

#### 4. FINANCIAL MATTERS

##### A. PRESENTATION OF FY 2012 AUDIT

Attached herewith, please find an electronic copy of the FY 2012 Comprehensive Annual Financial Report (CAFR) prepared by Creedle, Jones, and Alga, P.C., Certified Public Accountants. A printed copy will be at your place Monday evening. Mrs. Robin Jones, CPA, will present their report.

The schedule of findings and questioned costs appears on page 73 of the report— please note that the report includes an unqualified (clean) opinion with no significant deficiencies, no instances of noncompliance and no findings.

Also keep in mind that the audit is only a snapshot of the County's financial position on June 30, 2012 — there have been a number of changes since that time which are not reflected in the audit.

Major items to note for FY 2012:

- In the general fund, overall, we collected \$160,277 or 0.59%, more revenue than budgeted – (pages 50-52). Chiefly responsible for the positive variance were delinquent tax collections, penalties and interest, motor vehicle licenses, and ambulance fees. These additional revenues were partially mitigated by shortfalls in real and personal property taxes, shared industrial corridor revenue from Franklin, and state categorical aid.
- Actual spending was \$736,536 or 2.66% less than budgeted (pages 52-53). Chiefly responsible for the expenditure savings were the Sheriff's Office (Bailiff, Courthouse Security, Law Enforcement, 911), and Emergency Services (reimbursements from Hurricane Irene);
- The school board underspent its local budget by only \$746 (page 53) – substantially less than previous fiscal years;
- Given the fact that your FY 2012 budget included up to \$1,400,777 from the General Fund Reserve, and the Board re-appropriated an additional \$1,094,072 back to the School Board in January 2012, the end of year general fund balance decreased by \$1,761,921, or 28.4%, and remains at \$4,440,258 (page 14). The unappropriated fund balance is currently equivalent to roughly 15.66% of your overall General Fund budget, including transfers;
- Your FY 2013 budget provides for up to \$452,260 to come from the unappropriated general fund reserve, if necessary, to balance.

**MOTION REQUIRED:** A motion is required to receive and accept the FY 2012 CAFR.

**B. FY 2013 SEMIANNUAL APPROPRIATION RESOLUTION**

Attached herewith please find the semiannual appropriation resolution for the second half of FY 2013, with total appropriations of \$25,348,949.

**MOTION REQUIRED: A motion is required to adopt the attached semiannual appropriation resolution.**

**C. SCHOOL FUND APPROPRIATION**

Attached for your consideration, please find a School Fund appropriation totaling \$112,161.67. The sources of revenue are donations and expenditure refunds – there are no new local funds included.

**MOTION REQUIRED: A motion is required to adopt the attached resolution.**

**D. REQUEST FOR EARLY PAYROLL DISBURSEMENT**

In keeping with past traditions, I'm seeking your authority to provide early payroll disbursement for all employees in December. I request a motion to issue payroll checks to all employees for the December pay period on Thursday, December 20, 2012.

**MOTION REQUIRED: A motion is required to approve early payroll disbursement.**

**E. MONTHLY BILLS**

Attached for your reference please find spreadsheets itemizing the accounts payable for Southampton County.

This list has been pre-audited by county staff to determine the legality of each expenditure. Specifically, we have checked to assure that funds have been appropriated and are available to cover the expenditure. Each claim has been checked to assure that the obligation has been incurred or that the goods and/or services have been received.

**MOTION REQUIRED: A motion is required to authorize payment of the monthly bills.**

At a meeting of the Board of Supervisors of Southampton County,  
Virginia held in the Board of Supervisors Room on Monday,  
November 26, 2012

**RESOLUTION**

**BE IT RESOLVED** by the Board of Supervisors of Southampton County,  
Virginia that the following appropriations be and hereby are made  
from the Fund to the Fund indicated for the period July 1, 2012  
through June 30, 2013 for the function and purpose indicated:

**From the General Fund to the General  
Operating Fund to be expended only  
on order of the Board of Supervisors:**

11010	Board of Supervisors	80,414
12110	County Administration	152,684
12310	Commissioner of Revenue	147,023
12320	Board of Assessors	4,419
12410	Treasurer	153,496
12415	Delinquent Tax Collection	5,479
12430	Accounting	112,798
12510	Data Processing	170,621
12550	Insurance/County Code	-
13200	Registrar	79,935
21100	Circuit Court	17,267
21200	Combined District Courts	11,279
21300	Special Magistrates	329
21600	Clerk of the Circuit Court	249,791
21700	Sheriff - Bailiff	180,513
21750	Courthouse Security	96,937
22100	Commonwealth's Attorney	255,381
22200	Victim Witness	36,791
31200	Sheriff	825,285
31400	Enhanced 911	80,801
31500	PSAP Wireless E-911	23,771
31750	School Resource Officer	26,168
32200	Volunteer Fire Departments	-
32300	Volunteer Rescue Squads	-
32400	State Forestry Service	-
33100	Detention	1,394,319
33300	Probation	45,834
34000	Building Inspections	42,541
35100	Animal Control	49,458
35300	Medical Examiner	210
35500	Emergency Service/Civil Defense	63,938
41320	Street Lights	24,000

41500	Assign-A-Highway Program	2,594
42300	Refuse Collection	380,857
42400	Refuse Disposal	558,000
43000	Buildings & Grounds	249,366
51100	Local Health Department	147,440
52000	Mental Health Services	-
53240	Sr Services of Southeastern	-
53500	Comprehensive Services Act	144,073
53600	STOP Organization	-
72000	Community Concert Series	-
72200	Rawls Museum Arts	-
72500	Historical Society	-
73200	Walter Cecil Rawls Library	113,598
81100	Planning/Zoning	112,379
81500	Economic Development	-
82400	Soil & Water Conservation District	-
83500	Cooperative Extension Service	22,830
91400	Non-Departmental Operating	-
	<b>TOTAL</b>	<b>6,062,619</b>

From the General Fund to the Enterprise Fund to be expended only on order of the Board of Supervisors:

89600	Enterprise Fund Water	365,905
89500	Enterprise Fund Sewer	1,499,591
	<b>TOTAL</b>	<b>1,865,496</b>

From the General Fund to the Building Fund to be expended only on order of the Board of Supervisors:

94000	Building Fund	918,101
	<b>TOTAL</b>	<b>918,101</b>

From the General Fund to the School Operating Fund to be expended only on order of the Southampton County School Board:

61000	Instruction	8,596,238
62000	Administration	571,020

63000	Other Direction & Management	1,450,926
64000	Operation & Maintenance Services	1,582,830
68000	School Food Service	32,454
66000	Facilities	77,013
67000	Debt Service	1,148,897
68000	Technology/School Operating	201,372
260	Rental Textbook	83,171
265	Technology	103,000
400	At Risk 4-Year Olds	116,776
450	Early Reading Intervention	23,453
500	Title I	312,789
525	Reading First Grant	-
550	Title VIB Special Ed-Flow Through	298,912
560	21st Century Community Learning Center	-
625	Title II-A Training and Recruitment	63,204
630	Title IID Ed Tech	-
650	Substance & Drug Prevention	-
800	Vocational Special Education	23,493
850	Opportunity Inc	50,000
900	Pre-School Incentive	6,429
	<b>TOTAL</b>	<b>14,741,977</b>

**From the General Fund to the School Operating Fund to be expended only on order of the Southampton County School Board:**

65100	School Food Service	568,810
	<b>TOTAL</b>	<b>568,810</b>

**From the Virginia Public Assistance Fund to the Virginia Public Assistance Operating Fund to be expended only on order of the Social Services Board of Southampton County:**

309	Welfare Administration (Eligibility)	511,359
310	Welfare Administration (Service)	366,054
313	Benefit Programs	314,543
	<b>TOTAL</b>	<b>1,191,956</b>

**TOTAL APPROPRIATIONS** =====  
**25,348,959**

**BE IT FURTHER RESOLVED that the Treasurer of Southampton County shall transfer to the accounts as indicated, the funds from time to time, as the need occurs and as funds become available.**

**A copy teste: \_\_\_\_\_, Clerk**

**Michael W. Johnson**

**Southampton County Board of Supervisors**

**11/26/12**