

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 9, 2005

SUBJECT: Financial Report – January 2005
Cash Balance Report – January 2005

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

The YTD costs in the General Fund Non-Departmental line item is the annual property/liability and workers compensation insurance premiums paid to the NCACC Insurance Risk Pools for FY2005. The remaining costs will be allocated out to departmental budgets.

The YTD deficit in the CDBG-Scattered Site Housing Project, the CDBG-Howard Gap Waterline Project, the Mills River Watershed Protection Project and the Mills River Sewer Capital Project are all temporary due to timing differences in the expenditure of funds and the subsequent requisition of Federal and State grant funds to reimburse these expenditures.

The Human Services Building Project deficit is due to architectural fees, demolition/abatement and utilities relocation work completed for this new facility. It is anticipated that these costs will be recouped from financing proceeds for the project before the end of the current fiscal year.

HENDERSON COUNTY FINANCIAL REPORT
January 31, 2005

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
GENERAL FUND				
REVENUES				
Total Revenues	11,828,840	57,296,691	84,960,024	67.4%
EXPENDITURES				
Governing Body	16,817	191,802	297,741	64.4%
Dues/Non-Profit Contributions	18,086	209,707	284,580	73.7%
County Manager	30,175	257,897	421,930	61.1%
Human Resources	39,688	177,752	279,035	63.7%
Elections	24,270	342,444	461,500	74.2%
Finance	27,740	225,688	397,331	56.8%
County Assessor	52,428	439,721	739,330	59.5%
Tax Collector	29,225	233,871	409,653	57.1%
Deputy Tax Collector	11,610	93,046	164,606	56.5%
Legal	32,702	232,728	434,398	53.6%
Register of Deeds	98,033	694,276	934,419	74.3%
Central Services	115,934	915,856	1,841,401	49.7%
Garage	35,193	356,997	501,023	71.3%
Court Facilities	17,844	98,428	165,000	59.7%
Information Technology	80,302	900,815	1,660,609	54.2%
Sheriff	618,390	5,505,515	8,177,976	67.3%
Jail	290,368	2,099,864	2,849,535	73.7%
Emergency Management	26,771	430,014	480,733	89.4%
Fire Marshal	18,272	181,113	250,300	72.4%
Inspections	62,528	537,709	799,738	67.2%
Risk Management	6,529	57,217	99,243	57.7%
Emergency Medical Services	221,961	1,739,344	2,690,730	64.6%
Animal Control	25,538	222,753	429,359	51.9%
Criminal Justice Partnership Program	4,772	54,671	86,423	63.3%
Rescue Squad Contribution	0	48,375	64,500	75.0%
Property Addressing	7,109	67,640	125,066	54.1%
Forestry Services	4,214	15,674	48,003	32.7%
Soil & Water Conservation	18,746	103,752	171,472	60.5%
Utilities	11,751	102,010	162,087	62.9%
Planning	35,765	296,880	570,377	52.0%
Cooperative Extension	27,794	164,297	369,113	44.5%
Land Records	22,120	180,528	290,299	62.2%
HOME Program	0	0	435,000	0.0%
Econ. Dev. Contributions	375	550,049	716,541	76.8%
Public Health	391,886	3,059,873	5,146,641	59.5%
H&CC Block Grant	90,199	328,478	614,077	53.5%
Spectrum Youth Shelter	40,844	371,627	644,164	57.7%
Mental Health	132,018	396,324	528,342	75.0%
Rural Transportation Assist Program	24,616	124,269	232,806	53.4%
Social Services	1,478,943	10,834,586	18,401,003	58.9%
Juvenile Justice Programs	41,938	107,608	213,379	50.4%
Public Library	163,593	1,502,254	2,426,631	61.9%
Recreation	61,792	567,232	879,950	64.5%
Education	1,526,114	11,776,388	19,770,627	59.6%
Debt Service	309,683	1,998,052	6,723,845	29.7%
Contingency	0	0	4,926	0.0%
Non-Departmental	150,535	340,554	5,362	0.0%
Interfund Transfers	<u>39,988</u>	<u>279,917</u>	<u>1,559,220</u>	<u>18.0%</u>
Total Expenditures	6,485,199	49,415,595	84,960,024	58.2%
Net Revenues over (under) Expenditures	5,343,641	7,881,096		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	130,335	1,014,938	1,637,534	62.0%
Bioterrorism Program	3,619	44,987	66,320	67.8%
AIDS Grant	(30)	15,698	16,812	93.4%
Tuberculosis Program	2,219	10,561	16,130	65.5%
Maternal Health	55,765	354,302	663,295	53.4%
Family Planning	20,644	124,333	184,629	67.3%
Child Health	58,049	461,876	820,459	56.3%
WIC Program	25,311	222,897	329,552	67.6%
WIC-Satellite Clinics	3,673	31,872	116,496	27.4%
Kidfit-Bodyworks Program	0	20	10,000	0.2%
B&CC Control Program	2,873	27,101	26,461	102.4%
Risk Reduction	3,305	28,454	60,152	47.3%
IAP Program	3,433	27,128	32,357	83.8%
NC Cardiovascular Health Program	9,698	44,974	100,000	45.0%
Smartstart-Childcare	7,969	49,390	80,623	61.3%
SmartStart-Preventive Dental Care	5,234	42,439	76,289	55.6%
Health Nutrition Services-BRHC	1,668	1,668	8,500	19.6%
Prenatal Smoking Cessation Program	747	7,172	21,477	33.4%
Environmental Health	<u>57,374</u>	<u>550,063</u>	<u>879,555</u>	<u>62.5%</u>
Total Expenditures	391,886	3,059,873	5,146,641	59.5%
<i>SOCIAL SERVICES</i>				
Staff Operations	625,871	4,928,482	8,453,050	58.3%
DSS-Smartstart Program	29,256	195,967	362,164	54.1%
Federal & State Programs	821,680	5,694,325	9,546,264	59.6%
General Assistance	<u>2,136</u>	<u>15,812</u>	<u>39,525</u>	<u>40.0%</u>
Total Expenditures	1,478,943	10,834,586	18,401,003	58.9%
<i>EDUCATION</i>				
Schools Current Expense	997,125	9,430,263	15,977,592	59.0%
Schools Capital Expense	228,979	1,146,087	1,792,978	63.9%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>300,010</u>	<u>1,200,038</u>	<u>1,800,057</u>	<u>66.7%</u>
Total Expenditures	1,526,114	11,776,388	19,770,627	59.6%
<i>DEBT SERVICE</i>				
County Schools	278,345	1,532,187	4,977,098	30.8%
Blue Ridge Community College	0	36,806	414,463	8.9%
Henderson County	<u>31,338</u>	<u>429,059</u>	<u>1,332,284</u>	<u>32.2%</u>
Total Expenditures	309,683	1,998,052	6,723,845	29.7%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	39,988	279,917	479,857	58.3%
Debt Service Fund	0	0	164,363	0.0%
Capital Projects Fund	<u>0</u>	<u>0</u>	<u>915,000</u>	<u>0.0%</u>
Total Expenditures	39,988	279,917	1,559,220	18.0%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY05</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	1,037,650	4,772,201	5,239,937	91.1%
Expenditures:	<u>971,212</u>	<u>1,569,521</u>	5,239,937	30.0%
Net Revenues over (under) Expenditures	66,438	3,202,680		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	39,989	279,936	479,857	58.3%
Expenditures:	<u>37,706</u>	<u>278,822</u>	479,857	58.1%
Net Revenues over (under) Expenditures	2,283	1,114		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	30,227	431,534	723,717	59.6%
Expenditures:	<u>46,761</u>	<u>336,722</u>	723,717	46.5%
Net Revenues over (under) Expenditures	(16,534)	94,812		
<i>EMERGENCY COMMUNICATIONS FUND</i>				
Revenues:	41,216	290,250	480,000	60.5%
Expenditures:	<u>46,568</u>	<u>264,347</u>	480,000	55.1%
Net Revenues over (under) Expenditures	(5,352)	25,903		
<i>CDBG-SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	0	158,128	400,000	39.5%
Expenditures:	<u>2,625</u>	<u>163,503</u>	400,000	40.9%
Net Revenues over (under) Expenditures	(2,625)	(5,375)		
<i>CDBG-PARKSIDE COMMONS (Project to Date)</i>				
Revenues:	0	108,861	112,500	96.8%
Expenditures:	<u>0</u>	<u>108,861</u>	112,500	96.8%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HIGHLANDER WOODS HOUSING (Project to Date)</i>				
Revenues:	0	156,745	160,000	98.0%
Expenditures:	<u>0</u>	<u>154,265</u>	160,000	96.4%
Net Revenues over (under) Expenditures	0	2,480		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	0	5,034	399,083	1.3%
Expenditures:	<u>11,043</u>	<u>16,077</u>	399,803	4.0%
Net Revenues over (under) Expenditures	(11,043)	(11,043)		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	18,778	197,127	538,000	36.6%
Expenditures:	<u>14,136</u>	<u>203,635</u>	538,000	37.9%
Net Revenues over (under) Expenditures	4,642	(6,508)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	27,900	87,799	105,751	83.0%
Expenditures:	<u>6,025</u>	<u>87,799</u>	105,751	83.0%
Net Revenues over (under) Expenditures	21,875	0		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY05</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>COUNTY SERVICES BUILDING</i>				
Revenues:	0	3,448,450	3,899,950	88.4%
Expenditures:	<u>81,725</u>	<u>4,594,171</u>	3,899,950	117.8%
Net Revenues over (under) Expenditures	(81,725)	(1,145,721)		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	161,172	379,014	2,884,800	13.1%
Expenditures:	<u>159,664</u>	<u>660,806</u>	2,884,800	22.9%
Net Revenues over (under) Expenditures	1,508	(281,792)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY05</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	320,312	2,260,133	5,616,476	40.2%
Expenditures:	<u>314,320</u>	<u>1,961,354</u>	5,616,476	34.9%
Net Revenues over (under) Expenditures	5,992	298,779		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	(244,219)	535,050	1,498,320	35.7%
Expenditures:	<u>(310,209)</u>	<u>110,297</u>	1,498,320	7.4%
Net Revenues over (under) Expenditures	65,990	424,753		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	16,799	33,860	42,701	79.3%
Expenditures:	<u>2,444</u>	<u>8,922</u>	42,701	20.9%
Net Revenues over (under) Expenditures	14,355	24,938		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 1/31/05**

<u>Fund(s)</u>	<u>01/01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>01/31/05 Ending Cash Balance</u>
General	19,493,480.13	12,077,784.85	(6,918,262.43)	24,653,002.55
Special Revenue	3,586,766.75	1,178,304.75	(1,089,685.66)	3,675,385.84
Capital Projects	(184,364.56)	0.00	(267,119.06)	(451,483.62)
Enterprise	6,405,057.00	521,568.44	(342,598.09)	6,584,027.35
Trust & Agency	<u>350,354.32</u>	<u>98,397.51</u>	<u>(115,660.79)</u>	<u>333,091.04</u>
Subtotal	29,651,293.64	13,876,055.55	(8,733,326.03)	34,794,023.16
Total cash available at 1/31/05				\$34,794,023.16