

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 6, 2020
SUBJECT: County Financial Report/Cash Balance Report – October 2019
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

Non-profit contributions – payment of 2nd quarter Board approved non-profit contributions to agencies
Emergency Management – disbursement of FEMA grant reimbursements to participating agencies
Rescue Squad – payment of 2nd quarter Board approved contribution payment
Mental Health – payment of 2nd quarter Board approved maintenance of effort (MOE)

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, to be reimbursed from a future financing.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2019

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

General Fund	157,844,770.00	9,993,643.57	36,706,971.71	23.3%	-	36,706,971.71
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	464,326.00	22,712.13	124,994.00	26.9%	7,500.00	132,494.00
Dues/Non-Profit Contributions	537,634.00	17,336.94	273,684.23	50.9%	256,206.25	529,890.48
County Manager	498,213.00	20,611.89	97,590.72	19.6%	-	97,590.72
Administrative Services	546,883.00	37,386.88	153,546.05	28.1%	-	153,546.05
Human Resources	825,428.00	59,617.93	239,364.63	29.0%	14,085.28	253,449.91
Elections	998,377.00	57,114.60	175,492.94	17.6%	3,600.00	179,092.94
Finance	927,743.00	68,133.38	292,826.67	31.6%	-	292,826.67
County Assessor	1,894,443.00	109,455.47	483,124.76	25.5%	-	483,124.76
Tax Collector	503,680.00	31,715.42	144,751.70	28.7%	-	144,751.70
Legal	806,959.00	55,546.27	255,570.60	31.7%	-	255,570.60
Register of Deeds	571,282.00	35,092.40	158,149.48	27.7%	11,638.40	169,787.88
Facilities Services	5,052,777.00	357,413.02	1,174,223.12	23.2%	441,464.27	1,615,687.39
Garage	500,621.00	42,493.88	166,234.85	33.2%	1,199.74	167,434.59
Court Facilities	153,000.00	17,680.70	46,174.08	30.2%	1,699.00	47,873.08
Information Technology	3,462,223.00	256,912.59	1,088,497.05	31.4%	278,454.87	1,366,951.92
Sheriff	18,160,981.00	1,195,304.42	5,116,862.66	28.2%	1,023,909.39	6,140,772.05
Detention Center	5,343,720.00	365,490.10	1,464,641.24	27.4%	21,790.08	1,486,431.32
Emergency Management	624,764.00	95,141.15	306,012.06	49.0%	1,838.08	307,850.14
Fire Services	760,650.00	56,036.16	152,123.94	20.0%	96,747.80	248,871.74
Building Services	1,107,001.00	75,314.07	308,988.31	27.9%	25,997.57	334,985.88
Wellness Clinic	1,083,985.00	65,249.15	280,539.17	25.9%	112,105.00	392,644.17
Emergency Medical Services	6,927,894.00	618,118.84	2,177,330.92	31.4%	462,080.65	2,639,411.57
Animal Services	706,302.00	61,891.29	202,366.85	28.7%	58,318.29	260,685.14
Rescue Squad	281,360.00	(1,641.80)	147,865.47	52.6%	-	147,865.47
Forestry Services	58,046.00	1,558.26	6,800.59	11.7%	-	6,800.59
Soil & Water Conservation	565,033.00	25,769.42	108,244.75	19.2%	-	108,244.75
Planning	659,991.00	43,907.49	182,872.44	27.7%	-	182,872.44
Code Enforcement Services	297,576.00	24,972.27	89,342.67	30.0%	-	89,342.67
Heritage Museum	100,000.00	-	33,333.32	33.3%	66,666.68	100,000.00
Cooperative Extension	468,349.00	34,543.01	137,077.56	29.3%	3,164.25	140,241.81
Projects Management	432,696.00	32,675.02	119,242.56	27.6%	-	119,242.56
Economic Development	1,455,225.00	76,087.00	369,375.81	25.4%	188,375.00	557,750.81
Agri-Business	157,870.00	14,698.81	58,063.64	36.8%	-	58,063.64
Public Health	8,141,763.00	561,583.18	2,235,362.34	27.5%	288,695.31	2,524,057.65
Environmental Health	1,339,998.00	108,632.59	393,528.40	29.4%	-	393,528.40
H&CC Block Grant	792,453.00	59,420.25	175,851.25	22.2%	-	175,851.25
Medical Services - Autopsies	60,000.00	13,550.00	17,900.00	29.8%	-	17,900.00
Mental Health	528,612.00	-	264,306.00	50.0%	-	264,306.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	18,470,456	1,217,301.36	5,022,114.83	27.2%	21,677.60	5,043,792.43
Juvenile Justice Programs	218,745	28,247.00	68,922.00	31.5%	-	68,922.00
Veteran Services	48,652	3,304.00	15,295.74	31.4%	-	15,295.74
Public Library	3,348,951	271,683.65	1,044,337.37	31.2%	108,162.75	1,152,500.12
Recreation	2,180,631	182,826.50	666,936.54	30.6%	24,760.89	691,697.43
Public Education	34,126,181	2,982,800.00	13,363,927.00	39.2%	-	13,363,927.00
Debt Service	18,532,539	86,339.60	4,110,003.37	22.2%	-	4,110,003.37
Non-Departmental	2,794,343	322,465.18	996,939.50	35.7%	-	996,939.50
Interfund Transfers	10,130,319	844,193.26	3,376,773.04	33.3%	-	3,376,773.04
TOTAL	157,844,770	10,656,684.73	47,887,506.22		3,520,137.15	51,407,643.37

Net Revenues over (under) Exp.	-	(663,041.16)	(11,180,534.51)		(3,520,137.15)	(14,700,671.66)
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HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2019

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	14,243,223.00	997,555.46	4,151,852.26	29.1%	21,677.60	4,173,529.86
Federal & State Programs	4,127,233.00	213,812.72	849,775.33	20.6%	-	849,775.33
General Assistance	100,000.00	5,933.18	20,487.24	20.5%	-	20,487.24
TOTAL	18,470,456	1,217,301.36	5,022,114.83		21,677.60	5,043,792.43
EDUCATION						
Schools Current/Capital Expense	29,828,000	2,982,800.00	11,931,200.00	40.0%	-	11,931,200.00
Blue Ridge Community College	4,298,181	-	1,432,727.00	33.3%	-	1,432,727.00
TOTAL	34,126,181	2,982,800.00	13,363,927.00		-	13,363,927.00
DEBT SERVICE						
Public Schools	10,897,246	41,443.01	1,422,993.01	13.1%	-	1,422,993.01
Blue Ridge Community College	1,888,219	-	487,243.97	25.8%	-	487,243.97
Henderson County	5,747,074	44,896.59	2,199,766.39	38.3%	-	2,199,766.39
TOTAL	18,532,539	86,339.60	4,110,003.37		-	4,110,003.37
INTERFUND TRANSFERS						
Capital Reserve Fund	1,756,920	146,410.00	585,640.00	33.3%	-	585,640.00
Public Transit Fund	259,799	21,649.92	86,599.68	33.3%	-	86,599.68
Capital Projects Fund	275,000	22,916.67	91,666.68	33.3%	-	91,666.68
HCPS MRTS	4,670,760	389,230.00	1,556,920.00	33.3%	-	1,556,920.00
BRCC MRTS	3,113,840	259,486.57	1,037,946.68	33.3%	-	1,037,946.68
Solid Waste Fund	54,000	4,500.00	18,000.00	33.3%	-	18,000.00
TOTAL	10,130,319	844,193.16	3,376,773.04		-	3,376,773.04
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
CAPITAL RESERVE FUND						
Revenues:	1,756,920	146,410.00	585,640.00	33.3%	-	585,640.00
Expenditures:	1,756,920	-	-	0.0%	-	-
Net Revenues over (under) Exp	-	146,410.00	585,640.00		-	585,640.00
FIRE DISTRICTS FUND						
Revenues:	11,092,014	613,158.59	2,911,353.43	26.2%	-	2,911,353.43
Expenditures:	11,092,014	734,971.22	2,300,641.78	20.7%	-	2,300,641.78
Net Revenues over (under) Exp	-	(121,812.63)	610,711.65		-	610,711.65
REVALUATION RESERVE FUND						
Revenues:	1,249,657	106,435.64	425,796.02	34.1%	-	425,796.02
Expenditures:	1,249,657	84,049.89	251,852.63	20.2%	91,638.00	343,490.63
Net Revenues over (under) Exp	-	22,385.75	173,943.39		(91,638.00)	82,305.39
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	667,564	56,321.42	169,906.60	25.5%	-	169,906.60
Expenditures:	667,564	32,603.54	155,669.20	23.3%	13,323.00	168,992.20
Net Revenues over (under) Exp	-	23,717.88	14,237.40		(13,323.00)	914.40
PUBLIC TRANSIT FUND						
Revenues:	1,057,322	165,381.15	370,735.71	35.1%	-	370,735.71
Expenditures:	1,057,322	55,486.48	180,752.10	17.1%	-	180,752.10
Net Revenues over (under) Exp	-	109,894.67	189,983.61		-	189,983.61

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2019

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	23,501.42	27,500,015.35	102.4%	-	27,500,015.35
Expenditures:	26,854,136	2,385,465.95	18,461,079.02	68.7%	917,987.07	19,379,066.09
Net Revenues over (under) Exp	-	(2,361,964.53)	9,038,936.33		(917,987.07)	8,120,949.26
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	5,000,000	-	-	0.0%	-	-
Expenditures:	5,000,000	591,397.97	3,027,025.32	60.5%	1,058,012.41	4,085,037.73
Net Revenues over (under) Exp	-	(591,397.97)	(3,027,025.32)		(1,058,012.41)	(4,085,037.73)
HCPS HVAC REPLACEMENTS (1905) - DESIGN SERVICES						
Revenues:	250,850	-	250,850.00	100.0%	-	250,850.00
Expenditures:	250,850	-	82,777.71	33.0%	168,072.29	250,850.00
Net Revenues over (under) Exp	-	-	168,072.29		(168,072.29)	-
OKLAWAHA GREENWAY PROJECT (1711)						
Revenues:	120,000	43,666.23	119,980.80	100.0%	-	119,980.80
Expenditures:	120,000	-	119,976.00	100.0%	-	119,976.00
Net Revenues over (under) Exp	-	43,666.23	4.80		-	4.80
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	56,147.50	167,447.07	82.7%	19,375.91	186,822.98
Net Revenues over (under) Exp	-	(56,147.50)	35,934.13		(19,375.91)	16,558.22
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,154,171	607,813.12	2,526,921.99	35.3%	-	2,526,921.99
Expenditures:	7,154,171	662,139.64	2,174,157.11	30.4%	418,079.70	2,592,236.81
Net Revenues over (under) Exp	-	(54,326.52)	352,764.88		(418,079.70)	(65,314.82)
CANE CREEK WATER & SEWER DISTRICT FUND						
Revenues:	2,798,893	114,411.94	543,946.81	19.4%	-	543,946.81
Expenditures:	2,798,893	548,120.16	966,014.42	34.5%	2,203,956.21	3,169,970.63
Net Revenues over (under) Exp	-	(433,708.22)	(422,067.61)		(2,203,956.21)	(2,626,023.82)
JUSTICE ACADEMY SEWER FUND						
Revenues:	54,544	5,304.95	21,163.72	38.8%	-	21,163.72
Expenditures:	54,544	7,294.30	13,360.10	24.5%	24,305.90	37,666.00
Net Revenues over (under) Exp	-	(1,989.35)	7,803.62		(24,305.90)	(16,502.28)

**HENDERSON COUNTY
CASH BALANCE REPORT
OCTOBER 2019**

<u>Fund(s)</u>	<u>10/01/19 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>10/31/19 Ending Cash Balance</u>
General	\$ 51,821,674.15	\$ 11,816,601.49	\$ (13,049,235.74)	\$ 50,589,039.90
Special Revenue	15,589,941.77	1,108,614.78	(1,026,515.05)	\$ 15,672,041.50
Capital Projects	(1,822,564.45)	2,992,230.25	(3,126,634.90)	\$ (1,956,969.10) *
Enterprise	4,406,753.73	980,067.89	(1,445,044.44)	\$ 3,941,777.18
HCPS - Maint. and Repair	1,167,690.00	389,230.00	-	\$ 1,556,920.00
BRCC - Maint. and Repair	778,460.01	259,486.67	-	\$ 1,037,946.68
Trust & Agency	<u>2,271,927.87</u>	<u>1,011,358.16</u>	<u>(999,116.45)</u>	\$ 2,284,169.58
Total	<u>\$ 74,213,883.08</u>	<u>\$ 18,557,589.24</u>	<u>\$ (19,646,546.58)</u>	
Total cash available as of 10/31/2019				<u>\$ 73,124,925.74</u>

* - Deficit in School Capital Project Fund cash balance will be replished from anticipated reimbursements due from currently financed projects as well as future reimbursements from future financings.