

KENNETH S. EDGE
Chairman

W. MARSHALL FAIRCLOTH
Vice Chairman

GLENN B. ADAMS
JEANNETTE M. COUNCIL
CHARLES E. EVANS
JIMMY KEEFE
LARRY L. LANCASTER



CUMBERLAND
★ COUNTY ★
NORTH CAROLINA

BOARD OF COMMISSIONERS

CANDICE WHITE
Clerk to the Board

KELLIE BEAM
Deputy Clerk

MEMORANDUM

TO: Finance Committee Members (Commissioners Council, Faircloth and Lancaster)

FROM: Candice H. White, Clerk to the Board

DATE: June 1, 2015

SUBJECT: Finance Committee Meeting – Thursday, June 4, 2015

There will be a regular meeting of the Finance Committee on Thursday, June 4, 2015 at 9:30 AM in Room 564 of the Cumberland County Courthouse located at 117 Dick Street, Fayetteville, NC.

AGENDA

1. Approval of Minutes – May 7, 2015 Regular Meeting (**Pg. 2**)
2. Consideration of Internal Audit and Finance/Audit Committee Charters (**Pg. 6**)
3. Consideration of Budget Revisions for the Incurred But Not Reported (IBNR) Year End Entry (**Pg.15**)
4. Consideration of Funding Agreements with Alliance Behavioral Healthcare (**Pg. 21**)
5. Monthly Financial Report (**Pg. 25**)
6. Other Matters of Business (**No Materials**)

cc: Board of Commissioners
County Administration
Vicki Evans, Finance Director
Tammy Gillis, Director of Internal Audit and Wellness Services
County Legal
County Department Head(s)
Sunshine List

DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
MAY 7, 2015 - 9:30 AM
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Larry Lancaster

MEMBER ABSENT: Commissioner Jeannette Council

OTHER COMMISSIONERS

PRESENT: Commissioner Jimmy Keefe
Commissioner Charles Evans

OTHERS:

Amy Cannon, County Manager
James Lawson, Deputy County Manager
Melissa Cardinali, Assistant County Manager
Tracy Jackson, Assistant County Manager
Rick Moorefield, County Attorney
Vicki Evans, Finance Director
Sally Shutt, Governmental Affairs Officer
Sylvia McLean, Community Development Director
Dawn Driggers, Fayetteville Metropolitan Housing
Authority
Murray Duggins, Duggins-Smith Companies
James Smith, Duggins-Smith Companies
Candice White, Clerk to the Board
Press

Commissioner Faircloth called the meeting to order.

1. APPROVAL OF MINUTES – APRIL 2, 2015 REGULAR MEETING

MOTION: Commissioner Lancaster moved to approve the April 2, 2015 meeting minutes.
SECOND: Commissioner Faircloth
VOTE: UNANIMOUS (2-0)

2. CONSIDERATION OF PROPOSED SUPPORT FOR THE GROVE VIEW TERRACE PROJECT

BACKGROUND:

Cumberland County has been approached by the Fayetteville Metropolitan Housing Authority (FMHA) and Duggins-Smith Companies seeking financial support to demolish the old Grove View Terrace Public Housing Complex and reconstruct approximately 240 - 272 low income housing units in its place. Staff has emphasized the need for an unspecified number of housing

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units that will help address homeless needs in the community. A specific commitment needs to be further defined at this point.

Funding commitments have already been secured from the City of Fayetteville in the form of a \$3 million low interest loan repayable over ten years, and also from PWC in the amount of \$1.5 million in the form of a grant and utility rebates. A commitment from Cumberland County in an amount not to exceed \$850,000 is being sought and is proposed as follows:

- \$100,000 from the HUD HOME Program earmarked for demolition expenses
- \$750,000 as a grant from the General Fund in three equal amounts of \$250,000 per year, for three consecutive fiscal years, starting in Fiscal Year 2016.

The total amount proposed may be less than \$850,000 depending upon other HUD funding sources but will not exceed \$850,000 as a total contribution from Cumberland County.

FMHA and Duggins-Smith Companies must submit a completed proposal to HUD by May 15, 2015 in order to obtain the necessary approval and comprehensive funding for the project.

RECOMMENDATION/PROPOSED ACTION:

Staff recommends approval of a letter of commitment, subject to appropriation, in an amount not to exceed \$850,000 to assist in funding the proposed Grove View Terrace Project. Due to the timing of the HUD deadline and the May 18th Board of Commissioner's Meeting, approval of a commitment letter is being sought from the Finance Committee with the understanding that a report will be made to the full Board once funding approval and details are issued by HUD.

Amy Cannon, County Manager, recognized in attendance Sylvia McLean, Community Development Director; Dawn Driggers, Fayetteville Metropolitan Housing Authority (FMHA); Murray Duggins, Duggins-Smith Companies and James Smith, Duggins-Smith Companies.

Tracy Jackson, Assistant County Manager, reviewed the background information as recorded above and stated a completed proposal must be submitted to HUD by May 15th in order to obtain the necessary approval and comprehensive funding for the project. Mr. Jackson stated the principals have secured funding from the City and PWC and are seeking a letter of commitment from the County to present with their application to HUD. Mr. Jackson stated following discussions with Duggins-Smith Companies and the FMHA, staff recommend approval of a letter of commitment, subject to appropriation, in an amount not to exceed \$850,000 with a final amount yet to be determined depending on HUD and costs involved with the project.

Mr. Jackson stated the original request to the County was for \$1.7 million but through continued discussions and planning for the project, the number dropped to "up to" \$850,000. Mr. Jackson stressed this number could change with time.

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Mr. Smith provided an update on the redevelopment project stating there are 216 units to be demolished and replaced with 272 affordable housing units. Mr. Smith stated this is a \$35 million project in which \$32 million is being brought to the table in federal credits generating equity, with a large HUD insured first mortgage as a source. Mr. Smith stated the FMHA is bringing \$1.8 million to the table. Mr. Smith stated the total gap needed at this time is \$3 million and with pro-rata giving as was the case with the HOPE VI project, funds are being sought as an “up to” amount from the City, PWC and County. Mr. Smith stated PWC will provide \$344,000 and a commitment is being sought from the County in an “up to” amount.

Commissioner Faircloth asked how the County would get its money back if the City is going to provide a low interest loan. Ms. Cannon stated the proposal is for the County to provide a small grant structured over a three-year period in an amount “up to” \$250,000 from the General Fund; this would be manageable and would enable the County to participate in the project. Questions and discussion followed.

Commissioner Faircloth stated the Finance Committee does not have the authority to make a commitment and the next Board of Commissioner meeting is not until May 18th. Mr. Smith stated a commitment by the full Board at its meeting on May 18th would be workable because the \$3 million gap being an “up to” amount is technically covered at this point by the City’s \$3 million low interest loan.

Consensus was to forward to the May 18th meeting of the Board of Commissioners.

3. MONTHLY FINANCIAL REPORT

BACKGROUND:

The financial report as of March 31, 2015 highlights include:

- Revenues
 - Current real and personal property taxes continue at a pace similar to past years.
 - Motor vehicle tax revenues continue to appear strong this year.
 - Sales tax (report shows six collection months) collections show slight growth compared to last fiscal year.
 - Social Services revenues show growth as a result of an increase in the percentage of reimbursement on some programs/relative to expense increase.
- Expenditures
 - Expenditures remain in line with budget and show no unusual patterns.
- Crown Center expense summary/prepared food and beverage and motel tax
 - A combined year-to-date summary is provided.
 - Prepared food and beverage and motel tax summary included.

RECOMMENDATION/PROPOSED ACTION:

No action needed – for information purposes only.

DRAFT

CUMBERLAND COUNTY FINANCE COMMITTEE
COURTHOUSE, 117 DICK STREET, 5TH FLOOR, ROOM 564
MAY 7, 2015 - 9:30 AM
MINUTES

MEMBERS PRESENT: Commissioner Marshall Faircloth, Chairman
Commissioner Larry Lancaster

MEMBER ABSENT: Commissioner Jeannette Council

OTHER COMMISSIONERS

PRESENT: Commissioner Jimmy Keefe
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OTHERS: Amy Cannon, County Manager
James Lawson, Deputy County Manager
Melissa Cardinali, Assistant County Manager
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Rick Moorefield, County Attorney
Vicki Evans, Finance Director
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Press

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AMY H. CANNON
County Manager

MELISSA C. CARDINALI
Assistant County Manager

JAMES E. LAWSON
Deputy County Manager

W. TRACY JACKSON
Assistant County Manager



OFFICE OF THE COUNTY MANAGER

**MEMO FOR THE AGENDA OF THE
JUNE 4, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE
FROM: MELISSA C. CARDINALI, ASSISTANT COUNTY MANAGER *et/mcc*
DATE: MAY 26, 2015
SUBJECT: CONSIDERATION OF INTERNAL AUDIT & FINANCE/AUDIT COMMITTEE CHARTERS

Presenter(s): Melissa C. Cardinali, Assistant County Manager

Estimated of Committee Time Needed: 15 Minutes

BACKGROUND

At the April 2, 2015 Finance Committee meeting, recent changes to the Generally Accepted Auditing Standards (GAAS) and their implications were discussed. In summary of that meeting, the County is no longer allowed to provide assistance to the external auditor by using County internal audit staff unless structure changes are made within the County.

The heart of the changes needed is designed to insure the internal audit staff maintain independence and objectivity and are free from interference by any element in the organization. To further insure this change, the internal audit staff should have direct access to the governing body. In this case the Finance Committee of the Board of Commissioners is asked to oversee the system of internal audit.

While the internal auditor has historically performed independently and objectively, the approval of an Internal Audit Charter as well as a Finance Committee Charter will solidify the County's commitment to the internal audit process and provide assurance to

both internal and external parties that our internal audit program is one of quality and independence. Both proposed charters are included for your review.

For your consideration, the following are highlights of the charters:

Finance Committee Charter:

- Purpose – assist the Board of Commissioners in fulfilling its oversight responsibilities for the financial reporting process , the system of internal control, the audit process and monitoring compliance with laws and regulations
- Authority of the committee – conduct or authorize investigations in to any matters within its scope of responsibility
- Responsibilities –
 - Financial statement review
 - Review audit results
 - Monitor County’s internal control system
 - Internal audit – monitor effectiveness of internal audit, review internal audit plans and reports
 - External audit – review performance, review coordination with internal audit, receive annual audit report
- Compliance – review any audit findings
- Reporting – report to the Board of County Commissioners at least once per year

Internal Audit Charter:

- Purpose – insure Internal Auditing endeavors are conducted in compliance with County objectives and policies as well as the government auditing standards applicable to financial and performance audits
- Authority – establishes the authority of the Internal Audit activity and insures that the Internal Auditor has full, free, and unrestricted access to the Finance Committee
- Establishes independence and objectivity as a requirement for Internal Audit
- Responsibilities –
 - Appraise effectiveness of financial controls within the County
 - Evaluate sufficient adherence to policies, procedures, and compliance with governmental laws and regulations
 - Ascertain quality of controls for safeguarding County assets
 - Perform special reviews as requested

- Reporting – file a written report of each internal audit engagement with the Clerk to the Board of Commissioners and periodically report to the Finance Committee and Assistant County Manager

RECOMMENDATION

Staff recommends approving the Internal Audit Charter and the Finance Committee Charter.

CUMBERLAND COUNTY FINANCE (AUDIT) COMMITTEE CHARTER

PURPOSE

To assist the Board of County Commissioners (BOCC) in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the County's process for monitoring compliance with laws and regulations and the code of conduct.

AUTHORITY

The finance committee has authority to conduct or authorize investigations into any matters within its scope of responsibility. It is empowered to:

- Appoint, compensate, and oversee the work of any registered public accounting firm employed by the County.
- Resolve any disagreements between management and the auditor regarding financial reporting.
- Pre-approve all auditing services.
- Retain independent counsel, accountants, or others to advise the committee or assist in the conduct of an investigation.
- Seek any information it requires from employees—all of whom are directed to cooperate with the committee's requests—or external parties.
- Meet with County management and staff, external auditors, or outside counsel, as necessary.

COMPOSITION

The Audit Committee will consist of the Finance Committee of the BOCC, all of which are Cumberland County Commissioners. The BOCC Chair will appoint the Finance Committee members and the Finance Committee will elect their chair.

Each committee member will be both independent and financially literate. At least one member shall be designated as the "financial expert," as defined by applicable legislation and regulation.

MEETINGS

The Finance Committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require. All committee members are expected to attend each meeting. The committee will invite members of management, auditors, or others to attend meetings and provide pertinent information, as necessary. It will hold private meetings with auditors (see below) and executive sessions. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared.

RESPONSIBILITIES

The Finance Committee will carry out the following responsibilities:

Financial Statements

- Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements.
- Review with management and the external auditors the results of the audit, including any difficulties encountered.
- Review with management and the external auditors all matters required to be communicated to the committee under generally accepted auditing *Standards*.
- Understand how management develops interim financial information and the nature and extent of internal and external auditor involvement.

Internal Control

- Consider the effectiveness of the County's internal control system, including information
- Understand the scope of internal and external auditors' review of internal control over financial reporting and obtain reports on significant findings and recommendations, together with management's responses.

Internal Audit

- Review the charter, plans, activities, staffing, and organizational structure of the internal audit function with the County Manager, the Assistant County Manager, the Finance Director, and the chief audit executive.
- Review the effectiveness of the internal audit function, including compliance with The Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing*.
- On a regular basis, review internal audit reports and meet separately with the chief audit executive on an as needed basis to discuss any matters that the committee or internal audit believes should be discussed privately.

External Audit

- Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.
- Review the performance of the external auditors, and exercise final approval on the appointment or discharge of the auditors.
- Review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and the County, including non-audit services, and discussing the relationships with the auditors.
- On a regular basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.

Compliance

- Review the findings of any examinations by regulatory agencies and any auditor observations.
- Obtain updates from management and County legal counsel regarding compliance matters on an as needed basis.

Reporting Responsibilities

- Report to the BOCC about committee activities, issues, and related recommendations as needed, but at a minimum, one time a year.
- Provide an open avenue of communication between internal audit, the external auditors, and the BOCC.
- Review any other reports the County issues that relate to committee responsibilities.

Other Responsibilities

- Perform other activities related to this charter as requested by the BCC.
- Institute and oversee special investigations as needed.
- Confirm annually that all responsibilities outlined in this charter have been carried out.
- Evaluate the committee's and individual members' performance on a regular basis.

FINANCE COMMITTEE CHARTER

Approved this _____ day of _____, 2015.

Chairman of the Cumberland County Board of Commissioners

Chairman of the Cumberland County Finance Committee

County Manager

Chief Audit Executive

CUMBERLAND COUNTY INTERNAL AUDIT CHARTER

PURPOSE

Internal Auditing is an independent appraisal activity established to conduct reviews of operations and procedures and to report findings and recommendations to the Cumberland County Board of Commissioners Finance Committee, the Cumberland County Manager, the Finance Director, and the department reviewed. All Internal Auditing endeavors are to be conducted in compliance with County objectives and policies as well as the government auditing standards applicable to financial and performance audits.

VALUES AND GUIDING PRINCIPLES

In delivering its services, the internal audit activity embraces the values of integrity, objectivity, confidentiality and competency, as identified by the Institute of Internal Auditors Code of Ethics. Additionally, anyone who is practicing internal auditing at Cumberland County will be a Certified Government Audit Professional within twelve months of employment by the Internal Audit Department. The internal audit activity also demonstrates Cumberland County's Core Values:

Professionalism
Respect
Integrity with accountability
Diversity
Excellent Customer Service

AUTHORITY

Internal Auditing reports to the Cumberland County Assistant County Manager for Finance and Administrative Services, but has full, free, and unrestricted access to the County's Finance Committee. These reporting relationships ensure office independence, promote comprehensive audit coverage, and assure adequate consideration of audit recommendations.

Internal Audit personnel, in the performance of audits and with stringent accountabilities of safekeeping and confidentiality, will be granted unlimited accessibility to all County activities, records, property, and employees, except Official Personnel Files, which will be obtained through the County Manager. All employees are requested to assist the internal audit activity in fulfilling its roles and responsibilities.

Internal Auditing is a function that has no direct authority over activities, which its personnel review. The performance of these reviews does not relieve management of any assigned responsibilities.

Objectivity is essential to the audit staff in the proper fulfillment of its duties. Performance of line responsibilities by internal auditors may compromise their objectivity. This practice will be limited and considered in personnel selection for audit assignments.

INDEPENDENCE AND OBJECTIVITY

The internal audit activity will remain free from interference by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair internal auditor's judgment.

Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluation, and communicating information about the activity or process being examined. Internal auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The Chief Audit Executive will confirm to the Finance Committee, at least annually, the organizational independence of the internal audit activity.

RESPONSIBILITIES

The scope of Internal Auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organization's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the County's stated goals and objectives. To this end, Internal Auditing furnishes the Finance Committee and reviewed department with analysis, appraisals, recommendations, counsel, and information concerning the activities reviewed.

The fulfillment of this accountability is not confined to but includes:

- Appraising the effectiveness and application of administrative and financial controls and reliability of data that is developed within the County.
- Evaluating sufficiency of an adherence to plans, policies, procedures, and compliance with governmental laws and regulations.
- Ascertaining the adequacy of controls for safeguarding County assets and, when appropriate, verifying the existence of assets.
- Performing special reviews, requested by the County Manager, Assistant County Manager, Finance Director, or the Finance Committee.
- Conducting appraisals of effective and efficient use of County resources and making appropriate recommendations to the County Manager, Assistant County Manager, Finance Director, Finance Committee, and the department reviewed.
- Monitoring and evaluating governance processes.

REPORTING AND MONITORING

A written report will be prepared and issued by the Chief Audit Executive or designee following the conclusion of each internal audit engagement and will be filed with the Clerk to the Board of Commissioners. The internal audit report may include management’s response and corrective action taken or to be taken in regard to the specific findings and recommendations. Management’s response, whether included within the original audit report or provided thereafter (i.e. within thirty days) by management of the audited area should include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

The internal audit activity will be responsible for appropriate follow-up on engagement findings and recommendations. All significant findings will remain in an open issues file until cleared. The Chief Audit Executive will periodically report to the Assistant County Manager and the Finance Committee on the internal audit activities. Reporting will include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the senior management or the Finance Committee.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM:

The internal audit activity will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the internal audit activity’s conformance with the Definition of Internal Audition and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The program also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The Chief Audit Executive will communicate to senior management and the Finance Committee on the internal audit activity’s quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every five years.

INTERNAL AUDIT CHARTER

Approved this _____ day of _____, 2015.

Chairman of the Cumberland County Board of Commissioners

Chairman of the Cumberland County Finance Committee

County Manager

Chief Audit Executive



FINANCE OFFICE

4th Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
(910) 678-7753 • Fax (910) 323-6120

**MEMO FOR THE AGENDA OF THE
JUNE 4, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS
FROM: VICKI EVANS, FINANCE DIRECTOR *VE*
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: MAY 28, 2015
SUBJECT: FY15 HEALTH INSURANCE CLAIMS INCREASE

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

During the FY16 budget planning session held in March, Mark III presented information regarding health insurance cost increases including an unexpected rise in current year claims of 20%. In addition, finance staff have been monitoring active employee and retiree health insurance claims throughout the fiscal year and the trend does show that claims costs have increased. By June 30 of each fiscal year *the County must estimate the dollar amount of claims for services that have been rendered but not yet billed to BCBS for the fiscal year, known as IBNR-incurred but not reported.* The estimate of IBNR is based on prior year data combined with current year trend. This fiscal year, the expenditure budget is not enough to cover the actual claims paid and the IBNR, which is recorded in our books through a journal entry. The combined projected budget shortfall is \$2,300,000. Of that shortfall, the estimated IBNR amount totals \$2,135,000.

Budget revisions have been prepared to request the movement of general funds totaling \$2,300,000 into the active employee health insurance fund and the retiree health insurance fund to cover the projected shortfall at year-end. It is anticipated that the IBNR portion of the total will be put back into the general fund (by reversing the journal entry) during the second quarter of FY16. At that time a budget revision will be prepared. The net impact to the general fund is a one-time projection of \$165,000.

Celebrating Our Past...Embracing Our Future

RECOMMENDATION/PROPOSED ACTION

Consensus to move forward to the next scheduled meeting of the Board of County Commissioners and approve the budget revisions to move funds from the general fund to the health insurance funds.

**COUNTY OF CUMBERLAND
BUDGET REVISION REQUEST**

Budget Office Use	
Budget Revision No.	B15-340A
Date Received	5/28/2015
Date Completed	

Fund No. 101 Agency No. 412 Organ. No. 4195
 Organization Name: General Government Other

REVENUE

Revenue Source Code	Description	Current Budget	Increase (Decrease)	Revised Budget
9901	Fund Balance Appropriated		1,000,000	
Total			1,000,000	

EXPENDITURES

Object Code	Appr Unit	Description	Current Budget	Increase (Decrease)	Revised Budget
3883	080	Transfer to Fund 115	0	1,000,000	1,000,000
Total			0	1,000,000	1,000,000

Justification:

Appropriate Fund Balance to transfer funds to the Group Insurance Fund due to higher than expected active employee medical insurance claims and the year-end audit accrual.

Funding Source: State: _____ Federal: _____ Fund Balance: _____ County: _____ New: _____ Other: _____
 Other: _____ Fees: _____ Prior Year: _____

Submitted By: _____ Date: _____
 Department Head
 Reviewed By: Todd Matthews Date: 5/28/15
 Finance
 Reviewed By: Wicki Evans Date: 5/28/15
 Finance Director
 Reviewed By: _____ Date: _____
 Assistant County Manager

Approved By:	
_____	Date: _____
County Manager	
_____	Date: _____
Board of County Commissioners	
_____	Date: _____

**COUNTY OF CUMBERLAND
BUDGET REVISION REQUEST**

Budget Office Use	
Budget Revision No.	B15-340
Date Received	5/28/2015
Date Completed	

Fund No. 115 Agency No. 412 Organ. No. 4191
 Organization Name: Group Insurance Fund

REVENUE

Revenue Source Code	Description	Current Budget	Increase (Decrease)	Revised Budget
9110	Transfer From Fund 101	0	1,000,000	1,000,000
Total		0	1,000,000	1,000,000

EXPENDITURES

Object Code	Appr Unit	Description	Current Budget	Increase (Decrease)	Revised Budget
1842	347	PPO Medical	12,586,236	1,000,000	13,586,236
Total			12,586,236	1,000,000	13,586,236

Justification:

Increase the budget for active employee medical claims due to higher than expected claims and the year-end accrual for the annual audit.

Funding Source: State: _____ Federal: _____ Other: _____
Fund Balance: County: _____ New: _____ Other: _____
 Fees: _____ Prior Year: _____

Submitted By: _____ Date: _____
 Department Head
 Reviewed By: Todd Hathorn Date: 5/28/15
 Finance
 Reviewed By: Vicki Swans Date: 5/28/15
 Finance Director
 Reviewed By: _____ Date: _____
 Assistant County Manager

Approved By:	
_____	Date: _____
County Manager	
_____	Date: _____
Board of County Commissioners	
_____	Date: _____

**COUNTY OF CUMBERLAND
BUDGET REVISION REQUEST**

Budget Office Use	
Budget Revision No.	B15-341
Date Received	5/28/2015
Date Completed	

Fund No. 118 Agency No. 412 Organ. No. 4193
 Organization Name: Retiree Health Insurance

REVENUE

Revenue Source Code	Description	Current Budget	Increase (Decrease)	Revised Budget
9110	Transfer From Fund 101	0	1,300,000	1,300,000
Total		0	1,300,000	1,300,000

EXPENDITURES

Object Code	Appr Unit	Description	Current Budget	Increase (Decrease)	Revised Budget
1846	357	PPO 65 Medical	1,335,063	400,000	1,735,063
1851	357	PPO Retiree Medical	2,542,648	900,000	3,442,648
Total			3,877,711	1,300,000	5,177,711

Justification:

Increase the budgeted line items for retiree medical claims due to higher than expected claims and the year-end accrual for the annual audit.

Funding Source:

State: _____ Federal: _____ County: _____ New: _____ Other: _____
 Other: _____ Fees: _____ Prior Year: _____

Fund Balance:

Submitted By: _____ Date: _____
 Department Head
 Reviewed By: [Signature] Date: 5/28/15
 Finance
 Reviewed By: [Signature] Date: 5/28/15
 Finance Director
 Reviewed By: _____ Date: _____
 Assistant County Manager

Approved By:	
_____	Date: _____
County Manager	
_____	Date: _____
Board of County Commissioners	
_____	Date: _____

AMY H. CANNON
County Manager

JAMES E. LAWSON
Deputy County Manager



CUMBERLAND
★ **COUNTY** ★
NORTH CAROLINA

ITEM NO. 4

MELISSA C. CARDINALI
Assistant County Manager

W. TRACY JACKSON
Assistant County Manager

OFFICE OF THE COUNTY MANAGER

MEMO FOR THE AGENDA OF THE JUNE 4, 2015 FINANCE COMMITTEE MEETING

TO: FINANCE COMMITTEE
FROM: JAMES LAWSON, DEPUTY COUNTY MANAGER 
DATE: JUNE 1, 2015
**SUBJECT: CONSIDERATION OF FUNDING AGREEMENTS WITH ALLIANCE
BEHAVIORAL HEALTHCARE**

Requested by: James Lawson, Deputy County Manager
Presenter(s): James Lawson, Deputy County Manager
Estimate of Committee Time Needed: 10 Minutes

BACKGROUND

Cumberland County currently has two funding agreements with Alliance Behavioral Health Care (Alliance), each providing \$2.4 million in County funding, for a total of \$4.8 million in County dollars. One agreement is a three-year tri-party contract between the County, Alliance and the Cape Fear Valley Medical Center (CFVMC) that allocates funding for services provided by CFVMC; this contract expires June 30, 2016. The second agreement is a one-year two-party contract between the County and Alliance that allocates funding for all other behavioral health provider services in Cumberland County; this contract is set to expire June 30, 2015.

During Alliance's fiscal year 2014 audit, unspent County funds were recorded as unearned revenue (a liability account) based on the contract language. This caused a drastic decrease in their current ratio which is used to determine their stability across the state against all other managed care organizations (MCOs). Based on a recommendation by their auditors, Alliance has requested a change in the contract language for fiscal year 2015 and forward. The proposed language has been changed to reflect any unspent County funds to be recognized as restricted fund balance instead of unearned revenue and allows that fund balance to be treated as income in the next fiscal year and to be utilized for services for Cumberland County residents. They are seeking approval no later than June 30, 2015 so that this change can be applied in this year's audit.

In addition, the Alliance requested a 1% increase to the \$4.8 million allocation (or \$48,000) to support the administrative efforts required to manage these funds (see attached). During merger discussions, it was understood that the County's funding was to be allocated to support services and that the administration of these funds would be the responsibility of the Alliance, which is also supported by administrative funds provided through Medicaid and State funds. In their request, the Alliance indicated that they are no longer able to sustain the costs of administering County services and has therefore made this request of all its County partners which includes Cumberland, Durham and Wake.

RECOMMENDATION

County Management recommends that:

- 1) the following amendment to paragraph 3 of the 2015 Funding Agreement (indicated by underlining):

Pursuant to N.C.G.S. 122C-115, the County agrees to allocate and pay to Alliance Two Million Four Hundred Thousand Dollars (\$2,400,000.00) for the provision of mental health, intellectual/developmental disability and substance abuse services to eligible Cumberland residents served by Alliance. The County shall pay to Alliance through a wire transfer an amount equal to one-quarter the Annual Allocation beginning on July 2, 2014, and quarterly thereafter. Any Annual Allocation funds left unspent at the end of the fiscal year shall be applied to the next year's annual allocation. Alliance will recognize funding as income in the year received and any unspent funding from the current year and prior years will be recognized as income in the current year. Cumberland County funds held by Alliance on June 30, shall be held by Alliance in a restricted fund balance for the purchase of services for Cumberland County residents in future fiscal years, unless otherwise directed in writing by the County Manager.

- 2) the agreement be renewed for one year from July 1, 2015 to June 30, 2016.
- 3) consideration be given to authorizing the Alliance to utilize 1% of its current \$2.4 million allocation of Cumberland County funding to cover administrative costs.

cc: County Management Team
Rick Moorefield, County Attorney
Vicki Evans, Finance Director

Attachment

Alliance

BEHAVIORAL HEALTHCARE



All Offices:
(919) 651-8401



Online:
AllianceBHC.org

May 27, 2015

Ms. Amy Cannon, County Manager
Cumberland County Government
117 Dick Street, Room 512
Fayetteville, NC 28301

Dear Amy:

Alliance Behavioral Healthcare is pleased to present its FY16 budget request for your consideration.

Alliance leadership views this budget as a continued investment in our ongoing effort to build North Carolina's most fiscally-stable, clinically-sound public behavioral health managed care organization. It allows us to maintain momentum in strengthening and enhancing the key resources and infrastructures that are placing Alliance in the strongest possible position as we look to the future of Medicaid reform in North Carolina. And as always, it is designed to provide the innovative, effective local services and supports that help ensure effective pathways to recovery and self-determination for the individuals we serve.

Our request this year is to continue the level of funding of \$4,800,000 for services. We also request an additional 1% to support the administrative efforts required to manage these funds. Alliance receives a significant amount of funding from Durham, Wake and Cumberland counties to support an array of local services that directly benefit their citizens. County funding allows Alliance the needed flexibility to respond innovatively to service gaps not addressed by funding reserved for Medicaid recipients or individuals included in State target populations.

However, with this generous funding comes responsibility for the administration of these services, and a significant allocation of Alliance resources is required to ensure robust fiscal and clinical oversight and in turn the efficient utilization of county dollars. For example, county-funded services require specialized budget tracking, careful reporting of expenditures and outcomes, significant contract negotiation with providers and unique monitoring of contractual terms.

To date Alliance has absorbed the administration of county services into its overall administration budget. However, for various reasons this is not sustainable. We are making this request of all our county partners.

Corporate Office: 4600 Emperor Boulevard, Durham, NC 27703 • Durham Office: 414 E. Main Street, Durham, NC 27701
Wake Office: 5000 Falls of Neuse Road, Raleigh, NC 27609 • Cumberland Office: 711 Executive Place, Fayetteville, NC 28305
Johnston Office: 521 N. Brightleaf Boulevard, Smithfield, NC 27577

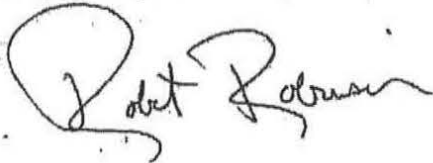


ACCREDITED
HEALTH NETWORK
HEALTH UTILIZATION
MANAGEMENT
HEALTH CALL CENTER

We are very appreciative of the opportunity provided us by the County to utilize space at 711 Executive Place since Alliance was created in 2012. This was important early-on in making the transition as seamless as possible for the citizens of Cumberland County. However, as we have discussed we are planning to relocate our Cumberland community office to private space by January 1, 2016.

As always, we wish to express our sincere gratitude for Cumberland County's ongoing commitment to Alliance Behavioral Healthcare and for your thoughtful consideration to our FY16 budget request.

Respectfully Submitted,

A handwritten signature in black ink that reads "Rob Robinson". The signature is written in a cursive style with a large, looped initial "R".

Rob Robinson
Chief Executive Officer

cc: William Stanford, Board Chair
Kelly Goodfellow, Chief Financial Officer
Carol Hammett, General Counsel



FINANCE OFFICE

4th Floor, Room No. 451, Courthouse • PO Box 1829 • Fayetteville, North Carolina 28302-1829
(910) 678-7753 • Fax (910) 323-6120

**MEMO FOR THE AGENDA OF THE
JUNE 4, 2015 MEETING OF THE FINANCE COMMITTEE**

TO: FINANCE COMMITTEE MEMBERS
FROM: VICKI EVANS, FINANCE DIRECTOR
THROUGH: MELISSA CARDINALI, ASSISTANT COUNTY MANAGER
DATE: MAY 26, 2015
SUBJECT: MONTHLY FINANCIAL REPORT – APRIL YTD FY2015

Presenter(s): Vicki Evans, Finance Director

Estimate of Committee Time Needed: 5 Minutes

BACKGROUND

The financial report is included as of April 30, 2015. Highlights include:

- Revenues
 - Current real and personal property taxes continue at a trend similar to past years with maximum collections occurring prior to the month of April.
 - Motor vehicle tax revenues continue to appear strong this year. Nine collection months are reflected in the April financials.
 - Sales tax (April report reflects seven collection months) collections show slight growth compared to last fiscal year.
- Expenditures
 - Expenditures remain in line with budget and show no unusual patterns.
- Crown center expense summary/prepared food and beverage and motel tax
 - A combined year-to-date summary is provided.
 - Prepared food and beverage and motel tax summary included.

RECOMMENDATION/PROPOSED ACTION

No action needed – for information purposes only.

Celebrating Our Past...Embracing Our Future

CUMBERLAND COUNTY REVENUE SUMMARY

GENERAL FUND	FY2015							FY2014							
	Actual				Total	Budget	% Recognized	Actual				Total	Budget	% Recognized	
	Jul-Mar	April	May	June				Jul-Mar	April	May	June				
Category 10: Ad Valorem Tax															
Real, Personal, Public - Current	150,357,850	901,270			151,259,120	150,400,868	100.57%	147,577,965	1,039,219				148,617,184	147,855,162	100.52%
Motor Vehicles - Current	15,174	62			15,235	0	0.00%	7,183,335	(139,410)				7,043,925	12,694,193	55.49%
Motor Vehicle - Tax & Tag	10,468,217	1,544,347			12,012,564	14,200,000	84.60%	5,701,086	1,698,374				7,399,460	3,000,000	246.65%
Prior Years & Other	3,420,632	213,830			3,634,462	4,263,000	85.26%	4,950,916	303,544				5,254,460	5,384,025	97.59%
Total	164,261,873	2,659,509	0	0	166,921,381	168,863,868	98.85%	165,413,302	2,901,727	0	0	0	168,315,029	168,933,380	99.63%
Category 20: Other Taxes															
Sales Tax (1¢ + Art 40 + 42+ 44+ 46)	19,840,943	3,281,040			23,121,983	37,516,061	61.63%	18,355,571	2,559,269				20,914,840	39,384,123	53.10%
Pet Registration Fees	154,566	15,895			170,461	336,236	50.70%	219,335	21,120				240,455	493,042	48.77%
Sales Tax Video & Telecommunications	399,645	0			399,645	556,500	71.81%	419,860	0				419,860	597,324	70.29%
Other Taxes	609,814	82,303			692,117	1,034,300	66.92%	569,019	60,431				629,450	1,047,519	60.09%
Total	21,004,968	3,379,238	0	0	24,384,206	39,443,097	61.82%	19,563,785	2,640,820	0	0	0	22,204,605	41,522,008	53.48%
Category 30: Unrestricted Intergovernmental															
ABC Store 3.5%	446,191	0			446,191	795,056	56.12%	426,896	0				426,896	795,056	53.69%
ABC Store Profit	609,948	849,412			1,459,360	1,174,000	124.31%	1,005,541	753,518				1,759,059	1,113,192	158.02%
Fay Sales Tax Equalization-Original	1,105,759	0			1,105,759	1,997,800	55.35%	1,009,194	0				1,009,194	2,079,581	48.53%
Fay Sales Tax Equalization	2,243,090	0			2,243,090	4,084,900	54.91%	2,055,437	0				2,055,437	4,253,266	48.33%
Wade Sales Tax Equalization	532	0			532	961	55.36%	486	0				486	1,001	48.55%
Eastover Sales Tax Equalization	0	0			0	0	0.00%	0	0				0	0	0.00%
Stedman Sales Tax Equalization	73	0			73	132	55.30%	66	0				66	137	48.18%
Spring Lake Sales Tax Equalization	85,970	93,129			179,099	308,760	58.01%	73,112	0				73,112	321,401	22.75%
Godwin Sales Tax Equalization	1,141	601			1,742	1,968	88.54%	520	0				520	2,173	23.93%
Other	856,224	159,983			1,016,207	1,011,400	100.48%	1,309,181	133,325				1,442,506	1,982,556	72.76%
Total	5,348,928	1,103,125	0	0	6,452,053	9,374,977	68.82%	5,880,433	886,843	0	0	0	6,767,276	10,548,363	64.15%
Category 40: Restricted Intergovernmental															
Health	3,204,898	505,829			3,710,727	5,521,622	67.20%	3,381,793	393,917				3,775,710	5,784,135	65.28%
Mental Health Consolidation	201,841	65,619			267,460	365,130	73.25%	230,373	57,347				287,720	453,258	63.48%
Social Services	28,268,770	3,564,809			31,833,579	45,976,385	69.24%	24,303,955	6,063,308				30,367,263	44,767,091	67.83%
Library	428,233	29,763			457,996	611,964	74.84%	744,955	49,120				794,075	762,178	104.18%
Child Support Enforcement	2,047,838	290,927			2,338,765	3,512,006	66.59%	1,999,996	476,281				2,476,277	3,286,210	75.35%
Other	1,177,683	483,327			1,661,010	2,628,541	63.19%	1,072,408	453,711				1,526,117	3,645,729	41.86%
Total	35,329,263	4,940,274	0	0	40,269,537	58,615,648	68.70%	31,733,478	7,493,684	0	0	0	39,227,162	58,698,601	66.83%
Category 50: Licenses & Permits															
Register of Deeds	1,140,908	125,223			1,266,131	1,279,169	98.98%	1,194,526	129,310				1,323,836	1,529,150	86.57%
Inspections	533,827	92,014			625,841	566,700	110.44%	471,734	78,322				550,056	555,000	99.11%
Total	1,674,735	92,014	0	0	1,891,973	1,845,869	102.50%	1,666,260	207,632	0	0	0	1,873,891	2,084,150	89.91%
Category 60: Sales & Service															
Animal Control	203,546	32,173			235,719	253,116	93.13%	189,069	17,172				206,241	213,014	96.82%
Health Department	3,732,583	339,110			4,071,693	4,342,776	93.76%	3,575,751	323,144				3,898,895	4,589,273	84.96%
Library Fees	148,076	17,547			165,623	275,500	60.12%	183,445	17,682				201,127	348,000	57.80%
Sheriff Fees	3,168,005	225,480			3,393,485	3,960,126	85.69%	1,826,025	698,118				2,524,143	3,413,955	73.94%
Social Services Fees	46,294	5,139			51,433	97,614	52.69%	44,453	4,450				48,903	114,460	42.72%
Other	459,336	77,277			536,613	1,324,508	40.51%	663,137	21,573				684,710	980,302	69.85%
Total	7,757,840	696,726	0	0	8,454,566	10,253,640	82.45%	6,481,880	1,082,139	0	0	0	7,564,018	9,659,004	78.31%
Category 70: Miscellaneous															
Interest Income	141,130	4,495			145,625	267,890	54.36%	125,010	8,426				133,436	110,000	121.31%
CFVMC	3,721,673	0			3,721,673	3,645,004	102.10%	3,645,004	0				3,645,004	3,615,271	100.82%
Other	806,667	130,492			937,159	1,262,702	74.22%	639,904	97,293				737,197	450,573	163.61%
Total	4,669,470	134,987	0	0	4,804,457	5,175,596	92.83%	4,409,918	105,719	0	0	0	4,515,637	4,175,844	108.14%
Subtotal Category 10-70	240,047,078	13,005,874	0	0	253,178,173	293,572,695	86.24%	235,149,056	15,318,564	0	0	0	250,467,618	295,621,350	84.73%
Category 90: Other Financing Sources															
Sale of Land & Buildings	244,916	1,363			246,279	0	0.00%	96,563	16,083				112,646	32,805	343.38%
Gain/Loss	0	0			0	0	0.00%	0	0				0	0	0.00%
Sale of Fixed Assets/Cash Proceeds	49,719	0			49,719	49,109	101.24%	0	0				0	0	0.00%
Transfers	4,382,048	74,822			4,456,870	5,677,009	78.51%	1,091,582	3,866,480				4,958,062	7,726,414	64.17%
Installment /Purchase Revenue	3,000,000	0			3,000,000	3,000,000	100.00%	0	0				0	0	0.00%
Proceeds General Longterm Debt	0	0			0	0	0.00%	15,280,101	0				15,280,101	15,280,102	100.00%
Fund Balance - Property Revaluations	0	0			0	25,400	0.00%	0	0				0	0	0.00%
Fund Balance Maintenance/Renovations	0	0			0	3,100,000	0.00%	0	0				0	301,311	0.00%
Fund Balance - Health	0	0			0	533,437	0.00%	0	0				0	728,490	0.00%
Fund Balance - Special	0	0			0	0	0.00%	0	0				0	2,422,378	0.00%
Fund Balance - Mental Health Transfer	0	0			0	2,598,786	0.00%	0	0				0	3,326,808	0.00%
Fund Balance -Economic Incentives	0	0			0	804,783	0.00%	0	0				0	672,774	0.00%
Fund Balance - Water & Sewer	0	0			0	500,000	0.00%	0	0				0	500,000	0.00%
Fund Balance Appropriated	0	0			0	15,205,409	0.00%	0	0				0	10,149,522	0.00%
Total	7,676,683	76,185	0	0	7,752,868	31,493,933	0.00%	16,468,246	3,882,563	0	0	0	20,350,809	41,140,604	0.00%
Total General Fund	247,723,761	13,082,059	0	0	260,931,041	325,066,628	0.00%	251,617,302	19,201,127	0	0	0	270,818,427	336,761,954	0.00%

GENERAL FUND SUMMARY OF OBLIGATIONS

GENERAL FUND	FY2015							FY2014						
	Actual				Total	Budget	% Obligated	Actual				Total	Budget	% Obligated
	Jul-Mar	April	May	June				Jul-Mar	April	May	June			
General Administration	13,867,575	1,028,746			14,896,321	19,750,646	75.42%	12,359,905	1,058,140			13,418,045	18,079,204	74.22%
Buildings & Grounds	6,252,215	873,704			7,125,919	8,222,312	86.67%	5,349,987	265,329			5,615,316	6,898,668	81.40%
General Government														
Debt Service	19,004,607	0			19,004,607	24,152,717	78.69%	33,312,544	150			33,312,694	40,315,841	82.63%
General Government Other	2,065,896	7,190			2,073,086	4,110,755	50.43%	3,412,395	537,797			3,950,192	5,743,629	68.78%
Total General Government	21,070,503	7,190	0	0	21,077,693	28,263,472	74.58%	36,724,939	537,947	0	0	37,262,886	46,059,470	80.90%
Law Enforcement														
Sheriff	18,231,962	1,705,311			19,937,273	25,119,715	79.37%	22,042,573	2,114,990			24,157,563	29,779,695	81.12%
Jail	16,720,370	1,572,591			18,292,961	22,950,978	79.70%	11,367,005	1,194,780			12,561,785	16,296,022	77.08%
Total Law Enforcement	34,952,332	3,277,902	0	0	38,230,234	48,070,693	79.53%	33,409,578	3,309,770	0	0	36,719,347	46,075,717	79.69%
Public Safety	5,009,997	564,626			5,574,623	7,445,693	74.87%	5,332,905	549,351			5,882,256	7,435,328	79.11%
Health														
Mental Health Clinic														
Health All Other	15,495,654	1,408,814			16,904,468	21,614,570	78.21%	15,877,901	1,554,699			17,432,600	22,402,541	77.82%
Total Health Department	15,495,654	1,408,814	0	0	16,904,468	21,614,570	78.21%	15,877,901	1,554,699	0	0	17,432,600	22,402,541	77.82%
Mental Health														
Mental Health Dept (LME)														
MCO														
Mental Health Other (County)	6,399,930	35,397			6,435,327	6,600,775	97.49%	7,185,722	1,890,450			9,076,172	9,675,389	93.81%
Social Services														
Social Services	29,428,807	2,925,789			32,354,596	41,423,275	78.11%	26,781,609	3,461,014			30,242,623	39,237,528	77.08%
Other DSS Programs	18,184,636	2,020,977			20,205,613	28,022,791	72.10%	17,391,534	2,371,878			19,763,412	27,596,072	71.62%
Total Social Services	47,613,443	4,946,765	0	0	52,560,208	69,446,066	75.68%	44,173,143	5,832,892	0	0	50,006,034	66,833,600	74.82%
Human Services														
Child Support Enforcement	3,414,447	336,276			3,750,723	4,790,879	78.29%	3,381,956	356,710			3,738,666	4,656,656	80.29%
Other HS Programs	290,154	25,945			316,099	404,578	78.13%	302,093	31,014			333,107	407,287	81.79%
Total Human Services	3,704,601	362,221	0	0	4,066,822	5,195,457	78.28%	3,684,049	387,724	0	0	4,071,773	5,063,943	80.41%
Library														
Library	7,857,558	665,387			8,522,945	10,651,524	80.02%	7,716,037	775,908			8,491,945	10,805,937	78.59%
Library Other	310,591	14,202			324,793	460,430	70.54%	534,015	36,212			570,227	703,101	81.10%
Total Library	8,168,149	679,589	0	0	8,847,738	11,111,954	79.62%	8,250,052	812,120	0	0	9,062,173	11,509,038	78.74%
Culture & Recreation	413,678	27,691			441,369	460,911	95.76%	382,930	58,108			441,038	565,025	78.06%
Economic Development	4,321,413	462,128			4,783,541	7,269,648	65.80%	5,442,036	449,856			5,891,892	8,272,509	71.22%
Subtotal	167,269,490	13,639,376	0	0	180,944,263	233,452,197	77.51%	178,173,147	16,706,386	0	0	194,879,532	248,870,432	78.31%
Education														
County School Current Exp	57,737,160	6,415,240			64,152,400	76,982,883	83.33%	57,165,507	6,351,723			63,517,230	76,220,676	83.33%
Goodyear Incentive	251,368	0			251,368	269,228	93.37%	261,207	0			261,207	261,207	100.00%
Sales Tax Equalization	0	0			0	746,777	0.00%	0	0			746,777	0	0.00%
FTCC Current Expense	7,235,946	803,994			8,039,940	9,647,928	83.33%	7,164,297	796,033			7,960,330	9,552,404	83.33%
FTCC PEG	0	0			0	47,397	0.00%	0	47,397			47,397	46,000	103.04%
FTCC Capital Outlay	2,959,428	0			2,959,428	3,920,218	75.49%	282,871	0			282,871	1,064,458	26.57%
Total Education	68,183,902	7,219,234	0	0	75,403,136	91,614,431	82.30%	64,873,882	7,195,153	0	0	72,069,035	87,891,522	82.00%
Total General Fund	235,453,392	20,858,610	0	0	256,347,399	325,066,628	78.86%	243,047,029	23,901,539	0	0	266,948,567	336,761,954	79.27%

CROWN CENTER EXPENSE SUMMARY (CUMBERLAND COUNTY)

	FY2015							
	Actual					Total	Budget	% Recognized
	Jul-Mar	April	May	June				
Operating Expenses								
Other	27,571	23,930			51,501	152,041	33.87%	
Capital Outlay	27,170	36,422			63,592	68,171	93.28%	
Miscellaneous	27,597	-			27,597	55,193	50.00%	
Roof	2,635	15,807			18,442	52,690	35.00%	
Engineer Fee	6,232	3,287			9,519	39,000	24.41%	
Global Operating Fee	4,639,838	-			4,639,838	4,639,838	100.00%	
Global Management Fee	80,880	8,088			88,968	97,056	91.67%	
Global Incentive Payment	-	-			-	97,056	0.00%	
Total Operating Expenses	4,811,923	87,535	-	-	4,899,458	5,201,045	94.20%	
Non-Operating Expenses Debt Service - Coliseum								
Federal Bond Interest Subsidy	-	-	-	-	-	-	0.00%	
Prin/Int BAB	29,284	-	-	-	29,284	256,569	11.41%	
Prin/Int RZED	16,831	-	-	-	16,831	147,463	11.41%	
Prin/Int 09B	2,692,750	-	-	-	2,692,750	3,268,175	82.39%	
Prin/Int Energy	-	-	-	-	-	-	0.00%	
Total Nonoperating Expenses	2,738,865	-	-	-	2,738,865	3,672,207	74.58%	

CROWN CENTER FINANCIAL SUMMARY (GLOBAL SPECTRUM)

	FY2015							
	Actual					Total	Budget	% Recognized
	Jul-Mar	April	May	June				
Event Income								
Direct Event Income	363,980	59,989			423,969	756,162	56.07%	
Event Operating Income	681,739	63,680			745,419	913,922	81.56%	
Signage and Suites Income	104,878	10,777			115,655	82,990	139.36%	
Miscellaneous Income	141,718	26,262			167,980	94,170	178.38%	
Total Event Income	1,292,315	160,708	-	-	1,453,023	1,847,244	78.66%	
Operating Expenses (Indirect)								
Indirect Expense	3,025,182	348,682			3,373,864	4,022,394	83.88%	
Total Operating Expenses	3,025,182	348,682	-	-	3,373,864	4,022,394	83.88%	
Operating Inc over Operating Exp	(1,732,867)	(187,974)	-	-	(1,920,841)	(2,175,150)		

CUMBERLAND COUNTY REVENUE SUMMARY

PREPARED FOOD & BEVERAGE	FY2015							FY2014						
	Actual					Budget	% Recognized	Actual					Budget	% Recognized
	Jul-Mar	April	May	June	Total			Jul-Mar	April	May	June	Total		
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occup	54,504	3,859			58,363	51,499	113.33%	36,235	6,497			42,732	40,000	106.83%
Category 20: Other Taxes														
1015 Food & Beverage Tax	4,493,511	564,471			5,057,982	5,331,574	94.87%	4,235,161	546,656			4,781,817	5,412,689	88.34%
1120 Food & Beverage Tax - All Prior	75,222	2,514			77,736	42,648	182.27%	43,792	1,644			45,436	45,000	100.97%
Total	4,568,733	566,985	0	0	5,135,718	5,374,222	95.56%	4,278,953	548,300	0	0	4,827,253	5,457,689	88.45%
Category 70: Miscellaneous														
7002 Interest Income	324	0			324	1,397	23.19%	255	0			255	1,000	25.50%
7662 Returned Check	0	0			0	0	0.00%	0	0			0	0	0.00%
Total	324	0	0	0	324	1,397	23.19%	255	0	0	0	255	1,000	25.50%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	0	0			0	151,816	0.00%	0	0			0	527,210	0.00%
Total Prepared Food & Beverage	4,623,561	570,844	0	0	5,194,405	5,578,934	95.71%	4,315,443	554,797	0	0	4,870,240	6,025,899	88.57%

CIVIC CENTER MOTEL TAX	FY2015							FY2014						
	Actual					Budget	% Recognized	Actual					Budget	% Recognized
	Jul-Mar	April	May	June	Total			Jul-Mar	April	May	June	Total		
Category 10: Ad Valorem Tax														
1225 Interest & Penalty - Food & Occup	0	0			0	0	0.00%	0	0			0	0	0.00%
Category 20: Other Taxes														
2600 Room Occupancy Tax - Auditorium	1,007,883	121,786			1,129,669	1,211,156	93.27%	885,682	117,010			1,002,692	1,228,379	81.63%
2605 Room Occupancy Tax - All Prior	0				0	0	0.00%	0	0			0	0	0.00%
Total	1,007,883	121,786	0	0	1,129,669	1,211,156	93.27%	885,682	117,010	0	0	1,002,692	1,228,379	81.63%
Category 70: Miscellaneous														
7002 Interest Income	118	0			118	796	14.82%	105	0			105	500	21.00%
Category 90: Other Financing Sources														
9901 Fund Balance Appropriated	0	0			0	12,116	0.00%	0	0			0	0	0.00%
Total Civic Center Motel Tax	1,008,001	121,786	0	0	1,129,787	1,224,068	93.22%	885,787	117,010	0	0	1,002,797	1,228,879	81.60%