

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** February 3, 2014

**SUBJECT:** Financial Report – December 2013  
Cash Balance Report – December 2013

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

**ATTACHMENTS:** Yes

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

Attached for the Board's review and approval are the December 2013 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-Profits – release of 2<sup>nd</sup> quarter non-profit contribution payments to agencies
- Register of Deeds – encumbrance of \$81,883 in July for expenditures to be paid from the Register of Deeds Fund Balance Reserved for Automation Enhancement
- Fire Services – annual equipment maintenance contract payment for fire services radio equipment
- Rescue Squad – purchase order encumbered for new ambulance approved in the FY2014 budget
- Soil & Water Conservation – purchase order encumbered for grant funded equipment
- Debt Service – principal and interest payments due in December on school, community college and County financed capital projects

The YTD deficit in the Emergency Telephone System (911) Fund is due to the final debt service payment on the financing to expand the current Emergency 911 Communications Center and the payment of annual technology maintenance and support contracts for the 911 communications system.

The YTD deficit in the CDBG – Scattered Site Housing Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Public Transit Fund is due to a timing difference between operational expenditures of the Fund and subsequent reimbursement of federal and state grant funds for public transit.

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 2014.

The YTD deficit in the Solid Waste Landfill Fund is due to the one-time purchase of capital outlay and real property purchased for buffer around the landfill in the first half of the fiscal year.

The YTD deficit in the Cane Creek Water & Sewer District Fund is due a scheduled debt service payment made in November on the Series 2010B Refunding Bonds.

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

Request that the Board consider approving the County's December 2013 Financial Reports as presented.

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

***I move that the Board of Commissioners approve the December 2013 County Financial Report and Cash Balance Report as presented.***

**HENDERSON COUNTY FINANCIAL REPORT**  
December 31, 2013

|                                     | <u>CURRENT</u><br><u>MONTH</u> | <u>YEAR TO</u><br><u>DATE</u> | <u>BUDGET</u>         | <u>%USED</u><br><u>FY2014</u> |
|-------------------------------------|--------------------------------|-------------------------------|-----------------------|-------------------------------|
| <b>GENERAL FUND</b>                 |                                |                               |                       |                               |
| <b>REVENUES</b>                     |                                |                               |                       |                               |
| <b>Total Revenues</b>               | <b>\$ 25,035,819</b>           | <b>\$ 68,656,210</b>          | <b>\$ 112,934,580</b> | <b>60.8%</b>                  |
| <b>EXPENDITURES</b>                 |                                |                               |                       |                               |
| Governing Body                      | 35,043                         | 154,881                       | 375,462               | 41.3%                         |
| Dues/Non-Profit Contributions       | 72,322                         | 278,921                       | 436,211               | 63.9%                         |
| County Manager                      | 16,856                         | 118,523                       | 319,441               | 37.1%                         |
| Administrative Services             | 28,470                         | 165,893                       | 360,822               | 46.0%                         |
| Human Resources                     | 47,431                         | 283,815                       | 616,133               | 46.1%                         |
| Elections                           | 39,869                         | 248,199                       | 798,719               | 31.1%                         |
| Finance                             | 62,101                         | 371,653                       | 750,674               | 49.5%                         |
| County Assessor                     | 130,563                        | 667,765                       | 1,551,924             | 43.0%                         |
| Tax Collector                       | 29,845                         | 189,188                       | 453,406               | 41.7%                         |
| Legal                               | 52,304                         | 319,389                       | 666,141               | 47.9%                         |
| Register of Deeds                   | 32,692                         | 253,791                       | 498,772               | 50.9%                         |
| Central Services                    | 204,825                        | 1,137,425                     | 2,537,075             | 44.8%                         |
| Garage                              | 45,274                         | 159,229                       | 324,787               | 49.0%                         |
| Court Facilities                    | 11,425                         | 69,988                        | 190,000               | 36.8%                         |
| Information Technology              | 121,429                        | 1,107,945                     | 2,214,466             | 50.0%                         |
| Sheriff                             | 1,375,501                      | 6,605,099                     | 13,584,543            | 48.6%                         |
| Detention Center                    | 317,289                        | 1,807,906                     | 3,755,281             | 48.1%                         |
| Emergency Management                | 14,356                         | 126,843                       | 282,477               | 44.9%                         |
| Fire Services                       | 28,408                         | 262,948                       | 419,950               | 62.6%                         |
| Building Services                   | 63,978                         | 335,559                       | 803,832               | 41.7%                         |
| Wellness Clinic                     | 31,846                         | 206,863                       | 438,970               | 47.1%                         |
| Emergency Medical Services          | 341,738                        | 2,274,872                     | 4,595,542             | 49.5%                         |
| Animal Services                     | 41,138                         | 264,206                       | 580,500               | 45.5%                         |
| Rescue Squad Contribution           | 59,497                         | 353,218                       | 402,860               | 87.7%                         |
| Forestry Services                   | 5,360                          | 15,677                        | 55,818                | 28.1%                         |
| Soil & Water Conservation           | 43,548                         | 161,893                       | 296,242               | 54.6%                         |
| Utilities                           | 19,229                         | 117,002                       | 307,728               | 38.0%                         |
| Planning                            | 38,438                         | 230,772                       | 560,658               | 41.2%                         |
| Code Enforcement Services           | 17,038                         | 102,729                       | 259,618               | 39.6%                         |
| Cooperative Extension               | 44,226                         | 151,613                       | 315,039               | 48.1%                         |
| ABC Board                           | -                              | 5,459                         | 25,000                | 21.8%                         |
| Economic Development                | 351,461                        | 520,316                       | 784,848               | 66.3%                         |
| Agri-Business                       | 18,399                         | 90,798                        | 183,711               | 49.4%                         |
| Public Health                       | 436,938                        | 2,613,993                     | 6,145,813             | 42.5%                         |
| Environmental Health                | 69,542                         | 443,012                       | 970,596               | 45.6%                         |
| H&CC Block Grant                    | 57,455                         | 303,133                       | 762,976               | 39.7%                         |
| Medical Services - Autopsies        | 2,750                          | 17,300                        | 46,250                | 37.4%                         |
| Mental Health                       | -                              | 264,357                       | 528,612               | 50.0%                         |
| Rural Transportation Assist Program | 46,137                         | 95,413                        | 211,092               | 45.2%                         |
| Social Services                     | 1,510,166                      | 9,057,656                     | 19,394,969            | 46.7%                         |
| Juvenile Justice Programs           | 27,987                         | 97,709                        | 193,745               | 50.4%                         |
| Veteran Services                    | 2,208                          | 14,306                        | 46,613                | 30.7%                         |
| Public Library                      | 232,555                        | 1,432,745                     | 2,934,256             | 48.8%                         |
| Recreation                          | 145,875                        | 742,727                       | 1,557,950             | 47.7%                         |
| Public Education                    | 2,095,568                      | 12,573,411                    | 25,146,823            | 50.0%                         |
| Debt Service                        | 1,226,494                      | 7,548,965                     | 13,886,493            | 54.4%                         |
| Non-Departmental                    | (187,549)                      | 20,213                        | 319,360               | 6.3%                          |
| Interfund Transfers                 | 36,277                         | 217,660                       | 1,042,382             | 20.9%                         |
| <b>Total Expenditures</b>           | <b>9,444,302</b>               | <b>54,602,978</b>             | <b>\$ 112,934,580</b> | <b>48.3%</b>                  |
| <b>Net Revenues over (under)</b>    | <b>\$ 15,591,517</b>           | <b>\$ 14,053,232</b>          |                       |                               |
| <b>Expenditures</b>                 |                                |                               |                       |                               |

|                                     | <u>CURRENT<br/>MONTH</u> | <u>YEAR TO<br/>DATE</u> | <u>BUDGET</u>        | <u>%USED<br/>FY2014</u> |
|-------------------------------------|--------------------------|-------------------------|----------------------|-------------------------|
| <b><u>APPROPRIATIONS DETAIL</u></b> |                          |                         |                      |                         |
| <b><i>SOCIAL SERVICES</i></b>       |                          |                         |                      |                         |
| Staff Operations                    | \$ 917,354               | \$ 5,587,613            | \$ 12,274,989        | 45.5%                   |
| DSS-Smartstart Program              | 37,190                   | 239,686                 | 551,261              | 43.5%                   |
| Federal & State Programs            | 549,512                  | 3,204,873               | 6,511,719            | 49.2%                   |
| General Assistance                  | 6,110                    | 25,484                  | 57,000               | 44.7%                   |
| <b>Total Expenditures</b>           | <b>\$ 1,510,166</b>      | <b>\$ 9,057,656</b>     | <b>\$ 19,394,969</b> | <b>46.7%</b>            |
| <b><i>EDUCATION</i></b>             |                          |                         |                      |                         |
| Schools Current/Capital Expense     | \$ 1,839,237             | \$ 11,035,423           | \$ 22,070,846        | 50.0%                   |
| Blue Ridge Community College        | 256,331                  | 1,537,988               | 3,075,977            | 50.0%                   |
| <b>Total Expenditures</b>           | <b>\$ 2,095,568</b>      | <b>\$ 12,573,411</b>    | <b>\$ 25,146,823</b> | <b>50.0%</b>            |
| <b><i>DEBT SERVICE</i></b>          |                          |                         |                      |                         |
| County Schools                      | \$ 716,021               | \$ 5,199,291            | \$ 8,562,351         | 60.7%                   |
| Blue Ridge Community College        | 238,456                  | 755,956                 | 1,524,036            | 49.6%                   |
| Henderson County                    | 272,017                  | 1,593,718               | 3,800,106            | 41.9%                   |
| <b>Total Expenditures</b>           | <b>\$ 1,226,494</b>      | <b>\$ 7,548,965</b>     | <b>\$ 13,886,493</b> | <b>54.4%</b>            |
| <b><i>INTERFUND TRANSFERS</i></b>   |                          |                         |                      |                         |
| Capital Reserve Fund                | \$ 18,750                | \$ 112,500              | \$ 225,000           | 50.0%                   |
| Public Transit Fund                 | 13,027                   | 78,160                  | 156,320              | 50.0%                   |
| Solid Waste Fund                    | 4,500                    | 27,000                  | 54,000               | 50.0%                   |
| Debt Service Fund                   | -                        | -                       | 607,062              | 0.0%                    |
| <b>Total Expenditures</b>           | <b>\$ 36,277</b>         | <b>\$ 217,660</b>       | <b>\$ 1,042,382</b>  | <b>20.9%</b>            |

|   | <b>CURRENT<br/>MONTH</b> | <b>YEAR TO<br/>DATE</b> | <b>BUDGET</b> | <b>%USED<br/>FY2014</b> |
|---|--------------------------|-------------------------|---------------|-------------------------|
| <b><u>SPECIAL REVENUE FUNDS</u></b>                                     |                          |                         |               |                         |
| <b><i>CAPITAL RESERVE FUND</i></b>                                      |                          |                         |               |                         |
| Revenues:   | \$ 18,750                | \$ 112,500              | \$ 1,225,000  | 9.2%                    |
| Expenditures:   | <u>100,421</u>           | <u>100,421</u>          | \$ 1,225,000  | 8.2%                    |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ (81,671)</u>       | <u>\$ 12,079</u>        |               |                         |
| <b><i>FIRE DISTRICTS FUND</i></b>                                       |                          |                         |               |                         |
| Revenues:   | \$ 2,867,110             | \$ 5,781,070            | \$ 6,993,713  | 82.7%                   |
| Expenditures:   | <u>472,112</u>           | <u>1,405,467</u>        | \$ 6,993,713  | 20.1%                   |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ 2,394,998</u>      | <u>\$ 4,375,603</u>     |               |                         |
| <b><i>REVALUATION RESERVE FUND</i></b>                                  |                          |                         |               |                         |
| Revenues:   | \$ 56,858                | \$ 341,344              | \$ 681,313    | 50.1%                   |
| Expenditures:   | <u>47,025</u>            | <u>329,305</u>          | \$ 681,313    | 48.3%                   |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ 9,833</u>          | <u>\$ 12,039</u>        |               |                         |
| <b><i>CDBG - 2011 SCATTERED SITE HOUSING FUND (Project to Date)</i></b> |                          |                         |               |                         |
| Revenues:   | \$ -                     | \$ 11,000               | \$ 400,000    | 2.8%                    |
| Expenditures:   | <u>18,105</u>            | <u>65,352</u>           | \$ 400,000    | 16.3%                   |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ (18,105)</u>       | <u>\$ (54,352)</u>      |               |                         |
| <b><i>EMERGENCY TELEPHONE SYSTEM (911) FUND</i></b>                     |                          |                         |               |                         |
| Revenues:   | \$ 44,042                | \$ 220,746              | \$ 576,591    | 38.3%                   |
| Expenditures:   | <u>9,854</u>             | <u>342,198</u>          | \$ 576,591    | 59.3%                   |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ 34,188</u>         | <u>\$ (121,452)</u>     |               |                         |
| <b><i>CDBG - DODD MEADOWS PROJECT FUND (Project to Date)</i></b>        |                          |                         |               |                         |
| Revenues:   | \$ -                     | \$ -                    | \$ 454,960    | 0.0%                    |
| Expenditures:   | <u>-</u>                 | <u>-</u>                | \$ 454,960    | 0.0%                    |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ -</u>              | <u>\$ -</u>             |               |                         |
| <b><i>PUBLIC TRANSIT FUND</i></b>                                       |                          |                         |               |                         |
| Revenues:   | \$ 27,441                | \$ 226,323              | \$ 865,382    | 26.2%                   |
| Expenditures:   | <u>109,664</u>           | <u>289,420</u>          | \$ 865,382    | 33.4%                   |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ (82,223)</u>       | <u>\$ (63,097)</u>      |               |                         |
| <b><i>IMMIGRATION &amp; CUSTOMS ENFORCEMENT (ICE) FUND</i></b>          |                          |                         |               |                         |
| Revenues:   | \$ 27,244                | \$ 154,620              | \$ 787,667    | 19.6%                   |
| Expenditures:   | <u>74,321</u>            | <u>320,005</u>          | \$ 787,667    | 40.6%                   |
| Net Revenues over (under)<br>Expenditures                               | <u>\$ (47,077)</u>       | <u>\$ (165,385)</u>     |               |                         |

|  | <u>CURRENT</u><br><u>MONTH</u> | <u>PROJECT</u><br><u>TO DATE</u> | <u>BUDGET</u> | <u>%USED</u><br><u>FY2014</u> |
|--|--------------------------------|----------------------------------|---------------|-------------------------------|
| <b><u>CAPITAL PROJECT FUNDS</u></b>  |                                |                                  |               |                               |
| <b><i>SIERRA NEVADA/ECONOMIC DEVELOPMENT PROJECT (Project to Date)</i></b>                 |                                |                                  |               |                               |
| Revenues:  | \$ 5,600                       | \$ 2,167,520                     | \$ 3,064,918  | 70.7%                         |
| Expenditures:  | -                              | 1,994,232                        | \$ 3,064,918  | 65.1%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ 5,600</u></b>         | <b><u>\$ 173,288</u></b>         |               |                               |
| <b><i>SEVEN FALLS INFRASTRUCTURE REHAB PROJECT (Project to Date)</i></b>                   |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ 6,000,125                     | \$ 6,000,000  | 100.0%                        |
| Expenditures:  | -                              | 366,345                          | \$ 6,000,000  | 6.1%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ -</u></b>             | <b><u>\$ 5,633,780</u></b>       |               |                               |
| <b><i>EMERGENCY COMMUNICATIONS UPGRADE PROJECT (Project to Date)</i></b>                   |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ 810,898                       | \$ 1,574,000  | 51.5%                         |
| Expenditures:  | -                              | 40,805                           | \$ 1,574,000  | 2.6%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ -</u></b>             | <b><u>\$ 770,093</u></b>         |               |                               |
| <b><i>HENDERSON COUNTY ATHLETICS &amp; ACTIVITIES CENTER PROJECT (Project to Date)</i></b> |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ 1,930,939                     | \$ 1,927,000  | 100.2%                        |
| Expenditures:  | 29,540                         | 1,277,303                        | \$ 1,927,000  | 66.3%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ (29,540)</u></b>      | <b><u>\$ 653,636</u></b>         |               |                               |
| <b><i>EMERGENCY COMMUNICATIONS CENTER RELOCATION PROJECT (Project to Date)</i></b>         |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ 110,000                       | \$ 3,600,000  | 3.1%                          |
| Expenditures:  | 15,143                         | 96,384                           | \$ 3,600,000  | 2.7%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ (15,143)</u></b>      | <b><u>\$ 13,616</u></b>          |               |                               |
| <b><i>1995 COURTHOUSE RENOVATIONS PROJECT (Project to Date)</i></b>                        |                                |                                  |               |                               |
| Revenues:  | \$ 41,376                      | \$ 77,476                        | \$ 1,000,000  | 7.7%                          |
| Expenditures:  | 41,376                         | 77,476                           | \$ 1,000,000  | 7.7%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ -</u></b>             | <b><u>\$ -</u></b>               |               |                               |
| <b><i>TUXEDO PARK PROJECT (Project to Date)</i></b>  |                                |                                  |               |                               |
| Revenues:  | \$ 22,945                      | \$ 50,945                        | \$ 253,000    | 20.1%                         |
| Expenditures:  | -                              | 20,445                           | \$ 253,000    | 8.1%                          |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ 22,945</u></b>        | <b><u>\$ 30,500</u></b>          |               |                               |
| <b><i>UPPER HICKORY NUT GORGE PARTF GRANT PROJECT (Project to Date)</i></b>                |                                |                                  |               |                               |
| Revenues:  | \$ -                           | \$ 208,750                       | \$ 208,750    | 100.0%                        |
| Expenditures:  | -                              | 176,750                          | \$ 208,750    | 84.7%                         |
| <b>Net Revenues over (under)</b><br><b>Expenditures</b>                                    | <b><u>\$ -</u></b>             | <b><u>\$ 32,000</u></b>          |               |                               |

|  | <u>CURRENT<br/>MONTH</u> | <u>YEAR TO<br/>DATE</u> | <u>BUDGET</u> | <u>%USED<br/>FY2014</u> |
|--|--------------------------|-------------------------|---------------|-------------------------|
| <b><u>ENTERPRISE FUNDS</u></b>                 |                          |                         |               |                         |
| <b><i>SOLID WASTE LANDFILL FUND</i></b>        |                          |                         |               |                         |
| Revenues:                                      | \$ 353,091               | \$ 2,110,572            | \$ 5,128,604  | 41.2%                   |
| Expenditures:                                  | <u>411,419</u>           | <u>2,744,284</u>        | \$ 5,128,604  | 53.5%                   |
| Net Revenues over (under)<br>Expenditures      | <u>\$ (58,328)</u>       | <u>\$ (633,712)</u>     |               |                         |
| <b><i>CANE CREEK W&amp;S DISTRICT FUND</i></b> |                          |                         |               |                         |
| Revenues:                                      | \$ 82,613                | \$ 627,135              | \$ 3,111,269  | 20.2%                   |
| Expenditures:                                  | <u>96,645</u>            | <u>668,242</u>          | \$ 3,111,269  | 21.5%                   |
| Net Revenues over (under)<br>Expenditures      | <u>\$ (14,032)</u>       | <u>\$ (41,107)</u>      |               |                         |
| <b><i>JUSTICE ACADEMY SEWER FUND</i></b>       |                          |                         |               |                         |
| Revenues:                                      | \$ 3,616                 | \$ 22,925               | \$ 132,880    | 17.3%                   |
| Expenditures:                                  | <u>1,636</u>             | <u>15,951</u>           | \$ 132,880    | 12.0%                   |
| Net Revenues over (under)<br>Expenditures      | <u>\$ 1,980</u>          | <u>\$ 6,974</u>         |               |                         |

**HENDERSON COUNTY  
CASH BALANCE REPORT  
PERIOD ENDING 12/31/13**

| <b><u>Fund(s)</u></b>                      | <b>12/01/13<br/>Beg. Cash<br/>Balance</b> | <b>Debits<br/>Revenues</b> | <b>(Credits)<br/>(Expenditures)</b> | <b>12/31/13<br/>Ending Cash<br/>Balance</b> |
|--|---|----------------------------|-------------------------------------|---|
| General                                    | \$ 47,532,489.29                          | \$ 23,875,249.09           | \$ (11,581,085.60)                  | \$ 59,826,652.78                            |
| Special Revenue                            | 5,270,282.75                              | 3,224,730.38               | (906,060.64)                        | 7,588,952.49                                |
| Capital Projects                           | 9,406,417.71                              | 100,421.02                 | (86,059.28)                         | 9,420,779.45                                |
| Enterprise                                 | 5,556,134.04                              | 614,981.49                 | (624,185.44)                        | 5,546,930.09                                |
| Trust & Agency                             | <u>772,247.35</u>                         | <u>224,080.05</u>          | <u>(282,544.94)</u>                 | <u>713,782.46</u>                           |
| Total                                      | <u>\$ 68,537,571.14</u>                   | <u>\$ 28,039,462.03</u>    | <u>\$ (13,479,935.90)</u>           |   |
| <b>Total cash available as of 12/31/13</b> |   |                            |                                     | <b><u>\$ 83,097,097.27</u></b>              |