

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: September 8, 2009
SUBJECT: Financial Report – July 2009
Cash Balance Report – July 2009
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

The following are explanations for departments with higher budget to actual percentages for July:

- Tax Collector – postage expense incurred to mail out current year tax bills
- Fire Marshal – worker's compensation premium/fire district(s) contracts
- Rescue Squad – first quarter FY2009 non-profit contribution
- Economic Development – first quarter FY2009 non-profit contribution to the Partnership for Economic Development
- Non-Departmental – first quarter FY2009 property and liability insurance premium to be allocated out to all departments.

The expenditures listed for the Former Health Department Renovations Project is the monthly expense/professional services provided by David H. Berry and Associates, LLC. These expenditures will be reimbursed from future FY2010 financing proceeds.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
July 31, 2009

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2010
GENERAL FUND				
REVENUES				
Total Revenues	5,326,405	5,326,405	109,549,390	4.9%
EXPENDITURES				
Governing Body	17,307	17,307	1,216,224	1.4%
Dues/Non-Profit Contributions	35,984	35,984	417,004	8.6%
County Manager	16,384	16,384	366,215	4.5%
Administrative Services	25,432	25,432	427,930	5.9%
Human Resources	31,222	31,222	415,308	7.5%
Elections	29,506	29,506	806,758	3.7%
Finance	70,974	70,974	723,381	9.8%
County Assessor	125,652	125,652	1,731,188	7.3%
Tax Collector	42,231	42,231	340,033	12.4%
Deputy Tax Collector	14,352	14,352	223,588	6.4%
Legal	42,019	42,019	632,791	6.6%
Register of Deeds	31,685	31,685	986,186	3.2%
Central Services	54,093	54,093	849,415	6.4%
Garage	5,089	5,089	383,581	1.3%
Court Facilities	10,278	10,278	190,000	5.4%
Information Technology	44,054	44,054	584,746	7.5%
Sheriff	1,091,593	1,091,593	13,225,611	8.3%
Detention Center	291,230	291,230	5,126,605	5.7%
Emergency Management	12,414	12,414	210,135	5.9%
Fire Marshal	82,330	82,330	361,040	22.8%
Building Services	53,540	53,540	1,044,029	5.1%
Wellness Clinic	11,147	11,147	351,573	3.2%
Emergency Medical Services	295,531	295,531	3,874,838	7.6%
Animal Services	27,456	27,456	521,477	5.3%
Criminal Justice Partnership Program	3,958	3,958	101,745	3.9%
Rescue Squad Contribution	27,782	27,782	106,650	26.0%
Property Addressing	10,226	10,226	142,809	7.2%
Forestry Services	0	0	49,872	0.0%
Soil & Water Conservation	20,680	20,680	280,717	7.4%
Utilities	14,577	14,577	194,379	7.5%
Planning	34,331	34,331	574,411	6.0%
Code Enforcement Services	22,916	22,916	292,587	7.8%
Soil & Sedimentation Enforcement	11,787	11,787	152,067	7.8%
Cooperative Extension	25,979	25,979	421,830	6.2%
HOME Program	0	0	100,000	0.0%
Economic Development	58,025	58,025	467,405	12.4%
Public Health	422,078	422,078	7,465,569	5.7%
H&CC Block Grant	0	0	716,598	0.0%
Spectrum Youth Shelter	31,361	31,361	498,851	6.3%
Mental Health	579	579	578,624	0.1%
Rural Transportation Assist Program	0	0	249,440	0.0%
Social Services	1,519,733	1,519,733	20,882,568	7.3%
Juvenile Justice Programs	3,955	3,955	209,672	1.9%
Veterans Services	1,798	1,798	40,186	4.5%
Public Library	314,449	314,449	3,277,147	9.6%
Recreation	80,828	80,828	1,523,924	5.3%
Public Education	1,892,279	1,892,279	23,247,961	8.1%
Debt Service	650,594	650,594	10,832,648	6.0%
Non-Departmental	106,780	106,780	215,000	49.7%
Interfund Transfers	146,060	146,060	1,917,074	7.6%
Total Expenditures	7,862,258	7,862,258	109,549,390	7.2%
Net Revenues over (under) Expenditures	(2,535,853)	(2,535,853)		

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2010
APPROPRIATIONS DETAIL				
<i>PUBLIC HEALTH</i>				
General Health	161,510	161,510	3,092,937	5.2%
Bioterrorism Program	606	606	17,452	3.5%
AIDS Grant	836	836	13,155	6.4%
Tuberculosis Program	3,042	3,042	44,342	6.9%
Maternal Health	46,306	46,306	810,598	5.7%
Family Planning	14,192	14,192	369,646	3.8%
Child Health	42,068	42,068	604,646	7.0%
WIC Program	34,679	34,679	461,233	7.5%
B&CC Control Program	2,391	2,391	73,832	3.2%
Risk Reduction	1,671	1,671	22,814	7.3%
IAP Program	3,677	3,677	51,363	7.2%
NC Cardiovascular Health Program	9,091	9,091	0	0.0%
Smartstart-Childcare	5,780	5,780	80,212	7.2%
SmartStart-Preventive Dental Care	5,342	5,342	101,988	5.2%
Behavioral Health Program	0	0	61,176	0.0%
School Health Nurse Program	19,903	19,903	600,382	3.3%
Environmental Health	70,984	70,984	1,059,793	6.7%
Total Expenditures	422,078	422,078	7,465,569	5.7%
<i>SOCIAL SERVICES</i>				
Staff Operations	811,602	811,602	12,330,109	6.6%
DSS-Smartstart Program	37,030	37,030	470,637	7.9%
Workfirst Demo Grant	0	0	139,900	0.0%
Federal & State Programs	669,216	669,216	7,884,922	8.5%
General Assistance	1,885	1,885	57,000	3.3%
Total Expenditures	1,519,733	1,519,733	20,882,568	7.3%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	1,699,412	20,392,939	8.3%
Schools Capital Expense	0	0	449,889	0.0%
Blue Ridge Community College	192,867	192,867	2,405,133	8.0%
Total Expenditures	1,892,279	1,892,279	23,247,961	8.1%
<i>DEBT SERVICE</i>				
County Schools	650,594	650,594	9,272,759	7.0%
Blue Ridge Community College	0	0	1,559,889	0.0%
Total Expenditures	650,594	650,594	10,832,648	6.0%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	64,390	772,677	8.3%
Revaluation Reserve Fund	53,470	53,470	641,641	8.3%
Mud Creek Watershed Fund	1,251	1,251	15,008	8.3%
Public Transit Fund	14,449	14,449	173,384	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	146,060	146,060	1,917,074	7.6%

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2010
SPECIAL REVENUE FUNDS				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	64,390	64,390	772,677	8.3%
Expenditures:	0	0	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	64,390		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	101,545	101,545	6,445,039	1.6%
Expenditures:	54,532	54,532	6,445,039	0.8%
Net Revenues over (under) Expenditures	47,013	47,013		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,477	53,477	641,641	8.3%
Expenditures:	43,543	43,543	641,641	6.8%
Net Revenues over (under) Expenditures	9,934	9,934		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	121,034	121,034	1,203,382	10.1%
Expenditures:	108,765	108,765	1,203,382	9.0%
Net Revenues over (under) Expenditures	12,269	12,269		
<i>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	0	0	400,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,808	46,808	569,692	8.2%
Expenditures:	1,981	1,981	569,692	0.3%
Net Revenues over (under) Expenditures	44,827	44,827		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	24,393	24,393	15,008	162.5%
Expenditures:	10,912	10,912	15,008	72.7%
Net Revenues over (under) Expenditures	13,481	13,481		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	14,449	14,449	715,024	2.0%
Expenditures:	4,342	4,342	715,024	0.6%
Net Revenues over (under) Expenditures	10,107	10,107		

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2010
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	50,703	50,703	647,734	7.8%
Expenditures:	15,348	15,348	647,734	2.4%
Net Revenues over (under) Expenditures	35,355	35,355		

	CURRENT MONTH	PROJECT TO DATE	BUDGET	%USED FY2010
CAPITAL PROJECT FUNDS				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	981,197	1,000,000	98.1%
Expenditures:	0	981,197	1,000,000	98.1%
Net Revenues over (under) Expenditures	0	0		
<i>FORMER HEALTH DEPT. RENOVATIONS (Project to Date)</i>				
Revenues:	0	0	1,596,000	0.0%
Expenditures:	6,000	6,000	1,596,000	0.4%
Net Revenues over (under) Expenditures	(6,000)	(6,000)		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	161	15,600,040	15,466,525	100.9%
Expenditures:	2,055	13,935,341	15,466,525	90.1%
Net Revenues over (under) Expenditures	(1,894)	1,664,699		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	154	14,650,676	14,549,640	100.7%
Expenditures:	1,027	13,418,766	14,549,640	92.2%
Net Revenues over (under) Expenditures	(873)	1,231,910		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	4,000,000	0.0%
Expenditures:	0	0	4,000,000	0.0%
Net Revenues over (under) Expenditures	0	0		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	0	16,017,348	16,100,000	99.5%
Net Revenues over (under) Expenditures	0	86,795		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	0	0	2,000,000	0.0%
Net Revenues over (under) Expenditures	0	0		

	CURRENT MONTH	YEAR TO DATE	BUDGET	%USED FY2010
ENTERPRISE FUNDS				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	393,760	393,760	5,084,028	7.7%
Expenditures:	78,232	78,232	5,084,028	1.5%
Net Revenues over (under) Expenditures	315,528	315,528		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	115,500	115,500	1,107,073	10.4%
Expenditures:	69,236	69,236	1,107,073	6.3%
Net Revenues over (under) Expenditures	46,264	46,264		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,688	5,688	39,002	14.6%
Expenditures:	5,471	5,471	39,002	14.0%
Net Revenues over (under) Expenditures	217	217		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 7/31/09**

<u>Fund(s)</u>	<u>07/01/09 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>07/31/09 Ending Cash Balance</u>
General	\$33,137,248.67	\$4,314,736.34	(\$8,310,559.92)	\$29,141,425.09
Special Revenue	4,581,511.77	1,417,209.18	(2,864,520.68)	3,134,200.27
Capital Projects	730,241.26	294,152.71	(1,738,656.56)	(714,262.59)
Enterprise	8,833,442.98	547,396.21	(306,760.71)	9,074,078.48
Trust & Agency	<u>535,637.89</u>	<u>145,244.98</u>	<u>(200,958.83)</u>	<u>479,924.04</u>
Subtotal	\$47,818,082.57	\$6,718,739.42	(\$13,421,456.70)	41,115,365.29
Bank Escrow Account Balances - Capital Project Funds:				<u>6,605,256.03</u>
Total cash available at 7/31/09				\$47,720,621.32