

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 5, 2006

SUBJECT: Financial Report – April 2006
Cash Balance Report – April 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 is temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds.

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
April 30, 2006

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
GENERAL FUND				
REVENUES				
Total Revenues	5,366,104	79,231,375	94,464,094	83.9%
EXPENDITURES				
Governing Body	28,096	286,482	305,541	93.8%
Dues/Non-Profit Contributions	13,638	310,419	317,308	97.8%
County Manager	40,796	416,358	460,170	90.5%
Human Resources	22,323	247,276	295,761	83.6%
Elections	24,237	264,871	1,606,835	16.5%
Finance	35,523	341,769	423,274	80.7%
County Assessor	39,165	554,041	749,646	73.9%
Tax Collector	25,328	324,248	442,580	73.3%
Deputy Tax Collector	12,929	127,880	172,565	74.1%
Legal	33,923	384,428	569,006	67.6%
Register of Deeds	130,117	1,254,240	1,334,675	94.0%
Central Services	124,184	1,587,743	2,042,399	77.7%
Garage	38,109	543,243	641,892	84.6%
Court Facilities	6,268	185,293	181,500	102.1%
Information Technology	138,143	1,156,843	1,488,383	77.7%
Sheriff	1,210,974	8,515,671	9,854,740	86.4%
Jail	227,870	2,817,266	3,576,604	78.8%
Emergency Management	10,342	189,070	241,089	78.4%
Fire Marshal	17,858	225,596	263,454	85.6%
Inspections	65,641	709,573	932,339	76.1%
Projects Management	8,588	85,463	118,000	72.4%
Emergency Medical Services	215,666	2,432,454	2,812,022	86.5%
Animal Control	33,008	388,116	556,612	69.7%
Criminal Justice Partnership Program	5,123	89,753	115,730	77.6%
Rescue Squad Contribution	0	85,740	85,740	100.0%
Property Addressing	7,821	87,831	122,520	71.7%
Forestry Services	7,336	28,859	50,378	57.3%
Soil & Water Conservation	16,199	180,801	222,344	81.3%
Utilities	12,178	139,993	176,340	79.4%
Planning	32,570	432,259	647,166	66.8%
Development Services	21,953	238,760	292,835	81.5%
Cooperative Extension	24,234	263,077	369,791	71.1%
Land Records	-17,079	254,412	319,120	79.7%
HOME Program	0	0	90,000	0.0%
Economic Development	0	531,692	728,218	73.0%
Public Health	397,718	4,355,028	5,448,903	79.9%
H&CC Block Grant	0	468,340	628,700	74.5%
Spectrum Youth Shelter	43,747	474,730	633,981	74.9%
Mental Health	0	321,325	585,496	54.9%
Rural Transportation Assist Program	12,695	171,794	211,197	81.3%
Social Services	1,565,369	16,733,536	20,186,607	82.9%
Juvenile Justice Programs	12,130	161,294	208,010	77.5%
Veterans Services	1,368	16,387	23,823	68.8%
Public Library	172,988	2,096,405	2,672,380	78.4%
Recreation	74,852	795,357	1,022,013	77.8%
Education	1,825,547	17,040,861	20,418,061	83.5%
Debt Service	1,279,206	5,534,059	9,057,285	61.1%
Non-Departmental	0	171	0	0.0%
Interfund Transfers	214,131	661,654	761,061	86.9%
Total Expenditures	8,212,812	74,512,461	94,464,094	78.9%
Net Revenues over (under)	(2,846,708)	4,718,914		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	140,670	1,472,755	1,759,389	83.7%
Bioterrorism Program	4,644	61,275	65,881	93.0%
AIDS Grant	0	9,298	16,062	57.9%
Tuberculosis Program	3,125	16,422	18,552	88.5%
Maternal Health	46,845	560,473	710,760	78.9%
Family Planning	17,517	163,408	229,133	71.3%
Child Health	59,960	692,208	921,810	75.1%
WIC Program	28,784	311,517	376,137	82.8%
WIC-Satellite Clinics	2,690	9,897	17,517	56.5%
Kidfit-Bodyworks	0	609	1,000	60.9%
B&CC Control Program	510	25,191	28,523	88.3%
Risk Reduction	3,461	35,886	46,892	76.5%
IAP Program	0	21,163	22,332	94.8%
NC Cardiovascular Health Program	15,709	78,709	104,800	75.1%
Smartstart-Childcare	4,796	61,789	76,211	81.1%
SmartStart-Preventive Dental Care	7,684	71,588	92,791	77.1%
Healthy Carolinians	2,250	3,375	5,000	67.5%
Health Nutrition Services-BRHC	0	21,478	21,308	100.8%
Prenatal Smoking Cessation Program	626	8,628	13,809	62.5%
Environmental Health	<u>58,447</u>	<u>729,359</u>	<u>920,996</u>	<u>79.2%</u>
Total Expenditures	397,718	4,355,028	5,448,903	79.9%
<i>SOCIAL SERVICES</i>				
Staff Operations	694,702	7,560,358	9,450,668	80.0%
DSS-Smartstart Program	37,039	302,452	434,704	69.6%
DSS-NC FAST	4,340	39,621	50,167	79.0%
Federal & State Programs	825,592	8,797,536	10,211,543	86.2%
General Assistance	<u>3,696</u>	<u>33,569</u>	<u>39,525</u>	<u>84.9%</u>
Total Expenditures	1,565,369	16,733,536	20,186,607	82.9%
<i>EDUCATION</i>				
Schools Current Expense	1,632,701	14,334,838	16,891,418	84.9%
Schools Capital Expense	32,292	1,100,487	1,400,000	78.6%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>1,605,536</u>	<u>1,926,643</u>	<u>83.3%</u>
Total Expenditures	1,825,547	17,040,861	20,418,061	83.5%
<i>DEBT SERVICE</i>				
County Schools	590,925	3,922,411	6,231,057	62.9%
Blue Ridge Community College	0	29,989	393,178	7.6%
Henderson County	<u>688,281</u>	<u>1,581,659</u>	<u>2,433,050</u>	<u>65.0%</u>
Total Expenditures	1,279,206	5,534,059	9,057,285	61.1%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	49,725	497,248	596,698	83.3%
Debt Service Fund	<u>164,406</u>	<u>164,406</u>	<u>164,363</u>	<u>100.0%</u>
Total Expenditures	214,131	661,654	761,061	86.9%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	135,378	4,803,482	4,943,927	97.2%
Expenditures:	<u>364,691</u>	<u>3,437,222</u>	4,943,927	69.5%
Net Revenues over (under) Expenditures	(229,313)	1,366,260		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	49,750	498,114	596,698	83.5%
Expenditures:	<u>35,675</u>	<u>443,478</u>	596,698	74.3%
Net Revenues over (under) Expenditures	14,075	54,636		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	80,613	650,162	781,739	83.2%
Expenditures:	<u>102,796</u>	<u>642,077</u>	781,739	82.1%
Net Revenues over (under) Expenditures	(22,183)	8,085		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	41,303	403,433	673,060	59.9%
Expenditures:	<u>22,318</u>	<u>599,202</u>	673,060	89.0%
Net Revenues over (under) Expenditures	18,985	(195,769)		
<i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	3,681	3,681	400,000	0.9%
Expenditures:	<u>3,681</u>	<u>3,681</u>	400,000	0.9%
Net Revenues over (under) Expenditures	0	0		
<i>CRISIS HOUSING ASSISTANCE PROGRAM (CHAP) (Project to Date)</i>				
Revenues:	12,400	12,400	492,090	2.5%
Expenditures:	<u>12,400</u>	<u>12,400</u>	492,090	2.5%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	6,862	395,237	399,083	99.0%
Expenditures:	<u>6,862</u>	<u>395,237</u>	399,803	98.9%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	318,752	538,000	59.2%
Expenditures:	<u>4,080</u>	<u>340,614</u>	538,000	63.3%
Net Revenues over (under) Expenditures	(4,080)	(21,862)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	33,426	33,426	427,100	7.8%
Expenditures:	<u>15,731</u>	<u>33,426</u>	427,100	7.8%
Net Revenues over (under) Expenditures	17,695	0		

	<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 (EWP) PROJECT (Project to Date)</i>				
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%
Net Revenues over (under) Expenditures	88,682	20,191		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>HUMAN SERVICES BUILDING PROJECT (Project to Date)</i>				
Revenues:	50,077	12,509,069	12,195,910	102.6%
Expenditures:	<u>870,539</u>	<u>6,842,954</u>	12,195,910	56.1%
Net Revenues over (under) Expenditures	(820,462)	5,666,115		
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	0	490,000	600,000	81.7%
Expenditures:	<u>57,157</u>	<u>760,259</u>	600,000	126.7%
Net Revenues over (under) Expenditures	(57,157)	(270,259)		
<i>JAIL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	444,670	450,000	98.8%
Expenditures:	<u>3,423</u>	<u>440,602</u>	450,000	97.9%
Net Revenues over (under) Expenditures	(3,423)	4,068		
<i>ANIMAL SHELTER PROJECT (Project to Date)</i>				
Revenues:	25	1,317,361	1,577,500	83.5%
Expenditures:	<u>39,782</u>	<u>1,299,347</u>	1,577,500	82.4%
Net Revenues over (under) Expenditures	(39,757)	18,014		
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	52,687	12,989,939	12,660,674	102.6%
Expenditures:	<u>698,818</u>	<u>6,714,012</u>	12,660,674	53.0%
Net Revenues over (under) Expenditures	(646,131)	6,275,927		
<i>NEW SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	1,964,985	0.0%
Expenditures:	<u>2,604</u>	<u>345,701</u>	1,964,985	17.6%
Net Revenues over (under) Expenditures	(2,604)	(345,701)		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	548,000	0.0%
Expenditures:	<u>28,345</u>	<u>165,395</u>	548,000	30.2%
Net Revenues over (under) Expenditures	(28,345)	(165,395)		
<i>NEW BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	0	904,325	0.0%
Expenditures:	<u>23,850</u>	<u>302,300</u>	904,325	33.4%
Net Revenues over (under) Expenditures	(23,850)	(302,300)		
<i>MILLS RIVER SEWER PROJECTS-PHASES I,II,III (Project to Date)</i>				
Revenues:	360,181	2,479,556	2,884,800	86.0%
Expenditures:	<u>3,800</u>	<u>2,479,556</u>	2,884,800	86.0%
Net Revenues over (under) Expenditures	356,381	0		

<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
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	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	333,987	3,724,547	5,715,000	65.2%
Expenditures:	<u>285,022</u>	<u>2,987,951</u>	5,715,000	52.3%
Net Revenues over (under) Expenditures	48,965	736,596		
 <i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	92,335	991,504	859,093	115.4%
Expenditures:	<u>11,499</u>	<u>480,546</u>	859,093	55.9%
Net Revenues over (under) Expenditures	80,836	510,958		
 <i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,717	66,323	44,600	148.7%
Expenditures:	<u>1,724</u>	<u>18,923</u>	44,600	42.4%
Net Revenues over (under) Expenditures	3,993	47,400		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 4/30/06**

<u>Fund(s)</u>	<u>04/01/06 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>04/30/06 Ending Cash Balance</u>
General	\$24,507,369.89	\$3,919,156.91	(\$6,824,971.44)	\$21,601,555.36
Special Revenue	2,030,853.86	365,225.54	(579,448.84)	1,816,630.56
Capital Projects	(3,999,625.90)	1,983,628.83	(1,809,971.82)	(3,825,968.89)
Enterprise	5,844,558.74	527,762.92	(356,875.99)	6,015,445.67
Trust & Agency	<u>303,692.64</u>	<u>136,144.93</u>	<u>(177,352.44)</u>	<u>262,485.13</u>
Subtotal	28,686,849.23	6,931,919.13	(9,748,620.53)	25,870,147.83
Capital Project Escrow Account Balances:				11,295,271.37
Total cash available at 4/30/06				\$37,165,419.20