

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 1, 2010

**SUBJECT:** Financial Report – September 2010  
Cash Balance Report – September 2010

**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the September 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 September:

Non-Profit Contributions – 1<sup>st</sup> quarter contributions paid to outside agencies and payment to WCCA for local transportation program match  
Finance – professional services for financial management software system support paid in 1<sup>st</sup> quarter  
Fire Services – payment of annual fire districts workman's compensation premium for FY2011 in 1<sup>st</sup> quarter  
Mental Health – Board approved 50% payment to LME for distribution to mental health agencies  
Tuberculosis, Risk Reduction Health Programs – 100 percent grant funded health programs

The YTD deficit in the CDBG – 2008 Scattered Site Housing Project Grant Fund, the CDBG – Warm Company Grant Fund, the ICE Fund and the Facilities Lighting Retrofit Grant (ARRA) Project is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the federal and state governments.

The YTD deficit in the Public Transit Fund is due to the timing difference between the expenditure of ARRA grant funds for the CNG Station Project and subsequent reimbursement from the N.C. Department of Transportation.

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.

The Parks Renovation and Repair Projects and the Tuxedo Mill Demolition Project expenditures will be covered by Capital Reserve Funds approved by the Board.

The YTD deficit in the Cane Creek Water and Sewer District Fund is temporary and primarily due to a budgeted debt service payment made in the 1<sup>st</sup> quarter.

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

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

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#### **Suggested Motion:**

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

HENDERSON COUNTY FINANCIAL REPORT  
September 30, 2010

<i>GENERAL FUND</i>	<u>CURRENT</u>	<u>YEAR TO</u>	<u>BUDGET</u>	<u>%USED</u>
REVENUES	<u>MONTH</u>	<u>DATE</u>	<u>BUDGET</u>	<u>FY2011</u>
<b>Total Revenues</b>	<b>6,827,355</b>	<b>20,358,323</b>	<b>111,505,450</b>	<b>18.3%</b>
<b>EXPENDITURES</b>				
Governing Body	32,561	81,637	1,335,175	6.1%
Dues/Non-Profit Contributions	2,603	130,698	403,059	32.4%
County Manager	16,823	68,684	362,968	18.9%
Administrative Services	30,855	90,032	433,681	20.8%
Human Resources	37,492	107,419	454,339	23.6%
Elections	30,776	96,902	808,653	12.0%
Finance	76,690	214,163	770,283	27.8%
County Assessor	139,145	397,737	1,798,728	22.1%
Tax Collector	17,575	51,817	315,447	16.4%
Deputy Tax Collector	15,373	45,435	235,529	19.3%
Legal	45,624	136,949	682,688	20.1%
Register of Deeds	78,606	176,907	861,230	20.5%
Central Services	66,770	207,498	996,304	20.8%
Garage	12,404	55,035	378,859	14.5%
Court Facilities	17,735	42,764	190,000	22.5%
Information Technology	46,932	138,726	582,027	23.8%
Sheriff	958,338	3,238,577	13,382,501	24.2%
Detention Center	393,376	1,078,459	5,254,176	20.5%
Emergency Management	21,597	47,363	216,489	21.9%
Fire Services	14,352	117,257	397,757	29.5%
Building Services	61,549	249,554	1,005,342	24.8%
Wellness Clinic	28,268	90,480	378,892	23.9%
Emergency Medical Services	427,828	1,076,271	4,152,762	25.9%
Animal Services	49,635	125,537	555,505	22.6%
Criminal Justice Partnership Program	8,935	24,107	104,011	23.2%
Rescue Squad Contribution	1,393	27,006	106,650	25.3%
Property Addressing	9,710	29,569	144,030	20.5%
Forestry Services	6,736	6,736	55,473	12.1%
Soil & Water Conservation	18,859	68,200	384,877	17.7%
Utilities	14,841	44,785	198,196	22.6%
Planning	38,913	115,895	565,643	20.5%
Code Enforcement Services	27,244	84,040	300,074	28.0%
Soil & Sedimentation Enforcement	11,719	35,686	153,223	23.3%
Cooperative Extension	23,049	77,311	422,988	18.3%
HOME Program	0	0	100,000	0.0%
Economic Development	0	67,625	466,768	14.5%
Public Health	491,981	1,486,760	7,948,827	18.7%
H&CC Block Grant	0	122,421	742,338	16.5%
Spectrum Youth Shelter	36,795	109,900	521,027	21.1%
Mental Health	253,372	254,712	578,624	44.0%
Rural Transportation Assist Program	0	0	267,294	0.0%
Social Services	1,554,272	4,635,756	20,774,984	22.3%
Juvenile Justice Programs	44,547	58,224	209,672	27.8%
Veterans Services	2,531	6,731	39,861	16.9%
Public Library	224,036	816,179	3,448,275	23.7%
Recreation	106,786	298,178	1,658,296	18.0%
Public Education	1,834,434	5,888,197	23,564,347	25.0%
Debt Service	1,442,363	1,463,041	11,344,069	12.9%
Non-Departmental	0	0	244,000	0.0%
Interfund Transfers	<u>87,096</u>	<u>261,286</u>	<u>1,209,509</u>	<u>21.6%</u>
<b>Total Expenditures</b>	<b>8,862,519</b>	<b>24,048,246</b>	<b>111,505,450</b>	<b>21.6%</b>
<b>Net Revenues over (under)</b>	<b>(2,035,164)</b>	<b>(3,689,923)</b>		
<b>Expenditures</b>				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2011</u>
<b><i>PUBLIC HEALTH</i></b>				
General Health	172,884	575,707	3,248,680	17.7%
Bioterrorism Program	1,287	6,820	53,935	12.6%
AIDS Grant	14	103	14,466	0.7%
Tuberculosis Program	5,720	16,910	45,533	37.1%
Maternal Health	58,782	177,128	911,884	19.4%
Family Planning	20,676	68,336	363,101	18.8%
Child Health	36,442	101,452	596,461	17.0%
WIC Program	41,846	126,114	553,652	22.8%
B&CC Control Program	5,496	14,266	68,090	21.0%
Risk Reduction	3,104	9,448	26,886	35.1%
IAP Program	3,808	13,446	53,298	25.2%
NC Cardiovascular Health Program	8,333	25,000	100,000	25.0%
Smartstart-Childcare	5,987	17,793	88,786	20.0%
SmartStart-Preventive Dental Care	6,723	17,801	98,279	18.1%
Behavioral Health Program	2,840	8,823	41,187	21.4%
School Health Nurse Program	49,334	96,339	612,611	15.7%
Environmental Health	<u>68,705</u>	<u>211,274</u>	<u>1,071,978</u>	<u>19.7%</u>
<b>Total Expenditures</b>	<b>491,981</b>	<b>1,486,760</b>	<b>7,948,827</b>	<b>18.7%</b>
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	910,645	2,695,837	12,616,598	21.4%
DSS-Smartstart Program	47,431	135,748	491,078	27.6%
Federal & State Programs	594,302	1,794,747	7,610,308	23.6%
General Assistance	<u>1,894</u>	<u>9,424</u>	<u>57,000</u>	<u>16.5%</u>
<b>Total Expenditures</b>	<b>1,554,272</b>	<b>4,635,756</b>	<b>20,774,984</b>	<b>22.3%</b>
<b><i>EDUCATION</i></b>				
Schools Current Expense	1,724,852	5,174,555	20,698,218	25.0%
Schools Capital Expense	109,582	109,582	449,889	24.4%
Blue Ridge Community College	<u>0</u>	<u>604,060</u>	<u>2,416,240</u>	<u>25.0%</u>
<b>Total Expenditures</b>	<b>1,834,434</b>	<b>5,888,197</b>	<b>23,564,347</b>	<b>25.0%</b>
<b><i>DEBT SERVICE</i></b>				
County Schools	1,442,363	1,463,041	9,637,232	15.2%
Blue Ridge Community College	<u>0</u>	<u>0</u>	<u>1,706,837</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>1,442,363</b>	<b>1,463,041</b>	<b>11,344,069</b>	<b>12.9%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Revaluation Reserve Fund	59,836	179,508	718,031	25.0%
Public Transit Fund	14,760	44,278	177,114	25.0%
Capital Projects Fund	8,000	24,000	96,000	25.0%
Solid Waste Fund	4,500	13,500	54,000	25.0%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
<b>Total Expenditures</b>	<b>87,096</b>	<b>261,286</b>	<b>1,209,509</b>	<b>21.6%</b>

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<i><b>FIRE DISTRICTS FUND</b></i>				
Revenues:	520,738	1,161,974	6,554,777	17.7%
Expenditures:	<u>117,071</u>	<u>171,603</u>	6,554,777	2.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>403,667</b>	<b>990,371</b>		
<i><b>REVALUATION RESERVE FUND</b></i>				
Revenues:	59,848	179,542	718,031	25.0%
Expenditures:	<u>43,891</u>	<u>127,317</u>	718,031	17.7%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>15,957</b>	<b>52,225</b>		
<i><b>TRAVEL &amp; TOURISM FUND</b></i>				
Revenues:	113,853	382,762	1,036,328	36.9%
Expenditures:	<u>38,443</u>	<u>224,313</u>	1,036,328	21.6%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>75,410</b>	<b>158,449</b>		
<i><b>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</b></i>				
Revenues:	79,524	79,524	400,000	19.9%
Expenditures:	<u>2,194</u>	<u>81,718</u>	400,000	20.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>77,330</b>	<b>(2,194)</b>		
<i><b>EMERGENCY 911 COMMUNICATIONS FUND</b></i>				
Revenues:	90	93,657	469,720	19.9%
Expenditures:	<u>28,249</u>	<u>70,780</u>	469,720	15.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(28,159)</b>	<b>22,877</b>		
<i><b>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</b></i>				
Revenues:	0	26,917	200,000	13.5%
Expenditures:	<u>0</u>	<u>28,257</u>	200,000	14.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>(1,340)</b>		
<i><b>PUBLIC TRANSIT FUND</b></i>				
Revenues:	15,606	61,825	1,068,289	5.8%
Expenditures:	<u>4,896</u>	<u>142,852</u>	1,068,289	13.4%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>10,710</b>	<b>(81,027)</b>		
<i><b>CDBG - WATER/SEWER HOOKUP PROJECT GRANT FUND (Project to Date)</b></i>				
Revenues:	0	4,987	66,500	7.5%
Expenditures:	<u>0</u>	<u>4,987</u>	66,500	7.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>0</b>	<b>0</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	0	70,712	598,531	11.8%
Expenditures:	<u>25,358</u>	<u>74,571</u>	598,531	12.5%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(25,358)</b>	<b>(3,859)</b>		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	0	151,000	1,596,000	9.5%
Expenditures:	<u>0</u>	<u>138,602</u>	1,596,000	8.7%
Net Revenues over (under) Expenditures	0	12,398		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	0	331,645	7,280,000	4.6%
Expenditures:	<u>22,165</u>	<u>476,192</u>	7,280,000	6.5%
Net Revenues over (under) Expenditures	(22,165)	(144,547)		
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	0	0	750,000	0.0%
Expenditures:	<u>3,200</u>	<u>3,200</u>	750,000	0.4%
Net Revenues over (under) Expenditures	(3,200)	(3,200)		
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	0	0	139,613	0.0%
Expenditures:	<u>226</u>	<u>226</u>	139,613	0.2%
Net Revenues over (under) Expenditures	(226)	(226)		
<i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	0	0	126,969	0.0%
Expenditures:	<u>46,870</u>	<u>46,870</u>	126,969	36.9%
Net Revenues over (under) Expenditures	(46,870)	(46,870)		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	183	4,003,370	4,000,000	100.1%
Expenditures:	<u>106,080</u>	<u>3,869,227</u>	4,000,000	96.7%
Net Revenues over (under) Expenditures	(105,897)	134,143		
<i>NORTH HIGH/APPLE VALLEY MIDDLE CLASSROOM BLDG PROJECT (Project to Date)</i>				
Revenues:	0	7,053,895	7,053,000	100.0%
Expenditures:	<u>545,866</u>	<u>2,091,686</u>	7,053,000	29.7%
Net Revenues over (under) Expenditures	(545,866)	4,962,209		
<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>1,516,194</u>	1,596,000	95.0%
Net Revenues over (under) Expenditures	0	79,711		

	<u>CURRENT</u> <u>MONTH</u>	<u>PROJECT</u> <u>TO DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	2,000,239	2,000,000	100.0%
Expenditures:	<u>5,767</u>	<u>391,599</u>	2,000,000	19.6%
<b>Net Revenues over (under)</b>	<b>(5,767)</b>	<b>1,608,640</b>		
<b>Expenditures</b>				
<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%
<b>Net Revenues over (under)</b>	<b>0</b>	<b>0</b>		
<b>Expenditures</b>				

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	56,924	801,806	6,963,680	11.5%
Expenditures:	<u>346,292</u>	<u>767,131</u>	6,963,680	11.0%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>(289,368)</b>	<b>34,675</b>		
<b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b>				
Revenues:	84,255	307,086	1,461,017	21.0%
Expenditures:	<u>48,471</u>	<u>308,711</u>	1,461,017	21.1%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>35,784</b>	<b>(1,625)</b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	5,599	16,891	38,950	43.4%
Expenditures:	<u>520</u>	<u>4,392</u>	38,950	11.3%
<b>Net Revenues over (under)</b> <b>Expenditures</b>	<b>5,079</b>	<b>12,499</b>		



**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 9/30/10**

<u>Fund(s)</u>	<u>09/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>09/30/10 Ending Cash Balance</u>
General	\$34,431,589.67	\$8,834,266.61	(\$9,902,296.51)	\$33,363,559.77
Special Revenue	4,970,472.31	964,605.13	(313,141.67)	5,621,935.77
Capital Projects	237,141.75	8,000.00	(962,435.23)	(717,293.48)
Enterprise	8,912,508.69	576,682.66	(604,068.59)	8,885,122.76
Trust & Agency	<u>487,502.66</u>	<u>157,858.59</u>	<u>(176,147.20)</u>	<u>469,214.05</u>
Subtotal	\$49,039,215.08	\$10,541,412.99	(\$11,958,089.20)	47,622,538.87
Bank Escrow Account Balances - Capital Project Funds:				<u>8,628,750.58</u>
<b>Total cash available at 9/30/10</b>				<b>\$56,251,289.45</b>