

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 4, 2013

**SUBJECT:** Financial Report – December 2012  
Cash Balance Report – December 2012

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

Attached for the Board's review and approval are the December 2012 County Financial Report and Cash Balance Report.

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

- Dues/Non-Profit Contributions – 3<sup>rd</sup> quarter non-profit contributions paid in December
- Elections – poll workers paid for working the November election
- Fire Services – annual emergency services equipment maintenance contract (\$45,600) paid in October
- Emergency Medical Services – purchase of two new ambulances in the month of December
- Rescue Squad – 3<sup>rd</sup> quarter non-profit contribution paid in the month of December
- Soil & Water Conservation – payment of state grant funds for a stormwater wetlands construction project
- Economic Development – payment of economic development incentives to various companies in the month of December
- Public Library – blanket purchase order encumbrance for the purchase of publications for the fiscal year

The YTD deficit in the Emergency Telephone System (911) Fund is due to an annual debt service payment made in August on the 911 Center expansion project financing and the purchase of approved technology capital outlay in December. Fund balance of \$271,713 was appropriated to cover expenditures in this Fund for FY2013.

The YTD deficit in the CDBG – Scattered Site Housing Fund, the CDBG – Mud Creek Grant Project Fund and the CDBG – Talley Drive Grant Project Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to a timing delay in receiving payments – federal ICE revenues for December will not be received and posted until February 2013.

The YTD deficit in the Sierra Nevada/Economic Development Project Fund will be reimbursed from grant funds provided by the Golden Leaf Foundation.

#### **BOARD ACTION REQUESTED:**

Request that the Board consider approving the County's December 2012 Financial Reports as presented.

#### ***Suggested Motion:***

***I move that the Board of Commissioners approve the December 2012 County Financial Report and Cash Balance Report as presented.***

HENDERSON COUNTY FINANCIAL REPORT  
December 31, 2012

| <b>GENERAL FUND</b>                           | <b>CURRENT</b>    | <b>YEAR TO</b>    | <b>BUDGET</b>      | <b>%USED</b>  |
|-----------------------------------------------|-------------------|-------------------|--------------------|---------------|
| <b>REVENUES</b>                               | <b>MONTH</b>      | <b>DATE</b>       | <b></b>            | <b>FY2013</b> |
| <b>Total Revenues</b>                         | <b>21,080,310</b> | <b>70,505,117</b> | <b>109,464,139</b> | <b>64.4%</b>  |
| <b>EXPENDITURES</b>                           |                   |                   |                    |               |
| Governing Body                                | 33,483            | 143,793           | 352,937            | 40.7%         |
| Dues/Non-Profit Contributions                 | 61,992            | 285,336           | 483,695            | 59.0%         |
| County Manager                                | 16,678            | 118,082           | 305,107            | 38.7%         |
| Administrative Services                       | 36,681            | 191,961           | 407,167            | 47.1%         |
| Human Resources                               | 44,640            | 274,960           | 542,656            | 50.7%         |
| Elections                                     | 54,220            | 438,878           | 797,089            | 55.1%         |
| Finance                                       | 56,309            | 344,027           | 705,883            | 48.7%         |
| County Assessor                               | 144,729           | 761,706           | 1,706,312          | 44.6%         |
| Tax Collector                                 | 31,709            | 190,804           | 446,301            | 42.8%         |
| Legal                                         | 43,958            | 294,310           | 653,905            | 45.0%         |
| Register of Deeds                             | 34,701            | 212,474           | 472,076            | 45.0%         |
| Central Services                              | 154,584           | 1,005,470         | 2,293,870          | 43.8%         |
| Garage                                        | 6,395             | 122,980           | 267,130            | 46.0%         |
| Court Facilities                              | 26,096            | 77,661            | 190,000            | 40.9%         |
| Information Technology                        | 219,982           | 884,526           | 1,790,245          | 49.4%         |
| Sheriff                                       | 908,049           | 5,892,914         | 12,413,274         | 47.5%         |
| Detention Center                              | 323,644           | 1,869,038         | 4,230,795          | 44.2%         |
| Emergency Management                          | 14,145            | 157,397           | 340,778            | 46.2%         |
| Fire Services                                 | 23,417            | 245,833           | 412,112            | 59.7%         |
| Building Services                             | 49,301            | 343,621           | 802,945            | 42.8%         |
| Wellness Clinic                               | 31,114            | 171,669           | 380,685            | 45.1%         |
| Emergency Medical Services                    | 566,714           | 2,326,693         | 4,179,607          | 55.7%         |
| Animal Services                               | 47,487            | 279,751           | 573,754            | 48.8%         |
| Rescue Squad Contribution                     | 25,392            | 81,667            | 110,360            | 74.0%         |
| Forestry Services                             | 6,442             | 28,999            | 65,899             | 44.0%         |
| Soil & Water Conservation                     | 21,327            | 194,684           | 360,061            | 54.1%         |
| Utilities                                     | 15,568            | 104,090           | 278,282            | 37.4%         |
| Planning                                      | 52,790            | 238,616           | 538,674            | 44.3%         |
| Code Enforcement Services                     | 18,151            | 126,118           | 258,887            | 48.7%         |
| Cooperative Extension                         | 21,445            | 150,682           | 321,326            | 46.9%         |
| Economic Development                          | 194,507           | 414,107           | 553,499            | 74.8%         |
| Public Health                                 | 479,299           | 2,681,656         | 6,038,451          | 44.4%         |
| Environmental Health                          | 65,625            | 433,432           | 937,464            | 46.2%         |
| H&CC Block Grant                              | 128,752           | 319,837           | 768,216            | 41.6%         |
| Medical Services - Autopsies                  | 4,100             | 15,300            | 46,250             | 33.1%         |
| Mental Health                                 | 0                 | 235,806           | 528,612            | 44.6%         |
| Rural Transportation Assist Program           | 16,604            | 67,434            | 267,294            | 25.2%         |
| Social Services                               | 1,396,621         | 8,688,063         | 18,997,008         | 45.7%         |
| Juvenile Justice Programs                     | 23,750            | 81,335            | 193,745            | 42.0%         |
| Veterans Services                             | 2,064             | 13,461            | 44,888             | 30.0%         |
| Public Library                                | 205,190           | 1,543,047         | 2,916,290          | 52.9%         |
| Recreation                                    | 75,545            | 574,151           | 1,424,577          | 40.3%         |
| Public Education                              | 2,002,831         | 12,253,153        | 24,025,977         | 51.0%         |
| Debt Service                                  | 9,403             | 6,733,958         | 14,462,119         | 46.6%         |
| Non-Departmental                              | -155,740          | 60                | 97,508             | 0.1%          |
| Interfund Transfers                           | <u>36,624</u>     | <u>219,745</u>    | <u>1,480,429</u>   | <u>14.8%</u>  |
| <b>Total Expenditures</b>                     | <b>7,576,318</b>  | <b>51,833,285</b> | <b>109,464,139</b> | <b>47.4%</b>  |
| <b>Net Revenues over (under) Expenditures</b> | <b>13,503,992</b> | <b>18,671,832</b> |                    |               |

| <u>APPROPRIATIONS DETAIL</u>      | <u>CURRENT MONTH</u> | <u>YEAR TO DATE</u> | <u>BUDGET</u>     | <u>%USED FY2013</u> |
|-----------------------------------|----------------------|---------------------|-------------------|---------------------|
| <b><i>SOCIAL SERVICES</i></b>     |                      |                     |                   |                     |
| Staff Operations                  | 874,999              | 5,507,181           | 11,840,994        | 46.5%               |
| DSS-Smartstart Program            | 28,103               | 206,052             | 535,741           | 38.5%               |
| Federal & State Programs          | 492,381              | 2,960,960           | 6,563,273         | 45.1%               |
| General Assistance                | 1,138                | 13,870              | 57,000            | 24.3%               |
| <b>Total Expenditures</b>         | <b>1,396,621</b>     | <b>8,688,063</b>    | <b>18,997,008</b> | <b>45.7%</b>        |
| <b><i>EDUCATION</i></b>           |                      |                     |                   |                     |
| Schools Current/Capital Expense   | 1,766,666            | 10,600,000          | 21,200,000        | 50.0%               |
| Blue Ridge Community College      | 236,165              | 1,653,153           | 2,825,977         | 58.5%               |
| <b>Total Expenditures</b>         | <b>2,002,831</b>     | <b>12,253,153</b>   | <b>24,025,977</b> | <b>51.0%</b>        |
| <b><i>DEBT SERVICE</i></b>        |                      |                     |                   |                     |
| County Schools                    | 900                  | 4,930,690           | 8,869,418         | 55.6%               |
| Blue Ridge Community College      | 0                    | 490,780             | 1,616,429         | 30.4%               |
| Henderson County                  | 8,503                | 1,312,488           | 3,976,272         | 33.0%               |
| <b>Total Expenditures</b>         | <b>9,403</b>         | <b>6,733,958</b>    | <b>14,462,119</b> | <b>46.6%</b>        |
| <b><i>INTERFUND TRANSFERS</i></b> |                      |                     |                   |                     |
| Capital Reserve Fund              | 16,667               | 100,000             | 200,000           | 50.0%               |
| Public Transit Fund               | 12,055               | 72,329              | 144,657           | 50.0%               |
| Capital Projects Fund             | 0                    | 0                   | 876,576           | 0.0%                |
| Solid Waste Fund                  | 7,902                | 47,416              | 94,832            | 50.0%               |
| Debt Service Fund                 | 0                    | 0                   | 164,364           | 0.0%                |
| <b>Total Expenditures</b>         | <b>36,624</b>        | <b>219,745</b>      | <b>1,480,429</b>  | <b>14.8%</b>        |

|                                                                                 | <u>CURRENT</u><br><u>MONTH</u> | <u>YEAR TO</u><br><u>DATE</u> | <u>BUDGET</u> | <u>%USED</u><br><u>FY2013</u> |
|---------------------------------------------------------------------------------|--------------------------------|-------------------------------|---------------|-------------------------------|
| <b><u>SPECIAL REVENUE FUNDS</u></b>                                             |                                |                               |               |                               |
| <b><i>CAPITAL RESERVE FUND</i></b>                                              |                                |                               |               |                               |
| Revenues:                                                                       | 16,667                         | 100,000                       | 200,000       | 50.0%                         |
| Expenditures:                                                                   | <u>0</u>                       | <u>45,911</u>                 | 200,000       | 23.0%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>16,667</b>                  | <b>54,089</b>                 |               |                               |
| <b><i>FIRE DISTRICTS FUND</i></b>                                               |                                |                               |               |                               |
| Revenues:                                                                       | 1,708,241                      | 5,390,022                     | 6,838,321     | 78.8%                         |
| Expenditures:                                                                   | <u>1,109,763</u>               | <u>1,670,583</u>              | 6,838,321     | 24.4%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>598,478</b>                 | <b>3,719,439</b>              |               |                               |
| <b><i>REVALUATION RESERVE FUND</i></b>                                          |                                |                               |               |                               |
| Revenues:                                                                       | 54,290                         | 325,692                       | 650,291       | 50.1%                         |
| Expenditures:                                                                   | <u>43,630</u>                  | <u>295,953</u>                | 650,291       | 45.5%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>10,660</b>                  | <b>29,739</b>                 |               |                               |
| <b><i>HENDERSON TOURISM DEVELOPMENT AUTHORITY FUND</i></b>                      |                                |                               |               |                               |
| Revenues:                                                                       | 79,441                         | 746,768                       | 1,297,081     | 57.6%                         |
| Expenditures:                                                                   | <u>71,170</u>                  | <u>548,385</u>                | 1,297,081     | 42.3%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>8,271</b>                   | <b>198,383</b>                |               |                               |
| <b><i>CDBG - 2011 SCATTERED SITE HOUSING PROJECT FUND (Project to Date)</i></b> |                                |                               |               |                               |
| Revenues:                                                                       | 0                              | 0                             | 400,000       | 0.0%                          |
| Expenditures:                                                                   | <u>6,500</u>                   | <u>6,500</u>                  | 400,000       | 1.6%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>(6,500)</b>                 | <b>(6,500)</b>                |               |                               |
| <b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>                             |                                |                               |               |                               |
| Revenues:                                                                       | 43,374                         | 217,263                       | 784,562       | 27.7%                         |
| Expenditures:                                                                   | <u>71,262</u>                  | <u>403,168</u>                | 784,562       | 51.4%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>(27,888)</b>                | <b>(185,905)</b>              |               |                               |
| <b><i>MUD CREEK GRANT PROJECT FUND (Project to Date)</i></b>                    |                                |                               |               |                               |
| Revenues:                                                                       | 0                              | 104,342                       | 255,681       | 40.8%                         |
| Expenditures:                                                                   | <u>5,319</u>                   | <u>116,992</u>                | 255,681       | 45.8%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>(5,319)</b>                 | <b>(12,650)</b>               |               |                               |
| <b><i>PUBLIC TRANSIT FUND</i></b>                                               |                                |                               |               |                               |
| Revenues:                                                                       | 117,351                        | 425,347                       | 854,971       | 49.7%                         |
| Expenditures:                                                                   | <u>65,175</u>                  | <u>207,447</u>                | 854,971       | 24.3%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                         | <b>52,176</b>                  | <b>217,900</b>                |               |                               |

|                                                                  | <u>CURRENT</u><br><u>MONTH</u> | <u>YEAR TO</u><br><u>DATE</u> | <u>BUDGET</u> | <u>%USED</u><br><u>FY2013</u> |
|------------------------------------------------------------------|--------------------------------|-------------------------------|---------------|-------------------------------|
| <b><i>CDBG - TALLEY DRIVE PROJECT FUND (Project to Date)</i></b> |                                |                               |               |                               |
| Revenues:                                                        | 206,499                        | 236,992                       | 850,000       | 27.9%                         |
| Expenditures:                                                    | <u>43,378</u>                  | <u>279,329</u>                | 850,000       | 32.9%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>          | <b>163,121</b>                 | <b>(42,337)</b>               |               |                               |
| <b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>   |                                |                               |               |                               |
| Revenues:                                                        | 100,301                        | 253,766                       | 843,908       | 30.1%                         |
| Expenditures:                                                    | <u>58,380</u>                  | <u>319,604</u>                | 843,908       | 37.9%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>          | <b>41,921</b>                  | <b>(65,838)</b>               |               |                               |

|                                                                                      | <u>CURRENT</u><br><u>MONTH</u> | <u>PROJECT</u><br><u>TO DATE</u> | <u>BUDGET</u> | <u>%USED</u><br><u>FY2013</u> |
|--------------------------------------------------------------------------------------|--------------------------------|----------------------------------|---------------|-------------------------------|
| <b><u>CAPITAL PROJECT FUNDS</u></b>                                                  |                                |                                  |               |                               |
| <b><i>SEIRRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i></b>           |                                |                                  |               |                               |
| Revenues:                                                                            | 0                              | 1,375,000                        | 3,064,918     | 44.9%                         |
| Expenditures:                                                                        | <u>1,375,000</u>               | <u>1,419,000</u>                 | 3,064,918     | 46.3%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b>(1,375,000)</b>             | <b>(44,000)</b>                  |               |                               |
| <b><i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i></b>             |                                |                                  |               |                               |
| Revenues:                                                                            | 0                              | 6,000,125                        | 6,000,000     | 100.0%                        |
| Expenditures:                                                                        | <u>6,176</u>                   | <u>6,176</u>                     | 6,000,000     | 0.1%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b>(6,176)</b>                 | <b>5,993,949</b>                 |               |                               |
| <b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>             |                                |                                  |               |                               |
| Revenues:                                                                            | 0                              | 45,680                           | 1,574,000     | 2.9%                          |
| Expenditures:                                                                        | <u>0</u>                       | <u>45,680</u>                    | 1,574,000     | 2.9%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b>0</b>                       | <b>0</b>                         |               |                               |
| <b><i>JACKSON PARK FACILITIES UPGRADE PROJECTS (Project to Date)</i></b>             |                                |                                  |               |                               |
| Revenues:                                                                            | 6,000                          | 6,000                            | 340,000       | 1.8%                          |
| Expenditures:                                                                        | <u>5,890</u>                   | <u>5,890</u>                     | 340,000       | 1.7%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b>110</b>                     | <b>110</b>                       |               |                               |
| <b><i>UPPER HICKORY NUT GORGE TRAIL - PART F GRANT PROJECT (Project to Date)</i></b> |                                |                                  |               |                               |
| Revenues:                                                                            | 0                              | 0                                | 208,750       | 0.0%                          |
| Expenditures:                                                                        | <u>0</u>                       | <u>0</u>                         | 208,750       | 0.0%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                              | <b>0</b>                       | <b>0</b>                         |               |                               |

|                                                          | <u>CURRENT<br/>MONTH</u> | <u>YEAR TO<br/>DATE</u> | <u>BUDGET</u> | <u>%USED<br/>FY2013</u> |
|----------------------------------------------------------|--------------------------|-------------------------|---------------|-------------------------|
| <b><u>ENTERPRISE FUNDS</u></b>                           |                          |                         |               |                         |
| <b><i>SOLID WASTE LANDFILL FUND</i></b>                  |                          |                         |               |                         |
| Revenues:                                                | 305,887                  | 2,486,666               | 4,565,922     | 54.5%                   |
| Expenditures:                                            | <u>351,424</u>           | <u>2,232,104</u>        | 4,565,922     | 48.9%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>        | <b>(45,537)</b>          | <b>254,562</b>          |               |                         |
| <b><i>CANE CREEK WATER &amp; SEWER DISTRICT FUND</i></b> |                          |                         |               |                         |
| Revenues:                                                | 86,978                   | 716,396                 | 2,877,219     | 24.9%                   |
| Expenditures:                                            | <u>92,941</u>            | <u>666,830</u>          | 2,877,219     | 23.2%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>        | <b>(5,963)</b>           | <b>49,566</b>           |               |                         |
| <b><i>JUSTICE ACADEMY SEWER FUND</i></b>                 |                          |                         |               |                         |
| Revenues:                                                | 4,101                    | 23,598                  | 45,755        | 51.6%                   |
| Expenditures:                                            | <u>1,714</u>             | <u>14,441</u>           | 45,755        | 31.6%                   |
| <b>Net Revenues over (under)<br/>Expenditures</b>        | <b>2,387</b>             | <b>9,157</b>            |               |                         |

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 12/31/12**

| <u>Fund(s)</u>                                        | <u>12/01/12<br/>Beg. Cash<br/>Balance</u> | <u>Debits<br/>Revenues</u> | <u>(Credits)<br/>(Expenditures)</u> | <u>12/31/12<br/>Ending Cash<br/>Balance</u> |
|-------------------------------------------------------|-------------------------------------------|----------------------------|-------------------------------------|---------------------------------------------|
| General                                               | \$48,461,448.51                           | \$21,737,601.01            | (\$9,812,336.24)                    | \$60,386,713.28                             |
| Special Revenue                                       | 7,928,883.52                              | 2,205,048.76               | (1,516,845.19)                      | 8,617,087.09                                |
| Capital Projects                                      | 7,091,119.74                              | 0.00                       | (19,916.00)                         | 7,071,203.74                                |
| Enterprise                                            | 6,893,033.95                              | 543,587.63                 | (578,542.32)                        | 6,858,079.26                                |
| Trust & Agency                                        | <u>557,897.32</u>                         | <u>252,122.48</u>          | <u>(173,800.05)</u>                 | <u>636,219.75</u>                           |
| Subtotal                                              | \$70,932,383.04                           | \$24,738,359.88            | (\$12,101,439.80)                   | 83,569,303.12                               |
| Bank Escrow Account Balances - Capital Project Funds: |                                           |                            |                                     | <u>467,503.74</u>                           |
| <b>Total cash available at 12/31/12</b>               |                                           |                            |                                     | <b>\$84,036,806.86</b>                      |