

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 6, 2010

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

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

- Non-Profit Contributions – 2nd quarter non-profit contributions paid in advance to outside agencies
- Rescue Squad – 2nd quarter non-profit contribution paid in advance
- Mental Health – Board approved 50% payment to LME for distribution to mental health agencies in September
- Tuberculosis, Risk Reduction Health Programs – 100 percent grant funded health programs

The YTD deficit in the Capital Reserve Fund is due to the transfer of fund balance approved by the Board to the Capital Projects Fund to be used for the Tuxedo Mill Demolition and the Recreation Parks Repair/Renovation Projects.

The YTD deficit in the CDBG – 2008 Scattered Site Housing Project Grant Fund, the CDBG – Warm Company Grant Fund, the CDBG – Water/Sewer Hookup 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 from prior project expenditures that have been reimbursed from financing proceeds that were available from the bank loan closing on November 19th.

The YTD deficit in the Solid Waste Landfill Fund is primarily due to large one time expenditures for the maintenance and repair of heavy operating equipment and expenditures incurred for the Landfill Capital Improvements Project.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY FINANCIAL REPORT
October 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	10,457,668	30,815,991	111,741,973	27.6%
EXPENDITURES				
Governing Body	47,447	129,706	1,335,175	9.7%
Dues/Non-Profit Contributions	42,650	173,348	403,059	43.0%
County Manager	23,330	92,014	362,968	25.4%
Administrative Services	48,243	138,275	433,681	31.9%
Human Resources	50,930	157,690	454,339	34.7%
Elections	80,227	177,130	828,783	21.4%
Finance	67,868	282,032	770,283	36.6%
County Assessor	96,646	494,383	1,798,728	27.5%
Tax Collector	26,574	78,392	315,447	24.9%
Deputy Tax Collector	24,464	69,898	235,529	29.7%
Legal	67,365	204,314	682,688	29.9%
Register of Deeds	89,241	266,148	861,230	30.9%
Central Services	90,411	297,910	996,304	29.9%
Garage	16,603	71,639	378,859	18.9%
Court Facilities	11,858	54,622	190,000	28.7%
Information Technology	69,034	203,732	582,027	35.0%
Sheriff	1,361,394	4,651,426	13,575,347	34.3%
Detention Center	348,262	1,430,597	5,254,176	27.2%
Emergency Management	18,957	66,321	216,489	30.6%
Fire Services	19,873	137,130	397,757	34.5%
Building Services	91,329	340,883	1,005,342	33.9%
Wellness Clinic	30,497	120,977	378,892	31.9%
Emergency Medical Services	422,156	1,489,005	4,152,762	35.9%
Animal Services	54,146	176,704	555,505	31.8%
Criminal Justice Partnership Program	11,588	35,695	104,011	34.3%
Rescue Squad Contribution	24,531	51,537	106,650	48.3%
Property Addressing	14,061	43,629	144,030	30.3%
Forestry Services	2,418	9,154	55,473	16.5%
Soil & Water Conservation	29,835	98,035	384,877	25.5%
Utilities	24,556	69,342	198,196	35.0%
Planning	53,048	168,943	565,643	29.9%
Code Enforcement Services	28,675	112,716	314,074	35.9%
Soil & Sedimentation Enforcement	-10,295	25,391	153,223	16.6%
Cooperative Extension	45,331	122,641	422,988	29.0%
HOME Program	0	0	100,000	0.0%
Economic Development	77,625	145,250	466,768	31.1%
Public Health	732,195	2,210,060	7,958,374	27.8%
H&CC Block Grant	73,055	195,476	742,338	26.3%
Spectrum Youth Shelter	52,059	161,959	521,027	31.1%
Mental Health	762	255,473	578,624	44.2%
Rural Transportation Assist Program	46,860	45,511	267,294	17.0%
Social Services	1,932,407	6,566,635	20,774,984	31.6%
Juvenile Justice Programs	8,379	66,603	209,672	31.8%
Veterans Services	2,828	9,560	39,861	24.0%
Public Library	344,110	1,176,815	3,448,275	34.1%
Recreation	124,008	424,004	1,658,296	25.6%
Public Education	1,931,924	7,820,119	23,564,347	33.2%
Debt Service	1,746	1,464,787	11,344,069	12.9%
Non-Departmental	0	0	244,000	0.0%
Interfund Transfers	87,096	348,382	1,209,509	28.8%
Total Expenditures	8,838,307	32,931,993	111,741,973	29.5%
Net Revenues over (under) Expenditures	1,619,361	(2,116,002)		

<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	254,442	826,174	3,248,680	25.4%
Bioterrorism Program	2,262	9,081	53,935	16.8%
AIDS Grant	96	199	14,466	1.4%
Tuberculosis Program	10,032	26,942	45,533	59.2%
Maternal Health	82,951	260,104	911,884	28.5%
Family Planning	32,102	99,488	363,101	27.4%
Child Health	55,535	157,012	596,461	26.3%
WIC Program	65,440	190,672	563,199	33.9%
B&CC Control Program	5,830	20,096	68,090	29.5%
Risk Reduction	5,894	15,342	26,886	57.1%
IAP Program	7,011	20,456	53,298	38.4%
NC Cardiovascular Health Program	8,333	33,333	100,000	33.3%
Smartstart-Childcare	9,580	27,373	88,786	30.8%
SmartStart-Preventive Dental Care	9,145	26,946	98,279	27.4%
Behavioral Health Program	4,840	13,662	41,187	33.2%
School Health Nurse Program	75,039	171,378	612,611	28.0%
Environmental Health	<u>103,663</u>	<u>311,802</u>	<u>1,071,978</u>	<u>29.1%</u>
Total Expenditures	732,195	2,210,060	7,958,374	27.8%
<i>SOCIAL SERVICES</i>				
Staff Operations	1,274,666	3,968,975	12,616,598	31.5%
DSS-Smartstart Program	47,971	183,719	491,078	37.4%
Federal & State Programs	608,098	2,402,845	7,610,308	31.6%
General Assistance	<u>1,672</u>	<u>11,096</u>	<u>57,000</u>	<u>19.5%</u>
Total Expenditures	1,932,407	6,566,635	20,774,984	31.6%
<i>EDUCATION</i>				
Schools Current Expense	1,724,852	6,899,406	20,698,218	33.3%
Schools Capital Expense	5,719	115,300	449,889	25.6%
Blue Ridge Community College	<u>201,353</u>	<u>805,413</u>	<u>2,416,240</u>	<u>33.3%</u>
Total Expenditures	1,931,924	7,820,119	23,564,347	33.2%
<i>DEBT SERVICE</i>				
County Schools	1,746	1,464,787	9,637,232	15.2%
Blue Ridge Community College	<u>0</u>	<u>0</u>	<u>1,706,837</u>	<u>0.0%</u>
Total Expenditures	1,746	1,464,787	11,344,069	12.9%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	59,836	239,344	718,031	33.3%
Public Transit Fund	14,760	59,038	177,114	33.3%
Capital Projects Fund	8,000	32,000	96,000	33.3%
Solid Waste Fund	4,500	18,000	54,000	33.3%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	87,096	348,382	1,209,509	28.8%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>CAPITAL RESERVE FUND</i>				
Revenues:	0	8,500	876,969	1.0%
Expenditures:	<u>72,370</u>	<u>72,370</u>	876,969	8.3%
Net Revenues over (under) Expenditures	(72,370)	(63,870)		
<i>FIRE DISTRICTS FUND</i>				
Revenues:	813,774	1,975,747	6,554,777	30.1%
Expenditures:	<u>239,821</u>	<u>411,424</u>	6,554,777	6.3%
Net Revenues over (under) Expenditures	573,953	1,564,323		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	59,851	239,394	718,031	33.3%
Expenditures:	<u>67,741</u>	<u>195,058</u>	718,031	27.2%
Net Revenues over (under) Expenditures	(7,890)	44,336		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	146,449	518,914	1,036,328	50.1%
Expenditures:	<u>115,154</u>	<u>337,841</u>	1,036,328	32.6%
Net Revenues over (under) Expenditures	31,295	181,073		
<i>CDBG - 2008 SCATTERED SITE HOUSING GRANT FUND (Project to Date)</i>				
Revenues:	0	79,524	400,000	19.9%
Expenditures:	<u>0</u>	<u>86,518</u>	400,000	21.6%
Net Revenues over (under) Expenditures	0	(6,994)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	46,753	140,410	469,720	29.9%
Expenditures:	<u>24,862</u>	<u>99,469</u>	469,720	21.2%
Net Revenues over (under) Expenditures	21,891	40,941		
<i>CDBG - THE WARM COMPANY PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	0	200,000	0.0%
Expenditures:	<u>0</u>	<u>1,340</u>	200,000	0.7%
Net Revenues over (under) Expenditures	0	(1,340)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	22,619	84,445	1,068,289	7.9%
Expenditures:	<u>124,009</u>	<u>266,861</u>	1,068,289	25.0%
Net Revenues over (under) Expenditures	(101,390)	(182,416)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2011</u>
<i>CDBG - WATER/SEWER HOOKUP PROJECT GRANT FUND (Project to Date)</i>				
Revenues:	0	4,987	66,500	7.5%
Expenditures:	<u>930</u>	<u>5,917</u>	66,500	8.9%
Net Revenues over (under)	(930)	(930)		
Expenditures				
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	109,097	179,809	598,531	30.0%
Expenditures:	<u>69,018</u>	<u>140,627</u>	598,531	23.5%
Net Revenues over (under)	40,079	39,182		
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:	0	151,000	1,596,000	9.5%
Expenditures:	<u>0</u>	<u>66,602</u>	1,596,000	4.2%
Net Revenues over (under)	0	84,398		
Expenditures				
<i>LAW ENFORCEMENT CENTER PROJECT (Project to Date)</i>				
Revenues:	0	331,645	7,280,000	4.6%
Expenditures:	<u>17,758</u>	<u>494,457</u>	7,280,000	6.8%
Net Revenues over (under)	(17,758)	(162,812)		
Expenditures				
<i>RECREATION PARKS REPAIRS AND RENOVATIONS (Project to Date)</i>				
Revenues:	14,700	14,700	750,000	2.0%
Expenditures:	<u>11,500</u>	<u>14,700</u>	750,000	2.0%
Net Revenues over (under)	3,200	0		
Expenditures				
<i>FACILITIES LIGHTING RETROFIT GRANT (ARRA) PROJECT (Project to Date)</i>				
Revenues:	0	0	139,613	0.0%
Expenditures:	<u>30,597</u>	<u>98,975</u>	139,613	70.9%
Net Revenues over (under)	(30,597)	(98,975)		
Expenditures				
<i>TUXEDO MILL DEMOLITION PROJECT (Project to Date)</i>				
Revenues:	57,670	57,670	126,969	45.4%
Expenditures:	<u>10,800</u>	<u>57,670</u>	126,969	45.4%
Net Revenues over (under)	46,870	0		
Expenditures				
<i>PUBLIC SCHOOL SYSTEM REPAIRS AND RENOVATIONS (Projects to Date)</i>				
Revenues:	190	4,003,560	4,000,000	100.1%
Expenditures:	<u>(15,285)</u>	<u>3,878,257</u>	4,000,000	97.0%
Net Revenues over (under)	15,475	125,303		
Expenditures				
<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>489,622</u>	<u>2,582,426</u>	7,053,000	36.6%
Net Revenues over (under)	(489,622)	4,471,469		
Expenditures				
<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>33,691</u>	<u>1,549,884</u>	1,596,000	97.1%
Net Revenues over (under)	(33,691)	46,021		
Expenditures				

	<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>2,884</u>	<u>394,483</u>	2,000,000	19.7%
Net Revenues over (under)	(2,884)	1,605,756		
Expenditures				
<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)	0	0		
Expenditures				

	<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:	323,367	1,125,173	6,963,680	16.2%
Expenditures:	<u>431,857</u>	<u>1,202,615</u>	6,963,680	17.3%
Net Revenues over (under) Expenditures	(108,490)	(77,442)		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	85,621	392,707	1,461,017	26.9%
Expenditures:	<u>49,541</u>	<u>359,092</u>	1,461,017	24.6%
Net Revenues over (under) Expenditures	36,080	33,615		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	5,604	22,495	38,950	57.8%
Expenditures:	<u>(2,123)</u>	<u>2,269</u>	38,950	5.8%
Net Revenues over (under) Expenditures	7,727	20,226		

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

<u>Fund(s)</u>	<u>10/01/10 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>10/31/10 Ending Cash Balance</u>
General	\$33,363,559.77	\$11,383,419.17	(\$9,324,946.34)	\$35,422,032.60
Special Revenue	5,621,935.77	1,145,416.08	(647,349.84)	6,120,002.01
Capital Projects	(717,293.48)	1,058,201.22	(658,359.87)	(317,452.13)
Enterprise	8,885,122.76	571,040.76	(594,370.84)	8,861,792.68
Trust & Agency	<u>469,214.05</u>	<u>142,857.80</u>	<u>(145,321.42)</u>	<u>466,750.43</u>
Subtotal	\$47,622,538.87	\$14,300,935.03	(\$11,370,348.31)	50,553,125.59
Bank Escrow Account Balances - Capital Project Funds:				<u>7,581,738.96</u>
Total cash available at 10/31/10				\$58,134,864.55