.05	217,867.18	36,779.26	867,688.56	22.69%
Swimming Pool	58,680.00	19,974.96	36,840.21	-	21,839.79	62.78%
Recreation Center	324,927.00	23,380.82	44,596.22	5,446.18	274,884.60	15.40%
Cashiers Recreation	355,063.00	20,556.94	46,376.87	-	308,686.13	13.06%
Cashiers Swimming Pool	40,373.00	5,250.44	11,150.31	-	29,222.69	27.62%
Cashiers Recreation Center	353,767.00	24,078.62	50,776.87	20,840.29	282,149.84	20.24%
Arts	10,000.00	-	-	-	10,000.00	0.00%
<b>TOTAL CULTURAL/RECREATION</b>	<b>\$ 3,521,053.00</b>	<b>\$ 378,959.13</b>	<b>\$ 609,626.18</b>	<b>\$ 71,065.73</b>	<b>\$ 2,840,361.09</b>	<b>19.33%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ 8,055,506.00</b>	<b>\$ -</b>	<b>1,283,307.68</b>	<b>\$ -</b>	<b>\$ 6,772,198.32</b>	<b>15.93%</b>
<b>CONTINGENCY</b>	<b>\$ 888,791.00</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 888,791.00</b>	<b>0.00%</b>
	<b>\$ 888,791.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 888,791.00</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 65,286,495.00</b>	<b>\$ 4,025,309.81</b>	<b>\$ 10,934,316.08</b>	<b>\$ 664,680.10</b>	<b>\$ 53,687,498.82</b>	<b>17.77%</b>
<b>TOTAL REVENUES &amp; EXPENSE:</b>	<b>\$ -</b>	<b>\$ 4,891,212.85</b>	<b>\$ 785,709.47</b>		<b>\$ (121,029.37)</b>	<b>0.19%</b>

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING AUGUST 31, 2019											
		SCHOOL			SCHOOL	EMERGENCY	ECONOMIC	JACKSON	REAL PROPERTY	LAW	CONSERVATION
	PAYROLL	SELF-INS	CAP RESERVE	CAP RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	TDA	REVALUATION	ENFORCEMENT	PRESERVATION
	FUND 15	FUND 16	FUND 19	FUND 20	FUND 21	FUND 22	FUND 23	FUND 24	FUND 25	FUND 27	FUND 28
<b>ASSETS</b>											
Cash and investments	511,179.05	817,813.80	3,192,622.75	3,131,166.12	1,146,288.51	316,815.35	323,923.14	574,054.34	621,083.74	93,762.25	932,726.05
Accounts receivable	13.50	-			1,271.66	5,201.46	63.60	135,322.53	873.06	294.56	3,776.64
Due from other funds	-				-		-				
Due from contracts											
Notes receivable	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 511,192.55</b>	<b>\$ 817,813.80</b>	<b>\$ 3,192,622.75</b>	<b>\$ 3,131,166.12</b>	<b>\$ 1,147,560.17</b>	<b>\$ 322,016.81</b>	<b>\$ 323,986.74</b>	<b>\$ 709,376.87</b>	<b>\$ 621,956.80</b>	<b>\$ 94,056.81</b>	<b>\$ 936,502.69</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	456,192.55	-			-	-	-	3,159.56	-	-	
Due to other funds	55,000.00	-	-	-	-	-	-		-	-	
Deferred revenues	-				-	-	-	-			
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 511,192.55</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,159.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>											
Fund balance	-	817,813.80	3,192,622.75	3,131,166.12	1,147,560.17	322,016.81	323,986.74	706,217.31	621,956.80	94,056.81	936,502.69
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 511,192.55</b>	<b>\$ 817,813.80</b>	<b>\$ 3,192,622.75</b>	<b>\$ 3,131,166.12</b>	<b>\$ 1,147,560.17</b>	<b>\$ 322,016.81</b>	<b>\$ 323,986.74</b>	<b>\$ 709,376.87</b>	<b>\$ 621,956.80</b>	<b>\$ 94,056.81</b>	<b>\$ 936,502.69</b>

JACKSON COUNTY											
VARIOUS FUNDS											
BALANCE SHEET											
FOR PERIOD ENDING AUGUST 31, 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
<b>ASSETS</b>											
Cash & Investments	16,842.49	977,641.53	365,214.03	151,952.58	151,983.68	2,121,524.61	43,686.03	74,920.96	10,262.83		
Accounts receivable	-	4,166.65	-	552,780.99	51,290.11		7,065.68		32.48		
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	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 16,842.49</b>	<b>\$ 1,017,408.29</b>	<b>\$ 1,545,621.39</b>	<b>\$ 5,061,432.58</b>	<b>\$ 251,390.88</b>	<b>\$ 2,121,524.61</b>	<b>\$ 50,751.71</b>	<b>\$ 74,920.96</b>	<b>\$ 10,295.31</b>	<b>\$ 96,008,013.60</b>	<b>\$ 48,608,549.01</b>
<b>LIABILITIES AND FUND EQUITY</b>											
Accounts payable	-	-	-	1,633.03	13,070.07		50,751.71	74,920.96	-		48,608,549.01
Contributions from Employees				15,637.84	13,437.91	2,121,524.61					
Retainage Payable				-							
Due to other funds	-	-		-							
Debt Setoff in Advance				104.32							
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						
Accrued Interest Payable	-	-		13,277.28							
Debt-Current and Non-current				1,290,302.80							
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	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 33,537.91</b>	<b>\$ -</b>	<b>\$ 3,759,429.54</b>	<b>\$ 386,044.98</b>	<b>\$ 2,121,524.61</b>	<b>\$ 50,751.71</b>	<b>\$ 74,920.96</b>	<b>\$ -</b>	<b>\$ 96,008,013.60</b>	<b>\$ 48,608,549.01</b>
<b>FUND EQUITY</b>											
Fund balance	16,842.49	983,870.38	1,545,621.39	1,302,003.04	(134,654.10)	-	-	-	10,295.31	-	-
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 16,842.49</b>	<b>\$ 1,017,408.29</b>	<b>\$ 1,545,621.39</b>	<b>\$ 5,061,432.58</b>	<b>\$ 251,390.88</b>	<b>\$ 2,121,524.61</b>	<b>\$ 50,751.71</b>	<b>\$ 74,920.96</b>	<b>\$ 10,295.31</b>	<b>\$ 96,008,013.60</b>	<b>\$ 48,608,549.01</b>

JACKSON COUNTY VARIOUS FUNDS INCOME STATEMENTS FOR PERIOD ENDING AUGUST 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	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
<b>REVENUES</b>												
Other taxes				70,676.07		288,638.79					281,384.65	
Restricted intergovernmental revenues	-		-	-	-							
Sales and services						10,931.00			1,666.66	18,515.00	30,259.97	-
Investment earnings	-	54.89	-	53.72	32.69	2,734.75	-		120.44		3,431.89	2,262.19
Lease Proceeds		-										
Transfers	-	-	-		100,000.00		350,500.00	832,807.68	-		-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES:</b>	<b>\$ -</b>	<b>\$ 54.89</b>	<b>\$ -</b>	<b>\$ 70,729.79</b>	<b>\$ 100,032.69</b>	<b>\$ 302,304.54</b>	<b>\$ 350,500.00</b>	<b>\$ 832,807.68</b>	<b>\$ 1,787.10</b>	<b>\$ 18,515.00</b>	<b>\$ 639,350.49</b>	<b>\$ 2,262.19</b>
<b>EXPENDITURES</b>												
General government	-	-	8,378.34				55,746.34					
Public safety				90,611.39								
Economic and physical dev		-			17,650.32	141,000.42						
Human services												
Debt Service:												
Principal retirement								593,181.53				
Interest and fees								239,626.15				
Enterprise operations	-	-	-	-	-	-	-	-	-	161.80	484,757.84	37,832.50
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,378.34</b>	<b>\$ 90,611.39</b>	<b>\$ 17,650.32</b>	<b>\$ 141,000.42</b>	<b>\$ 55,746.34</b>	<b>\$ 832,807.68</b>	<b>\$ -</b>	<b>\$ 161.80</b>	<b>\$ 484,757.84</b>	<b>\$ 37,832.50</b>
Revenues over (under) expenditures	\$ -	\$ 54.89	\$ (8,378.34)	\$ (19,881.60)	\$ 82,382.37	\$ 161,304.12	\$ 294,753.66	\$ -	\$ 1,787.10	\$ 18,353.20	\$ 154,592.65	\$ (35,570.31)

**HEALTH DEPARTMENT PROJECT FUND 43**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through August 31, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	-	-	-	-
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Architect Fees	\$ 488,128.00	\$ 431,929.78	\$ -	\$ 431,929.78
Engineering Costs	26,225.00	16,975.00	-	16,975.00
Construction	6,101,600.00	434,611.00	274,792.00	709,403.00
Technology and Security	306,365.00	-	-	-
Furnishing and Fixtures	500,000.00	-	-	-
Displacement Expenses	242,094.00	91,379.98	20,370.34	111,750.32
Contingency	285,080.00	-	-	-
<b>Total Expenditures:</b>	<u>\$ 7,949,492.00</u>	<u>\$ 974,895.76</u>	<u>\$ 295,162.34</u>	<u>\$ 1,270,058.10</u>
Revenues over (under) expenditures	\$ (7,949,492.00)	\$ (974,895.76)	\$ (295,162.34)	\$ (1,270,058.10)
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	\$ 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>\$ 6,974,596.24</u>	<u>\$ (295,162.34)</u>	<u>\$ 6,679,433.90</u>
Fund Balance beginning of year, July 1			<u>\$ 6,974,596.24</u>	
Fund Balance end of year, June 30			<u>\$ 6,679,433.90</u>	

**CAPITAL PROJECTS FUND 44**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through August 31, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Investment Earnings	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>				
<b>Skyland Services Center</b>				
Architect Fees	\$ 72,000.00	\$ 60,965.24	\$ -	\$ 60,965.24
Construction	1,345,684.00	\$ 1,234,209.14	-	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	\$ -	-	-
<b>Total Skyland Services Center</b>	<u>\$ 2,075,000.00</u>	<u>\$ 1,835,793.83</u>	<u>\$ -</u>	<u>\$ 1,835,793.83</u>
<b>Cashiers Code Enforcment</b>				
Construction	\$ 211,505.29	\$ 211,505.29	\$ -	\$ 211,505.29
Equipment	7,000.00	\$ 7,000.00	-	7,000.00
<b>Total Cashiers Code Enforcement</b>	<u>\$ 218,505.29</u>	<u>\$ 218,505.29</u>	<u>\$ -</u>	<u>\$ 218,505.29</u>
<b>Total Expenditures:</b>	<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)
<b>Other financing sources:</b>				
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
<b>Total Other financing sources:</b>	<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 August 31, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Fund Balance	\$ 47,895.97	\$ 47,895.97	\$ -	\$ 47,895.97
<b>Total Revenues:</b>	<u>\$ 47,895.97</u>	<u>\$ 47,895.97</u>	<u>\$ -</u>	<u>\$ 47,895.97</u>
 <b>Expenditures:</b>				
Cultural and recreational:				
<b>Parks</b>				
<b>Savannah Park</b>				
Design/Oversight Fees	\$ 10,800.00	\$ 13,434.59	\$ -	\$ 13,434.59
Construction	408,558.98	\$ 237,871.10	38,397.86	276,268.96
Contingency	<u>22,105.00</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>Total Savannah Park</b>	<u>\$ 441,463.98</u>	<u>\$ 251,305.69</u>	<u>\$ 38,397.86</u>	<u>\$ 289,703.55</u>
 <b>Total Expenditures:</b>	 <u>\$ 441,463.98</u>	 <u>\$ 251,305.69</u>	 <u>\$ 38,397.86</u>	 <u>\$ 289,703.55</u>
 Revenues over (under) expenditures	 \$ (393,568.01)	 \$ (203,409.72)	 \$ (38,397.86)	 \$ (241,807.58)
 Other financing sources:				
Operating transfers--in:				
General Fund	\$ -	\$ -	\$ -	\$ -
CPR Fund	<u>393,568.01</u>	<u>\$ 393,568.01</u>	<u>-</u>	<u>393,568.01</u>
	\$ 393,568.01	\$ 393,568.01	\$ -	\$ 393,568.01
 Revenues and other financing sources over expenditures and other uses	 <u>\$ -</u>	 <u>\$ 190,158.29</u>	 <u>\$ (38,397.86)</u>	 <u>\$ 151,760.43</u>
 Fund Balance beginning of year, July 1			 <u>\$ 190,158.29</u>	
 Fund Balance end of year, June 30			 <u>\$ 151,760.43</u>	

**GREENWAY PROJECT FUND 47**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through August 31, 2019

	ACTUAL			
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
NC Department of Transportation	\$ -	\$ -	\$ -	\$ -
Duke Energy	219,750.00	219,742.22	-	219,742.22
PARTF Grant	435,000.00	435,000.00	-	435,000.00
	<u>435,000.00</u>	<u>435,000.00</u>	<u>-</u>	<u>435,000.00</u>
<b>Total Revenues:</b>	<u>\$ 654,750.00</u>	<u>\$ 654,742.22</u>	<u>\$ -</u>	<u>\$ 654,742.22</u>
<b>Expenditures:</b>				
Engineering-Const Mgt	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
Engineering Fees	88,415.00	82,663.00	-	82,663.00
Construction Cost-Trails	369,208.00	345,775.94	(11.29)	345,764.65
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>
<b>Total Expenditures:</b>	<u>\$ 1,937,063.00</u>	<u>\$ 1,791,658.97</u>	<u>\$ (11.29)</u>	<u>\$ 1,791,647.68</u>
Revenues over (under) expenditures	\$ (1,282,313.00)	\$ (1,136,916.75)	\$ 11.29	\$ (1,136,905.46)
<b>Other financing sources:</b>				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	1,282,313.00	1,282,313.00	-	1,282,313.00
	<u>1,282,313.00</u>	<u>1,282,313.00</u>	<u>-</u>	<u>1,282,313.00</u>
<b>Total Other financing sources:</b>	<u>\$ 1,282,313.00</u>	<u>\$ 1,282,313.00</u>	<u>\$ -</u>	<u>\$ 1,282,313.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 145,396.25</u>	<u>\$ 11.29</u>	<u>\$ 145,407.54</u>
Fund Balance beginning of year, July 1			<u>\$ 145,396.25</u>	
Fund Balance end of year, June 30			<u>\$ 145,407.54</u>	

**SCC HEALTH SCIENCE BUILDING FUND 48**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through August 31, 2019

		ACTUAL		
	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
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	-	2,359,907.99
Investment Earnings	5,000.00	4,222.81	861.45	5,084.26
Loan Proceeds	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>-</u>	<u>10,000,000.00</u>
<b>Total Revenues:</b>	<u>\$ 17,465,992.00</u>	<u>\$ 12,585,520.60</u>	<u>\$ 861.45</u>	<u>\$ 12,586,382.05</u>
<b>Expenditures:</b>				
Design/Oversight Fees	\$ 1,553,832.00	\$ 1,126,427.40	\$ -	\$ 1,126,427.40
Engineering Costs	374,785.00	64,040.00	-	64,040.00
Administrative and Legal	30,000.00	3,398.14	-	3,398.14
Construction	17,660,000.00	1,387,432.25	-	1,387,432.25
AV/Network	121,238.00	-	-	-
Contingency	<u>946,300.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>\$ 20,686,155.00</u>	<u>\$ 2,581,297.79</u>	<u>\$ -</u>	<u>\$ 2,581,297.79</u>
Revenues over (under) expenditures	\$ (3,220,163.00)	\$ 10,004,222.81	\$ 861.45	\$ 10,005,084.26
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>\$ 861.45</u>	<u>\$ 10,005,084.26</u>
Fund Balance beginning of year, July 1			<u>\$ 10,004,222.81</u>	
Fund Balance end of year, June 30			<u>\$ 10,005,084.26</u>	

**SCHOOL IMPROVEMENT FUND 49**

Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual  
From Inception through August 31, 2019

	ACTUAL				
	Project Authorization	Prior Years	Current Year	Total To Date	Balance
<b>Revenues:</b>					
Investment Earnings	\$ 1,500.00	\$ 1,032.31	\$ 8.48	\$ 1,040.79	\$ 459.21
Eastern Band Cherokee Indians	118,560.00	118,560.00	-	118,560.00	-
NC Div of Water Infrastructure	1,000,000.00	-	-	-	1,000,000.00
<b>Total Revenues:</b>	<u>\$ 1,120,060.00</u>	<u>\$ 119,592.31</u>	<u>\$ 8.48</u>	<u>\$ 119,600.79</u>	<u>\$ 1,000,459.21</u>
<b>Expenditures:</b>					
<b>Blue Ridge Water &amp; Sewer</b>					
Construction	\$ 1,000,000.00	-	-	\$ -	\$ 1,000,000.00
Administration	68,400.00	7,006.00	-	7,006.00	61,394.00
<b>Total Blue Ridge Water &amp; Sewer</b>	<u>\$ 1,068,400.00</u>	<u>\$ 7,006.00</u>	<u>\$ -</u>	<u>\$ 7,006.00</u>	<u>\$ 1,061,394.00</u>
<b>QZAB Projects</b>					
Blue Ridge	\$ 1,826,959.15	\$ 1,748,313.58	\$ 2,025.00	\$ 1,750,338.58	\$ 76,620.57
Fairview Elementary School	1,394,759.72	1,332,073.18	2,212.50	1,334,285.68	60,474.04
Smoky Mountain High	3,769,486.96	2,876,590.66	-	2,876,590.66	892,896.30
Cullowhee Valley	1,373,615.33	1,392,261.60	-	1,392,261.60	(18,646.27)
Scotts Creek	20,742.60	3,025.00	-	3,025.00	17,717.60
Smokey Mountain Elementary	1,360,233.24	684,926.00	-	684,926.00	675,307.24
Bus Garage	-	-	-	-	-
Testing, Fees, Contingency	1,500.00	-	-	-	1,500.00
Emergency Reserve	-	-	-	-	-
<b>Total QZAB Projects:</b>	<u>\$ 9,747,297.00</u>	<u>\$ 8,037,190.02</u>	<u>\$ 4,237.50</u>	<u>\$ 8,041,427.52</u>	<u>\$ 1,705,869.48</u>
<b>Total Expenditures:</b>	<u>\$ 10,815,697.00</u>	<u>\$ 8,044,196.02</u>	<u>\$ 4,237.50</u>	<u>\$ 8,048,433.52</u>	<u>\$ 2,767,263.48</u>
Revenues over (under) expenditures	\$ (9,695,637.00)	\$ (7,924,603.71)	\$ (4,229.02)	\$ (7,928,832.73)	\$ (1,766,804.27)
<b>Other financing sources:</b>					
<b>Operating transfers--in:</b>					
Loan Agreement	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	\$ 9,000,000.00	\$ -
School Capital Reserve	695,637.00	627,237.00	-	627,237.00	68,400.00
General Fund	-	2,050,000.00	-	2,050,000.00	(2,050,000.00)
<b>Operating transfers--out</b>					
General Fund	-	(2,050,000.00)	-	(2,050,000.00)	\$ 2,050,000.00
<b>Total Other financing sources:</b>	<u>\$ 9,695,637.00</u>	<u>\$ 9,627,237.00</u>	<u>\$ -</u>	<u>\$ 9,627,237.00</u>	<u>\$ 68,400.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,702,633.29</u>	<u>\$ (4,229.02)</u>	<u>\$ 1,698,404.27</u>	
Fund Balance beginning of year, July 1			<u>\$ 1,702,633.29</u>		
Fund Balance end of year, June 30			<u>\$ 1,698,404.27</u>		