

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: September 20, 2006

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

The YTD deficit in the Emergency 911 Communications Fund is due to June surcharge fees collected in July being shown as accounts receivable at fiscal year ended June 30, 2006.

The YTD deficit in the Mills River Watershed Protection Project, the Lewis Creek Restoration Project and the Mills River Sewer Capital Projects Fund 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 Mills River Elementary School Project, which was pulled from the 2006A COPs financing, will be reimbursed from a separate, future financing debt issue.

HENDERSON COUNTY FINANCIAL REPORT
July 31, 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	3,901,667	3,901,667	104,333,900	3.7%
EXPENDITURES				
Governing Body	18,778	18,778	339,522	5.5%
Dues/Non-Profit Contributions	31,900	31,900	327,275	9.7%
County Manager	27,165	27,165	389,302	7.0%
Administrative Services	14,915	14,915	308,222	4.8%
Human Resources	28,602	29,220	376,934	7.8%
Elections	22,251	22,251	566,326	3.9%
Finance	45,603	55,623	570,263	9.8%
County Assessor	59,757	59,757	1,182,324	5.1%
Tax Collector	26,983	26,983	456,486	5.9%
Deputy Tax Collector	12,174	12,174	179,074	6.8%
Legal	34,014	34,014	560,977	6.1%
Register of Deeds	38,262	40,161	1,253,243	3.2%
Central Services	83,881	97,659	2,342,685	4.2%
Garage	46,506	46,506	673,160	6.9%
Court Facilities	6,414	6,414	165,000	3.9%
Information Technology	78,997	78,997	1,035,335	7.6%
Sheriff	631,701	651,183	9,816,876	6.6%
Jail	226,394	226,394	3,676,372	6.2%
Emergency Management	11,967	11,967	204,239	5.9%
Fire Marshal	68,969	69,638	298,175	23.4%
Building Services	60,029	60,029	1,101,183	5.5%
Projects Management	8,106	8,106	25,569	31.7%
Emergency Medical Services	212,596	225,910	3,185,604	7.1%
Animal Control	35,902	43,242	633,414	6.8%
Criminal Justice Partnership Program	4,221	4,221	84,952	5.0%
Rescue Squad Contribution	22,450	22,450	89,800	25.0%
Property Addressing	8,272	8,272	129,839	6.4%
Forestry Services	0	0	46,919	0.0%
Soil & Water Conservation	12,304	12,304	236,734	5.2%
Utilities	12,964	12,964	176,937	7.3%
Planning	36,217	36,217	651,773	5.6%
Code Enforcement Services	23,658	23,658	289,674	8.2%
Cooperative Extension	23,777	23,777	393,294	6.0%
Land Records	24,737	24,737	357,492	6.9%
HOME Program	0	0	110,000	0.0%
Economic Development	0	0	597,101	0.0%
Public Health	364,061	380,480	5,969,215	6.4%
H&CC Block Grant	0	0	622,672	0.0%
Spectrum Youth Shelter	45,053	45,053	674,410	6.7%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	0	0	142,093	0.0%
Social Services	1,719,824	1,749,259	22,794,778	7.7%
Juvenile Justice Programs	4,867	4,867	202,985	2.4%
Veterans Services	1,547	1,547	24,644	6.3%
Public Library	202,538	253,778	2,848,683	8.9%
Recreation	86,551	93,939	1,131,364	8.3%
Education	1,643,687	1,643,687	22,563,249	7.3%
Debt Service	378,741	378,741	11,886,181	3.2%
Non-Departmental	137,194	137,194	313,135	0.0%
Interfund Transfers	<u>52,976</u>	<u>52,976</u>	<u>1,800,074</u>	<u>2.9%</u>
Total Expenditures	6,637,505	6,809,107	104,333,900	6.5%
Net Revenues over (under)	(2,735,838)	(2,907,440)		
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	128,376	144,795	2,080,873	7.0%
Bioterrorism Program	3,810	3,810	55,736	6.8%
AIDS Grant	0	0	16,007	0.0%
Tuberculosis Program	319	319	17,210	1.9%
Maternal Health	45,303	45,303	666,276	6.8%
Family Planning	12,949	12,949	237,917	5.4%
Child Health	43,692	43,692	685,679	6.4%
WIC Program	32,296	32,296	400,471	8.1%
B&CC Control Program	100	100	28,858	0.3%
Risk Reduction	3,813	3,813	49,994	7.6%
IAP Program	0	0	21,823	0.0%
NC Cardiovascular Health Program	0	0	100,000	0.0%
Smartstart-Childcare	5,860	5,860	75,606	7.8%
SmartStart-Preventive Dental Care	5,520	5,520	95,021	5.8%
Healthy Carolinians	0	0	5,000	0.0%
Health Nutrition Services-BRHC	0	0	21,018	0.0%
Prenatal Smoking Cessation Program	846	846	88	0.0%
School Health Nurse Program	16,571	16,571	382,265	4.3%
Environmental Health	<u>64,606</u>	<u>64,606</u>	<u>1,029,373</u>	<u>6.3%</u>
Total Expenditures	364,061	380,480	5,969,215	6.4%
<i>SOCIAL SERVICES</i>				
Staff Operations	732,290	761,125	10,978,771	6.9%
DSS-Smartstart Program	32,263	32,863	370,884	8.9%
DSS-NC FAST	5,416	5,416	17,035	31.8%
Federal & State Programs	947,184	947,184	11,386,663	8.3%
General Assistance	<u>2,671</u>	<u>2,671</u>	<u>41,425</u>	<u>6.4%</u>
Total Expenditures	1,719,824	1,749,259	22,794,778	7.7%
<i>EDUCATION</i>				
Schools Current Expense	1,475,427	1,475,427	17,705,127	8.3%
Schools Capital Expense	0	0	2,839,000	0.0%
Blue Ridge Community College	<u>168,260</u>	<u>168,260</u>	<u>2,019,122</u>	<u>8.3%</u>
Total Expenditures	1,643,687	1,643,687	22,563,249	7.3%
<i>DEBT SERVICE</i>				
County Schools	267,739	267,739	6,908,910	3.9%
Blue Ridge Community College	0	0	1,834,327	0.0%
Henderson County	<u>111,002</u>	<u>111,002</u>	<u>3,142,944</u>	<u>3.5%</u>
Total Expenditures	378,741	378,741	11,886,181	3.2%
<i>INTERFUND TRANSFERS</i>				
Schools Capital Reserve	0	0	600,000	0.0%
Revaluation Reserve Fund	52,976	52,976	635,711	8.3%
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	52,976	1,800,074	2.9%

	<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:	48,030	48,030	5,087,305	0.9%
Expenditures:	<u>0</u>	<u>0</u>	5,087,305	0.0%
Net Revenues over (under) Expenditures	48,030	48,030		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,107	53,107	635,711	8.4%
Expenditures:	<u>39,179</u>	<u>39,179</u>	635,711	6.2%
Net Revenues over (under) Expenditures	13,928	13,928		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	115,407	115,407	859,000	13.4%
Expenditures:	<u>48,563</u>	<u>48,563</u>	859,000	5.7%
Net Revenues over (under) Expenditures	66,844	66,844		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	958	958	583,400	0.2%
Expenditures:	<u>20,357</u>	<u>20,357</u>	583,400	3.5%
Net Revenues over (under) Expenditures	(19,399)	(19,399)		
<i>CDBG-2005 SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	73,825	73,825	400,000	18.5%
Expenditures:	<u>73,825</u>	<u>73,825</u>	400,000	18.5%
Net Revenues over (under) Expenditures	0	0		
<i>CRISIS HOUSING ASSISTANCE PROGRAM (CHAP) (Project to Date)</i>				
Revenues:	0	22,400	492,090	4.6%
Expenditures:	<u>0</u>	<u>22,400</u>	492,090	4.6%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	15,000	15,000	255,034	5.9%
Expenditures:	<u>15,409</u>	<u>15,409</u>	255,034	6.0%
Net Revenues over (under) Expenditures	(409)	(409)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	64,967	427,100	15.2%
Expenditures:	<u>5,149</u>	<u>66,417</u>	427,100	15.6%
Net Revenues over (under) Expenditures	(5,149)	(1,450)		
<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:	15,279	12,830,078	12,195,910	105.2%
Expenditures:	<u>0</u>	<u>8,869,437</u>	12,195,910	72.7%
Net Revenues over (under) Expenditures	15,279	3,960,641		
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	6,692	10,791,461	10,190,000	105.9%
Expenditures:	<u>17,154</u>	<u>1,100,272</u>	10,190,000	10.8%
Net Revenues over (under) Expenditures	(10,462)	9,691,189		
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	15,903	13,048,198	12,660,674	103.1%
Expenditures:	<u>0</u>	<u>8,580,951</u>	12,660,674	67.8%
Net Revenues over (under) Expenditures	15,903	4,467,247		
<i>NEW SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	3,931	15,303,931	15,300,000	100.0%
Expenditures:	<u>0</u>	<u>1,904,255</u>	15,300,000	12.4%
Net Revenues over (under) Expenditures	3,931	13,399,676		
<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>NEW BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>0</u>	<u>365,325</u>	16,100,000	2.3%
Net Revenues over (under) Expenditures	0	15,738,818		
<i>MILLS RIVER SEWER PROJECTS-PHASES I,II,III (Project to Date)</i>				
Revenues:	0	2,479,556	2,884,800	86.0%
Expenditures:	<u>498</u>	<u>2,643,438</u>	2,884,800	91.6%
Net Revenues over (under) Expenditures	(498)	(163,882)		

	<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:	346,212	346,212	6,234,550	5.6%
Expenditures:	<u>76,094</u>	<u>147,305</u>	6,234,550	2.4%
Net Revenues over (under) Expenditures	270,118	198,907		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	129,037	129,037	853,803	15.1%
Expenditures:	<u>6,961</u>	<u>6,961</u>	853,803	0.8%
Net Revenues over (under) Expenditures	122,076	122,076		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	8,995	8,995	43,467	20.7%
Expenditures:	<u>5</u>	<u>5</u>	43,467	0.0%
Net Revenues over (under) Expenditures	8,990	8,990		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT 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:	15,279	12,830,078	12,195,910	105.2%
Expenditures:	<u>0</u>	<u>8,869,437</u>	12,195,910	72.7%
Net Revenues over (under) Expenditures	15,279	3,960,641		
<i>HISTORIC COURTHOUSE PROJECT (Project to Date)</i>				
Revenues:	6,692	10,791,461	10,190,000	105.9%
Expenditures:	<u>17,154</u>	<u>1,100,272</u>	10,190,000	10.8%
Net Revenues over (under) Expenditures	(10,462)	9,691,189		
<i>DANA ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	15,903	13,048,198	12,660,674	103.1%
Expenditures:	<u>0</u>	<u>8,580,951</u>	12,660,674	67.8%
Net Revenues over (under) Expenditures	15,903	4,467,247		
<i>NEW SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	3,931	15,303,931	15,300,000	100.0%
Expenditures:	<u>0</u>	<u>1,904,255</u>	15,300,000	12.4%
Net Revenues over (under) Expenditures	3,931	13,399,676		
<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>NEW BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>0</u>	<u>365,325</u>	16,100,000	2.3%
Net Revenues over (under) Expenditures	0	15,738,818		
<i>MILLS RIVER SEWER PROJECTS-PHASES I,II,III (Project to Date)</i>				
Revenues:	0	2,479,556	2,884,800	86.0%
Expenditures:	<u>498</u>	<u>2,643,438</u>	2,884,800	91.6%
Net Revenues over (under) Expenditures	(498)	(163,882)		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 7/31/06**

<u>Fund(s)</u>	<u>07/01/06 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/06 Ending Cash Balance</u>
General	\$15,352,089.34	\$3,895,650.22	(\$6,578,458.71)	\$12,669,280.85
Special Revenue	1,334,331.18	312,750.52	(1,269,037.50)	378,044.20
Capital Projects	(2,058,028.65)	1,432,834.80	(1,657,924.88)	(2,283,118.73)
Enterprise	6,303,349.53	526,320.47	(489,514.87)	6,340,155.13
Trust & Agency	<u>269,102.88</u>	<u>138,260.45</u>	<u>(100,357.37)</u>	<u>307,005.96</u>
Subtotal	21,200,844.28	6,305,816.46	(10,095,293.33)	17,411,367.41
Capital Project Escrow Account Balances:				44,623,179.18
Total cash available at 7/31/06				\$62,034,546.59