

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: April 4, 2022
SUBJECT: County Financial Report/Cash Balance Report – February 2022
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

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

- Dues/Non-Profits – payment of 3rd quarter Board appropriations
- Administrative Services – timing of approved employee payroll
- Emergency Management – timing of Board approved purchases
- Wellness – timing of payment for board approved contracted services and medical supplies and equipment
- Rescue Squad – payment of 3rd quarter Board approved appropriation
- Site Development – timing of Board approved purchases
- Agri-business – excess operating expenditures to be covered by membership fees
- Mental Health – payment of 3rd quarter Board approved appropriation
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 8th of 10 annual appropriations made to the public school system
- Non-Departmental – Occupancy tax transmittal trending above budgeted amounts

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 February 2022 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY
FINANCIAL REPORT
FEBRUARY 2022

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	175,667,287.00	8,376,087.46	132,392,494.41	75.4%	-	132,392,494.41
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	706,021.00	27,198.26	419,796.02	59.5%	31,890.00	451,686.02
Dues/Non-Profit Contributions	466,765.00	13,678.00	358,794.50	76.9%	-	358,794.50
County Manager	494,048.00	19,194.09	252,366.41	51.1%	-	252,366.41
Administrative Services	632,372.00	39,593.79	430,158.70	68.0%	-	430,158.70
Human Resources	1,159,084.00	75,684.67	696,052.29	60.1%	3,145.00	699,197.29
Elections	1,038,319.00	37,370.27	474,061.86	45.7%	30,262.08	504,323.94
Finance	1,083,229.00	82,467.37	689,364.96	63.6%	-	689,364.96
County Assessor	1,961,785.00	123,608.45	1,028,133.63	52.4%	-	1,028,133.63
Tax Collector	534,375.00	41,988.21	316,898.52	59.3%	-	316,898.52
Legal	910,391.00	70,293.76	545,152.15	59.9%	-	545,152.15
Register of Deeds	783,211.00	40,972.06	395,369.08	50.5%	4,400.00	399,769.08
Facilities Services	5,170,409.00	276,793.94	2,503,640.87	48.4%	681,566.36	3,185,207.23
Garage	415,889.00	34,234.17	248,438.23	59.7%	21,673.50	270,111.73
Court Facilities	153,000.00	6,990.21	87,408.23	57.1%	-	87,408.23
Information Technology	4,170,693.00	153,896.68	2,533,876.81	60.8%	466,135.02	3,000,011.83
Sheriff	20,833,497.00	1,674,860.65	12,728,957.50	61.1%	935,235.97	13,664,193.47
Detention Center	5,890,924.00	329,978.87	3,449,300.48	58.6%	171,104.21	3,620,404.69
Emergency Management	765,793.00	65,173.63	602,548.10	78.7%	31,599.59	634,147.69
Fire Services	777,147.00	47,997.55	278,008.14	35.8%	33,198.00	311,206.14
Building Services	1,225,606.00	94,842.38	763,475.07	62.3%	-	763,475.07
Wellness Clinic	1,104,829.00	82,752.93	762,264.29	69.0%	42,662.36	804,926.65
Emergency Medical Services	7,791,572.00	748,688.37	4,764,274.84	61.1%	491,215.57	5,255,490.41
Animal Services	745,105.00	47,551.59	461,852.34	62.0%	-	461,852.34
Rescue Squad	381,360.00	(167.21)	282,482.43	74.1%	-	282,482.43
Forestry Services	61,251.00	4,400.71	26,919.74	43.9%	-	26,919.74
Soil & Water Conservation	467,983.00	27,835.13	259,659.59	55.5%	70,351.00	330,010.59
Planning	880,963.00	66,958.17	462,452.70	52.5%	49,290.01	511,742.71
Code Enforcement Services	307,380.00	19,223.40	196,054.02	63.8%	-	196,054.02
Site Development	257,459.00	16,315.36	175,714.49	68.2%	-	175,714.49
Heritage Museum	100,000.00	-	66,666.64	66.7%	-	66,666.64
Cooperative Extension	467,726.00	36,456.83	317,337.55	67.8%	-	317,337.55
Projects Management	263,376.00	20,874.11	168,010.67	63.8%	-	168,010.67
Economic Development	730,825.00	-	305,062.50	41.7%	-	305,062.50
Agri-Business	170,120.00	14,331.68	129,049.56	75.9%	-	129,049.56
Public Health	12,332,303.00	691,973.77	5,814,560.34	47.1%	227,205.83	6,041,766.17
Environmental Health	1,461,425.00	114,054.28	890,460.71	60.9%	27,793.97	918,254.68
H&CC Block Grant	820,541.00	24,247.50	407,439.00	49.7%	-	407,439.00
Medical Services - Autopsies	90,000.00	6,650.00	49,800.00	55.3%	-	49,800.00
Mental Health	528,612.00	-	396,459.00	75.0%	-	396,459.00
Rural Transportation Assist Program	201,384.00	9,039.57	40,137.57	19.9%	-	40,137.57
Social Services	20,375,754.00	1,356,485.93	11,550,827.81	56.7%	34,933.89	11,585,761.70
Juvenile Justice Programs	218,745.00	25,352.00	186,931.00	85.5%	-	186,931.00
Veteran Services	79,978.00	4,146.08	37,276.07	46.6%	-	37,276.07
Public Library	3,598,002.00	236,896.90	2,284,260.56	63.5%	164,752.79	2,449,013.35
Recreation	2,393,552.00	143,686.98	1,364,125.96	57.0%	107,324.90	1,471,450.86
Public Education	36,381,641.00	3,348,259.44	28,513,313.44	78.4%	-	28,513,313.44
Debt Service	20,381,954	1,008,091.43	10,044,060.15	49.3%	-	10,044,060.15
Non-Departmental	3,289,696.00	188,911.51	2,307,529.77	70.1%	-	2,307,529.77
Interfund Transfers	10,611,193.00	874,946.92	7,109,575.36	67.0%	-	7,109,575.36
TOTAL	175,667,287	12,374,780.39	108,176,359.65	61.6%	3,625,740.05	111,802,099.70
Net Revenues over (under) Exp.	-	(3,998,692.93)	24,216,134.76		(3,625,740.05)	20,590,394.71

HENDERSON COUNTY
FINANCIAL REPORT
FEBRUARY 2022

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	15,657,150	1,032,190.92	8,913,321.51	56.9%	34,933.89	8,948,255.40
Federal & State Programs	4,617,604	320,152.44	2,599,555.56	56.3%	-	2,599,555.56
General Assistance	101,000	4,142.57	37,950.74	37.6%	-	37,950.74
TOTAL	20,375,754	1,356,485.93	11,550,827.81		34,933.89	11,585,761.70
EDUCATION						
Schools Current/Capital Expense	31,633,460	3,348,259.44	25,347,859.44	80.1%	-	25,347,859.44
Blue Ridge Community College	4,748,181	-	3,165,454.00	66.7%	-	3,165,454.00
TOTAL	36,381,641	3,348,259.44	28,513,313.44		-	28,513,313.44
DEBT SERVICE						
Public Schools	11,275,450	1,008,091.43	4,803,082.23	42.6%	-	4,803,082.23
Blue Ridge Community College	3,440,461	-	1,803,974.81	52.4%	-	1,803,974.81
Henderson County	5,666,043	-	3,437,003.11	60.7%	-	3,437,003.11
TOTAL	20,381,954	1,008,091.43	10,044,060.15		-	10,044,060.15
INTERFUND TRANSFERS						
Public Transit Fund	280,515	23,376.25	187,010.00	66.7%	-	187,010.00
Capital Projects Fund	440,000	29,166.67	323,333.36	73.5%	-	323,333.36
Capital Reserve Fund	1,644,808	137,067.33	1,096,538.64	66.7%	-	1,096,538.64
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	3,289,616.00	66.7%	-	3,289,616.00
BRCC MRTS	3,289,616	274,134.67	2,193,077.36	66.7%	-	2,193,077.36
TOTAL	10,611,193	874,946.92	7,109,575.36		-	7,109,575.36
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	11,783,241	236,453.70	11,327,254.09	96.1%	-	11,327,254.09
Expenditures:	11,783,241	1,466,161.89	11,066,035.63	93.9%	-	11,066,035.63
Net Revenues over (under) Exp	-	(1,229,708.19)	261,218.46		-	261,218.46
REVALUATION RESERVE FUND						
Revenues:	1,145,980	95,916.21	769,014.16	67.1%	-	769,014.16
Expenditures:	1,145,980	59,926.80	553,667.67	48.3%	107,500.00	661,167.67
Net Revenues over (under) Exp	-	35,989.41	215,346.49		(107,500.00)	107,846.49
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	722,256	60,215.83	422,045.44	58.4%	-	422,045.44
Expenditures:	722,256	8,252.98	136,498.49	18.9%	93,511.60	230,010.09
Net Revenues over (under) Exp	-	51,962.85	285,546.95		(93,511.60)	192,035.35
PUBLIC TRANSIT FUND						
Revenues:	1,442,929	58,126.00	1,183,398.21	82.0%	-	1,183,398.21
Expenditures:	1,442,929	74,868.14	496,830.66	34.4%	43,049.60	539,880.26
Net Revenues over (under) Exp	-	(16,742.14)	686,567.55		(43,049.60)	643,517.95
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	1,193,856	41,453.35	905,245.67	75.8%	-	905,245.67
Expenditures:	1,193,856	228,431.88	572,461.74	48.0%	-	572,461.74
Net Revenues over (under) Exp	-	(186,978.53)	332,783.93		-	332,783.93

HENDERSON COUNTY
FINANCIAL REPORT
FEBRUARY 2022

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)						
Revenues:	26,854,136	34.92	27,755,549.92	103.4%	-	27,755,549.92
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
Net Revenues over (under) Exp	-	34.92	2,424,255.16		-	2,424,255.16
HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)						
Revenues:	60,442,694	262.49	60,914,728.61	100.8%	-	60,914,728.61
Expenditures:	60,442,694	1,727,779.66	49,737,512.54	82.3%	8,131,841.34	57,869,353.88
Net Revenues over (under) Exp	-	(1,727,517.17)	11,177,216.07		(8,131,841.34)	3,045,374.73
BRCC PATTON BUILDING PROJECT (1904)						
Revenues:	24,800,016	-	24,855,568.89	100.2%	-	24,855,568.89
Expenditures:	24,800,016	1,638,858.94	18,190,926.23	73.4%	5,302,325.86	23,493,252.09
Net Revenues over (under) Exp	-	(1,638,858.94)	6,664,642.66		(5,302,325.86)	1,362,316.80

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	8,031,850	673,712.51	5,636,192.90	70.2%	-	5,636,192.90
Expenditures:	8,031,850	483,621.20	4,615,955.51	57.5%	2,208,321.71	6,824,277.22
Net Revenues over (under) Exp	-	190,091.31	1,020,237.39		(2,208,321.71)	(1,188,084.32)
JUSTICE ACADEMY SEWER FUND						
Revenues:	70,881	3,910.05	32,034.14	45.2%	-	32,034.14
Expenditures:	70,881	2,877.37	38,850.25	54.8%	-	38,850.25
Net Revenues over (under) Exp	-	1,032.68	(6,816.11)		-	(6,816.11)

HENDERSON COUNTY
CASH BALANCE REPORT
FEBRUARY 2022

Fund(s)	01/31/22 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	02/28/22 Ending Cash Balance	
General	\$ 114,305,340.61	\$ 8,201,486.72	\$ (13,636,281.82)	\$ 108,870,545.51	GF (11)
Special Revenue	28,214,722.49	626,695.63	(1,910,716.27)	\$ 26,930,701.85	Capital Reserve + FD + Reval + E911 + Transit + Other Govt + Covid + Debt Service (21 + 23 + 25 + 28 + 33 + 36 + 39 + 50)
Capital Projects	(3,150,260.76)	8,317,918.70	(3,523,928.35)	\$ 1,643,729.59	Gen CP Fund + Schools CP Fund (40 + 43)
Enterprise	1,893,781.29	677,731.46	(487,508.49)	\$ 2,084,004.26	SW + JA (60 + 61 + 63)
HCPS - Maint. and Repair	4,448,083.91	411,202.00	(507,737.78)	\$ 4,351,548.13	Fund 44
BRCC - Maint. and Repair	2,367,224.18	123,193.00	(476,153.04)	\$ 2,014,264.14	Fund 45
Custodial	<u>2,624,970.81</u>	<u>258,929.38</u>	<u>(2,185,027.84)</u>	\$ 698,872.35	Fund 70
Total	<u>\$ 150,703,862.53</u>	<u>\$ 18,617,156.89</u>	<u>\$ (22,727,353.59)</u>		
Total cash available as of 2/28/2022				<u>\$ 146,593,665.83</u>	