

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 1, 2010

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

Dues/Non-Profit Contributions – 3rd quarter FY2010 non-profit contribution paid as of 1/31/10
Fire Marshal – worker's compensation premium/fire district(s) contracts and annual communications maintenance contract for fire services paid during first half of FY2010
Rescue Squad – 3rd quarter FY2010 non-profit contribution paid as of 1/31/10

The YTD deficit in the Travel and Tourism Fund is mostly the result of lower occupancy tax collections due to the current local economy, reduced room rates being offered for stays and travel effects from the I-40 landslide shutdown.

The Emergency 911 Communications Fund YTD deficit of \$28,169 is due to the budgeted capital expenditure of funds for the scheduled replacement of Computer-aided Dispatch (CAD) servers in the 911 Center. These expenditures are paid entirely from 911 telephone surcharge fees.

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

The YTD deficit of \$8,595 in the Edneyville Park Project is recreation equipment purchased and additional soccer field work required by the state that will be reimbursed from the State PARTF Grant. This grant has been extended for six months until May 1st to complete the additional field work.

The YTD deficit in the BRCC Facilities Repairs and Renovations Project Fund are expenditures that will be reimbursed from future FY2010 financing proceeds.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 1/31/10**

<u>Fund(s)</u>	<u>01/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>01/31/10 Ending Cash Balance</u>
General	\$54,278,125.67	\$13,675,710.57	(\$8,081,090.59)	\$59,872,745.65
Special Revenue	7,927,422.05	1,191,561.03	(1,596,308.22)	7,522,674.86
Capital Projects	(553,551.12)	780,260.20	(1,637,842.89)	(1,411,133.81)
Enterprise	9,225,586.45	499,404.85	(342,229.02)	9,382,762.28
Trust & Agency	<u>422,904.59</u>	<u>160,347.73</u>	<u>(145,947.61)</u>	<u>437,304.71</u>
Subtotal	\$71,300,487.64	\$16,307,284.38	(\$11,803,418.33)	75,804,353.69
Bank Escrow Account Balances - Capital Project Funds:				<u>4,785,645.96</u>
Total cash available at 1/31/10				\$80,589,999.65

HENDERSON COUNTY FINANCIAL REPORT
January 31, 2010

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
GENERAL FUND				
REVENUES				
Total Revenues	12,437,650	78,537,544	110,582,640	71.0%
EXPENDITURES				
Governing Body	23,054	402,897	1,216,224	33.1%
Dues/Non-Profit Contributions	10,411	261,354	417,004	62.7%
County Manager	16,671	141,223	366,215	38.6%
Administrative Services	29,645	223,122	427,930	52.1%
Human Resources	25,936	214,471	415,308	51.6%
Elections	54,691	277,659	829,537	33.5%
Finance	43,620	418,763	723,381	57.9%
County Assessor	119,144	847,284	1,731,188	48.9%
Tax Collector	20,595	173,691	340,033	51.1%
Deputy Tax Collector	15,759	119,914	223,588	53.6%
Legal	44,858	336,664	633,637	53.1%
Register of Deeds	102,410	567,878	1,006,516	56.4%
Central Services	71,045	449,548	866,415	51.9%
Garage	51,938	176,638	383,581	46.0%
Court Facilities	8,711	83,847	190,000	44.1%
Information Technology	48,529	322,464	584,746	55.1%
Sheriff	1,044,733	7,779,695	13,582,434	57.3%
Detention Center	340,419	2,443,632	5,126,605	47.7%
Emergency Management	21,626	105,776	211,735	50.0%
Fire Marshal	14,095	236,250	361,040	65.4%
Building Services	65,030	486,874	1,027,029	47.4%
Wellness Clinic	27,331	155,576	351,573	44.3%
Emergency Medical Services	305,694	2,255,030	3,874,838	58.2%
Animal Services	32,665	263,544	540,192	48.8%
Criminal Justice Partnership Program	7,840	45,262	101,745	44.5%
Rescue Squad Contribution	1,220	77,732	106,650	72.9%
Property Addressing	9,449	73,961	142,809	51.8%
Forestry Services	3,590	16,391	49,872	32.9%
Soil & Water Conservation	19,545	154,687	288,989	53.5%
Utilities	15,164	110,170	194,379	56.7%
Planning	43,900	291,563	574,411	50.8%
Code Enforcement Services	22,761	168,912	293,903	57.5%
Soil & Sedimentation Enforcement	11,950	84,694	152,067	55.7%
Cooperative Extension	31,355	224,695	421,830	53.3%
HOME Program	0	39,800	100,000	39.8%
Economic Development	0	189,450	467,405	40.5%
Public Health	511,763	3,819,453	8,126,625	47.0%
H&CC Block Grant	0	357,477	716,598	49.9%
Spectrum Youth Shelter	36,483	253,575	498,851	50.8%
Mental Health	196,460	285,918	578,624	49.4%
Rural Transportation Assist Program	0	97,388	249,440	39.0%
Social Services	1,651,822	11,445,588	20,742,668	55.2%
Juvenile Justice Programs	5,794	99,640	209,672	47.5%
Veterans Services	2,144	17,725	40,186	44.1%
Public Library	263,928	1,819,451	3,351,883	54.3%
Recreation	81,939	710,254	1,557,876	45.6%
Public Education	1,908,594	13,393,443	23,247,961	57.6%
Debt Service	643,564	3,944,563	10,832,648	36.4%
Non-Departmental	0	15,907	187,725	8.5%
Interfund Transfers	<u>146,060</u>	<u>1,022,415</u>	<u>1,917,074</u>	<u>53.3%</u>
Total Expenditures	8,153,935	57,503,908	110,582,640	52.0%
Net Revenues over (under)	4,283,715	21,033,636		
Expenditures				

<u>APPROPRIATIONS DETAIL</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<i>PUBLIC HEALTH</i>				
General Health	188,249	1,464,732	3,128,848	46.8%
Bioterrorism Program	515	25,662	54,280	47.3%
AIDS Grant	1,173	6,711	13,155	51.0%
Tuberculosis Program	3,260	24,000	44,342	54.1%
Maternal Health	59,350	409,731	816,201	50.2%
Family Planning	18,115	125,652	369,646	34.0%
Child Health	38,892	304,243	605,146	50.3%
WIC Program	36,767	262,969	493,352	53.3%
Smokefree Restaurants Program	600	1,018	2,969	34.3%
B&CC Control Program	4,108	36,364	73,832	49.3%
Risk Reduction	4,114	15,437	31,339	49.3%
IAP Program	3,845	34,889	58,363	59.8%
NC Cardiovascular Health Program	8,333	108,333	150,000	72.2%
Smartstart-Childcare	6,071	43,679	80,212	54.5%
SmartStart-Preventive Dental Care	7,728	48,174	101,988	47.2%
Behavioral Health Program	3,119	19,232	61,176	31.4%
School Health Nurse Program	47,951	306,182	600,382	51.0%
H1N1 Grant	13,380	57,419	381,601	15.0%
Environmental Health	<u>66,193</u>	<u>525,026</u>	<u>1,059,793</u>	<u>49.5%</u>
Total Expenditures	511,763	3,819,453	8,126,625	47.0%
<i>SOCIAL SERVICES</i>				
Staff Operations	892,556	6,512,909	12,330,109	52.8%
DSS-Smartstart Program	49,466	297,551	470,637	63.2%
Federal & State Programs	707,590	4,616,400	7,884,922	58.5%
General Assistance	<u>2,210</u>	<u>18,728</u>	<u>57,000</u>	<u>32.9%</u>
Total Expenditures	1,651,822	11,445,588	20,742,668	55.2%
<i>EDUCATION</i>				
Schools Current Expense	1,699,412	11,895,881	20,392,939	58.3%
Schools Capital Expense	8,754	94,568	449,889	21.0%
Blue Ridge Community College	<u>200,428</u>	<u>1,402,994</u>	<u>2,405,133</u>	<u>58.3%</u>
Total Expenditures	1,908,594	13,393,443	23,247,961	57.6%
<i>DEBT SERVICE</i>				
County Schools	643,564	3,615,774	9,272,759	39.0%
Blue Ridge Community College	<u>0</u>	<u>328,789</u>	<u>1,559,889</u>	<u>21.1%</u>
Total Expenditures	643,564	3,944,563	10,832,648	36.4%
<i>INTERFUND TRANSFERS</i>				
Capital Reserve Fund	64,390	450,728	772,677	58.3%
Revaluation Reserve Fund	53,470	374,291	641,641	58.3%
Mud Creek Watershed Fund	1,251	8,755	15,008	58.3%
Public Transit Fund	14,449	101,141	173,384	58.3%
Capital Projects Fund	8,000	56,000	96,000	58.3%
Solid Waste Fund	4,500	31,500	54,000	58.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	146,060	1,022,415	1,917,074	53.3%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	64,390	450,728	772,677	58.3%
Expenditures:	<u>0</u>	<u>0</u>	772,677	0.0%
Net Revenues over (under) Expenditures	64,390	450,728		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	945,037	6,097,086	6,445,039	94.6%
Expenditures:	<u>1,399,776</u>	<u>2,415,016</u>	6,445,039	37.5%
Net Revenues over (under) Expenditures	(454,739)	3,682,070		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	53,485	374,359	641,641	58.3%
Expenditures:	<u>42,735</u>	<u>326,875</u>	641,641	50.9%
Net Revenues over (under) Expenditures	10,750	47,484		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	48,521	583,233	1,203,382	48.5%
Expenditures:	<u>60,797</u>	<u>642,994</u>	1,203,382	53.4%
Net Revenues over (under) Expenditures	(12,276)	(59,761)		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	30,616	400,000	7.7%
Expenditures:	<u>14,246</u>	<u>49,042</u>	400,000	12.3%
Net Revenues over (under) Expenditures	(14,246)	(18,426)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,766	280,721	569,692	49.3%
Expenditures:	<u>18,841</u>	<u>308,890</u>	569,692	54.2%
Net Revenues over (under) Expenditures	27,925	(28,169)		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	23,910	200,000	12.0%
Expenditures:	<u>1,000</u>	<u>24,910</u>	200,000	12.5%
Net Revenues over (under) Expenditures	(1,000)	(1,000)		
<i>MUD CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	1,251	47,134	50,000	94.3%
Expenditures:	<u>0</u>	<u>39,322</u>	50,000	78.6%
Net Revenues over (under) Expenditures	1,251	7,812		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	21,931	333,680	715,024	46.7%
Expenditures:	<u>46,101</u>	<u>199,633</u>	715,024	27.9%
Net Revenues over (under) Expenditures	(24,170)	134,047		
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	42,227	281,208	647,734	43.4%
Expenditures:	<u>27,615</u>	<u>255,578</u>	647,734	39.5%
Net Revenues over (under) Expenditures	14,612	25,630		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2010</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	981,197	1,000,000	98.1%
Expenditures:	<u>0</u>	<u>989,792</u>	1,000,000	99.0%
Net Revenues over (under) Expenditures	0	(8,595)		
<i>FORMER HEALTH DEPT. RENOVATION PROJECT (Project to Date)</i>				
Revenues:	8,000	83,500	1,596,000	5.2%
Expenditures:	<u>13,560</u>	<u>50,694</u>	1,596,000	3.2%
Net Revenues over (under) Expenditures	(5,560)	32,806		
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	27,500	165,000	330,000	50.0%
Expenditures:	<u>48,241</u>	<u>136,642</u>	330,000	41.4%
Net Revenues over (under) Expenditures	(20,741)	28,358		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	17,425	15,785,127	15,466,525	102.1%
Expenditures:	<u>219,200</u>	<u>15,599,192</u>	15,466,525	100.9%
Net Revenues over (under) Expenditures	(201,775)	185,935		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	17,425	14,816,298	14,549,640	101.8%
Expenditures:	<u>338,560</u>	<u>14,801,888</u>	14,549,640	101.7%
Net Revenues over (under) Expenditures	(321,135)	14,410		
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	336	3,270,777	4,000,000	81.8%
Expenditures:	<u>636,675</u>	<u>1,541,102</u>	4,000,000	38.5%
Net Revenues over (under) Expenditures	(636,339)	1,729,675		
<i>NORTH HIGH/APPLE VALLEY MIDDLE PROJECT (Project to Date)</i>				
Revenues:	0	1,000,000	1,000,000	100.0%
Expenditures:	<u>158,670</u>	<u>950,575</u>	1,000,000	95.1%
Net Revenues over (under) Expenditures	(158,670)	49,425		
<i>BRCC FACILITIES REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	0	0	2,000,000	0.0%
Expenditures:	<u>104,220</u>	<u>298,400</u>	2,000,000	14.9%
Net Revenues over (under) Expenditures	(104,220)	(298,400)		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2010</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	317,201	2,294,735	5,084,028	45.1%
Expenditures:	<u>178,856</u>	<u>2,263,219</u>	5,084,028	44.5%
Net Revenues over (under) Expenditures	138,345	31,516		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	119,636	724,458	1,107,073	65.4%
Expenditures:	<u>32,473</u>	<u>697,142</u>	1,107,073	63.0%
Net Revenues over (under) Expenditures	87,163	27,316		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,655	39,493	39,002	101.3%
Expenditures:	<u>436</u>	<u>15,731</u>	39,002	40.3%
Net Revenues over (under) Expenditures	5,219	23,762		