

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** September 15, 2021  
**SUBJECT:** County Financial Report/Cash Balance Report – July 2021  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

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

- Non-profit contributions – payment of 1<sup>st</sup> quarter Board approved appropriations
- County Manager – timing of leave payout for retiring county manager
- Information Technology – timing of payment for annual subscriptions
- Emergency Management – timing of Board approved purchases
- Rescue Squad – timing of 1<sup>st</sup> quarter Board approved appropriation
- Economic Development – time of 1<sup>st</sup> quarter board approved appropriations to NPOs
- Mental Health – payment of 1<sup>st</sup> quarter Board approved maintenance of effort (MOE)
- Public Education – payment of 1<sup>st</sup> of 10 annual appropriations made to the public school system

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the County’s July 2021 Financial Reports as presented.

***Suggested Motion:***

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

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2021

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	167,108,391.00	1,978,791.76	1,978,791.76	1.2%	-	1,978,791.76
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	553,209.00	28,013.87	28,013.87	5.1%	-	28,013.87
Dues/Non-Profit Contributions	496,765.00	103,197.75	103,197.75	20.8%	-	103,197.75
County Manager	494,048.00	113,990.93	113,990.93	23.1%	-	113,990.93
Administrative Services	632,372.00	56,898.03	56,898.03	9.0%	-	56,898.03
Human Resources	1,197,484.00	67,991.85	67,991.85	5.7%	-	67,991.85
Elections	988,805.00	82,861.38	82,861.38	8.4%	8,847.00	91,708.38
Finance	1,083,229.00	78,521.90	78,521.90	7.2%	-	78,521.90
County Assessor	1,961,785.00	98,178.13	98,178.13	5.0%	-	98,178.13
Tax Collector	534,375.00	39,296.05	39,296.05	7.4%	-	39,296.05
Legal	910,391.00	83,738.50	83,738.50	9.2%	-	83,738.50
Register of Deeds	783,211.00	42,325.34	42,325.34	5.4%	16,940.67	59,266.01
Facilities Services	5,164,608.00	191,673.45	191,673.45	3.7%	157,247.75	348,921.20
Garage	389,422.00	31,251.01	31,251.01	8.0%	20,139.00	51,390.01
Court Facilities	153,000.00	1,832.29	1,832.29	1.2%	7,016.00	8,848.29
Information Technology	3,864,653.00	544,354.35	544,354.35	14.1%	253,870.01	798,224.36
Sheriff	20,738,669.00	1,455,242.35	1,455,242.35	7.0%	933,317.77	2,388,560.12
Detention Center	5,740,924.00	416,952.95	416,952.95	7.3%	445,558.91	862,511.86
Emergency Management	691,301.00	80,158.21	80,158.21	11.6%	46,065.76	126,223.97
Fire Services	777,147.00	24,550.83	24,550.83	3.2%	-	24,550.83
Building Services	1,247,606.00	85,780.86	85,780.86	6.9%	23,668.97	109,449.83
Wellness Clinic	1,109,469.00	86,601.27	86,601.27	7.8%	110,598.36	197,199.63
Emergency Medical Services	7,565,955.00	581,719.79	581,719.79	7.7%	591,150.73	1,172,870.52
Animal Services	748,905.00	51,975.54	51,975.54	6.9%	1,734.34	53,709.88
Rescue Squad	381,360.00	93,472.70	93,472.70	24.5%	-	93,472.70
Forestry Services	61,251.00	-	-	0.0%	-	-
Soil & Water Conservation	393,483.00	36,943.96	36,943.96	9.4%	79,840.00	116,783.96
Planning	882,162.00	41,849.60	41,849.60	4.7%	168,444.86	210,294.46
Code Enforcement Services	307,380.00	21,254.78	21,254.78	6.9%	25,848.82	47,103.60
Site Development	253,859.00	18,067.12	18,067.12	7.1%	23,444.86	41,511.98
Heritage Museum	100,000.00	8,333.33	8,333.33	8.3%	-	8,333.33
Cooperative Extension	467,726.00	44,712.79	44,712.79	9.6%	-	44,712.79
Projects Management	263,376.00	18,841.95	18,841.95	7.2%	-	18,841.95
Economic Development	700,825.00	101,687.50	101,687.50	14.5%	-	101,687.50
Agri-Business	170,120.00	13,782.65	13,782.65	8.1%	-	13,782.65
Public Health	8,653,607.00	683,377.66	683,377.66	7.9%	122,018.12	805,395.78
Environmental Health	1,461,425.00	103,860.91	103,860.91	7.1%	45,568.97	149,429.88
H&CC Block Grant	765,989.00	-	-	0.0%	-	-
Medical Services - Autopsies	90,000.00	-	-	0.0%	-	-
Mental Health	528,612.00	150,278.00	150,278.00	28.4%	-	150,278.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	19,712,433.00	1,291,534.68	1,291,534.68	6.6%	42,762.00	1,334,296.68
Juvenile Justice Programs	218,745.00	-	-	0.0%	-	-
Veteran Services	79,978.00	4,521.30	4,521.30	5.7%	-	4,521.30
Public Library	3,516,368.00	280,346.76	280,346.76	8.0%	254,673.87	535,020.63
Recreation	2,404,070.00	190,805.38	190,805.38	7.9%	125,200.20	316,005.58
Public Education	36,176,181.00	3,538,481.75	3,538,481.75	9.8%	-	3,538,481.75
Debt Service	20,381,954	-	-	0.0%	-	-
Non-Departmental	614,696.00	-	-	0.0%	-	-
Interfund Transfers	10,499,363.00	874,946.92	874,946.92	8.3%	-	874,946.92
<b>TOTAL</b>	<b>167,108,391</b>	<b>11,864,206.37</b>	<b>11,864,206.37</b>		<b>3,503,956.97</b>	<b>15,368,163.34</b>
<b>Net Revenues over (under) Exp.</b>	<b>-</b>	<b>(9,885,414.61)</b>	<b>(9,885,414.61)</b>		<b>(3,503,956.97)</b>	<b>(13,389,371.58)</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,657,150	1,103,028.57	1,103,028.57	7.0%	42,762.00	1,145,790.57
Federal & State Programs	3,954,283	182,205.80	182,205.80	4.6%	-	182,205.80
General Assistance	101,000	6,300.31	6,300.31	6.2%	-	6,300.31
<b>TOTAL</b>	<b>19,712,433</b>	<b>1,291,534.68</b>	<b>1,291,534.68</b>		<b>42,762.00</b>	<b>1,334,296.68</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	31,428,000	3,142,800.00	3,142,800.00	10.0%	-	3,142,800.00
Blue Ridge Community College	4,748,181	395,681.75	395,681.75	8.3%	-	395,681.75
<b>TOTAL</b>	<b>36,176,181</b>	<b>3,538,481.75</b>	<b>3,538,481.75</b>		<b>-</b>	<b>3,538,481.75</b>
<b>DEBT SERVICE</b>						
Public Schools	11,275,450	-	-	0.0%	-	-
Blue Ridge Community College	3,440,461	-	-	0.0%	-	-
Henderson County	5,666,043	-	-	0.0%	-	-
<b>TOTAL</b>	<b>20,381,954</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	280,515	23,376.25	23,376.25	8.3%	-	23,376.25
Capital Projects Fund	350,000	29,166.67	29,166.67	8.3%	-	29,166.67
Capital Reserve Fund	1,644,808	137,067.33	137,067.33	8.3%	-	137,067.33
HCPS MRTS	4,934,424	411,202.00	411,202.00	8.3%	-	411,202.00
BRCC MRTS	3,289,616	274,134.67	274,134.67	8.3%	-	274,134.67
<b>TOTAL</b>	<b>10,499,363</b>	<b>874,946.92</b>	<b>874,946.92</b>		<b>-</b>	<b>874,946.92</b>

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,763,241	82,974.56	82,974.56	0.7%	-	82,974.56
Expenditures:	11,763,241	55,490.00	55,490.00	0.5%	-	55,490.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>27,484.56</b>	<b>27,484.56</b>		<b>-</b>	<b>27,484.56</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,145,980	96,033.08	96,033.08	8.4%	-	96,033.08
Expenditures:	1,145,980	69,321.96	69,321.96	6.0%	46,889.72	116,211.68
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>26,711.12</b>	<b>26,711.12</b>		<b>(46,889.72)</b>	<b>(20,178.60)</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	659,042	164.82	164.82	0.0%	-	164.82
Expenditures:	659,042	684.53	684.53	0.1%	-	684.53
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(519.71)</b>	<b>(519.71)</b>		<b>-</b>	<b>(519.71)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,127,015	598,151.22	598,151.22	53.1%	-	598,151.22
Expenditures:	1,127,015	-	-	0.0%	2,184.00	2,184.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>598,151.22</b>	<b>598,151.22</b>		<b>(2,184.00)</b>	<b>595,967.22</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,193,856	52,826.13	52,826.13	4.4%	-	52,826.13
Expenditures:	1,193,856	49,770.44	49,770.44	4.2%	-	49,770.44
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>3,055.69</b>	<b>3,055.69</b>		<b>-</b>	<b>3,055.69</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
JULY 2021

<b>CAPITAL PROJECTS</b>						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	16.97	27,755,428.81	103.4%	-	27,755,428.81
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	-	<b>16.97</b>	<b>2,424,134.05</b>		-	<b>2,424,134.05</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	203.01	60,913,627.08	100.8%	-	60,913,627.08
Expenditures:	60,442,694	211,104.09	40,980,046.48	67.8%	16,232,583.19	57,212,629.67
<b>Net Revenues over (under) Exp</b>	-	<b>(210,901.08)</b>	<b>19,933,580.60</b>		<b>(16,232,583.19)</b>	<b>3,700,997.41</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	24,800,016	175.91	24,854,881.56	100.2%	-	24,854,881.56
Expenditures:	24,800,016	-	7,503,861.11	30.3%	15,832,991.91	23,336,853.02
<b>Net Revenues over (under) Exp</b>	-	<b>175.91</b>	<b>17,351,020.45</b>		<b>(15,832,991.91)</b>	<b>1,518,028.54</b>

<b>ENTERPRISE FUNDS</b>						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,987,129	838,404.02	838,404.02	10.5%	-	838,404.02
Expenditures:	7,987,129	160,424.58	160,424.58	2.0%	394,365.48	554,790.06
<b>Net Revenues over (under) Exp</b>	-	<b>677,979.44</b>	<b>677,979.44</b>		<b>(394,365.48)</b>	<b>283,613.96</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,881	3,979.33	3,979.33	5.6%	-	3,979.33
Expenditures:	70,881	954.67	954.67	1.3%	8,693.00	9,647.67
<b>Net Revenues over (under) Exp</b>	-	<b>3,024.66</b>	<b>3,024.66</b>		<b>(8,693.00)</b>	<b>(5,668.34)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
JULY 2021**

<b><u>Fund(s)</u></b>	<b>07/01/21 Beg. Cash Balance</b>	<b>Debits Revenues</b>	<b>(Credits) Expenditures</b>	<b>07/31/21 Ending Cash Balance</b>
General	\$ 76,375,039.26	\$ 5,892,999.46	\$ (12,892,451.37)	\$ 69,375,587.35
Special Revenue	24,394,836.30	1,121,429.04	(379,171.04)	\$ 25,137,094.30
Capital Projects	(1,063,803.41)	3,202,013.75	(3,552,246.00)	\$ (1,414,035.66) *
Enterprise	1,790,082.73	843,734.85	(935,971.46)	\$ 1,697,846.12
HCPS - Maint. and Repair	1,569,669.91	411,202.00	-	\$ 1,980,871.91
BRCC - Maint. and Repair	1,504,873.18	123,193.00	-	\$ 1,628,066.18
Trust & Agency	<u>437,196.39</u>	<u>257,843.73</u>	<u>(221,938.76)</u>	\$ 473,101.36
Total	<u>\$ 105,007,894.36</u>	<u>\$ 11,852,415.83</u>	<u>\$ (17,981,778.63)</u>	
<b>Total cash available as of 7/31/2021</b>				<b><u>\$ 98,878,531.56</u></b>

\* - Deficit in Fund due to timing of reimbursement from bond proceeds.