

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** October 5, 2020  
**SUBJECT:** County Financial Report/Cash Balance Report – August 2020  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached for the Board’s review and approval are the August 2020 County Financial and Cash Balance Reports.

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

- Dues/Non-Profit Contributions – payment of 1<sup>st</sup> quarter Board appropriations
- Rescue Squad – payment of 1<sup>st</sup> quarter Board appropriations
- Heritage Museum – timing of payment of monthly Board appropriations
- Medical Services – Autopsies – timing and quantity of services
- Mental Health – payment of 1<sup>st</sup> quarter Board approved maintenance of effort (MOE)
- Public Education – payment of 2<sup>nd</sup> of 10 annual appropriations made to the public school system
- Non-departmental – collection of YTD occupancy tax transmitted to the Tourism Development Authority

Year to Date Net Revenues under expenditures for Emergency Telephone (911) Fund is due to the payment of annual service contracts.

Year to Date Net Revenues under expenditures for Public Transit Fund is due to the timing of the receipt of grant funds.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County’s August 2020 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the August 2020 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
AUGUST 2020

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	151,906,849.00	15,942,696.23	18,582,133.68	12.2%	-	18,582,133.68
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	520,443.00	37,676.81	62,406.99	12.0%	50,000.00	112,406.99
Dues/Non-Profit Contributions	482,585.00	9,294.25	108,565.25	22.5%	-	108,565.25
County Manager	584,948.00	20,982.24	42,785.24	7.3%	-	42,785.24
Administrative Services	574,827.00	36,619.05	88,168.24	15.3%	-	88,168.24
Human Resources	913,823.00	62,715.77	127,040.54	13.9%	-	127,040.54
Elections	991,443.00	50,041.35	98,868.08	10.0%	16,710.00	115,578.08
Finance	936,616.00	76,110.59	151,885.67	16.2%	-	151,885.67
County Assessor	1,903,460.00	145,127.46	246,153.18	12.9%	-	246,153.18
Tax Collector	522,667.00	35,418.76	75,702.40	14.5%	-	75,702.40
Legal	852,231.00	61,049.72	139,964.43	16.4%	-	139,964.43
Register of Deeds	680,483.00	36,956.55	80,240.84	11.8%	16,856.81	97,097.65
Facilities Services	4,817,141.00	265,134.30	434,276.96	9.0%	163,588.97	597,865.93
Garage	521,838.00	57,738.52	98,323.44	18.8%	-	98,323.44
Court Facilities	153,000.00	13,891.04	15,582.44	10.2%	-	15,582.44
Information Technology	3,919,365.00	136,376.09	597,916.21	15.3%	456,708.43	1,054,624.64
Sheriff	18,585,754.00	1,272,139.44	2,891,225.38	15.6%	292,442.78	3,183,668.16
Detention Center	5,711,254.00	352,560.26	782,253.33	13.7%	384,742.00	1,166,995.33
Emergency Management	520,676.00	49,634.13	94,303.58	18.1%	62,167.34	156,470.92
Fire Services	757,189.00	19,894.73	43,010.21	5.7%	120,297.00	163,307.21
Building Services	1,096,817.00	78,621.66	169,658.94	15.5%	-	169,658.94
Wellness Clinic	1,129,004.00	112,761.86	199,014.99	17.6%	145,111.49	344,126.48
Emergency Medical Services	7,268,733.00	560,386.33	1,170,122.58	16.1%	526,605.09	1,696,727.67
Animal Services	726,217.00	45,551.06	93,544.55	12.9%	-	93,544.55
Rescue Squad	381,360.00	4,404.20	98,196.09	25.7%	-	98,196.09
Forestry Services	107,855.00	2,633.49	2,633.49	2.4%	-	2,633.49
Soil & Water Conservation	380,089.00	30,389.13	63,772.08	16.8%	-	63,772.08
Planning	760,424.00	45,513.79	97,451.62	12.8%	-	97,451.62
Code Enforcement Services	308,878.00	30,568.73	51,924.38	16.8%	-	51,924.38
Site Development	209,673.00	14,829.42	29,658.84	14.1%	7,951.24	37,610.08
Heritage Museum	100,000.00	16,666.66	24,999.99	25.0%	-	24,999.99
Cooperative Extension	471,342.00	33,019.16	73,534.84	15.6%	-	73,534.84
Projects Management	278,506.00	19,682.75	37,875.56	13.6%	-	37,875.56
Economic Development	776,253.00	-	94,187.50	12.1%	-	94,187.50
Agri-Business	163,980.00	13,042.87	26,026.82	15.9%	-	26,026.82
Public Health	8,286,210.00	590,290.92	1,244,571.61	15.0%	-	1,244,571.61
Environmental Health	1,426,537.00	78,498.94	170,332.71	11.9%	327,791.06	498,123.77
H&CC Block Grant	792,453.00	-	-	0.0%	39,927.48	39,927.48
Medical Services - Autopsies	60,000.00	18,550.00	18,550.00	30.9%	-	18,550.00
Mental Health	528,612.00	-	132,153.00	25.0%	-	132,153.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	18,856,842.00	1,288,713.78	2,567,220.30	13.6%	103,042.99	2,670,263.29
Juvenile Justice Programs	218,745.00	37,650.00	43,450.00	19.9%	-	43,450.00
Veteran Services	58,817.00	3,683.67	7,941.36	13.5%	-	7,941.36
Public Library	3,381,943.00	229,769.86	459,746.29	13.6%	226,301.68	686,047.97
Recreation	2,462,305.00	124,160.41	282,806.08	11.5%	130,876.22	413,682.30
Public Education	35,326,181	3,832,496.84	7,290,145.26	20.6%	-	7,290,145.26
Debt Service	20,013,630	1,043,646.07	1,043,646.07	5.2%	-	1,043,646.07
Non-Departmental	860,000.00	265,910.96	265,910.96	30.9%	-	265,910.96
Interfund Transfers	1,329,605.00	110,800.42	221,600.84	16.7%	-	221,600.84
<b>TOTAL</b>	<b>151,906,849</b>	<b>11,371,604.04</b>	<b>22,159,349.16</b>	<b>14.6%</b>	<b>3,071,120.58</b>	<b>25,230,469.74</b>
<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>4,571,092.19</b>	<b>(3,577,215.48)</b>		<b>(3,071,120.58)</b>	<b>(6,648,336.06)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
AUGUST 2020

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	14,785,230.00	1,050,336.17	2,144,231.72	14.5%	103,042.99	2,247,274.71
Federal & State Programs	3,970,612.00	230,806.79	411,999.72	10.4%	-	411,999.72
General Assistance	101,000.00	7,570.82	10,988.86	10.9%	-	10,988.86
<b>TOTAL</b>	<b>18,856,842</b>	<b>1,288,714</b>	<b>2,567,220</b>		<b>103,042.99</b>	<b>2,670,263.29</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	30,828,000.00	3,082,800.00	6,165,600.00	20.0%	-	6,165,600.00
Blue Ridge Community College	4,498,181.00	749,696.84	1,124,545.26	25.0%	-	1,124,545.26
<b>TOTAL</b>	<b>35,326,181</b>	<b>3,832,496.84</b>	<b>7,290,145.26</b>		<b>-</b>	<b>7,290,145.26</b>
<b>DEBT SERVICE</b>						
Public Schools	12,250,274.00	1,043,621.32	1,043,621.32	8.5%	-	1,043,621.32
Blue Ridge Community College	2,178,236.00	-	-	0.0%	-	-
Henderson County	5,585,120.00	24.75	24.75	0.0%	-	24.75
<b>TOTAL</b>	<b>20,013,630</b>	<b>1,043,646.07</b>	<b>1,043,646.07</b>		<b>-</b>	<b>1,043,646.07</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	275,605	22,967.08	45,934.16	16.7%	-	45,934.16
Capital Projects Fund	200,000	16,666.67	33,333.34	16.7%	-	33,333.34
BRCC MRTS	800,000	66,666.67	133,333.34	16.7%	-	133,333.34
Solid Waste Fund	54,000	4,500.00	9,000.00	16.7%	-	9,000.00
<b>TOTAL</b>	<b>1,329,605</b>	<b>110,800.42</b>	<b>221,600.84</b>		<b>-</b>	<b>221,600.84</b>

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,266,309	1,672,350.61	1,749,945.24	15.5%	-	1,749,945.24
Expenditures:	11,266,309	29,735.75	85,225.75	0.8%	-	85,225.75
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>1,642,614.86</b>	<b>1,664,719.49</b>		<b>-</b>	<b>1,664,719.49</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,076,716	93,494.97	187,642.00	17.4%	-	187,642.00
Expenditures:	1,076,716	5,031.45	107,791.37	10.0%	8,400.00	116,191.37
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>88,463.52</b>	<b>79,850.63</b>		<b>(8,400.00)</b>	<b>71,450.63</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	686,053	57,878.13	58,717.13	8.6%	-	58,717.13
Expenditures:	686,053	2,500.95	61,288.36	8.9%	8,083.00	69,371.36
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>55,377.18</b>	<b>(2,571.23)</b>		<b>(8,083.00)</b>	<b>(10,654.23)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,772,240	23,985.37	46,952.45	2.6%	-	46,952.45
Expenditures:	1,772,240	60,642.33	60,693.23	3.4%	45,375.00	106,068.23
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(36,656.96)</b>	<b>(13,740.78)</b>		<b>(45,375.00)</b>	<b>(59,115.78)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
AUGUST 2020

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	178.55	27,750,635.20	103.3%	-	27,750,635.20
Expenditures:	26,854,136	-	24,959,437.51	92.9%		24,959,437.51
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>178.55</b>	<b>2,791,197.69</b>		<b>-</b>	<b>2,791,197.69</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,000,000	3,030.69	60,476,055.07	100.8%	-	60,476,055.07
Expenditures:	60,000,000	3,252,590.22	16,713,738.13	27.9%	38,401,689.18	55,115,427.31
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(3,249,559.53)</b>	<b>43,762,316.94</b>		<b>(38,401,689.18)</b>	<b>5,360,627.76</b>
<b>HCPS HVAC REPLACEMENTS - ENGINEERING SERVICES - (1905)</b>						
Revenues:	250,850	-	250,850.00	100.0%	-	250,850.00
Expenditures:	250,850	-	225,762.21	90.0%	25,087.79	250,850.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>25,087.79</b>		<b>(25,087.79)</b>	<b>-</b>

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,378,882	595,666.85	1,233,300.60	16.7%	-	1,233,300.60
Expenditures:	7,378,882	619,990.16	818,007.03	11.1%	4,146,158.87	4,964,165.90
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(24,323.31)</b>	<b>415,293.57</b>		<b>(4,146,158.87)</b>	<b>(3,730,865.30)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	60,000	5,684.81	15,509.60	25.8%	-	15,509.60
Expenditures:	60,000	5,124.77	7,781.02	13.0%	20,112.00	27,893.02
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>560.04</b>	<b>7,728.58</b>		<b>(20,112.00)</b>	<b>(12,383.42)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
AUGUST 2020**

<u>Fund(s)</u>	<u>08/01/20 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>08/31/20 Ending Cash Balance</u>
General	\$ 54,369,234.28	\$ 21,770,004.98	\$ (14,045,014.17)	\$ 62,094,225.09
Special Revenue	19,770,479.37	1,853,492.19	(386,425.24)	\$ 21,237,546.32
Capital Projects	3,204,339.64	23,166.67	(3,980,690.17)	\$ (753,183.86) *
Enterprise	4,567,873.38	735,992.25	(1,509,754.78)	\$ 3,794,110.85
HCPS - Maint. and Repair	1,061,094.38	-	-	\$ 1,061,094.38
BRCC - Maint. and Repair	1,785,005.94	66,666.67		\$ 1,851,672.61
Trust & Agency	<u>1,412,902.32</u>	<u>2,052,452.86</u>	<u>(246,960.93)</u>	\$ 3,218,394.25
Total	<u>\$ 86,170,929.31</u>	<u>\$ 26,501,775.62</u>	<u>\$ (20,168,845.29)</u>	
<b>Total cash available as of 8/31/2020</b>				<b><u>\$ 92,503,859.64</u></b>

\* - Deficit due to timing of bond requisitions for funds spent on capital projects.