

**Minutes of the 27 October 2010  
Special Meeting of the Yancey County Board of Commissioners  
Held at 9:15 o'clock a.m. in the Commissioner's Meeting Room  
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 27 October 2010 meeting of the Yancey County Board of County Commissioners were Chairman Walter Savage, Member Jerri Storie, Member Johnny Riddle, County Manager and Assistant Clerk to the Board Nathan Bennett, County Attorney Donny Laws, and Finance Director Lynne Hensley.

**Call to Order, Invocation and Approval of Agenda**

Chairman Savage called the meeting to order and then made a motion to approve the agenda with the addition of discussion regarding the Watershed Review Board. The motion was seconded by Commissioner Storie and the vote to approve was unanimous. (Attachment A)

**Accounting Procedures and Principals Policy Manual**

Finance Director Lynne Hensley provided a review of the accounting procedures and principals policy manual, explaining that it is necessary to clarify and provide written policies for auditing purposes. Mrs. Hensley further provided a review and history of the proposed policy to govern the accounting procedures for Yancey County. Ms. Hensley then offered comment on a number of sections of the manual which were reviewed by the Board. Upon hearing from Mrs. Hensley and reviewing the manual, Commissioner Riddle made a motion to approve the manual pending the modification of the numerical changes noted by the County Attorney. The motion was seconded by Commissioner Storie and the vote to approve was unanimous. (Attachment B)

**Budget Amendment #2**

The Board next heard Finance Director Lynne Hensley concerning the second budget amendment for the 2010-2011 budget. Mrs. Hensley briefly explained the budget amendment to the Board and entertained any questions. Having no questions Chairman Savage made a motion to approve budget amendment #2. The motion was seconded by Commissioner Riddle and the vote to approve was unanimous. (Attachment C)

**Watershed Review Board**

The Board next heard from Chairman Savage who had received a communication from Sustainable Yancey who wanted to work with the Watershed Review Board to define their roles. The Board discussed the roles and activities of the Watershed Review Board. Upon finishing the discussion Commissioner Riddle made a motion to have the Clerk to the Board review the Watershed Ordinance for giving notice of a meeting and to assist the review board to provide meeting notice. The motion was seconded by Commissioner Storie and the vote to approve was unanimous.

**Closed Session**

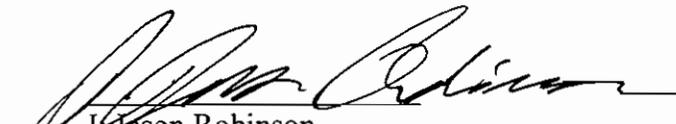
Chairman Savage then made a motion to enter into closed session pursuant to NCGS 143-318.11 for consultation with county attorney regarding pending litigation. The motion was seconded by Commissioner Storie and the vote to approve was unanimous.

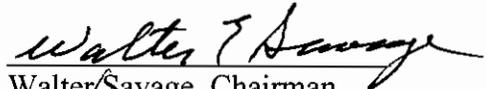
**Adjournment**

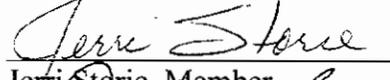
Having no further business Commissioner Riddle made a motion to adjourn and it was seconded by Commissioner Storie. The vote to adjourn was unanimous.

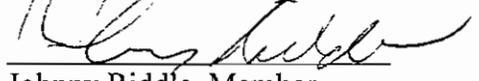
Approved and authenticated on this the 3<sup>rd</sup> day of December 2010.

Attest:

  
Jason Robinson  
Clerk to the Board

  
Walter Savage, Chairman

  
Jerri Storie, Member

  
Johnny Riddle, Member

(county seal)





*Attachment A*

**AGENDA  
YANCEY COUNTY BOARD OF COMMISSIONERS  
SPECIAL MEETING  
October 27, 2010  
9:15 a.m.**

- I. Call to Order---Chairman Savage
- II. Approval of Agenda
- III. Finance Office Report – Lynne Hensley, Finance Director
  - a. Accounting Procedures and Principles Policy Manual for Yancey County Local Government
  - b. Budget Amendments
- IV. Discussion of pending litigation—Frank and Franklin vs. Yancey County---County Attorney Donny Laws
- V. Adjourn

# Attachment B

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## **Introduction**

This manual has been prepared to document the internal accounting procedures for the Yancey County Local Government. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of Yancey County's fiscal operations are expected to uphold the policies in this manual as well as any other financial procedures required by State or Federal funding authorities. It is the intention of Yancey County that this accounting manual serves as our commitment to proper, accurate financial management and reporting as well as improved internal control.

*October, 2010*

## **Division of Duties**

The following is a list of personnel who have responsibilities regarding finance functions:

### Board of County Commissioners:

1. Reviews and approves annual budget.
2. Approves all amendments to the current fiscal year budget.
3. Reviews and approves all quarterly financial reports.
4. Reviews and approves all contracts for goods and services that will exceed \$25,000 over the year.
5. Approves any finance policies or procedures that are to be adopted by Yancey County.

### County Manager/Finance Director:

1. Reviews and approves all financial reports.
2. Approves and signs all purchase requests.
3. Authorizes all inter-fund transfers.
4. Manages the assets accounts.
5. Approves all proposed leave time taken by Department Heads.
6. Signs all Department Head timesheets.

### Finance Officer:

1. Develops the annual budget along with the County Manager/Finance Director with input from Department Heads; carefully monitors budget through periodic reviews and amendments.
2. Approves and signs all purchase requests.
3. Receives bank statements and reconciles the bank accounts.
4. Reconciles the statement of credit card and on-line deposits and any associated service charges.
5. Maintains and reconciles the general ledger monthly and prepares monthly and year-end adjusting entries.
6. Reviews and approves list of pending accounts payable check disbursements.
7. Processes the quarterly tax and payroll reports and yearly W-2's and 1099's.
8. Prepares the annual Escheats Report.
9. Prepares requests for inter-fund transfers.
10. Prepares all financial reports, including requests for reimbursements.
11. Reviews the payroll summary for the correct payee, hours worked and check amount.
12. Prepares and submits LGERS Report.
13. Reviews and initials all checks in excess of \$5,000 before distribution.

14. Prepares and submits semi-annual cash balance report and any other report required by the Local Government Commission.
15. Assigns access authority to staff members as administrator of financial software.
16. Prepares and maintains Continuity of Operations Plan.
17. Assembles and provides all financial information required for the annual audit and communicates with the independent auditor as necessary throughout the fiscal year.
18. Performs all other finance responsibilities as summarized in North Carolina General Statute 159-25(a) and maintains responsibility for finance duties assigned to staff members.

*Assistant Finance Officer:*

1. Processes the payroll as well as any changes to employee records upon receiving signed documentation; maintains personnel files.
2. Processes all bi-weekly payroll reports.
3. Remits payroll deductions for Federal, FICA and North Carolina State Income Tax in a timely manner.
4. Reconciles all miscellaneous employee benefit billings against actual payroll deductions along with the Administrative Assistant to the County Manager.
5. Secures W-9 forms for all AP vendors.
6. Prints all accounts payable checks after invoice batch has been entered and signed by the Accounts Payable Clerk.
7. Enters purchase orders into financial system.
8. Distributes all checks for payments.
9. Completes required back-ups of computer files.
10. Performs other tasks as assigned by the Finance Officer.

*Administrative Assistant to the County Manager:*

1. Receives and distributes all incoming mail.
2. Prepares cash receipts for individuals, other departments, or any checks received in the mail.
3. Reconciles all miscellaneous insurance bills against the actual employee payroll deductions along with the Assistant Finance Officer.
4. Serves as the Human Resource Officer and enrolls all new employees.
5. Maintains Labor Law posters throughout the County.
6. Schedules and coordinates annual enrollments for all insurance products as well as other employee events.
7. Holds and maintains security of the Chairman's Facsimile Signature.
8. Orders all office and janitorial supplies.
9. Files all property and Workers' Comp claims with insurance carrier.
10. Distributes all checks for payments in the absence of the Assistant Finance Officer.
11. Performs other finance/HR tasks as assigned by the Finance Officer.

Accounts Payable Clerk:

1. Enters all invoices into the accounts payable system.
2. Verifies all reimbursement requests against receipts provided.
3. Prepares an entered invoice log which keeps a running total of all invoices entered for print.
4. Removes all cleared accounts payable and payroll checks in the system per the bank statement.
5. Posts revenue from documentation prepared and/or approved by the Finance Officer.
6. Prepares cash receipts in the absence of the Administrative Assistant to the County Manager.
7. Completes required back-ups of computer files in the absence of the Assistant Finance Officer.
8. Performs other tasks as assigned by the Finance Officer.

All Department Heads:

1. Develops first draft of department budgets and works with the Finance Officer and County Manager/Finance Director to finalize.
2. Monitors approved departmental budgets in purchasing decisions, purchase requests, and in preparing check request vouchers with the proper account code.
3. Reviews, approves and submits all invoices for payment to the Finance Office by the deadline provided at the beginning of the fiscal year.
4. Approves all proposed leave time taken by employees.
5. Reviews, approves and submits all signed employee timesheets to the Finance Office by the deadline provided at the beginning of the fiscal year.

## **Cash Receipts Procedures**

The Administrative Assistant to the County Manager receives all incoming mail. All checks received should be receipted and placed in the locked fireproof filing cabinet.

Next, the Finance Officer (or Finance Director or Accounts Payable Clerk) prepares a deposit slip and deposits the funds into the general fund account. The validated deposit slip should be attached to the cash receipts log and filed. All remittance stubs should be filed according to month received.

### *Funds Received by Wire Transfer:*

The Finance Officer will request a wire transfer of funds. This request will be prepared by the Finance Officer and should be signed by the County Manager/Finance Director.

Next, the Finance Officer will monitor the transfer of funds and maintain the appropriate records of this transaction.

As soon as the funds are credited to the general fund account, the bank will show a credit on the bank statement. The Finance Officer should reconcile these credits to the total cash received at the end of the month.

In the absence of the Finance Officer, the County Manager/Finance Director, (or in dire emergencies, the Assistant Finance Officer), should authorize transfers.

### *Account Transfers:*

The Yancey County operating checking account should not exceed the amount necessary to meet current obligations. All funds over this amount should be transferred into the NCCMT investment account or other current investment account paying best available return on investment. It will periodically be necessary to transfer funds from the investment account into the checking account. In order to transfer funds from the investment into the checking account, the following procedures should be followed:

The Finance Officer should monitor the balance in the checking account and determine if there are adequate funds to pay current expenses. The Finance Officer should prepare a transfer memo for signature by the County Manager/Finance Director to transfer the necessary amounts from the investment account to the checking account or vice versa. These transfers will occur on an as-needed basis.

### *Funds received from Credit Card Charges:*

The Finance Officer is responsible for processing the receipt of funds through the credit card or on-line authorizer directly into the general fund account. Transactions should be processed on a weekly basis, with a list of the credits and date processed delivered to the Finance Officer in order to verify against the bank statement. The statement of deposits and service charges will be reconciled by the Finance Officer.



## **Cash Disbursements Procedures**

1. Incoming invoices will be processed by the Accounts Payable Clerk and forwarded to the responsible staff person for his/her approval and to prepare a check request voucher prior to disbursement dates.
2. The staff person responsible for ordering the product or service will check the validity of the invoice against proposals/bids, etc. and **work** accomplished/delivered, and prepare a check request voucher prior to disbursement dates.
3. Once a week, by the deadline provided at the beginning of the fiscal year (or the next business day if the date falls on a holiday), cash disbursement requests should be submitted to the Finance Office.
4. A check request voucher should then be completed by the purchasing employee and attached to the original vendor invoice, along with the purchase approval signed by the Finance Officer and County Manager/Finance Director and any other supporting documentation. The voucher should include the account code(s) to which the expense will be applied.
5. After inputting all the check requests, the Accounts Payable Clerk will prepare a master list of all checks to be paid for approval by the Finance Officer or Finance Director. If there are any questions or concerns about the amounts, the Accounts Payable Clerk should provide necessary information prior to running any disbursements. If there are any items removed or added to the batch, the totals on the payment summary form should be corrected, initialed and dated by the Finance Officer or Finance Director.
6. Once the approved payment summary has been received, the Assistant Finance Officer should print the checks from the computer system. The checks should be attached to the invoice and/or other supporting documentation being paid and submitted for signatures. A check register should be run and filed together with the cash disbursement form. The Assistant Finance Officer should then sign off on the total of the checks in the accounts payable log.
7. While the Finance Officer and Chairman (or designees) signs each check, he/she should review the check request voucher. This approval is to ensure the account and grant/project is charged to the correct expense and line item and that proper documentation has been provided.
8. After the checks have been signed, the checks will be passed on to the Assistant Finance Officer for mailing. In the event that the Assistant Finance Officer is not available, the Administrative Assistant to the County Manager will assume these duties.

9. All checks will be mailed or otherwise distributed as soon as this process is completed.
10. Supporting documentation, including check copies, should be filed by the Assistant Finance Officer in appropriate Accounts Payable files.

## **Cash Management**

### Daily Deposits:

G.S. 159-32 requires daily deposits unless the amount on hand is less than \$250. However, deposits shall be made on the last day of the month regardless of amounts on hand. The total on the bank deposit ticket must equal the amounts entered in the daily cash collection report and the cash receipts journal as debits to "Cash on Deposit." Funds collected must be deposited intact. Deposited intact means that all amounts received will be deposited in the form and amounts received, i.e. any cash received will not be used to replenish petty cash funds, cash personal checks, pay expenditures, or otherwise be netted against the cash receipts amount.

### Objectives of Internal Control Over Cash Disbursements:

The objectives of internal control over cash disbursements include assuring that the following occur:

- All invoices processed for payment represent goods and services received and are accurate as to terms, quantities, prices and extensions, and account distributions are accurate and agree with established account classifications;
- All checks are prepared on the basis of adequate and approved supporting documentation, compared with underlying data and properly approved, signed and mailed;
- Prepared checks and blank check stock should be safeguarded;
- Manual checks may not be prepared except in dire emergencies;
- Checks may neither be made to "cash" nor pre-signed;
- All disbursement, payables and encumbrance transactions are promptly and accurately recorded as to payee and amount;
- All entries to payables, encumbrances, assets and expenses and cash disbursements are properly accumulated, classified and summarized in the accounts; and
- Accurate, timely and detailed records are maintained and reports produced.

### Daily Cash Management Procedures:

On a daily basis, the Finance Officer must review available cash balances, analyze planned disbursements and expected cash receipts, and determine the investment activities required to assure that adequate cash is available to cover planned disbursements. The Finance Officer must also determine that any excess cash is appropriately invested.

Investment of Idle Cash:

The Finance Officer should select investments on the following basis:

1. Each investment must be permitted under the North Carolina general statutes and be in compliance with any other applicable laws, regulations and agreements.
2. The maturity of each investment should coincide with the short-term and long-term cash flow requirements of the government.
3. The Finance Officer must fully understand every investment purchased, its terms and conditions, and its potential risks and rewards. The justification for any investment should be documented at the time of its authorization.

## **Payroll Procedures**

### Personnel:

1. The Assistant Finance Officer is charged with the responsibility of maintaining personnel files on employees.
2. Each personnel file should contain the following information, at a minimum:
  - a. employment application
  - b. date of employment
  - c. position, pay rates and authorized changes therein
  - d. authorization of payroll deductions
  - e. W-4 and NC-4 Forms, and withholding authorization
  - f. I-9 Immigration Form
  - g. termination data, when applicable
  - h. earnings records for non-active employees
3. All personnel records are to be kept locked in a locking file cabinet in the Finance Office. Access to these files is limited to the County Manager, Finance Officer, Finance Director, Assistant Finance Officer, Administrative Assistant to the County Manager or the auditor. Any other access must be in accordance with Article 5 of G.S. 153A and Article 7 of G.S. 126.

### Payroll Preparation and Timekeeping:

1. Timesheets are to be prepared by all staff in the manner directed by the Finance Officer and submitted bi-weekly by the deadline provided at the beginning of the fiscal year. Time should be recorded on a daily basis and, if in writing, completed in ink. Correction fluid should never be used in preparing timesheets. If an error needs to be corrected, a line should be drawn through the item and the corrected information recorded, and initialed by the person who made the correction.
2. Overtime calculations are made by the Department Head in accordance with FLSA and Yancey County's Personnel Policy.
3. Timesheets are to be signed and dated by the employee and his/her Department Head.
4. All approved timesheets should be submitted to the Assistant Finance Officer, who will verify the hours worked against internal records, process payroll and provide summary to Finance Officer for review and approval. Prints checks and direct deposit forms following approval.

5. Paychecks should be distributed by the Finance Officer or Administrative Assistant to the County Manager on the designated by-weekly payday (alternate Thursdays). In the event that a paycheck is picked up by a designated person other than the employee or Department Head, a memo should be received in writing from the employee and proper identification should be requested from the party picking up the pay check.
6. As an employee benefit, Yancey County offers direct deposit to the employee's financial institution (required for new hires beginning October 2010). Through direct deposit, payroll is deposited as cash into the employee's account by 8:00 a.m. on payday.

## **Purchasing Procedures**

Basic goals of Yancey County's purchasing procedures:

1. To comply with the legal and ethical requirements of public purchasing and procurement.
2. To promote good vendor relations by assuring them that impartial and equal treatment is afforded to all who wish to do business with the County. This will be accomplished through informed and fair buying practices and strict maintenance of ethical standards.
3. To receive maximum value for each dollar spent by making purchases from the lowest responsible vendor, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
4. To provide County departments the required goods, equipment, and services at the time and place needed and in the proper quantity and quality.

General guidelines for purchasing supplies and materials:

1. Responsibility - It is the responsibility of the Department Head to approve purchases for the department and ensure that all Federal, State and Local purchasing requirements have been followed before an item/service is purchased or a contract is awarded. It is also the responsibility of the Department Head to ensure that the Conflict of Interest Policy has been upheld. (See Personnel Policy Manual Section 5.)
2. Local Purchasing - It is the desire of the County to purchase from vendors located within Yancey County whenever possible. This can be accomplished by insuring that local vendors who have goods or services available which are needed by the County are included in the competitive purchasing process. The County has a responsibility to its residents, however, to insure that maximum value is obtained for each public dollar spent. Therefore, the County cannot and will not make purchasing decisions solely on the basis of vendor residence. Rather, Yancey County will endeavor to encourage local vendors and suppliers to compete for all County business.
3. Planning - Planning for purchases should be done on both a short-term and long-term basis, thereby minimizing small orders and last minute purchases.

Planning will also reduce the number of trips required to obtain materials and minimize clerical and supervisory time spent on documenting purchases.

4. Buying proper quality - Quality and service are as important as price; and, it is the duty of the requesting department to secure the best, most economical quality that will meet but not exceed the requirements for which the goods or services are intended. In some instances the lowest price does not necessarily mean the lowest cost.

#### Purchasing Procedures Outlined:

1. Purchases Less than \$1,000 - Before a purchase is made, a Request for Purchase form for orders totaling less than \$1,000 must be completed by the Department Head and submitted to the Finance Office for approval.
2. Purchases More than \$1,000 - An official Yancey County Purchase Order must be completed for orders totaling \$1,000 or more. These Purchase Orders will be encumbered in the financial system.
3. Credit Card Purchases - Yancey County has one credit card which is held in the Finance Office. The card may be "checked out" if the expense has been approved. There is a sign-out sheet that must be completed during the time of "check out." When the card is returned, the card must be checked back in and a receipt provided at that time. In every case of credit card usage, the individual charging will be held personally responsible in the event that the charge is deemed personal or unauthorized.
4. Invoices - All invoices for departmental purchases (except routine items such as utilities) are to be reviewed for accuracy and completeness by the Department Head. The approved invoice should be initialed by the Department Head, attached to the Check Request form and the approved Request for Purchase form (or copy of Purchase Order for orders of \$1,000 or more), then sent to the Accounts Payable Clerk for payment.
5. Contracts - Contracts for purchasing products or services should be created and maintained. All contracts to exceed \$25,000 over the course of the year should be approved by the Board of Commissioners.
6. Major Expenditures - For all major expenditures such as computers, furniture, contracted services, etc. the following procedures must be followed:

**Purchases of Supplies and materials (Less than \$5,000):**

For expenditures of less than \$5,000, the Department Head, in conjunction with the County Manager, shall accept written or documented verbal quotes. Every effort to obtain 3 quotes should be exercised. Once the quote deemed in the best interest of the County is determined, the Department Head shall have the Purchase Order generated and contact the successful bidder(s).

**Informal Bids-Supplies and Materials (\$5,000-\$89,999):**

The Department Head, in conjunction with the County Manager/County Planner, shall utilize the informal bidding process for purchases of \$5,000 to \$89,999. The informal bidding process requires that competitive pricing be obtained in a written manner. These requests are sent to several sources who can supply the product(s) desired. Once received, and the quote deemed in the best interest of the County is determined, the Department Head shall have the Purchase Order generated and contact the successful bidder(s).

**Formal Bids – Supplies and Materials (\$90,000 and Greater):**

In order to purchase supplies, apparatus, materials and equipment with an expenditure of \$90,000 or more, the Department Head in conjunction with the County Manager, shall develop and prepare specifications for bidding. The County Manager/County Planner shall be responsible for ensuring that all North Carolina General Statutes are satisfied, including, but not limited to, proper advertisement and receipt of sealed bids.

After receipt of a bid, the County Manager/County Planner shall review all bid responses to determine the bid deemed in the best interest of the County. The County Manager/County Planner shall make a formal recommendation of award, with supporting documentation to the Board of Commissioners.

Upon Board approval of the recommendation the County Manager/County Planner shall initiate the Purchase Order and contact the successful bidder(s).

Informal Construction or Repair Contracts (Less than \$300,000):

Construction, renovation or repair work of less than \$300,000 shall be the responsibility of the County Manager/County Planner, the contracted engineer and other County officials as deemed necessary. The bid award will be made to the lowest responsible bidder deemed in the best interest of the County. Upon approval by the Board of Commissioners (if over \$25,000) and execution of the contract, the County Manager/County Planner shall forward all signed contract information to the Finance Officer so that a Purchase Order can be generated to encumber the expenditure account.

Formal Construction or Repair Contracts (\$300,000 and greater):

Construction contracts within this range shall be the responsibility of the County Manager/County Planner and contracted engineer and other County officials as deemed necessary. These officials are responsible for specification development. After the formal bidding process is completed, the County Manager/County Planner or his/her designee shall recommend to the Board the lowest responsible bidder deemed in the best interest of the County. Upon award by the Board of Commissioners and execution of the contract, the County Manager/County Planner shall forward all signed contract information to the Finance Officer so that a Purchase Order can be generated to encumber the expenditure account.

7. Miscellaneous Purchasing Procedures

Record Retention - All bids, including phone quotes, must be recorded and kept on file for a period of five (5) years.

The Pre-Audit Certification – The Finance Officer may not certify any Request for Purchase or Purchase Order unless sufficient unencumbered funds are available to pay the obligation when it is due.

IRS Form 1099-MISC - Yancey County must file information returns for each calendar year for payments made during the year of \$600 or more for rents or services made to each person of unincorporated entity. The County's policy is to not approve vendor invoices for payment until a tax identification number is received from the vendor.

State of North Carolina Purchase Contract and Cooperative Purchasing Agreements - Yancey County should utilize the State of North Carolina Department of Administration Purchase and Contract Division and/or established Cooperative Purchasing agreements whenever beneficial for purchasing capital and non-capital items. These system(s) expedite the

purchase of goods, offers pricing compatible with quotes received from formal and informal bids, and satisfies North Carolina General Statutes.

**Purchase Cut-Off Date** – Purchase requests for materials, supplies, services and equipment for the ending current fiscal year must be in the Finance Office no later than May 31. Purchase requests of a routine nature that could have been scheduled prior to May 31, and are not critical, will be returned to the department for resubmission in the new fiscal year. This procedure affords the Finance Office the opportunity to complete fiscal year-end activities in a timely and proper manner.

**Gifts and Favors** - According to G.S. 133-32, it is unlawful for an contractor, subcontractor, or supplier who: (1) has a contract with a governmental agency, (2) has performed under such a contract within the past year, or (3) anticipates bidding on such a contract in the future, to make gifts or to give favors to any officer or employee of a governmental agency who is charged with: (a) preparing plans, specifications, or estimates for public contracts; (b) awarding or administering contracts; or (c) inspecting or supervising construction. It also is unlawful for such officer or employee to accept any gift or favor.



## Debt Policy

Short-Term Debt - All current obligations incurred by Yancey County (vendor invoices, employee benefit premiums, etc.) will be paid in a timely manner. Prompt payment by dates due will avoid interest and penalty payments.

Long-Term Debt - The purpose of the Yancey County Debt Policy is to provide guidelines, parameters and procedural requirements for the issuance and management of debt. Many of the processes for approval, sale and repayment of debt are controlled by various North Carolina statutes. This policy must be considered in conjunction with those laws.

Use of Debt Financing – Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary constraints, cannot be acquired from current or budgeted resources. Debt is not used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina general statutes. Yancey County will seek to utilize the least costly, most appropriate form of financing for its project needs.

Debt Affordability – The County will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance. This process involves the comparison of generally accepted standards of affordability. These standards may include the following:

- Debt per capita
- Debt as percentage of assessed valuation
- Debt service as percentage of operational budget
- Debt service as percentage of “local revenues”

This process shall also be judged against the necessity of and the benefits derived from the proposed acquisitions.

The County shall strive to achieve and/or maintain these standards in a moderate to average classification, with comparison to governments of similar size, operations, and community characteristics.

Debt Structure – For most debt issues, the actual structure and sale is conducted in conjunction with the Local Government Commission (LGC), a division of the Office of the State Treasurer. The LGC functions as the financial advisor to local governments when issuing debts.

Debt will be paid off in a timeframe that is less than the useful life of the asset or project acquired through the financing. Average life of bonds will be no more than 15 years.

Unfunded Benefits Fund Limitations - Repaying a bond is not the only long-term liability that may draw upon the County's resources. Yancey County provides health insurance benefits to qualified retirees. This future obligation requires annual contributions from the County that are based on actuarial calculations. If these annual contributions are made in a full and timely way, then the liability is adequately funded. If the contributions are less than actuarial assumptions, then the government has a long-term unfunded benefit liability. Eventually, when the benefits must be paid on behalf of eligible retirees, the County will have to meet this obligation. Such unfunded liabilities should be added to long-term debt in considering the ability of the Government to repay its debt.

## **Reconciliations**

### Bank Reconciliations:

1. Bank statements are to be received by the Finance Officer. The Finance Officer should review the contents for inconsistent check numbers, signatures, payees or endorsements.
2. The Finance officer should reconcile each account promptly upon receipt of the bank statements. All accounts will be reconciled no later than 15 days after receipt of the monthly bank statements.
3. When reconciling the bank accounts, the following items should be included in the procedures:
  - a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
  - b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
  - c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
  - d. A comparison of wire transfers dates received with dates sent.
  - e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
  - f. An accounting for the sequence of checks both from month to month and within a month.
  - g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
  - h. A review and proper mutilation of void checks.
  - i. An investigation of checks which have been outstanding for more than six (6) months and annual submission of outstanding checks as required by the Escheats procedures.
4. The Finance Officer, after completion of the bank reconciliations, prepares any necessary general ledger adjustments.
5. Copies of the completed bank reconciliations will be forwarded to the County Manager/Finance Director for review.

### Reconciliations of Other General Ledger Accounts:

1. Each month the Finance Officer and County Manager/Finance Director should review the ending balance shown on balance sheet accounts in addition to the cash accounts, such as accounts receivable, accounts payable and deferred revenue. The Finance

Officer and County Manager/Finance Director should review the bank reconciliations, schedules of accounts or reimbursements receivable and deferred revenue and the aging of accounts payable to support the balances shown on the balance sheet.

2. Assets - These accounts include cash, petty cash, prepaids, property, accounts receivable and capital assets.
  - a. Cash - The balances in cash accounts should agree with the balances shown on the bank reconciliations for each month.
  - b. Petty Cash - The balance in this account should always equal the maximum amount of all petty cash funds.
  - c. Prepaids - The amounts in these accounts should equal advance payments paid to vendors at the end of the accounting period.
  - d. Capital Assets - The amounts in this account should equal the totals generated from the audited assets schedule. When additional purchases or deletions are made during the year, the balances in the accounts should be updated accordingly.
3. Liabilities - These accounts include accounts payable, payroll tax liabilities, loans payable, and amounts due to others.
  - a. Accounts Payable - The balance in this account should equal amounts owed to vendors at the end of the accounting period.
  - b. Payroll Tax Liabilities - The amounts in these accounts should equal amounts withheld from employee paychecks as well as the employer's portion of the expense for the period that has not yet been remitted to the government authorities or insurance providers.
  - c. Due to Others - If there are any amounts owed to others at the end of the period they should be recorded and the correct balance maintained in the general ledger accounts.
4. Income/Expenses - These accounts are described as income from property taxes, sales tax, etc., and all expense line items such as salaries, utilities, office supplies, etc.
  - a. Income - The amounts entered in the various cash accounts should be reconciled with taxes deposited and reimbursements requested.
  - b. Gross Salary Accounts - The balances in the gross salary accounts should be added together and reconciled with the amounts reported on quarterly payroll returns.
  - c. All other expense accounts should include only transactions that are appropriate for that particular budget line item.

## **Financial Reporting**

### Monthly Reports:

The Finance Officer should prepare a set of monthly financial reports to be given to the County Manager/Finance Director. The reports should include: a statement of year-to-date expenditures for each department; a consolidated balance sheet and consolidated income and expense report which show all departments combined; a budget-to-actual report for all accounts included in the annual operating budget; a list of deferred and receivable funds, and a cash flow projection. In addition, reports for the quarterly periods (July-September in November, October-December in February, January-March in May, and April-June in August) will be submitted to the Yancey County Board of Commissioners for their review and acceptance.

### Year-End Report/Audit:

Following fiscal year-end, an audit will be conducted in a timely fashion by the contracted audit firm. A report on the audited financial statements will be presented to the Board and submitted to the Local Government Commission by the LGC's due date.



## **Travel Reimbursement Guidelines and Procedures**

### **Official County Business**

These policies are intended to apply only to those County employees or other persons on official County business. Official County business occurs when the County employee or other person is traveling to attend approved job-related training, work on behalf of, officially represent, or provide a County service at the County's request. Travel that would not directly benefit the County will not be reimbursable.

### **Employee Responsibility**

An employee traveling on official County business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official County business are prohibited.

Requests for reimbursement shall be filed within 30 days after the travel period ends for which the reimbursement is being requested. The reimbursement request form shall be that prescribed by the Finance Officer and may be manual or electronic. Required receipts must be attached to the reimbursement request upon submission.

### **Transportation by Personal Vehicle**

Actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination (and return). The business standard mileage rate set by the Internal Revenue Service (**50 cents per mile effective January 1, 2010**) will be paid. Parking fees, tolls, and storage fees are reimbursable when the required receipts are obtained. A County employee shall be reimbursed the business standard mileage rate set by the Internal Revenue Service when using his/her personal vehicles for County business when a County-owned vehicle is not available. However, if a County employee chooses to use a personal vehicle when a County-owned vehicle is available, all departments will reimburse the employee at the rate for mileage of **30 cents per mile effective May 1, 2010**.

### **Non-County Employee Riders**

Non-County employees may accompany County employees in County-owned vehicles when they have a business interest in the purpose of the trip and their presence is related to County business. Hitchhikers are not permitted to ride in County-owned vehicles.

## **Commuting**

No reimbursement shall be made for the use of a personal vehicle in commuting from an employee's home to his duty station. No mileage reimbursement is allowed to employees on "call back" status.

## **Subsistence Rates**

Subsistence is an allowance related to lodging and meal costs (including gratuities). For the purposes of determining eligibility for allowances, "travel status" means being away from the employee's normal duty station or home and, while traveling, the employee must be acting in his/her official capacity as required by his/her work activities.

The maximum allowable statutory rate for meals and lodging (subsistence) is periodically based on the percentage change in the Consumer Price Index for All Urban Consumers (G.S. 138-6(a)(5)). The payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense (G.S. 138-6(a)(3)).

The employee may exceed the part of the ceiling allocated for lodging without approval for over-expenditure provided that the total lodging and food reimbursement that the employee is entitled to for that day does not exceed the maximum allowed daily subsistence (G.S. 138-6(a)(3)).

The following schedule shall be used for reporting allowable subsistence expenses incurred while traveling on official County business:

Breakfast	\$ 7.75
Lunch	\$ 10.10
Dinner	\$ 17.30
Lodging (actual, up to)	\$ 65.90
Total	\$ 101.05

## **Tips and Gratuity**

Reimbursable gratuity or tips must be considered reasonable for items that are not already covered under subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds.

## **Authorization for Lodging**

Prior written approval by the Department Head or his or her designee must be obtained in order to qualify for reimbursement for overnight stays. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler

to substantiate that the overnight lodging was necessary and accomplished. The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less, to receive approved reimbursement. "Duty station" is defined as the location where the employee is assigned.

### **Reimbursement for Lodging**

Each employee is responsible for his or her own request for reimbursement. The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less. Requests for reimbursement shall be filed within 30 days after the travel period ends for which the reimbursement is being requested (G.S. 138-6(c)). Specific dates of lodging must be listed on the reimbursement request, which shall be substantiated by a receipt from a commercial lodging establishment, not to exceed \$65.90 per night.

### **Penalties and Charges Resulting from Cancellations**

Penalties and charges resulting from the cancellation of travel reservations (including airline, hotel, or other travel reservations and conference registration) shall be the department's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the department. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family or other critical circumstances beyond the control of the employee, the department may pay the penalties and charges.

### **Reimbursement for Meals**

Each employee is responsible for his or her own request for reimbursement. Tips for meals are included in the meal allowance. Each meal reimbursement rate must be listed on the reimbursement request. Departure and arrival times must also be listed on the reimbursement request. The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests.

### **Meals during Overnight Travel**

A County employee may be reimbursed for meals, including lunches, while on official County business when the employee is in overnight travel status. The destination must be located at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less, to receive approved reimbursement.

### **Meals during Daily Travel**

Employees may be reimbursed for meals for partial days of travel when in overnight travel status and the partial day is the day of departure or the day of return. The following applies:

Breakfast: depart duty station prior to 6:00 am and extend the workday by 2 hours.

Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).

Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return) and extend the workday by 3 hours.

The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less.

**Allowances cannot be paid to employees for lunches if travel does not involve an overnight stay.**

### **Updates to Travel Reimbursement Guidelines and Procedures**

Yancey County has adopted the above travel guidelines and procedures from those established for State government in North Carolina. Accordingly, the rates for mileage and subsistence reimbursement will change when modified by and included in the State of North Carolina Budget Manual established by the Office of State Budget and Management.

The rates referenced were updated April 29, 2010. Future updates will be communicated to all departments by the Finance Officer.

## **Grant Compliance**

1. When a grant is received or renewed, a copy of the executed grant document must be forwarded to the Finance Officer.
2. The Finance Officer should set up a permanent file for the grant and maintain the contract along with any other financial correspondence regarding the grant.
3. It is the responsibility of the Finance Officer to review the grant contract and extract any fiscal items which must be complied with by Yancey County. Typically, for government grants, reference will be made to various publications put out by the Office of Management and Budget (OMB) and the Controller General's Office to which Yancey County is responsible for adhering.
4. It is a policy of Yancey County to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, Yancey County employees are expected to bring to the attention of management any instances of non-compliance.
5. When Yancey County is expending Federal or State funds, prior written approval from the funding agency is required for the purchase of:
  - a. Capital expenditures for land or buildings
  - b. Insurance and indemnification expenses
  - c. Pre-award costs
  - d. Public information service costs
  - e. Publication and printing costs
  - f. Rearrangement and alteration costs
6. Yancey County will never request Federal or State funds to pay for the following costs:
  - a. Bad debt expense
  - b. Contingencies
  - c. Contributions or donations to others
  - d. Entertainment expenses
  - e. Fines and penalties
7. Federal or State funds received in advance will be deposited as directed by the funding authority.



## Capital Asset Management

1. A permanent property log or database is to be maintained by the County Manager/Finance Director/Finance Officer for all capital assets owned by Yancey County.

2. Classification of Assets:

Capital assets are personal and real property used in the operations of the government that have an expected estimated useful life beyond a single period. Capital assets are to include any item that falls into one of the following categories.

- Land and Land Improvements
- Buildings and Building Improvements
- Machinery and Equipment
- Vehicles
- Computer Software
- General Infrastructure
- Construction in Progress

3. Capitalization Thresholds:

To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold and have a unit historical cost of \$5,000 or more. Assets will remain as part of the property record until they are retired or are disposed of, sold, traded in, etc. regardless of net book value amount.

The capitalization threshold for the following classes of assets shall be:

Land	n/a
Land Improvements	\$ 50,000
Building Improvements	\$100,000
Machinery, Equipment and Vehicles	\$ 5,000
Computer Software	\$ 50,000
General Infrastructure Improvements	\$200,000
Construction in Progress	n/a

4. Estimated Useful Lives of Depreciable Assets:

Capital assets have estimated useful lives extending beyond a single reporting period (one year) and are depreciated using the straight-line method with no allowance for salvage value.

Land	n/a
Buildings	50 years
Machinery and Equipment	6 years
Vehicles	
Autos	5 years
Light Trucks	10 years
Heavy Trucks	15 years
Computer Software	5 years
General Infrastructure	20 to 100 years

5. The database should contain the following information:
- date of purchase
  - description of item purchased
  - received by donation or purchased
  - cost or fair market value on the date received
  - donor or funding source, if applicable
  - funding source restrictions on use or disposition
  - identification/serial number (if appropriate)
  - depreciation period
  - vendor name and address
  - warranty period
6. A tag identifying the asset as being “Property of Yancey County” should be applied to all assets.
7. At least annually, a physical inspection and inventory should be taken of all Yancey County capital assets and reconciled to the general ledger balances. Adjustments for dispositions should be made.
8. The Finance Officer should be informed in writing by Department Heads or County Manager as appropriate, of any material changes in the status of property and

equipment. This should include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase, sale of real estate or other transfer.

9. All capital items which have a cost greater than \$5,000.00 will be capitalized and depreciated in accordance with these procedures.



## **Fiscal Policy Statements**

In addition to all other procedures outlined in this manual, it is the policy of Yancey County that:

1. The government will strive to achieve and maintain a fund balance available for appropriation of 16%, which is approximately two months' operating needs. While this exceeds the Local Government Commission's recommendation of 8%, it is still somewhat less than the average of other North Carolina governments of comparable size.
2. No obligation is to be entered into, regardless of cash flow availability, unless and until a budgetary appropriation is identified.
3. All cash accounts owned by Yancey County will be held in financial institutions which are federally insured and collateralize governmental investments using the pooling method.
4. All capital expenditures which exceed \$5,000.00 will be capitalized in the financial records of Yancey County.
5. No salary advances will be made under any circumstances.
6. No travel cash advances will be made except under special conditions and preapproved by the Finance Officer and County Manager/Finance Director. Reimbursements will be paid upon full expense reporting using the official Yancey County Request for Reimbursement form and following the procedures outlined in this manual.
7. Reimbursement of out-of-pocket expenses will be made only when supporting documentation has been presented for approved costs incurred.
8. Pay rates are established which equal or surpass the Federal minimum wage.
9. All funds received by Yancey County for each project will be segregated into separate project accounts in the general ledger to avoid any possibility of commingling project monies with general operating funds. A full computerized ledger accounting system will be maintained. Monthly financial statements including both Revenues and Expenses will be produced for each project as a separate Department.
10. The Chairman and Finance Officer are signators of all Yancey County bank accounts. Two signatures are required for all disbursements. The Chairman may delegate the use of his/her facsimile signature to the Administrative Assistant to the County Manager.
11. Bank statements will be reconciled monthly in accordance with the procedures outlined in this manual.
12. Expense reports will be maintained which will disclose the nature of expenses and the dates incurred.
13. The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of Yancey County at fiscal year-end.



## INTERNAL CONTROL STATEMENT

Internal control is an integrated process, affected by the governing body, management, and other personnel, designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. These objectives are achieved by controlling the environment, defining the risks, controlling activities to minimize risk, informing and communicating procedures and policies, and monitoring activities.

The first component of internal control for the finance operations of Yancey County (related to controlling the environment) is expressing the Standard of Conduct expected of all members of the finance staff. It is as follows:

- Interpret the policies and practices of the County to staff and to the community fairly and objectively;
- Implement, to the best of the individual's ability, the policies and regulations of the County;
- Assist fellow employees as appropriate in fulfilling their obligations;
- Build the best possible image of the County;
- Refrain from publicly criticizing Board members, management or other employees;
- Conduct business honestly, openly, and with integrity;
- Avoid conflict of interest situations;
- Avoid using the position for personal gain;
- Refrain from accepting gifts, free services, or anything of value for or because of any act performed or withheld; and
- Permit the use of County property only for officially authorized activities.

The next two components, defining the risks and controlling activities to minimize risk, are addressed through the procedures presented in this Accounting Policies and Procedures Manual. Also, the Personnel Policies and Procedures Manual (Employee Handbook, October 2010) contains several other procedures that address proper accounting and internal control such as overtime calculations, etc. Although the Finance Office staff is very small the Segregation of Duties principle requires that whenever possible at least two sets of eyes should be involved in finance functions. That is, no one person should initiate, approve and record the transaction; reconcile balances; handle assets; and review reports.

These Accounting Policies and Procedures are being provided to all Finance Office personnel as well as all other Yancey County employees who are involved in any manner in financial operations. This document, along with the Personnel Policies, will facilitate informing and communicating procedures and policies.

The Finance Officer, in conjunction with the County Finance Director, is ultimately responsible for identifying the financial and compliance risks and for designing, implementing and monitoring the internal control system for the County. The controls must continue to be proactive, cost-effective and address the exposure to risk. However, in such a small government with limited resources the cost of a control must not exceed the benefit to be derived from it.

## Computer System Backup Procedures

1. The Assistant Finance Officer is responsible for backing up the hard drive of the accounting system at the close of business each day. In her absence, the Accounts Payable Clerk or Finance Officer will create the tape.
2. Yancey County uses a five (5) day and two (2) week tape rotation and backup system. There should be five (5) daily tapes numbered "A1" through "A5," and two (2) weekly tapes numbered "B1" and "B2." A log is maintained showing tape number, date and time, and employee name completing the procedure.
3. Each day the next sequentially ordered tape should be used to back up the accounting files. Complete, not *modified*, backups should be done.
4. When a tape is ready to be replaced, a newly formatted tape should be labeled with the tape number. The old tape should be discarded in the shred bin.
5. The Assistant Finance Officer should lock up the tape in a fire proof safe overnight. All tapes should be kept in a fire proof safe at all times. The following day, the tape will be placed at the end of the tapes to be rotated.
6. At the end of each week, backup tapes should be produced and stored off premises by the Finance Officer for safeguarding.
7. Annual tapes should be compressed and stored in a fire proof safe.



## CONTINUITY OF OPERATIONS PLAN

The Finance Officer is responsible for planning for the continuation of operations during disaster recovery. Such a plan should be created, communicated to other Finance Office personnel, and updated periodically.

In the event that a disaster should cause the Finance Office in the Yancey County Courthouse to be inaccessible, the alternate location for general government operations (as determined by the County Manager in conjunction with Emergency Services personnel) must provide adequate space to establish and maintain emergency finance operations. These operations include the payment of employees and the procurement of and payment for goods and services that are essential to restoring government operations. The alternate location is currently designated to be the old Yancey Hospital adjacent to West Main Street.

The Finance Officer should prepare and maintain a listing of names and contact information for key county personnel (County Manager, Information Technology Director, Emergency Services Director, Finance Office personnel, and Department Heads.) The listing should contain contact information for the software provider, bank representative, and all other key agencies (such as Local Government Commission personnel and the audit firm) that could assist or advise in recovering operations. The information should also include a short listing of vendors with contact information for the procurement of critical supplies, equipment or services. Any additional information such as passwords and account numbers should also be included.

Computer equipment necessary to establish operations will be the responsibility of the IT Director. Vendor information for hardware, software and systems restoration will be maintained by that individual also. However, the Finance Officer will be jointly responsible along with the IT Director for locating the most current data backup, on or offsite.

The Finance Officer, along with the IT Director, will lead the Finance Staff in restoring operations. The information described above should be saved to a USB flash drive and kept with the Finance Officer at all times. Useful documents (such as a blank timesheet) should also be included. The information must be compiled and safeguarded in this manner in the event that the Finance Officer should need to pass the information on to another key employee.

The critical part of this plan is communicating the information to all Finance Office staff members. Understanding the procedures and the expectation of staff members is imperative in order to effectively and efficiently restore finance operations for Yancey County in the event of a disruptive event.



# YANCEY COUNTY FINANCE OFFICE

*Attachment C*

110 TOWN SQUARE, ROOM 11, BURNSVILLE, NC 28714

PHONE (828)682-3819 · FAX (828)682-4301

FINANCE DIRECTOR, LYNNE E. HENSLEY · lhensley@yanceycountync.gov

FINANCE OFFICER, BRANDI BURLESON · bburleson@yanceycountync.gov

ASST. FINANCE OFFICER, LISA MILLER · lmiller@yanceycountync.gov

## NOTES TO BUDGET AMENDMENT #2

October 27, 2010

The primary purpose for this amendment is to update the Department of Social Services' budget amounts to actual allocations for this year from the estimated amounts used at budget preparation, a reduction of \$21,323. These updated expenditure line items (accounts beginning 1053) also reflect the recent reduction in positions.

General line items increased in this amendment are the compensatory time payoff, a restoration of the contribution to fund balance reduced in Amendment #1, and the remaining amount of \$40,848 allocated to the contingency line item which was also depleted in Amendment #1.

The net reduction to this budget lowers the General Fund to \$19,369,343.

**YANCEY COUNTY COMMISSIONERS**

BUDGET AMENDMENT # 2

FUND: GENERAL

As entered in the minutes of the Yancey County Board of Commissioners at a meeting on Wednesday, October 27, 2010 the following budget amendments are to be recorded:

EXPEND. CODE	ACCOUNT	INCREASE	DECREASE
105310-5121	SALARIES	2,846.00	
105310-5182	FICA/MEDICARE	925.00	
105310-5183	RETIREMENT	1,126.00	
105320-5121	SALARIES		91,411.00
105320-5181	FICA/MEDICARE		9,698.00
105320-5182	RETIREMENT		5,048.00
105320-5183	HEALTH INS	13,400.00	
105330-5121	SALARIES		95,246.00
105330-5126	SALARIES - PARTTIME	10,283.00	
105330-5181	FICA/MEDICARE		41,725.00
105330-5182	RETIREMENT		1,217.00
105330-5183	HEALTH INS		36,574.00
105320-5766	FOOD STAMP ISSUANCE	3,200.00	
105330-5785	FOSTERCARE	8,000.00	
105330-5784	STATE FOSTERCARE		8,096.00
105320-5772	MED ASST DRAFT	1,317.00	
105310-5760	SPECIAL ASST BLIND	891.00	
105330-5790	ADOPTIONS SPEC CHILD	5,000.00	
104200-512106	COMP BAL PAYOUTS	28,013.00	
107000-600009	CONT TO FUND BALANCE	151,843.00	
104200-5991	CONTINGENCY	40,848.00	

TOTALS	267,692.00	289,015.00
NET CHANGE		-21,323.00
CURRENT APPROP		19,390,666.00
TOTAL APPROP AMENDED		19,369,343.00

	REVENUE SECTION	INCREASE	DECREASE
9	104055-475002	ADMIN REIMBURSEMENT	11,664.00
10	104057-475201	IV-D REVENUES	9,659.00
11			
12			
13			
14			
15			
16			

TOTALS	0.00	21,323.00
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NET CHANGE	-21,323.00
CURRENT APPROP	19,390,666.00
TOTAL APPROP AMENDED	19,369,343.00

0.00