

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 7, 2022

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

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

**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the December 2021 County Financial and Cash Balance Reports.

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

- Administrative Services – timing of approved employee payroll
- Emergency Management – timing of Board approved purchases
- Wellness – timing of payment for board approved contracted services and medical supplies and equipment
- Site Development – timing of Board approved purchases
- Agri-business – excess operating expenditures to be covered by membership fees
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 6<sup>th</sup> of 10 annual appropriations made to the public school system
- Non-Departmental – Occupancy tax transmittal trending above budgeted amounts

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 December 2021 Financial Reports as presented.

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

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

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2021

| GENERAL FUND REVENUES                 |                    |                      |                      |        |                       |                      |
|---------------------------------------|--------------------|----------------------|----------------------|--------|-----------------------|----------------------|
|                                       | BUDGET             | CURRENT MONTH        | YEAR TO DATE         | % USED | ENCUMBRANCES          | TOTAL                |
| General Fund                          | 173,265,956.00     | 31,395,069.59        | 105,722,779.51       | 61.0%  | -                     | 105,722,779.51       |
| GENERAL FUND EXPENDITURES             |                    |                      |                      |        |                       |                      |
|                                       | BUDGET             | CURRENT MONTH        | YEAR TO DATE         | % USED | ENCUMBRANCES          | TOTAL                |
| Governing Body                        | 706,021.00         | 80,435.49            | 280,615.55           | 39.7%  | 94,678.20             | 375,293.75           |
| Dues/Non-Profit Contributions         | 466,765.00         | 937.52               | 232,458.50           | 49.8%  | -                     | 232,458.50           |
| County Manager                        | 494,048.00         | 19,604.96            | 214,729.77           | 43.5%  | -                     | 214,729.77           |
| Administrative Services               | 632,372.00         | 111,686.45           | 349,892.18           | 55.3%  | -                     | 349,892.18           |
| Human Resources                       | 1,159,084.00       | 97,915.48            | 546,862.13           | 47.2%  | 1,580.08              | 548,442.21           |
| Elections                             | 1,038,319.00       | 41,578.74            | 373,258.53           | 35.9%  | 18,870.25             | 392,128.78           |
| Finance                               | 1,083,229.00       | 103,720.03           | 532,536.08           | 49.2%  | -                     | 532,536.08           |
| County Assessor                       | 1,961,785.00       | 136,416.42           | 790,318.77           | 40.3%  | -                     | 790,318.77           |
| Tax Collector                         | 534,375.00         | 40,406.46            | 235,835.68           | 44.1%  | -                     | 235,835.68           |
| Legal                                 | 910,391.00         | 70,559.45            | 406,796.96           | 44.7%  | -                     | 406,796.96           |
| Register of Deeds                     | 783,211.00         | 43,695.40            | 320,434.24           | 40.9%  | -                     | 320,434.24           |
| Facilities Services                   | 5,170,409.00       | 256,158.81           | 1,871,123.13         | 36.2%  | 362,280.88            | 2,233,404.01         |
| Garage                                | 415,889.00         | 5,024.12             | 178,431.18           | 42.9%  | 21,673.50             | 200,104.68           |
| Court Facilities                      | 153,000.00         | 4,785.51             | 65,844.48            | 43.0%  | -                     | 65,844.48            |
| Information Technology                | 4,169,494.00       | 156,560.83           | 2,014,743.73         | 48.3%  | 653,223.95            | 2,667,967.68         |
| Sheriff                               | 20,843,157.00      | 1,667,626.03         | 9,340,201.33         | 44.8%  | 1,411,035.52          | 10,751,236.85        |
| Detention Center                      | 5,740,924.00       | 468,581.34           | 2,667,747.06         | 46.5%  | 209,254.11            | 2,877,001.17         |
| Emergency Management                  | 752,098.00         | 45,114.16            | 472,652.75           | 62.8%  | 29,487.59             | 502,140.34           |
| Fire Services                         | 777,147.00         | 45,814.96            | 155,508.42           | 20.0%  | 113,820.00            | 269,328.42           |
| Building Services                     | 1,225,606.00       | 98,516.10            | 549,009.50           | 44.8%  | 23,668.97             | 572,678.47           |
| Wellness Clinic                       | 1,104,829.00       | 111,591.11           | 593,679.46           | 53.7%  | 61,658.36             | 655,337.82           |
| Emergency Medical Services            | 7,568,687.00       | 591,146.00           | 3,426,932.81         | 45.3%  | 501,661.87            | 3,928,594.68         |
| Animal Services                       | 745,105.00         | 68,328.63            | 354,629.30           | 47.6%  | 7,788.68              | 362,417.98           |
| Rescue Squad                          | 381,360.00         | 2,551.61             | 190,811.96           | 50.0%  | -                     | 190,811.96           |
| Forestry Services                     | 61,251.00          | 2,559.30             | 16,697.76            | 27.3%  | -                     | 16,697.76            |
| Soil & Water Conservation             | 467,983.00         | 40,814.94            | 204,414.78           | 43.7%  | 70,351.00             | 274,765.78           |
| Planning                              | 882,162.00         | 67,866.55            | 342,429.03           | 38.8%  | 71,270.51             | 413,699.54           |
| Code Enforcement Services             | 307,380.00         | 22,588.73            | 130,520.24           | 42.5%  | 25,848.82             | 156,369.06           |
| Site Development                      | 257,459.00         | 19,127.73            | 139,159.18           | 54.1%  | -                     | 139,159.18           |
| Heritage Museum                       | 100,000.00         | 8,333.33             | 49,999.98            | 50.0%  | -                     | 49,999.98            |
| Cooperative Extension                 | 467,726.00         | 35,962.80            | 215,534.73           | 46.1%  | -                     | 215,534.73           |
| Projects Management                   | 263,376.00         | 23,681.95            | 127,613.19           | 48.5%  | -                     | 127,613.19           |
| Economic Development                  | 730,825.00         | -                    | 203,375.00           | 27.8%  | -                     | 203,375.00           |
| Agri-Business                         | 170,120.00         | 14,970.32            | 98,568.06            | 57.9%  | -                     | 98,568.06            |
| Public Health                         | 10,748,510.00      | 738,701.65           | 4,424,854.52         | 41.2%  | 277,029.68            | 4,701,884.20         |
| Environmental Health                  | 1,461,425.00       | 122,882.51           | 667,474.31           | 45.7%  | 29,543.97             | 697,018.28           |
| H&CC Block Grant                      | 765,989.00         | 61,306.50            | 310,720.75           | 40.6%  | -                     | 310,720.75           |
| Medical Services - Autopsies          | 90,000.00          | 7,050.00             | 41,550.00            | 46.2%  | -                     | 41,550.00            |
| Mental Health                         | 528,612.00         | -                    | 264,306.00           | 50.0%  | -                     | 264,306.00           |
| Rural Transportation Assist Program   | 201,384.00         | 11,061.46            | 22,542.53            | 11.2%  | -                     | 22,542.53            |
| Social Services                       | 19,997,256.00      | 1,703,933.75         | 8,643,942.21         | 43.2%  | 36,225.55             | 8,680,167.76         |
| Juvenile Justice Programs             | 218,745.00         | 22,920.00            | 135,365.00           | 61.9%  | -                     | 135,365.00           |
| Veteran Services                      | 79,978.00          | 5,269.54             | 28,800.16            | 36.0%  | -                     | 28,800.16            |
| Public Library                        | 3,590,434.00       | 326,694.98           | 1,794,993.44         | 50.0%  | 205,339.98            | 2,000,333.42         |
| Recreation                            | 2,393,552.00       | 185,951.84           | 1,078,138.04         | 45.0%  | 63,849.28             | 1,141,987.32         |
| Public Education                      | 36,381,641.00      | 3,538,481.75         | 21,230,890.50        | 58.4%  | -                     | 21,230,890.50        |
| Debt Service                          | 20,381,954         | -                    | 9,033,968.72         | 44.3%  | -                     | 9,033,968.72         |
| Non-Departmental                      | 3,289,696.00       | 296,620.24           | 1,865,622.53         | 56.7%  | -                     | 1,865,622.53         |
| Interfund Transfers                   | 10,611,193.00      | 924,946.92           | 5,359,681.52         | 50.5%  | -                     | 5,359,681.52         |
| <b>TOTAL</b>                          | <b>173,265,956</b> | <b>12,450,482.40</b> | <b>82,596,215.68</b> |        | <b>4,290,140.75</b>   | <b>86,886,356.43</b> |
| <b>Net Revenues over (under) Exp.</b> | <b>-</b>           | <b>18,944,587.19</b> | <b>23,126,563.83</b> |        | <b>(4,290,140.75)</b> | <b>18,836,423.08</b> |

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2021

| APPROPRIATIONS DETAIL                        |                   |                     |                      |        |                     |                      |
|--|-------------------|---------------------|----------------------|--------|---------------------|----------------------|
|  | BUDGET            | CURRENT MONTH       | YEAR TO DATE         | % USED | ENCUMBRANCES        | TOTAL                |
| <b>SOCIAL SERVICES</b>                       |                   |                     |                      |        |                     |                      |
| Staff Operations                             | 15,657,150        | 1,189,862.84        | 6,816,298.59         | 43.5%  | 30,977.47           | 6,847,276.06         |
| Federal & State Programs                     | 4,239,106         | 511,302.19          | 1,800,821.17         | 42.5%  | -                   | 1,800,821.17         |
| General Assistance                           | 101,000           | 2,768.72            | 26,822.45            | 26.6%  | -                   | 26,822.45            |
| <b>TOTAL</b>                                 | <b>19,997,256</b> | <b>1,703,933.75</b> | <b>8,643,942.21</b>  |        | <b>30,977.47</b>    | <b>8,674,919.68</b>  |
| <b>EDUCATION</b>                             |                   |                     |                      |        |                     |                      |
| Schools Current/Capital Expense              | 31,633,460        | 3,142,800.00        | 18,856,800.00        | 59.6%  | -                   | 18,856,800.00        |
| Blue Ridge Community College                 | 4,748,181         | 395,681.75          | 2,374,090.50         | 50.0%  | -                   | 2,374,090.50         |
| <b>TOTAL</b>                                 | <b>36,381,641</b> | <b>3,538,481.75</b> | <b>21,230,890.50</b> |        | <b>-</b>            | <b>21,230,890.50</b> |
| <b>DEBT SERVICE</b>                          |                   |                     |                      |        |                     |                      |
| Public Schools                               | 11,275,450        | 2,434,445.70        | 3,792,990.80         | 33.6%  | -                   | 3,792,990.80         |
| Blue Ridge Community College                 | 3,440,461         | 1,294,768.03        | 1,803,974.81         | 52.4%  | -                   | 1,803,974.81         |
| Henderson County                             | 5,666,043         | 1,435,718.12        | 3,437,003.11         | 60.7%  | -                   | 3,437,003.11         |
| <b>TOTAL</b>                                 | <b>20,381,954</b> | <b>5,164,931.85</b> | <b>9,033,968.72</b>  |        | <b>-</b>            | <b>9,033,968.72</b>  |
| <b>INTERFUND TRANSFERS</b>                   |                   |                     |                      |        |                     |                      |
| Public Transit Fund                          | 280,515           | 23,376.25           | 140,257.50           | 50.0%  | -                   | 140,257.50           |
| Capital Projects Fund                        | 440,000           | 79,166.67           | 265,000.02           | 60.2%  | -                   | 265,000.02           |
| Capital Reserve Fund                         | 1,644,808         | 137,067.33          | 822,403.98           | 50.0%  | -                   | 822,403.98           |
| 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          | 2,467,212.00         | 50.0%  | -                   | 2,467,212.00         |
| BRCC MRTS                                    | 3,289,616         | 274,134.67          | 1,644,808.02         | 50.0%  | -                   | 1,644,808.02         |
| <b>TOTAL</b>                                 | <b>10,611,193</b> | <b>924,946.92</b>   | <b>5,359,681.52</b>  |        | <b>-</b>            | <b>5,359,681.52</b>  |
| SPECIAL REVENUE FUNDS                        |                   |                     |                      |        |                     |                      |
|  | BUDGET            | CURRENT MONTH       | YEAR TO DATE         | % USED | ENCUMBRANCES        | TOTAL                |
| <b>FIRE DISTRICTS FUND</b>                   |                   |                     |                      |        |                     |                      |
| Revenues:                                    | 11,783,241        | 2,742,219.43        | 9,624,727.31         | 81.7%  | -                   | 9,624,727.31         |
| Expenditures:                                | 11,783,241        | 3,452,440.15        | 6,857,406.55         | 58.2%  | -                   | 6,857,406.55         |
| <b>Net Revenues over (under) Exp</b>         | <b>-</b>          | <b>(710,220.72)</b> | <b>2,767,320.76</b>  |        | <b>-</b>            | <b>2,767,320.76</b>  |
| <b>REVALUATION RESERVE FUND</b>              |                   |                     |                      |        |                     |                      |
| Revenues:                                    | 1,145,980         | 96,243.55           | 577,103.15           | 50.4%  | -                   | 577,103.15           |
| Expenditures:                                | 1,145,980         | 66,141.09           | 437,520.11           | 38.2%  | 107,500.00          | 545,020.11           |
| <b>Net Revenues over (under) Exp</b>         | <b>-</b>          | <b>30,102.46</b>    | <b>139,583.04</b>    |        | <b>(107,500.00)</b> | <b>32,083.04</b>     |
| <b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b> |                   |                     |                      |        |                     |                      |
| Revenues:                                    | 722,256           | 60,328.34           | 301,587.49           | 41.8%  | -                   | 301,587.49           |
| Expenditures:                                | 722,256           | 5,708.85            | 111,001.14           | 15.4%  | 33,320.29           | 144,321.43           |
| <b>Net Revenues over (under) Exp</b>         | <b>-</b>          | <b>54,619.49</b>    | <b>190,586.35</b>    |        | <b>(33,320.29)</b>  | <b>157,266.06</b>    |
| <b>PUBLIC TRANSIT FUND</b>                   |                   |                     |                      |        |                     |                      |
| Revenues:                                    | 1,442,929         | 182,630.26          | 1,095,179.53         | 75.9%  | -                   | 1,095,179.53         |
| Expenditures:                                | 1,442,929         | 64,242.38           | 344,118.60           | 23.8%  | 26,756.98           | 370,875.58           |
| <b>Net Revenues over (under) Exp</b>         | <b>-</b>          | <b>118,387.88</b>   | <b>751,060.93</b>    |        | <b>(26,756.98)</b>  | <b>724,303.95</b>    |
| <b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>   |                   |                     |                      |        |                     |                      |
| Revenues:                                    | 1,193,856         | 50,865.15           | 825,374.11           | 69.1%  | -                   | 825,374.11           |
| Expenditures:                                | 1,193,856         | 52,820.71           | 307,088.67           | 25.7%  | -                   | 307,088.67           |
| <b>Net Revenues over (under) Exp</b>         | <b>-</b>          | <b>(1,955.56)</b>   | <b>518,285.44</b>    |        | <b>-</b>            | <b>518,285.44</b>    |

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2021

| <b>CAPITAL PROJECTS</b>                                 |            |                       |                      |        |                        |                     |
|---|------------|-----------------------|----------------------|--------|------------------------|---------------------|
|   | BUDGET     | CURRENT MONTH         | PROJECT TO DATE      | % USED | ENCUMBRANCES           | TOTAL               |
| <b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>      |            |                       |                      |        |                        |                     |
| Revenues:   | 26,854,136 | 16.90                 | 27,755,515.00        | 103.4% | -                      | 27,755,515.00       |
| Expenditures:   | 26,854,136 | -                     | 25,331,294.76        | 94.3%  | -                      | 25,331,294.76       |
| <b>Net Revenues over (under) Exp</b>                    | -          | <b>16.90</b>          | <b>2,424,220.24</b>  |        | -                      | <b>2,424,220.24</b> |
| <b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b> |            |                       |                      |        |                        |                     |
| Revenues:   | 60,442,694 | 140.86                | 60,914,466.12        | 100.8% | -                      | 60,914,466.12       |
| Expenditures:   | 60,442,694 | 1,806,849.20          | 46,961,392.61        | 77.7%  | 10,931,905.13          | 57,893,297.74       |
| <b>Net Revenues over (under) Exp</b>                    | -          | <b>(1,806,708.34)</b> | <b>13,953,073.51</b> |        | <b>(10,931,905.13)</b> | <b>3,021,168.38</b> |
| <b>BRCC PATTON BUILDING PROJECT (1904)</b>              |            |                       |                      |        |                        |                     |
| Revenues:   | 25,000,016 | 112.34                | 24,855,468.65        | 99.4%  | -                      | 24,855,468.65       |
| Expenditures:   | 25,000,016 | 2,118,785.82          | 14,221,181.37        | 56.9%  | 9,309,361.93           | 23,530,543.30       |
| <b>Net Revenues over (under) Exp</b>                    | -          | <b>(2,118,673.48)</b> | <b>10,634,287.28</b> |        | <b>(9,309,361.93)</b>  | <b>1,324,925.35</b> |

| <b>ENTERPRISE FUNDS</b>              |           |                  |                   |        |                       |                       |
|--------------------------------------|-----------|------------------|-------------------|--------|-----------------------|-----------------------|
|                                      | BUDGET    | CURRENT MONTH    | YEAR TO DATE      | % USED | ENCUMBRANCES          | TOTAL                 |
| <b>SOLID WASTE LANDFILL FUND</b>     |           |                  |                   |        |                       |                       |
| Revenues:                            | 7,991,850 | 669,318.55       | 4,372,681.48      | 54.7%  | -                     | 4,372,681.48          |
| Expenditures:                        | 7,991,850 | 592,071.28       | 3,463,145.47      | 43.3%  | 2,953,729.16          | 6,416,874.63          |
| <b>Net Revenues over (under) Exp</b> | -         | <b>77,247.27</b> | <b>909,536.01</b> |        | <b>(2,953,729.16)</b> | <b>(2,044,193.15)</b> |
| <b>JUSTICE ACADEMY SEWER FUND</b>    |           |                  |                   |        |                       |                       |
| Revenues:                            | 70,881    | 4,045.80         | 24,179.98         | 34.1%  | -                     | 24,179.98             |
| Expenditures:                        | 70,881    | 3,108.27         | 32,549.00         | 45.9%  | -                     | 32,549.00             |
| <b>Net Revenues over (under) Exp</b> | -         | <b>937.53</b>    | <b>(8,369.02)</b> |        | -                     | <b>(8,369.02)</b>     |

**HENDERSON COUNTY  
CASH BALANCE REPORT  
DECEMBER 2021**

| <b><u>Fund(s)</u></b>                        | <b><u>11/30/21<br/>Beg. Cash<br/>Balance</u></b> | <b><u>Debits<br/>Revenues</u></b> | <b><u>(Credits)<br/>Expenditures</u></b> | <b><u>12/31/21<br/>Ending Cash<br/>Balance</u></b> |
|--|--|-----------------------------------|--|--|
| General                                      | \$ 90,305,626.39                                 | \$ 38,583,670.28                  | \$ (19,952,575.84)                       | \$ 108,936,720.83                                  |
| Special Revenue                              | 29,860,113.12                                    | 3,262,957.38                      | (3,714,045.75)                           | \$ 29,409,024.75                                   |
| Capital Projects                             | 2,089,148.87                                     | 2,376,396.86                      | (4,148,403.68)                           | \$ 317,142.05                                      |
| Enterprise                                   | 2,064,519.06                                     | 673,276.42                        | (765,484.81)                             | \$ 1,972,310.67                                    |
| HCPS - Maint. and Repair                     | 3,625,679.91                                     | 411,202.00                        | -  | \$ 4,036,881.91                                    |
| BRCC - Maint. and Repair                     | 2,120,838.18                                     | 123,193.00                        | -  | \$ 2,244,031.18                                    |
| Custodial                                    | <u>3,340,651.92</u>                              | <u>4,825,884.36</u>               | <u>(3,082,474.70)</u>                    | \$ 5,084,061.58                                    |
| Total  | <u>\$ 133,406,577.45</u>                         | <u>\$ 50,256,580.30</u>           | <u>\$ (31,662,984.78)</u>                |  |
| <b>Total cash available as of 12/31/2021</b> |  |                                   |  | <b><u>\$ 152,000,172.97</u></b>                    |