

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: September 6, 2005

SUBJECT: Financial Report – July 2005
Cash Balance Report – July 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 will be allocated out to each department during the fiscal year.

The YTD deficit in 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.

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>FY06</u>
GENERAL FUND				
REVENUES				
Total Revenues	3,450,925	3,450,925	91,260,258	3.8%
EXPENDITURES				
Governing Body	24,131	24,131	304,686	7.9%
Dues/Non-Profit Contributions	20,789	20,789	317,308	6.6%
County Manager	48,649	48,649	453,204	10.7%
Human Resources	22,662	22,662	753,689	3.0%
Elections	26,859	26,859	516,934	5.2%
Finance	40,582	42,582	420,528	10.1%
County Assessor	71,489	71,489	747,523	9.6%
Tax Collector	39,233	41,711	440,300	9.5%
Deputy Tax Collector	16,414	16,414	172,180	9.5%
Legal	39,215	39,215	569,006	6.9%
Register of Deeds	32,857	32,857	1,076,301	3.1%
Central Services	108,998	108,998	1,908,022	5.7%
Garage	56,672	56,672	587,505	9.6%
Court Facilities	5,438	5,438	165,000	3.3%
Information Technology	176,069	190,649	1,485,205	12.8%
Sheriff	812,959	814,582	8,596,326	9.5%
Jail	272,775	272,775	3,499,495	7.8%
Emergency Management	14,403	14,403	185,645	7.8%
Fire Marshal	15,699	15,699	263,454	6.0%
Inspections	81,762	81,762	880,720	9.3%
Risk Management	10,188	10,188	95,000	10.7%
Emergency Medical Services	287,805	288,617	2,782,780	10.4%
Animal Control	37,201	39,140	527,746	7.4%
Criminal Justice Partnership Program	6,049	6,049	85,230	7.1%
Rescue Squad Contribution	21,435	21,435	85,740	25.0%
Property Addressing	10,317	10,317	118,898	8.7%
Forestry Services	0	0	50,378	0.0%
Soil & Water Conservation	19,596	19,596	221,076	8.9%
Utilities	18,611	18,611	173,268	10.7%
Planning	53,208	53,208	638,188	8.3%
Development Services	12,454	12,454	233,741	5.3%
Cooperative Extension	3,880	3,880	363,441	1.1%
Land Records	37,327	37,327	315,376	11.8%
HOME Program	0	0	200,000	0.0%
Economic Development Contrib.	0	0	728,218	0.0%
Public Health	464,928	470,342	5,292,877	8.9%
H&CC Block Grant	0	0	624,956	0.0%
Spectrum Youth Shelter	56,950	56,950	615,192	9.3%
Mental Health	0	0	528,342	0.0%
Rural Transportation Assist Program	0	0	145,567	0.0%
Social Services	1,368,847	1,370,987	20,000,040	6.9%
Juvenile Justice Programs	118	118	208,354	0.1%
Veterans Services	1,805	1,805	22,054	8.2%
Public Library	274,673	332,418	2,588,748	12.8%
Recreation	105,202	105,202	1,013,610	10.4%
Education	1,051,299	1,051,299	20,385,695	5.2%
Debt Service	306,147	306,147	9,089,651	3.4%
Non-Departmental	382,406	382,406	22,000	0.0%
Interfund Transfers	<u>49,725</u>	<u>49,725</u>	<u>761,061</u>	<u>6.5%</u>
Total Expenditures	6,507,826	6,596,557	91,260,258	7.2%
Net Revenues over (under)	(3,056,901)	(3,145,632)		
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	154,478	159,283	1,747,525	9.1%
Bioterrorism Program	5,243	5,243	65,881	8.0%
AIDS Grant	0	0	16,062	0.0%
Tuberculosis Program	322	322	15,983	2.0%
Maternal Health	59,966	59,966	697,383	8.6%
Family Planning	10,482	10,482	206,248	5.1%
Child Health	70,895	71,504	872,523	8.2%
WIC Program	33,936	33,936	359,618	9.4%
WIC-Satellite Clinics	0	0	17,446	0.0%
B&CC Control Program	4,260	4,260	27,170	15.7%
Risk Reduction	5,167	5,167	46,707	11.1%
IAP Program	4,272	4,272	21,080	20.3%
NC Cardiovascular Health Program	4,937	4,937	100,000	4.9%
Smartstart-Childcare	7,137	7,137	88,102	8.1%
SmartStart-Preventive Dental Care	6,373	6,373	98,673	6.5%
Health Nutrition Services-BRHC	5,803	5,803	10,896	53.3%
Prenatal Smoking Cessation Program	1,043	1,043	13,809	7.6%
Environmental Health	<u>90,614</u>	<u>90,614</u>	<u>887,771</u>	<u>10.2%</u>
Total Expenditures	464,928	470,342	5,292,877	8.9%
<i>SOCIAL SERVICES</i>				
Staff Operations	859,793	861,933	9,329,426	9.2%
DSS-Smartstart Program	39,007	39,007	434,704	9.0%
Federal & State Programs	467,739	467,739	10,196,385	4.6%
General Assistance	<u>2,308</u>	<u>2,308</u>	<u>39,525</u>	<u>5.8%</u>
Total Expenditures	1,368,847	1,370,987	20,000,040	6.9%
<i>EDUCATION</i>				
Schools Current Expense	890,745	890,745	16,859,052	5.3%
Schools Capital Expense	0	0	1,400,000	0.0%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	<u>160,554</u>	<u>160,554</u>	<u>1,926,643</u>	<u>8.3%</u>
Total Expenditures	1,051,299	1,051,299	20,385,695	5.2%
<i>DEBT SERVICE</i>				
County Schools	274,809	274,809	6,263,423	4.4%
Blue Ridge Community College	0	0	393,178	0.0%
Henderson County	<u>31,338</u>	<u>31,338</u>	<u>2,433,050</u>	<u>1.3%</u>
Total Expenditures	306,147	306,147	9,089,651	3.4%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	49,725	49,725	596,698	8.3%
Debt Service Fund	0	0	164,363	0.0%
Total Expenditures	49,725	49,725	761,061	6.5%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY06</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	45,598	45,598	4,943,927	0.9%
Expenditures:	<u>0</u>	<u>0</u>	4,943,927	0.0%
Net Revenues over (under) Expenditures	45,598	45,598		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	49,733	49,733	596,698	8.3%
Expenditures:	<u>43,331</u>	<u>43,331</u>	596,698	7.3%
Net Revenues over (under) Expenditures	6,402	6,402		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	98,190	98,190	781,739	12.6%
Expenditures:	<u>66,875</u>	<u>66,875</u>	781,739	8.6%
Net Revenues over (under) Expenditures	31,315	31,315		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	45,793	45,793	617,337	7.4%
Expenditures:	<u>26,077</u>	<u>26,077</u>	617,337	4.2%
Net Revenues over (under) Expenditures	19,716	19,716		
<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-PARKSIDE COMMONS (Project to Date)</i>				
Revenues:	0	108,860	112,500	96.8%
Expenditures:	<u>0</u>	<u>108,860</u>	112,500	96.8%
Net Revenues over (under) Expenditures	0	0		
<i>CDBG-HOWARD GAP WATERLINE (Project to Date)</i>				
Revenues:	0	341,380	399,083	85.5%
Expenditures:	<u>0</u>	<u>341,380</u>	399,803	85.4%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	236,360	538,000	43.9%
Expenditures:	<u>3,041</u>	<u>247,271</u>	538,000	46.0%
Net Revenues over (under) Expenditures	(3,041)	(10,911)		
<i>MUD CREEK WATERSHED RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	99,949	171,201	58.4%
Expenditures:	<u>0</u>	<u>114,539</u>	171,201	66.9%
Net Revenues over (under) Expenditures	0	(14,590)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<i>EMERGENCY WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	177,247	171,201	103.5%
Expenditures:	<u>0</u>	<u>177,247</u>	171,201	103.5%
Net Revenues over (under) Expenditures	0	0		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>HUMAN SERVICES BUILDING</i>				
Revenues:	0	12,217,532	12,195,910	100.2%
Expenditures:	<u>0</u>	<u>1,430,860</u>	12,195,910	11.7%
Net Revenues over (under) Expenditures	0	10,786,672		
<i>JAIL DEMOLITION PROJECT</i>				
Revenues:	0	538,000	538,000	100.0%
Expenditures:	<u>0</u>	<u>67,831</u>	538,000	12.6%
Net Revenues over (under) Expenditures	0	470,169		
<i>ANIMAL SHELTER PROJECT</i>				
Revenues:	0	1,310,000	1,310,000	100.0%
Expenditures:	<u>0</u>	<u>194,863</u>	1,310,000	14.9%
Net Revenues over (under) Expenditures	0	1,115,137		
<i>DANA ELEMENTARY SCHOOL PROJECT</i>				
Revenues:	0	12,681,437	12,660,674	100.2%
Expenditures:	<u>0</u>	<u>1,205,349</u>	12,660,674	9.5%
Net Revenues over (under) Expenditures	0	11,476,088		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	1,468,861	2,884,800	50.9%
Expenditures:	<u>0</u>	<u>1,778,954</u>	2,884,800	61.7%
Net Revenues over (under) Expenditures	0	(310,093)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY06</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	393,132	393,132	5,715,000	6.9%
Expenditures:	<u>116,279</u>	<u>116,279</u>	5,715,000	2.0%
Net Revenues over (under) Expenditures	276,853	276,853		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	118,972	118,972	1,498,320	7.9%
Expenditures:	<u>11,681</u>	<u>11,681</u>	1,498,320	0.8%
Net Revenues over (under) Expenditures	107,291	107,291		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	8,015	8,015	42,701	18.8%
Expenditures:	<u>5</u>	<u>5</u>	42,701	0.0%
Net Revenues over (under) Expenditures	8,010	8,010		

	<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</i>				
Revenues:	0	12,217,532	12,195,910	100.2%
Expenditures:	<u>0</u>	<u>1,430,860</u>	12,195,910	11.7%
Net Revenues over (under) Expenditures	0	10,786,672		
<i>JAIL DEMOLITION PROJECT</i>				
Revenues:	0	538,000	538,000	100.0%
Expenditures:	<u>0</u>	<u>67,831</u>	538,000	12.6%
Net Revenues over (under) Expenditures	0	470,169		
<i>ANIMAL SHELTER PROJECT</i>				
Revenues:	0	1,310,000	1,310,000	100.0%
Expenditures:	<u>0</u>	<u>194,863</u>	1,310,000	14.9%
Net Revenues over (under) Expenditures	0	1,115,137		
<i>DANA ELEMENTARY SCHOOL PROJECT</i>				
Revenues:	0	12,681,437	12,660,674	100.2%
Expenditures:	<u>0</u>	<u>1,205,349</u>	12,660,674	9.5%
Net Revenues over (under) Expenditures	0	11,476,088		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	1,468,861	2,884,800	50.9%
Expenditures:	<u>0</u>	<u>1,778,954</u>	2,884,800	61.7%
Net Revenues over (under) Expenditures	0	(310,093)		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 4/30/05**

<u>Fund(s)</u>	<u>07//01/05 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/05 Ending Cash Balance</u>
General	11,887,944.84	3,469,858.86	(6,486,888.30)	8,870,915.40
Special Revenue	1,415,309.94	333,756.31	(1,373,356.67)	375,709.58
Capital Projects	(483,127.34)	1,082,867.21	(1,153,516.91)	(553,777.04)
Enterprise	5,036,840.93	552,270.15	(447,905.86)	5,141,205.22
Trust & Agency	<u>262,705.51</u>	<u>112,749.73</u>	<u>(58,212.61)</u>	<u>317,242.63</u>
Subtotal	18,119,673.88	5,551,502.26	(9,519,880.35)	14,151,295.79
Capital Project Escrow Account Balances:				23,482,570.52
Total cash available at 7/31/05				\$37,633,866.31