

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** May 2, 2022  
**SUBJECT:** County Financial Report/Cash Balance Report – March 2022  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the March 2022 County Financial and Cash Balance Reports.

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

- Dues/Non-Profits – payment of 3<sup>rd</sup> quarter Board appropriations
- Emergency Management – timing of Board approved purchases
- Wellness – timing of payment for board approved contracted services and medical supplies and equipment
- Agri-business – excess operating expenditures to be covered by membership fees
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 9<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 Miscellaneous Other Governmental Activities Fund is due to the timing of Improvement Guarantees Payout during the current fiscal year that were deposited in a prior fiscal year.

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 March 2022 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the March 2022 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
MARCH 2022

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

General Fund	176,673,882.00	12,190,615.92	144,583,110.33	81.8%	-	144,583,110.33
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	706,021.00	35,976.54	455,772.56	64.6%	22,490.01	478,262.57
Dues/Non-Profit Contributions	466,765.00	1,513.14	360,307.64	77.2%	-	360,307.64
County Manager	494,048.00	21,071.86	273,438.27	55.3%	-	273,438.27
Administrative Services	632,372.00	41,219.46	471,378.16	74.5%	-	471,378.16
Human Resources	1,159,084.00	92,802.41	788,854.70	68.1%	3,145.00	791,999.70
Elections	1,038,319.00	49,455.21	523,517.07	50.4%	18,516.79	542,033.86
Finance	1,083,229.00	90,108.74	779,473.70	72.0%	-	779,473.70
County Assessor	1,961,785.00	122,431.64	1,150,565.27	58.6%	-	1,150,565.27
Tax Collector	534,375.00	35,856.16	352,754.68	66.0%	-	352,754.68
Legal	910,391.00	67,791.11	612,943.26	67.3%	-	612,943.26
Register of Deeds	783,211.00	41,309.11	436,678.19	55.8%	-	436,678.19
Facilities Services	5,170,409.00	368,823.16	2,872,464.03	55.6%	684,273.63	3,556,737.66
Garage	415,889.00	14,740.84	263,179.07	63.3%	21,673.50	284,852.57
Court Facilities	153,000.00	14,830.11	102,238.34	66.8%	-	102,238.34
Information Technology	4,170,693.00	275,804.40	2,809,681.21	67.4%	350,619.92	3,160,301.13
Sheriff	21,011,311.00	1,514,883.65	14,243,841.15	67.8%	942,887.87	15,186,729.02
Detention Center	5,890,924.00	469,753.32	3,919,053.80	66.5%	129,821.84	4,048,875.64
Emergency Management	765,793.00	54,595.37	657,143.47	85.8%	35,074.59	692,218.06
Fire Services	777,147.00	17,453.64	295,461.78	38.0%	35,198.00	330,659.78
Building Services	1,225,606.00	100,151.04	863,626.11	70.5%	-	863,626.11
Wellness Clinic	1,104,829.00	85,095.18	847,359.47	76.7%	33,979.36	881,338.83
Emergency Medical Services	7,791,572.00	563,000.80	5,327,275.64	68.4%	837,909.26	6,165,184.90
Animal Services	745,105.00	53,766.61	515,618.95	69.2%	-	515,618.95
Rescue Squad	381,360.00	(46.54)	282,435.89	74.1%	-	282,435.89
Forestry Services	61,251.00	4,035.02	30,954.76	50.5%	-	30,954.76
Soil & Water Conservation	467,983.00	43,911.01	303,570.60	64.9%	54,853.00	358,423.60
Planning	880,963.00	50,544.09	512,996.79	58.2%	42,244.01	555,240.80
Code Enforcement Services	307,380.00	19,524.33	215,578.35	70.1%	-	215,578.35
Site Development	257,459.00	18,011.38	193,725.87	75.2%	-	193,725.87
Heritage Museum	100,000.00	8,333.34	74,999.98	75.0%	-	74,999.98
Cooperative Extension	467,726.00	36,413.56	353,751.11	75.6%	-	353,751.11
Projects Management	263,376.00	26,601.65	194,612.32	73.9%	-	194,612.32
Economic Development	730,825.00	-	305,062.50	41.7%	-	305,062.50
Agri-Business	170,120.00	15,124.54	144,174.10	84.7%	-	144,174.10
Public Health	12,621,746.00	703,870.67	6,518,431.01	51.6%	250,616.89	6,769,047.90
Environmental Health	1,461,425.00	105,651.71	996,112.42	68.2%	26,918.97	1,023,031.39
H&CC Block Grant	820,541.00	123,174.75	530,613.75	64.7%	-	530,613.75
Medical Services - Autopsies	90,000.00	10,200.00	60,000.00	66.7%	-	60,000.00
Mental Health	528,612.00	-	396,459.00	75.0%	-	396,459.00
Rural Transportation Assist Program	201,384.00	29,878.95	70,016.52	34.8%	-	70,016.52
Social Services	20,915,092.00	1,397,371.59	12,948,897.40	61.9%	136,330.79	13,085,228.19
Juvenile Justice Programs	218,745.00	20,390.10	207,321.10	94.8%	-	207,321.10
Veteran Services	79,978.00	4,179.85	41,455.92	51.8%	-	41,455.92
Public Library	3,598,002.00	256,325.26	2,540,585.82	70.6%	146,716.25	2,687,302.07
Recreation	2,393,552.00	194,934.16	1,559,060.12	65.1%	120,374.41	1,679,434.53
Public Education	36,381,641.00	3,538,481.75	32,051,795.19	88.1%	-	32,051,795.19
Debt Service	20,381,954	768,365.63	10,812,425.78	53.0%	-	10,812,425.78
Non-Departmental	3,289,696.00	195,952.45	2,503,482.22	76.1%	-	2,503,482.22
Interfund Transfers	10,611,193.00	874,946.92	7,984,522.28	75.2%	-	7,984,522.28
<b>TOTAL</b>	<b>176,673,882</b>	<b>12,578,609.67</b>	<b>120,755,667.32</b>	<b>68.3%</b>	<b>3,893,644.09</b>	<b>124,649,311.41</b>

<b>Net Revenues over (under) Exp.</b>	-	<b>(387,993.75)</b>	<b>23,827,443.01</b>		<b>(3,893,644.09)</b>	<b>19,933,798.92</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
MARCH 2022

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,657,150	1,063,544.23	9,976,865.74	63.7%	136,330.79	10,113,196.53
Federal & State Programs	5,156,942	330,373.43	2,930,626.99	56.8%	-	2,930,626.99
General Assistance	101,000	3,453.93	41,404.67	41.0%	-	41,404.67
<b>TOTAL</b>	<b>20,915,092</b>	<b>1,397,371.59</b>	<b>12,948,897.40</b>		<b>136,330.79</b>	<b>13,085,228.19</b>
<b>PUBLIC EDUCATION</b>						
Schools Current/Capital Expense	31,633,460	3,142,800.00	28,490,659.44	90.1%	-	28,490,659.44
Blue Ridge Community College	4,748,181	395,681.75	3,561,135.75	75.0%	-	3,561,135.75
<b>TOTAL</b>	<b>36,381,641</b>	<b>3,538,481.75</b>	<b>32,051,795.19</b>		<b>-</b>	<b>32,051,795.19</b>
<b>DEBT SERVICE</b>						
Public Schools	11,275,450	307,875.00	5,110,957.23	45.3%	-	5,110,957.23
Blue Ridge Community College	3,440,461	156,159.22	1,960,134.03	57.0%	-	1,960,134.03
Henderson County	5,666,043	304,331.41	3,741,334.52	66.0%	-	3,741,334.52
<b>TOTAL</b>	<b>20,381,954</b>	<b>768,365.63</b>	<b>10,812,425.78</b>		<b>-</b>	<b>10,812,425.78</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	280,515	23,376.25	210,386.25	75.0%	-	210,386.25
Capital Projects Fund	440,000	29,166.67	352,500.03	80.1%	-	352,500.03
Capital Reserve Fund	1,644,808	137,067.33	1,233,605.97	75.0%	-	1,233,605.97
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	3,700,818.00	75.0%	-	3,700,818.00
BRCC MRTS	3,289,616	274,134.67	2,467,212.03	75.0%	-	2,467,212.03
<b>TOTAL</b>	<b>10,611,193</b>	<b>874,946.92</b>	<b>7,984,522.28</b>		<b>-</b>	<b>7,984,522.28</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,783,241	171,209.60	11,498,463.69	97.6%	-	11,498,463.69
Expenditures:	11,783,241	236,391.17	11,302,426.80	95.9%	-	11,302,426.80
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(65,181.57)</b>	<b>196,036.89</b>		<b>-</b>	<b>196,036.89</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,145,980	96,226.85	865,241.01	75.5%	-	865,241.01
Expenditures:	1,145,980	51,907.06	605,574.73	52.8%	107,500.00	713,074.73
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>44,319.79</b>	<b>259,666.28</b>		<b>(107,500.00)</b>	<b>152,166.28</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	722,256	60,364.52	482,409.96	66.8%	-	482,409.96
Expenditures:	722,256	948.07	137,446.56	19.0%	94,734.18	232,180.74
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>59,416.45</b>	<b>344,963.40</b>		<b>(94,734.18)</b>	<b>250,229.22</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,442,929	60,801.83	1,244,200.04	86.2%	-	1,244,200.04
Expenditures:	1,442,929	64,769.13	561,599.79	38.9%	43,049.60	604,649.39
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(3,967.30)</b>	<b>682,600.25</b>		<b>(43,049.60)</b>	<b>639,550.65</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,193,856	41,687.32	946,932.99	79.3%	-	946,932.99
Expenditures:	1,193,856	565,887.36	1,138,349.10	95.4%	-	1,138,349.10
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(524,200.04)</b>	<b>(191,416.11)</b>		<b>-</b>	<b>(191,416.11)</b>
<b>COVID-19 FUND (ARPA)</b>						
Revenues:	500,000	4,338.71	36,367.33	7.3%	-	36,367.33
Expenditures:	500,000	-	-	0.0%	500,000.00	500,000.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>4,338.71</b>	<b>36,367.33</b>		<b>(500,000.00)</b>	<b>(463,632.67)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
MARCH 2022

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	15.77	27,755,565.69	103.4%	-	27,755,565.69
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	-	<b>15.77</b>	<b>2,424,270.93</b>		-	<b>2,424,270.93</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	97.88	60,914,826.49	100.8%	-	60,914,826.49
Expenditures:	60,442,694	2,043,522.23	51,781,034.77	85.7%	6,137,898.85	57,918,933.62
<b>Net Revenues over (under) Exp</b>	-	<b>(2,043,424.35)</b>	<b>9,133,791.72</b>		<b>(6,137,898.85)</b>	<b>2,995,892.87</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	24,800,016	155.26	24,855,846.39	100.2%	-	24,855,846.39
Expenditures:	24,800,016	1,594,964.23	20,996,264.82	84.7%	3,749,991.63	24,746,256.45
<b>Net Revenues over (under) Exp</b>	-	<b>(1,594,808.97)</b>	<b>3,859,581.57</b>		<b>(3,749,991.63)</b>	<b>109,589.94</b>

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	8,078,113	676,387.95	6,312,580.85	78.1%	-	6,312,580.85
Expenditures:	8,078,113	831,740.37	5,447,695.88	67.4%	1,617,221.04	7,064,916.92
<b>Net Revenues over (under) Exp</b>	-	<b>(155,352.42)</b>	<b>864,884.97</b>		<b>(1,617,221.04)</b>	<b>(752,336.07)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,881	4,024.19	36,058.33	50.9%	-	36,058.33
Expenditures:	70,881	2,856.76	41,707.01	58.8%	-	41,707.01
<b>Net Revenues over (under) Exp</b>	-	<b>1,167.43</b>	<b>(5,648.68)</b>		-	<b>(5,648.68)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
MARCH 2022**

<b><u>Fund(s)</u></b>	<b><u>02/28/22 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) Expenditures</u></b>	<b><u>03/31/22 Ending Cash Balance</u></b>
General	\$ 108,870,545.51	\$ 12,434,112.77	\$ (13,205,109.87)	\$ 108,099,548.41
Special Revenue	26,930,701.85	570,263.47	(998,208.89)	\$ 26,502,756.43
Capital Projects	1,643,729.59	4,196,858.08	(3,970,225.01)	\$ 1,870,362.66
Enterprise	2,084,004.26	680,412.14	(835,166.86)	\$ 1,929,249.54
HCPS - Maint. and Repair	4,351,548.13	411,202.00	(16,300.00)	\$ 4,746,450.13
BRCC - Maint. and Repair	2,014,264.14	123,193.00	(284,752.81)	\$ 1,852,704.33
Custodial	<u>698,872.35</u>	<u>262,232.94</u>	<u>(265,478.42)</u>	\$ 695,626.87
Total	<u>\$ 146,593,665.83</u>	<u>\$ 18,678,274.40</u>	<u>\$ (19,575,241.86)</u>	
<b>Total cash available as of 03/31/2022</b>				<b><u>\$ 145,696,698.37</u></b>