

Underwood Dills & Associates

154 N Main Street, Suite 7
Waynesville, NC 28786
(O) 828-452-5370 (F) 828-452-9628

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 February 28, 2026, and the related changes in net position budget vs actual for the one month and eight 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 PC
Waynesville, NC
March 3, 2026

Haywood County Tourism Development Authority
Statement of Net Position
February 28, 2026

ASSETS

Current Assets

Checking/Savings

100001 · 1% Cash in Bank - 1st Citizens	158,779.52
100002 · 3% Cash in Bank - 1st Citizens	89,420.99
111501 · NCCMT - 9152 3% General Investment	3,350,182.51
111503 · NCCMT - 9863 1% General Investment	1,659,361.09

Total Checking/Savings	5,257,744.11
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Other Current Assets

119000 · Petty Cash - TDA	100.00
119001 · Petty Cash - VC	100.00
130001 · Prepaid Expense	11,335.00
FSA Paid in Advance	1,293.40

Total Other Current Assets	12,828.40
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Total Current Assets	5,270,572.51
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Noncurrent Assets

Fixed Assets

140000 · Improvements	25,121.00
140001 · Equipment and Furniture	47,001.77
140002 · Vehicle	25,903.04
150000 · Accumulated Depreciation	(71,791.00)

Total Fixed Assets	26,234.81
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160000 · Right to Used Leased Asset	2,151.00
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Total Noncurrent Assets	28,385.81
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TOTAL ASSETS	5,298,958.32
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DEFERRED OUTFLOWS OF RESOURCES

180000 · Current Year Pension Plan Contributions	44,233.00
170000 · Pension Deferral	86,186.00

TOTAL DEFERRED OUTFLOWS OF RESOURCES	130,419.00
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**Haywood County Tourism Development Authority
Statement of Net Position
February 28, 2026**

LIABILITIES & NET POSITION

Liabilities

Current Liabilities

231700 · Payroll Liabilities

Federal Taxes (941/944) 3,367.54

NC Income Tax 815.00

NC Pension Payable 5,672.51

Total 231700 · Payroll Liabilities 9,855.05

231800 · Sales Tax Payable 142.15

Other Current Liabilities

233000 · Lease Liability-Current Portion 1,927.00

Total Current Liabilities 11,924.20

Noncurrent Liabilities

250000 · Net Pension Liability 262,243.00

Total Noncurrent Liabilities 262,243.00

TOTAL LIABILITIES 274,167.20

DEFERRED INFLOWS OF RESOURCES

260000 · Pension Deferrals 28,294.00

NET POSITION

Net Position as of July 1 4,879,895.06

Change in Net Position 247,021.06

TOTAL NET POSITION 5,126,916.12

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

	February 2026	July 2025- June 2026 YTD Actuals	Approved Budget	% of Budget
Ordinary Income/Expense				
Income				
Occupancy Tax Revenue				
427011 · Net from Haywood County (3%)	165,080.95	1,344,737.65	2,220,000.00	60.57%
427012 · 1% Occ Tax - 28716 (Canton)	3,770.82	30,213.44	51,800.00	58.33%
427013 · 1% Occ Tax - 28721 (Clyde)	4,569.57	30,182.45	37,000.00	81.57%
427014 · 1% Occ Tax - 28745 (LJ)	2,835.19	42,501.25	81,400.00	52.21%
427015 · 1% Occ Tax - 28751 (MV)	24,112.84	182,435.94	325,600.00	56.03%
427016 · 1% Occ Tax - 28785/28786 (WV)	19,738.57	162,912.80	244,200.00	66.71%
427017 · Admin Fee	2,227.66	28,226.48	40,000.00	70.57%
Total Occupancy Tax Revenue	222,335.60	1,821,210.01	3,000,000.00	60.71%
449201 · Merchandise Sales	1,817.12	22,039.71	30,000.00	73.47%
449810 · Visitor Guide Ad Sales	0.00	25,355.00	40,000.00	63.39%
450100 · Visit Haywood Ice Fest	600.00	18,641.05	32,000.00	58.25%
450300 · SATW Revenue	0.00	0.00	128,800.00	0.0%
450200 · Gift Haywood	0.00	150.14	25,000.00	0.6%
451890 · Miscellaneous Revenue	0.00	0.00	0.00	0.0%
483491 · Interest Earnings 3%	8,549.53	77,700.39	75,000.00	103.6%
483492 · Interest Earnings 1%	4,020.17	35,453.61	25,000.00	141.81%
483831 · Occupancy Tax Penalties 3%	322.55	1,078.47	1,500.00	71.9%
483832 · Occupancy Tax Penalties 1%	107.51	359.49	500.00	71.9%
Fund Balance Appropriation				
427112 · App of Fd Bal - 28716 (Canton)	0.00	0.00	0.00	0.0%
427113 · App of Fd Bal - 28721 (Clyde)	0.00	0.00	0.00	0.0%
427114 · App of Fd Bal - 28745 (LJ)	0.00	0.00	8,334.00	0.0%
427115 · App of Fd Bal - 28751 (MV)	0.00	0.00	7,254.40	0.0%
427116 · App of Fd Bal - 28785/86 (WV)	0.00	0.00	77,778.00	0.0%
499990 · Fund Balance TDA	0.00	0.00	842,580.00	0.0%
499995 · Fund Balance OTPF	0.00	0.00	150,000.00	0.0%
Total Fund Balance Appropriation	0.00	0.00	1,085,946.40	0.0%
Total Income	237,752.48	2,001,987.87	4,443,746.40	45.05%
Expense				
1 % Expenses				
1% Marketing/Adv/Promo				
549910 · Promotion - 28716 (Canton)	0.00	14,758.00	34,534.00	42.74%
549912 · Promotion - 28721 (Clyde)	0.00	2,000.00	24,666.00	8.11%
549914 · Promotion - 28745 (LJ)	0.00	14,914.50	62,602.00	23.82%
549916 · Promotion - 28751 (MV)	0.00	25,029.40	224,322.40	11.16%
549918 · Promotion - 28785/86 (WV)	0.00	2,778.00	240,578.00	1.16%
Total 1% Marketing/Adv/Promo	0.00	59,479.90	586,702.40	10.14%

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

	February 2026	July 2025- June 2026 YTD Actuals	Approved Budget	% of Budget
1% Tourism Related				
549911 · Tourism - 28716 (Canton)	0.00	0.00	17,266.00	0.0%
549913 · Tourism - 28721 (Clyde)	0.00	0.00	12,334.00	0.0%
549915 · Tourism - 28745 (LJ)	0.00	0.00	27,132.00	0.0%
549917 · Tourism - 28751 (MV)	0.00	0.00	108,532.00	0.0%
549919 · Tourism - 28785/86 (WV)	0.00	0.00	81,400.00	0.0%
Total 1% Tourism Related	0.00	0.00	246,664.00	0.0%
1% Expenses-Other	0.00	0.00	(274,625.00)	0.0%
Total 1% Expenses	0.00	59,479.90	558,741.40	10.65%
Wages and Benefits				
512101 · Salaries	31,033.88	271,050.18	425,000.00	63.78%
512232 · Temporary Labor	128.00	128.00	500.00	25.6%
518601 · Worker's Comp	0.00	0.00	1,500.00	0.0%
512220 · FICA Taxes	2,352.32	20,580.28	38,500.00	53.46%
518301 · Health Insurance	170.98	22,359.98	34,000.00	65.77%
512110 · NC State Retirement	3,999.98	34,363.90	53,800.00	63.87%
Total Wages and Benefits	37,685.16	348,482.34	553,300.00	62.98%
Administration & Operations				
500000 · Admin Fee	2,227.66	28,226.48	40,000.00	70.57%
549902 · Bank Fees 3%	83.34	430.39	1,500.00	28.69%
549904 · Bank Fees 1%	40.00	325.00	600.00	54.17%
517001 · Board Member Meetings/Events	0.00	50.61	1,500.00	3.37%
543201 · Equipment Lease	564.03	4,062.63	7,000.00	58.04%
543202 · Hospitality, Gifts & Meals	0.00	967.75	2,000.00	48.39%
545101 · Insurance-Liability	0.00	5,823.00	11,000.00	52.94%
526001 · Office/Visitor Center Supplies	284.80	3,256.55	3,500.00	93.04%
549906 · Online Store & POS Fees	936.63	2,714.79	2,500.00	108.59%
529901 · NonExpendable Office Supplies	48.98	1,107.32	2,500.00	44.29%
532201 · Postage-Office	32.98	49.13	300.00	16.38%
519201 · Prof Svcs-Accounting & Audit	770.00	14,375.00	17,500.00	82.14%
519202 · Professional Services- Legal	0.00	0.00	3,000.00	0.0%
519300 · Professional Svcs-Managed IT	415.48	3,386.28	12,500.00	27.09%
549903 · Property Tax	0.00	0.00	150.00	0.0%
527001 · Purchases/Resale	26.91	19,606.85	30,000.00	65.36%
528000 · Cash Short/Over	0.00	0.00	100.00	0.0%
541301 · Rent	4,410.00	35,280.00	53,025.00	66.54%
535201 · Repair & Maintenance-Equipment	0.00	0.00	500.00	0.0%
535202 · Repair & Maintenance-Vehicle	446.30	499.74	1,500.00	33.32%

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

	February 2026	July 2025- June 2026 YTD Actuals	Approved Budget	% of Budget
537401 · Staff Development and Education	1,905.84	13,702.59	22,000.00	62.29%
531202 · Travel Expense	66.70	1,766.43	4,500.00	39.25%
532101 · Telephone, Comm, and Internet	291.12	3,386.66	7,500.00	45.16%
570102 · Utilities	0.00	0.00	100.00	0.0%
532200 · Vehicle Expense	0.00	1,978.67	3,000.00	65.96%
599101 · Contingency	0.00	0.00	64,600.00	0.0%
Total Administration and Operations	12,550.77	140,995.87	292,375.00	48.22%
Capital Outlay				
551004 · Office Furniture/Equipment	0.00	1,615.93	2,500.00	64.64%
551005 · Website Development	6,000.00	15,000.00	175,000.00	8.57%
551007 · Other Capital	0.00	0.00	2,500.00	0.0%
Total Capital Outlay	6,000.00	16,615.93	180,000.00	9.23%
Marketing & Sales				
537101 · Advertising & Marketing	136,666.51	867,232.53	1,433,330.00	60.51%
537200 · Local Marketing	0.00	2,575.00	16,500.00	15.61%
537750 · Web Technology	0.00	11,250.00	15,000.00	75.0%
537775 · Media Relations & Influencers	35.33	11,867.55	26,500.00	44.78%
537301 · Visitor Guides	0.00	38,497.90	55,000.00	70.0%
534901 · Collateral and Other Printing	0.00	6,886.89	15,000.00	45.91%
534925 · Promotional Items	0.00	2,977.87	6,000.00	49.63%
535000 · Postage & Fulfillment	3,050.00	6,386.81	23,500.00	27.18%
549101 · Dues & Subscriptions	1,415.00	7,015.00	14,000.00	50.11%
537803 · Trade Shows and Travel	0.00	9,709.22	14,000.00	69.35%
537850 · SATW	10,000.00	18,129.29	500,000.00	3.63%
537900 · Research	13.00	37,702.00	49,000.00	76.94%
537925 · Community Relations	0.00	153.11	5,000.00	3.06%
538100 · Visit Haywood Ice Fest	41,847.45	165,009.60	152,500.00	108.2%
538500 · Gift Haywood - Purchases	0.00	0.00	5,000.00	0.0%
538550 · Haywood Strong Small Business Recovery	0.00	0.00	25,000.00	0.0%
568101 · County Wide Grants-Promo	0.00	4,000.00	14,000.00	28.57%
Total Marketing & Sales	193,027.29	1,189,392.77	2,369,330.00	50.2%
Product Development				
568200 · Capital	0.00	0.00	215,000.00	0.0%
537502 · Wayfinding Signage	0.00	0.00	25,000.00	0.0%
537501 · Product Development - Other	0.00	0.00	100,000.00	0.0%
568104 · OTPF	0.00	0.00	150,000.00	0.0%
Total Product Development	0.00	0.00	490,000.00	0.0%
Total Expense	249,263.22	1,754,966.81	4,443,746.40	39.49%
Change in Net Position	(11,510.74)	247,021.06	0.00	0.0%

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
February 28, 2026

Town of Canton	Tourism		Promo		<u>Total Balance</u>
	<u>Activity</u>	<u>Balance</u>	<u>Activity</u>	<u>Balance</u>	
Beginning Balance June 30, 2025	\$ -	\$ 64,221.84	\$ -	\$ 31,932.56	\$ 96,154.40
Destination Advertising PR Q1	\$ -	\$ 64,221.84	\$ (3,358.00)	\$ 28,574.56	\$ 92,796.40
Half Page Visitor Guide Ad	\$ -	\$ 64,221.84	\$ (990.00)	\$ 27,584.56	\$ 91,806.40
1% Occ Tax-28716 (Canton)-July 2025, rcvd September 2025	\$ 1,907.39	\$ 66,129.23	\$ 3,814.77	\$ 31,399.33	\$ 97,528.56
1% Occ Tax-28716 (Canton)-August 2025, rcvd October 2025	\$ 1,277.67	\$ 67,406.90	\$ 2,555.35	\$ 33,954.68	\$ 101,361.58
117th Labor Day Festival, October 2025	\$ -	\$ 67,406.90	\$ (14,758.00)	\$ 19,196.68	\$ 86,603.58
1% Occ Tax-28716 (Canton)-September 2025, rcvd November 2025	\$ 2,006.59	\$ 69,413.49	\$ 4,013.20	\$ 23,209.88	\$ 92,623.37
1% Occ Tax-28716 (Canton)-October 2025, rcvd December 2025	\$ 2,252.66	\$ 71,666.15	\$ 4,505.33	\$ 27,715.21	\$ 99,381.36
Destination Advertising PR Q2	\$ -	\$ 71,666.15	\$ (3,358.00)	\$ 24,357.21	\$ 96,023.36
1% Occ Tax-28716 (Canton)-November 2025, rcvd January 2026	\$ 1,369.88	\$ 73,036.03	\$ 2,739.78	\$ 27,096.99	\$ 100,133.02
1% Occ Tax-28716 (Canton)-December 2025, rcvd February 2026	\$ 1,256.94	\$ 74,292.97	\$ 2,513.88	\$ 29,610.87	\$ 103,903.84
Canton Ice Sculptures, February 2026	\$ -	\$ 74,292.97	\$ (1,925.00)	\$ 27,685.87	\$ 101,978.84

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
February 28, 2026

Town of Clyde	Tourism		Promo		<u>Total Balance</u>
	<u>Activity</u>	<u>Balance</u>	<u>Activity</u>	<u>Balance</u>	
Beginning Balance June 30, 2025	\$ -	\$ 19,360.32	\$ -	\$ 104,595.02	\$ 123,955.34
Pioneer Heritage Festival, August 2025	\$ -	\$ 19,360.32	\$ (2,000.00)	\$ 102,595.02	\$ 121,955.34
Destination Advertising PR Q1	\$ -	\$ 19,360.32	\$ (2,402.00)	\$ 100,193.02	\$ 119,553.34
Half Page Visitor Guide Ad	\$ -	\$ 19,360.32	\$ (990.00)	\$ 99,203.02	\$ 118,563.34
1% Occ Tax-28716 (Clyde)-July 2025, rcvd September 2025	\$ 1,900.82	\$ 21,261.14	\$ 3,801.64	\$ 103,004.66	\$ 124,265.80
1% Occ Tax-28716 (Clyde)-August 2025, rcvd October 2025	\$ 1,297.91	\$ 22,559.05	\$ 2,595.80	\$ 105,600.46	\$ 128,159.51
1% Occ Tax-28716 (Clyde)-September 2025, rcvd November 2025	\$ 1,323.82	\$ 23,882.87	\$ 2,647.63	\$ 108,248.09	\$ 132,130.96
1% Occ Tax-28716 (Clyde)-October 2025, rcvd December 2025	\$ 2,223.13	\$ 26,106.00	\$ 4,446.25	\$ 112,694.34	\$ 138,800.34
Ice Fest Glory House Payment 1	\$ -	\$ 26,106.00	\$ (1,250.00)	\$ 111,444.34	\$ 137,550.34
Destination Advertising PR Q2	\$ -	\$ 26,106.00	\$ (2,401.00)	\$ 109,043.34	\$ 135,149.34
1% Occ Tax-28716 (Clyde)-November 2025, rcvd January 2026	\$ 1,791.96	\$ 27,897.96	\$ 3,583.92	\$ 112,627.26	\$ 140,525.22
1% Occ Tax-28716 (Clyde)-December 2025, rcvd February 2026	\$ 1,523.19	\$ 29,421.15	\$ 3,046.38	\$ 115,673.64	\$ 145,094.79
Clyde Ice Fest, February 2026	\$ -	\$ 29,421.15	\$ (5,750.00)	\$ 109,923.64	\$ 139,344.79

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
February 28, 2026

Town of Lake Junaluska	Tourism		Promo		<u>Total Balance</u>
	<u>Activity</u>	<u>Balance</u>	<u>Activity</u>	<u>Balance</u>	
Beginning Balance June 30, 2025 per audit	\$ -	\$ 79,461.13	\$ -	\$ 21,241.96	\$ 100,703.09
Journal Adjustment required per audit	\$ -	\$ 79,461.13	\$ 8,334.00	\$ 29,575.96	\$ 109,037.09
Adjusted Beginning Balance June 30, 2025	\$ -	\$ 79,461.13	\$ -	\$ 29,575.96	\$ 109,037.09
July 4, 2025 Fireworks Grant	\$ -	\$ 79,461.13	\$ (8,334.00)	\$ 21,241.96	\$ 100,703.09
Destination Advertising PR Q1	\$ -	\$ 79,461.13	\$ (5,270.00)	\$ 15,971.96	\$ 95,433.09
Premium Full Page Visitor Guide Ad	\$ -	\$ 79,461.13	\$ (2,400.00)	\$ 13,571.96	\$ 93,033.09
1% Occ Tax-28716 (Lake Junaluska)-July 2025, rcvd September 2025	\$ 3,384.76	\$ 82,845.89	\$ 6,769.52	\$ 20,341.48	\$ 103,187.37
1% Occ Tax-28716 (Lake Junaluska)-August 2025, rcvd October 2025	\$ 2,461.40	\$ 85,307.29	\$ 4,922.80	\$ 25,264.28	\$ 110,571.57
1% Occ Tax-28716 (Lake Junaluska)-Sept 2025, rcvd November 2025	\$ 2,532.08	\$ 87,839.37	\$ 5,064.17	\$ 30,328.45	\$ 118,167.82
1% Occ Tax-28716 (Lake Junaluska)-Oct 2025, rcvd December 2025	\$ 3,225.09	\$ 91,064.46	\$ 6,450.20	\$ 36,778.65	\$ 127,843.11
Destination Advertising PR Q2	\$ -	\$ 91,064.46	\$ (5,270.00)	\$ 31,508.65	\$ 122,573.11
1% Occ Tax-28716 (Lake Junaluska)-Nov 2025, rcvd January 2026	\$ 1,618.68	\$ 92,683.14	\$ 3,237.36	\$ 34,746.01	\$ 127,429.15
Photography Assets, January 2026	\$ -	\$ 92,683.14	\$ (6,580.50)	\$ 28,165.51	\$ 120,848.65
1% Occ Tax-28716 (Lake Junaluska)-Dec 2025, rcvd February 2026	\$ 945.06	\$ 93,628.20	\$ 1,890.13	\$ 30,055.64	\$ 123,683.84
Ice Lights, February 2026	\$ -	\$ 93,628.20	\$ (9,800.00)	\$ 20,255.64	\$ 113,883.84

Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
February 28, 2026

Town of Maggie Valley	Tourism		Promo		Total Balance
	Activity	Balance	Activity	Balance	
Beginning Balance June 30, 2025 per audit	\$ -	\$ 345,194.72	\$ -	\$ 293,714.88	\$ 638,909.60
Journal Adjustment required per audit	\$ -	\$ 345,194.72	\$ 7,254.40	\$ 300,969.28	\$ 646,164.00
Adjusted Beginning Balance June 30, 2025	\$ -	\$ 345,194.72	\$ -	\$ 300,969.28	\$ 646,164.00
July 4, 2025 Fireworks Grant	\$ -	\$ 345,194.72	\$ (7,254.40)	\$ 293,714.88	\$ 638,909.60
Destination Advertising PR Q1	\$ -	\$ 345,194.72	\$ (21,038.00)	\$ 272,676.88	\$ 617,871.60
Full Page Visitor Guide Ad	\$ -	\$ 345,194.72	\$ (1,980.00)	\$ 270,696.88	\$ 615,891.60
Ice Fest Ice Mill Payment 1	\$ -	\$ 345,194.72	\$ (31,510.00)	\$ 239,186.88	\$ 584,381.60
1% Occ Tax-28716 (Maggie Valley)-July 2025, rcvd September 2025	\$ 11,415.20	\$ 356,609.92	\$ 22,830.41	\$ 262,017.29	\$ 618,627.21
1% Occ Tax-28716 (Maggie Valley)-August 2025, rcvd October 2025	\$ 9,309.87	\$ 365,919.79	\$ 18,619.74	\$ 280,637.03	\$ 646,556.82
Maggie Valley Fall Days, October 2025	\$ -	\$ 365,919.79	\$ (7,775.00)	\$ 272,862.03	\$ 638,781.82
1% Occ Tax-28716 (Maggie Valley)-September 2025, rcvd November 2025	\$ 9,693.24	\$ 375,613.03	\$ 19,386.49	\$ 292,248.52	\$ 667,861.55
Smoky Mountain Bluegrass Festival, November 2025	\$ -	\$ 375,613.03	\$ (10,000.00)	\$ 282,248.52	\$ 657,861.55
1% Occ Tax-28716 (Maggie Valley)-October 2025, rcvd December 2025	\$ 14,067.59	\$ 389,680.62	\$ 28,135.20	\$ 310,383.72	\$ 700,064.34
Destination Advertising PR Q2	\$ -	\$ 389,680.62	\$ (21,038.00)	\$ 289,345.72	\$ 679,026.34
1% Occ Tax-28716 (Maggie Valley)-November 2025, rcvd January 2026	\$ 8,288.45	\$ 397,969.07	\$ 16,576.91	\$ 305,922.63	\$ 703,891.70
1% Occ Tax-28716 (Maggie Valley)-December 2025, rcvd February 2026	\$ 8,037.61	\$ 406,006.68	\$ 16,075.23	\$ 321,997.86	\$ 728,004.54
Ice Fest, February 2026	\$ -	\$ 406,006.68	\$ (48,940.00)	\$ 273,057.86	\$ 679,064.54

**Haywood County Tourism Development Authority
Allocation of 1% Bank Balance
February 28, 2026**

Town of Waynesville	Tourism		Promo		<u>Total Balance</u>
	<u>Activity</u>	<u>Balance</u>	<u>Activity</u>	<u>Balance</u>	
Beginning Balance June 30, 2025 per audit	\$ -	\$ 337,768.76	\$ -	\$ 214,674.42	\$ 552,443.18
Journal adjustment required per audit	\$ -	\$ 337,768.76	\$ 2,778.00	\$ 217,452.42	\$ 555,221.18
Adjusted Beginning Balance June 30, 2025	\$ -	\$ 337,768.76	\$ -	\$ 217,452.42	\$ 555,221.18
July 4, 2025 Fireworks Grant	\$ -	\$ 337,768.76	\$ (2,778.00)	\$ 214,674.42	\$ 552,443.18
Destination Advertising PR Q1	\$ -	\$ 337,768.76	\$ (15,789.00)	\$ 198,885.42	\$ 536,654.18
Ice Fest Cool Jazz Payment 1	\$ -	\$ 337,768.76	\$ (4,250.00)	\$ 194,635.42	\$ 532,404.18
Full Page Visitor Guide Ad	\$ -	\$ 337,768.76	\$ (1,980.00)	\$ 192,655.42	\$ 530,424.18
1% Occ Tax-28716 (Waynesville)-July 2025, rcvd September 2025	\$ 9,289.40	\$ 347,058.16	\$ 18,578.81	\$ 211,234.23	\$ 558,292.39
1% Occ Tax-28716 (Waynesville)-August 2025, rcvd October 2025	\$ 9,960.46	\$ 357,018.62	\$ 19,920.94	\$ 231,155.17	\$ 588,173.79
1% Occ Tax-28716 (Waynesville)-Sept 2025, rcvd November 2025	\$ 8,501.42	\$ 365,520.04	\$ 17,002.85	\$ 248,158.02	\$ 613,678.06
1% Occ Tax-28716 (Waynesville)-Oct 2025, rcvd December 2025	\$ 11,639.12	\$ 377,159.16	\$ 23,278.24	\$ 271,436.26	\$ 648,595.42
Destination Advertising PR Q2	\$ -	\$ 377,159.16	\$ (15,789.00)	\$ 255,647.26	\$ 632,806.42
1% Occ Tax-28716 (Waynesville)-Nov 2025, rcvd January 2026	\$ 8,334.33	\$ 385,493.49	\$ 16,668.66	\$ 272,315.92	\$ 657,809.41
1% Occ Tax-28716 (Waynesville)-Dec 2025, rcvd February 2026	\$ 6,579.52	\$ 392,073.01	\$ 13,159.05	\$ 285,474.97	\$ 677,547.98
Ice Fest, February 2026	\$ -	\$ 392,073.01	\$ (22,750.00)	\$ 262,724.97	\$ 654,797.98