

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 7, 2019
SUBJECT: County Financial Report/Cash Balance Report – August 2019
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the August 2019 County Financial and Cash Balance Reports.

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

- Non-profit contributions – payment of 1st quarter Board approved non-profit contributions to agencies
- Information Technology – renewal of budgeted annual maintenance and service contracts
- Emergency Management – disbursement of FEMA grant reimbursements to participating agencies
- Rescue Squad – payment of 1st quarter Board approved contribution payment
- Mental Health – payment of 1st quarter Board approved maintenance of effort (MOE)
- Non-Departmental – due to timing of allocation of annual insurance payment to user departments

The project to date deficit in the Hendersonville High School Project (2019) is due to the payment of architect fees and other expenditures for the project in the Capital Projects Fund that will be reimbursed from a future financing.

The project to date deficit in the Oklawaha Greenway Project is due to the timing of the grantor's reimbursement of expenditures incurred.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's August 2019 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the August 2019 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2019

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

General Fund	155,032,648.00	15,790,089.58	18,130,654.21	11.7%	-	18,130,654.21
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	464,326.00	42,482.93	67,297.23	14.5%	3,600.00	70,897.23
Dues/Non-Profit Contributions	537,634.00	26,672.73	160,493.48	29.9%	256,206.25	416,699.73
County Manager	498,213.00	21,963.00	43,755.76	8.8%	-	43,755.76
Administrative Services	546,883.00	39,293.83	78,798.68	14.4%	-	78,798.68
Human Resources	825,428.00	64,281.73	126,486.31	15.3%	14,085.28	140,571.59
Elections	998,377.00	43,847.38	77,561.54	7.8%	-	77,561.54
Finance	927,743.00	80,660.51	154,151.86	16.6%	-	154,151.86
County Assessor	1,894,443.00	124,499.15	219,569.27	11.6%	-	219,569.27
Tax Collector	503,680.00	35,624.90	70,829.97	14.1%	-	70,829.97
Legal	806,959.00	74,175.02	150,210.25	18.6%	-	150,210.25
Register of Deeds	571,282.00	46,029.58	76,985.26	13.5%	11,638.40	88,623.66
Facilities Services	5,053,977.00	305,691.02	541,402.65	10.7%	102,656.34	644,058.99
Garage	499,421.00	26,696.27	82,041.92	16.4%	-	82,041.92
Court Facilities	153,000.00	13,251.85	16,658.84	10.9%	-	16,658.84
Information Technology	3,462,223.00	497,500.45	698,334.51	20.2%	136,799.37	835,133.88
Sheriff	18,107,692.00	1,375,387.24	2,613,576.44	14.4%	878,723.27	3,492,299.71
Detention Center	5,343,720.00	384,049.13	699,655.28	13.1%	2,539.95	702,195.23
Emergency Management	614,764.00	131,037.73	154,460.58	25.1%	22,899.50	177,360.08
Fire Services	760,650.00	21,708.48	41,513.12	5.5%	146,920.86	188,433.98
Building Services	1,107,001.00	84,372.54	156,509.74	14.1%	25,997.57	182,507.31
Wellness Clinic	1,083,985.00	68,519.24	138,508.60	12.8%	62,237.23	200,745.83
Emergency Medical Services	6,927,894.00	529,765.86	1,006,766.11	14.5%	99,094.42	1,105,860.53
Animal Services	706,302.00	54,083.84	95,035.14	13.5%	69,245.65	164,280.79
Rescue Squad	281,360.00	4,833.00	78,711.26	28.0%	-	78,711.26
Forestry Services	58,046.00	2,289.57	2,289.57	3.9%	-	2,289.57
Soil & Water Conservation	365,033.00	26,681.10	56,286.52	15.4%	-	56,286.52
Planning	659,991.00	47,169.89	92,811.52	14.1%	-	92,811.52
Code Enforcement Services	297,576.00	22,126.25	42,441.85	14.3%	-	42,441.85
Heritage Museum	100,000.00	8,333.33	16,666.66	16.7%	83,333.34	100,000.00
Cooperative Extension	468,349.00	36,515.17	67,389.88	14.4%	3,164.25	70,554.13
Projects Management	432,696.00	26,995.74	53,999.53	12.5%	-	53,999.53
Economic Development	1,379,138.00	-	94,187.50	6.8%	282,562.50	376,750.00
Agri-Business	157,870.00	12,254.68	24,711.41	15.7%	-	24,711.41
Public Health	8,141,763.00	565,337.37	1,085,274.02	13.3%	243,691.74	1,328,965.76
Environmental Health	1,339,998.00	97,528.91	184,479.03	13.8%	23,384.57	207,863.60
H&CC Block Grant	792,453.00	55,771.00	55,771.00	7.0%	-	55,771.00
Medical Services - Autopsies	60,000.00	400.00	400.00	0.7%	-	400.00
Mental Health	528,612.00	-	132,153.00	25.0%	-	132,153.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	18,470,456	1,387,866.43	2,516,562.54	13.6%	19,125.60	2,535,688.14
Juvenile Justice Programs	218,745	27,479.00	27,479.00	12.6%	-	27,479.00
Veteran Services	48,652	3,824.82	7,374.44	15.2%	-	7,374.44
Public Library	3,310,548	273,050.40	495,903.23	15.0%	151,556.53	647,459.76
Recreation	2,180,631	181,366.35	337,879.96	15.5%	42,290.80	380,170.76
Public Education	34,126,181	3,340,981.75	6,681,963.50	19.6%	-	6,681,963.50
Debt Service	18,532,539	1,069,488.15	1,069,488.15	5.8%	-	1,069,488.15
Non-Departmental	360,000	(319,240.44)	(317,465.99)	-88.2%	-	(317,465.99)
Interfund Transfers	10,130,319	860,859.93	1,688,386.52	16.7%	-	1,688,386.52
TOTAL	155,032,648	11,823,506.81	21,965,746.64		2,681,753.42	24,647,500.06

Net Revenues over (under) Exp.	-	3,966,582.77	(3,835,092.43)		(2,681,753.42)	(6,516,845.85)
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HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2019

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	14,243,223	1,153,774.03	2,096,244.27	14.7%	19,125.60	2,115,369.87
Federal & State Programs	4,127,233	231,585.68	413,274.78	10.0%	-	413,274.78
General Assistance	100,000	2,506.72	7,043.49	7.0%	-	7,043.49
TOTAL	18,470,456	1,387,866.43	2,516,562.54		19,125.60	2,535,688.14
EDUCATION						
Schools Current/Capital Expense	29,828,000	2,982,800.00	5,965,600.00	20.0%	-	5,965,600.00
Blue Ridge Community College	4,298,181	358,181.75	716,363.50	16.7%	-	716,363.50
TOTAL	34,126,181	3,340,981.75	6,681,963.50		-	6,681,963.50
DEBT SERVICE						
Public Schools	10,897,246	1,068,163.40	1,068,163.40	9.8%	-	1,068,163.40
Blue Ridge Community College	1,888,219	-	-	0.0%	-	-
Henderson County	5,747,074	1,324.75	1,324.75	0.0%	-	1,324.75
TOTAL	18,532,539	1,069,488.15	1,069,488.15		-	1,069,488.15
INTERFUND TRANSFERS						
Capital Reserve Fund	1,756,920	163,076.67	292,820.00	16.7%	-	292,820.00
Public Transit Fund	259,799	21,649.92	43,299.84	16.7%	-	43,299.84
Capital Projects Fund	275,000	22,916.67	45,833.34	16.7%	-	45,833.34
HCPS MRTS	4,670,760	389,230.00	778,460.00	16.7%	-	778,460.00
BRCC MRTS	3,113,840	259,486.67	518,973.34	16.7%	-	518,973.34
Solid Waste Fund	54,000	4,500.00	9,000.00	16.7%	-	9,000.00
TOTAL	10,130,319	860,859.93	1,688,386.52		-	1,688,386.52
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
CAPITAL RESERVE FUND						
Revenues:	1,756,920	163,076.67	292,820.00	16.7%	-	292,820.00
Expenditures:	1,756,920	-	-	0.0%	-	-
Net Revenues over (under) Exp	-	163,076.67	292,820.00		-	292,820.00
FIRE DISTRICTS FUND						
Revenues:	11,092,014	1,506,446.83	1,562,951.09	14.1%	-	1,562,951.09
Expenditures:	11,092,014	12,248.64	67,738.64	0.6%	-	67,738.64
Net Revenues over (under) Exp	-	1,494,198.19	1,495,212.45		-	1,495,212.45
REVALUATION RESERVE FUND						
Revenues:	1,249,657	107,138.39	213,408.75	17.1%	-	213,408.75
Expenditures:	1,249,657	55,548.30	102,281.47	8.2%	23,984.00	126,265.47
Net Revenues over (under) Exp	-	51,590.09	111,127.28		(23,984.00)	87,143.28
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	667,564	56,573.25	57,425.06	8.6%	-	57,425.06
Expenditures:	667,564	35,075.92	85,827.92	12.9%	13,323.00	99,150.92
Net Revenues over (under) Exp	-	21,497.33	(28,402.86)		(13,323.00)	(41,725.86)
PUBLIC TRANSIT FUND						
Revenues:	1,057,322	26,164.85	180,223.77	17.0%	-	180,223.77
Expenditures:	1,057,322	63,186.47	63,186.47	6.0%	-	63,186.47
Net Revenues over (under) Exp	-	(37,021.62)	117,037.30		-	117,037.30

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2019

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EMERGENCY SERVICES HEADQUARTERS PROJECT (1602) - PROJECT CLOSED - FINAL REPORTING						
Revenues:	13,840,670	411.83	14,192,262.12	102.5%	-	14,192,262.12
Expenditures:	13,840,670	-	13,775,756.57	99.5%	-	13,775,756.57
Net Revenues over (under) Exp	-	411.83	416,505.55		-	416,505.55
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	29,852.68	27,450,462.04	102.2%	-	27,450,462.04
Expenditures:	26,854,136	1,698,305.42	14,804,604.91	55.1%	1,017,822.01	15,822,426.92
Net Revenues over (under) Exp	-	(1,668,452.74)	12,645,857.13		(1,017,822.01)	11,628,035.12
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	5,000,000	-	-	0.0%	-	-
Expenditures:	5,000,000	451,756.80	1,322,867.28	26.5%	2,740,910.45	4,063,777.73
Net Revenues over (under) Exp	-	(451,756.80)	(1,322,867.28)		(2,740,910.45)	(4,063,777.73)
OKLAWAHA GREENWAY PROJECT (1711)						
Revenues:	120,000	-	76,314.57	63.6%	-	76,314.57
Expenditures:	120,000	-	119,976.00	100.0%	-	119,976.00
Net Revenues over (under) Exp	-	-	(43,661.43)		-	(43,661.43)
KUNZ FARM PARK PROJECT (1810)						
Revenues:	34,838	-	34,837.93	100.0%	-	34,837.93
Expenditures:	34,838	-	24,100.00	69.2%	-	24,100.00
Net Revenues over (under) Exp	-	-	10,737.93		-	10,737.93
PARKS RESTROOM PROJECTS (1901)						
Revenues:	202,388	-	203,381.20	100.5%	-	203,381.20
Expenditures:	202,388	42,243.59	111,299.57	55.0%	74,071.41	185,370.98
Net Revenues over (under) Exp	-	(42,243.59)	92,081.63		(74,071.41)	18,010.22
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,154,171	682,325.10	1,321,625.59	18.5%	-	1,321,625.59
Expenditures:	7,154,171	751,818.80	917,304.25	12.8%	442,442.32	1,359,746.57
Net Revenues over (under) Exp	-	(69,493.70)	404,321.34		(442,442.32)	(38,120.98)
CANE CREEK WATER & SEWER DISTRICT FUND						
Revenues:	2,798,893	106,720.18	265,450.13	9.5%	-	265,450.13
Expenditures:	2,798,893	63,334.38	127,441.87	4.6%	151,704.00	279,145.87
Net Revenues over (under) Exp	-	43,385.80	138,008.26		(151,704.00)	(13,695.74)
JUSTICE ACADEMY SEWER FUND						
Revenues:	54,544	5,437.94	10,327.59	18.9%	-	10,327.59
Expenditures:	54,544	1,413.70	3,669.32	6.7%	-	3,669.32
Net Revenues over (under) Exp	-	4,024.24	6,658.27		-	6,658.27

**HENDERSON COUNTY
CASH BALANCE REPORT
AUGUST 2019**

<u>Fund(s)</u>	08/01/19 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	08/31/19 Ending Cash Balance
General	\$ 49,357,577.90	\$ 19,913,951.19	\$ (14,342,713.35)	\$ 54,928,815.74
Special Revenue	15,288,486.97	2,387,619.43	(732,981.61)	\$ 16,943,124.79
Capital Projects	2,011,155.16	1,493,302.71	(2,529,099.73)	\$ 975,358.14
Enterprise	4,566,716.59	949,993.11	(1,044,568.13)	\$ 4,472,141.57
HCPS - Maint and Repair	389,230.00	389,230.00	-	\$ 778,460.00
BRCC - Maint. and Repair	259,486.67	259,486.67	-	\$ 518,973.34
Trust & Agency	<u>1,893,545.45</u>	<u>1,789,281.85</u>	<u>(361,175.58)</u>	\$ 3,321,651.72
Total	<u>\$ 73,766,198.74</u>	<u>\$ 27,182,864.96</u>	<u>\$ (19,010,538.40)</u>	
Total cash available as of 8/31/2019				<u>\$ 81,938,525.30</u>