

## **REQUEST FOR BOARD ACTION**

### **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** August 3, 2009

**SUBJECT:** Financial Report – June 2009  
Cash Balance Report – June 2009

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

Attached for the Board's review and approval are the June 2009 Unaudited County Financial Report and Cash Balance Report.

Included in General Fund total revenues for the month of June and YTD is an estimate of accounts receivable in the amount of \$5,990,249 for those revenues earned in fiscal year 2009, but not received until after June 30, 2009. The estimated accounts receivable is comprised of sales tax for the months of April, May and June 2009 and Department of Social Services revenues earned but not received until after fiscal year-end.

The fiscal YTD deficit in the Travel & Tourism Fund is from less occupancy tax and advertising revenues being collected due to the current slowdown in the economy as well as additional costs incurred on the completion of their building capital project. The Travel & Tourism Fund includes appropriated fund balance to balance the budget for the current fiscal year.

#### **BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's June 2009 Unaudited Financial Reports as presented.

#### **Suggested Motion:**

**I move that the Board of Commissioners approve the June 2009 Unaudited County Financial Report and Cash Balance Report as presented.**

HENDERSON COUNTY FINANCIAL REPORT  
June 30, 2009  
(Unaudited Final)

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
Total Revenues **	11,085,112	113,248,061	118,643,870	95.5%
<b>EXPENDITURES</b>				
Governing Body	28,801	343,799	367,977	93.4%
Dues/Non-Profit Contributions	14,767	382,717	399,739	95.7%
County Manager	21,728	263,484	351,499	75.0%
Administrative Services	44,121	384,083	391,802	98.0%
Human Resources	31,435	329,212	348,229	94.5%
Elections	30,441	476,548	683,816	69.7%
Finance	53,043	593,879	603,142	98.5%
County Assessor	154,805	1,474,527	1,554,841	94.8%
Tax Collector	28,953	419,817	454,515	92.4%
Deputy Tax Collector	17,963	186,658	200,099	93.3%
Legal	63,643	535,303	589,688	90.8%
Register of Deeds	122,573	988,386	1,443,214	68.5%
Central Services	267,226	2,127,127	2,237,659	95.1%
Garage	72,854	819,385	1,197,000	68.5%
Court Facilities	6,648	189,703	192,000	98.8%
Information Technology	138,443	998,033	1,058,006	94.3%
Sheriff	1,391,165	11,728,646	11,797,566	99.4%
Detention Center	546,083	3,930,704	4,291,224	91.6%
Emergency Management	37,168	384,565	518,364	74.2%
Fire Marshal	25,215	252,368	274,709	91.9%
Building Services	131,856	823,927	992,866	83.0%
Emergency Medical Services	396,147	3,745,070	3,790,072	98.8%
Animal Services	43,263	434,494	490,414	88.6%
Criminal Justice Partnership Program	5,860	98,251	98,555	99.7%
Rescue Squad Contribution	0	95,450	95,450	100.0%
Property Addressing	11,709	120,378	135,917	88.6%
Forestry Services	5,049	41,663	49,872	83.5%
Soil & Water Conservation	24,978	341,363	382,078	89.3%
Utilities	19,111	192,067	199,660	96.2%
Planning	59,557	585,784	664,716	88.1%
Code Enforcement Services	26,055	287,296	289,044	99.4%
Soil & Sedimentation Enforcement	16,348	165,057	172,464	95.7%
Cooperative Extension	25,564	332,432	381,803	87.1%
HOME Program	10,400	62,176	172,000	36.1%
Economic Development	0	646,943	773,144	83.7%
Public Health	591,135	6,545,602	7,229,020	90.5%
H&CC Block Grant	41,836	701,169	701,233	100.0%
Spectrum Youth Shelter	45,105	431,612	530,906	81.3%
Mental Health	154,862	528,612	528,612	100.0%
Rural Transportation Assist Program	74,623	237,080	249,440	95.0%
Social Services	2,093,318	23,204,628	24,838,592	93.4%
Juvenile Justice Programs	36,716	205,974	214,697	95.9%
Veterans Services	2,281	22,701	23,463	96.8%
Public Library	249,190	2,713,624	2,881,688	94.2%
Recreation	97,266	1,097,795	1,245,624	88.1%
Public Education	2,115,960	24,866,394	24,866,394	100.0%
Debt Service	2,326,955	14,559,279	15,012,230	97.0%
Non-Departmental	-115,803	0	0	0.0%
Interfund Transfers	<u>10,084</u>	<u>2,570,174</u>	<u>2,678,827</u>	<u>95.9%</u>
Total Expenditures	11,596,500	112,465,939	118,643,870	94.8%
Net Revenues over (under) Exp.	(511,388)	782,122		

\*\*Total current month and YTD revenues include an estimate of accounts receivable of \$5,990,249 at fiscal year-end

<b><u>APPROPRIATIONS DETAIL</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>YEAR TO DATE</u></b>	<b><u>BUDGET</u></b>	<b><u>%USED FY2009</u></b>
<b><i>PUBLIC HEALTH</i></b>				
General Health	254,162	2,110,395	2,302,099	91.7%
Bioterrorism Program	3,452	48,024	49,828	96.4%
AIDS Grant	1,226	8,912	12,500	71.3%
Tuberculosis Program	1,619	18,382	19,080	96.3%
Maternal Health	48,669	667,053	771,129	86.5%
Family Planning	26,241	246,953	268,693	91.9%
Childhood Obesity Prevention	-1,124	380,000	380,000	100.0%
Child Health	52,709	681,234	786,627	86.6%
WIC Program	35,464	417,514	457,191	91.3%
B&CC Control Program	3,292	39,071	39,982	97.7%
Risk Reduction	1,943	26,157	26,468	98.8%
IAP Program	1,418	25,605	25,658	99.8%
NC Cardiovascular Health Program	9,091	150,000	150,000	100.0%
Smartstart-Childcare	6,263	82,250	84,669	97.1%
SmartStart-Preventive Dental Care	11,295	96,008	104,873	91.5%
Healthy Carolinians	0	5,727	5,727	100.0%
Behavioral Health Program	3,386	54,290	83,603	64.9%
School Health Nurse Program	44,080	545,984	596,420	91.5%
Environmental Health	<u>87,949</u>	<u>942,043</u>	<u>1,064,473</u>	<u>88.5%</u>
<b>Total Expenditures</b>	<b>591,135</b>	<b>6,545,602</b>	<b>7,229,020</b>	<b>90.5%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	1,271,417	12,698,650	13,263,026	95.7%
DSS-Smartstart Program	43,236	513,147	535,260	95.9%
Workfirst Demo Grant	0	130,607	139,900	93.4%
Federal & State Programs	770,120	9,813,791	10,843,406	90.5%
General Assistance	<u>8,545</u>	<u>48,433</u>	<u>57,000</u>	<u>85.0%</u>
<b>Total Expenditures</b>	<b>2,093,318</b>	<b>23,204,628</b>	<b>24,838,592</b>	<b>93.4%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,683,827	20,205,922	20,205,922	100.0%
Schools Capital Expense	148,542	2,255,339	2,255,339	100.0%
Blue Ridge Community College	<u>283,591</u>	<u>2,405,133</u>	<u>2,405,133</u>	<u>100.0%</u>
<b>Total Expenditures</b>	<b>2,115,960</b>	<b>24,866,394</b>	<b>24,866,394</b>	<b>100.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,567,837	9,223,608	9,596,164	96.1%
Blue Ridge Community College	320,672	1,668,509	1,668,510	100.0%
Henderson County	<u>438,446</u>	<u>3,667,162</u>	<u>3,747,556</u>	<u>97.9%</u>
<b>Total Expenditures</b>	<b>2,326,955</b>	<b>14,559,279</b>	<b>15,012,230</b>	<b>97.0%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	0	594,729	620,170	95.9%
Public Transit Fund	5,584	89,009	89,009	100.0%
ICE Program Fund	0	0	25,000	0.0%
Capital Projects Fund	0	142,377	142,377	100.0%
Solid Waste Fund	4,500	54,000	54,000	100.0%
Risk Management Fund	0	1,394,921	1,453,132	96.0%
Debt Service Fund	<u>0</u>	<u>295,138</u>	<u>295,139</u>	<u>100.0%</u>
<b>Total Expenditures</b>	<b>10,084</b>	<b>2,570,174</b>	<b>2,678,827</b>	<b>95.9%</b>

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2009
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	45,146	6,564,251	6,614,586	99.2%
Expenditures:	<u>2,040,346</u>	<u>6,564,251</u>	6,614,586	99.2%
Net Revenues over (under) Expenditures	(1,995,200)	0		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	60	596,905	620,170	96.2%
Expenditures:	<u>73,797</u>	<u>593,211</u>	620,170	95.7%
Net Revenues over (under) Expenditures	(73,737)	3,694		
<b><i>TRAVEL &amp; TOURISM FUND</i></b>				
Revenues:	132,297	1,079,220	1,305,853	82.6%
Expenditures:	<u>96,429</u>	<u>1,289,474</u>	1,305,853	98.7%
Net Revenues over (under) Expenditures	35,868	(210,254)		
<b><i>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</i></b>				
Revenues:	8,200	20,550	400,000	5.1%
Expenditures:	<u>8,200</u>	<u>20,550</u>	400,000	5.1%
Net Revenues over (under) Expenditures	0	0		
<b><i>EMERGENCY 911 COMMUNICATIONS FUND</i></b>				
Revenues:	46,958	526,494	411,430	128.0%
Expenditures:	<u>9,341</u>	<u>340,058</u>	411,430	82.7%
Net Revenues over (under) Expenditures	37,617	186,436		
<b><i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i></b>				
Revenues:	50,129	242,078	250,000	96.8%
Expenditures:	<u>0</u>	<u>242,078</u>	250,000	96.8%
Net Revenues over (under) Expenditures	50,129	0		
<b><i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i></b>				
Revenues:	23,143	493,482	489,860	100.7%
Expenditures:	<u>8,836</u>	<u>489,986</u>	489,860	100.0%
Net Revenues over (under) Expenditures	14,307	3,496		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	317,245	576,262	570,482	101.0%
Expenditures:	<u>140,018</u>	<u>434,745</u>	570,482	76.2%
Net Revenues over (under) Expenditures	177,227	141,517		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	123,800	384,002	779,691	49.3%
Expenditures:	<u>32,967</u>	<u>199,625</u>	779,691	25.6%
Net Revenues over (under)	90,833	184,377		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i><b>EDNEYVILLE PARK PROJECT (Project to Date)</b></i>				
Revenues:	59,753	981,197	1,000,000	98.1%
Expenditures:	<u>189,769</u>	<u>981,197</u>	1,000,000	98.1%
Net Revenues over (under) Expenditures	(130,016)	0		
<i><b>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</b></i>				
Revenues:	270	15,599,879	15,350,525	101.6%
Expenditures:	<u>1,441,328</u>	<u>13,933,286</u>	15,350,525	90.8%
Net Revenues over (under) Expenditures	(1,441,058)	1,666,593		
<i><b>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</b></i>				
Revenues:	258	14,650,522	14,427,640	101.5%
Expenditures:	<u>1,224,228</u>	<u>13,417,739</u>	14,427,640	93.0%
Net Revenues over (under) Expenditures	(1,223,970)	1,232,783		
<i><b>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</b></i>				
Revenues:	34	3,754,391	3,653,698	102.8%
Expenditures:	<u>95,296</u>	<u>3,503,582</u>	3,653,698	95.9%
Net Revenues over (under) Expenditures	(95,262)	250,809		
<i><b>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</b></i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>239,530</u>	<u>16,017,348</u>	16,100,000	99.5%
Net Revenues over (under) Expenditures	(239,530)	86,795		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	714,174	4,916,631	4,901,232	100.3%
Expenditures:	<u>375,689</u>	<u>4,365,627</u>	4,901,232	89.1%
Net Revenues over (under) Expenditures	338,485	551,004		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	75,404	1,382,273	1,074,090	128.7%
Expenditures:	<u>47,066</u>	<u>970,831</u>	1,074,090	90.4%
Net Revenues over (under) Expenditures	28,338	411,442		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	5,910	92,704	36,225	255.9%
Expenditures:	<u>4,412</u>	<u>31,832</u>	36,225	87.9%
Net Revenues over (under) Expenditures	1,498	60,872		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>INTERNAL SERVICE FUND</u>				
<i>RISK MANAGEMENT FUND</i>				
Revenues:	4,250	1,445,925	1,504,136	96.1%
Expenditures:	<u>157,569</u>	<u>1,434,517</u>	1,504,136	95.4%
Net Revenues over (under)	(153,319)	11,408		
Expenditures				

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 6/30/09**

<u>Fund(s)</u>	<u>06/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>06/30/09 Ending Cash Balance</u>
General	\$37,559,519.22	\$3,193,906.42	(\$7,631,385.92)	\$33,122,039.72
Special Revenue	4,879,832.25	435,093.06	(724,080.63)	4,590,844.68
Capital Projects	(1,335,343.35)	4,114,430.68	(2,048,846.07)	730,241.26
Enterprise	8,673,481.66	598,283.73	(438,325.46)	8,833,439.93
Trust & Agency	608,445.32	157,307.61	(230,115.04)	535,637.89
Risk Management	<u>164,276.13</u>	<u>4,700.44</u>	<u>(46,965.80)</u>	<u>122,010.77</u>
Subtotal	\$50,550,211.23	\$8,503,721.94	(\$11,119,718.92)	47,934,214.25
Bank Escrow Account Balances - Capital Project Funds:				<u>6,928,290.41</u>
<b>Total cash available at 6/30/09</b>				<b>\$54,862,504.66</b>