

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 5, 2009

SUBJECT: Financial Report – November 2008
Cash Balance Report – November 2008

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the November 2008 County Financial Report and Cash Balance Report.

The fiscal YTD deficit in the CDBG-Scattered Site Housing Fund, the CDBG-Shuey Knolls Project Fund, the Lewis Creek Restoration Project Fund and the Public Transit Fund are temporary due to the timing of actual expenditures and the subsequent reimbursement of the expenditures from grant funds in succeeding months.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's November 2008 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the November 2008 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY FINANCIAL REPORT
November 30, 2008

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
GENERAL FUND				
REVENUES				
Total Revenues	18,923,720	50,055,206	118,698,168	42.2%
EXPENDITURES				
Governing Body	32,931	144,295	354,193	40.7%
Dues/Non-Profit Contributions	3,152	183,581	399,739	45.9%
County Manager	20,372	109,125	361,606	30.2%
Administrative Services	28,012	150,798	379,823	39.7%
Human Resources	23,111	131,168	400,236	32.8%
Elections	138,243	285,935	700,816	40.8%
Finance	45,441	245,384	606,349	40.5%
County Assessor	117,129	546,320	1,609,316	33.9%
Tax Collector	28,505	171,509	466,173	36.8%
Deputy Tax Collector	14,298	78,722	188,255	41.8%
Legal	40,067	207,401	595,688	34.8%
Register of Deeds	101,741	456,797	1,459,521	31.3%
Central Services	147,081	895,985	2,304,069	38.9%
Garage	45,550	421,048	1,218,207	34.6%
Court Facilities	14,173	77,988	190,000	41.0%
Information Technology	76,660	406,508	1,091,874	37.2%
Sheriff	898,986	4,933,514	11,388,725	43.3%
Detention Center	329,156	1,532,702	4,229,202	36.2%
Emergency Management	23,601	79,329	214,401	37.0%
Fire Marshal	21,039	101,766	283,709	35.9%
Building Services	64,263	332,206	1,130,887	29.4%
Emergency Medical Services	305,673	1,597,664	3,802,072	42.0%
Animal Control	34,068	168,332	513,811	32.8%
Criminal Justice Partnership Program	8,865	43,345	98,555	44.0%
Rescue Squad Contribution	0	47,725	95,450	50.0%
Property Addressing	9,366	50,892	136,717	37.2%
Forestry Services	5,211	14,225	49,872	28.5%
Soil & Water Conservation	14,129	93,785	292,078	32.1%
Utilities	14,191	79,419	199,660	39.8%
Planning	36,158	220,537	713,316	30.9%
Code Enforcement Services	23,412	129,663	314,544	41.2%
Soil & Sedimentation Enforcement	13,652	65,540	181,464	36.1%
Cooperative Extension	41,519	151,504	396,803	38.2%
HOME Program	0	32,876	172,000	19.1%
Economic Development	56,250	179,000	473,144	37.8%
Public Health	507,431	2,474,416	7,328,124	33.8%
H&CC Block Grant	0	0	679,940	0.0%
Spectrum Youth Shelter	35,518	174,174	539,806	32.3%
Mental Health	0	0	528,612	0.0%
Rural Transportation Assist Program	0	-10,687	249,440	-4.3%
Social Services	1,885,014	9,311,291	24,499,954	38.0%
Juvenile Justice Programs	10,239	71,560	202,985	35.3%
Veterans Services	1,682	9,107	23,463	38.8%
Public Library	201,425	1,165,457	2,971,330	39.2%
Recreation	61,440	453,846	1,264,330	35.9%
Public Education	2,128,076	10,871,757	24,866,394	43.7%
Debt Service	1,025,531	4,516,731	15,240,005	29.6%
Non-Departmental	5,032	115,803	476,610	24.3%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
Interfund Transfers	<u>192,961</u>	<u>989,806</u>	<u>2,814,900</u>	<u>35.2%</u>
Total Expenditures	8,830,354	44,509,849	118,698,168	37.5%
Net Revenues over (under) Expenditures	10,093,366	5,545,357		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>APPROPRIATIONS DETAIL</u>				
<i>PUBLIC HEALTH</i>				
General Health	164,742	807,372	2,307,632	35.0%
Bioterrorism Program	2,783	22,375	49,828	44.9%
AIDS Grant	3,533	12,382	12,500	99.1%
Tuberculosis Program	1,417	7,475	17,274	43.3%
Maternal Health	48,092	270,413	771,129	35.1%
Family Planning	23,663	95,988	263,226	36.5%
Childhood Obesity Prevention	11,406	14,982	380,000	3.9%
Child Health	54,629	293,085	786,627	37.3%
WIC Program	34,156	180,994	454,598	39.8%
B&CC Control Program	5,872	16,753	35,468	47.2%
Risk Reduction	1,961	10,578	26,468	40.0%
IAP Program	1,848	10,504	22,477	46.7%
NC Cardiovascular Health Program	9,091	36,364	150,000	24.2%
Smartstart-Childcare	6,080	32,607	81,273	40.1%
SmartStart-Preventive Dental Care	8,839	38,945	105,551	36.9%
Healthy Carolinians	0	0	5,727	0.0%
Behavioral Health Program	4,338	23,911	83,603	28.6%
School Health Nurse Program	47,299	195,323	619,870	31.5%
Environmental Health	<u>77,682</u>	<u>404,365</u>	<u>1,154,873</u>	<u>35.0%</u>
Total Expenditures	507,431	2,474,416	7,328,124	33.8%
<i>SOCIAL SERVICES</i>				
Staff Operations	980,600	5,073,750	13,296,311	38.2%
DSS-Smartstart Program	41,844	193,139	468,712	41.2%
Workfirst Demo Grant	12,479	47,886	79,900	59.9%
Federal & State Programs	845,834	3,973,189	10,588,031	37.5%
General Assistance	<u>4,257</u>	<u>23,327</u>	<u>67,000</u>	<u>34.8%</u>
Total Expenditures	1,885,014	9,311,291	24,499,954	38.0%
<i>EDUCATION</i>				
Schools Current Expense	1,683,827	8,419,134	20,205,922	41.7%
Schools Capital Expense	251,382	1,488,286	2,255,339	66.0%
Blue Ridge Community College	<u>192,867</u>	<u>964,337</u>	<u>2,405,133</u>	<u>40.1%</u>
Total Expenditures	2,128,076	10,871,757	24,866,394	43.7%
<i>DEBT SERVICE</i>				
County Schools	331,060	3,006,129	9,596,164	31.3%
Blue Ridge Community College	340,007	340,007	1,668,510	20.4%
Henderson County	<u>354,464</u>	<u>1,170,595</u>	<u>3,975,331</u>	<u>29.4%</u>
Total Expenditures	1,025,531	4,516,731	15,240,005	29.6%
<i>INTERFUND TRANSFERS</i>				
Revaluation Reserve Fund	54,066	270,331	648,795	41.7%
Public Transit Fund	7,584	37,920	91,009	41.7%
ICE Program Fund	0	25,000	25,000	100.0%
Capital Projects Fund	0	0	310,000	0.0%
Solid Waste Fund	4,500	22,500	54,000	41.7%
Risk Management Fund	126,811	634,055	1,521,732	41.7%
Debt Service Fund	<u>0</u>	<u>0</u>	<u>164,364</u>	<u>0.0%</u>
Total Expenditures	192,961	989,806	2,814,900	35.2%

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>SPECIAL REVENUE FUNDS</u>				
<i>FIRE DISTRICTS FUND</i>				
Revenues:	1,732,365	3,203,468	6,414,586	49.9%
Expenditures:	<u>146,830</u>	<u>510,284</u>	6,414,586	8.0%
Net Revenues over (under) Expenditures	1,585,535	2,693,184		
<i>REVALUATION RESERVE FUND</i>				
Revenues:	54,569	271,360	648,795	41.8%
Expenditures:	<u>55,980</u>	<u>244,160</u>	648,795	37.6%
Net Revenues over (under) Expenditures	(1,411)	27,200		
<i>TRAVEL & TOURISM FUND</i>				
Revenues:	72,752	557,603	1,341,168	41.6%
Expenditures:	<u>75,207</u>	<u>535,596</u>	1,341,168	39.9%
Net Revenues over (under) Expenditures	(2,455)	22,007		
<i>CDBG - SCATTERED SITE HOUSING FUND (Project to Date)</i>				
Revenues:	0	0	400,000	0.0%
Expenditures:	<u>0</u>	<u>4,350</u>	400,000	1.1%
Net Revenues over (under) Expenditures	0	(4,350)		
<i>EMERGENCY 911 COMMUNICATIONS FUND</i>				
Revenues:	75,053	146,201	411,430	35.5%
Expenditures:	<u>8,622</u>	<u>97,241</u>	411,430	23.6%
Net Revenues over (under) Expenditures	66,431	48,960		
<i>CDBG - SHUEY KNOLLS PROJECT FUND (Project to Date)</i>				
Revenues:	71,955	85,648	250,000	34.3%
Expenditures:	<u>16,399</u>	<u>89,481</u>	250,000	35.8%
Net Revenues over (under) Expenditures	55,556	(3,833)		
<i>LEWIS CREEK RESTORATION PROJECT (Project to Date)</i>				
Revenues:	0	263,380	489,860	53.8%
Expenditures:	<u>94,651</u>	<u>377,994</u>	489,860	77.2%
Net Revenues over (under) Expenditures	(94,651)	(114,614)		
<i>PUBLIC TRANSIT FUND</i>				
Revenues:	12,281	1,446	572,482	0.3%
Expenditures:	<u>0</u>	<u>111,859</u>	572,482	19.5%
Net Revenues over (under) Expenditures	12,281	(110,413)		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<i>IMMIGRATION & CUSTOMS ENFORCEMENT (ICE) FUND</i>				
Revenues:	0	25,000	572,482	4.4%
Expenditures:	<u>9,818</u>	<u>22,165</u>	572,482	3.9%
Net Revenues over (under) Expenditures	(9,818)	2,835		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>CAPITAL PROJECT FUNDS</u>				
<i>EDNEYVILLE PARK PROJECT (Project to Date)</i>				
Revenues:	0	500,000	1,000,000	50.0%
Expenditures:	<u>81,357</u>	<u>372,617</u>	1,000,000	37.3%
Net Revenues over (under) Expenditures	(81,357)	127,383		
<i>TRAVEL & TOURISM BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	398,000	398,000	100.0%
Expenditures:	<u>32,607</u>	<u>309,414</u>	398,000	77.7%
Net Revenues over (under) Expenditures	(32,607)	88,586		
<i>SUGARLOAF ROAD ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	2,411	16,954,457	16,200,000	104.7%
Expenditures:	<u>40,878</u>	<u>16,101,835</u>	16,200,000	99.4%
Net Revenues over (under) Expenditures	(38,467)	852,622		
<i>MILLS RIVER ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,772	14,645,277	14,427,640	101.5%
Expenditures:	<u>1,116,581</u>	<u>7,474,348</u>	14,427,640	51.8%
Net Revenues over (under) Expenditures	(1,114,809)	7,170,929		
<i>HILLANDALE ELEMENTARY SCHOOL PROJECT (Project to Date)</i>				
Revenues:	1,849	15,594,406	15,350,525	101.6%
Expenditures:	<u>1,159,904</u>	<u>7,017,891</u>	15,350,525	45.7%
Net Revenues over (under) Expenditures	(1,158,055)	8,576,515		
<i>DANA ELEMENTARY SCHOOL PROJECT-PHASE II (Project to Date)</i>				
Revenues:	1,880	3,752,979	3,653,698	102.7%
Expenditures:	<u>319,317</u>	<u>2,510,858</u>	3,653,698	68.7%
Net Revenues over (under) Expenditures	(317,437)	1,242,121		
<i>BRCC TECHNOLOGY EDUCATION BUILDING PROJECT (Project to Date)</i>				
Revenues:	0	16,104,143	16,100,000	100.0%
Expenditures:	<u>6,595</u>	<u>15,722,502</u>	16,100,000	97.7%
Net Revenues over (under) Expenditures	(6,595)	381,641		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>ENTERPRISE FUNDS</u>				
<i>SOLID WASTE LANDFILL FUND</i>				
Revenues:	465,482	1,993,804	5,100,732	39.1%
Expenditures:	<u>357,805</u>	<u>1,414,395</u>	5,100,732	27.7%
Net Revenues over (under) Expenditures	107,677	579,409		
<i>CANE CREEK W&S DISTRICT FUND</i>				
Revenues:	186,938	678,674	1,106,390	61.3%
Expenditures:	<u>132,599</u>	<u>307,975</u>	1,106,390	27.8%
Net Revenues over (under) Expenditures	54,339	370,699		
<i>JUSTICE ACADEMY SEWER FUND</i>				
Revenues:	13,312	45,761	36,225	126.3%
Expenditures:	<u>4,495</u>	<u>10,122</u>	36,225	27.9%
Net Revenues over (under) Expenditures	8,817	35,639		

	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>BUDGET</u>	<u>%USED</u> <u>FY2009</u>
<u>INTERNAL SERVICE FUND</u>				
<i>RISK MANAGEMENT FUND</i>				
Revenues:	131,061	524,245	1,572,736	33.3%
Expenditures:	<u>(12,461)</u>	<u>477,472</u>	1,572,736	30.4%
Net Revenues over (under) Expenditures	143,522	46,773		

**HENDERSON COUNTY
CASH BALANCE REPORT
PERIOD ENDING 11/30/08**

<u>Fund(s)</u>	<u>11/01/08 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) (Expenditures)</u>	<u>11/30/08 Ending Cash Balance</u>
General	\$25,174,784.04	\$20,500,423.14	(\$10,238,377.84)	\$35,436,829.34
Special Revenue	4,088,355.60	2,087,225.37	(420,651.20)	5,754,929.77
Capital Projects	523,533.24	322,355.85	(2,725,677.91)	(1,879,788.82)
Enterprise	8,953,555.52	695,845.33	(625,969.40)	9,023,431.45
Trust & Agency	494,764.17	189,568.61	(207,858.84)	476,473.94
Risk Management	<u>46,773.59</u>	<u>131,226.72</u>	<u>(46,578.70)</u>	<u>131,421.61</u>
Subtotal	\$39,281,766.16	\$23,926,645.02	(\$14,265,113.89)	48,943,297.29
Bank Escrow Account Balances - Capital Project Funds:				<u>22,398,881.89</u>
Total cash available at 11/30/08				\$71,342,179.18