

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** September 18, 2019  
**SUBJECT:** County Financial Report/Cash Balance Report – July 2019  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the July 2019 County Financial and Cash Balance Reports.

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

- Non-profit contributions – payment of 1<sup>st</sup> quarter Board approved non-profit contributions to agencies
- Garage – fuel costs to be allocated to user departments
- Rescue Squad – payment of 1<sup>st</sup> quarter Board approved contribution payment
- Mental Health – payment of 1<sup>st</sup> quarter Board approved maintenance of effort (MOE)

The project to date deficit in the Hendersonville High School Project (2019) is due to the payment of architect fees and other expenditures for the project in the Capital Projects Fund that will be reimbursed from a future financing.

The project to date deficit in the Oklawaha Greenway Project is due to the timing of the grantor's reimbursement of expenditures incurred.

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

Request that the Board consider approving the County's July 2019 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the July 2019 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2019

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

General Fund	154,578,655.00	2,340,565.00	2,340,565.00	1.5%	-	2,340,565.00
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	464,326	24,814.30	24,814.30	5.3%	-	24,814
Dues/Non-Profit Contributions	537,634	133,820.75	133,820.75	24.9%	256,206.25	390,027
County Manager	498,213	21,792.76	21,792.76	4.4%	-	21,793
Administrative Services	546,883	39,504.85	39,504.85	7.2%	683.00	40,188
Human Resources	825,428	62,204.58	62,204.58	7.5%	14,085.28	76,290
Elections	1,001,027	33,714.16	33,714.16	3.4%	1,147.03	34,861
Finance	927,743	73,491.35	73,491.35	7.9%	-	73,491
County Assessor	1,894,443	95,070.12	95,070.12	5.0%	-	95,070
Tax Collector	503,680	35,205.07	35,205.07	7.0%	-	35,205
Legal	806,959	76,035.23	76,035.23	9.4%	-	76,035
Register of Deeds	571,282	30,955.68	30,955.68	5.4%	11,638.40	42,594
Facilities Services	5,052,463	235,711.63	235,711.63	4.7%	61,899.00	297,611
Garage	499,421	55,345.65	55,345.65	11.1%	-	55,346
Court Facilities	153,000	3,406.99	3,406.99	2.2%	-	3,407
Information Technology	3,459,573	200,834.06	200,834.06	5.8%	77,142.58	277,977
Sheriff	18,028,812	1,238,189.20	1,238,189.20	6.9%	37,957.16	1,276,146
Detention Center	5,343,720	315,606.15	315,606.15	5.9%	-	315,606
Emergency Management	500,472	23,422.85	23,422.85	4.7%	11,130.00	34,553
Fire Services	760,650	19,804.64	19,804.64	2.6%	140,220.16	160,025
Building Services	1,107,001	72,137.20	72,137.20	6.5%	25,997.57	98,135
Wellness Clinic	1,083,985	69,989.36	69,989.36	6.5%	51,942.86	121,932
Emergency Medical Services	6,927,894	477,000.25	477,000.25	6.9%	93,511.32	570,512
Animal Services	706,302	40,951.30	40,951.30	5.8%	75,800.10	116,751
Rescue Squad	281,360	73,878.26	73,878.26	26.3%	-	73,878
Forestry Services	58,046	-	-	0.0%	-	-
Soil & Water Conservation	365,033	29,605.42	29,605.42	8.1%	-	29,605
Planning	659,991	45,641.63	45,641.63	6.9%	-	45,642
Code Enforcement Services	297,576	20,315.60	20,315.60	6.8%	-	20,316
Heritage Museum	100,000	8,333.33	8,333.33	8.3%	91,666.67	100,000
Cooperative Extension	446,916	30,874.71	30,874.71	6.9%	3,164.25	34,039
Projects Management	432,696	27,003.79	27,003.79	6.2%	-	27,004
Economic Development	1,379,138	94,187.50	94,187.50	6.8%	282,562.50	376,750
Agri-Business	157,870	12,456.73	12,456.73	7.9%	-	12,457
Public Health	7,953,109	519,936.65	519,936.65	6.5%	195,164.10	715,101
Environmental Health	1,339,998	86,950	86,950	6.5%	23,385	110,335
H&CC Block Grant	792,453	-	-	0.0%	-	-
Medical Services - Autopsies	60,000	-	-	0.0%	-	-
Mental Health	528,612	132,153	132,153	25.0%	-	132,153
Rural Transportation Assist Program	196,095	-	-	0.0%	-	-
Social Services	18,470,456	1,128,696	1,128,696	6.1%	5,593	1,134,289
Juvenile Justice Programs	218,745	-	-	0.0%	-	-
Veteran Services	48,652	3,550	3,550	7.3%	-	3,550
Public Library	3,261,328	222,853	222,853	6.8%	126,931	349,783
Recreation	2,180,631	156,514	156,514	7.2%	36,189	192,703
Public Education	34,126,181	3,340,982	3,340,982	9.8%	-	3,340,982
Debt Service	18,532,539	-	-	0.0%	-	-
Non-Departmental	360,000	1,774	1,774	0.5%	-	1,774
Interfund Transfers	10,130,319	827,527	827,527	8.2%	-	827,527
<b>TOTAL</b>	<b>154,578,655</b>	<b>10,142,240</b>	<b>10,142,240</b>		<b>1,624,016</b>	<b>11,766,256</b>

<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>(7,801,675)</b>	<b>(7,801,675)</b>		<b>(1,624,016)</b>	<b>(9,425,691)</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2019

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	14,243,223	942,470.24	942,470.24	6.6%	5,593.02	948,063.26
Federal & State Programs	4,127,233	181,689.10	181,689.10	4.4%	-	181,689.10
General Assistance	100,000	4,536.77	4,536.77	4.5%	-	4,536.77
<b>TOTAL</b>	<b>18,470,456</b>	<b>1,128,696.11</b>	<b>1,128,696.11</b>		<b>5,593.02</b>	<b>1,134,289.13</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	29,828,000	2,982,800.00	2,982,800.00	10.0%	-	2,982,800.00
Blue Ridge Community College	4,298,181	358,181.75	358,181.75	8.3%	-	358,181.75
<b>TOTAL</b>	<b>34,126,181</b>	<b>3,340,981.75</b>	<b>3,340,981.75</b>		-	<b>3,340,981.75</b>
<b>DEBT SERVICE</b>						
Public Schools	10,897,246	-	-	0.0%	-	-
Blue Ridge Community College	1,888,219	-	-	0.0%	-	-
Henderson County	5,747,074	-	-	0.0%	-	-
<b>TOTAL</b>	<b>18,532,539</b>	-	-		-	-
<b>INTERFUND TRANSFERS</b>						
Capital Reserve Fund	1,756,920	129,743.33	129,743.33	7.4%	-	129,743.33
Public Transit Fund	259,799	21,649.92	21,649.92	8.3%	-	21,649.92
Capital Projects Fund	275,000	22,916.67	22,916.67	8.3%	-	22,916.67
HCPS MRTS	4,670,760	389,230.00	389,230.00	8.3%	-	389,230.00
BRCC MRTS	3,113,840	259,486.67	259,486.67	8.3%	-	259,486.67
Solid Waste Fund	54,000	4,500.00	4,500.00	8.3%	-	4,500.00
<b>TOTAL</b>	<b>10,130,319</b>	<b>827,526.59</b>	<b>827,526.59</b>		-	<b>827,526.59</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>CAPITAL RESERVE FUND</b>						
Revenues:	1,756,920	129,743.33	129,743.33	7.4%	-	129,743.33
Expenditures:	1,756,920	-	-	0.0%	-	-
<b>Net Revenues over (under) Exp</b>	-	<b>129,743.33</b>	<b>129,743.33</b>		-	<b>129,743.33</b>
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,092,014	56,504.26	56,504.26	0.5%	-	56,504.26
Expenditures:	11,092,014	55,490.00	55,490.00	0.5%	-	55,490.00
<b>Net Revenues over (under) Exp</b>	-	<b>1,014.26</b>	<b>1,014.26</b>		-	<b>1,014.26</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,249,657	106,270.36	106,270.36	8.5%	-	106,270.36
Expenditures:	1,249,657	46,733.17	46,733.17	3.7%	23,983.91	70,717.08
<b>Net Revenues over (under) Exp</b>	-	<b>59,537.19</b>	<b>59,537.19</b>		<b>(23,983.91)</b>	<b>35,553.28</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	667,564	851.81	851.81	0.1%	-	851.81
Expenditures:	667,564	50,752.00	50,752.00	7.6%	2,278.00	53,030.00
<b>Net Revenues over (under) Exp</b>	-	<b>(49,900.19)</b>	<b>(49,900.19)</b>		<b>(2,278.00)</b>	<b>(52,178.19)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,057,322	154,058.92	154,058.92	14.6%	-	154,058.92
Expenditures:	1,057,322	-	-	0.0%	-	-
<b>Net Revenues over (under) Exp</b>	-	<b>154,058.92</b>	<b>154,058.92</b>		-	<b>154,058.92</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2019

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EMERGENCY SERVICES HEADQUARTERS PROJECT (1602)</b>						
Revenues:	13,840,670	401.13	14,191,449.16	102.5%	-	14,191,449.16
Expenditures:	13,840,670	-	13,775,756.57	99.5%	-	13,775,756.57
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>401.13</b>	<b>415,692.59</b>		<b>-</b>	<b>415,692.59</b>
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	32,396.78	27,453,006.14	102.2%	-	27,453,006.14
Expenditures:	26,854,136	-	13,106,299.49	48.8%	1,018,622.01	14,124,921.50
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>32,396.78</b>	<b>14,346,706.65</b>		<b>(1,018,622.01)</b>	<b>13,328,084.64</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	5,000,000	-	-	0.0%	-	-
Expenditures:	5,000,000	172,445.13	946,110.48	18.9%	2,748,410.45	3,694,520.93
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(172,445.13)</b>	<b>(946,110.48)</b>		<b>(2,748,410.45)</b>	<b>(3,694,520.93)</b>
<b>MAIN LIBRARY RENOVATION (1801)</b>						
Revenues:	208,785	-	208,784.84	100.0%	-	208,784.84
Expenditures:	208,785	-	205,440.65	98.4%	-	205,440.65
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>3,344.19</b>		<b>-</b>	<b>3,344.19</b>
<b>OKLAWAHA GREENWAY PROJECT (1711)</b>						
Revenues:	120,000	-	76,314.57	63.6%	-	76,314.57
Expenditures:	120,000	-	119,976.00	100.0%	-	119,976.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>(43,661.43)</b>		<b>-</b>	<b>(43,661.43)</b>
<b>KUNZ FARM PARK PROJECT (1810)</b>						
Revenues:	34,838	-	34,837.93	100.0%	-	34,837.93
Expenditures:	34,838	-	24,100.00	69.2%	-	24,100.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>10,737.93</b>		<b>-</b>	<b>10,737.93</b>
<b>PARKS RESTROOM PROJECTS (1901)</b>						
Revenues:	202,388	-	203,831.20	100.7%	-	203,831.20
Expenditures:	202,388	-	69,055.98	34.1%	74,071.41	143,127.39
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>134,775.22</b>		<b>(74,071.41)</b>	<b>60,703.81</b>
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,154,171	639,300.49	639,300.49	8.9%	-	639,300.49
Expenditures:	7,154,171	165,485.45	165,485.45	2.3%	300,661.75	466,147.20
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>473,815.04</b>	<b>473,815.04</b>		<b>(300,661.75)</b>	<b>173,153.29</b>
<b>CANE CREEK WATER &amp; SEWER DISTRICT FUND</b>						
Revenues:	2,798,893	158,729.95	158,729.95	5.7%	-	158,729.95
Expenditures:	2,798,893	54,107.49	64,107.49	2.3%	12,500.00	76,607.49
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>104,622.46</b>	<b>94,622.46</b>		<b>(12,500.00)</b>	<b>82,122.46</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	54,544	4,889.65	4,889.65	9.0%	-	4,889.65
Expenditures:	54,544	2,255.62	2,255.62	4.1%	-	2,255.62
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>2,634.03</b>	<b>2,634.03</b>		<b>-</b>	<b>2,634.03</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
JULY 2019**

<u>Fund(s)</u>	<b>07/01/19 Beg. Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) Expenditures</b>	<b>07/31/19 Ending Cash Balance</b>
General	\$ 54,136,890.88	\$ 5,465,266.56	\$ (10,256,344.54)	\$ 49,345,812.90
Special Revenue	15,289,067.82	610,583.74	(607,152.59)	\$ 15,292,498.97
Capital Projects	1,927,672.56	1,723,326.05	(1,639,843.45)	\$ 2,011,155.16
Enterprise	4,477,266.68	1,055,079.74	(957,876.83)	\$ 4,574,469.59
HCPS - Maint and Repair	-	389,230.00	-	\$ 389,230.00
BRCC - Maint. and Repair	-	259,486.67	-	\$ 259,486.67
Trust & Agency	<u>1,900,171.67</u>	<u>322,405.57</u>	<u>(329,031.79)</u>	\$ 1,893,545.45
Total	<u>\$ 77,731,069.61</u>	<u>\$ 9,825,378.33</u>	<u>\$ (13,790,249.20)</u>	
<b>Total cash available as of 7/31/2019</b>				<b><u>\$ 73,766,198.74</u></b>