

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 3, 2006

**SUBJECT:** Financial Report – February 2006  
Cash Balance Report – February 2006

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

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

The YTD deficit in the Emergency 911 Communications Fund is due to FY2006 approved appropriations for the purchase of new generators for the mountaintop communication sites, a GIS software application update that links GIS data with the Computer Aided Dispatch (CAD) system and complete replacement of the UPS-battery backup 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 Projects are all temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds or Cane Creek Water & Sewer District funds for the Mills River Sewer Project to reimburse these expenditures.

The YTD deficit in the Historic Courthouse, New Sugarloaf Elementary School, Mills River Elementary School and the New BRCC Technology Education Building Capital Projects will be reimbursed by financing proceeds from the anticipated sale of Certificates of Participation (COPs) in June 2006.

HENDERSON COUNTY FINANCIAL REPORT  
February 28, 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>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>4,732,068</b>	<b>68,110,845</b>	<b>93,320,274</b>	<b>73.0%</b>
<b>EXPENDITURES</b>				
Governing Body	21,477	231,646	305,541	75.8%
Dues/Non-Profit Contributions	11,128	235,916	317,308	74.3%
County Manager	34,973	346,048	460,170	75.2%
Human Resources	23,423	204,282	295,761	69.1%
Elections	24,856	221,046	521,953	42.3%
Finance	27,534	271,790	423,274	64.2%
County Assessor	56,693	456,779	749,646	60.9%
Tax Collector	31,284	269,333	442,580	60.9%
Deputy Tax Collector	11,077	103,323	172,565	59.9%
Legal	36,589	313,940	569,006	55.2%
Register of Deeds	181,360	1,070,469	1,334,675	80.2%
Central Services	133,216	1,197,631	2,042,399	58.6%
Garage	64,755	462,698	641,892	72.1%
Court Facilities	19,357	162,248	181,500	89.4%
Information Technology	90,556	921,586	1,488,383	61.9%
Sheriff	671,458	7,001,686	9,844,849	71.1%
Jail	281,095	2,290,490	3,576,604	64.0%
Emergency Management	14,222	149,664	241,089	62.1%
Fire Marshal	17,296	191,073	263,454	72.5%
Inspections	65,956	577,882	932,339	62.0%
Projects Management	8,692	67,150	118,000	56.9%
Emergency Medical Services	225,744	1,980,071	2,812,022	70.4%
Animal Control	33,734	307,710	556,612	55.3%
Criminal Justice Partnership Program	14,232	75,735	85,230	88.9%
Rescue Squad Contribution	21,435	64,305	85,740	75.0%
Property Addressing	7,863	71,807	122,520	58.6%
Forestry Services	2,923	18,603	50,378	36.9%
Soil & Water Conservation	14,250	151,382	222,344	68.1%
Utilities	8,260	117,699	176,340	66.7%
Planning	33,629	365,063	647,166	56.4%
Development Services	19,724	198,111	292,835	67.7%
Cooperative Extension	25,874	206,962	369,791	56.0%
Land Records	27,323	242,226	319,120	75.9%
HOME Program	0	0	90,000	0.0%
Economic Development	0	481,692	728,218	66.1%
Public Health	425,329	3,567,276	5,439,125	65.6%
H&CC Block Grant	74,072	378,471	624,956	60.6%
Spectrum Youth Shelter	40,725	386,060	633,981	60.9%
Mental Health	0	321,325	585,496	54.9%
Rural Transportation Assist Program	7,300	118,367	211,197	56.0%
Social Services	1,362,411	13,258,936	20,186,607	65.7%
Juvenile Justice Programs	11,936	96,424	202,985	47.5%
Veterans Services	1,607	13,459	23,823	56.5%
Public Library	182,761	1,747,916	2,672,380	65.4%
Recreation	70,479	634,125	1,022,013	62.0%
Education	1,192,628	13,650,309	20,418,061	66.9%
Debt Service	1,471,015	3,747,570	9,057,285	41.4%
Non-Departmental	0	134,564	0	0.0%
Interfund Transfers	<u>49,725</u>	<u>397,799</u>	<u>761,061</u>	<u>52.3%</u>
<b>Total Expenditures</b>	<b>7,151,976</b>	<b>59,480,647</b>	<b>93,320,274</b>	<b>63.7%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>(2,419,908)</b>	<b>8,630,198</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	132,357	1,207,323	1,758,189	68.7%
Bioterrorism Program	1,768	51,098	65,881	77.6%
AIDS Grant	90	9,214	16,062	57.4%
Tuberculosis Program	2,750	10,056	18,552	54.2%
Maternal Health	62,991	464,689	710,760	65.4%
Family Planning	16,533	129,534	224,663	57.7%
Child Health	72,333	566,984	921,810	61.5%
WIC Program	30,627	252,464	376,137	67.1%
WIC-Satellite Clinics	2,499	5,136	17,517	29.3%
Kidfit-Bodyworks	0	609	1,000	60.9%
B&CC Control Program	915	24,087	28,523	84.4%
Risk Reduction	136	28,814	46,892	61.4%
IAP Program	143	20,696	22,332	92.7%
NC Cardiovascular Health Program	24,493	63,000	104,800	60.1%
Smartstart-Childcare	6,839	52,068	76,211	68.3%
SmartStart-Preventive Dental Care	7,369	56,135	92,791	60.5%
Healthy Carolinians	1,125	1,125	5,000	22.5%
Health Nutrition Services-BRHC	90	21,394	17,200	124.4%
Prenatal Smoking Cessation Program	469	6,885	13,809	49.9%
Environmental Health	<u>61,802</u>	<u>595,965</u>	<u>920,996</u>	<u>64.7%</u>
<b>Total Expenditures</b>	<b>425,329</b>	<b>3,567,276</b>	<b>5,439,125</b>	<b>65.6%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	689,076	6,166,467	9,450,668	65.2%
DSS-Smartstart Program	3,922	203,379	434,704	46.8%
DSS-NC FAST	4,340	30,940	50,167	61.7%
Federal & State Programs	662,553	6,829,154	10,211,543	66.9%
General Assistance	<u>2,520</u>	<u>28,996</u>	<u>39,525</u>	<u>73.4%</u>
<b>Total Expenditures</b>	<b>1,362,411</b>	<b>13,258,936</b>	<b>20,186,607</b>	<b>65.7%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	956,128	11,425,625	16,891,418	67.6%
Schools Capital Expense	75,946	940,255	1,400,000	67.2%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>1,284,429</u>	<u>1,926,643</u>	<u>66.7%</u>
<b>Total Expenditures</b>	<b>1,192,628</b>	<b>13,650,309</b>	<b>20,418,061</b>	<b>66.9%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,393,687	2,878,165	6,231,057	46.2%
Blue Ridge Community College	0	29,989	393,178	7.6%
Henderson County	<u>77,328</u>	<u>839,416</u>	<u>2,433,050</u>	<u>34.5%</u>
<b>Total Expenditures</b>	<b>1,471,015</b>	<b>3,747,570</b>	<b>9,057,285</b>	<b>41.4%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	49,725	397,799	596,698	66.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,363</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>49,725</b>	<b>397,799</b>	<b>761,061</b>	<b>52.3%</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>				
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	118,798	4,540,403	4,943,927	91.8%
Expenditures:	<u>485,990</u>	<u>2,397,973</u>	4,943,927	48.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(367,192)</b>	<b>2,142,430</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	49,834	398,348	596,698	66.8%
Expenditures:	<u>41,245</u>	<u>347,255</u>	596,698	58.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>8,589</b>	<b>51,093</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	41,805	515,690	781,739	66.0%
Expenditures:	<u>62,859</u>	<u>466,165</u>	781,739	59.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(21,054)</b>	<b>49,525</b>		
<b><i>EMERGENCY 911 COMMUNICATIONS FUND</i></b>				
Revenues:	47,949	313,270	673,060	46.5%
Expenditures:	<u>114,514</u>	<u>548,666</u>	673,060	81.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(66,565)</b>	<b>(235,396)</b>		
<b><i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i></b>				
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>		
<b><i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i></b>				
Revenues:	4,079	388,375	399,083	97.3%
Expenditures:	<u>4,079</u>	<u>388,375</u>	399,803	97.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i></b>				
Revenues:	16,805	318,752	538,000	59.2%
Expenditures:	<u>4,241</u>	<u>332,754</u>	538,000	61.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>12,564</b>	<b>(14,002)</b>		
<b><i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i></b>				
Revenues:	0	0	427,100	0.0%
Expenditures:	<u>5,894</u>	<u>10,280</u>	427,100	2.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(5,894)</b>	<b>(10,280)</b>		
<b><i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i></b>				
Revenues:	0	1,920,340	2,207,605	87.0%
Expenditures:	<u>0</u>	<u>1,909,968</u>	2,207,605	86.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>10,372</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 PROJECT (Project to Date)</i>				
Revenues:	0	12,398,694	12,195,910	101.7%
Expenditures:	<u>710,265</u>	<u>5,393,712</u>	12,195,910	44.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(710,265)</b>	<b>7,004,982</b>		
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	0	490,000	600,000	81.7%
Expenditures:	<u>0</u>	<u>583,337</u>	600,000	97.2%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(93,337)</b>		
<i>JAIL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	444,670	450,000	98.8%
Expenditures:	<u>0</u>	<u>394,107</u>	450,000	87.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>50,563</b>		
<i>ANIMAL SHELTER PROJECT (Project to Date)</i>				
Revenues:	4,790	1,314,790	1,577,500	83.3%
Expenditures:	<u>166,750</u>	<u>1,073,132</u>	1,577,500	68.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(161,960)</b>	<b>241,658</b>		
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	12,869,993	12,660,674	101.7%
Expenditures:	<u>857,494</u>	<u>4,930,861</u>	12,660,674	38.9%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(857,494)</b>	<b>7,939,132</b>		
<i>NEW SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	1,964,985	0.0%
Expenditures:	<u>186,551</u>	<u>341,697</u>	1,964,985	17.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(186,551)</b>	<b>(341,697)</b>		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	548,000	0.0%
Expenditures:	<u>82,230</u>	<u>137,050</u>	548,000	25.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(82,230)</b>	<b>(137,050)</b>		
<i>NEW BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	0	904,325	0.0%
Expenditures:	<u>0</u>	<u>166,000</u>	904,325	18.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(166,000)</b>		
<i>MILLS RIVER SEWER PROJECTS-PHASES I,II,III (Project to Date)</i>				
Revenues:	0	1,927,390	2,884,800	66.8%
Expenditures:	<u>197,163</u>	<u>2,278,435</u>	2,884,800	79.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(197,163)</b>	<b>(351,045)</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>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	533,816	3,038,005	5,715,000	53.2%
Expenditures:	<u>425,325</u>	<u>2,418,737</u>	5,715,000	42.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>108,491</b>	<b>619,268</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	72,054	800,194	859,093	93.1%
Expenditures:	<u>366,343</u>	<u>452,929</u>	859,093	52.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(294,289)</b>	<b>347,265</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	6,375	53,180	44,600	119.2%
Expenditures:	<u>3,808</u>	<u>12,956</u>	44,600	29.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>2,567</b>	<b>40,224</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 2/28/06**

<u>Fund(s)</u>	<u>02/01/06 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>02/28/06 Ending Cash Balance</u>
General	\$29,113,214.85	\$3,846,259.35	(\$6,587,542.65)	\$26,371,931.55
Special Revenue	2,778,778.49	678,280.47	(847,309.58)	2,609,749.38
Capital Projects	(3,136,504.51)	2,374,766.06	(2,418,839.34)	(3,180,577.79)
Enterprise	5,880,460.55	678,080.13	(812,207.99)	5,746,332.69
Trust & Agency	<u>226,193.68</u>	<u>202,292.72</u>	<u>(112,108.37)</u>	<u>316,378.03</u>
Subtotal	34,862,143.06	7,779,678.73	(10,778,007.93)	31,863,813.86
Capital Project Escrow Account Balances:				16,464,219.14
<b>Total cash available at 2/28/06</b>				<b>\$48,328,033.00</b>