

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** July 15, 2020  
**SUBJECT:** County Financial Report/Cash Balance Report – May 2020  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached for the Board’s review and approval are the May 2020 County Financial and Cash Balance Reports.

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

- Rescue Squad – payment of all annual appropriations, expenses to be reimbursed to the County
- Agri-Business – excess operating expenditures to be covered by membership fees
- Mental Health – payment of 4th quarter Board approved maintenance of effort (MOE)
- Juvenile Justice Programs – higher than average juvenile detention fees
- Public Education – payment 10 of 10 of annual appropriation made to the public school system

Year to Date Net Revenues under expenditures for Public Transit Fund is due to the appropriation of fund balance for the purchase of transit buses as well as the timing of receipt of Federal Transit funds.

Year to Date Net Revenues under expenditures for the Cane Creek Water and Sewer District Fund is due to expenditures related to the Mud Creek Interceptor Project.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County’s May 2020 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the May 2020 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2020

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

General Fund	159,402,661.00	5,947,769.57	139,730,084.61	87.7%	-	139,730,084.61
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	463,826.00	36,100.18	357,358.16	77.0%	-	357,358.16
Dues/Non-Profit Contributions	537,634.00	(3.00)	510,990.11	95.0%	-	510,990.11
County Manager	498,213.00	30,698.16	478,777.51	96.1%	-	478,777.51
Administrative Services	546,883.00	59,220.21	493,558.18	90.2%	-	493,558.18
Human Resources	825,428.00	87,903.04	754,763.68	91.4%	-	754,763.68
Elections	1,321,867.00	75,783.52	1,008,661.79	76.3%	12,768.54	1,021,430.33
Finance	927,743.00	91,231.73	826,787.90	89.1%	-	826,787.90
County Assessor	1,894,443.00	167,620.77	1,433,464.52	75.7%	-	1,433,464.52
Tax Collector	503,680.00	46,368.08	407,813.41	81.0%	-	407,813.41
Legal	806,959.00	81,682.50	706,346.74	87.5%	-	706,346.74
Register of Deeds	571,282.00	43,599.40	428,548.13	75.0%	-	428,548.13
Facilities Services	4,964,036.00	609,602.19	3,807,021.43	76.7%	686,085.46	4,493,106.89
Garage	500,621.00	54,637.98	457,017.57	91.3%	-	457,017.57
Court Facilities	153,000.00	6,611.32	108,910.01	71.2%	7,684.72	116,594.73
Information Technology	3,482,593.00	338,157.36	2,733,322.94	78.5%	178,891.78	2,912,214.72
Sheriff	18,180,674.00	1,787,438.08	15,937,387.71	87.7%	137,438.06	16,074,825.77
Detention Center	5,343,720.00	496,833.64	4,396,767.73	82.3%	14,821.80	4,411,589.53
Emergency Management	742,725.00	59,497.37	693,861.40	93.4%	15,624.64	709,486.04
Fire Services	760,650.00	21,487.53	410,653.01	54.0%	30,016.25	440,669.26
Building Services	1,107,001.00	102,156.59	953,957.06	86.2%	-	953,957.06
Wellness Clinic	1,083,985.00	111,479.49	914,018.49	84.3%	20,307.12	934,325.61
Emergency Medical Services	6,938,824.00	664,995.39	6,343,535.71	91.4%	31,317.00	6,374,852.71
Animal Services	706,302.00	63,455.07	603,864.02	85.5%	27,448.48	631,312.50
Rescue Squad	281,360.00	2,237.96	285,150.59	101.3%	-	285,150.59
Forestry Services	58,046.00	1,999.78	21,761.40	37.5%	-	21,761.40
Soil & Water Conservation	565,033.00	36,438.33	352,257.03	62.3%	-	352,257.03
Planning	659,991.00	64,099.18	534,092.52	80.9%	-	534,092.52
Code Enforcement Services	307,576.00	27,349.24	251,886.19	81.9%	5,842.70	257,728.89
Heritage Museum	100,000.00	8,333.33	91,666.63	91.7%	8,333.37	100,000.00
Cooperative Extension	468,349.00	33,386.62	411,275.03	87.8%	612.08	411,887.11
Projects Management	432,696.00	48,117.92	388,854.43	89.9%	-	388,854.43
Economic Development	1,490,225.00	-	888,072.34	59.6%	-	888,072.34
Agri-Business	157,870.00	23,681.54	168,903.83	107.0%	-	168,903.83
Public Health	8,143,898.00	848,852.79	6,657,918.53	81.8%	32,969.34	6,690,887.87
Environmental Health	1,339,998.00	119,524.53	1,079,531.82	80.6%	548.75	1,080,080.57
H&CC Block Grant	792,453.00	73,197.25	671,517.00	84.7%	-	671,517.00
Medical Services - Autopsies	60,000.00	3,350.00	54,700.00	91.2%	-	54,700.00
Mental Health	528,612.00	-	528,612.00	100.0%	-	528,612.00
Rural Transportation Assist Program	196,095.00	-	174,591.49	89.0%	-	174,591.49
Social Services	18,725,508.00	1,683,354.53	14,988,976.86	80.0%	89,130.67	15,078,107.53
Juvenile Justice Programs	218,745.00	29,965.00	249,666.67	114.1%	-	249,666.67
Veteran Services	48,652.00	4,941.41	42,867.07	88.1%	-	42,867.07
Public Library	3,363,371.00	348,374.29	2,880,403.85	85.6%	96,092.93	2,976,496.78
Recreation	2,192,457.00	156,147.21	1,710,688.43	78.0%	43,724.33	1,754,412.76
Public Education	34,126,181	358,181.75	33,767,999.25	99.0%	-	33,767,999.25
Debt Service	16,929,205	2,939,670.67	16,734,803.31	98.9%	-	16,734,803.31
Non-Departmental	2,794,343	46,260.46	1,866,344.88	66.8%	-	1,866,344.88
Interfund Transfers	12,559,908	1,479,193.26	11,715,714.86	93.3%	-	11,715,714.86
<b>TOTAL</b>	<b>159,402,661</b>	<b>13,373,213.65</b>	<b>141,285,643.22</b>	<b>88.6%</b>	<b>1,439,658.02</b>	<b>142,725,301.24</b>

<b>Net Revenues over (under) Exp.</b>	-	<b>(7,425,444.08)</b>	<b>(1,555,558.61)</b>		<b>(1,439,658.02)</b>	<b>(2,995,216.63)</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2020

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	14,243,223.00	1,414,032.10	12,039,980.33	84.5%	89,130.67	12,129,111.00
Federal & State Programs	4,381,285.00	265,396.69	2,898,034.25	66.1%	-	2,898,034.25
General Assistance	101,000.00	3,925.74	50,962.28	50.5%	-	50,962.28
<b>TOTAL</b>	<b>18,725,508</b>	<b>1,683,354.53</b>	<b>14,988,976.86</b>		<b>89,130.67</b>	<b>15,078,107.53</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	29,828,000.00	-	29,828,000.00	100.0%	-	29,828,000.00
Blue Ridge Community College	4,298,181.00	358,181.75	3,939,999.25	91.7%	-	3,939,999.25
<b>TOTAL</b>	<b>34,126,181</b>	<b>358,181.75</b>	<b>33,767,999.25</b>		<b>-</b>	<b>33,767,999.25</b>
<b>DEBT SERVICE</b>						
Public Schools	9,100,157.00	1,993,125.07	9,098,656.00	100.0%	-	9,098,656.00
Blue Ridge Community College	1,888,219.00	51,671.07	1,888,177.79	100.0%	-	1,888,177.79
Henderson County	5,940,829.00	894,874.53	5,747,969.52	96.8%	-	5,747,969.52
<b>TOTAL</b>	<b>16,929,205</b>	<b>2,939,670.67</b>	<b>16,734,803.31</b>		<b>-</b>	<b>16,734,803.31</b>
<b>INTERFUND TRANSFERS</b>						
Capital Reserve Fund	1,756,920	146,410.00	1,610,510.00	91.7%	-	1,610,510.00
Public Transit Fund	259,799	21,649.92	238,149.12	91.7%	-	238,149.12
Capital Projects Fund	910,000	657,916.67	887,083.37	97.5%	-	887,083.37
HCPS MRTS	4,670,760	389,230.00	4,281,530.00	91.7%	-	4,281,530.00
BRCC MRTS	3,113,840	259,486.67	2,854,353.37	91.7%	-	2,854,353.37
Debt Service	1,794,589	-	1,794,589.00	100.0%	-	1,794,589.00
Solid Waste Fund	54,000	4,500.00	49,500.00	91.7%	-	49,500.00
<b>TOTAL</b>	<b>12,559,908</b>	<b>1,479,193.26</b>	<b>11,715,714.86</b>		<b>-</b>	<b>11,715,714.86</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>CAPITAL RESERVE FUND</b>						
Revenues:	2,724,177	146,410.00	1,610,510.00	59.1%	-	1,610,510.00
Expenditures:	2,724,177	-	967,257.00	35.5%	-	967,257.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>146,410.00</b>	<b>643,253.00</b>		<b>-</b>	<b>643,253.00</b>
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,092,014	99,937.98	11,097,102.81	100.0%	-	11,097,102.81
Expenditures:	11,092,014	109,067.58	11,000,160.12	99.2%	-	11,000,160.12
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(9,129.60)</b>	<b>96,942.69</b>		<b>-</b>	<b>96,942.69</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,249,657	105,918.42	1,165,487.77	93.3%	-	1,165,487.77
Expenditures:	1,249,657	73,082.09	731,541.07	58.5%	40,425.00	771,966.07
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>32,836.33</b>	<b>433,946.70</b>		<b>(40,425.00)</b>	<b>393,521.70</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	667,564	56,188.70	562,875.47	84.3%	-	562,875.47
Expenditures:	667,564	39,312.75	461,010.15	69.1%	21,701.04	482,711.19
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>16,875.95</b>	<b>101,865.32</b>		<b>(21,701.04)</b>	<b>80,164.28</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,379,799	24,375.38	709,496.71	51.4%	-	709,496.71
Expenditures:	1,379,799	354,212.39	884,516.92	64.1%	31,875.00	916,391.92
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(329,837.01)</b>	<b>(175,020.21)</b>		<b>(31,875.00)</b>	<b>(206,895.21)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2020

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	1,165.34	27,558,247.91	102.6%	-	27,558,247.91
Expenditures:	26,854,136	488,951.78	24,340,569.33	90.6%	85,000.00	24,425,569.33
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(487,786.44)</b>	<b>3,217,678.58</b>		<b>(85,000.00)</b>	<b>3,132,678.58</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,000,000	60,442,693.50	60,442,693.50	100.7%	-	60,442,693.50
Expenditures:	60,000,000	2,296,961.39	8,304,556.37	13.8%	46,585,059.67	54,889,616.04
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>58,145,732.11</b>	<b>52,138,137.13</b>		<b>(46,585,059.67)</b>	<b>5,553,077.46</b>
<b>HCPS HVAC REPLACEMENTS - ENGINEERING SERVICES - (1905)</b>						
Revenues:	250,850	-	250,850.00	100.0%	-	250,850.00
Expenditures:	250,850	-	200,677.21	80.0%	50,172.79	250,850.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>50,172.79</b>		<b>(50,172.79)</b>	<b>-</b>
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,935,371	775,505.21	7,023,349.99	88.5%	-	7,023,349.99
Expenditures:	7,935,371	262,957.20	6,890,543.41	86.8%	585,098.44	7,475,641.85
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>512,548.01</b>	<b>132,806.58</b>		<b>(585,098.44)</b>	<b>(452,291.86)</b>
<b>CANE CREEK WATER &amp; SEWER DISTRICT FUND</b>						
Revenues:	5,043,562	217,419.64	1,448,333.36	28.7%	-	1,448,333.36
Expenditures:	5,043,562	71,075.00	2,960,402.96	58.7%	1,161,510.49	4,121,913.45
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>146,344.64</b>	<b>(1,512,069.60)</b>		<b>(1,161,510.49)</b>	<b>(2,673,580.09)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	69,544	4,723.83	53,923.12	77.5%	-	53,923.12
Expenditures:	69,544	2,427.47	46,863.58	67.4%	5,680.00	52,543.58
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>2,296.36</b>	<b>7,059.54</b>		<b>(5,680.00)</b>	<b>1,379.54</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
MAY 2020**

<u>Fund(s)</u>	<u>05/01/20 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>05/31/20 Ending Cash Balance</u>
General	\$ 65,709,265.05	\$ 4,536,249.18	\$ (11,068,774.83)	\$ 59,176,739.40
Special Revenue	16,554,788.08	429,998.93	(669,042.88)	\$ 16,315,744.13
Capital Projects	(2,923,745.77)	7,109,897.78	(2,931,299.89)	\$ 1,254,852.12
Enterprise	3,399,779.20	1,139,372.25	(465,592.18)	\$ 4,073,559.27
HCPS - Maint. and Repair	1,739,430.45	389,230.00	(600.00)	\$ 2,128,060.45
BRCC - Maint. and Repair	1,936,465.96	259,486.67	(284,790.38)	\$ 1,911,162.25
Trust & Agency	<u>1,397,923.86</u>	<u>272,515.33</u>	<u>(278,399.05)</u>	\$ 1,392,040.14
Total	<u>\$ 87,813,906.83</u>	<u>\$ 14,136,750.14</u>	<u>\$ (15,698,499.21)</u>	
<b>Total cash available as of 5/31/2020</b>				<b><u>\$ 86,252,157.76</u></b>