

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 3, 2021  
**SUBJECT:** County Financial Report/Cash Balance Report – March 2021  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached for the Board's review and approval are the March 2021 County Financial and Cash Balance Reports.

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

- Economic Development – payment of 3<sup>rd</sup> quarter Board appropriation and timing of payment of incentives
- Medical Services – Autopsies – timing and quantity of services provided
- Juvenile Justice – timing of provider appropriations
- Public Education – payment of 9<sup>th</sup> of 10 annual appropriations made to the public school system
- Interfund Transfers – transfer for HCPS MRTS

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's March 2021 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the March 2021 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY  
FINANCIAL REPORT  
MARCH 2021

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	160,452,029.00	10,120,889.19	135,730,037.16	84.6%	-	135,730,037.16
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	580,177.00	41,735.21	400,714.40	69.1%	55,611.11	456,325.51
Dues/Non-Profit Contributions	502,585.00	616.83	369,091.23	73.4%	-	369,091.23
County Manager	584,948.00	124,793.63	404,702.03	69.2%	-	404,702.03
Administrative Services	574,827.00	37,260.78	429,145.03	74.7%	-	429,145.03
Human Resources	913,823.00	69,898.59	612,009.28	67.0%	7,380.00	619,389.28
Elections	991,443.00	(100,252.37)	623,804.65	62.9%	-	623,804.65
Finance	936,616.00	74,910.19	695,858.94	74.3%	-	695,858.94
County Assessor	1,903,460.00	106,053.75	1,113,444.03	58.5%	-	1,113,444.03
Tax Collector	522,667.00	29,763.17	326,159.85	62.4%	-	326,159.85
Legal	852,231.00	68,697.94	600,953.46	70.5%	5,800.00	606,753.46
Register of Deeds	679,112.00	33,708.06	432,479.93	63.7%	49,890.00	482,369.93
Facilities Services	4,872,406.00	370,795.85	2,639,260.90	54.2%	345,458.14	2,984,719.04
Garage	523,421.00	(31,518.59)	254,838.54	48.7%	-	254,838.54
Court Facilities	153,000.00	11,125.17	78,397.55	51.2%	-	78,397.55
Information Technology	3,924,366.00	159,399.80	2,341,434.29	59.7%	238,013.31	2,579,447.60
Sheriff	19,088,142.00	1,705,511.10	13,411,343.72	70.3%	285,897.13	13,697,240.85
Detention Center	5,711,254.00	404,514.71	3,598,118.16	63.0%	125,497.87	3,723,616.03
Emergency Management	565,665.00	(210,197.76)	320,474.66	56.7%	58,939.02	379,413.68
Fire Services	756,189.00	20,553.21	305,869.52	40.4%	34,925.25	340,794.77
Building Services	1,096,817.00	77,180.47	769,852.80	70.2%	-	769,852.80
Wellness Clinic	1,129,004.00	71,022.69	792,543.65	70.2%	35,853.88	828,397.53
Emergency Medical Services	7,265,871.00	278,628.41	4,186,095.11	57.6%	88,180.44	4,274,275.55
Animal Services	726,217.00	43,484.32	461,363.85	63.5%	55,095.06	516,458.91
Rescue Squad	381,360.00	(305.80)	284,386.77	74.6%	-	284,386.77
Forestry Services	107,855.00	3,562.78	28,340.30	26.3%	-	28,340.30
Soil & Water Conservation	741,931.00	26,422.29	290,794.55	39.2%	-	290,794.55
Planning	771,424.00	49,506.12	435,015.23	56.4%	-	435,015.23
Code Enforcement Services	316,878.00	14,698.23	191,072.27	60.3%	5,674.24	196,746.51
Site Development	209,673.00	11,536.28	128,204.97	61.1%	-	128,204.97
Heritage Museum	100,000.00	8,333.34	74,999.98	75.0%	-	74,999.98
Cooperative Extension	471,342.00	33,832.36	334,843.65	71.0%	-	334,843.65
Projects Management	278,506.00	20,527.23	208,501.22	74.9%	-	208,501.22
Economic Development	1,951,479.00	126,777.53	1,582,674.31	81.1%	-	1,582,674.31
Agri-Business	163,980.00	14,250.17	124,655.61	76.0%	-	124,655.61
Public Health	9,564,654.00	174,684.84	5,066,605.64	53.0%	170,849.51	295,505.12
Environmental Health	1,426,537.00	83,340.23	902,768.57	63.3%	-	902,768.57
H&CC Block Grant	792,453.00	65,690.00	471,962.50	59.6%	-	471,962.50
Medical Services - Autopsies	60,000.00	8,650.00	75,900.00	126.5%	-	75,900.00
Mental Health	528,612.00	-	396,459.00	75.0%	-	396,459.00
Rural Transportation Assist Program	196,095.00	-	12,400.07	6.3%	-	12,400.07
Social Services	19,572,459.00	1,237,968.17	12,683,514.70	64.8%	58,468.34	12,741,983.04
Juvenile Justice Programs	218,745.00	25,405.37	223,710.01	102.3%	-	223,710.01
Veteran Services	58,817.00	3,797.37	38,033.87	64.7%	-	38,033.87
Public Library	3,453,506.00	212,462.88	2,215,242.23	64.1%	84,520.89	2,299,763.12
Recreation	2,477,305.00	134,501.97	1,395,011.12	56.3%	183,418.34	1,578,429.46
Public Education	35,326,181.00	3,457,648.42	31,118,835.77	88.1%	-	31,118,835.77
Debt Service	20,480,078	843,470.33	11,817,422.09	57.7%	-	11,817,422.09
Non-Departmental	2,986,263.00	177,468.88	1,878,360.35	62.9%	-	1,878,360.35
Interfund Transfers	2,961,655.00	110,800.42	2,629,253.78	88.8%	-	2,629,253.78
<b>TOTAL</b>	<b>160,452,029</b>	<b>10,232,714.57</b>	<b>109,776,924.14</b>		<b>1,889,472.53</b>	<b>99,057,881.95</b>
<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>(111,825.38)</b>	<b>25,953,113.02</b>		<b>(1,889,472.53)</b>	<b>36,672,155.21</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
MARCH 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,063,064	957,460.59	10,059,218.35	66.8%	58,468.34	10,117,686.69
Federal & State Programs	4,408,395	277,865.48	2,578,736.95	58.5%	-	2,578,736.95
General Assistance	101,000	2,642.10	45,559.40	45.1%	-	45,559.40
<b>TOTAL</b>	<b>19,572,459</b>	<b>1,237,968.17</b>	<b>12,683,514.70</b>		<b>58,468.34</b>	<b>12,741,983.04</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	30,828,000	3,082,800.00	27,745,200.00	90.0%	-	27,745,200.00
Blue Ridge Community College	4,498,181	374,848.42	3,373,635.77	75.0%	-	3,373,635.77
<b>TOTAL</b>	<b>35,326,181</b>	<b>3,457,648.42</b>	<b>31,118,835.77</b>		<b>-</b>	<b>31,118,835.77</b>
<b>DEBT SERVICE</b>						
Public Schools	12,250,274	307,875.00	5,984,200.78	48.8%	-	5,984,200.78
Blue Ridge Community College	2,302,993	160,873.80	1,618,156.67	70.3%	-	1,618,156.67
Henderson County	5,926,811	374,721.53	4,215,064.64	71.1%	-	4,215,064.64
<b>TOTAL</b>	<b>20,480,078</b>	<b>843,470.33</b>	<b>11,817,422.09</b>		<b>-</b>	<b>11,817,422.09</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	275,605	22,967.08	206,703.72	75.0%	-	206,703.72
Capital Projects Fund	200,000	16,666.67	150,000.00	75.0%	-	150,000.00
HCPS MRTS	1,632,050	-	1,632,050.00	100.0%	-	1,632,050.00
BRCC MRTS	800,000	66,666.67	600,000.00	75.0%	-	600,000.00
Solid Waste Fund	54,000	4,500.00	40,500.00	75.0%	-	40,500.00
<b>TOTAL</b>	<b>2,961,655</b>	<b>110,800.42</b>	<b>2,629,253.72</b>		<b>-</b>	<b>2,629,253.72</b>

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,266,309	183,730.08	11,184,974.29	99.3%	-	11,184,974.29
Expenditures:	11,266,309	241,728.70	11,004,444.28	97.7%	-	11,004,444.28
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(57,998.62)</b>	<b>180,530.01</b>		<b>-</b>	<b>180,530.01</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,076,716	90,118.63	823,109.06	76.4%	-	823,109.06
Expenditures:	1,076,716	52,917.14	558,788.30	51.9%	4,200.00	562,988.30
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>37,201.49</b>	<b>264,320.76</b>		<b>(4,200.00)</b>	<b>260,120.76</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	736,053	114,423.32	460,501.07	62.6%	-	460,501.07
Expenditures:	736,053	9,971.66	319,065.53	43.3%	56,455.91	375,521.44
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>104,451.66</b>	<b>141,435.54</b>		<b>(56,455.91)</b>	<b>84,979.63</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,832,765	24,135.10	524,939.41	28.6%	-	524,939.41
Expenditures:	1,832,765	58,018.64	508,755.30	27.8%	35,024.75	543,780.05
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(33,883.54)</b>	<b>16,184.11</b>		<b>(35,024.75)</b>	<b>(18,840.64)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
MARCH 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	17.84	27,750,889.63	103.3%	-	27,750,889.63
Expenditures:	26,854,136	362,255.25	25,321,794.76	94.3%	-	25,321,794.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(362,237.41)</b>	<b>2,429,094.87</b>		<b>-</b>	<b>2,429,094.87</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	235.00	60,480,277.33	100.1%	-	60,480,277.33
Expenditures:	60,442,694	3,756,939.86	35,500,804.92	58.7%	19,583,479.45	55,084,284.37
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(3,756,704.86)</b>	<b>24,979,472.41</b>		<b>(19,583,479.45)</b>	<b>5,395,992.96</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	23,800,016	-	23,800,016.05	100.0%	-	23,800,016.05
Expenditures:	23,800,016	1,387,271.47	2,961,724.68	12.4%	19,012,824.88	21,974,549.56
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,387,271.47)</b>	<b>20,838,291.37</b>		<b>(19,012,824.88)</b>	<b>1,825,466.49</b>
<b>BRCC POPAT BUILDING PROJECT (1910)</b>						
Revenues:	1,200,000	-	1,000,000.00	83.3%	-	1,000,000.00
Expenditures:	1,200,000	-	-	0.0%	1,185,800.00	1,185,800.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>-</b>	<b>1,000,000.00</b>		<b>(1,185,800.00)</b>	<b>(185,800.00)</b>

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,744,936	647,781.39	5,803,971.52	74.9%	-	5,803,971.52
Expenditures:	7,744,936	595,713.72	5,551,472.45	71.7%	1,068,187.27	6,619,659.72
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>52,067.67</b>	<b>252,499.07</b>		<b>(1,068,187.27)</b>	<b>(815,688.20)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	60,000	3,930.12	45,376.87	75.6%	-	45,376.87
Expenditures:	60,000	6,549.04	47,391.83	79.0%	8,391.70	55,783.53
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(2,618.92)</b>	<b>(2,014.96)</b>		<b>(8,391.70)</b>	<b>(10,406.66)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
MARCH 2021**

<b><u>Fund(s)</u></b>	<b>03/01/21 Beg. Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) Expenditures</b>	<b>03/31/21 Ending Cash Balance</b>
General	\$ 94,734,359.73	\$ 11,144,224.13	\$ (11,295,296.92)	\$ 94,583,286.94
Special Revenue	14,310,748.25	409,715.24	(2,049,610.97)	\$ 12,670,852.52
Capital Projects	2,239,715.49	1,591,682.23	(3,963,727.13)	\$ (132,329.41) *
Enterprise	1,435,871.66	646,402.07	(574,495.63)	\$ 1,507,778.10
HCPS - Maint. and Repair	326,480.15	1,802,000.00		\$ 2,128,480.15
BRCC - Maint. and Repair	929,061.54	418,561.67	(600.00)	\$ 1,347,023.21
Trust & Agency	<u>974,633.62</u>	<u>481,256.49</u>	<u>(502,556.95)</u>	\$ 953,333.16
Total	<u>\$ 114,950,870.44</u>	<u>\$ 16,493,841.83</u>	<u>\$ (18,386,287.60)</u>	
<b>Total cash available as of 3/31/2021</b>				<b><u>\$ 113,058,424.67</u></b>

\* - Deficit due to timing of reimbursement for bond proceeds.