

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 7, 2020
SUBJECT: County Financial Report/Cash Balance Report – October 2020
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Non-profit contributions – payment of 2nd quarter Board approved appropriations
- Elections – timing of expenditures related to 2020 elections
- Emergency Management – FEMA expenditure reimbursement to partner agencies and timing of Board approved purchases
- Rescue Squad – payment of 2nd quarter Board approved appropriations
- Heritage Museum – timing of monthly Board approved appropriations
- Medical Services – Autopsies – timing and quantity of services provided
- Mental Health – payment of 2nd quarter Board approved maintenance of effort (MOE)
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 4th of 10 annual appropriations made to the public school system

The project to date deficit the BRCC Patton Building Project is due to the payment of architect fees and other expenditures for the project in the Capital Projects Fund, to be reimbursed from a future financing.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's October 2020 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2020

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

General Fund	155,778,100.00	11,721,845.12	41,341,839.01	26.5%	-	41,341,839.01
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	580,177.00	45,483.19	138,738.03	23.9%	93,898.75	232,636.78
Dues/Non-Profit Contributions	482,585.00	92,377.90	216,782.19	44.9%	-	216,782.19
County Manager	584,948.00	31,597.79	95,695.71	16.4%	-	95,695.71
Administrative Services	574,827.00	55,323.00	183,617.25	31.9%	-	183,617.25
Human Resources	913,823.00	89,890.67	290,577.34	31.8%	3,200.00	293,777.34
Elections	991,443.00	206,079.84	391,375.65	39.5%	9,900.00	401,275.65
Finance	936,616.00	100,445.81	328,315.25	35.1%	-	328,315.25
County Assessor	1,903,460.00	156,334.48	513,803.89	27.0%	3,950.00	517,753.89
Tax Collector	522,667.00	49,192.51	156,943.56	30.0%	-	156,943.56
Legal	852,231.00	91,061.58	290,245.54	34.1%	-	290,245.54
Register of Deeds	680,483.00	99,701.48	242,510.96	35.6%	6,086.15	248,597.11
Facilities Services	4,830,106.00	311,857.03	1,029,659.05	21.3%	158,860.18	1,188,519.23
Garage	523,421.00	58,708.93	184,452.91	35.2%	-	184,452.91
Court Facilities	153,000.00	12,226.70	36,787.73	24.0%	-	36,787.73
Information Technology	3,906,440.00	608,585.35	1,357,059.19	34.7%	201,325.83	1,558,385.02
Sheriff	18,942,816.00	1,993,920.72	6,184,722.09	32.6%	184,243.77	6,368,965.86
Detention Center	5,711,254.00	519,141.64	1,632,134.92	28.6%	350,045.89	1,982,180.81
Emergency Management	563,665.00	81,438.83	247,590.83	43.9%	146,974.18	394,565.01
Fire Services	757,189.00	28,554.78	118,600.90	15.7%	91,839.75	210,440.65
Building Services	1,096,817.00	112,368.08	370,182.16	33.8%	-	370,182.16
Wellness Clinic	1,129,004.00	110,923.33	391,629.40	34.7%	84,894.36	476,523.76
Emergency Medical Services	7,265,871.00	867,502.06	2,580,441.89	35.5%	423,351.53	3,003,793.42
Animal Services	726,217.00	65,426.69	201,265.34	27.7%	75,000.00	276,265.34
Rescue Squad	381,360.00	95,250.57	188,771.88	49.5%	-	188,771.88
Forestry Services	107,855.00	4,823.63	7,457.12	6.9%	-	7,457.12
Soil & Water Conservation	380,089.00	38,175.93	127,266.57	33.5%	-	127,266.57
Planning	771,424.00	75,025.62	218,544.18	28.3%	-	218,544.18
Code Enforcement Services	316,878.00	28,455.12	100,116.61	31.6%	7,951.24	108,067.85
Site Development	209,673.00	22,244.15	66,732.41	31.8%	-	66,732.41
Heritage Museum	100,000.00	16,666.66	41,666.65	41.7%	-	41,666.65
Cooperative Extension	471,342.00	34,268.32	141,207.98	30.0%	-	41,666.65
Projects Management	278,506.00	27,380.22	84,145.36	30.2%	24,542.38	165,750.36
Economic Development	776,253.00	94,187.50	188,375.00	24.3%	-	84,145.36
Agri-Business	163,980.00	18,654.02	58,355.79	35.6%	-	188,375.00
Public Health	8,727,173.00	876,374.83	2,754,885.05	31.6%	252,482.14	310,837.93
Environmental Health	1,426,537.00	127,862.25	382,624.61	26.8%	39,927.48	2,794,812.53
H&CC Block Grant	792,453.00	53,487.75	157,290.00	19.8%	-	382,624.61
Medical Services - Autopsies	60,000.00	5,700.00	32,950.00	54.9%	-	157,290.00
Mental Health	528,612.00	132,153.00	264,306.00	50.0%	-	32,950.00
Rural Transportation Assist Program	196,095.00	-	11,936.49	6.1%	-	264,306.00
Social Services	19,265,278.00	1,744,697.11	5,642,453.20	29.3%	129,787.45	141,723.94
Juvenile Justice Programs	218,745.00	26,431.64	92,086.64	42.1%	-	92,086.64
Veteran Services	58,817.00	5,655.37	18,700.07	31.8%	-	18,700.07
Public Library	3,464,294.00	315,402.93	1,021,705.65	29.5%	150,931.93	1,172,637.58
Recreation	2,462,305.00	193,841.84	613,413.70	24.9%	244,019.14	857,432.84
Public Education	35,326,181	3,832,496.84	14,205,442.10	40.2%	-	14,205,442.10
Debt Service	20,349,322	71,379.00	4,116,753.40	20.2%	-	4,116,753.40
Non-Departmental	2,986,263.00	258,770.30	789,480.02	26.4%	-	789,480.02
Interfund Transfers	1,329,605.00	110,800.42	443,201.68	33.3%	-	443,201.68
TOTAL	155,778,100	13,998,327.41	48,952,999.94	31.4%	2,683,212.15	46,035,425.54

Net Revenues over (under) Exp.	-	(2,276,482.29)	(7,611,160.93)		(2,683,212.15)	(4,693,586.53)
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HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2020

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	14,940,766	1,557,489.25	4,774,142.83	32.0%	129,787.45	4,903,930.28
Federal & State Programs	4,223,512	181,393.70	847,303.50	20.1%	-	847,303.50
General Assistance	101,000	5,814.16	21,006.87	20.8%	-	21,006.87
TOTAL	19,265,278	1,744,697.11	5,642,453.20		129,787.45	5,772,240.65
EDUCATION						
Schools Current/Capital Expense	30,828,000	3,082,800.00	12,331,200.00	40.0%	-	12,331,200.00
Blue Ridge Community College	4,498,181	749,696.84	1,874,242.10	41.7%	-	1,874,242.10
TOTAL	35,326,181	3,832,496.84	14,205,442.10		-	14,205,442.10
DEBT SERVICE						
Public Schools	12,250,274	34,261.92	1,388,678.12	11.3%	-	1,388,678.12
Blue Ridge Community College	2,178,236	-	500,831.80	23.0%	-	500,831.80
Henderson County	5,920,812	37,117.08	2,227,243.48	37.6%	-	2,227,243.48
TOTAL	20,349,322	71,379.00	4,116,753.40		-	4,116,753.40
INTERFUND TRANSFERS						
Public Transit Fund	275,605	22,967.08	91,868.32	33.3%	-	91,868.32
Capital Projects Fund	200,000	16,666.67	66,666.68	33.3%	-	66,666.68
BRCC MRTS	800,000	66,666.67	266,666.68	33.3%	-	266,666.68
Solid Waste Fund	54,000	4,500.00	18,000.00	33.3%	-	18,000.00
TOTAL	1,329,605	110,800.42	443,201.68		-	443,201.68

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,266,309	676,337.30	3,234,808.94	28.7%	-	3,234,808.94
Expenditures:	11,266,309	808,603.13	2,561,545.10	22.7%	-	2,561,545.10
Net Revenues over (under) Exp	-	(132,265.83)	673,263.84		-	673,263.84
REVALUATION RESERVE FUND						
Revenues:	1,076,716	92,386.12	370,907.37	34.4%	-	370,907.37
Expenditures:	1,076,716	80,415.83	246,484.34	22.9%	36,087.50	282,571.84
Net Revenues over (under) Exp	-	11,970.29	124,423.03		(36,087.50)	88,335.53
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	686,053	57,710.92	173,856.93	25.3%	-	173,856.93
Expenditures:	686,053	1,031.55	143,647.16	20.9%	-	143,647.16
Net Revenues over (under) Exp	-	56,679.37	30,209.77		-	30,209.77
PUBLIC TRANSIT FUND						
Revenues:	1,805,480	24,710.12	238,378.56	13.2%	-	238,378.56
Expenditures:	1,805,480	15,243.04	167,486.39	9.3%	7,740.00	175,226.39
Net Revenues over (under) Exp	-	9,467.08	70,892.17		(7,740.00)	63,152.17

HENDERSON COUNTY
FINANCIAL REPORT
OCTOBER 2020

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	48.67	27,750,791.08	103.3%	-	27,750,791.08
Expenditures:	26,854,136	-	24,959,539.51	92.9%	-	24,959,539.51
Net Revenues over (under) Exp	-	48.67	2,791,251.57		-	2,791,251.57
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,000,000	857.42	60,478,732.37	100.8%	-	60,478,732.37
Expenditures:	60,000,000	2,844,451.76	21,798,101.78	36.3%	31,125,465.75	52,923,567.53
Net Revenues over (under) Exp	-	(2,843,594.34)	38,680,630.59		(31,125,465.75)	7,555,164.84
HCPS HVAC REPLACEMENTS - ENGINEERING SERVICES - (1905)						
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
Net Revenues over (under) Exp	-	-	25,087.79		(25,087.79)	-
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	1,315,300	-	-	0.0%	-	-
Expenditures:	1,315,300	261,480.00	1,034,461.58	78.6%	455,540.00	1,490,001.58
Net Revenues over (under) Exp	-	(261,480.00)	(1,034,461.58)		(455,540.00)	(1,490,001.58)

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	7,459,732	797,932.12	2,617,601.71	35.1%	-	2,617,601.71
Expenditures:	7,459,732	687,075.27	2,126,873.51	28.5%	3,488,366.23	5,615,239.74
Net Revenues over (under) Exp	-	110,856.85	490,728.20		(3,488,366.23)	(2,997,638.03)
JUSTICE ACADEMY SEWER FUND						
Revenues:	60,000	5,078.62	24,926.94	41.5%	-	24,926.94
Expenditures:	60,000	4,445.28	16,566.56	27.6%	17,109.50	33,676.06
Net Revenues over (under) Exp	-	633.34	8,360.38		(17,109.50)	(8,749.12)

**HENDERSON COUNTY
CASH BALANCE REPORT
OCTOBER 2020**

<u>Fund(s)</u>	<u>10/01/20 Beg. Cash Balance</u>	<u>Debits Revenues</u>	<u>(Credits) Expenditures</u>	<u>10/31/20 Ending Cash Balance</u>
General	\$ 62,820,496.92	\$ 11,797,207.52	\$ (13,481,717.60)	\$ 61,135,986.84
Special Revenue	20,240,318.61	900,579.98	(1,701,398.20)	\$ 19,439,500.39
Capital Projects	(427,710.63)	2,260,838.25	(3,013,396.45)	\$ (1,180,268.83) *
Enterprise	3,352,226.06	796,482.81	(694,184.88)	\$ 3,454,523.99
HCPS - Maint. and Repair	1,061,094.38	-	-	\$ 1,061,094.38
BRCC - Maint. and Repair	1,918,339.28	66,666.67	-	\$ 1,985,005.95
Trust & Agency	<u>1,882,217.95</u>	<u>1,119,705.95</u>	<u>(981,493.49)</u>	\$ 2,020,430.41
Total	<u>\$ 90,846,982.57</u>	<u>\$ 16,941,481.18</u>	<u>\$ (19,872,190.62)</u>	
Total cash available as of 10/31/2020				<u>\$ 87,916,273.13</u>

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