

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** October 20, 2001  
**SUBJECT:** County Financial Report/Cash Balance Report – August 2021  
**PRESENTER:** Samantha R. Reynolds, Finance Director  
**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

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

- 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
- 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 – Occupancy tax collections not yet budgeted for FY22.

**BOARD ACTION REQUESTED:**

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

***Suggested Motion:***

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

HENDERSON COUNTY  
FINANCIAL REPORT  
AUGUST 2021

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

General Fund	167,108,391.00	6,345,946.93	8,324,738.69	5.0%	-	8,324,738.69
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GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL

Governing Body	553,209.00	48,708.67	76,722.54	13.9%	-	76,722.54
Dues/Non-Profit Contributions	496,765.00	24,304.93	127,502.68	25.7%	-	127,502.68
County Manager	494,048.00	19,089.63	133,080.56	26.9%	-	133,080.56
Administrative Services	632,372.00	43,397.66	100,295.69	15.9%	-	100,295.69
Human Resources	1,197,484.00	78,056.67	146,048.52	12.2%	-	146,048.52
Elections	988,805.00	54,518.78	137,380.16	13.9%	32,818.00	170,198.16
Finance	1,083,229.00	82,480.01	161,001.91	14.9%	-	161,001.91
County Assessor	1,961,785.00	117,725.65	215,903.78	11.0%	-	215,903.78
Tax Collector	534,375.00	37,630.46	76,926.51	14.4%	-	76,926.51
Legal	910,391.00	56,881.76	140,620.26	15.4%	-	140,620.26
Register of Deeds	783,211.00	70,302.01	112,627.35	14.4%	4,162.71	116,790.06
Facilities Services	5,164,608.00	405,996.21	597,669.66	11.6%	309,519.86	907,189.52
Garage	389,422.00	34,891.98	66,142.99	17.0%	21,673.50	87,816.49
Court Facilities	153,000.00	20,397.26	22,229.55	14.5%	3,750.00	25,979.55
Information Technology	3,864,653.00	647,898.49	1,192,252.84	30.9%	208,218.35	1,400,471.19
Sheriff	20,738,669.00	1,452,454.33	2,907,696.68	14.0%	1,147,619.06	4,055,315.74
Detention Center	5,740,924.00	444,092.40	861,045.35	15.0%	359,553.05	1,220,598.40
Emergency Management	691,301.00	97,293.12	177,451.33	25.7%	58,181.52	235,632.85
Fire Services	777,147.00	19,969.73	44,520.56	5.7%	-	44,520.56
Building Services	1,247,606.00	70,797.70	156,578.56	12.6%	23,668.97	180,247.53
Wellness Clinic	1,109,469.00	84,857.86	171,459.13	15.5%	112,016.96	283,476.09
Emergency Medical Services	7,565,955.00	510,529.00	1,092,248.79	14.4%	566,507.77	1,658,756.56
Animal Services	748,905.00	53,720.20	105,695.74	14.1%	1,734.34	107,430.08
Rescue Squad	381,360.00	2,981.14	96,453.84	25.3%	-	96,453.84
Forestry Services	61,251.00	3,822.06	3,822.06	6.2%	-	3,822.06
Soil & Water Conservation	393,483.00	30,008.15	66,952.11	17.0%	79,840.00	146,792.11
Planning	882,162.00	53,601.84	95,451.44	10.8%	143,444.86	238,896.30
Code Enforcement Services	307,380.00	19,919.97	41,174.75	13.4%	25,848.82	67,023.57
Site Development	253,859.00	16,108.55	34,175.67	13.5%	23,444.86	57,620.53
Heritage Museum	100,000.00	8,333.33	16,666.66	16.7%	-	16,666.66
Cooperative Extension	467,726.00	35,674.93	80,387.72	17.2%	-	80,387.72
Projects Management	263,376.00	18,837.01	37,678.96	14.3%	-	37,678.96
Economic Development	700,825.00	-	101,687.50	14.5%	-	101,687.50
Agri-Business	170,120.00	15,604.33	29,386.98	17.3%	-	29,386.98
Public Health	8,653,607.00	640,792.04	1,324,169.70	15.3%	408,184.35	1,732,354.05
Environmental Health	1,461,425.00	107,789.83	211,650.74	14.5%	32,168.97	243,819.71
H&CC Block Grant	765,989.00	57,847.50	57,847.50	7.6%	-	57,847.50
Medical Services - Autopsies	90,000.00	8,400.00	8,400.00	9.3%	-	8,400.00
Mental Health	528,612.00	(18,125.00)	132,153.00	25.0%	-	132,153.00
Rural Transportation Assist Program	196,095.00	-	-	0.0%	-	-
Social Services	19,712,433.00	1,317,550.14	2,609,084.82	13.2%	54,137.25	2,663,222.07
Juvenile Justice Programs	218,745.00	16,190.00	16,190.00	7.4%	-	16,190.00
Veteran Services	79,978.00	3,968.67	8,489.97	10.6%	-	8,489.97
Public Library	3,516,368.00	277,571.53	557,918.29	15.9%	246,168.10	804,086.39
Recreation	2,404,070.00	158,123.88	348,929.26	14.5%	119,661.32	468,590.58
Public Education	36,176,181.00	3,538,481.75	7,076,963.50	19.6%	-	7,076,963.50
Debt Service	20,381,954	1,030,237.14	1,030,237.14	5.1%	-	1,030,237.14
Non-Departmental	614,696.00	432,456.20	432,456.20	70.4%	-	432,456.20
Interfund Transfers	10,499,363.00	874,946.92	1,749,893.84	16.7%	-	1,749,893.84
<b>TOTAL</b>	<b>167,108,391</b>	<b>13,127,116.42</b>	<b>24,991,322.79</b>	<b>15.0%</b>	<b>3,982,322.62</b>	<b>28,973,645.41</b>

<b>Net Revenues over (under) Exp.</b>	-	<b>(6,781,169.49)</b>	<b>(16,666,584.10)</b>		<b>(3,982,322.62)</b>	<b>(20,648,906.72)</b>
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HENDERSON COUNTY  
FINANCIAL REPORT  
AUGUST 2021

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	15,657,150	1,099,456.22	2,202,484.79	14.1%	54,137.25	2,256,622.04
Federal & State Programs	3,954,283	214,306.74	396,512.54	10.0%	-	396,512.54
General Assistance	101,000	3,787.18	10,087.49	10.0%	-	10,087.49
<b>TOTAL</b>	<b>19,712,433</b>	<b>1,317,550.14</b>	<b>2,609,084.82</b>		<b>54,137.25</b>	<b>2,663,222.07</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	31,428,000	3,142,800.00	6,285,600.00	20.0%	-	6,285,600.00
Blue Ridge Community College	4,748,181	395,681.75	791,363.50	16.7%	-	791,363.50
<b>TOTAL</b>	<b>36,176,181</b>	<b>3,538,481.75</b>	<b>7,076,963.50</b>		<b>-</b>	<b>7,076,963.50</b>
<b>DEBT SERVICE</b>						
Public Schools	11,275,450	1,023,678.74	1,023,678.74	9.1%	-	1,023,678.74
Blue Ridge Community College	3,440,461	-	-	0.0%	-	-
Henderson County	5,666,043	6,558.40	6,558.40	0.1%	-	6,558.40
<b>TOTAL</b>	<b>20,381,954</b>	<b>1,030,237.14</b>	<b>1,030,237.14</b>		<b>-</b>	<b>1,030,237.14</b>
<b>INTERFUND TRANSFERS</b>						
Public Transit Fund	280,515	23,376.25	46,752.50	16.7%	-	46,752.50
Capital Projects Fund	350,000	29,166.67	58,333.34	16.7%	-	58,333.34
Capital Reserve Fund	1,644,808	137,067.33	274,134.66	16.7%	-	274,134.66
HCPS MRTS	4,934,424	411,202.00	822,404.00	16.7%	-	822,404.00
BRCC MRTS	3,289,616	274,134.67	548,269.34	16.7%	-	548,269.34
<b>TOTAL</b>	<b>10,499,363</b>	<b>874,946.92</b>	<b>1,749,893.84</b>		<b>-</b>	<b>1,749,893.84</b>
SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	11,763,241	325,555.75	408,530.31	3.5%	-	408,530.31
Expenditures:	11,763,241	3,475.67	58,965.67	0.5%	-	58,965.67
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>322,080.08</b>	<b>349,564.64</b>		<b>-</b>	<b>349,564.64</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,145,980	96,093.21	192,126.29	16.8%	-	192,126.29
Expenditures:	1,145,980	59,630.05	128,952.01	11.3%	46,889.72	175,841.73
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>36,463.16</b>	<b>63,174.28</b>		<b>(46,889.72)</b>	<b>16,284.56</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	659,042	60,233.56	60,398.38	9.2%	-	60,398.38
Expenditures:	659,042	60,134.11	60,818.64	9.2%	-	60,818.64
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>99.45</b>	<b>(420.26)</b>		<b>-</b>	<b>(420.26)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,127,015	43,652.25	641,803.47	56.9%	-	641,803.47
Expenditures:	1,127,015	66,810.37	66,810.37	5.9%	5,184.00	71,994.37
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(23,158.12)</b>	<b>574,993.10</b>		<b>(5,184.00)</b>	<b>569,809.10</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,193,856	46,759.34	99,585.47	8.3%	-	99,585.47
Expenditures:	1,193,856	46,052.96	95,823.40	8.0%	-	95,823.40
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>706.38</b>	<b>3,762.07</b>		<b>-</b>	<b>3,762.07</b>

HENDERSON COUNTY  
FINANCIAL REPORT  
AUGUST 2021

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136	17.47	27,755,446.28	103.4%	-	27,755,446.28
Expenditures:	26,854,136	-	25,331,294.76	94.3%	-	25,331,294.76
<b>Net Revenues over (under) Exp</b>	-	<b>17.47</b>	<b>2,424,151.52</b>		-	<b>2,424,151.52</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903)</b>						
Revenues:	60,442,694	194.94	60,913,822.02	100.8%	-	60,913,822.02
Expenditures:	60,442,694	435,851.15	41,415,897.63	68.5%	15,941,512.28	57,357,409.91
<b>Net Revenues over (under) Exp</b>	-	<b>(435,656.21)</b>	<b>19,497,924.39</b>		<b>(15,941,512.28)</b>	<b>3,556,412.11</b>
<b>BRCC PATTON BUILDING PROJECT (1904)</b>						
Revenues:	24,800,016	167.72	24,855,049.28	100.2%	-	24,855,049.28
Expenditures:	24,800,016	2,083,067.76	9,586,928.87	38.7%	13,749,967.51	23,336,896.38
<b>Net Revenues over (under) Exp</b>	-	<b>(2,082,900.04)</b>	<b>15,268,120.41</b>		<b>(13,749,967.51)</b>	<b>1,518,152.90</b>

ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	7,987,129	724,637.75	1,563,041.77	19.6%	-	1,563,041.77
Expenditures:	7,987,129	615,297.26	775,721.84	9.7%	4,476,899.60	5,252,621.44
<b>Net Revenues over (under) Exp</b>	-	<b>109,340.49</b>	<b>787,319.93</b>		<b>(4,476,899.60)</b>	<b>(3,689,579.67)</b>
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,881	4,001.71	7,981.04	11.3%	-	7,981.04
Expenditures:	70,881	2,843.88	3,798.55	5.4%	8,693.00	12,491.55
<b>Net Revenues over (under) Exp</b>	-	<b>1,157.83</b>	<b>4,182.49</b>		<b>(8,693.00)</b>	<b>(4,510.51)</b>

**HENDERSON COUNTY  
CASH BALANCE REPORT  
AUGUST 2021**

<b><u>Fund(s)</u></b>	<b><u>07/31/21 Beg. Cash Balance</u></b>	<b><u>Debits Revenues</u></b>	<b><u>(Credits) Expenditures</u></b>	<b><u>08/31/21 Ending Cash Balance</u></b>
General	\$ 69,375,587.35	\$ 17,631,101.47	\$ (20,298,107.53)	\$ 66,708,581.29
Special Revenue	25,137,094.30	1,161,001.13	(517,511.24)	\$ 25,780,584.19
Capital Projects	(1,414,035.66)	5,448,997.28	(2,668,106.36)	\$ 1,366,855.26
Enterprise	1,697,846.12	784,648.85	(603,771.30)	\$ 1,878,723.67
HCPS - Maint. and Repair	1,980,871.91	411,202.00		\$ 2,392,073.91
BRCC - Maint. and Repair	1,628,066.18	123,193.00		\$ 1,751,259.18
Trust & Agency	<u>473,101.36</u>	<u>494,149.91</u>	<u>(66,722.47)</u>	\$ 900,528.80
Total	<u>\$ 98,878,531.56</u>	<u>\$ 26,054,293.64</u>	<u>\$ (24,154,218.90)</u>	
<b>Total cash available as of 8/31/2021</b>				<b><u>\$ 100,778,606.30</u></b>