

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 1, 2006

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

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  
March 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>				
<b>REVENUES</b>				
<b>Total Revenues</b>	5,754,427	73,865,272	94,453,003	78.2%
<b>EXPENDITURES</b>				
Governing Body	26,740	258,386	305,541	84.6%
Dues/Non-Profit Contributions	60,865	296,781	317,308	93.5%
County Manager	29,514	375,562	460,170	81.6%
Human Resources	20,672	224,953	295,761	76.1%
Elections	19,589	242,256	1,606,835	15.1%
Finance	33,456	309,911	423,274	73.2%
County Assessor	58,096	514,875	749,646	68.7%
Tax Collector	29,587	298,919	442,580	67.5%
Deputy Tax Collector	11,628	114,951	172,565	66.6%
Legal	33,775	345,101	569,006	60.6%
Register of Deeds	117,958	1,124,122	1,334,675	84.2%
Central Services	258,823	1,463,558	2,042,399	71.7%
Garage	42,436	505,134	641,892	78.7%
Court Facilities	16,778	179,025	181,500	98.6%
Information Technology	106,313	1,015,684	1,488,383	68.2%
Sheriff	880,827	7,309,430	9,844,849	74.2%
Jail	298,906	2,589,396	3,576,604	72.4%
Emergency Management	18,389	178,738	241,089	74.1%
Fire Marshal	16,665	207,738	263,454	78.9%
Inspections	66,050	643,932	932,339	69.1%
Projects Management	9,725	76,875	118,000	65.1%
Emergency Medical Services	236,717	2,216,788	2,812,022	78.8%
Animal Control	40,340	346,700	556,612	62.3%
Criminal Justice Partnership Program	8,895	84,630	115,730	73.1%
Rescue Squad Contribution	21,435	85,740	85,740	100.0%
Property Addressing	8,204	80,010	122,520	65.3%
Forestry Services	2,921	21,524	50,378	42.7%
Soil & Water Conservation	13,220	164,602	222,344	74.0%
Utilities	10,116	127,815	176,340	72.5%
Planning	34,627	399,690	647,166	61.8%
Development Services	18,695	216,806	292,835	74.0%
Cooperative Extension	30,735	238,843	369,791	64.6%
Land Records	29,265	271,491	319,120	85.1%
HOME Program	0	0	90,000	0.0%
Economic Development	50,000	531,692	728,218	73.0%
Public Health	402,604	3,949,337	5,447,703	72.5%
H&CC Block Grant	89,869	468,340	628,700	74.5%
Spectrum Youth Shelter	45,620	431,581	633,981	68.1%
Mental Health	0	321,325	585,496	54.9%
Rural Transportation Assist Program	40,732	159,099	211,197	75.3%
Social Services	1,909,231	15,168,166	20,186,607	75.1%
Juvenile Justice Programs	52,740	149,164	208,010	71.7%
Veterans Services	1,560	15,019	23,823	63.0%
Public Library	182,796	1,922,493	2,672,380	71.9%
Recreation	84,727	726,069	1,022,013	71.0%
Education	1,565,006	15,215,314	20,418,061	74.5%
Debt Service	507,283	4,254,854	9,057,285	47.0%
Non-Departmental	-134,392	171	0	0.0%
Interfund Transfers	49,725	447,523	761,061	58.8%
<b>Total Expenditures</b>	<b>7,459,463</b>	<b>66,290,113</b>	<b>94,453,003</b>	<b>70.2%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>(1,705,036)</b>	<b>7,575,159</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	120,805	1,329,134	1,758,189	75.6%
Bioterrorism Program	1,422	56,631	65,881	86.0%
AIDS Grant	84	9,298	16,062	57.9%
Tuberculosis Program	3,241	13,297	18,552	71.7%
Maternal Health	48,938	513,628	710,760	72.3%
Family Planning	16,357	145,890	229,133	63.7%
Child Health	66,269	632,248	921,810	68.6%
WIC Program	30,268	282,732	376,137	75.2%
WIC-Satellite Clinics	2,071	7,207	17,517	41.1%
Kidfit-Bodyworks	0	609	1,000	60.9%
B&CC Control Program	594	24,681	28,523	86.5%
Risk Reduction	3,611	32,425	46,892	69.1%
IAP Program	467	21,163	22,332	94.8%
NC Cardiovascular Health Program	0	63,000	104,800	60.1%
Smartstart-Childcare	4,925	56,993	76,211	74.8%
SmartStart-Preventive Dental Care	7,770	64,444	92,791	69.5%
Healthy Carolinians	0	1,125	5,000	22.5%
Health Nutrition Services-BRHC	84	21,478	21,308	100.8%
Prenatal Smoking Cessation Program	1,118	8,003	13,809	58.0%
Environmental Health	<u>94,580</u>	<u>665,351</u>	<u>920,996</u>	<u>72.2%</u>
<b>Total Expenditures</b>	<b>402,604</b>	<b>3,949,337</b>	<b>5,447,703</b>	<b>72.5%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	699,189	6,865,656	9,450,668	72.6%
DSS-Smartstart Program	62,034	265,413	434,704	61.1%
DSS-NC FAST	4,340	35,280	50,167	70.3%
Federal & State Programs	1,142,791	7,971,944	10,211,543	78.1%
General Assistance	<u>877</u>	<u>29,873</u>	<u>39,525</u>	<u>75.6%</u>
<b>Total Expenditures</b>	<b>1,909,231</b>	<b>15,168,166</b>	<b>20,186,607</b>	<b>75.1%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,276,512	12,702,137	16,891,418	75.2%
Schools Capital Expense	127,940	1,068,195	1,400,000	76.3%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>1,444,982</u>	<u>1,926,643</u>	<u>75.0%</u>
<b>Total Expenditures</b>	<b>1,565,006</b>	<b>15,215,314</b>	<b>20,418,061</b>	<b>74.5%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	453,321	3,331,487	6,231,057	53.5%
Blue Ridge Community College	0	29,989	393,178	7.6%
Henderson County	<u>53,962</u>	<u>893,378</u>	<u>2,433,050</u>	<u>36.7%</u>
<b>Total Expenditures</b>	<b>507,283</b>	<b>4,254,854</b>	<b>9,057,285</b>	<b>47.0%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	49,725	447,523	596,698	75.0%
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>447,523</b>	<b>761,061</b>	<b>58.8%</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:	127,701	4,668,104	4,943,927	94.4%
Expenditures:	<u>674,558</u>	<u>3,072,531</u>	4,943,927	62.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(546,857)</b>	<b>1,595,573</b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	50,016	448,364	596,698	75.1%
Expenditures:	<u>60,548</u>	<u>407,803</u>	596,698	68.3%
<b>Net Revenues over (under) Expenditures</b>	<b>(10,532)</b>	<b>40,561</b>		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	53,859	569,550	781,739	72.9%
Expenditures:	<u>73,085</u>	<u>539,281</u>	781,739	69.0%
<b>Net Revenues over (under) Expenditures</b>	<b>(19,226)</b>	<b>30,269</b>		
<b><i>EMERGENCY 911 COMMUNICATIONS FUND</i></b>				
Revenues:	48,860	362,130	673,060	53.8%
Expenditures:	<u>28,218</u>	<u>576,884</u>	673,060	85.7%
<b>Net Revenues over (under) Expenditures</b>	<b>20,642</b>	<b>(214,754)</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) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i></b>				
Revenues:	0	388,375	399,083	97.3%
Expenditures:	<u>0</u>	<u>388,375</u>	399,803	97.1%
<b>Net Revenues over (under) Expenditures</b>	<b>0</b>	<b>0</b>		
<b><i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i></b>				
Revenues:	0	318,752	538,000	59.2%
Expenditures:	<u>3,780</u>	<u>336,534</u>	538,000	62.6%
<b>Net Revenues over (under) Expenditures</b>	<b>(3,780)</b>	<b>(17,782)</b>		
<b><i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i></b>				
Revenues:	0	0	427,100	0.0%
Expenditures:	<u>11,800</u>	<u>17,695</u>	427,100	4.1%
<b>Net Revenues over (under) Expenditures</b>	<b>(11,800)</b>	<b>(17,695)</b>		
<b><i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i></b>				
Revenues:	463,815	2,309,155	2,282,605	101.2%
Expenditures:	<u>375,133</u>	<u>2,288,964</u>	2,282,605	100.3%
<b>Net Revenues over (under) Expenditures</b>	<b>88,682</b>	<b>20,191</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:	60,298	12,458,992	12,195,910	102.2%
Expenditures:	<u>578,703</u>	<u>5,972,415</u>	12,195,910	49.0%
<b>Net Revenues over (under)</b>	<b>(518,405)</b>	<b>6,486,577</b>		
<b>Expenditures</b>				
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	0	490,000	600,000	81.7%
Expenditures:	<u>119,765</u>	<u>703,102</u>	600,000	117.2%
<b>Net Revenues over (under)</b>	<b>(119,765)</b>	<b>(213,102)</b>		
<b>Expenditures</b>				
<i>JAIL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	444,670	450,000	98.8%
Expenditures:	<u>43,072</u>	<u>437,179</u>	450,000	97.2%
<b>Net Revenues over (under)</b>	<b>(43,072)</b>	<b>7,491</b>		
<b>Expenditures</b>				
<i>ANIMAL SHELTER PROJECT (Project to Date)</i>				
Revenues:	2,546	1,317,336	1,577,500	83.5%
Expenditures:	<u>179,468</u>	<u>1,252,600</u>	1,577,500	79.4%
<b>Net Revenues over (under)</b>	<b>(176,922)</b>	<b>64,736</b>		
<b>Expenditures</b>				
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	67,259	12,937,252	12,660,674	102.2%
Expenditures:	<u>1,084,333</u>	<u>6,015,194</u>	12,660,674	47.5%
<b>Net Revenues over (under)</b>	<b>(1,017,074)</b>	<b>6,922,058</b>		
<b>Expenditures</b>				
<i>NEW SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	1,964,985	0.0%
Expenditures:	<u>1,400</u>	<u>343,097</u>	1,964,985	17.5%
<b>Net Revenues over (under)</b>	<b>(1,400)</b>	<b>(343,097)</b>		
<b>Expenditures</b>				
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	548,000	0.0%
Expenditures:	<u>0</u>	<u>137,050</u>	548,000	25.0%
<b>Net Revenues over (under)</b>	<b>0</b>	<b>(137,050)</b>		
<b>Expenditures</b>				
<i>NEW BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	0	904,325	0.0%
Expenditures:	<u>112,450</u>	<u>278,450</u>	904,325	30.8%
<b>Net Revenues over (under)</b>	<b>(112,450)</b>	<b>(278,450)</b>		
<b>Expenditures</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>197,321</u>	<u>2,475,756</u>	2,884,800	85.8%
<b>Net Revenues over (under)</b>	<b>(197,321)</b>	<b>(548,366)</b>		
<b>Expenditures</b>				

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	352,554	3,390,559	5,715,000	59.3%
Expenditures:	<u>282,378</u>	<u>2,699,507</u>	5,715,000	47.2%
<b>Net Revenues over (under) Expenditures</b>	<b>70,176</b>	<b>691,052</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	98,976	899,170	859,093	104.7%
Expenditures:	<u>21,864</u>	<u>469,047</u>	859,093	54.6%
<b>Net Revenues over (under) Expenditures</b>	<b>77,112</b>	<b>430,123</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	7,425	60,605	44,600	135.9%
Expenditures:	<u>1,382</u>	<u>14,338</u>	44,600	32.1%
<b>Net Revenues over (under) Expenditures</b>	<b>6,043</b>	<b>46,267</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 3/31/06**

<u>Fund(s)</u>	<u>03/01/06 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>03/31/06 Ending Cash Balance</u>
General	\$26,371,931.55	\$5,381,045.36	(\$7,245,607.02)	\$24,507,369.89
Special Revenue	2,609,749.38	789,081.12	(1,367,976.64)	2,030,853.86
Capital Projects	(3,180,577.79)	1,701,168.68	(2,520,216.79)	(3,999,625.90)
Enterprise	5,746,332.69	499,885.91	(401,659.86)	5,844,558.74
Trust & Agency	<u>316,378.03</u>	<u>138,162.65</u>	<u>(150,848.04)</u>	<u>303,692.64</u>
Subtotal	31,863,813.86	8,509,343.72	(11,686,308.35)	28,686,849.23
Capital Project Escrow Account Balances:				12,761,183.76
<b>Total cash available at 3/31/06</b>				<b>\$41,448,032.99</b>