

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** January 17, 2018  
**SUBJECT:** Financial Reports – November 2017  
**PRESENTER:** Samantha R. Reynolds, Internal Auditor  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the November 2017 County Financial Report and Cash Balance Report.

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

Rescue Squad – Second quarter approved non-profit contribution payments remitted  
Mental Health – Second quarter maintenance of effort (MOE) payments to Vaya Health remitted

The YTD deficit in the Edneyville Elementary School, the Hendersonville High School and the Law Enforcement Training Center (LETC) Projects is due to the payment of architect fees for these projects from appropriated fund balance in the Capital Projects Funds that will be reimbursed from future financings.

The YTD deficits in the Recreation Parks Improvements Projects and the Artificial Turf Field Projects is due to these projects being paid from appropriated fund balance in the Capital Projects Fund primarily from proceeds received from the sale of the Bent Creek property as approved in the prior year's budget.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due to final sewer capital project expenditure payments on the Mill Pond Creek Sewer Project, which has been completed. Fund Balance in the Cane Creek Fund was appropriated in the approved budget to cover these capital project expenditures.

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

Request that the Board consider approving the County's November 2017 Financial Reports as presented.

#### ***Suggested Motion:***

***I move that the Board of Commissioners approve the November 2017 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
**November 30, 2017**

	<b><u>CURRENT MONTH</u></b>	<b><u>YEAR TO DATE</u></b>	<b><u>BUDGET</u></b>	<b><u>%USED FY2018</u></b>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
<b>Total Revenues</b>	<b>\$ 24,095,495</b>	<b>\$ 59,819,863</b>	<b>\$ 137,034,479</b>	<b>43.7%</b>
<b>EXPENDITURES</b>				
Governing Body	20,063	125,222	377,403	33.2%
Dues/Non-Profit Contributions	17,156	227,498	492,870	46.2%
County Manager	19,542	114,649	505,101	22.7%
Administrative Services	35,161	169,644	468,281	36.2%
Human Resources	86,336.15	313,829	694,485	45.2%
Elections	53,140.15	204,668	900,221	22.7%
Finance	62,131.75	352,027	905,986	38.9%
County Assessor	103,759.84	527,810	1,820,861	29.0%
Tax Collector	26,865.40	157,215	481,896	32.6%
Legal	53,067.15	295,386	783,062	37.7%
Register of Deeds	34,496.17	226,473	761,449	29.7%
Facilities Services	338,046.23	1,202,486	3,571,399	33.7%
Garage	27,057.59	205,260	425,440	48.2%
Court Facilities	13,368.52	62,090	190,000	32.7%
Information Technology	223,548	1,324,752	3,080,814	43.0%
Sheriff	1,081,020.73	5,993,791.49	15,479,537	38.7%
Detention Center	364,928.37	1,866,156.26	4,819,821	38.7%
Emergency Management	14,752.60	128,990.85	431,424	29.9%
Fire Services	18,319.02	102,055.15	628,176	16.2%
Building Services	101,109.33	377,672.43	1,037,447	36.4%
Wellness Clinic	49,377.99	221,240.44	586,810	37.7%
Emergency Medical Services	463,516.85	2,683,882.87	6,436,692	41.7%
Animal Services	35,527.72	206,682.93	656,446	31.5%
Rescue Squad	3,184	148,563	281,360	52.8%
Forestry Services	912	12,910	75,446	17.1%
Soil & Water Conservation	23,998	123,579	366,587	33.7%
Planning	39,077	218,113	616,279	35.4%
Code Enforcement Services	19,059	99,963	287,546	34.8%
Heritage Museum	8,333	41,667	100,000	41.7%
Cooperative Extension	27,374	163,611	398,153	41.1%
Projects Management	22,717	95,394	248,802	38.3%
Economic Development	-	363,375	1,747,120	20.8%
Agri-Business	13,757	65,263	146,211	44.6%
Public Health	492,427	2,573,278	7,183,166	35.8%
Environmental Health	86,006	474,092	1,235,642	38.4%
H&CC Block Grant	64,880	231,527	733,648	31.6%
Medical Services - Autopsies	2,550	16,650	60,000	27.8%
Mental Health	-	264,306	528,612	50.0%
Rural Transportation Assist Program	-	-	196,095	0.0%
Social Services	1,179,089	6,098,672	20,328,926	30.0%
Juvenile Justice Programs	6,265	56,431	218,745	25.8%
Veteran Services	4,019	17,782	44,987	39.5%
Public Library	219,607	1,152,236	3,047,879	37.8%
Recreation	89,397	566,870	1,800,458	31.5%
Public Education	3,195,320	15,510,113	31,869,273	48.7%
Debt Service	835,899	4,809,678	16,633,735	28.9%
Non-Departmental	32,380	63,418	260,000	24.4%
Interfund Transfers	257,516	1,287,578	3,090,188	41.7%
<b>Total Expenditures</b>	<b>9,866,056</b>	<b>51,544,548</b>	<b>\$ 137,034,479</b>	<b>37.6%</b>
<b>Net Revenues over (under) Expenditures</b>	<b>\$ 14,229,438</b>	<b>\$ 8,275,315</b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>APPROPRIATIONS DETAIL</u></b>				
<b><i>SOCIAL SERVICES</i></b>				
Staff Operations	\$ 929,844	\$ 4,850,408	\$ 14,401,734	33.7%
Federal & State Programs	243,965	1,224,069	5,827,192	21.0%
General Assistance	5,280	24,195	100,000	24.2%
<b>Total Expenditures</b>	<b>\$ 1,179,089</b>	<b>\$ 6,098,672</b>	<b>\$ 20,328,926</b>	<b>30.0%</b>
<b><i>EDUCATION</i></b>				
Schools Current/Capital Expense	\$ 2,884,381	\$ 13,955,416	\$ 28,113,000	49.6%
Blue Ridge Community College	310,939	1,554,697	3,756,273	41.4%
<b>Total Expenditures</b>	<b>\$ 3,195,320</b>	<b>\$ 15,510,113</b>	<b>\$ 31,869,273</b>	<b>48.7%</b>
<b><i>DEBT SERVICE</i></b>				
Public Schools	\$ 57,869	\$ 1,481,054	\$ 7,277,261	20.4%
Blue Ridge Community College	-	474,275	1,988,672	23.8%
Henderson County	778,030	2,854,349	7,367,802	38.7%
<b>Total Expenditures</b>	<b>\$ 835,899</b>	<b>\$ 4,809,678</b>	<b>\$ 16,633,735</b>	<b>28.9%</b>
<b><i>INTERFUND TRANSFERS</i></b>				
Capital Reserve Fund	\$ 6,250	\$ 31,250	\$ 75,000	41.7%
Public Transit Fund	18,462	92,308	221,539	41.7%
Capital Projects Fund	19,167	95,833	230,000	41.7%
Debt Service Fund	209,137	1,045,687	2,509,649	41.7%
Solid Waste Fund	4,500	22,500	54,000	41.7%
<b>Total Expenditures</b>	<b>\$ 257,516</b>	<b>\$ 1,287,578</b>	<b>\$ 3,090,188</b>	<b>41.7%</b>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><i>CAPITAL RESERVE FUND</i></b>				
Revenues:	\$ 6,250	\$ 31,250	\$ 75,000	41.7%
Expenditures:	<u>6,250</u>	<u>31,250</u>	\$ 75,000	41.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
<b><i>FIRE DISTRICTS FUND</i></b>				
Revenues:	\$ 2,493,932	\$ 4,835,993	\$ 8,871,955	54.5%
Expenditures:	<u>466,270</u>	<u>1,241,690</u>	\$ 8,871,955	14.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 2,027,662</u></b>	<b><u>\$ 3,594,304</u></b>		
<b><i>REVALUATION RESERVE FUND</i></b>				
Revenues:	\$ 96,427	\$ 481,526	\$ 1,151,906	41.8%
Expenditures:	<u>55,589</u>	<u>408,278</u>	\$ 1,151,906	35.4%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 40,838</u></b>	<b><u>\$ 73,249</u></b>		
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>				
Revenues:	\$ 60,194	\$ 240,479	\$ 773,849	31.1%
Expenditures:	<u>4,898</u>	<u>126,162</u>	\$ 773,849	16.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 55,296</u></b>	<b><u>\$ 114,317</u></b>		
<b><i>PUBLIC TRANSIT FUND</i></b>				
Revenues:	\$ 60,134	\$ 292,108	\$ 977,553	29.9%
Expenditures:	<u>3,617</u>	<u>115,844</u>	\$ 977,553	11.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 56,516</u></b>	<b><u>\$ 176,264</u></b>		
<b><i>DEBT SERVICE RESERVE FUND</i></b>				
Revenues:	\$ 209,137	\$ 1,045,687	\$ 2,509,649	41.7%
Expenditures:	<u>-</u>	<u>-</u>	\$ 2,509,649	0.0%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 209,137</u></b>	<b><u>\$ 1,045,687</u></b>		

	<u>CURRENT MONTH</u>	<u>PROJECT TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>CAPITAL PROJECT FUNDS</u></b>				
<b><i>EMERGENCY SERVICES HEADQUARTERS PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 13,840,670	\$ 13,840,670	100.0%
Expenditures:	<u>16,102</u>	<u>2,116,575</u>	\$ 13,840,670	15.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (16,102)</u></b>	<b><u>\$ 11,724,095</u></b>		
<b><i>INNOVATIVE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ 16,134,177	\$ 15,927,942	101.3%
Expenditures:	<u>223,587</u>	<u>15,637,313</u>	\$ 15,927,942	98.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (223,587)</u></b>	<b><u>\$ 496,864</u></b>		
<b><i>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,257,000	0.0%
Expenditures:	<u>86,285</u>	<u>469,076</u>	\$ 1,257,000	37.3%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (86,285)</u></b>	<b><u>\$ (469,076)</u></b>		
<b><i>HENDERSONVILLE HIGH SCHOOL PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>64,843</u>	<u>1,433,223</u>	\$ 1,300,000	110.2%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (64,843)</u></b>	<b><u>\$ (1,433,223)</u></b>		
<b><i>LAW ENFORCEMENT TRAINING CENTER PROJECT (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 1,300,000	0.0%
Expenditures:	<u>-</u>	<u>335,861</u>	\$ 1,300,000	25.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (335,861)</u></b>		
<b><i>RECREATION PARKS IMPROVEMENTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 570,000	0.0%
Expenditures:	<u>6,578</u>	<u>398,457</u>	\$ 570,000	69.9%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (6,578)</u></b>	<b><u>\$ (398,457)</u></b>		
<b><i>ARTIFICIAL TURF FIELD PROJECTS (Project to Date)</i></b>				
Revenues:	\$ -	\$ -	\$ 2,750,000	0.0%
Expenditures:	<u>-</u>	<u>2,713,125</u>	\$ 2,750,000	98.7%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (2,713,125)</u></b>		

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>BUDGET</u>	<u>%USED FY2018</u>
<b><u>ENTERPRISE FUNDS</u></b>				
<b><i>SOLID WASTE LANDFILL FUND</i></b>				
Revenues:	\$ 652,979	\$ 2,998,664	\$ 6,164,481	48.6%
Expenditures:	<u>677,297</u>	<u>2,749,272</u>	\$ 6,164,481	44.6%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (24,318)</u></b>	<b><u>\$ 249,392</u></b>		
<b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b>				
Revenues:	\$ 48,411	\$ 559,291	\$ 2,245,462	24.9%
Expenditures:	<u>143,241</u>	<u>669,407</u>	\$ 2,245,462	29.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ (94,830)</u></b>	<b><u>\$ (110,116)</u></b>		
<b><i>JUSTICE ACADEMY SEWER FUND</i></b>				
Revenues:	\$ 4,288	\$ 17,192	\$ 41,348	41.6%
Expenditures:	<u>2,186</u>	<u>11,894</u>	\$ 41,348	28.8%
<b>Net Revenues over (under) Expenditures</b>	<b><u>\$ 2,102</u></b>	<b><u>\$ 5,298</u></b>		

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 11/30/2017**

<b><u>Fund(s)</u></b>	<b><u>11/01/17 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) (Expenditures)</u></b>	<b><u>11/30/17 Ending Cash Balance</u></b>
General	\$ 47,442,449.37	\$ 25,852,927.48	\$ (12,694,435.62)	\$ 60,600,941.23
Special Revenue	11,679,800.74	3,197,737.31	(711,745.09)	14,165,792.96
Capital Projects	1,921,583.19	1,114,679.29	(1,016,343.93)	2,019,918.55
Enterprise	3,514,669.32	910,420.94	(1,052,283.75)	3,372,806.51
Trust & Agency	<u>867,058.89</u>	<u>271,900.29</u>	<u>(259,554.56)</u>	<u>879,404.62</u>
Total	<u>\$ 65,425,561.51</u>	<u>\$ 31,347,665.31</u>	<u>\$ (15,734,362.95)</u>	
<b>Total cash available as of 11/30/2017</b>				<b><u>\$ 81,038,863.87</u></b>