

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 7, 2010

SUBJECT: Financial Report – July 2010
Cash Balance Report – July 2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2010 County Financial Report and Cash Balance Report.

The following are explanations for departments/programs with higher budget to actual percentages for the month of July:

Finance – professional services for financial management software system support paid in July
Fire Services – payment of annual fire districts workman's compensation premium for FY2011
Rescue Squad – 1st quarter non-profit contribution paid in advance at beginning of the quarter
Tuberculosis, Risk Reduction Health Programs – 100 percent grant funded health programs
NC Cardiovascular Health Program - \$100,000 program grant approved after budget ordinance was adopted. Budget amendment for approval to record grant funds is forthcoming.

The YTD deficit in the CDBG – 2008 Scattered Site Housing Project Grant Fund and the CDBG – Warm Company Grant Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Law Enforcement Center Project is expenditures that will be reimbursed from financing proceeds that are expected to be available in the second quarter of FY2011.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's July 2010 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the July 2010 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2010

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
GENERAL FUND				
REVENUES				
Total Revenues	4,794,513	4,794,513	111,189,176	4.3%
EXPENDITURES				
Governing Body	18,719	18,719	1,335,219	1.4%
Dues/Non-Profit Contributions	22,298	22,298	403,059	5.5%
County Manager	17,627	17,627	362,978	4.9%
Administrative Services	29,318	29,318	433,720	6.8%
Human Resources	34,252	37,274	454,392	8.2%
Elections	31,314	31,314	808,721	3.9%
Finance	72,524	73,866	770,332	9.6%
County Assessor	106,119	118,797	1,798,986	6.6%
Tax Collector	17,138	17,139	315,534	5.4%
Deputy Tax Collector	15,024	15,024	235,529	6.4%
Legal	44,481	44,481	682,732	6.5%
Register of Deeds	29,993	29,993	861,313	3.5%
Central Services	64,203	65,485	966,343	6.8%
Garage	3,177	15,297	378,859	4.0%
Court Facilities	8,695	11,258	190,000	5.9%
Information Technology	41,679	46,629	578,037	8.1%
Sheriff	1,000,817	1,145,525	13,346,671	8.6%
Detention Center	291,886	293,296	5,204,530	5.6%
Emergency Management	12,486	12,486	207,504	6.0%
Fire Services	80,114	83,959	397,777	21.1%
Building Services	66,116	66,116	1,005,458	6.6%
Wellness Clinic	32,634	32,634	378,907	8.6%
Emergency Medical Services	277,732	309,689	4,152,883	7.5%
Animal Services	32,319	52,097	549,256	9.5%
Criminal Justice Partnership Program	4,715	4,715	104,013	4.5%
Rescue Squad Contribution	24,452	24,452	106,650	22.9%
Property Addressing	9,570	9,570	144,059	6.6%
Forestry Services	0	0	55,473	0.0%
Soil & Water Conservation	23,308	23,308	384,877	6.1%
Utilities	14,737	14,737	198,196	7.4%
Planning	37,017	37,017	565,687	6.5%
Code Enforcement Services	20,401	20,401	300,113	6.8%
Soil & Sedimentation Enforcement	11,163	11,163	153,248	7.3%
Cooperative Extension	27,895	27,895	422,988	6.6%
HOME Program	0	0	100,000	0.0%
Economic Development	0	0	466,768	0.0%
Public Health	433,254	476,867	7,838,051	6.1%
H&CC Block Grant	0	0	742,338	0.0%
Spectrum Youth Shelter	34,914	34,914	521,027	6.7%
Mental Health	644	644	578,624	0.1%
Rural Transportation Assist Program	0	0	267,294	0.0%
Social Services	1,513,619	1,514,556	20,774,984	7.3%
Juvenile Justice Programs	1,118	1,118	209,672	0.5%
Veterans Services	2,137	2,150	39,866	5.4%
Public Library	232,900	238,664	3,376,224	7.1%
Recreation	76,236	76,236	1,658,359	4.6%
Public Education	1,926,205	1,926,205	23,564,347	8.2%
Debt Service	1,322	1,322	11,344,069	0.0%
Non-Departmental	0	0	244,000	0.0%
Interfund Transfers	87,096	87,096	1,209,509	7.2%
Total Expenditures	6,833,368	7,123,351	111,189,176	6.4%
Net Revenues over (under)	(2,038,855)	(2,328,838)		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<i>PUBLIC HEALTH</i>				
General Health	167,564	202,552	3,247,894	6.2%
Bioterrorism Program	1,045	1,045	53,935	1.9%
AIDS Grant	0	0	14,466	0.0%
Tuberculosis Program	5,421	5,421	45,533	11.9%
Maternal Health	52,856	55,420	911,884	6.1%
Family Planning	18,840	18,840	363,101	5.2%
Child Health	31,047	32,329	596,461	5.4%
WIC Program	37,583	37,583	553,652	6.8%
B&CC Control Program	2,971	2,971	68,090	4.4%
Risk Reduction	2,841	2,841	25,786	11.0%
IAP Program	3,814	3,814	53,298	7.2%
NC Cardiovascular Health Program	8,333	8,333	0	0.0%
Smartstart-Childcare	5,552	5,552	82,392	6.7%
SmartStart-Preventive Dental Care	4,948	4,948	95,783	5.2%
Behavioral Health Program	2,812	2,812	41,187	6.8%
School Health Nurse Program	22,911	22,911	612,611	3.7%
Environmental Health	64,716	69,495	1,071,978	6.5%
Total Expenditures	433,254	476,867	7,838,051	6.1%
<i>SOCIAL SERVICES</i>				
Staff Operations	875,007	875,944	12,616,598	6.9%
DSS-Smartstart Program	45,865	45,865	491,078	9.3%
Federal & State Programs	589,354	589,354	7,610,308	7.7%
General Assistance	3,393	3,393	57,000	6.0%
Total Expenditures	1,513,619	1,514,556	20,774,984	7.3%
<i>EDUCATION</i>				
Schools Current Expense	1,724,852	1,724,852	20,698,218	8.3%
Schools Capital Expense	0	0	449,889	0.0%
Blue Ridge Community College	201,353	201,353	2,416,240	8.3%
Total Expenditures	1,926,205	1,926,205	23,564,347	8.2%
<i>DEBT SERVICE</i>				
County Schools	1,322	1,322	9,637,232	0.0%
Blue Ridge Community College	0	0	1,706,837	0.0%
Total Expenditures	1,322	1,322	11,344,069	0.0%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	59,836	59,836	718,031	8.3%
Public Transit Fund	14,760	14,760	177,114	8.3%
Capital Projects Fund	8,000	8,000	96,000	8.3%
Solid Waste Fund	4,500	4,500	54,000	8.3%
Debt Service Fund	0	0	164,364	0.0%
Total Expenditures	87,096	87,096	1,209,509	7.2%

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	61,083	61,083	6,554,777	0.9%
Expenditures:	<u>54,532</u>	<u>54,532</u>	6,554,777	0.8%
Net Revenues over (under) Expenditures	6,551	6,551		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	59,847	59,847	718,031	8.3%
Expenditures:	<u>41,226</u>	<u>41,226</u>	718,031	5.7%
Net Revenues over (under) Expenditures	18,621	18,621		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	148,615	148,615	1,036,328	14.3%
Expenditures:	<u>68,168</u>	<u>68,168</u>	1,036,328	6.6%
Net Revenues over (under) Expenditures	80,447	80,447		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	206,823	400,000	51.7%
Expenditures:	<u>47,286</u>	<u>254,109</u>	400,000	63.5%
Net Revenues over (under) Expenditures	(47,286)	(47,286)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,801	46,801	469,720	10.0%
Expenditures:	<u>18,579</u>	<u>40,299</u>	469,720	8.6%
Net Revenues over (under) Expenditures	28,222	6,502		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	26,917	200,000	13.5%
Expenditures:	<u>1,340</u>	<u>28,257</u>	200,000	14.1%
Net Revenues over (under) Expenditures	(1,340)	(1,340)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	160,457	160,457	1,068,289	15.0%
Expenditures:	<u>4,388</u>	<u>4,388</u>	1,068,289	0.4%
Net Revenues over (under) Expenditures	156,069	156,069		
<i>CDBG - WATER/SEWER HOOKUP PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	66,500	0.0%
Expenditures:	<u>0</u>	<u>0</u>	66,500	0.0%
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>FY2011</u>
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	71,854	71,854	598,531	12.0%
Expenditures:	<u>20,257</u>	<u>20,257</u>	598,531	3.4%
Net Revenues over (under)	51,597	51,597		
Expenditures				

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	8,000	159,000	1,596,000	10.0%
Expenditures:	<u>0</u>	<u>132,211</u>	1,596,000	8.3%
Net Revenues over (under) Expenditures	8,000	26,789		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	0	331,645	330,000	100.5%
Expenditures:	<u>0</u>	<u>426,980</u>	330,000	129.4%
Net Revenues over (under) Expenditures	0	(95,335)		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	279	4,002,971	4,000,000	100.1%
Expenditures:	<u>1,362</u>	<u>3,479,529</u>	4,000,000	87.0%
Net Revenues over (under) Expenditures	(1,083)	523,442		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	800	7,053,895	7,053,000	100.0%
Expenditures:	<u>0</u>	<u>1,540,876</u>	7,053,000	21.8%
Net Revenues over (under) Expenditures	800	5,513,019		
<i>NORTH HIGH/APPLE VALLEY MIDDLE HVAC PIPING PROJECT (Project to Date)</i>				
Revenues:	0	1,595,905	1,596,000	100.0%
Expenditures:	<u>0</u>	<u>1,376,783</u>	1,596,000	86.3%
Net Revenues over (under) Expenditures	0	219,122		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	239	2,000,239	2,000,000	100.0%
Expenditures:	<u>0</u>	<u>385,832</u>	2,000,000	19.3%
Net Revenues over (under) Expenditures	239	1,614,407		
<i>UPPER HICKORY NUT GORGE TRAIL -PARTF GRANT PROJECT (Project to Date)</i>				
Revenues:	0	0	208,750	0.0%
Expenditures:	<u>0</u>	<u>0</u>	208,750	0.0%
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>FY2011</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	390,006	390,006	6,963,680	5.6%
Expenditures:	<u>61,998</u>	<u>61,998</u>	6,963,680	0.9%
Net Revenues over (under) Expenditures	328,008	328,008		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	130,925	130,925	1,461,017	9.0%
Expenditures:	<u>47,390</u>	<u>47,390</u>	1,461,017	3.2%
Net Revenues over (under) Expenditures	83,535	83,535		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,667	5,667	38,950	14.5%
Expenditures:	<u>479</u>	<u>479</u>	38,950	1.2%
Net Revenues over (under) Expenditures	5,188	5,188		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 7/31/10**

<u>Fund(s)</u>	<u>07/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/10 Ending Cash Balance</u>
General	\$36,281,500.18	\$4,689,486.30	(\$7,520,254.46)	\$33,450,732.02
Special Revenue	5,579,503.40	584,701.77	(319,022.49)	5,845,182.68
Capital Projects	(226,512.06)	1,026,836.31	(534,740.58)	265,583.67
Enterprise	9,075,953.66	576,287.12	(769,852.56)	8,882,388.22
Trust & Agency	<u>490,319.01</u>	<u>145,503.62</u>	<u>(159,450.96)</u>	<u>476,371.67</u>
Subtotal	\$51,200,764.19	\$7,022,815.12	(\$9,303,321.05)	48,920,258.26
Bank Escrow Account Balances - Capital Project Funds:				<u>21,409,421.69</u>
Total cash available at 7/31/10				\$70,329,679.95