

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** July 20, 2022  
**SUBJECT:** County Financial Report/Cash Balance Report – May 2022  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

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

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

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

- Dues/Non-Profits – payment of 4th quarter Board appropriations
- Emergency Management – timing of Board approved purchases; pending budget adjustment
- Wellness – timing of payment for board approved contracted services and medical supplies and equipment
- Emergency Medical Services – timing of Board approved purchases
- Rescue Squad – payment of 4<sup>th</sup> quarter Board appropriations
- Project Management – timing of approved employee payroll
- Agri-business – excess operating expenditures to be covered by membership fees
- Mental Health – payment of 4<sup>th</sup> quarter Board appropriations
- Juvenile Justice – timing of provider appropriations; pending budget adjustment
- Public Education – payment of 10 of 10 annual appropriations made to the public school system
- Debt Service – timing of Board approved debt service obligation payments
- Non-Departmental – occupancy tax transmittal trending above budgeted amounts
- Interfund Transfer – timing of board approved interfund transfers

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 COVID-19/ARPA Fund is due to the timing of Board approved appropriations using funds that were received 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 May 2022 Financial Reports as presented.

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

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

HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2022

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

General Fund	176,943,335.00	7,898,968.35	158,991,813.12	89.9%	-	158,991,813.12
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	706,021.00	26,784.58	521,666.52	73.9%	24,039.01	545,705.53
Dues/Non-Profit Contributions	466,765.00	17,530.97	460,947.36	98.8%	-	460,947.36
County Manager	494,048.00	18,681.97	362,904.32	73.5%	-	362,904.32
Administrative Services	632,372.00	40,090.97	577,483.98	91.3%	-	577,483.98
Human Resources	1,159,084.00	88,709.44	993,070.98	85.7%	7,417.89	1,000,488.87
Elections	1,038,319.00	183,407.18	773,408.51	74.5%	67,198.24	840,606.75
Finance	1,083,229.00	77,800.51	967,088.11	89.3%	-	967,088.11
County Assessor	1,961,785.00	146,569.99	1,465,031.80	74.7%	-	1,465,031.80
Tax Collector	534,375.00	36,393.44	444,451.68	83.2%	-	444,451.68
Legal	910,391.00	65,811.05	778,754.94	85.5%	-	778,754.94
Register of Deeds	783,211.00	41,454.64	536,790.56	68.5%	-	536,790.56
Facilities Services	5,134,689.00	377,335.41	3,718,669.66	72.4%	454,439.52	4,173,109.18
Garage	415,889.00	20,715.42	350,055.79	84.2%	-	350,055.79
Court Facilities	153,000.00	11,501.01	123,786.21	80.9%	-	123,786.21
Information Technology	4,179,093.00	242,308.50	3,358,659.61	80.4%	257,489.07	3,616,148.68
Sheriff	20,889,565.00	1,538,979.12	17,871,368.67	85.6%	568,505.77	18,439,874.44
Detention Center	5,890,924.00	415,344.28	4,868,047.45	82.6%	28,950.76	4,896,998.21
Emergency Management	790,941.00	75,146.48	807,607.91	102.1%	6,102.78	813,710.69
Fire Services	777,147.00	19,891.44	344,396.67	44.3%	30,455.00	374,851.67
Building Services	1,225,606.00	113,145.82	1,113,725.20	90.9%	-	1,113,725.20
Wellness Clinic	1,104,829.00	81,894.89	1,043,820.54	94.5%	20,196.52	1,064,017.06
Emergency Medical Services	7,791,572.00	529,917.95	7,096,479.34	91.1%	21,689.68	7,118,169.02
Animal Services	745,105.00	45,447.87	630,734.02	84.7%	1,749.34	632,483.36
Rescue Squad	381,360.00	(2,077.83)	376,356.68	98.7%	-	376,356.68
Forestry Services	61,251.00	5,689.01	41,583.80	67.9%	-	41,583.80
Soil & Water Conservation	469,686.00	29,774.54	381,291.30	81.2%	54,853.00	436,144.30
Planning	880,963.00	47,839.92	630,950.00	71.6%	34,674.01	665,624.01
Code Enforcement Services	307,380.00	19,434.83	264,151.94	85.9%	-	264,151.94
Site Development	257,459.00	17,784.68	237,720.58	92.3%	-	237,720.58
Heritage Museum	100,000.00	8,333.34	91,666.66	91.7%	-	91,666.66
Cooperative Extension	466,026.00	32,874.27	429,624.89	92.2%	1,296.62	430,921.51
Projects Management	263,376.00	18,502.62	256,541.96	97.4%	-	256,541.96
Economic Development	730,825.00	-	583,486.35	79.8%	-	583,486.35
Agri-Business	170,120.00	16,301.55	181,538.72	106.7%	-	181,538.72
Public Health	12,621,746.00	706,546.06	8,174,198.93	64.8%	238,748.25	8,412,947.18
Environmental Health	1,437,040.00	92,774.29	1,239,391.92	86.2%	1,500.00	1,240,891.92
H&CC Block Grant	820,541.00	66,970.50	665,948.50	81.2%	-	665,948.50
Medical Services - Autopsies	90,000.00	8,200.00	81,150.00	90.2%	-	81,150.00
Mental Health	528,612.00	-	528,612.00	100.0%	-	528,612.00
Rural Transportation Assist Program	201,384.00	30,127.07	100,143.59	49.7%	-	100,143.59
Social Services	20,931,867.00	1,775,061.99	16,546,765.23	79.1%	110,944.38	16,657,709.61
Juvenile Justice Programs	218,745.00	26,082.00	264,331.74	120.8%	-	264,331.74
Veteran Services	79,978.00	4,004.19	52,016.27	65.0%	-	52,016.27
Public Library	3,615,429.00	308,375.10	3,202,008.81	88.6%	46,655.32	3,248,664.13
Recreation	2,393,552.00	180,624.99	1,965,042.85	82.1%	117,350.14	2,082,392.99
Public Education	36,381,641.00	395,681.75	35,985,958.69	98.9%	-	35,985,958.69
Debt Service	20,381,954	7,748,485.20	20,102,095.84	98.6%	-	20,102,095.84
Non-Departmental	3,289,696.00	300,359.82	3,071,011.72	93.4%	-	3,071,011.72
Interfund Transfers	10,994,744.00	874,946.92	10,117,967.12	92.0%	-	10,117,967.12
<b>TOTAL</b>	<b>176,943,335</b>	<b>16,927,559.74</b>	<b>154,780,505.92</b>	<b>87.5%</b>	<b>2,094,255.30</b>	<b>156,874,761.22</b>

<b>Net Revenues over (under) Exp.</b>	-	<b>(9,028,591.39)</b>	<b>4,211,307.20</b>		<b>(2,094,255.30)</b>	<b>2,117,051.90</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2022

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,657,150	1,088,397.61	12,590,343.02	80.4%	110,944.38	12,701,287.40
Federal & State Programs	5,173,717	682,755.54	3,905,804.50	75.5%	0.00	3,905,804.50
General Assistance	101,000	3,908.84	50,617.71	50.1%	0.00	50,617.71
<b>TOTAL</b>	<b>20,931,867</b>	<b>1,775,061.99</b>	<b>16,546,765.23</b>		<b>110,944.38</b>	<b>16,657,709.61</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	31,633,460	-	31,633,459.44	100.0%	-	31,633,459.44
Blue Ridge Community College	4,748,181	395,681.75	4,352,499.25	91.7%	-	4,352,499.25
<b>TOTAL</b>	<b>36,381,641</b>	<b>395,681.75</b>	<b>35,985,958.69</b>		<b>-</b>	<b>35,985,958.69</b>
<b>DEBT SERVICE</b>						
Public Schools	11,275,450	5,412,560.44	11,263,286.40	99.9%	-	11,263,286.40
Blue Ridge Community College	3,440,461	1,479,318.30	3,439,452.33	100.0%	-	3,439,452.33
Henderson County	5,666,043	856,606.46	5,399,357.11	95.3%	-	5,399,357.11
<b>TOTAL</b>	<b>20,381,954</b>	<b>7,748,485.20</b>	<b>20,102,095.84</b>		<b>-</b>	<b>20,102,095.84</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	280,515	23,376.25	257,138.75	91.7%	-	257,138.75
Capital Projects Fund	823,551	29,166.67	794,384.37	96.5%	-	794,384.37
Capital Reserve Fund	1,644,808	137,067.33	1,507,740.63	91.7%	-	1,507,740.63
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	4,523,222.00	91.7%	-	4,523,222.00
BRCC MRTS	3,289,616	274,134.67	3,015,481.37	91.7%	-	3,015,481.37
<b>TOTAL</b>	<b>10,994,744</b>	<b>874,946.92</b>	<b>10,117,967.12</b>		<b>-</b>	<b>10,117,967.12</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2022

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b><i>FIRE DISTRICTS FUND</i></b>						
Revenues:	11,783,241	161,918.46	11,802,266.29	100.2%	-	11,802,266.29
Expenditures:	11,783,241	141,845.94	11,615,978.41	98.6%	-	11,615,978.41
<b>Net Revenues over (under) Exp</b>	-	<b>20,072.52</b>	<b>186,287.88</b>		-	<b>186,287.88</b>
<b><i>REVALUATION RESERVE FUND</i></b>						
Revenues:	1,145,980	95,770.79	1,057,153.05	92.2%	-	1,057,153.05
Expenditures:	1,145,980	55,715.21	811,958.96	70.9%	31,731.00	843,689.96
<b>Net Revenues over (under) Exp</b>	-	<b>40,055.58</b>	<b>245,194.09</b>		<b>(31,731.00)</b>	<b>213,463.09</b>
<b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>						
Revenues:	722,256	60,174.55	602,921.75	83.5%	-	602,921.75
Expenditures:	722,256	101,676.58	246,709.37	34.2%	20,023.58	266,732.95
<b>Net Revenues over (under) Exp</b>	-	<b>(41,502.03)</b>	<b>356,212.38</b>		<b>(20,023.58)</b>	<b>336,188.80</b>
<b><i>PUBLIC TRANSIT FUND</i></b>						
Revenues:	1,838,080	29,833.65	1,304,998.72	71.0%	-	1,304,998.72
Expenditures:	1,838,080	95,798.38	737,751.29	40.1%	16,750.47	754,501.76
<b>Net Revenues over (under) Exp</b>	-	<b>(65,964.73)</b>	<b>567,247.43</b>		<b>(16,750.47)</b>	<b>550,496.96</b>
<b><i>MISC. OTHER GOVERNMENTAL ACTIVITIES</i></b>						
Revenues:	1,193,856	51,708.84	1,082,347.50	90.7%	-	1,082,347.50
Expenditures:	1,193,856	74,869.82	1,268,521.12	106.3%	-	1,268,521.12
<b>Net Revenues over (under) Exp</b>	-	<b>(23,160.98)</b>	<b>(186,173.62)</b>		-	<b>(186,173.62)</b>
<b><i>COVID-19 FUND (ARPA)</i></b>						
Revenues:	(712,000)	1,632.56	41,743.85	-5.9%	-	41,743.85
Expenditures:	712,000	212,000.00	212,000.00	29.8%	500,000.00	712,000.00
<b>Net Revenues over (under) Exp</b>	<b>(1,424,000.00)</b>	<b>(210,367.44)</b>	<b>(170,256.15)</b>		<b>(500,000.00)</b>	<b>(670,256.15)</b>
<b><i>OPIOID FUND</i></b>						
Revenues:	-	341,845.89	341,845.89		-	341,845.89
Expenditures:	-	-	-		-	-
<b>Net Revenues over (under) Exp</b>	-	<b>341,845.89</b>	<b>341,845.89</b>		-	<b>341,845.89</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
MAY 2022

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	356.49	27,756,056.50	103.4%	-	27,756,056.50
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	-	<b>356.49</b>	<b>2,424,761.74</b>		-	<b>2,424,761.74</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	1,734.37	60,917,261.97	100.8%	-	60,917,261.97
Expenditures:	60,442,694	1,691,264.68	54,940,781.78	90.9%	2,989,355.37	57,930,137.15
<b>Net Revenues over (under) Exp</b>	-	<b>(1,689,530.31)</b>	<b>5,976,480.19</b>		<b>(2,989,355.37)</b>	<b>2,987,124.82</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	24,800,016	838.91	24,857,038.65	100.2%	-	24,857,038.65
Expenditures:	24,800,016	985,370.92	23,325,603.16	94.1%	1,352,771.18	24,678,374.34
<b>Net Revenues over (under) Exp</b>	-	<b>(984,532.01)</b>	<b>1,531,435.49</b>		<b>(1,352,771.18)</b>	<b>178,664.31</b>

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	8,084,953	740,591.18	7,637,826.46	94.5%	-	7,637,826.46
Expenditures:	8,084,953	720,962.49	6,872,920.55	85.0%	684,856.89	7,557,777.44
<b>Net Revenues over (under) Exp</b>	-	<b>19,628.69</b>	<b>764,905.91</b>		<b>(684,856.89)</b>	<b>80,049.02</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,881	3,853.42	43,898.65	61.9%	-	43,898.65
Expenditures:	70,881	4,923.14	49,534.80	69.9%	-	49,534.80
<b>Net Revenues over (under) Exp</b>	-	<b>(1,069.72)</b>	<b>(5,636.15)</b>		-	<b>(5,636.15)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
MAY 2022**

<u>Fund(s)</u>	<u>04/30/22 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>05/31/22 Ending Cash Balance</u>
General	\$ 99,016,363.99	\$ 8,134,685.67	\$ (17,898,541.42)	\$ 89,252,508.24
Special Revenue	26,513,515.39	874,554.18	(753,528.65)	\$ 26,634,540.92
Capital Projects	2,892,226.66	3,555,964.89	(3,320,632.89)	\$ 3,127,558.66
Enterprise	1,810,161.18	744,427.17	(684,549.09)	\$ 1,870,039.26
HCPS - Maint. and Repair	5,157,652.13	411,202.00	-	\$ 5,568,854.13
BRCC - Maint. and Repair	1,975,897.33	123,193.00	-	\$ 2,099,090.33
Custodial	<u>697,477.86</u>	<u>219,316.04</u>	<u>(396,283.89)</u>	\$ 520,510.01
Total	<u>\$ 138,063,294.54</u>	<u>\$ 14,063,342.95</u>	<u>\$ (23,053,535.94)</u>	
<b>Total cash available as of 4/30/2022</b>				<b><u>\$ 129,073,101.55</u></b>

ACCOUNT	ACCOUNT NAME	ORG
01 -00-0000-230011-	DUE TO GENERAL FUND	__010000
01 -00-0000-230021-	DUE TO CAPITAL RESERVE FUND	__010000
01 -00-0000-230023-	DUE TO FIRE DISTRICTS FUND	__010000
01 -00-0000-230025-	DUE TO REVALUATION RESERVE FND	__010000
01 -00-0000-230026-	DUE TO HENDERSON CO TDA FUND	__010000
01 -00-0000-230028-	DUE TO EMERGENCY TELE SYS FUND	__010000
01 -00-0000-230033-	DUE TO PUBLIC TRANSIT FUND	__010000
01 -00-0000-230036-	DUE TO OTHER GOVT ACT FUND	__010000
01 -00-0000-230039-	DUE TO COVID-19 FUND	__010000
01 -00-0000-230040-	DUE TO GEN CAPITAL PROJECTS FD	__010000
01 -00-0000-230043-	DUE TO SCHOOL CAPITAL PROJ FND	__010000
01 -00-0000-230044-	DUE TO HCPS MRTS FUND	__010000
01 -00-0000-230045-	DUE TO BRCC MRTS FUND	__010000
01 -00-0000-230050-	DUE TO DEBT SERVICE FUND	__010000
01-00-0000-230051	DUE TO OPIOID SETTLEMENT FUND	__010000
01 -00-0000-230060-	DUE TO SOLID WASTE FUND	__010000
01 -00-0000-230061-	DUE TO CANE CREEK SEWER FUND	__010000
01 -00-0000-230063-	DUE TO JUSTICE ACADEMY SEWER	__010000
01 -00-0000-230070-	DUE TO TRUST & AGENCY FUND	__010000

BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
-99,016,363.99	17,898,541.42	8,134,685.67	9,763,855.75	-89,252,508.24
-4,742,307.43	0	137,067.33	-137,067.33	-4,879,374.76
-120,768.39	138,639.19	158,689.33	-20,050.14	-140,818.53
-1,909,913.65	55,732.95	95,770.79	-40,037.84	-1,949,951.49
-3,301,975.72	837,029.80	300,765.01	536,264.79	-2,765,710.93
-974,743.48	102,194.56	60,692.53	41,502.03	-933,241.45
-2,378,765.90	93,111.64	27,146.91	65,964.73	-2,312,801.17
-120,618.99	74,445.98	51,708.84	22,737.14	-97,881.85
-11,592,972.85	212,000.00	1,632.56	210,367.44	-11,382,605.41
-3,515,710.63	1,039,041.17	2,085,305.44	-1,046,264.27	-4,561,974.90
623,483.97	2,281,591.72	1,470,659.45	810,932.27	1,434,416.24
-5,157,652.13	0	411,202.00	-411,202.00	-5,568,854.13
-1,975,897.33	0	123,193.00	-123,193.00	-2,099,090.33
-4,673,424.70	77,404.33	0	77,404.33	-4,596,020.37
0	0	341,845.89	-341,845.89	-341,845.89
-1,085,222.64	680,175.95	740,573.75	-60,397.80	-1,145,620.44
0.03	0	0	0	0.03
-724,938.57	4,373.14	3,853.42	519.72	-724,418.85
-697,477.86	396,283.89	219,316.04	176,967.85	-520,510.01
(138,063,294.54)	23,053,535.94	14,063,342.95	8,990,192.99	(129,073,101.55)