

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 4, 2005

**SUBJECT:** Financial Report – February 2005  
Cash Balance Report – February 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 Mills River Watershed Protection Project, the Mud Creek Watershed Restoration Fund 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 in May of this current fiscal year.

HENDERSON COUNTY FINANCIAL REPORT  
February 28, 2005

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	4,277,874	61,574,565	85,123,699	72.3%
<b>EXPENDITURES</b>				
Governing Body	18,035	209,837	297,741	70.5%
Dues/Non-Profit Contributions	1,082	210,789	284,580	74.1%
County Manager	33,054	290,319	421,930	68.8%
Human Resources	19,490	197,242	279,035	70.7%
Elections	23,187	361,725	461,500	78.4%
Finance	32,861	258,548	397,331	65.1%
County Assessor	44,548	484,269	739,330	65.5%
Tax Collector	25,232	259,103	409,653	63.2%
Deputy Tax Collector	10,949	103,995	164,606	63.2%
Legal	26,766	259,494	434,398	59.7%
Register of Deeds	76,704	770,980	934,419	82.5%
Central Services	119,395	1,049,935	1,844,152	56.9%
Garage	60,198	401,713	501,023	80.2%
Court Facilities	17,414	115,843	165,000	70.2%
Information Technology	108,793	1,020,362	1,660,609	61.4%
Sheriff	565,916	6,071,431	8,192,626	74.1%
Jail	227,004	2,326,868	2,849,535	81.7%
Emergency Management	111,558	494,703	550,413	89.9%
Fire Marshal	16,983	198,096	250,300	79.1%
Inspections	50,898	588,607	799,738	73.6%
Risk Management	6,458	65,454	99,243	66.0%
Emergency Medical Services	225,231	1,966,330	2,690,730	73.1%
Animal Control	22,078	244,831	429,359	57.0%
Criminal Justice Partnership Program	13,759	62,006	93,923	66.0%
Rescue Squad Contribution	0	48,375	64,500	75.0%
Property Addressing	7,454	75,095	125,066	60.0%
Forestry Services	3,114	18,787	48,003	39.1%
Soil & Water Conservation	11,233	114,985	171,472	67.1%
Utilities	11,774	113,784	162,087	70.2%
Planning	46,003	339,451	570,377	59.5%
Development Services	0	0	16,757	0.0%
Cooperative Extension	23,089	187,386	369,113	50.8%
Land Records	24,950	205,478	290,299	70.8%
HOME Program	0	0	435,000	0.0%
Econ. Dev. Contributions	0	550,049	716,541	76.8%
Public Health	355,582	3,395,090	5,198,978	65.3%
H&CC Block Grant	110,062	438,540	614,077	71.4%
Spectrum Youth Shelter	33,206	404,834	644,164	62.8%
Mental Health	0	396,324	528,342	75.0%
Rural Transportation Assist Program	30,235	154,503	232,806	66.4%
Social Services	1,442,903	12,277,734	18,401,003	66.7%
Juvenile Justice Programs	4,892	112,501	213,379	52.7%
Public Library	164,894	1,653,883	2,426,631	68.2%
Recreation	53,006	622,404	879,950	70.7%
Education	1,913,543	13,689,931	19,770,627	69.2%
Debt Service	1,185,721	3,183,773	6,723,845	47.4%
Contingency	0	0	4,926	0.0%
Non-Departmental	-208	340,346	5,362	0.0%
Interfund Transfers	<u>39,988</u>	<u>319,905</u>	<u>1,559,220</u>	<u>20.5%</u>
<b>Total Expenditures</b>	<b>7,319,034</b>	<b>56,655,638</b>	<b>85,123,699</b>	<b>66.6%</b>
<b>Net Revenues over (under)</b>	<b>(3,041,160)</b>	<b>4,918,927</b>		
<b>Expenditures</b>				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>PUBLIC HEALTH</i></b>				
General Health	122,028	1,124,398	1,641,534	68.5%
Bioterrorism Program	3,366	48,353	66,320	72.9%
AIDS Grant	524	16,223	16,812	96.5%
Tuberculosis Program	1,500	12,061	16,130	74.8%
Maternal Health	55,824	410,126	663,295	61.8%
Family Planning	11,737	138,136	218,615	63.2%
Child Health	58,769	520,645	820,459	63.5%
WIC Program	22,846	245,742	333,572	73.7%
WIC-Satellite Clinics	1,943	33,815	116,496	29.0%
Kidfit-Bodyworks Program	0	20	10,000	0.2%
B&CC Control Program	-1,447	25,654	26,461	97.0%
Risk Reduction	3,351	35,736	60,152	59.4%
IAP Program	687	27,816	34,978	79.5%
NC Cardiovascular Health Program	0	44,974	100,000	45.0%
Smartstart-Childcare	6,041	55,431	78,520	70.6%
SmartStart-Preventive Dental Care	11,567	54,006	86,102	62.7%
Health Nutrition Services-BRHC	3,336	5,006	8,500	58.9%
Prenatal Smoking Cessation Program	1,475	8,647	21,477	40.3%
Environmental Health	<u>52,035</u>	<u>588,301</u>	<u>879,555</u>	<u>66.9%</u>
<b>Total Expenditures</b>	<b>355,582</b>	<b>3,395,090</b>	<b>5,198,978</b>	<b>65.3%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	603,498	5,532,224	8,453,050	65.4%
DSS-Smartstart Program	27,280	223,248	362,164	61.6%
Federal & State Programs	810,574	6,504,899	9,546,264	68.1%
General Assistance	<u>1,551</u>	<u>17,363</u>	<u>39,525</u>	<u>43.9%</u>
<b>Total Expenditures</b>	<b>1,442,903</b>	<b>12,277,734</b>	<b>18,401,003</b>	<b>66.7%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,331,260	10,761,523	15,977,592	67.4%
Schools Capital Expense	432,278	1,578,365	1,792,978	88.0%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>150,005</u>	<u>1,350,043</u>	<u>1,800,057</u>	<u>75.0%</u>
<b>Total Expenditures</b>	<b>1,913,543</b>	<b>13,689,931</b>	<b>19,770,627</b>	<b>69.2%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,139,731	2,671,918	4,977,098	53.7%
Blue Ridge Community College	0	36,806	414,463	8.9%
Henderson County	<u>45,990</u>	<u>475,049</u>	<u>1,332,284</u>	<u>35.7%</u>
<b>Total Expenditures</b>	<b>1,185,721</b>	<b>3,183,773</b>	<b>6,723,845</b>	<b>47.4%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	39,988	319,905	479,857	66.7%
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>
<b>Total Expenditures</b>	<b>39,988</b>	<b>319,905</b>	<b>1,559,220</b>	<b>20.5%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	111,458	4,883,659	5,239,937	93.2%
Expenditures:	<u>495,218</u>	<u>2,064,739</u>	5,239,937	39.4%
Net Revenues over (under) Expenditures	(383,760)	2,818,920		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	39,991	319,927	479,857	66.7%
Expenditures:	<u>37,946</u>	<u>316,767</u>	479,857	66.0%
Net Revenues over (under) Expenditures	2,045	3,160		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	31,542	456,977	723,717	63.1%
Expenditures:	<u>45,428</u>	<u>383,151</u>	723,717	52.9%
Net Revenues over (under) Expenditures	(13,886)	73,826		
<b><i>EMERGENCY 911 COMMUNICATIONS FUND</i></b>				
Revenues:	52,578	342,827	480,000	71.4%
Expenditures:	<u>24,364</u>	<u>289,669</u>	480,000	60.3%
Net Revenues over (under) Expenditures	28,214	53,158		
<b><i>CDBG-SCATTERED SITE HOUSING (Project to Date)</i></b>				
Revenues:	0	158,128	400,000	39.5%
Expenditures:	<u>69,911</u>	<u>233,414</u>	400,000	58.4%
Net Revenues over (under) Expenditures	(69,911)	(75,286)		
<b><i>CDBG-HIGHLANDER WOODS HOUSING (Project to Date)</i></b>				
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		
<b><i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i></b>				
Revenues:	266,883	271,917	399,083	68.1%
Expenditures:	<u>255,840</u>	<u>271,917</u>	399,803	68.0%
Net Revenues over (under) Expenditures	11,043	0		
<b><i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i></b>				
Revenues:	0	197,127	538,000	36.6%
Expenditures:	<u>4,944</u>	<u>208,579</u>	538,000	38.8%
Net Revenues over (under) Expenditures	(4,944)	(11,452)		
<b><i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i></b>				
Revenues:	0	87,799	171,201	51.3%
Expenditures:	<u>29</u>	<u>87,828</u>	171,201	51.3%
Net Revenues over (under) Expenditures	(29)	(29)		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY05</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>COUNTY SERVICES BUILDING</i></b>				
Revenues:	1,673	3,450,123	3,899,950	88.5%
Expenditures:	<u>63,053</u>	<u>4,657,224</u>	3,899,950	119.4%
<b>Net Revenues over (under) Expenditures</b>	<b>(61,380)</b>	<b>(1,207,101)</b>		
<b><i>MILLS RIVER SEWER PROJECTS</i></b>				
Revenues:	161,172	540,186	2,884,800	18.7%
Expenditures:	<u>176,228</u>	<u>837,034</u>	2,884,800	29.0%
<b>Net Revenues over (under) Expenditures</b>	<b>(15,056)</b>	<b>(296,848)</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY05</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	370,951	2,631,084	5,616,476	46.8%
Expenditures:	<u>268,827</u>	<u>2,207,719</u>	5,616,476	39.3%
<b>Net Revenues over (under) Expenditures</b>	<b>102,124</b>	<b>423,365</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	80,811	615,861	1,498,320	41.1%
Expenditures:	<u>5,544</u>	<u>117,620</u>	1,498,320	7.9%
<b>Net Revenues over (under) Expenditures</b>	<b>75,267</b>	<b>498,241</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	230	34,090	42,701	79.8%
Expenditures:	<u>1,137</u>	<u>10,059</u>	42,701	23.6%
<b>Net Revenues over (under) Expenditures</b>	<b>(907)</b>	<b>24,031</b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 2/28/05**

<b><u>Fund(s)</u></b>	<b>02/01/05 Beg. Cash Balance</b>	<b>Debits <u>Revenues</u></b>	<b>(Credits) <u>(Expenditures)</u></b>	<b>02/28/05 Ending Cash Balance</b>
General	24,653,002.55	3,196,061.92	(6,139,499.19)	21,709,565.28
Special Revenue	3,675,385.84	274,805.93	(674,404.51)	3,275,787.26
Capital Projects	(451,483.62)	188,068.70	(786,733.60)	(1,050,148.52)
Enterprise	6,584,027.35	557,219.45	(357,937.04)	6,783,309.76
Trust & Agency	<u>333,091.04</u>	<u>123,135.50</u>	<u>(131,348.74)</u>	<u>324,877.80</u>
Subtotal	34,794,023.16	4,339,291.50	(8,089,923.08)	31,043,391.58
<b>Total cash available at 2/28/05</b>				<b>\$31,043,391.58</b>