

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** October 3, 2005

**SUBJECT:** Financial Report – August 2005  
Cash Balance Report – August 2005

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

Non-departmental expenses are for Property/Liability and Workman's Compensation insurance coverage that will be allocated out to each department during the fiscal year.

The temporary YTD deficit in the Fire Districts Fund is due to a request from a fire department for funds to make a debt service payment on a fire truck that was due in the month of August.

The YTD deficit in the Emergency 911 Communications Fund is due to FY2006 approved appropriations for the purchase of Emergency Medical Dispatch software, necessary replacement of the 911 Center's dated Un-interruptible Power Supply-Battery Backup System and a GIS software application update that links GIS data with the Computer Aided Dispatch (CAD) system in the 911 Center.

The YTD deficit in the Mills River Watershed Protection Project, the Mud Creek Watershed Restoration Fund and the Mills River Sewer Capital Project are all temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds to reimburse these expenditures.

HENDERSON COUNTY FINANCIAL REPORT  
August 31, 2006

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<b>GENERAL FUND</b>				
REVENUES				
<b>Total Revenues</b>	<b>3,820,162</b>	<b>7,271,086</b>	<b>91,602,201</b>	<b>7.9%</b>
EXPENDITURES				
Governing Body	21,679	45,810	304,686	15.0%
Dues/Non-Profit Contributions	10,708	31,497	317,308	9.9%
County Manager	36,895	85,544	453,204	18.9%
Human Resources	15,073	37,734	753,689	5.0%
Elections	20,859	69,544	516,934	13.5%
Finance	27,347	88,057	420,528	20.9%
County Assessor	39,434	110,923	747,523	14.8%
Tax Collector	26,251	68,934	440,300	15.7%
Deputy Tax Collector	11,060	27,474	172,180	16.0%
Legal	33,786	73,001	569,006	12.8%
Register of Deeds	120,149	153,006	1,076,301	14.2%
Central Services	230,560	339,558	1,997,248	17.0%
Garage	52,987	109,659	587,505	18.7%
Court Facilities	21,092	26,530	165,000	16.1%
Information Technology	173,426	366,410	1,485,205	24.7%
Sheriff	767,274	1,635,690	8,717,988	18.8%
Jail	281,685	592,258	3,499,495	16.9%
Emergency Management	25,306	41,267	239,509	17.2%
Fire Marshal	66,120	81,820	263,454	31.1%
Inspections	51,422	133,184	880,720	15.1%
Risk Management	6,804	16,993	95,000	17.9%
Emergency Medical Services	200,745	490,543	2,782,780	17.6%
Animal Control	29,799	67,000	527,746	12.7%
Criminal Justice Partnership Program	3,927	9,976	85,230	11.7%
Rescue Squad Contribution	0	21,435	85,740	25.0%
Property Addressing	6,946	17,264	118,898	14.5%
Forestry Services	1,805	1,805	50,378	3.6%
Soil & Water Conservation	14,680	34,275	221,076	15.5%
Utilities	12,191	30,803	173,268	17.8%
Planning	61,989	115,197	638,188	18.1%
Development Services	18,550	35,061	233,741	15.0%
Cooperative Extension	47,617	51,497	363,441	14.2%
Land Records	24,994	62,321	315,376	19.8%
HOME Program	0	0	200,000	0.0%
Economic Development Contrib.	125	125	728,218	0.0%
Public Health	401,158	988,667	5,305,068	18.6%
H&CC Block Grant	27,188	27,188	624,956	4.4%
Spectrum Youth Shelter	39,165	96,115	615,192	15.6%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	21,879	21,879	145,567	15.0%
Social Services	1,952,044	3,322,956	20,000,040	16.6%
Juvenile Justice Programs	13,189	13,307	208,354	6.4%
Veterans Services	1,164	2,969	22,054	13.5%
Public Library	174,798	514,722	2,653,748	19.4%
Recreation	77,747	207,771	1,013,610	20.5%
Education	1,686,372	2,737,670	20,385,695	13.4%
Debt Service	353,403	659,550	9,089,651	7.3%
Non-Departmental	0	382,406	22,000	0.0%
Interfund Transfers	<u>49,725</u>	<u>99,450</u>	<u>761,061</u>	<u>13.1%</u>
<b>Total Expenditures</b>	<b>7,261,117</b>	<b>14,146,845</b>	<b>91,602,201</b>	<b>15.4%</b>
<b>Net Revenues over (under)</b>	<b>(3,440,955)</b>	<b>(6,875,759)</b>		
<b>Expenditures</b>				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>PUBLIC HEALTH</i></b>				
General Health	136,915	413,365	1,747,525	23.7%
Bioterrorism Program	15,979	21,222	65,881	32.2%
AIDS Grant	0	0	16,062	0.0%
Tuberculosis Program	1,529	1,850	15,983	11.6%
Maternal Health	55,881	115,847	702,513	16.5%
Family Planning	14,711	25,193	206,248	12.2%
Child Health	52,854	124,358	872,523	14.3%
WIC Program	24,781	58,716	366,679	16.0%
WIC-Satellite Clinics	0	0	17,446	0.0%
B&CC Control Program	4,532	8,792	27,170	32.4%
Risk Reduction	3,453	8,620	46,707	18.5%
IAP Program	3,697	7,969	21,080	37.8%
NC Cardiovascular Health Program	8,259	13,196	100,000	13.2%
Smartstart-Childcare	5,922	13,059	88,102	14.8%
SmartStart-Preventive Dental Care	7,689	14,062	98,673	14.3%
Health Nutrition Services-BRHC	3,514	9,317	10,896	85.5%
Prenatal Smoking Cessation Program	717	1,761	13,809	12.8%
Environmental Health	<u>60,725</u>	<u>151,340</u>	<u>887,771</u>	<u>17.0%</u>
<b>Total Expenditures</b>	<b>401,158</b>	<b>988,667</b>	<b>5,305,068</b>	<b>18.6%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	654,954	1,516,813	9,279,259	16.3%
DSS-Smartstart Program	33,809	72,816	434,704	16.8%
DSS-NC FAST	3,083	3,083	50,167	6.1%
Federal & State Programs	1,256,625	1,724,363	10,196,385	16.9%
General Assistance	<u>3,573</u>	<u>5,881</u>	<u>39,525</u>	<u>14.9%</u>
<b>Total Expenditures</b>	<b>1,952,044</b>	<b>3,322,956</b>	<b>20,000,040</b>	<b>16.6%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,270,665	2,161,410	16,859,052	12.8%
Schools Capital Expense	255,153	255,153	1,400,000	18.2%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>321,107</u>	<u>1,926,643</u>	<u>16.7%</u>
<b>Total Expenditures</b>	<b>1,686,372</b>	<b>2,737,670</b>	<b>20,385,695</b>	<b>13.4%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	307,413	582,222	6,263,423	9.3%
Blue Ridge Community College	0	0	393,178	0.0%
Henderson County	<u>45,990</u>	<u>77,328</u>	<u>2,433,050</u>	<u>3.2%</u>
<b>Total Expenditures</b>	<b>353,403</b>	<b>659,550</b>	<b>9,089,651</b>	<b>7.3%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	49,725	99,450	596,698	16.7%
Debt Service Fund	0	0	<u>164,363</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>49,725</b>	<b>99,450</b>	<b>761,061</b>	<b>13.1%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i><b>FIRE DISTRICTS FUND</b></i>				
Revenues:	59,517	105,115	4,943,927	2.1%
Expenditures:	<u>136,000</u>	<u>136,000</u>	4,943,927	2.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(76,483)</b>	<b>(30,885)</b>		
<i><b>REVALUATION RESERVE FUND</b></i>				
Revenues:	49,772	99,505	596,698	16.7%
Expenditures:	<u>30,304</u>	<u>73,635</u>	596,698	12.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>19,468</b>	<b>25,870</b>		
<i><b>TRAVEL &amp; TOURISM FUND</b></i>				
Revenues:	75,992	174,182	781,739	22.3%
Expenditures:	<u>57,373</u>	<u>124,248</u>	781,739	15.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>18,619</b>	<b>49,934</b>		
<i><b>EMERGENCY 911 COMMUNICATIONS FUND</b></i>				
Revenues:	1,636	47,429	628,785	7.5%
Expenditures:	<u>54,325</u>	<u>230,965</u>	628,785	36.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(52,689)</b>	<b>(183,536)</b>		
<i><b>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</b></i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	400,000	0.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<i><b>CDBG-PARKSIDE COMMONS (Project to Date)</b></i>				
Revenues:	3,640	112,500	112,500	100.0%
Expenditures:	<u>3,640</u>	<u>112,500</u>	112,500	100.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<i><b>CDBG-HOWARD GAP WATERLINE (Project to Date)</b></i>				
Revenues:	4,841	346,221	399,083	86.8%
Expenditures:	<u>4,841</u>	<u>346,221</u>	399,803	86.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<i><b>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</b></i>				
Revenues:	0	236,360	538,000	43.9%
Expenditures:	<u>40,972</u>	<u>288,243</u>	538,000	53.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(40,972)</b>	<b>(51,883)</b>		
<i><b>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</b></i>				
Revenues:	0	99,949	171,201	58.4%
Expenditures:	<u>8,311</u>	<u>122,850</u>	171,201	71.8%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(8,311)</b>	<b>(22,901)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<i>EMERGENCY WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	39,205	216,452	2,207,605	9.8%
Expenditures:	<u>0</u>	<u>177,247</u>	2,207,605	8.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>39,205</b>	<b>39,205</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>HUMAN SERVICES BUILDING</i>				
Revenues:	59,508	12,277,040	12,195,910	100.7%
Expenditures:	<u>563,780</u>	<u>1,994,640</u>	12,195,910	16.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(504,272)</b>	<b>10,282,400</b>		
<i>JAIL DEMOLITION PROJECT</i>				
Revenues:	0	450,000	450,000	100.0%
Expenditures:	<u>14,650</u>	<u>82,481</u>	450,000	18.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(14,650)</b>	<b>367,519</b>		
<i>ANIMAL SHELTER PROJECT</i>				
Revenues:	0	1,310,000	1,577,500	83.0%
Expenditures:	<u>32,538</u>	<u>227,401</u>	1,577,500	14.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(32,538)</b>	<b>1,082,599</b>		
<i>DANA ELEMENTARY SCHOOL PROJECT</i>				
Revenues:	61,937	12,743,374	12,660,674	100.7%
Expenditures:	<u>519,745</u>	<u>1,725,094</u>	12,660,674	13.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(457,808)</b>	<b>11,018,280</b>		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	1,468,861	2,884,800	50.9%
Expenditures:	<u>85,735</u>	<u>1,864,689</u>	2,884,800	64.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(85,735)</b>	<b>(395,828)</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	390,536	783,667	5,715,000	13.7%
Expenditures:	<u>349,484</u>	<u>465,472</u>	5,715,000	8.1%
<b>Net Revenues over (under) Expenditures</b>	<b>41,052</b>	<b>318,195</b>		
<i>CANE CREEK W&amp;S DISTRICT FUND</i>				
Revenues:	102,797	222,018	859,093	25.8%
Expenditures:	<u>13,300</u>	<u>23,070</u>	859,093	2.7%
<b>Net Revenues over (under) Expenditures</b>	<b>89,497</b>	<b>198,948</b>		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	7,550	15,565	44,600	34.9%
Expenditures:	<u>1,460</u>	<u>1,465</u>	44,600	3.3%
<b>Net Revenues over (under) Expenditures</b>	<b>6,090</b>	<b>14,100</b>		

**HENDERSON COUNTY**  
**CASH BALANCE REPORT**  
**PERIOD ENDING 8/31/05**

<u>Fund(s)</u>	<u>08/01/05</u> <u>Beg. Cash</u> <u>Balance</u>	<u>Debits</u> <u>Revenues</u>	<u>(Credits)</u> <u>(Expenditures)</u>	<u>08/31/05</u> <u>Ending Cash</u> <u>Balance</u>
General	8,870,915.40	3,094,990.04	(6,545,908.22)	5,419,997.22
Special Revenue	375,709.58	333,734.86	(161,144.25)	548,300.19
Capital Projects	(553,777.04)	2,798,558.93	(1,383,247.64)	861,534.25
Enterprise	5,141,205.22	765,144.04	(610,521.76)	5,295,827.50
Trust & Agency	<u>317,242.63</u>	<u>127,307.37</u>	<u>(148,377.09)</u>	<u>296,172.91</u>
Subtotal	14,151,295.79	7,119,735.24	(8,849,198.96)	12,421,832.07
Capital Project Escrow Account Balances:				21,409,614.68
<b>Total cash available at 8/31/05</b>				<b>\$33,831,446.75</b>