

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 6, 2006

SUBJECT: Financial Report – September 2006
Cash Balance Report – September 2006

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

The high percentage of budget used in Elections is due to the payment of invoices for the new voting equipment in the current fiscal year. This budget will be increased by a budget amendment to be approved by the Board of Commissioners which will appropriate fund balance for the \$560,000 in financing proceeds received in the previous fiscal year.

The current YTD deficit in the Emergency 911 Communications Fund is due to the purchase of new technology and equipment during the first quarter that was budgeted in the current fiscal year.

The YTD deficit in the CDBG-Scattered Site Housing Project, the Crisis Housing Assistance Program, the Mills River Watershed Protection Project and the Lewis Creek Restoration Project is temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds to reimburse project expenditures.

The YTD deficit in the Balfour Elementary Automotive Training Center Project will be reimbursed from the drawdown of Public School Building Capital Funds (ADM) that were approved for this specific project.

The YTD deficit in the Mills River Elementary School Project, which was pulled from the 2006A COPs financing, includes architectural fees that have been paid on the project that will be reimbursed from a future financing debt issue.

HENDERSON COUNTY FINANCIAL REPORT
September 30, 2006

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY07</u>
GENERAL FUND				
REVENUES				
Total Revenues	9,306,844	20,309,105	104,534,369	19.4%
EXPENDITURES				
Governing Body	18,411	62,928	339,522	18.5%
Dues/Non-Profit Contributions	89,524	128,941	327,275	39.4%
County Manager	28,855	86,061	389,302	22.1%
Administrative Services	23,000	61,184	308,222	19.9%
Human Resources	26,434	81,584	376,934	21.6%
Elections	196,906	549,460	566,326	97.0%
Finance	37,406	124,196	570,263	21.8%
County Assessor	56,196	200,680	1,182,324	17.0%
Tax Collector	26,147	86,392	456,486	18.9%
Deputy Tax Collector	9,036	32,622	179,074	18.2%
Legal	37,482	114,302	560,977	20.4%
Register of Deeds	131,936	299,573	1,253,243	23.9%
Central Services	144,765	398,067	2,342,685	17.0%
Garage	33,948	174,445	673,160	25.9%
Court Facilities	15,815	40,241	165,000	24.4%
Information Technology	85,357	300,382	1,035,335	29.0%
Sheriff	817,257	2,217,944	9,946,007	22.3%
Jail	264,166	755,150	3,676,372	20.5%
Emergency Management	10,971	36,831	204,239	18.0%
Fire Marshal	15,432	103,954	299,276	34.7%
Building Services	58,766	213,329	1,101,183	19.4%
Projects Management	1,850	23,730	25,569	92.8%
Emergency Medical Services	237,680	700,546	3,193,098	21.9%
Animal Control	37,286	121,009	633,414	19.1%
Criminal Justice Partnership Program	9,487	22,913	108,167	21.2%
Rescue Squad Contribution	22,450	44,900	89,800	50.0%
Property Addressing	8,611	28,708	129,839	22.1%
Forestry Services	1,973	3,890	46,919	8.3%
Soil & Water Conservation	19,751	50,687	236,734	21.4%
Utilities	12,975	39,170	176,937	22.1%
Planning	35,829	111,434	651,773	17.1%
Code Enforcement Services	22,820	68,157	289,674	23.5%
Cooperative Extension	26,372	82,553	393,294	21.0%
Land Records	23,961	73,544	357,492	20.6%
HOME Program	0	0	110,000	0.0%
Economic Development	55,000	110,125	597,101	18.4%
Public Health	427,272	1,283,087	6,008,743	21.4%
H&CC Block Grant	0	0	622,672	0.0%
Spectrum Youth Shelter	42,685	135,407	674,410	20.1%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	8,357	33,763	142,093	23.8%
Social Services	1,907,337	5,355,295	22,794,778	23.5%
Juvenile Justice Programs	11,481	21,557	202,985	10.6%
Veterans Services	1,336	4,360	24,644	17.7%
Public Library	197,213	683,560	2,848,683	24.0%
Recreation	102,608	304,398	1,131,364	26.9%
Education	2,194,778	5,749,815	22,563,249	25.5%
Debt Service	604,227	1,273,061	11,886,181	10.7%
Non-Departmental	41,382	191,401	313,135	61.1%
Interfund Transfers	<u>52,976</u>	<u>158,928</u>	<u>1,800,074</u>	<u>8.8%</u>
Total Expenditures	8,235,507	22,744,264	104,534,369	21.8%
Net Revenues over (under)	1,071,337	(2,435,159)		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY07</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	152,212	477,180	2,080,873	22.9%
Bioterrorism Program	14,347	25,336	71,232	35.6%
AIDS Grant	0	0	16,007	0.0%
Tuberculosis Program	804	2,010	17,210	11.7%
Maternal Health	50,370	139,100	666,276	20.9%
Family Planning	14,399	40,588	245,538	16.5%
Child Health	43,438	147,473	685,679	21.5%
WIC Program	33,476	97,243	411,726	23.6%
B&CC Control Program	1,274	2,028	28,858	7.0%
Risk Reduction	3,737	11,067	49,994	22.1%
IAP Program	285	491	21,823	2.2%
NC Cardiovascular Health Program	10,287	10,287	100,000	10.3%
Smartstart-Childcare	5,682	16,776	75,606	22.2%
SmartStart-Preventive Dental Care	6,368	20,485	95,021	21.6%
Healthy Carolinians	0	0	5,000	0.0%
Health Nutrition Services-BRHC	0	0	21,018	0.0%
Prenatal Smoking Cessation Program	0	1,240	88	0.0%
School Health Nurse Program	28,887	64,349	382,265	16.8%
Environmental Health	<u>61,706</u>	<u>227,434</u>	<u>1,034,529</u>	<u>22.0%</u>
Total Expenditures	427,272	1,283,087	6,008,743	21.4%
<i>SOCIAL SERVICES</i>				
Staff Operations	806,029	2,374,471	10,978,771	21.6%
DSS-Smartstart Program	32,015	95,400	370,884	25.7%
DSS-NC FAST	4,853	15,123	17,035	88.8%
Federal & State Programs	1,061,133	2,857,064	11,386,663	25.1%
General Assistance	<u>3,307</u>	<u>13,237</u>	<u>41,425</u>	<u>32.0%</u>
Total Expenditures	1,907,337	5,355,295	22,794,778	23.5%
<i>EDUCATION</i>				
Schools Current Expense	1,475,427	4,426,282	17,705,127	25.0%
Schools Capital Expense	551,091	818,753	2,839,000	28.8%
Blue Ridge Community College	<u>168,260</u>	<u>504,780</u>	<u>2,019,122</u>	<u>25.0%</u>
Total Expenditures	2,194,778	5,749,815	22,563,249	25.5%
<i>DEBT SERVICE</i>				
County Schools	441,900	999,732	6,908,910	14.5%
Blue Ridge Community College	0	0	1,834,327	0.0%
Henderson County	<u>162,327</u>	<u>273,329</u>	<u>3,142,944</u>	<u>8.7%</u>
Total Expenditures	604,227	1,273,061	11,886,181	10.7%
<i>INTERFUND TRANSFERS</i>				
Schools Capital Reserve	0	0	600,000	0.0%
Revaluation Reserve Fund	52,976	158,928	635,711	25.0%
Capital Projects Fund	0	0	400,000	0.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,363</u>	<u>0.0%</u>
Total Expenditures	52,976	158,928	1,800,074	8.8%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY07</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	490,158	809,408	5,087,305	15.9%
Expenditures:	<u>269,100</u>	<u>292,253</u>	5,087,305	5.7%
Net Revenues over (under) Expenditures	221,058	517,155		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,001	159,270	635,711	25.1%
Expenditures:	<u>43,202</u>	<u>141,244</u>	635,711	22.2%
Net Revenues over (under) Expenditures	9,799	18,026		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	76,359	284,501	859,000	33.1%
Expenditures:	<u>67,424</u>	<u>167,979</u>	859,000	19.6%
Net Revenues over (under) Expenditures	8,935	116,522		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	47,302	93,940	583,400	16.1%
Expenditures:	<u>16,657</u>	<u>123,787</u>	583,400	21.2%
Net Revenues over (under) Expenditures	30,645	(29,847)		
<i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	0	73,885	400,000	18.5%
Expenditures:	<u>484</u>	<u>74,887</u>	400,000	18.7%
Net Revenues over (under) Expenditures	(484)	(1,002)		
<i>CRISIS HOUSING ASSISTANCE PROGRAM (CHAP) (Project to Date)</i>				
Revenues:	0	0	492,090	0.0%
Expenditures:	<u>1,160</u>	<u>1,160</u>	492,090	0.2%
Net Revenues over (under) Expenditures	(1,160)	(1,160)		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	20,000	255,034	7.8%
Expenditures:	<u>5,054</u>	<u>26,358</u>	255,034	10.3%
Net Revenues over (under) Expenditures	(5,054)	(6,358)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	64,967	427,100	15.2%
Expenditures:	<u>4,426</u>	<u>70,873</u>	427,100	16.6%
Net Revenues over (under) Expenditures	(4,426)	(5,906)		
<i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i>				
Revenues:	0	2,384,155	2,346,105	101.6%
Expenditures:	<u>0</u>	<u>2,303,110</u>	2,346,105	98.2%
Net Revenues over (under) Expenditures	0	81,045		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY07</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>HUMAN SERVICES BUILDING PROJECT (Project to Date)</i>				
Revenues:	27,271	12,857,349	12,195,910	105.4%
Expenditures:	<u>735,847</u>	<u>11,676,832</u>	12,195,910	95.7%
Net Revenues over (under) Expenditures	(708,576)	1,180,517		
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	210,154	11,001,615	10,190,000	108.0%
Expenditures:	<u>203,534</u>	<u>1,329,290</u>	10,190,000	13.0%
Net Revenues over (under) Expenditures	6,620	9,672,325		
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	28,384	13,076,581	12,660,674	103.3%
Expenditures:	<u>592,740</u>	<u>10,825,308</u>	12,660,674	85.5%
Net Revenues over (under) Expenditures	(564,356)	2,251,273		
<i>SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	123,424	15,427,355	15,300,000	100.8%
Expenditures:	<u>157,503</u>	<u>3,064,042</u>	15,300,000	20.0%
Net Revenues over (under) Expenditures	(34,079)	12,363,313		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	0	548,000	0.0%
Expenditures:	<u>0</u>	<u>428,314</u>	548,000	78.2%
Net Revenues over (under) Expenditures	0	(428,314)		
<i>BALFOUR AUTOMOTIVE TRAINING CENTER PROJECT (Project to Date)</i>				
Revenues:	0	0	608,838	0.0%
Expenditures:	<u>119,153</u>	<u>119,153</u>	608,838	19.6%
Net Revenues over (under) Expenditures	(119,153)	(119,153)		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>0</u>	<u>406,825</u>	16,100,000	2.5%
Net Revenues over (under) Expenditures	0	15,697,318		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY07</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	508,827	1,293,892	6,234,550	20.8%
Expenditures:	<u>695,801</u>	<u>1,245,834</u>	6,234,550	20.0%
Net Revenues over (under) Expenditures	(186,974)	48,058		
 <i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	15,836	201,364	853,803	23.6%
Expenditures:	<u>5,656</u>	<u>24,183</u>	853,803	2.8%
Net Revenues over (under) Expenditures	10,180	177,181		
 <i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,807	22,829	43,467	52.5%
Expenditures:	<u>1,235</u>	<u>2,957</u>	43,467	6.8%
Net Revenues over (under) Expenditures	4,572	19,872		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 9/30/06**

<u>Fund(s)</u>	<u>09/01/06 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/06 Ending Cash Balance</u>
General	\$11,748,333.50	\$9,559,582.19	(\$8,509,097.85)	\$12,798,817.84
Special Revenue	668,042.44	677,771.71	(406,830.70)	938,983.45
Capital Projects	(2,197,687.43)	1,883,819.52	(2,132,578.72)	(2,446,446.63)
Enterprise	6,333,059.71	777,157.60	(941,670.60)	6,168,546.71
Trust & Agency	<u>358,663.33</u>	<u>223,819.26</u>	<u>(200,726.97)</u>	<u>381,755.62</u>
Subtotal	16,910,411.55	13,122,150.28	(12,190,904.84)	17,841,656.99
Capital Project Escrow Account Balances:				<u>41,785,776.57</u>
Total cash available at 9/30/06				\$59,627,433.56