

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 5, 2005

SUBJECT: Financial Report – December 2004
Cash Balance Report – December 2004

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 in succeeding months.

The YTD deficit in the CDBG-Scattered Site Housing Project, the Mills River Watershed Protection Project, the Mud Creek 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 performed at the former Carolina Apparel Building. It is anticipated that these costs will be recouped from financing proceeds for the project in the current fiscal year.

HENDERSON COUNTY FINANCIAL REPORT
December 31, 2004

	<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	17,252,135	45,467,852	84,953,684	53.5%
EXPENDITURES				
Governing Body	25,111	174,985	297,741	58.8%
Dues/Non-Profit Contributions	51,519	191,621	284,580	67.3%
County Manager	44,276	227,627	421,930	53.9%
Human Resources	35,684	138,064	279,035	49.5%
Elections	33,266	316,364	461,500	68.6%
Finance	42,350	197,948	397,331	49.8%
County Assessor	66,072	387,293	739,330	52.4%
Tax Collector	35,822	204,646	409,653	50.0%
Deputy Tax Collector	16,068	81,436	164,606	49.5%
Legal	41,436	200,026	434,398	46.0%
Register of Deeds	108,382	596,242	934,419	63.8%
Central Services	143,888	796,359	1,841,401	43.2%
Garage	53,229	319,473	501,023	63.8%
Court Facilities	15,511	80,584	165,000	48.8%
Information Technology	128,255	825,684	1,660,609	49.7%
Sheriff	959,189	4,910,057	8,166,967	60.1%
Jail	359,145	1,830,307	2,838,118	64.5%
Emergency Management	50,351	404,990	480,733	84.2%
Fire Marshal	22,051	162,840	250,300	65.1%
Inspections	84,463	475,181	799,738	59.4%
Risk Management	11,045	50,688	99,243	51.1%
Emergency Medical Services	290,901	1,521,496	2,690,730	56.5%
Animal Control	38,989	197,215	429,359	45.9%
Criminal Justice Partnership Program	7,552	43,475	86,423	50.3%
Rescue Squad Contribution	16,125	48,375	64,500	75.0%
Property Addressing	12,217	60,532	125,066	48.4%
Forestry Services	3,488	11,460	48,003	23.9%
Soil & Water Conservation	14,827	85,006	171,472	49.6%
Utilities	17,655	90,259	162,087	55.7%
Planning	51,871	257,683	570,377	45.2%
Cooperative Extension	24,859	136,503	369,113	37.0%
Land Records	31,277	158,408	290,299	54.6%
HOME Program	0	0	435,000	0.0%
Econ. Dev. Contributions	381,567	549,674	716,541	76.7%
Public Health	501,020	2,666,472	5,140,301	51.9%
H&CC Block Grant	0	238,279	614,077	38.8%
Spectrum Youth Shelter	60,915	330,784	644,164	51.4%
Mental Health	264,306	264,306	528,342	50.0%
Rural Transportation Assist Program	23,290	99,653	232,806	42.8%
Social Services	1,722,874	9,360,496	18,401,003	50.9%
Juvenile Justice Programs	7,550	65,670	213,379	30.8%
Public Library	226,059	1,322,039	2,426,631	54.5%
Recreation	64,859	505,440	879,950	57.4%
Education	2,778,214	10,250,275	19,770,627	51.8%
Debt Service	218,609	1,688,369	6,723,845	25.1%
Contingency	0	0	27,352	0.0%
Non-Departmental	-185,405	190,019	5,362	0.0%
Interfund Transfers	<u>39,988</u>	<u>239,928</u>	<u>1,559,220</u>	<u>15.4%</u>
Total Expenditures	8,940,720	42,954,231	84,953,684	50.6%
Net Revenues over (under)	8,311,415	2,513,621		
Expenditures				

	<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	165,375	884,603	1,635,034	54.1%
Bioterrorism Program	4,370	41,368	66,320	62.4%
AIDS Grant	(3,724)	15,728	16,812	93.6%
Tuberculosis Program	6,206	8,342	16,130	51.7%
Maternal Health	63,883	298,537	663,295	45.0%
Family Planning	19,871	103,689	184,629	56.2%
Child Health	76,840	403,827	816,619	49.5%
WIC Program	40,007	197,586	329,552	60.0%
WIC-Satellite Clinics	4,424	28,199	116,496	24.2%
Kidfit-Bodyworks Program	0	20	10,000	0.2%
B&CC Control Program	4,291	24,229	26,461	91.6%
Risk Reduction	5,189	25,150	60,152	41.8%
IAP Program	4,322	23,408	32,357	72.3%
NC Cardiovascular Health Program	5,544	35,276	100,000	35.3%
Smartstart-Childcare	6,787	41,421	80,623	51.4%
SmartStart-Preventive Dental Care	7,164	37,204	76,289	48.8%
Health Nutrition Services-BRHC	0	0	8,500	0.0%
Prenatal Smoking Cessation Program	1,033	6,425	21,477	29.9%
Environmental Health	89,438	491,460	879,555	55.9%
Total Expenditures	501,020	2,666,472	5,140,301	51.9%
<i>SOCIAL SERVICES</i>				
Staff Operations	880,523	4,307,464	8,453,050	51.0%
DSS-Smartstart Program	27,480	166,711	362,164	46.0%
Federal & State Programs	812,453	4,872,645	9,546,264	51.0%
General Assistance	2,418	13,676	39,525	34.6%
Total Expenditures	1,722,874	9,360,496	18,401,003	50.9%
<i>EDUCATION</i>				
Schools Current Expense	2,585,000	8,433,138	15,977,592	52.8%
Schools Capital Expense	193,214	917,108	1,792,978	51.1%
Schools Maintenance	0	0	200,000	0.0%
Blue Ridge Community College	0	900,029	1,800,057	50.0%
Total Expenditures	2,778,214	10,250,275	19,770,627	51.8%
<i>DEBT SERVICE</i>				
County Schools	181,158	1,253,842	4,977,098	25.2%
Blue Ridge Community College	36,806	36,806	414,463	8.9%
Henderson County	645	397,721	1,332,284	29.9%
Total Expenditures	218,609	1,688,369	6,723,845	25.1%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	39,988	239,928	479,857	50.0%
Debt Service Fund	0	0	164,363	0.0%
Capital Projects Fund	0	0	915,000	0.0%
Total Expenditures	39,988	239,928	1,559,220	15.4%

	<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:	2,326,401	3,734,551	5,239,937	71.3%
Expenditures:	<u>104,532</u>	<u>598,309</u>	5,239,937	11.4%
Net Revenues over (under) Expenditures	2,221,869	3,136,242		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	39,998	239,946	479,857	50.0%
Expenditures:	<u>53,713</u>	<u>241,115</u>	479,857	50.2%
Net Revenues over (under) Expenditures	(13,715)	(1,169)		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	43,320	425,593	723,717	58.8%
Expenditures:	<u>43,840</u>	<u>289,227</u>	723,717	40.0%
Net Revenues over (under) Expenditures	(520)	136,366		
<i>EMERGENCY COMMUNICATIONS FUND</i>				
Revenues:	44,829	249,033	480,000	51.9%
Expenditures:	<u>25,610</u>	<u>218,569</u>	480,000	45.5%
Net Revenues over (under) Expenditures	19,219	30,464		
<i>CDBG-SCATTERED SITE HOUSING (Project to Date)</i>				
Revenues:	0	158,128	400,000	39.5%
Expenditures:	<u>0</u>	<u>160,878</u>	400,000	40.2%
Net Revenues over (under) Expenditures	0	(2,750)		
<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>0</u>	<u>5,034</u>	399,803	1.3%
Net Revenues over (under) Expenditures	0	0		
<i>MILLS RIVER WATERSHED PROTECTION PROJECT (Project to Date)</i>				
Revenues:	0	178,349	538,000	33.2%
Expenditures:	<u>11,184</u>	<u>189,499</u>	538,000	35.2%
Net Revenues over (under) Expenditures	(11,184)	(11,150)		

	<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:	0	59,899	105,751	56.6%
Expenditures:	<u>6,332</u>	<u>81,774</u>	105,751	77.3%
Net Revenues over (under)	(6,332)	(21,875)		
Expenditures				

	<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>95,830</u>	<u>4,512,446</u>	3,899,950	115.7%
Net Revenues over (under) Expenditures	(95,830)	(1,063,996)		
<i>MILLS RIVER SEWER PROJECTS</i>				
Revenues:	0	217,842	2,884,800	7.6%
Expenditures:	<u>202,265</u>	<u>501,142</u>	2,884,800	17.4%
Net Revenues over (under) Expenditures	(202,265)	(283,300)		

	<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:	336,518	1,939,821	5,616,476	34.5%
Expenditures:	<u>313,482</u>	<u>1,628,864</u>	5,616,476	29.0%
Net Revenues over (under) Expenditures	23,036	310,957		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	162,601	779,269	1,498,320	52.0%
Expenditures:	<u>70,562</u>	<u>427,381</u>	1,498,320	28.5%
Net Revenues over (under) Expenditures	92,039	351,888		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,702	28,060	42,701	65.7%
Expenditures:	<u>2,269</u>	<u>6,478</u>	42,701	15.2%
Net Revenues over (under) Expenditures	3,433	21,582		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 12/31/04**

<u>Fund(s)</u>	<u>12/01/04 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>12/31/04 Ending Cash Balance</u>
General	12,455,498.28	17,599,777.71	(10,561,795.86)	19,493,480.13
Special Revenue	1,395,780.18	2,468,879.24	(277,892.67)	3,586,766.75
Capital Projects	165,089.75	0.00	(349,454.31)	(184,364.56)
Enterprise	6,227,612.01	564,763.90	(387,318.91)	6,405,057.00
Trust & Agency	<u>270,943.28</u>	<u>214,366.11</u>	<u>(134,955.07)</u>	<u>350,354.32</u>
Subtotal	20,514,923.50	20,847,786.96	(11,711,416.82)	29,651,293.64
Total cash available at 12/31/04				\$29,651,293.64