

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 6, 2006

SUBJECT: Financial Report – December 2005
Cash Balance Report – December 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 have been or 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 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, the Emergency Watershed Protection Project 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 Capital Project will be reimbursed by proceeds from the anticipated sale of Certificates of Participation (COPs) in June 2006.

HENDERSON COUNTY FINANCIAL REPORT
December 31, 2005

	<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	13,147,883	50,380,909	93,221,705	54.0%
EXPENDITURES				
Governing Body	28,080	186,214	305,541	60.9%
Dues/Non-Profit Contributions	60,305	224,020	317,308	70.6%
County Manager	54,898	265,853	460,170	57.8%
Human Resources	47,303	154,256	295,761	52.2%
Elections	28,952	177,630	521,953	34.0%
Finance	48,640	216,732	423,274	51.2%
County Assessor	66,239	348,186	749,646	46.4%
Tax Collector	36,861	208,330	442,580	47.1%
Deputy Tax Collector	15,775	81,514	172,565	47.2%
Legal	46,676	240,528	569,006	42.3%
Register of Deeds	142,441	714,190	1,238,054	57.7%
Central Services	137,929	929,437	2,042,399	45.5%
Garage	92,364	348,791	641,892	54.3%
Court Facilities	27,085	122,936	181,500	67.7%
Information Technology	66,309	675,598	1,488,383	45.4%
Sheriff	1,014,201	5,676,437	9,844,849	57.7%
Jail	364,200	1,760,132	3,576,604	49.2%
Emergency Management	19,271	123,230	241,089	51.1%
Fire Marshal	17,559	152,634	263,454	57.9%
Inspections	82,493	445,827	932,339	47.8%
Projects Management	10,909	49,606	118,000	42.0%
Emergency Medical Services	322,319	1,531,568	2,812,022	54.5%
Animal Control	47,731	237,651	556,612	42.7%
Criminal Justice Partnership Program	8,215	53,678	85,230	63.0%
Rescue Squad Contribution	0	42,870	85,740	50.0%
Property Addressing	11,568	55,541	122,520	45.3%
Forestry Services	4,458	11,942	50,378	23.7%
Soil & Water Conservation	20,374	125,319	222,344	56.4%
Utilities	19,427	92,967	176,340	52.7%
Planning	54,188	300,610	647,166	46.5%
Development Services	25,330	159,378	292,835	54.4%
Cooperative Extension	27,008	150,939	369,791	40.8%
Land Records	38,205	188,883	319,120	59.2%
HOME Program	0	0	90,000	0.0%
Economic Development Contrib.	381,567	481,692	728,218	66.1%
Public Health	540,352	2,736,137	5,437,846	50.3%
H&CC Block Grant	0	203,395	624,956	32.5%
Spectrum Youth Shelter	61,840	302,307	633,981	47.7%
Mental Health	66,074	66,074	585,496	11.3%
Rural Transportation Assist Program	20,793	93,927	211,197	44.5%
Social Services	2,006,186	10,227,540	20,186,607	50.7%
Juvenile Justice Programs	11,464	78,351	208,354	37.6%
Veterans Services	1,744	10,576	23,823	44.4%
Public Library	226,470	1,393,777	2,666,342	52.3%
Recreation	66,812	502,854	1,022,013	49.2%
Education	2,200,897	11,221,233	20,418,061	55.0%
Debt Service	8,364	2,160,491	9,057,285	23.9%
Non-Departmental	411,666	134,564	0	0.0%
Interfund Transfers	<u>49,725</u>	<u>298,349</u>	<u>761,061</u>	<u>39.2%</u>
Total Expenditures	9,041,267	45,964,694	93,221,705	49.3%
Net Revenues over (under)	4,106,616	4,416,215		
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	186,588	944,391	1,758,189	53.7%
Bioterrorism Program	5,437	47,647	65,881	72.3%
AIDS Grant	5,052	6,507	16,062	40.5%
Tuberculosis Program	352	5,375	15,983	33.6%
Maternal Health	69,761	347,604	710,760	48.9%
Family Planning	19,279	90,728	224,663	40.4%
Child Health	93,845	428,507	920,810	46.5%
WIC Program	43,475	193,442	367,791	52.6%
WIC-Satellite Clinics	0	1,455	17,517	8.3%
Kidfit-Bodyworks	609	609	1,000	60.9%
B&CC Control Program	478	22,972	27,438	83.7%
Risk Reduction	5,126	25,306	46,892	54.0%
IAP Program	542	20,553	21,080	97.5%
NC Cardiovascular Health Program	12,763	38,507	100,000	38.5%
Smartstart-Childcare	7,653	39,829	88,102	45.2%
SmartStart-Preventive Dental Care	8,585	42,147	98,673	42.7%
Healthy Carolinians	0	0	5,000	0.0%
Health Nutrition Services-BRHC	0	21,304	17,200	123.9%
Prenatal Smoking Cessation Program	939	5,693	13,809	41.2%
Environmental Health	<u>79,868</u>	<u>453,561</u>	<u>920,996</u>	<u>49.2%</u>
Total Expenditures	540,352	2,736,137	5,437,846	50.3%
<i>SOCIAL SERVICES</i>				
Staff Operations	964,841	4,771,681	9,450,668	50.5%
DSS-Smartstart Program	24,313	169,158	434,704	38.9%
DSS-NC FAST	6,511	22,259	50,167	44.4%
Federal & State Programs	1,007,526	5,242,075	10,211,543	51.3%
General Assistance	<u>2,995</u>	<u>22,367</u>	<u>39,525</u>	<u>56.6%</u>
Total Expenditures	2,006,186	10,227,540	20,186,607	50.7%
<i>EDUCATION</i>				
Schools Current Expense	1,964,675	9,460,206	16,891,418	56.0%
Schools Capital Expense	75,668	797,706	1,400,000	57.0%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>963,321</u>	<u>1,926,643</u>	<u>50.0%</u>
Total Expenditures	2,200,897	11,221,233	20,418,061	55.0%
<i>DEBT SERVICE</i>				
County Schools	7,315	1,484,004	6,231,057	23.8%
Blue Ridge Community College	0	29,989	393,178	7.6%
Henderson County	<u>1,049</u>	<u>646,498</u>	<u>2,433,050</u>	<u>26.6%</u>
Total Expenditures	8,364	2,160,491	9,057,285	23.9%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	49,725	298,349	596,698	50.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,363</u>	<u>0.0%</u>
Total Expenditures	49,725	298,349	761,061	39.2%

	<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:	1,525,575	3,552,939	4,943,927	71.9%
Expenditures:	<u>313,908</u>	<u>612,280</u>	4,943,927	12.4%
Net Revenues over (under) Expenditures	1,211,667	2,940,659		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	49,908	298,769	596,698	50.1%
Expenditures:	<u>60,365</u>	<u>266,482</u>	596,698	44.7%
Net Revenues over (under) Expenditures	(10,457)	32,287		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	49,922	441,001	781,739	56.4%
Expenditures:	<u>53,200</u>	<u>341,032</u>	781,739	43.6%
Net Revenues over (under) Expenditures	(3,278)	99,969		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	42,800	220,824	628,785	35.1%
Expenditures:	<u>59,765</u>	<u>464,937</u>	628,785	73.9%
Net Revenues over (under) Expenditures	(16,965)	(244,113)		
<i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>0</u>	400,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	0	384,296	399,083	96.3%
Expenditures:	<u>0</u>	<u>384,296</u>	399,803	96.1%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	298,347	538,000	55.5%
Expenditures:	<u>5,527</u>	<u>320,546</u>	538,000	59.6%
Net Revenues over (under) Expenditures	(5,527)	(22,199)		
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	108,867	171,201	63.6%
Expenditures:	<u>11,477</u>	<u>146,729</u>	171,201	85.7%
Net Revenues over (under) Expenditures	(11,477)	(37,862)		
<i>EMERGENCY WATERSHED PROTECTION (EWP) PROJECT (Project to Date)</i>				
Revenues:	0	1,505,672	2,207,605	68.2%
Expenditures:	<u>382,440</u>	<u>1,621,591</u>	2,207,605	73.5%
Net Revenues over (under) Expenditures	(382,440)	(115,919)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>HUMAN SERVICES BUILDING (Project to Date)</i>				
Revenues:	0	12,336,063	12,195,910	101.1%
Expenditures:	<u>610,193</u>	<u>4,070,696</u>	12,195,910	33.4%
Net Revenues over (under)	(610,193)	8,265,367		
Expenditures				
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	0	490,000	490,000	100.0%
Expenditures:	<u>211,757</u>	<u>515,099</u>	490,000	105.1%
Net Revenues over (under)	(211,757)	(25,099)		
Expenditures				
<i>JAIL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	444,670	450,000	98.8%
Expenditures:	<u>60,316</u>	<u>391,012</u>	450,000	86.9%
Net Revenues over (under)	(60,316)	53,658		
Expenditures				
<i>ANIMAL SHELTER PROJECT (Project to Date)</i>				
Revenues:	0	1,310,000	1,577,500	83.0%
Expenditures:	<u>2,008</u>	<u>596,538</u>	1,577,500	37.8%
Net Revenues over (under)	(2,008)	713,462		
Expenditures				
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	0	12,804,805	12,660,674	101.1%
Expenditures:	<u>789,417</u>	<u>3,437,203</u>	12,660,674	27.1%
Net Revenues over (under)	(789,417)	9,367,602		
Expenditures				
<i>MILLS RIVER SEWER PROJECTS (Project to Date)</i>				
Revenues:	218,529	1,687,390	2,884,800	58.5%
Expenditures:	<u>1,034</u>	<u>1,988,700</u>	2,884,800	68.9%
Net Revenues over (under)	217,495	(301,310)		
Expenditures				

	<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:	304,432	2,254,598	5,715,000	39.5%
Expenditures:	<u>306,898</u>	<u>1,699,251</u>	5,715,000	29.7%
Net Revenues over (under) Expenditures	(2,466)	555,347		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	100,204	630,432	859,093	73.4%
Expenditures:	<u>15,014</u>	<u>73,151</u>	859,093	8.5%
Net Revenues over (under) Expenditures	85,190	557,281		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	6,924	41,091	44,600	92.1%
Expenditures:	<u>1,688</u>	<u>7,472</u>	44,600	16.8%
Net Revenues over (under) Expenditures	5,236	33,619		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 12/31/05**

<u>Fund(s)</u>	<u>12/01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/05 Ending Cash Balance</u>
General	\$14,418,021.17	\$18,641,649.04	(\$10,382,538.96)	\$22,677,131.25
Special Revenue	1,794,104.44	2,526,792.25	(1,143,319.74)	3,177,576.95
Capital Projects	(1,950,866.40)	1,769,862.07	(1,774,647.77)	(1,955,652.10)
Enterprise	5,758,440.60	485,922.62	(349,568.24)	5,894,794.98
Trust & Agency	<u>234,624.77</u>	<u>126,677.54</u>	<u>(110,074.39)</u>	<u>251,227.92</u>
Subtotal	20,254,324.58	23,550,903.52	(13,760,149.10)	30,045,079.00
Capital Project Escrow Account Balances:				16,464,219.14
Total cash available at 12/31/05				\$46,509,298.14