

## **REQUEST FOR BOARD ACTION**

### **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** December 6, 2021

**SUBJECT:** County Financial Report/Cash Balance Report – October 2021

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the October 2021 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 appropriations and timing of membership dues
- Information Technology – timing of payments for annual subscriptions
- Emergency Management – timing of Board approved purchases
- Rescue Squad – payment of 2<sup>nd</sup> quarter Board approved appropriation
- Site Development – timing of Board approved purchases
- Agri-business – excess operating expenditures to be covered by membership fees
- Mental Health – payment of 2<sup>nd</sup> quarter Board approved appropriation
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 4<sup>th</sup> of 10 annual appropriations made to the public school system

Year to Date Net Revenues under Expenditures for the Justice Academy Sewer Fund is due to the timing of budgeted minor equipment for the sewer fund.

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

Request that the Board consider approving the County's October 2021 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the October 2021 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
OCTOBER 2021

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	172,517,490.00	14,057,269.25	41,725,960.98	24.2%	-	41,725,960.98
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	706,021.00	40,082.07	142,686.09	20.2%	152,812.00	295,498.09
Dues/Non-Profit Contributions	466,765.00	100,352.81	262,452.16	56.2%	-	262,452.16
County Manager	494,048.00	27,179.71	178,088.24	36.0%	-	178,088.24
Administrative Services	632,372.00	47,464.63	203,586.31	32.2%	-	203,586.31
Human Resources	1,159,084.00	91,405.81	384,781.32	33.2%	1,580.08	386,361.40
Elections	1,038,319.00	72,681.23	267,411.16	25.8%	16,722.80	284,133.96
Finance	1,083,229.00	107,352.13	355,155.40	32.8%	-	355,155.40
County Assessor	1,961,785.00	175,726.77	537,181.77	27.4%	-	537,181.77
Tax Collector	534,375.00	50,855.35	161,088.57	30.1%	-	161,088.57
Legal	910,391.00	80,374.14	275,191.08	30.2%	-	275,191.08
Register of Deeds	783,211.00	55,204.02	238,219.96	30.4%	4,400.00	242,619.96
Facilities Services	5,203,430.00	374,398.36	1,313,805.17	25.2%	364,081.04	1,677,886.21
Garage	386,594.00	51,706.11	134,891.62	34.9%	21,673.50	156,565.12
Court Facilities	153,000.00	11,735.04	49,256.89	32.2%	-	49,256.89
Information Technology	4,159,398.00	303,255.47	1,683,218.02	40.5%	522,707.52	2,205,925.54
Sheriff	20,832,865.00	2,024,555.28	6,281,286.90	30.2%	1,444,351.31	7,725,638.21
Detention Center	5,740,924.00	537,146.73	1,794,005.44	31.2%	296,575.78	2,090,581.22
Emergency Management	752,098.00	83,600.62	362,313.53	48.2%	36,122.59	398,436.12
Fire Services	777,147.00	24,110.67	90,928.71	11.7%	-	90,928.71
Building Services	1,225,606.00	123,986.66	364,726.42	29.8%	23,668.97	388,395.39
Wellness Clinic	1,104,829.00	146,281.14	399,696.01	36.2%	99,755.54	499,451.55
Emergency Medical Services	7,568,687.00	694,778.81	2,349,584.95	31.0%	514,545.87	2,864,130.82
Animal Services	745,105.00	82,217.46	238,592.64	32.0%	1,734.34	240,326.98
Rescue Squad	381,360.00	95,484.19	190,802.64	50.0%	-	190,802.64
Forestry Services	61,251.00	3,801.00	10,558.74	17.2%	-	10,558.74
Soil & Water Conservation	467,983.00	41,001.42	133,867.97	28.6%	79,840.00	213,707.97
Planning	882,162.00	43,709.75	211,306.94	24.0%	106,472.24	317,779.18
Code Enforcement Services	307,380.00	29,095.08	89,088.81	29.0%	25,848.82	114,937.63
Site Development	257,459.00	24,417.13	99,941.51	38.8%	-	99,941.51
Heritage Museum	100,000.00	8,333.33	33,333.32	33.3%	-	33,333.32
Cooperative Extension	467,726.00	34,906.73	149,368.23	31.9%	-	149,368.23
Projects Management	263,376.00	28,430.40	85,124.13	32.3%	-	85,124.13
Economic Development	730,825.00	94,187.50	195,875.00	26.8%	-	195,875.00
Agri-Business	170,120.00	21,590.56	67,891.05	39.9%	-	67,891.05
Public Health	10,071,863.00	966,356.33	2,975,251.23	29.5%	359,753.27	3,335,004.50
Environmental Health	1,461,425.00	135,694.88	438,536.01	30.0%	31,293.97	469,829.98
H&CC Block Grant	765,989.00	66,286.25	183,128.00	23.9%	-	183,128.00
Medical Services - Autopsies	90,000.00	13,700.00	28,400.00	31.6%	-	28,400.00
Mental Health	528,612.00	132,153.00	264,306.00	50.0%	-	264,306.00
Rural Transportation Assist Program	215,290.00	-	-	0.0%	-	-
Social Services	19,997,256.00	1,706,628.04	5,704,307.89	28.5%	36,225.97	5,740,533.86
Juvenile Justice Programs	218,745.00	37,275.00	89,525.00	40.9%	-	89,525.00
Veteran Services	79,978.00	5,790.44	19,590.84	24.5%	-	19,590.84
Public Library	3,571,371.00	367,961.23	1,186,442.49	33.2%	225,043.78	1,411,486.27
Recreation	2,393,552.00	209,114.94	734,514.08	30.7%	72,392.74	806,906.82
Public Education	36,381,641.00	3,538,481.75	14,153,927.00	38.9%	-	14,153,927.00
Debt Service	20,381,954	56,232.00	3,869,036.87	19.0%	-	3,869,036.87
Non-Departmental	3,289,696.00	337,362.57	1,117,472.18	34.0%	-	1,117,472.18
Interfund Transfers	10,561,193.00	874,946.92	3,519,787.68	33.3%	-	3,519,787.68
<b>TOTAL</b>	<b>172,517,490</b>	<b>14,179,391.46</b>	<b>53,619,531.97</b>	<b>31.1%</b>	<b>4,437,602.13</b>	<b>58,057,134.10</b>
<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>(122,122.21)</b>	<b>(11,893,570.99)</b>		<b>(4,437,602.13)</b>	<b>(16,331,173.12)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
OCTOBER 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,657,150	1,436,179.12	4,639,547.47	29.6%	36,225.97	4,675,773.44
Federal & State Programs	4,239,106	266,925.47	1,045,632.99	24.7%	-	1,045,632.99
General Assistance	101,000	3,523.45	19,127.43	18.9%	-	19,127.43
<b>TOTAL</b>	<b>19,997,256</b>	<b>1,706,628.04</b>	<b>5,704,307.89</b>		<b>36,225.97</b>	<b>5,740,533.86</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	31,633,460	3,142,800.00	12,571,200.00	39.7%	-	12,571,200.00
Blue Ridge Community College	4,748,181	395,681.75	1,582,727.00	33.3%	-	1,582,727.00
<b>TOTAL</b>	<b>36,381,641</b>	<b>3,538,481.75</b>	<b>14,153,927.00</b>		<b>-</b>	<b>14,153,927.00</b>
<b>DEBT SERVICE</b>						
Public Schools	11,275,450	26,991.36	1,358,545.10	12.0%	-	1,358,545.10
Blue Ridge Community College	3,440,461	-	509,206.78	14.8%	-	509,206.78
Henderson County	5,666,043	29,240.64	2,001,284.99	35.3%	-	2,001,284.99
<b>TOTAL</b>	<b>20,381,954</b>	<b>56,232.00</b>	<b>3,869,036.87</b>		<b>-</b>	<b>3,869,036.87</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	280,515	23,376.25	93,505.00	33.3%	-	93,505.00
Capital Projects Fund	390,000	29,166.67	116,666.68	29.9%	-	116,666.68
Capital Reserve Fund	1,644,808	137,067.33	548,269.32	33.3%	-	548,269.32
E911 Fund	1,830	-	-	0.0%	-	-
Fire District Funds	20,000	-	20,000.00	100.0%	-	20,000.00
HCPS MRTS	4,934,424	411,202.00	1,644,808.00	33.3%	-	1,644,808.00
BRCC MRTS	3,289,616	274,134.67	1,096,538.68	33.3%	-	1,096,538.68
<b>TOTAL</b>	<b>10,561,193</b>	<b>874,946.92</b>	<b>3,519,787.68</b>		<b>-</b>	<b>3,519,787.68</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,783,241	1,042,257.38	3,428,406.90	29.1%	-	3,428,406.90
Expenditures:	11,783,241	1,977,179.55	2,362,524.13	20.0%	-	2,362,524.13
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(934,922.17)</b>	<b>1,065,882.77</b>		<b>-</b>	<b>1,065,882.77</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,145,980	97,002.17	385,145.84	33.6%	-	385,145.84
Expenditures:	1,145,980	96,077.23	306,154.67	26.7%	107,500.00	413,654.67
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>924.94</b>	<b>78,991.17</b>		<b>(107,500.00)</b>	<b>(28,508.83)</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	722,256	60,539.84	181,143.68	25.1%	-	181,143.68
Expenditures:	722,256	4,403.32	96,011.60	13.3%	-	96,011.60
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>56,136.52</b>	<b>85,132.08</b>		<b>-</b>	<b>85,132.08</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,127,015	28,648.93	702,838.40	62.4%	-	702,838.40
Expenditures:	1,127,015	68,688.25	205,230.54	18.2%	35,137.00	240,367.54
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(40,039.32)</b>	<b>497,607.86</b>		<b>(35,137.00)</b>	<b>462,470.86</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,193,856	49,607.63	726,953.31	60.9%	-	726,953.31
Expenditures:	1,193,856	56,776.58	205,904.61	17.2%	-	205,904.61
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(7,168.95)</b>	<b>521,048.70</b>		<b>-</b>	<b>521,048.70</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
OCTOBER 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	16.90	27,755,480.64	103.4%	-	27,755,480.64
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>16.90</b>	<b>2,424,185.88</b>		<b>-</b>	<b>2,424,185.88</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	160.12	60,914,174.23	100.8%	-	60,914,174.23
Expenditures:	60,442,694	1,157,574.26	44,017,687.58	72.8%	13,374,971.78	57,392,659.36
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,157,414.14)</b>	<b>16,896,486.65</b>		<b>(13,374,971.78)</b>	<b>3,521,514.87</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	24,800,016	142.19	24,855,356.31	100.2%	-	24,855,356.31
Expenditures:	24,800,016	1,381,473.24	12,102,395.55	48.8%	11,818,874.23	23,921,269.78
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,381,331.05)</b>	<b>12,752,960.76</b>		<b>(11,818,874.23)</b>	<b>934,086.53</b>
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,987,129	764,006.23	3,027,831.05	37.9%	-	3,027,831.05
Expenditures:	7,987,129	738,676.25	2,130,865.09	26.7%	3,785,081.23	5,915,946.32
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>25,329.98</b>	<b>896,965.96</b>		<b>(3,785,081.23)</b>	<b>(2,888,115.27)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,881	4,350.40	16,296.87	23.0%	-	16,296.87
Expenditures:	70,881	2,892.82	23,026.51	32.5%	-	23,026.51
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>1,457.58</b>	<b>(6,729.64)</b>		<b>-</b>	<b>(6,729.64)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
OCTOBER 2021**

<b><u>Fund(s)</u></b>	<b><u>09/30/21 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) Expenditures</u></b>	<b><u>10/31/21 Ending Cash Balance</u></b>
General	\$ 74,790,063.85	\$ 14,734,726.79	\$ (14,210,939.19)	\$ 75,313,851.45
Special Revenue	28,047,245.12	1,421,207.27	(2,298,661.54)	\$ 27,169,790.85
Capital Projects	(1,052,429.24)	5,128,248.53	(2,702,699.94)	\$ 1,373,119.35
Enterprise	1,936,193.08	768,616.03	(742,242.08)	\$ 1,962,567.03
HCPS - Maint. and Repair	2,803,275.91	411,202.00	-	\$ 3,214,477.91
BRCC - Maint. and Repair	1,874,452.18	123,193.00	-	\$ 1,997,645.18
Custodial	<u>2,479,759.99</u>	<u>1,088,704.41</u>	<u>(2,094,462.60)</u>	\$ 1,474,001.80
Total	<u>\$ 110,878,560.89</u>	<u>\$ 23,675,898.03</u>	<u>\$ (22,049,005.35)</u>	
<b>Total cash available as of 10/31/2021</b>				<b><u>\$ 112,505,453.57</u></b>