Underwood Dills & Associates
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Accountant's Compilation Report

Haywood County TDA
91 N Lakeshore Drive
Lake Junaluska, NC 28745

To the Board of Directors

Management is responsible for the accompanying financial statements of Haywood County TDA (a government authority) which comprise of the statement of net position as of June 30, 2024, and the related changes in net position budget vs actual for the one month and twelve months then ended in accordance with the cash basis of accounting which is a basis other than generally accepted accounting principles. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included with the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities and net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Allocation of 1% Bank Balance schedules on pages 6-10 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Haywood County TDA.

Underwood, Dills & Associates, P.C.

Underwood Dills & Associates PC
Waynesville, NC
August 20, 2024

Haywood County Tourism Development Authority
Statement of Net Position
June 30, 2024

ASSETS	
Current Assets	
Checking/Savings	
100001 · 1% Cash in Bank - 1st Citizens	208,577.46
100002 · 3% Cash in Bank - 1st Citizens	137,922.83
111501 · NCCMT - 9152 3% General Investment	2,539,550.49
111503 · NCCMT - 9863 1% General Investment	878,313.11
Total Checking/Savings	3,764,363.89
Accounts Receivable	
130000 · Accounts Receivable	630,019.51
Total Accounts Receivable	630,019.51
Other Current Assets	
119000 · Petty Cash - TDA	100.00
119001 · Petty Cash - VC	100.00
130001 · Prepaid Expense	9,384.00
FSA Paid in Advance	287.77
Total Other Current Assets	9,871.77
Total Current Assets	4,404,255.17
Noncurrent Assets	
Fixed Assets	
140000 · Improvements	7,418.00
140001 · Equipment and Furniture	30,029.77
140002 · Vehicle	25,903.04
150000 · Accumulated Depreciation	(38,090.00)
Total Fixed Assets	25,260.81
160000 · Right to Used Leased Asset	12,483.00
Total Noncurrent Assets	37,743.81
TOTAL ASSETS	4,441,998.98
DEFERRED OUTFLOWS OF RESOURCES	
180000 · Current Year Pension Plan Contributions	43,067.00
170000 · Pension Deferral	125,817.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	168,884.00

Haywood County Tourism Development Authority
Statement of Net Position
June 30, 2024

LIABILITIES & NET POSITION

Liabilities	
Current Liabilities	
200000 · Accounts Payable	125,427.81
231700 · Payroll Liabilities	
NC Income Tax	817.00
NC Pension Payable	4,081.47
Total 231700 · Payroll Liabilities	4,898.47
231800 · Sales Tax Payable	133.63
232000 · Accrued Salaries-Salary	13,055.17
232005 · Accrued Salaries-FICA	995.25
232010 · Accrued Salaries-LGERS	1,391.16
Other Current Liabilities	
233000 · Lease Liability-Current Portion	5,323.00
Total Current Liabilities	151,224.49
Noncurrent Liabilities	
240000 · Lease Liability Noncurrent Portion	7,422.00
250000 · Net Pension Liability	246,530.00
Total Noncurrent Liabilities	253,952.00
TOTAL LIABILITIES	405,176.49

DEFERRED INFLOWS OF RESOURCES

260000 · Pension Deferrals	3,821.00

NET POSITION

Net Position as of July 1	3,056,214.68
Change in Net Position	1,145,670.81
TOTAL NET POSITION	4,201,885.49

Haywood County Tourism Development Authority
Changes in Net Position Budget vs Actual

	June 2024	July 2023-June 2024	YTD Budget	% of Budget
Ordinary Income/Expense				
Income				
Occupancy Tax Revenue				
427011 · Net from Haywood County (3%)	646,508.91	2,411,047.12	2,257,125.00	106.82%
427012 · 1% Occ Tax - 28716 (Canton)	17,346.78	63,428.08	60,190.00	105.38%
427013 · 1% Occ Tax - 28721 (Clyde)	12,860.61	53,231.40	37,618.75	141.5%
427014 · 1% Occ Tax - 28745 (LJ)	21,464.84	69,437.30	67,713.75	102.55%
427015 · 1% Occ Tax - 28751 (MV)	88,311.68	348,040.37	346,092.50	100.56%
427016 · 1% Occ Tax - 28785/28786 (WV)	75,519.05	269,697.04	240,760.00	112.02%
427017 · Admin Fee	8,715.79	43,105.02	40,500.00	106.43%
Total Occupancy Tax Revenue	870,727.66	3,257,986.33	3,050,000.00	106.82%
449201 · Merchandise Sales	4,316.25	30,127.07	25,000.00	120.51%
449810 · Visitor Guide Ad Sales	0.00	36,585.00	35,000.00	104.53%
450100 · NC Smokies Ice Festival Weekend	0.00	30,450.52	25,000.00	121.8%
450500 · Partnership Contribution	0.00	29,900.00	29,900.00	100.0%
451890 · Miscellaneous Revenue	0.00	909.20	0.00	100.0%
483491 · Interest Earnings 3%	10,844.92	99,928.67	45,000.00	222.06%
483492 · Interest Earnings 1%	3,750.76	34,946.44	15,000.00	232.98%
483831 · Occupancy Tax Penalties 3%	638.98	9,318.52	1,500.00	621.24%
483832 · Occupancy Tax Penalties 1%	213.01	3,106.21	500.00	621.24%
Fund Balance Appropriation				
427112 · App of Fd Bal - 28716 (Canton)	0.00	0.00	12,000.00	0.0%
427113 · App of Fd Bal - 28721 (Clyde)	0.00	0.00	36,000.00	0.0%
427114 · App of Fd Bal - 28745 (LJ)	0.00	0.00	0.00	0.0%
427115 · App of Fd Bal - 28751 (MV)	0.00	0.00	90,000.00	0.0%
427116 · App of Fd Bal - 28785/86 (WV)	0.00	0.00	12,000.00	0.0%
499990 · Fund Balance TDA	0.00	0.00	263,575.00	0.0%
499995 · Fund Balance OTPF	0.00	0.00	346,131.00	0.0%
Total Fund Balance Appropriation	0.00	0.00	759,706.00	0.0%
Total Income	890,491.58	3,533,257.96	3,986,606.00	88.63%
Expense				
1 % Expenses				
1% Marketing/Adv/Promo				
549910 · Promotion - 28716 (Canton)	0.00	46,848.64	48,126.67	97.34%
549912 · Promotion - 28721 (Clyde)	10,412.00	30,372.64	49,079.17	61.89%
549914 · Promotion - 28745 (LJ)	3,094.98	40,118.00	45,142.50	88.87%
549916 · Promotion - 28751 (MV)	26,384.17	174,258.03	290,728.33	59.94%
549918 · Promotion - 28785/86 (WV)	16,590.00	84,376.25	168,506.67	50.07%
Total 1% Marketing/Adv/Promo	56,481.15	375,973.56	601,583.34	62.5%

Haywood County Tourism Development Authority
Changes in Net Position Budget vs Actual

	June 2024	July 2023-June 2024	YTD Budget	% of Budget
1% Tourism Related				
549911 · Tourism - 28716 (Canton)	0.00	0.00	24,063.33	0.0%
549913 · Tourism - 28721 (Clyde)	0.00	8,691.00	24,539.58	35.42%
549915 · Tourism - 28745 (LJ)	7,312.00	7,312.00	22,571.25	32.4%
549917 · Tourism - 28751 (MV)	10,750.00	11,150.00	145,364.17	7.67%
549919 · Tourism - 28785/86 (WV)	4,875.00	9,362.15	84,253.33	11.11%
Total 1% Tourism Related	22,937.00	36,515.15	300,791.66	12.14%
Total 1% Expenses	79,418.15	412,488.71	902,375.00	45.71%
Wages and Benefits				
512101 · Salaries	39,101.84	359,970.92	415,000.00	86.74%
512232 · Temporary Labor	0.00	0.00	500.00	0.0%
518601 · Worker's Comp	0.00	1,713.00	1,500.00	114.2%
512220 · FICA Taxes	2,980.94	27,480.77	33,000.00	83.28%
518301 · Health Insurance	646.28	35,964.37	42,000.00	85.63%
512110 · NC State Retirement	1,832.07	39,567.63	45,000.00	87.93%
Total Wages and Benefits	44,561.13	464,696.69	537,000.00	86.54%
Administration & Operations				
500000 · Admin Fee	8,715.79	43,105.02	40,500.00	106.43%
549902 · Bank Fees 3%	172.84	2,124.58	2,800.00	75.88%
549904 · Bank Fees 1%	35.00	537.20	600.00	89.53%
517001 · Board Member Meetings/Events	52.86	102.37	100.00	102.37%
543201 · Equipment Lease	520.17	7,284.76	9,000.00	80.94%
543202 · Hospitality, Gifts & Meals	410.50	1,741.73	2,000.00	87.09%
545101 · Insurance-Liability	0.00	9,117.00	10,000.00	91.17%
526001 · Office/Visitor Center Supplies	305.62	2,821.14	4,000.00	70.53%
529901 · NonExpendable Office Supplies	66.32	2,412.84	2,500.00	96.51%
532201 · Postage-Office	0.00	82.53	1,000.00	8.25%
519201 · Prof Svcs-Accounting & Audit	1,396.30	17,497.16	16,800.00	104.15%
519202 · Professional Services- Legal	0.00	450.00	500.00	90.0%
519300 · Professional Svcs-Managed IT	402.05	12,576.86	13,000.00	96.75%
519301 · Professional Svcs-Other	0.00	2,130.00	2,130.00	100.0%
549903 · Property Tax	0.00	91.82	300.00	30.61%
527001 · Purchases/Resale	429.15	23,684.49	24,700.00	95.89%
528000 · Cash Short/Over	0.00	55.00	100.00	55.0%
541301 · Rent	4,200.00	50,400.00	50,500.00	99.8%
535201 · Repair & Maintenance-Equipment	0.00	167.71	200.00	83.86%
535202 · Repair & Maintenance-Vehicle	48.14	292.35	2,500.00	11.69%

Haywood County Tourism Development Authority
Changes in Net Position Budget vs Actual

	June 2024	July 2023-June 2024	YTD Budget	% of Budget
537401 · Staff Development and Education	5,508.32	23,122.15	20,300.00	113.9%
531202 · Travel Expense	2,154.47	4,099.82	4,500.00	91.11%
532101 · Telephone, Comm, and Internet	648.32	5,228.95	5,500.00	95.07%
570102 · Utilities	0.00	1,116.72	1,120.00	99.71%
532200 · Vehicle Expense	0.00	416.77	2,080.00	20.04%
599101 · Contingency	0.00	0.00	0.00	0.0%
Total Administration and Operations	25,065.85	210,658.97	216,730.00	97.2%
Capital Outlay				
551003 · Signs	0.00	0.00	1,500.00	0.0%
551004 · Office Furniture/Equipment	0.00	2,031.93	2,050.00	99.12%
551006 · Leasehold Improvements	0.00	19,778.16	27,320.00	72.39%
551007 · Other Capital	0.00	0.00	1,500.00	0.0%
Total Capital Outlay	0.00	21,810.09	32,370.00	67.38%
Marketing & Sales				
537101 · Advertising & Marketing	26,943.61	676,920.13	925,000.00	73.18%
537750 · Web Technology	0.00	10,260.00	15,000.00	68.4%
537775 · Media Relations & Influencers	6,929.40	9,303.45	15,000.00	62.02%
537301 · Visitor Guides	0.00	41,581.41	40,000.00	103.95%
534901 · Collateral and Other Printing	0.00	5,819.31	9,000.00	64.66%
535000 · Postage & Fulfillment	920.13	11,761.43	18,000.00	65.34%
549101 · Dues & Subscriptions	1,060.00	11,681.00	27,000.00	43.26%
537803 · Trade Shows and Travel	0.00	3,373.22	10,000.00	33.73%
537900 · Research	35,528.48	275,032.54	359,000.00	76.61%
537925 · Community Relations	88.09	1,401.34	4,000.00	35.03%
538100 · NC Smokies Ice Festival	0.00	18,486.75	25,000.00	73.95%
568101 · 3% Grant Promo	12,263.73	16,181.11	30,000.00	53.94%
Total Marketing & Sales	83,733.44	1,081,801.69	1,477,000.00	73.24%
Product Development				
568102 · 3% Grants Tourism Related	0.00	0.00	75,000.00	0.0%
537502 · Wayfinding Signage	0.00	0.00	150,000.00	0.0%
537501 · Product Development - Other	0.00	0.00	250,000.00	0.0%
568104 · OTPF	96,131.00	196,131.00	346,131.00	56.66%
Total Product Development	96,131.00	196,131.00	821,131.00	23.89%
Total Expense	328,909.57	2,387,587.15	3,986,606.00	59.89%
Change in Net Position	**561,582.01**	**1,145,670.81**	**0.00**	**0.0%**

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
June 30, 2024

Town of Canton	Tourism Activity	Tourism Balance	Promo Activity	Promo Balance	Total Balance
Beginning Balance June 30, 2023	$ -	$ 24,362.93	$ -	$ 10,413.30	$ 34,776.23
Accumulated affect of prior years activity	$ (629.80)	$ 23,733.13	$ (1,259.65)	$ 9,153.65	$ 32,886.78
1% Occ Tax-28716 (Canton)-May 2023	$ 1,572.57	$ 25,305.70	$ 3,145.14	$ 12,298.79	$ 37,604.49
Reverse prior year accounts receivable	$ (1,572.57)	$ 23,733.13	$ (3,145.14)	$ 9,153.65	$ 32,886.78
Crawford Strategy June 2023	$ -	$ 23,733.13	$ (1,250.00)	$ 7,903.65	$ 31,636.78
Reverse prior year accounts payable	$ -	$ 23,733.13	$ 1,250.00	$ 9,153.65	$ 32,886.78
1% Occ Tax-28716 (Canton)-June 2023	$ 2,010.78	$ 25,743.91	$ 4,021.55	$ 13,175.20	$ 38,919.11
Reverse prior year accounts receivable	$ (2,010.78)	$ 23,733.13	$ (4,021.55)	$ 9,153.65	$ 32,886.78
1% Occ Tax-28716 (Canton)-July 2023	$ 1,576.02	$ 25,309.15	$ 3,152.03	$ 12,305.68	$ 37,614.83
1% Occ Tax-28716 (Canton)-August 2023	$ 2,293.98	$ 27,603.13	$ 4,587.96	$ 16,893.64	$ 44,496.77
September Advertising	$ -	$ 27,603.13	$ (13,575.00)	$ 3,318.64	$ 30,921.77
Labor Day Reimbursements	$ -	$ 27,603.13	$ (15,000.00)	$ (11,681.36)	$ 15,921.77
1% Occ Tax-28716 (Canton)-September 2023	$ 1,708.38	$ 29,311.51	$ 3,416.76	$ (8,264.60)	$ 21,046.91
1% Occ Tax-28716 (Canton)-October 2023	$ 2,306.89	$ 31,618.40	$ 4,613.76	$ (3,650.84)	$ 27,967.56
Plott-Tober Fest	$ -	$ 31,618.40	$ (9,063.00)	$ (12,713.84)	$ 18,904.56
Meredith Operations Advertising	$ -	$ 31,618.40	$ (2,500.00)	$ (15,213.84)	$ 16,404.56
1% Occ Tax-28716 (Canton)-November 2023	$ 1,295.26	$ 32,913.66	$ 2,590.53	$ (12,623.31)	$ 20,290.35
Crawford Strategy December 2023	$ -	$ 32,913.66	$ (710.64)	$ (13,333.95)	$ 19,579.71
1% Occ Tax-28716 (Canton)-December 2023	$ 1,395.67	$ 34,309.33	$ 2,791.35	$ (10,542.60)	$ 23,766.73
1% Occ Tax-28716 (Canton)-January 2024	$ 1,676.47	$ 35,985.80	$ 3,352.94	$ (7,189.66)	$ 28,796.14
Our State Advertising	$ -	$ 35,985.80	$ (6,000.00)	$ (13,189.66)	$ 22,796.14
1% Occ Tax-28716 (Canton)-February 2024	$ 1,481.95	$ 37,467.75	$ 2,963.92	$ (10,225.74)	$ 27,242.01
1% Occ Tax-28716 (Canton)-March 2024	$ 1,672.02	$ 39,139.77	$ 3,344.04	$ (6,881.70)	$ 32,258.07
1% Occ Tax-28716 (Canton)-April 2024	$ 1,762.31	$ 40,902.08	$ 3,524.64	$ (3,357.06)	$ 37,545.02
Allocation of Interest Income 23-24	$ 586.36	$ 41,488.44	$ 1,172.73	$ (2,184.33)	$ 39,304.11
Allocation of Bank Charges 23-24	$ (8.95)	$ 41,479.49	$ (17.90)	$ (2,202.23)	$ 39,277.26
1% Occ Tax-28716 (Canton)-May 2024	$ 1,875.71	$ 43,355.20	$ 3,751.42	$ 1,549.19	$ 44,904.39
1% Occ Tax-28716 (Canton)-June 2024	$ 2,150.46	$ 45,505.66	$ 4,300.92	$ 5,850.11	$ 51,355.77

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Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
June 30, 2024

Town of Clyde	Tourism		Promo		
	Activity	Balance	Activity	Balance	Total Balance
Beginning Balance June 30, 2023	$ -	$ (4,523.75)	$ -	$ 71,317.50	$ 66,793.75
Accumulated affect of prior years activity	$ (910.29)	$ (5,434.04)	$ (15,094.87)	$ 56,222.63	$ 50,788.59
1% Occ Tax-28721 (Clyde)-May 2023	$ 1,104.44	$ (4,329.60)	$ 2,208.88	$ 58,431.51	$ 54,101.91
Reverse prior year accounts receivables	$ (1,104.44)	$ (5,434.04)	$ (2,208.88)	$ 56,222.63	$ 50,788.59
1% Occ Tax-28721 (Clyde)-June 2023	$ 1,431.22	$ (4,002.82)	$ 2,862.42	$ 59,085.05	$ 55,082.23
Reverse prior year accounts receivables	$ (1,431.22)	$ (5,434.04)		$ 59,085.05	$ 53,651.01
1% Occ Tax-28721 (Clyde)-July 2023	$ 1,584.91	$ (3,849.13)	$ 3,169.82	$ 62,254.87	$ 58,405.74
1% Occ Tax-28721 (Clyde)-August 2023	$ 1,391.97	$ (2,457.16)	$ 2,783.94	$ 65,038.81	$ 62,581.65
September Advertising	$ -	$ (2,457.16)	$ (6,600.00)	$ 58,438.81	$ 55,981.65
HVAC Unit in Welcome Center	$ (8,691.00)	$ (11,148.16)	$ -	$ 58,438.81	$ 47,290.65
1% Occ Tax-28721 (Clyde)-September 2023	$ 1,400.47	$ (9,747.69)	$ 2,800.94	$ 61,239.75	$ 51,492.06
1% Occ Tax-28721 (Clyde)-October 2023	$ 1,984.19	$ (7,763.50)	$ 3,968.38	$ 65,208.13	$ 57,444.63
Plott-Tober Fest	$ -	$ (7,763.50)	$ (1,500.00)	$ 63,708.13	$ 55,944.63
Meredith Operations Advertising	$ -	$ (7,763.50)	$ (2,500.00)	$ 61,208.13	$ 53,444.63
1% Occ Tax-28721 (Clyde)-November 2023	$ 1,595.15	$ (6,168.35)	$ 3,190.30	$ 64,398.43	$ 58,230.08
Crawford Strategy December 2023	$ -	$ (6,168.35)	$ (710.64)	$ 63,687.79	$ 57,519.44
1% Occ Tax-28721 (Clyde)-December 2023	$ 1,392.67	$ (4,775.68)	$ 2,785.34	$ 66,473.13	$ 61,697.45
Smoky Mountain Living Advertising	$ -	$ (4,775.68)	$ (1,325.00)	$ 65,148.13	$ 60,372.45
1% Occ Tax-28721 (Clyde)-January 2024	$ 1,332.38	$ (3,443.30)	$ 2,664.77	$ 67,812.90	$ 64,369.60
Our State Advertising	$ -	$ (3,443.30)	$ (6,000.00)	$ 61,812.90	$ 58,369.60
Smoky Mountain Living Advertising	$ -	$ (3,443.30)	$ (1,325.00)	$ 60,487.90	$ 57,044.60
1% Occ Tax-28721 (Clyde)-February 2024	$ 1,152.19	$ (2,291.11)	$ 2,304.38	$ 62,792.28	$ 60,501.17
1% Occ Tax-28721 (Clyde)-March 2024	$ 1,623.00	$ (668.11)	$ 3,245.99	$ 66,038.27	$ 65,370.16
1% Occ Tax-28721 (Clyde)-April 2024	$ 1,168.55	$ 500.44	$ 2,337.08	$ 68,375.35	$ 68,875.79
Allocation of Interest Income 23-24	$ 924.40	$ 1,424.84	$ 1,848.78	$ 70,224.13	$ 71,648.97
Allocation of Bank Charges 23-24	$ (14.14)	$ 1,410.70	$ (28.30)	$ 70,195.83	$ 71,606.53
1% Occ Tax-28721 (Clyde)-May 2024	$ 1,374.08	$ 2,784.78	$ 2,748.16	$ 72,943.99	$ 75,728.77
1% Occ Tax-28721 (Clyde)-June 2024	$ 1,744.24	$ 4,529.02	$ 3,488.50	$ 76,432.49	$ 80,961.51

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
June 30, 2024

Town of Lake Junaluska	Tourism		Promo		
	Activity	Balance	Activity	Balance	Total Balance
Beginning Balance June 30, 2023	$ -	$ 34,021.10	$ -	$ (4,144.24)	$ 29,876.86
Accumulated affect of prior years activity	$ (7,903.80)	$ 26,117.30	$ (3,478.04)	$ (7,622.28)	$ 18,495.02
1% Occ Tax-28745 (Lake Junaluska)-May 2023	$ 1,645.70	$ 27,763.00	$ 3,291.41	$ (4,330.87)	$ 23,432.13
Reverse prior year accounts receivables	$ (1,645.70)	$ 26,117.30	$ (3,291.41)	$ (7,622.28)	$ 18,495.02
Lake Junaluska Assembly-August	$ -	$ 26,117.30	$ (4,660.26)	$ (12,282.54)	$ 13,834.76
1% Occ Tax-28745 (Lake Junaluska)-June 2023	$ 3,298.57	$ 29,415.87	$ 6,597.14	$ (5,685.40)	$ 23,730.47
Reverse prior year accounts receivables	$ (3,298.57)	$ 26,117.30	$ (6,597.14)	$ (12,282.54)	$ 13,834.76
1% Occ Tax-28745 (Lake Junaluska)-July 2023	$ 3,297.82	$ 29,415.12	$ 6,595.65	$ (5,686.89)	$ 23,728.23
Seasonal Ads, Photo Shoot	$ -	$ 29,415.12	$ (7,289.83)	$ (12,976.72)	$ 16,438.40
1% Occ Tax-28745 (Lake Junaluska)-August 2023	$ 2,154.23	$ 31,569.35	$ 4,308.46	$ (8,668.26)	$ 22,901.09
Seasonal Ads-September	$ -	$ 31,569.35	$ (2,411.41)	$ (11,079.67)	$ 20,489.68
1% Occ Tax-28745 (Lake Junaluska)-September 2023	$ 2,377.56	$ 33,946.91	$ 4,755.12	$ (6,324.55)	$ 27,622.36
Seasonal Ads-October	$ -	$ 33,946.91	$ (4,682.46)	$ (11,007.01)	$ 22,939.90
1% Occ Tax-28745 (Lake Junaluska)-October 2023	$ 3,095.47	$ 37,042.38	$ 6,190.93	$ (4,816.08)	$ 32,226.30
1% Occ Tax-28745 (Lake Junaluska)-November 2023	$ 1,365.27	$ 38,407.65	$ 2,730.55	$ (2,085.53)	$ 36,322.12
Seasonal Ads-December	$ -	$ 38,407.65	$ (2,464.87)	$ (4,550.40)	$ 33,857.25
1% Occ Tax-28745 (Lake Junaluska)-December 2023	$ 944.03	$ 39,351.68	$ 1,888.06	$ (2,662.34)	$ 36,689.34
Promotional Fall Pictures	$ -	$ 39,351.68	$ (2,425.16)	$ (5,087.50)	$ 34,264.18
Seasonal Ads-January	$ -	$ 39,351.68	$ (2,901.04)	$ (7,988.54)	$ 31,363.14
1% Occ Tax-28745 (Lake Junaluska)-January 2024	$ 730.68	$ 40,082.36	$ 1,461.36	$ (6,527.18)	$ 33,555.18
Seasonal Ads-February	$ -	$ 40,082.36	$ (3,094.98)	$ (9,622.16)	$ 30,460.20
1% Occ Tax-28745 (Lake Junaluska)-February 2024	$ 919.12	$ 41,001.48	$ 1,838.23	$ (7,783.93)	$ 33,217.55
Seasonal Ads-March	$ -	$ 41,001.48	$ (2,379.18)	$ (10,163.11)	$ 30,838.37
1% Occ Tax-28745 (Lake Junaluska)-March 2024	$ 1,114.65	$ 42,116.13	$ 2,229.32	$ (7,933.79)	$ 34,182.34
Seasonal Ads-April	$ -	$ 42,116.13	$ (4,713.83)	$ (12,647.62)	$ 29,468.51
1% Occ Tax-28745 (Lake Junaluska)-April 2024	$ 1,879.48	$ 43,995.61	$ 3,758.96	$ (8,888.66)	$ 35,106.95
Seasonal Ads-April Balance	$ -	$ 43,995.61	$ (800.50)	$ (9,689.16)	$ 34,306.45
Allocation of Interest Income 23-24	$ 592.39	$ 44,588.00	$ 1,184.80	$ (8,504.36)	$ 36,083.64
Allocation of Bank Charges 23-24	$ (9.14)	$ 44,578.86	$ (18.26)	$ (8,522.62)	$ 36,056.24
1% Occ Tax-28745 (Lake Junaluska)-May 2024	$ 2,325.02	$ 46,903.88	$ 4,650.05	$ (3,872.57)	$ 43,031.31
1% Occ Tax-28745 (Lake Junaluska)-June 2024	$ 2,950.93	$ 49,854.81	$ 5,901.86	$ 2,029.29	$ 51,884.10

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
June 30, 2024

Town of Maggie Valley	Tourism		Promo		
	Activity	Balance	Activity	Balance	Total Balance
Beginning Balance June 30, 2023	$ -	$ 120,902.10	$ -	$ 173,436.60	$ 294,338.70
Accumulated affect of prior years activity	$ (4,849.32)	$ 116,052.78	$ (30,454.70)	$ 142,981.90	$ 259,034.68
1% Occ Tax-28751 (Maggie Valley)-May 2023	$ 8,010.90	$ 124,063.68	$ 16,021.80	$ 159,003.70	$ 283,067.38
Reverse prior year accounts receivables	$ (8,010.90)	$ 116,052.78	$ (16,021.80)	$ 142,981.90	$ 259,034.68
June Billboard	$ -	$ 116,052.78	$ (1,563.00)	$ 141,418.90	$ 257,471.68
Reverse prior year accounts payable	$ -	$ 116,052.78	$ 1,563.00	$ 142,981.90	$ 259,034.68
Crawford Strategy June 2023	$ -	$ 116,052.78	$ (8,786.00)	$ 134,195.90	$ 250,248.68
Reverse prior year accounts payable	$ -	$ 116,052.78	$ 8,786.00	$ 142,981.90	$ 259,034.68
July Billboard	$ -	$ 116,052.78	$ (1,620.00)	$ 141,361.90	$ 257,414.68
Road Runner Publishing	$ 12,185.07	$ 128,237.85	$ 24,370.14	$ 165,732.04	$ 293,969.89
Reverse prior year accounts payable	$ (12,185.07)	$ 116,052.78	$ (24,370.14)	$ 141,361.90	$ 257,414.68
1% Occ Tax-28751 (Maggie Valley)-June 2023	$ 13,775.35	$ 129,828.13	$ 27,550.70	$ 168,912.60	$ 298,740.73
Reverse prior year accounts receivables	$ (13,775.35)	$ 116,052.78	$ (27,550.70)	$ 141,361.90	$ 257,414.68
1% Occ Tax-28751 (Maggie Valley)-July 2023	$ -	$ 116,052.78	$ (5,321.43)	$ 136,040.47	$ 252,093.25
Crawford Strategy July 2023	$ -	$ 116,052.78	$ (5,153.35)	$ 130,887.12	$ 246,939.90
Crawford Strategy August 2023	$ -	$ 116,052.78	$ (1,011.00)	$ 129,876.12	$ 245,928.90
August Billboard	$ -	$ 116,052.78	$ (7,000.00)	$ 122,876.12	$ 238,928.90
Maggie Valley Fall Days	$ 10,349.76	$ 126,402.54	$ 20,699.52	$ 143,575.64	$ 269,978.18
1% Occ Tax-28751 (Maggie Valley)-August 2023	$ -	$ 126,402.54	$ (402.00)	$ 143,173.64	$ 269,576.18
September Billboard	$ -	$ 126,402.54	$ (5,413.79)	$ 137,759.85	$ 264,162.39
Crawford Strategy-September	$ 11,160.05	$ 137,562.59	$ 22,320.10	$ 160,079.95	$ 297,642.54
1% Occ Tax-28751 (Maggie Valley)-September 2023	$ -	$ 137,562.59	$ (2,011.00)	$ 158,068.95	$ 295,631.54
October Billboard	$ -	$ 137,562.59	$ (5,744.75)	$ 152,324.20	$ 289,886.79
Crawford Strategy-October	$ 14,953.08	$ 152,515.67	$ 29,906.15	$ 182,230.35	$ 334,746.02
1% Occ Tax-28751 (Maggie Valley)-October 2023	$ -	$ 152,515.67	$ (1,011.00)	$ 181,219.35	$ 333,735.02
November Billboard	$ -	$ 152,515.67	$ (8,701.42)	$ 172,517.93	$ 325,033.60
Smoky Mountain Bluegrass Festival	$ -	$ 152,515.67	$ (9,625.70)	$ 162,892.23	$ 315,407.90
Crawford Strategy November 2023	$ -	$ 152,515.67	$ (7,500.00)	$ 155,392.23	$ 307,907.90
2024 Advertising-Meredith Operations Corp	$ 8,390.24	$ 160,905.91	$ 16,780.48	$ 172,172.71	$ 333,078.62
1% Occ Tax-28751 (Maggie Valley)-November 2023	$ -	$ 160,905.91	$ (1,620.00)	$ 170,552.71	$ 331,458.62
December Billboard	$ -	$ 160,905.91	$ (5,465.30)	$ 165,087.41	$ 325,993.32
Crawford Strategy December 2023	$ 7,946.49	$ 168,852.40	$ 15,892.98	$ 180,980.39	$ 349,832.79
1% Occ Tax-28751 (Maggie Valley)-December 2023	$ -	$ 168,852.40	$ (1,011.00)	$ 179,969.39	$ 348,821.79
January Billboard	$ -	$ 168,852.40	$ (6,081.91)	$ 173,887.48	$ 342,739.88
Crawford Strategy January 2024	$ (400.00)	$ 168,452.40	$ -	$ 173,887.48	$ 342,339.88
Quilt Block Business Project	$ 7,107.00	$ 175,559.40	$ 14,214.00	$ 188,101.48	$ 363,660.88
1% Occ Tax-28751 (Maggie Valley)-January 2024	$ -	$ 175,559.40	$ (2,261.00)	$ 185,840.48	$ 361,399.88
February Billboard	$ -	$ 175,559.40	$ (37,238.00)	$ 148,602.48	$ 324,161.88
2024 Ice Festival	$ -	$ 175,559.40	$ (3,915.00)	$ 144,687.48	$ 320,246.88
Road Runner Publishing	$ -	$ 175,559.40	$ (600.00)	$ 144,087.48	$ 319,646.88
Creative Campfire Spring 2024	$ 6,504.63	$ 182,064.03	$ 13,009.26	$ 157,096.74	$ 339,160.77
1% Occ Tax-28751 (Maggie Valley)-February 2024	$ -	$ 182,064.03	$ (165.85)	$ 156,930.89	$ 338,994.92
SSP Poster Production	$ -	$ 182,064.03	$ (1,011.00)	$ 155,919.89	$ 337,983.92
March Billboard	$ -	$ 182,064.03	$ (8,699.05)	$ 147,220.84	$ 329,284.87
Crawford Strategy March 2024	$ 6,930.94	$ 188,994.97	$ 13,861.88	$ 161,082.72	$ 350,077.69
1% Occ Tax-28751 (Maggie Valley)-March 2024	$ -	$ 188,994.97	$ (1,011.00)	$ 160,071.72	$ 349,066.69
April Billboard	$ -	$ 188,994.97	$ (6,679.09)	$ 153,392.63	$ 342,387.60
Crawford Strategy February 2024	$ 7,577.94	$ 196,572.91	$ 15,155.90	$ 168,548.53	$ 365,121.44
1% Occ Tax-28751 (Maggie Valley)-April 2024	$ -	$ 196,572.91	$ (16,221.17)	$ 152,327.36	$ 348,900.27
Crawford Strategy April 2024	$ -	$ 196,572.91	$ (1,011.00)	$ 151,316.36	$ 347,889.27
May Billboard	$ (10,750.00)	$ 185,822.91	$ -	$ 151,316.36	$ 337,139.27
Enriching the Cataloochee Valley Experience	$ 5,217.56	$ 191,040.47	$ 10,435.10	$ 161,751.46	$ 352,791.93
Allocation of Interest Income 23-24	$ (80.22)	$ 190,960.25	$ (160.45)	$ 161,591.01	$ 352,551.26
Allocation of Bank Charges 23-24	$ 9,003.10	$ 199,963.35	$ 18,006.18	$ 179,597.19	$ 379,560.54
1% Occ Tax-28751 (Maggie Valley)-May 2024	$ 12,912.60	$ 212,875.95	$ 25,825.18	$ 205,422.37	$ 418,298.32
1% Occ Tax-28751 (Maggie Valley)-June 2024	$ 12,889.63	$ 225,765.58	$ 25,783.12	$ 231,205.49	$ 456,971.07

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
June 30, 2024

Town of Waynesville	Tourism		Promo		
	Activity	Balance	Activity	Balance	Total Balance
Beginning Balance June 30, 2023	$ -	$ 161,060.00	$ -	$ 42,051.00	$ 203,111.00
Accumulated affect of prior years activity	$ (12,450.05)	$ 148,609.95	$ (29,549.72)	$ 12,501.28	$ 161,111.23
1% Occ Tax-28785/6 (Waynesville)-May 2023	$ 6,898.24	$ 155,508.19	$ 13,796.50	$ 26,297.78	$ 181,805.97
Reverse prior year accounts receivables	$ (6,898.24)	$ 148,609.95	$ (13,796.50)	$ 12,501.28	$ 161,111.23
Folkmoot Signs	$ (2,937.15)	$ 145,672.80	$ -	$ 12,501.28	$ 158,174.08
Reverse prior year accounts payable	$ 2,937.15	$ 148,609.95	$ -	$ 12,501.28	$ 161,111.23
Crawford Strategy	$ -	$ 148,609.95	$ (4,450.00)	$ 8,051.28	$ 156,661.23
Reverse prior year accounts payable	$ -	$ 148,609.95	$ 4,450.00	$ 12,501.28	$ 161,111.23
1% Occ Tax-28785/6 (Waynesville)-June 2023	$ 8,736.85	$ 157,346.80	$ 17,473.69	$ 29,974.97	$ 187,321.77
Reverse prior year accounts receivables	$ (8,736.85)	$ 148,609.95	$ (17,473.69)	$ 12,501.28	$ 161,111.23
1% Occ Tax-28785/6 (Waynesville)-July 2023	$ 10,042.27	$ 158,652.22	$ 20,084.53	$ 32,585.81	$ 191,238.03
Crawford Strategy-July 2023	$ -	$ 158,652.22	$ (3,354.29)	$ 29,231.52	$ 187,883.74
Crawford Strategy-August 2023	$ -	$ 158,652.22	$ (3,482.64)	$ 25,748.88	$ 184,401.10
1% Occ Tax-28785/6 (Waynesville)-August 2023	$ 9,419.07	$ 168,071.29	$ 18,838.12	$ 44,587.00	$ 212,658.29
Crawford Strategy-September	$ -	$ 168,071.29	$ (3,366.27)	$ 41,220.73	$ 209,292.02
1% Occ Tax-28785/6 (Waynesville)-September 2023	$ 9,881.09	$ 177,952.38	$ 19,762.16	$ 60,982.89	$ 238,935.27
Apple Harvest Festival	$ -	$ 177,952.38	$ (3,588.00)	$ 57,394.89	$ 235,347.27
Crawford Strategy-October	$ -	$ 177,952.38	$ (3,205.27)	$ 54,189.62	$ 232,142.00
1% Occ Tax-28785/6 (Waynesville)-October 2023	$ 11,472.65	$ 189,425.03	$ 22,945.32	$ 77,134.94	$ 266,559.97
Crawford Strategy-November	$ -	$ 189,425.03	$ (6,517.42)	$ 70,617.52	$ 260,042.55
2024 Advertising-Meredith Operations Corp	$ -	$ 189,425.03	$ (7,500.00)	$ 63,117.52	$ 252,542.55
1% Occ Tax-28785/6 (Waynesville)-November 2023	$ 7,824.17	$ 197,249.20	$ 15,648.34	$ 78,765.86	$ 276,015.06
Crawford Strategy December 2023	$ -	$ 197,249.20	$ (4,438.01)	$ 74,327.85	$ 271,577.05
1% Occ Tax-28785/6 (Waynesville)-December 2023	$ 5,026.93	$ 202,276.13	$ 10,053.85	$ 84,381.70	$ 286,657.83
Crawford Strategy January 2024	$ -	$ 202,276.13	$ (4,851.89)	$ 79,529.81	$ 281,805.94
Quilt Block Project	$ (1,550.00)	$ 200,726.13	$ -	$ 79,529.81	$ 280,255.94
1% Occ Tax-28785/6 (Waynesville)-January 2024	$ 4,529.39	$ 205,255.52	$ 9,058.77	$ 88,588.58	$ 293,844.10
1% Occ Tax-28785/6 (Waynesville)-February 2024	$ 795.42	$ 206,050.94	$ 1,590.85	$ 90,179.43	$ 296,230.37
Crawford Strategy March 2024	$ -	$ 206,050.94	$ (6,691.92)	$ 83,487.51	$ 289,538.45
1% Occ Tax-28785/6 (Waynesville)-March 2024	$ 6,103.88	$ 212,154.82	$ 12,207.78	$ 95,695.29	$ 307,850.11
Crawford Strategy February 2024	$ -	$ 212,154.82	$ (4,939.98)	$ 90,755.31	$ 302,910.13
Crawford Strategy April 2024	$ -	$ 212,154.82	$ (4,679.29)	$ 86,076.02	$ 298,230.84
Appalachian True Weekend	$ -	$ 212,154.82	$ (6,668.00)	$ 79,408.02	$ 291,562.84
1% Occ Tax-28785/6 (Waynesville)-April 2024	$ 7,015.41	$ 219,170.23	$ 14,030.82	$ 93,438.84	$ 312,609.07
Appalachian True Weekend	$ -	$ 219,170.23	$ (820.00)	$ 92,618.84	$ 311,789.07
Allocation of Interest Income 23-24	$ 4,328.10	$ 223,498.33	$ 8,656.22	$ 101,275.06	$ 324,773.39
Allocation of Bank Charges 23-24	$ (66.61)	$ 223,431.72	$ (133.23)	$ 101,141.83	$ 324,573.55
1% Occ Tax-28785/6 (Waynesville)-May 2024	$ 7,922.92	$ 231,354.64	$ 15,845.86	$ 116,987.69	$ 348,342.33
1% Occ Tax-28785/6 (Waynesville)-June 2024	$ 10,242.56	$ 241,597.20	$ 20,485.13	$ 137,472.82	$ 379,070.02