

Jackson County TDA

2026 Audited Financial Statements

Jackson County
MORE PEAK MOMENTS
NC

MARTIN STARNES
& ASSOCIATES, CPAS, P.A.

Audit Overview

OUR RESPONSBILITY

- ❑ EXPRESS OPINIONS
- ❑ FOLLOW AUDITING STANDARDS
- ❑ OBTAIN REASONABLE ASSURANCE
- ❑ EVALUATE ACCOUNTING POLICIES
- ❑ PEFORM AUDIT PROCEDURES
- ❑ REPORT FINDINGS

Audit Overview

YOUR RESPONSBILITY

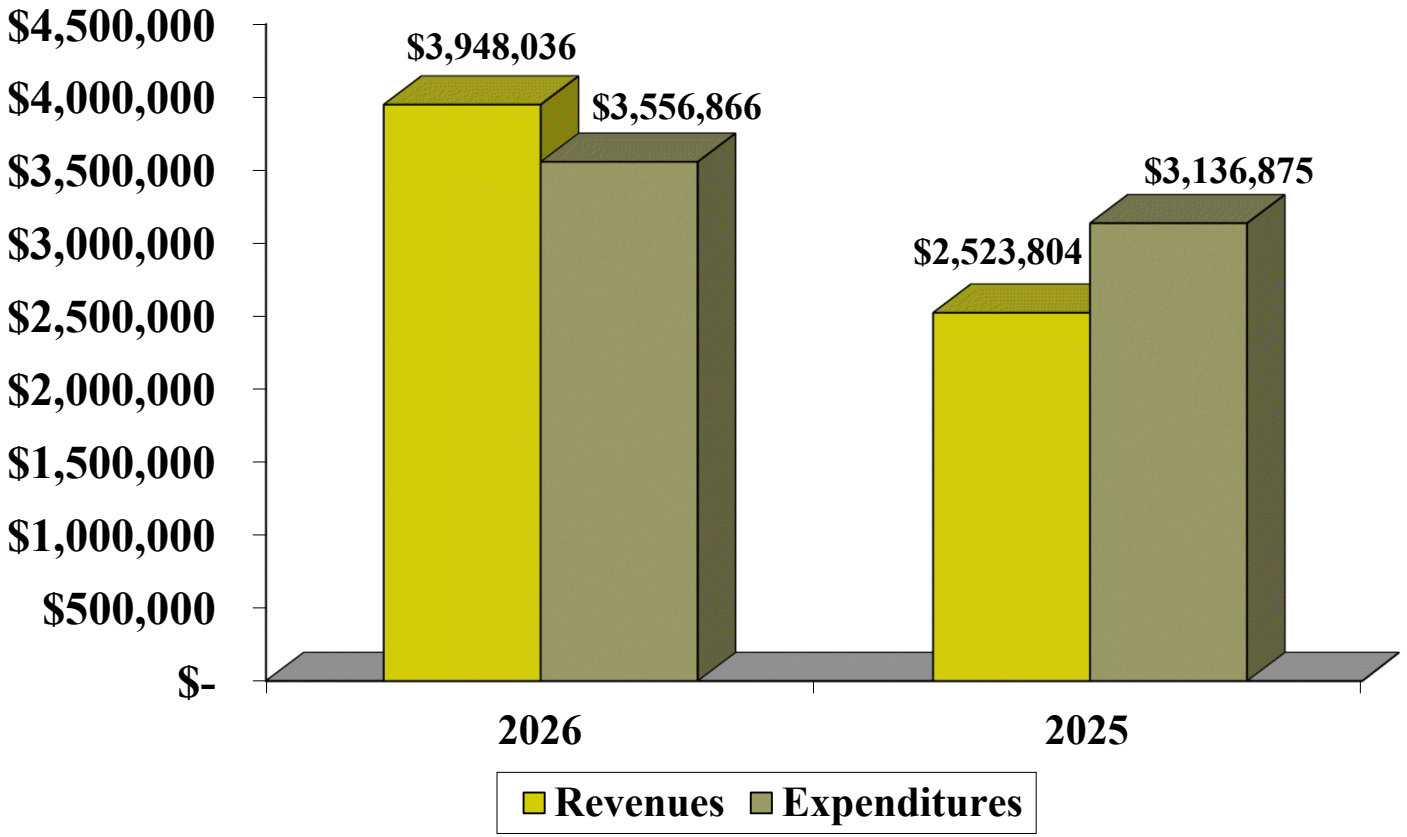
- ❑ FINANCIAL STATEMENTS
- ❑ APPLYING ACCOUNTING STANDARDS
- ❑ INTERNAL CONTROLS
- ❑ COMPLIANCE WITH LAWS AND REGS



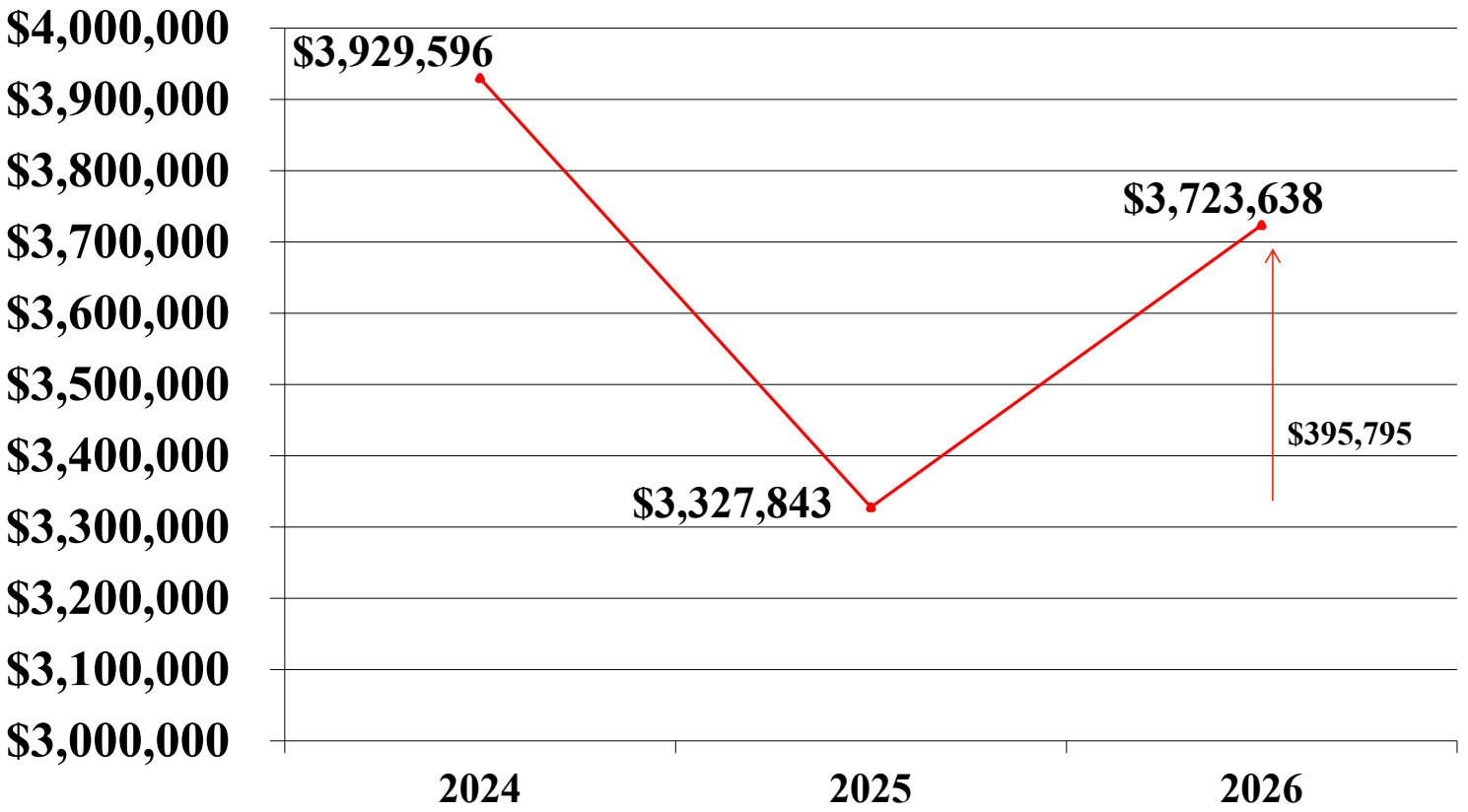
Audit Highlights

- Unmodified opinion (clean opinion)
- No significant deficiencies or material internal control weaknesses identified
- Cooperative staff

General Fund Summary



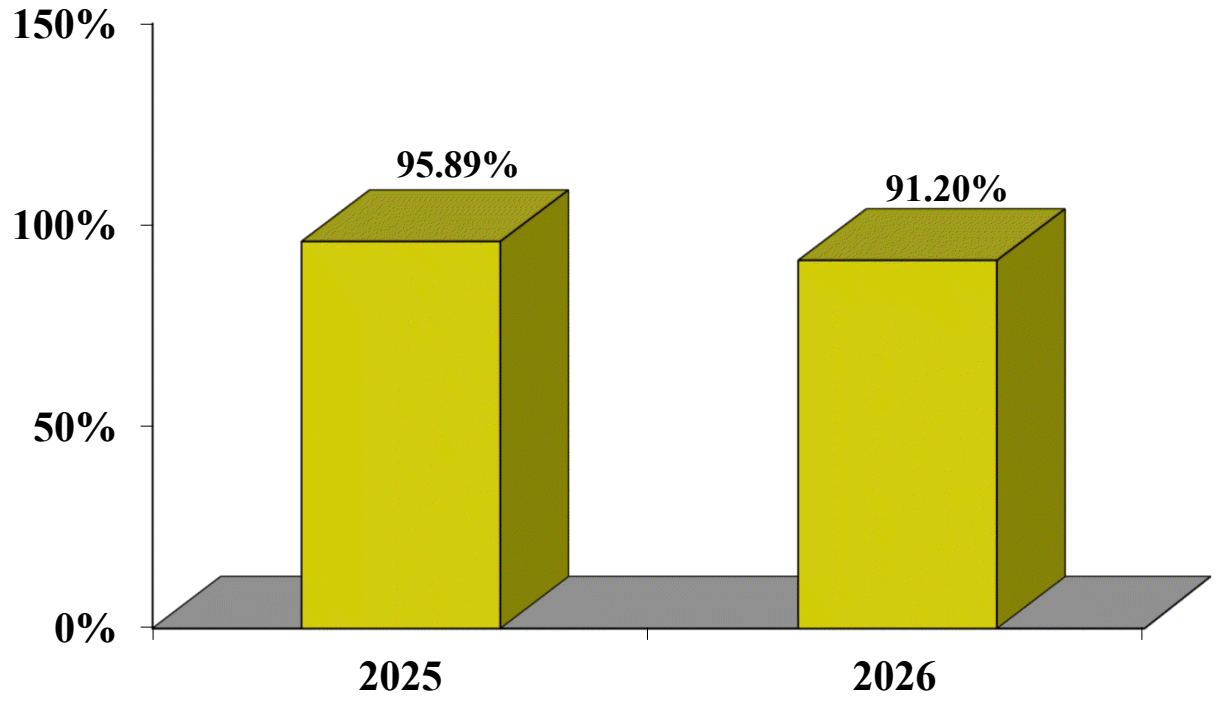
Total Fund Balance: General Fund



Fund Balance Position
General Fund

Total Fund Balance	$ 3,723,638
Stabilization by State Statute	479,903
Available Fund Balance	$ 3,243,735
Available Fund Balance 2025	$ 3,007,849

Available Fund Balance as a Percent of Expenditures – General Fund





Questions?

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