

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 4, 2019  
**SUBJECT:** County Financial Report/Cash Balance Report – September 2019  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

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

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

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

- Non-profit contributions – payment of 2<sup>nd</sup> quarter Board approved non-profit contributions to agencies
- Emergency Management – disbursement of FEMA grant reimbursements to participating agencies
- Rescue Squad – payment of 2<sup>nd</sup> quarter Board approved contribution payment
- Heritage Museum – payment of 3<sup>rd</sup> of 12 monthly appropriations
- Mental Health – payment of 2<sup>nd</sup> quarter Board approved maintenance of effort (MOE)
- Public Education – payment of 3<sup>rd</sup> of 10 annual appropriation made to the public school system
- Non-Departmental – collection of YTD occupancy taxes transmitted to the Tourism Development Authority

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.

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

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

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

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

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2019

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

General Fund	155,085,551.00	8,582,673.93	26,713,328.14	17.2%	-	26,713,328.14
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	464,326.00	34,984.64	102,281.87	22.0%	11,100.00	113,381.87
Dues/Non-Profit Contributions	537,634.00	95,853.81	256,347.29	47.7%	256,206.25	512,553.54
County Manager	498,213.00	33,223.07	76,978.83	15.5%	-	76,978.83
Administrative Services	546,883.00	37,360.49	116,159.17	21.2%	-	116,159.17
Human Resources	825,428.00	53,260.39	179,746.70	21.8%	14,085.28	193,831.98
Elections	998,377.00	40,816.80	118,378.34	11.9%	-	118,378.34
Finance	927,743.00	70,541.43	224,693.29	24.2%	-	224,693.29
County Assessor	1,894,443.00	154,100.02	373,669.29	19.7%	-	373,669.29
Tax Collector	503,680.00	42,206.31	113,036.28	22.4%	-	113,036.28
Legal	806,959.00	49,814.08	200,024.33	24.8%	-	200,024.33
Register of Deeds	571,282.00	46,071.82	123,057.08	21.5%	15,318.40	138,375.48
Facilities Services	5,053,977.00	275,407.45	816,810.10	16.2%	81,106.41	897,916.51
Garage	499,421.00	41,699.05	123,740.97	24.8%	1,199.74	124,940.71
Court Facilities	153,000.00	11,834.54	28,493.38	18.6%	6,463.75	34,957.13
Information Technology	3,462,223.00	133,249.95	831,584.46	24.0%	197,531.40	1,029,115.86
Sheriff	18,122,192.00	1,307,981.80	3,921,558.24	21.6%	889,010.81	4,810,569.05
Detention Center	5,343,720.00	399,495.86	1,099,151.14	20.6%	7,322.11	1,106,473.25
Emergency Management	614,764.00	56,410.33	210,870.91	34.3%	6,108.00	216,978.91
Fire Services	760,650.00	54,574.66	96,087.78	12.6%	120,836.61	216,924.39
Building Services	1,107,001.00	77,164.50	233,674.24	21.1%	25,997.57	259,671.81
Wellness Clinic	1,083,985.00	76,781.42	215,290.02	19.9%	60,105.00	275,395.02
Emergency Medical Services	6,927,894.00	552,445.97	1,559,212.08	22.5%	41,723.37	1,600,935.45
Animal Services	706,302.00	45,440.42	140,475.56	19.9%	72,589.65	213,065.21
Rescue Squad	281,360.00	70,796.01	149,507.27	53.1%	-	149,507.27
Forestry Services	58,046.00	2,952.76	5,242.33	9.0%	-	5,242.33
Soil & Water Conservation	365,033.00	26,188.81	82,475.33	22.6%	-	82,475.33
Planning	659,991.00	46,153.43	138,964.95	21.1%	-	138,964.95
Code Enforcement Services	297,576.00	21,928.55	64,370.40	21.6%	-	64,370.40
Heritage Museum	100,000.00	16,666.66	33,333.32	33.3%	66,666.68	100,000.00
Cooperative Extension	468,349.00	35,144.67	102,534.55	21.9%	3,164.25	105,698.80
Projects Management	432,696.00	32,568.01	86,567.54	20.0%	-	86,567.54
Economic Development	1,379,138.00	199,101.31	293,288.81	21.3%	188,375.00	481,663.81
Agri-Business	157,870.00	18,653.42	43,364.83	27.5%	-	43,364.83
Public Health	8,141,763.00	588,505.14	1,673,779.16	20.6%	295,018.48	1,968,797.64
Environmental Health	1,339,998.00	100,416.78	284,895.81	21.3%	23,384.57	308,280.38
H&CC Block Grant	792,453.00	60,660.00	116,431.00	14.7%	-	116,431.00
Medical Services - Autopsies	60,000.00	3,950.00	4,350.00	7.3%	-	4,350.00
Mental Health	528,612.00	132,153.00	264,306.00	50.0%	-	264,306.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	18,470,456	1,288,250.93	3,804,813.47	20.6%	21,498.42	3,826,311.89
Juvenile Justice Programs	218,745	13,196.00	40,675.00	18.6%	-	40,675.00
Veteran Services	48,652	4,617.30	11,991.74	24.6%	-	11,991.74
Public Library	3,348,951	276,750.49	772,653.72	23.1%	157,435.80	930,089.52
Recreation	2,180,631	146,230.08	484,110.04	22.2%	32,763.62	516,873.66
Public Education	34,126,181	3,699,163.50	10,381,127.00	30.4%	-	10,381,127.00
Debt Service	18,532,539	2,954,175.62	4,023,663.77	21.7%	-	4,023,663.77
Non-Departmental	360,000	991,940.31	674,474.32	187.4%	-	674,474.32
Interfund Transfers	10,130,319	844,193.26	2,532,579.78	25.0%	-	2,532,579.78
<b>TOTAL</b>	<b>155,085,551</b>	<b>15,265,074.85</b>	<b>37,230,821.49</b>		<b>2,595,011.17</b>	<b>39,825,832.66</b>

<b>Net Revenues over (under) Exp.</b>	-	<b>(6,682,400.92)</b>	<b>(10,517,493.35)</b>		<b>(2,595,011.17)</b>	<b>(13,112,504.52)</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2019

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	14,243,223	1,058,052.53	3,154,296.80	22.1%	21,498.42	3,175,795.22
Federal & State Programs	4,127,233	222,687.83	635,962.61	15.4%	-	635,962.61
General Assistance	100,000	7,510.57	14,554.06	14.6%	-	14,554.06
<b>TOTAL</b>	<b>18,470,456</b>	<b>1,288,250.93</b>	<b>3,804,813.47</b>		<b>21,498.42</b>	<b>3,826,311.89</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	29,828,000	2,982,800.00	8,948,400.00	30.0%	-	8,948,400.00
Blue Ridge Community College	4,298,181	716,363.50	1,432,727.00	33.3%	-	1,432,727.00
<b>TOTAL</b>	<b>34,126,181</b>	<b>3,699,163.50</b>	<b>10,381,127.00</b>		<b>-</b>	<b>10,381,127.00</b>
<b>DEBT SERVICE</b>						
Public Schools	10,897,246	313,386.60	1,381,550.00	12.7%	-	1,381,550.00
Blue Ridge Community College	1,888,219	487,243.97	487,243.97	25.8%	-	487,243.97
Henderson County	5,747,074	2,153,545.05	2,154,869.80	37.5%	-	2,154,869.80
<b>TOTAL</b>	<b>18,532,539</b>	<b>2,954,175.62</b>	<b>4,023,663.77</b>		<b>-</b>	<b>4,023,663.77</b>
<b>INTERFUND TRANSFERS</b>						
Capital Reserve Fund	1,756,920	146,410.00	439,230.00	25.0%	-	439,230.00
Public Transit Fund	259,799	21,649.92	64,949.76	25.0%	-	64,949.76
Capital Projects Fund	275,000	22,916.67	68,750.01	25.0%	-	68,750.01
HCPS MRTS	4,670,760	389,230.00	1,167,690.00	25.0%	-	1,167,690.00
BRCC MRTS	3,113,840	259,486.57	778,460.01	25.0%	-	778,460.01
Solid Waste Fund	54,000	4,500.00	13,500.00	25.0%	-	13,500.00
<b>TOTAL</b>	<b>10,130,319</b>	<b>844,193.16</b>	<b>2,532,579.78</b>		<b>-</b>	<b>2,532,579.78</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>CAPITAL RESERVE FUND</b>						
Revenues:	1,756,920	146,410.00	439,230.00	25.0%	-	439,230.00
Expenditures:	1,756,920	-	-	0.0%	-	-
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>146,410.00</b>	<b>439,230.00</b>		<b>-</b>	<b>439,230.00</b>
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,092,014	735,243.75	2,298,194.84	20.7%	-	2,298,194.84
Expenditures:	11,092,014	1,497,931.92	1,565,670.56	14.1%	-	1,565,670.56
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(762,688.17)</b>	<b>732,524.28</b>		<b>-</b>	<b>732,524.28</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,249,657	105,951.63	319,360.38	25.6%	-	319,360.38
Expenditures:	1,249,657	65,521.27	167,802.74	13.4%	23,983.91	191,786.65
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>40,430.36</b>	<b>151,557.64</b>		<b>(23,983.91)</b>	<b>127,573.73</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	667,564	56,160.12	113,585.18	17.0%	-	113,585.18
Expenditures:	667,564	37,237.74	123,065.66	18.4%	13,323.00	136,388.66
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>18,922.38</b>	<b>(9,480.48)</b>		<b>(13,323.00)</b>	<b>(22,803.48)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,057,322	25,130.79	205,354.56	19.4%	-	205,354.56
Expenditures:	1,057,322	62,079.15	125,265.62	11.8%	-	125,265.62
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(36,948.36)</b>	<b>80,088.94</b>		<b>-</b>	<b>80,088.94</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
SEPTEMBER 2019

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	26,051.89	27,476,513.93	102.3%	-	27,476,513.93
Expenditures:	26,854,136	1,271,008.16	16,075,613.07	59.9%	965,386.01	17,040,999.08
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,244,956.27)</b>	<b>11,400,900.86</b>		<b>(965,386.01)</b>	<b>10,435,514.85</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	5,000,000	-	-	0.0%	-	-
Expenditures:	5,000,000	1,112,760.07	2,435,627.35	48.7%	1,635,650.38	4,071,277.73
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,112,760.07)</b>	<b>(2,435,627.35)</b>		<b>(1,635,650.38)</b>	<b>(4,071,277.73)</b>
<b>HCPS HVAC REPLACEMENTS (1905)</b>						
Revenues:	250,850	-	250,850.00	100.0%	-	250,850.00
Expenditures:	250,850	45,153.00	82,777.71	33.0%	168,072.29	250,850.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(45,153.00)</b>	<b>168,072.29</b>		<b>(168,072.29)</b>	<b>-</b>
<b>OKLAWAHA GREENWAY PROJECT (1711)</b>						
Revenues:	120,000	43,666.23	119,980.80	100.0%	-	119,980.80
Expenditures:	120,000	-	119,976.00	100.0%	-	119,976.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>43,666.23</b>	<b>4.80</b>		<b>-</b>	<b>4.80</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	-	203,381.20	100.5%	-	203,381.20
Expenditures:	202,388	-	111,299.57	55.0%	74,071.41	185,370.98
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>92,081.63</b>		<b>(74,071.41)</b>	<b>18,010.22</b>
ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,154,171	597,483.28	1,919,108.87	26.8%	-	1,919,108.87
Expenditures:	7,154,171	594,713.22	1,512,017.47	21.1%	435,122.82	1,947,140.29
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>2,770.06</b>	<b>407,091.40</b>		<b>(435,122.82)</b>	<b>(28,031.42)</b>
<b>CANE CREEK WATER &amp; SEWER DISTRICT FUND</b>						
Revenues:	2,798,893	164,092.84	429,542.97	15.3%	-	429,542.97
Expenditures:	2,798,893	290,452.39	417,894.26	14.9%	160,754.00	578,648.26
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(126,359.55)</b>	<b>11,648.71</b>		<b>(160,754.00)</b>	<b>(149,105.29)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	54,544	5,531.18	15,858.77	29.1%	-	15,858.77
Expenditures:	54,544	2,396.48	6,065.80	11.1%	-	6,065.80
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>3,134.70</b>	<b>9,792.97</b>		<b>-</b>	<b>9,792.97</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
SEPTEMBER 2019**

<b><u>Fund(s)</u></b>	<b><u>09/01/19 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) Expenditures</u></b>	<b><u>09/30/19 Ending Cash Balance</u></b>
General	\$ 54,928,815.74	\$ 11,693,548.52	\$ (14,800,690.11)	\$ 51,821,674.15
Special Revenue	16,943,124.79	2,211,957.13	(2,006,119.42)	\$ 17,148,962.50
Capital Projects	975,358.14	535,814.69	(3,333,737.28)	\$ (1,822,564.45) *
Enterprise	4,472,141.57	935,954.95	(1,001,342.79)	\$ 4,406,753.73
HCPS - Maint. and Repair	778,460.00	389,230.00	-	\$ 1,167,690.00
BRCC - Maint. and Repair	518,973.34	259,486.67	-	\$ 778,460.01
Trust & Agency	<u>3,321,651.72</u>	<u>1,143,197.99</u>	<u>(2,192,921.84)</u>	\$ 2,271,927.87
Total	<u>\$ 81,938,525.30</u>	<u>\$ 17,169,189.95</u>	<u>\$ (23,334,811.44)</u>	
<b>Total cash available as of 9/30/2019</b>				<b><u>\$ 75,772,903.81</u></b>

\* - Deficit in School Capital Project Fund cash balance due to anticipated reimbursements from currently financed projects as well as future reimbursements for future financings.