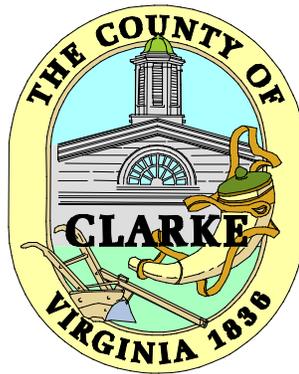


Clarke County Board of Supervisors



Regular Meeting Packet

May 21, 2019



Clarke County Board of Supervisors Regular Meeting Agenda

Main Meeting Room Berryville / Clarke County Government Center
101 Chalmers Court, 2nd Floor, Berryville, Virginia

Item	May 21, 2019	Packet Page
Afternoon Session 1:00 PM		
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3. Citizen's Comment Period		6
4. Johnson Williams Middle School Seventh-Grade Students Yvonne Rivera, English and History/Social Studies		7
5. Consent Agenda		8
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6. Memorandum of Understanding (MOU) Between The Town of Berryville and Clarke County Regarding Economic Development and Tourism		10
7. BoS Minutes		
– April 2, 2019, BoS Budget and Tax Rate Public Hearing		19
– April 16, 2019, Regular Meeting		25
– April 19, 2019, Continued Regular Meeting		56
8. Board of Supervisors Personnel Committee Items for May 13, 2019		59
A. Expiration of Term for appointments expiring through June 2019. Action: The Personnel Committee recommends the following [re]appointments:		60
– Tom Bauhan to the Clarke County Sanitary Authority to serve the remainder of the unexpired term of A.R. "Pete" Dunning, Jr., expiring January 5, 2022.		
– Katherine Berger to the Clarke County Historic Preservation Commission to a four-year term expiring May 31, 2023.		
9. Board of Supervisors Work Session Items for May 13, 2019		70
A. Historic Preservation Commission Report on the Demolition by Neglect Study by Maral Kalbian. Action: Information only.		71
B. VDOT SSYP 2019/2020 thru 2024-2025, Construction Budget FY2020. Action: See Item 20.		102
C. Comprehensive Services Update with Judith Blau. Action: Information only.		70
10. Board of Supervisors Finance Committee Items for May 13, 2019		110
A. FY2019 Supplemental Appropriations. Action: Information only.		110
a. Conservation Easement Purchase – Rowland. Action: The Finance Committee recommends approval <i>"Be it resolved that Conservation Easement Fund budgeted expenditure and appropriation be increased \$75,200, and that VDACS revenue from the Commonwealth be recognized in the amount of \$37,600, and that local funds currently in the Conservation Easement Fund in the amount of \$30,000 be recognized, and that the fund balance designation for</i>		111

Note: The order in which Agenda items are considered may be changed to assure that public hearings are started as close as possible to the scheduled time

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5/15/2019 12:13 PM



Clarke County Board of Supervisors Regular Meeting Agenda

Main Meeting Room Berryville / Clarke County Government Center
101 Chalmers Court, 2nd Floor, Berryville, Virginia

Item	May 21, 2019	Packet Page
<hr/>		
	<i>Conservation Easement Purchases be decreased by \$7,600, all for the purpose of purchasing a conservation easement on the property of Katharine Rowland."</i>	
b.	General District Court desk purchase. Action: No action - request withdrawn.	110
c.	Parks Dog Park Donation for Picnic Tables. Action: "Be it resolved that Parks Administration budgeted expenditure and appropriation be increased \$1,635, and that a donation from the Clarke County Humane Foundation be recognized in the same amount, all for the purpose of providing two picnic tables for the Dog Park."	114
B.	Overtime Reporting. Action: Information only.	110
C.	Bills and Claims. Action: The Finance Committee recommends approval of the April 2019 Invoice History Report.	115
D.	Standing Reports. FYI: Reconciliation of Appropriation, Fund Balance, Capital Budget, General Fund Expenditure Summary. Action: Information only.	124
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20.	PH 19-08 SSYP 2019-2020 thru 2024-2025, Construction Budget FY2020	102
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– Fire & EMS		186
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Note: The order in which Agenda items are considered may be changed to assure that public hearings are started as close as possible to the scheduled time

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5/15/2019 12:13 PM

Clarke County Board of Supervisors

Call to Order

Clarke County Board of Supervisors

Adoption of Agenda

Clarke County Board of Supervisors

Citizen Comment Period

Clarke County Board of Supervisors

Johnson Williams Middle School Seventh-Grade Students Yvonne Rivera English and History/Social Studies

Clarke County Board of Supervisors

Consent Agenda

- A. 2019-05 Resolution of Appreciation for Charles "Trip" Hardesty

Clarke County Board of Supervisors



Berryville Voting District
Mary L.C. Daniel
(540) 955-1971

Millwood Voting District
Terri T. Catlett
(540) 837-2328

White Post Voting District
Bev B. McKay – Vice Chair
(540) 837-1331

Buckmarsh Voting District
David S. Weiss – Chair
(540) 955-2151

Russell Voting District
Barbara J. Byrd
(540) 955-1215

County Administrator
David L. Ash
(540) 955-5175

RESOLUTION IN RECOGNITION OF CHARLES “TRIP” HARDESTY III

May 2019

WHEREAS, Clarke County native Charles Triplett Hardesty III began selling cars as a teenager in the 1940s and opened Trip’s Auto Sales in 1956 while also working a full-time job during the week to support his family; and

WHEREAS, Mr. Hardesty has partnered with the Virginia Department of Motor Vehicles as a DMV Select office since May 4, 1959; and

WHEREAS, Mr. Hardesty — 89-years old as of July 2019 — is the longest-standing License Agent for the Virginia DMV, serving as a private contractor on behalf of the state; and

WHEREAS, in recent years, his DMV Select office annually conducts more than 40,000 DMV transactions, including registrations, titles, plates, registration renewals, disabled and wheelchair accessible parking tags; and

WHEREAS, the DMV2Go mobile office arrives at Trip’s Auto Sales one day each month to provide additional services such as identification cards, learner permits, driver’s licenses; and

WHEREAS, Trip’s Auto Sales is one of only two DMV Select offices in Virginia open on Saturday as well as Monday through Friday to better serve our residents; and

WHEREAS, Trip’s Auto Sales at 6103 Lord Fairfax Highway has been a family-owned and operated business, offering exemplary service to Clarke County residents for more than 60 years;

NOW, THEREFORE BE IT RESOLVED, the Clarke County Board of Supervisors does hereby issue this resolution in recognition of Charles “Trip” Hardesty III, a well-respected and beloved member of our community.

IN WITNESS THEREOF, I have set my hand and caused the seal of the County of Clarke, Virginia, to be affixed this resolution on the 21st day of May 2019.

Attest:

David Weiss, Chair 2019-5R



**Memorandum of Understanding
(MOU) Between
The Town of Berryville and
Clarke County
Regarding Economic Development
and Tourism**

Town of Berryville
Berryville-Clarke County
Government Center
101 Chalmers Court Suite A
Berryville, VA 22611



[T] 540/955-1099
[F] 540/955-4524
[E] info@berryvilleva.gov

www.berryvilleva.gov

April 16, 2019

David Weiss, Chairman
Clarke County Board of Supervisors
101 Chalmers Court, Suite B
Berryville, VA 22611

Dear David,

The Town Council is committed to enhancing economic development in the Town and continuing to partner with the County as it benefits all of us. We feel it would be a good opportunity to update the Memorandum of Understanding that was adopted September 16, 2014.

With renewed interest in doing business in Town we would like to look at this comprehensive agreement to ensure it has the shared goals and objectives for both parties. In addition, we believe there are new action items that can be added. As we continue to attract tourism, it is also appropriate to ensure we are both, collectively, doing what we can to capture any tourism investments that we can.

We would recommend a new format to the joint committee, one that has two (2) representatives each from the Town Council and Board of Supervisors, with both county and town staff support as needed. We would like to have a new MOU written and adopted by both legislative bodies before the end of the year. We hope to convene this joint committee in May and would appreciate your support to that end.

Sincerely,

Patricia Dickinson
Mayor

CC: Town Council
Keith Dalton, Town Manager
Christy Dunkle, Assistant Town Manager

Patricia Dickinson
Mayor

Harry Lee Arnold, Jr.
Recorder

Council Members

Donna Marie McDonald
Ward 1

Diane Harrison
Ward 2

Erecka L. Gibson
Ward 3

Kara C. Rodriguez
Ward 4

Keith R. Dalton
Town Manager

Clarke County Board of Supervisors



Berryville Voting District
J. Michael Hobert – Chair
(540) 955-4141

Millwood Voting District
John R. Staelin
(540) 837-1903

White Post Voting District
Bev McKay
(540) 837-1331

Buckmarsh Voting District
David S. Weiss – Vice Chair
(540) 955-2151

Russell Voting District
Barbara J. Byrd
(540) 955-1215

County Administrator
David L. Ash
(540) 955-5175

Memorandum of Understanding (MOU) Between The Town of Berryville and Clarke County Regarding Economic Development and Tourism

WHEREAS, the Town of Berryville and Clarke County over the past four decades have worked cooperatively to promote a unique and highly successful land use philosophy that focuses growth and development within the Town while preserving the County's natural, historical, and agricultural resources; and

WHEREAS, the County's small land area, close proximity to four surrounding urban growth areas, and limited access to public water and sewer capacity make the sharing of Economic Development resources a necessity; and

WHEREAS, the future of economic development – including business, retail, industry, agriculture, and Tourism – in Clarke County is dependent upon effective collaboration and cooperation between the Town and County;

AND WHEREAS, the Town and the County recognize that combining resources and creating unified points of contact for Economic Development and Tourism will enable our communities to more efficiently address the needs of new and existing businesses, streamline regulations and regulatory processes, and more effectively market our unique assets.

NOW THEREFORE, BE IT RESOLVED THAT the Town of Berryville and Clarke County agree to work cooperatively to implement the following action items:

1. **Establish Joint Management of Economic Development and Tourism.** The Town and County shall jointly manage the Economic Development and Tourism efforts in Clarke County and the Town of Berryville on an ongoing basis.
2. **Establish Single Points of Contact for Economic Development and Tourism.** Both the Town and County agree that it would be best if the business community dealt with single points of contact for Economic Development and Tourism.
3. **Create a Joint Committee for Economic Development and Tourism.** The Town and County shall create a four member Committee ("Joint Committee") to supervise Economic Development and Tourism efforts. The Committee shall consist of the Town Manager or designee, the County Administrator, a Town Council Member and a County Supervisor. Initially, the Joint Committee will

www.clarkecounty.gov

101 Chalmers Court, Suite B
Berryville, VA 22611

Telephone: [540] 955-5175

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meet monthly but may change that schedule as the Committee deems appropriate. The Joint Committee is empowered to choose its own leaders but it is suggested that the Chair alternate between the two elected officials. The Joint Committee shall be appointed by the Town and County within 30 days of adoption of this MOU.

4. **Hire an Economic Development Director.** The County will hire an Economic Development Director with input from the Joint Committee. Initially this may be a part-time position. The County will create a job description and provide it to the Joint Committee for review and input into its development. This Economic Development Director will report to County Administrator but will also consult with the Joint Committee. Unless the County can find someone with all the needed skills it is unlikely the Director will supervise many efforts in the area of Tourism. The Director shall staff the Industrial Development Authority (IDA) and the Economic Development Advisory Committee (EDAC), and shall incorporate the work product of these groups into the overall Town-County economic development strategy. The selection process shall begin within 60 days of the adoption of this MOU with the goal of having the Director begin work in Spring 2015.
5. **Conduct Joint Review of Economic Development and Tourism Funding.** For FY16 and beyond both the County and Town agree to conduct an ongoing joint review of Economic Development/Tourism funding during their annual budget process. The County Administrator and Town Manager or designee shall be responsible for organizing this review in conjunction with County and Town finance committees and the Joint Administrative Services Director. Such review shall begin in the 4th quarter of the 2014 calendar year in conjunction with the development of the FY2015-2016 budgets. The Joint Committee shall coordinate any budgetary requests with the Town's and County's annual budget processes. As the County Administrator and Town Manager serve on the Joint Committee it is expected that they will be able to represent the desires of the Committee.
6. **Budgetary Control and Impact on Tax Revenues.** The Joint Committee will do its best to understand how Economic Development and Tourism affect the tax revenues of the Town and County so that proposals can be made to equitably divide costs. However, both the Town and County reserve the right to control their own Economic Development and Tourism budgets.
7. **Identify and Mitigate Real and Perceived Barriers to Economic Development.** One of the first duties of the Joint Committee shall be to determine the best way to add to the past information gathering activities of the Town and the Economic Development Strategic Planning Subcommittee by soliciting additional input from the business community as to the real and perceived barriers to Economic Development. A workplan to obtain this input and develop strategies to mitigate these real and perceived barriers shall be developed and initiated by the Joint Committee within 60 days of the Economic Development Director's start date.
8. **Joint Regulatory Review by Planning Directors.** The Town and County shall charge their Planning Directors to use the data collected above as well as their Director's own knowledge to complete a joint regulatory review and offer suggestions back to the governing bodies of changes that could be made to make both the Town and County more business friendly. This effort shall be scheduled in conjunction with the workplan set forth in Item #7 above.
9. **Publicize the Regulatory Review Recommendations and Their Implementation.** The final report of the regulatory review outlined in Item #8 shall be publicized within 60 days of acceptance by the

governing bodies, and the resultant changes shall be publicized as the report's recommendations are implemented.

10. **Establish Technical Guidance/Support for Tourism Efforts.** The Joint Committee shall decide whether the County and Town's Tourism effort should be guided by a staff member, consultant, or a designated group. The selected entity will report to either the Town Manager or County Administrator and will receive guidance from the Joint Committee. The Joint Committee may wish to request proposals from consultants and groups in order to help evaluate the different options for this item. The initial goals of the Tourism effort shall be the creation of a single Tourism website and the development of ways to cross-promote Tourism at existing events. The Joint Committee shall make this decision within 120 days of the adoption of this MOU.
11. **Creation and Management of Joint Economic Development and Tourism Websites and Associated Social Media.**
 - A. **Develop and Manage Joint Economic Development Website.** The Town and the County shall have a single internet presence for Economic Development to include a website and associated social media. Creation of a single internet presence shall be the Economic Development Director's top priority project. The initial steps of this effort shall begin immediately following the adoption of this MOU with a targeted delivery date of the combined internet presence within 4-6 months of the Economic Development Director's start date. The Economic Development Director shall be responsible for keeping the website and associated social media up to date with oversight by the Joint Committee.
 - B. **Develop and Manage Joint Tourism Website.** The Town and the County shall have a single internet presence for Tourism to include a website and associated social media. Creation of a single internet presence shall be evaluated by the Joint Committee and a recommended work plan shall be provided by the Committee within three (3) months of the Committee's initial meeting.
12. **Identify New Revenue Sources for Economic Development and Tourism.** There shall be ongoing, coordinated efforts to explore new revenue sources for Economic Development and Tourism to benefit both the Town and County. This effort shall begin in the near term with pursuing the Virginia Tourism Corporation Marketing Leverage Grant or other tourism-related grants, and evaluation of raising the County's transient occupancy tax (TOT)¹ to 5% through General Assembly action to allow earmarking of funds in excess of 2% for Tourism-related efforts, and establishing a TOT for the Town. This effort will also include evaluating the County's potential use of the business professional and occupational license (BPOL) tax. Longer term efforts shall be an ongoing responsibility of the Economic Development Director and part of the joint annual evaluation of the Town and County economic development budgets.

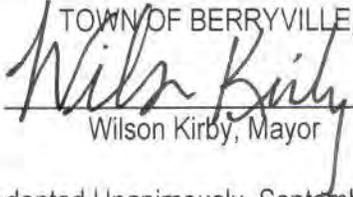
¹ Transient Occupancy Tax is a tax paid by visitors and is collected by operators of hotels, motels, boarding houses, and other lodging places which can accommodate four or more persons at one time as well as travel campgrounds that offer guest rooms or other accommodations rented out for continuous occupancy for fewer than 30 consecutive days. This tax is authorized by 58.1-3819 of the Code of Virginia and is codified under Article XVII of the Code of Clarke County.

13. **Develop Business Retention Strategies.** The Joint Committee shall work with the Economic Development Director and possibly a consultant to create business retention strategies. Work on this item shall begin within 60 days of the completion of the regulatory review/streamlining report outlined in Items #7 and #8.
14. **Foster Economic Development Relationships.** The Town and County shall work jointly on establishing partnerships with developers, landowners, building owners, and other stakeholders to facilitate new development and redevelopment of properties. This is an ongoing responsibility that shall be undertaken by the Economic Development Director with processes established to enable potential projects or issues to be brought to the governing bodies after review by the Joint Committee for discussion by the aforementioned stakeholders.
15. **Develop Incentive Programs to Attract New Businesses and Retain Existing Businesses.** The Town and County shall jointly develop incentive programs to attract new businesses and to help existing businesses grow and expand. This item requires Economic Development technical expertise and shall be assigned to the Economic Development Director. Creation of a report of potential incentive program options for consideration by the Town and County shall be completed within one year of the hire date of the Economic Development Director.
16. **Joint Development of Agricultural Marketing Strategies.** The Town and County shall jointly develop agricultural marketing strategies to benefit agricultural/ agribusiness entities in the County and agricultural retail and Tourism resources (e.g., Farmers Market, farm-to-table, farm supply business) in the Town. This item requires marketing technical expertise and shall be assigned to lead points of contact for Economic Development and Tourism. Creation of a Marketing Strategies Report shall be created for consideration by the Town and County. This Report shall be completed within one year of the adoption date of this MOU.
17. **Regional Tourism Marketing and Promotion.** The Town and County shall support regional cooperation in marketing/promoting tourism. This item requires tourism/marketing technical expertise and shall be assigned to lead points of contact for Tourism. Existing staff shall continue to be actively involved in current regional efforts to market Town and County Tourism efforts.
18. **Support Efforts to Increase Accommodation Capacity.** Development of increased accommodation capacity shall be supported by the Town and County. In the near term, Town and County staffs, with guidance from the Joint Committee, shall determine whether there are joint measures that could be undertaken to secure a hotel in the Town. As an ongoing project, the Joint Committee and/or the Economic Development Director and Tourism lead points of contact shall work to identify and promote all sources of accommodations including hotels, bed and breakfasts, and country inns.
19. **Foster Tourism Relationships.** The Town and County shall work to establish relationships with stakeholders to facilitate growth of the Tourism industry. This is an ongoing responsibility that shall be undertaken by the Tourism lead points of contact with processes established to enable issues to be brought to the governing bodies for discussion by the aforementioned stakeholders.

The aforementioned action items are summarized by priority in Attachment A, Timeline of Action Items, to this MOU.

BE IT FURTHER RESOLVED THAT it is expected that this Memorandum of Understanding will be modified as the Town and County learn from their experiences. This MOU shall renew automatically on July 1, 2015 and annually on July 1 thereafter, however either the Town or the County may choose to request the opportunity to review or modify this MOU with provision of 60 days of notice to the other party. Either party may cancel this MOU with provision of written notice to the other party no later than May 1 of each year.

WITNESS the following signatures and seals:

TOWN OF BERRYVILLE, VIRGINIA
By  (SEAL)
Wilson Kirby, Mayor

Adopted Unanimously September 9, 2014

COUNTY OF CLARKE, VIRGINIA
By  (SEAL)
J. Michael Hobert, Chair

Adopted Unanimously September 16, 2014

ATTACHMENT A TIMELINE OF ACTION ITEMS

Prioritized Items (Initial Year)

- **Within thirty (30) days of the adoption date of this MOU (October 16, 2014)** Create a Joint Committee for Economic Development and Tourism (Item #3)
- **Within sixty (60) days of the adoption date of this MOU (November 16, 2014)** Create a job description and recruit for the position of Economic Development Director with the goal of hiring a part or full-time Director by Spring 2015. (Item #4)
- **Within 120 days of the adoption date of this MOU (January 16, 2015)** -- The Joint Committee shall complete a review of Town and County funding of the economic development effort and make recommendations to the Finance Committees of the Town and County, in conjunction with the annual budget process, for integrated response to funding needs. (Items #5 and #6)
- **Within 120 days of the adoption date of this MOU (January 16, 2015)** – The Joint Committee shall recommend a work plan to identify technical guidance/support for tourism efforts and for development of the Joint Tourism website (Item #10 and Item #11B)
- **Within ten (10) months of the adoption date of this MOU (July 16, 2015)** – Identify and Mitigate Real and Perceived Barriers to Economic Development – develop and initiate workplan (Item #7); Joint Regulatory Review by Planning Directors – develop and initiate workplan (Item #8)
- **Within one (1) year of the adoption date of this MOU (September 16, 2015)** – Joint Development of Agricultural Marketing Strategies report (Item #16)

Prioritized Items (Beyond Initial Year)

- **Within 12 to 14 months of the adoption date of this MOU (September/November 2015)** – Targeted Delivery of Joint Economic Development Website (Item #11A)
- **Within sixty (60) days of completion of regulatory report outlined in Items #7 and #8 (late 2015/early 2016)** – Begin work on developing business retention strategies (Item #13)
- **Within one (1) year of the hire date of the Economic Development Director (mid 2016)** – Report on Incentive Programs to Attract New Businesses and Retain Existing Businesses (Item #15)

Ongoing Items

- Establish Joint Management of Economic Development and Tourism (Item #1)
- Establish Single Points of Contact for Economic Development and Tourism (Item #2)

- Conduct Joint Review of Economic Development and Tourism Funding (Item #5) – In conjunction with annual budget processes
- Budgetary Control and Impact on Tax Revenues (Item #6)
- Publicize the Regulatory Review Recommendations and Their Implementation (Item #9)
- Identify New Revenue Sources for Economic Development (Item #12) – In conjunction with annual budget processes
- Foster Economic Development Relationships (Item #14)
- Develop recommendations for Regional Tourism Marketing and Promotion (Item #17)
- Support Efforts to Increase Accommodation Capacity (Item #18)
- Foster Tourism Relationships (Item #19)

April 2, 2019

Clarke County Board of Supervisors
Budget and Tax Rate Public Hearing
Main Meeting Room

7:00 p.m.

At a budget and tax rate public hearing of the Board of Supervisors of Clarke County, Virginia, with the Clarke County School Board held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia conducted on Tuesday, April 2, 2019.

Supervisors:

Present: Mary L.C. Daniel – Berryville District; David S. Weiss – Buckmarsh / Blue Ridge District; Terri T. Catlett - Millwood / Pine Grove District; Barbara J. Byrd – Russell District; Bev B. McKay – White Post District

Absent: None

Present: School Board: Katie Kerr-Hobert – Berryville District; Monica Singh-Smith – Buckmarsh / Blue Ridge District; Jon Turkel – Millwood / Pine Grove District; Chip Schutte – White Post District

Absent: Zara Ryan – Russell District

County Staff Present

David Ash, Cathy Kuehner, Brian Lichty, Brianna R. Taylor, Lora B. Walburn

Constitutional / State Offices / Other Agencies

Tony Roper, Tom Judge

Chuck Bishop, Rick Catlett, Renee Weir

Press

Mickey Powell – The Winchester Star

Others Present

George Archibald, Robina Rich Bouffault, Rod De Arment, Danielle Donohue, Amanda Kelly, Deb Pelletier, David Pratt, Pam Thompson, and others

1) Call to Order

Chairman Weiss called the Board of Supervisors meeting to order at 7:01 pm.

Chairwoman Singh-Smith called the School Board meeting to order immediately thereafter.

2) Adoption of Agenda

Supervisor Byrd moved to adopt the agenda as presented. No vote was called and the Supervisors adopted by consensus.

School Board Member Jon Turkel moved to adopt the agenda as presented. No vote was called and the School Board adopted by consensus.

3) FY2020 Budget Public Hearing

Tom Judge, Director Joint Administrative Services, provided highlights of the proposed FY2020 Budget:

- Budget variances over \$100K.
 - Expenditure
 - Sheriff +194,162. Salary increase, health insurance, Communications Specialist, SRO
 - Fire/EMS/EM +151,534. Salary increase, health insurance, Additional 1.5 EMT
 - Social Services +\$116,508. Salary increase, health insurance, Medicaid position
 - School Operations +562,676. Salary increase, health insurance, NOAA position
 - General Capital Improvements +523,537. Communications project=522,085. Next Gen E911 = 209,858
 - School Debt Service -423,083. 1998 Johnson Williams Renovation paid off
 - Revenue
 - Real Estate Taxes -142,299. Reduced rate of increase, not a decrease in actual collection
 - Personal Property Taxes +366,385. More vehicles, average vehicle more expensive

- Commonwealth Revenue for Government Capital +241,452. Next Gen E911, and Phone System Recorder/EMD
- Federal Revenue for School Operations +270,352. Utilize excess grant authority
- Tax Rates Public Hearing. No change

Chairman Weiss called for any requests for clarification from the Boards. Hearing no questions, he called for clarification from the audience, again, with no questions raised.

On behalf of the Boards, Chairman Weiss expressed condolence to Tom Judge over the recent loss of his father.

At 7:11 pm, Chairman Weiss opened the public comment portion of the public hearing.

David Pratt, Smithfield Lane, Berryville: Spoke against returning School Board funds to the general operating fund. He identified himself as a parent that supports teachers and education. He noted that the funds could be used to cover expenses associated with a new program in Virginia that might require additional training and/or professional development.

When Mr. Pratt began to comment on behalf of Castlerock Lane constituents, who had previously expressed concern about a neighbor's target shooting, a matter not before the Board for public hearing, Chairman Weiss stopped him from further comment on this unrelated matter.

George Archibald, Main Street, Berryville: Read from a prepared statement that he provided for the public record. Shortly after commencing his recitation, Chairman Weiss asked if Mr. Archibald's comments would touch on the budget, which was the matter before the Board. Mr. Archibald assured that they would going on to reference the Supervisors' legislative priorities asking the Board to amend its' priorities as part of the budget process.

Robina Rich Bouffault, Boyce: Read from a prepared statement with visual aids that she provided for the public record. Ms. Bouffault questioned automatic carry-overs and school funding.

Amanda Kelly, Hickory Lane, Bluemont: Spoke in support of School funding informing Board members that she had four children in school. She opined that any additional funds should be set aside for the schools. She further commented that the County should invest in schools and improve teacher pay to aid in attracting and retaining. She further opined that after-school activities could be better funded.

Being no other persons desiring to address the Boards, Chairman Weiss closed the public hearing at 7:27 pm.

Jon Turkel, White Post District School Board member, expressed appreciation for being at the meeting with the Board of Supervisors, the School Board, and the community. He opined that a positive, unique relationship existed between the elected bodies that was important as they continue to work together for the betterment of the community. He stated that the public bodies should anticipate critique, criticism, and scrutiny from the community; and, he assured that he took these matters seriously opining that a lot of positive comes through it. He continued that the risk to this was sowing seeds of doubt between the bodies and he encouraged communication and reaching out with questions and concerns to better answer questions for the community to make constituents more comfortable with elected representatives.

Chairwoman Singh-Smith remarked that she echoed Mr. Turkel's sentiments. She, too, expressed appreciation for the inclusion of the School Board in the budget process as it had over the previous years. She concluded by saying that she appreciated the open dialogue this year during the budget process opining that the School Board was able to convey its priorities that were heard by the Supervisors.

Chairman Weiss expressed the Supervisors' appreciation opining that the Supervisors echoed the School Board's sentiments. He stated that the Supervisors appreciated the relationship it had developed with the School Board and its staff, which has led to a better atmosphere and a more productive way to go.

- Supervisors were able to work through numbers and provide substantial increase in some areas the majority of that through communications savings that allowed the County to cover deficits for some projects. He opined that this was a credit to all the agencies, Constitutional Officers, School Board, School Superintendent, and County Staff.
- The County applies end-of-year savings to capital projects.
- Reduction of debt service freed up over \$400,000.
- Personal property came in at a higher rate this year; however, it is variable from year to year.
- Budget funded without a tax increase.

He concluded by expressing his appreciation to staff, specially Joint Administrative Services, County Administration, School Administration, and Constitutional Offices. He commented that citizens do not realize the complexity of the budgets opining that staff submitted budgets that were conservative having already taken the effort to vet the numbers. He further remarked on staff's conservative attitude and dedication.

Supervisor Catlett observed that the budget is a process and every year you learn what you have to work with, which does change from year to year; further, the Board tries to make do with what it has and to do its best for all.

Supervisor Daniel thanked the members of the Finance Committees for their work on the budget.

Chairman Weiss explained that the Finance Committee conducts a very detailed review of the budget going line by line; using a five-year history. He opined that its careful approach works and has well served the community.

Supervisor Byrd praised Tom Judge and County staff for a noteworthy job.

4) FY2019 Tax Rate Public Hearing

Tom Judge reviewed the tax rate resolution for calendar year 2019. He restated that tax rates were unchanged from calendar year 2018.

2019 Tax Rates

1. Real Estate, including the real estate of public service corporations**	\$ 0.710
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles	\$ 4.496
3. Tangible Machinery and tools	\$ 1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$ 2.248

** Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

Chairman Weiss called for any requests for clarification from the Boards. Hearing no questions, he called for clarification from the audience, again, no questions raised.

At 7:39 p.m., Chairman Weiss opened the public hearing for public comment. There being no persons desiring to speak, Chairman Weiss closed the tax rate public hearing.

5) Adjournment

Chairman Weiss adjourned the Board of Supervisors meeting at 7:39 pm.

Immediately following, Chairwoman Singh-Smith adjourned the School Board.

Next Regular Meeting Date

The next regular meeting of the Board of Supervisors is set for Tuesday, April 16, 2019, at 1:00 p.m. in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

ATTEST: April 2, 2019

David S. Weiss, Chair

David L. Ash, County Administrator

Recorded and transcribed by Lora B. Walburn, Deputy Clerk to the Board of Supervisors

April 16, 2019

Clarke County Board of Supervisors
Regular Meeting
Main Meeting Room

1:00 p.m.

At a regular meeting of the Board of Supervisors of Clarke County, Virginia, held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia conducted on Tuesday, April 16, 2019.

Board Members

Present Afternoon / Evening Session: Mary L.C. Daniel – Berryville District; David S. Weiss – Buckmarsh / Blue Ridge District; Terri T. Catlett - Millwood / Pine Grove District; Barbara J. Byrd – Russell District; Bev B. McKay – White Post District

Absent Afternoon / Evening Session: None

County Staff Present

David L. Ash, Len Capelli, Cathy Kuehner, Brian Lichty, Brandon Stidham, Lora B. Walburn

Constitutional / State Offices / Other Agencies

Ed Carter, Donna Peake, Tony Roper, Brian Rosenberry, Travis Sumption, Tom Judge

Press

Mickey Powell – The Winchester Star

Others Present

George Archibald, Robina Rich Bouffault, Timothy Johnson, Richard Marks, Janel Melgaurd, Bill Waite, Paul Waldo

1) Call to Order

Chairman Weiss called the afternoon session to order at 1:00 pm.

2) Adoption of Agenda

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- Conduct Closed Session Pursuant to 2.2-3711- A29 and hold immediately following Agenda Item 4. VDOT

Vice Chair McKay moved to adopt the agenda as amended. The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

3) Citizens Comment Period

George Archibald, West Main Street, Berryville: Made a statement pertaining to the budget and distributed for inclusion in the public record.

Richard Marks, Blue Ridge Mountain Road: Expressed concern regarding Bears Chase, an Airbnb on the mountain. He asked that the Board and its staff diligently address Airbnb issues.

Paul Waldo, 20769 Blue Ridge Mountain Road: Expressed concern about large-truck traffic on Route 601 siting speeding and safety. Requested the Board consider restricting large-truck traffic on Route 601.

Janel Melgaard, Blue Ridge Mountain Road: Thanked Supervisor Catlett and Sheriff Roper for listening to concerns raised specific to Bears Chase, an Airbnb in Loudoun County that is also operating as a brewery. She further noted increased traffic and litter on the roads, as well as the large parking area at Bears Chase. She asked the Supervisors to address Airbnb issues.

Timothy Johnson, Holly Lane, Berryville: Expressed concern about the Rockwool facility in Jefferson County, West Virginia and the potential environmental impact. He recommended that the Supervisors draft a resolution in condemnation. He further recommended that the Supervisors look at securing state funding for purchase of an air monitoring system to aide in establishing baseline data.

A.R. "Pete" Dunning, Jr., 1939 to 2019; White Post District Supervisor 1979 through 2011

Chairman Weiss stated that Board members were deeply aware of Pete's passing. He opined that Pete was a unique man, who always put Clarke County first; and, while he may have been brash or rude at time, his comments and actions were always heartfelt and deeply

believed. He remarked that his passing left a big hole in the community. On behalf of the Supervisors, he wished to express condolence to the Dunning family.

For the record, Chairman Weiss stated, "we salute Pete Dunning and miss him."

Vice Chair McKay commented that he definitely missed him.

4) Virginia Department of Transportation [VDOT]

Ed Carter, Residency Administrator, commented that VDOT received many spirited comments from Mr. Dunning, who would be missed. Highlights of the monthly update include:

Maintenance:

- Continued with brush/debris clean up on Rt. 601 from ice storm and will complete by end of month.
 - o Traffic engineering studied and determined that road is not suitable for truck traffic and concerns expressed during Citizen Comment Period were valid.
 - o Mr. Carter suggested that the Supervisors conduct a public hearing on prohibiting through-truck traffic on Route 601. He explained the process noting that if the Board approved, it would pass a resolution requesting VDOT to conduct an engineering study. Mr. Carter suggested restricting trucks over 30 feet.
 - Supervisor Byrd asked if the same issue existed on Triple J Road. Mr. Carter responded that Triple J was wider, straighter, and flatter than Route 601.

Supervisor Catlett moved to conduct public hearing on restricting through-truck traffic on Va Route 601 at 6:30 pm, May 21, 2019, or as soon thereafter as the matter may be heard. The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

- Graded applied stone on non-hard surfaced routes throughout the County and will continue as needed next month.
- Picked up litter on all primary and secondary routes. Cleaned out pipes on various routes in the County.
- Responded to potholes on primary and secondary routes and will continue this month. Began curb & gutter sweeping and will complete this month.

- Used new remote control mower to mow slopes on Rt. 7.
- VDOT will begin asphalt and skin patching next month as weather permits.
- VDOT will also begin primary mowing and shoulder repair.

Board Issues:

- Rt. 7 Safety Audit - Awaiting Traffic Engineering report.
- Appalachian Trail Head Rt. 605 - Working with Park Service. New Ranger has been appointed and there is some concern as to whether or not an ADA facility needs to be included.
- Tree Removal North Hill Lane - Complete

Supervisor Comments:

- Supervisor Byrd:
 - o Allen Road: Needs attention.
 - o Route 611 Summit Point Road: Significant drop offs
- Supervisor Catlett:
 - o Route 601: Picked up most of the downed limbs.
 - o Striping: VDOT must wait until warmer, dryer weather.
- Chairman Weiss:
 - o 608 South Parshall Road: Erosion issues on edges.
 - o SSYP: Set review for May 13 Work Session. **Vice Chair McKay moved to conduct public hearing in conjunction with VDOT on VDOT's SSYP 2019/2020 through 2024/2025 and FY2020 Construction Budget at 6:30 pm, May 21, 2019, or as soon thereafter as the matter may be heard. The motion carried by the following vote:**

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

5) Economic Development and Tourism Director Update

Len Capelli, Director Economic Development and Tourism, presented the bi-monthly update. Highlights include:

- C2M:
 - Met at 2 pm to discuss a program that helps develop Department of Defense businesses; C2M may apply for program, which should help it develop more business.
 - Moving from American Woodmark facility to First Street.
- Third Annual Farm Tour, April 27: Harvue Farm, Oak Hart Farm, Hunt Club Farm, J-Bit Ranch
- Travel Writers Visiting on May 7: Smithfield Farm, Veramar Winery, Mackintosh Fruit Farm
- Working with Local Business to secure Greenedge Grant
- Working with Local Farmer to secure AFID Value Added Grant.
- Pursuing Local Farm to School Sales under new direction; meeting April 24 in Harrisonburg
- Shenandoah Valley Tourism Partnership, Valley Wide Event May 10th 10:00 am, New Madison Hotel and Conference Center in Harrisonburg
- VEDP FAM Tour Wednesday May 8, Noon to 2:00
- VEDP Business Development and Food and Beverage
- Choosing Consultant for GoVirginia Grant Opportunity
- GoVirginia Region 8 Meeting Edinburgh 4/23
- Pursuing new Digital Campaign with Shenandoah Spirits Trail
- Continuing Community activities: Housing Coalition
- Steering Committee; Chamber Public Policies Committee
- Working with Local Real Estate Sales for properties in Clarke County.

Airbnb's and Similar Platforms

Discussion included questions and comments from the Board of Supervisors, Donna Peake – Commissioner of the Revenue, David Ash - County Administrator, Brandon Stidham - Director of Planning and Zoning, Ryan Fincham – Senior Planner and Zoning Administrator. Highlights include:

- Economic Development Director is working with Airbnb and has forwarded to the County Attorney for his review Airbnb's standard legal agreement for collection and payment of transient occupancy tax.
- Need to determine the number of businesses providing overnight accommodations of this type. Difficult to identify because no address is given.

- Need to contact and encourage compliance with business license and occupancy tax requirements.
- Registry:
 - One city in Virginia recently adopted an ordinance establishing a registry for all such businesses.
 - This concept is under review in other jurisdictions.
 - Would aid in identifying business location.
 - Would aid the Commissioner of the Revenue with business license and collection of transient occupancy tax.
- Issues:
 - Building Department: inspections fire safety, smoke detectors, carbon monoxide detectors, sprinkler systems, fire extinguishers, building, electric, plumbing, gas, etc.
 - Business license
 - Collection of transient occupancy tax
 - Fairness for those legally operating hospitality businesses that are properly permitted, inspected, and paying tax.
 - Health Department: septic, water
 - Law enforcement / public safety
 - Zoning: Special use permit, parking, etc.

In conclusion, Chairman Weiss instructed David Ash, County Administrator, to develop a list of pros and cons to developing a registry for review at a future Work Session.

6) Rockwool Status Update

David Ash, County Administrator, provided an update. Highlights include:

- Recent news articles prompted discussion.
- After packet distributed, received information from the Loudoun County Board of Supervisors. Items of note:
 - Comment period for the project is over and the facility is under construction in Jefferson County, West Virginia.
 - More than one year ago, the Loudoun County Board of Supervisors sent a letter requesting that the three responsible agencies, Environmental Protection Agency, West Virginia Department of Environmental Protection, and the Virginia Department of Environmental Protection, work cooperatively in monitoring air quality.

- In response to Supervisor McKay’s question on purchase of air monitoring equipment, as suggested by Timothy Johnson, David Ash remarked that the primary focus is on the main plume; and, his belief, at this time, is that the responsible agencies are already monitoring air quality to establish a baseline.

Chairman Weiss reminded those present of where Clarke County, Virginia stood in the hierarchy considering that the facility was in a different county, in a different state; and, while all shared concern, Virginia cannot monitor until after the facility is built and in operation.

Supervisor Daniel put forth for consideration tasking Alison Teetor, Natural Resources Planner, with researching the matter and making recommendation.

By consensus, the Board agreed to task Alison Teetor with researching the Rockwool matter.

7) Adoption of FY2020 Budget Resolution 2019-02R

Vice Chair McKay moved to adopt FY2020 Budget Resolution 2019-02R BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 16th day of April, 2019, a public hearing having been held on April 2, 2019, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2019 through June 30, 2020 be approved as follows:

Supervisor Daniel stated that a constituent had previously provided to the Supervisors a suggestion that the Board require competitive bidding for placement of any commercial antennas on space of any municipal water tower in Clarke County. She asked if a member of the Board cared to make that motion opining that she believed that it would be more appropriate in another time. She stated that the Board of Supervisors cannot control and has no authority over other municipalities in Clarke County. Supervisor Daniel advised that the towers were literally owned by the municipalities. She opined that the proposed motion had no place in the current budget. She put forth that the County could review structures it owns that could be used for such purposes.

Vice Chair McKay added that Clarke’s water towers belong to the Clarke County Sanitary Authority, which pursues very aggressively antenna contracts. He, too, noted that the Supervisors have no authority to control Berryville Town Council.

Chairman Weiss expressed agreement with Supervisors Daniel and McKay noting that the motion was not a relevant matter to this particular budget.

**BUDGET RESOLUTION
2019-02R**

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 16th day of April, 2019, a public hearing having been held on April 2, 2019, as

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required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2019 through June 30, 2020 be approved as follows:

	<i>FY18 Original Budget</i>	<i>FY18 Audited Actual</i>	<i>FY19 Adopted Budget</i>	<i>FY19 Revised Budget</i>	<i>FY20 Proposed Budget</i>	<i>Variance 2019 Adopted Proposed-</i>
EXPENDITURE						
Board of Supervisors	57,265	52,915	58,459	58,549	58,805	346
County Administrator	313,136	371,608	378,976	409,309	448,880	69,904
Public Information Services	-	7,927	-	52,765	57,316	57,316
Legal Services	35,000	20,596	35,000	35,000	30,000	(5,000)
Commissioner of Revenue	205,595	227,620	210,490	210,490	206,718	(3,772)
Assessor	3,500	4,500	4,500	4,500	4,500	-
Equilization Board	-	-	-	-	5,250	5,250
Treasurer	283,229	292,793	302,167	302,167	312,712	10,545
Information Technology	296,879	286,948	305,152	305,152	335,422	30,270
Electoral Board	44,003	33,590	44,503	44,503	56,974	12,471
General Registrar	78,482	78,629	82,638	82,638	87,449	4,811
Circuit Court	12,680	13,621	13,680	13,680	14,580	900
General District Court	4,420	3,774	4,320	4,320	4,320	-
Magistrate	100	-	40	40	50	10
Juvenile & Domestic Court	3,500	2,524	2,900	2,900	2,850	(50)
Clerk of the Circuit Court	254,374	267,044	264,897	264,897	258,857	(6,040)
Victim/Witness Coordinator	72,385	67,485	71,897	71,897	74,066	2,169
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Regional Court Services	6,179	6,179	6,500	6,500	6,180	(320)
Commonwealth Attorney	362,747	360,875	377,070	377,070	357,850	(19,220)
Sheriff	2,311,661	2,368,411	2,477,880	2,586,285	2,672,042	194,162
Criminal Justice Training Center	20,000	18,720	19,593	19,593	19,593	-
Drug Task Force	12,500	10,499	12,500	12,500	12,500	-
Fire and Rescue Services	804,646	850,075	993,830	995,830	1,145,364	151,534
Volunteer Fire Companies	118,153	155,778	172,200	172,200	188,155	15,955
Blue Ridge Volunteer Fire Company	51,200	51,177	66,250	66,250	66,236	(14)
Boyce Volunteer Fire Company	51,600	51,570	66,700	66,700	66,648	(52)
Enders Volunteer Fire Company	77,800	77,747	93,300	93,300	92,884	(416)
Lord Fairfax Emergency Medical Services	6,282	6,282	6,262	6,262	6,262	-
Forestry Service	2,712	2,712	2,874	2,874	2,874	-
Regional Jail	551,259	551,262	547,984	547,984	479,467	(68,517)
Juvenile Detention Service	16,254	16,093	13,179	13,179	17,219	4,040
Probation Office	800	48	500	500	400	(100)
Building Inspections	211,515	192,149	203,704	203,704	216,194	12,490
Animal Control	118,496	109,811	112,695	112,695	115,837	3,142
Medical Examiner & Indigent Burial	500	1,040	200	200	200	-
Refuse Disposal	162,000	141,202	150,000	150,000	150,000	-
Convenience Center	50,000	-	100,000	61,104	82,835	(17,165)
Litter Control	5,310	5,298	5,310	5,310	6,207	897
Sanitation	240,750	235,781	242,000	242,000	235,000	(7,000)

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	<i>FY18 Original Budget</i>	<i>FY18 Audited Actual</i>	<i>FY19 Adopted Budget</i>	<i>FY19 Revised Budget</i>	<i>FY20 Proposed Budget</i>	<i>Variance 2019 Adopted Proposed-</i>
Maintenance/Buildings & Grounds	853,854	730,414	880,222	880,222	854,279	(25,943)
Local Health Department	221,909	221,909	154,126	191,362	192,623	38,497
Our Health	6,500	6,500	6,500	6,500	6,500	-
N Shen Valley Subs Abuse Coalition	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	90,000	90,000	92,000	92,000	94,000	2,000
Concern Hotline	750	750	750	750	1,000	250
NW Works (Disabilities)	1,000	1,000	1,000	1,000	1,500	500
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Virginia Regional Transit FISH (human services)	1,000	1,000	1,000	1,000	1,000	-
Laurel Center (Women's Shelter)	2,500	2,500	3,000	3,000	3,500	500
Access Independence (Disabilities)	1,000	1,000	1,000	1,000	1,000	-
Tax Relief for the Elderly	212,501	151,384	213,396	213,396	225,000	11,604
Lord Fairfax Community College	15,788	15,788	18,441	18,441	17,796	(645)
Parks Administration	440,606	420,431	449,034	457,533	463,993	14,959
Recreation Center	109,130	100,548	114,384	114,384	118,025	3,641
Swimming Pool	84,214	58,573	84,934	87,858	85,509	575
Concession Stand	15,330	13,541	16,130	16,130	16,436	306
Parks Programs	241,427	190,202	244,301	244,301	248,684	4,383
Barns of Rose Hill (arts)	5,000	5,000	5,000	10,000	6,750	1,750
Virginia Commission for Arts	10,000	9,000	9,000	9,000	9,000	-
Regional Library	223,757	223,757	232,000	232,000	241,150	9,150
Planning Administration	398,684	420,417	426,498	452,856	445,404	18,906
Housing Services	2,500	2,500	2,500	2,500	2,500	-
Board of Zoning Appeals	3,519	6,434	3,520	3,520	3,519	(1)
Office of Economic Development	61,575	47,104	64,100	64,100	68,100	4,000
Berryville Development Authority	2,300	150	900	900	900	-
Small Business Development Center	1,500	1,500	1,500	1,500	1,500	-
Berryville Main Street	2,500	2,500	2,500	2,500	2,500	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-
Planning Commission	14,388	10,422	14,389	14,389	14,388	(1)
Board of Septic Appeals	1,565	812	1,566	1,566	1,565	(1)
Historic Preservation Commission	7,900	7,633	9,900	10,900	29,150	19,250
NSV Regional Planning District Commission	10,273	10,273	10,273	10,273	10,776	503
Regional Airport	2,500	2,500	2,500	2,500	2,500	-
Friends of the Shenandoah	3,000	3,000	3,000	3,000	8,000	5,000
Water Quality Monitoring	30,000	30,000	30,000	30,000	30,000	-

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	<i>FY18 Original Budget</i>	<i>FY18 Audited Actual</i>	<i>FY19 Adopted Budget</i>	<i>FY19 Revised Budget</i>	<i>FY20 Proposed Budget</i>	<i>Variance 2019 Adopted Proposed-</i>
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	6,990	1,231	1,001	1,001	1,168	167
Cooperative Extension Northern Virginia 4-H Center	43,712	39,996	50,443	50,443	52,011	1,568
Non-Departmental Legal/Prof. Contingency	2,300	2,300	2,300	2,300	2,300	-
Social Services	112,000	22,980	138,000	66,728	78,000	(60,000)
School Operations	1,613,733	1,472,905	1,555,824	1,555,824	1,672,332	116,508
School Food Service Fund Comprehensive Services	22,535,741	21,843,312	23,270,676	23,323,689	23,833,352	562,676
Act	832,408	799,629	844,773	844,773	811,452	(33,321)
Public Safety Fund	478,689	361,895	269,499	269,499	303,818	34,319
Conservation Easement Shenandoah Farms Sanitary District	-	42,580	-	-	-	-
General Capital Improvements	45,000	64,442	45,000	422,625	45,000	-
School Capital Improvements	947,589	737,190	597,000	2,287,714	1,120,537	523,537
General Debt Service	842,000	2,913,217	732,000	2,449,989	676,750	(55,250)
School Debt Service	251,700	251,700	251,700	251,700	251,700	-
Joint Administrative Services	2,972,014	2,972,089	2,942,715	2,942,715	2,519,632	(423,083)
Unemployment Compensation	619,461	618,343	793,131	793,131	805,385	12,254
TOTAL EXPENDITURE	13,000	6,359	10,000	10,000	10,000	-
	41,325,521	41,966,796	42,137,378	46,141,161	43,374,482	1,237,104
<i>Local Funds for Schools</i>	<i>15,886,734</i>	<i>17,838,510</i>	<i>16,439,311</i>	<i>18,134,751</i>	<i>16,184,838</i>	<i>(254,473)</i>
ESTIMATED REVENUE LOCAL REVENUE						
Current Real Estate Taxes	14,693,827	14,569,498	14,854,902	14,854,902	14,712,603	(142,299)
Delinquent Real Estate Taxes	42,639	133,360	114,041	114,041	94,028	(20,013)
Land Redemptions	-	-	-	-	-	-
Public Service Corporation Real Estate	475,887	496,356	496,356	496,356	492,984	(3,372)
Current Personal Property Taxes	4,610,712	4,807,321	4,823,300	4,823,300	5,189,685	366,385
Delinquent Personal Property Taxes	15,430	90,960	105,966	105,966	50,000	(55,966)
Mobile Home Taxes	1,183	991	1,131	1,131	1,172	41
Machinery and Tools Taxes	220,167	167,647	166,593	166,593	185,912	19,319
Penalties (All Property Taxes)	134,147	164,753	140,576	140,576	141,324	748
Interest (All Property Taxes)	133,477	122,298	147,371	147,371	133,859	(13,512)
Administrative Costs Delinq	11,406	13,809	11,406	11,406	11,494	88
DMV Stop Fee	2,340	8,129	3,460	3,460	8,129	4,669

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Credit Card Fees	11,364	13,207	11,916	11,916	18,000	6,084
Sales and Use Taxes	959,874	899,776	950,000	950,000	936,127	(13,873)
Consumer's Utility Taxes	340,856	352,974	346,094	346,094	346,094	(0)
Consumption Tax	35,165	36,269	34,516	34,516	34,516	(0)
Business License Tax	25,172	22,290	25,172	25,172	30,886	5,714
Motor Vehicle Licenses	301,924	355,922	325,439	325,439	355,923	30,484
Recordation Taxes	262,385	268,288	291,749	291,749	291,749	0
Taxes on Wills	4,053	6,984	6,775	6,775	6,775	0
Transient Occupancy Tax	23,564	16,882	23,564	23,564	23,564	-
Animal Licenses	8,440	6,960	8,440	8,440	8,440	0
Animal Shelter Fees - Dogs & Cats	8,525	8,360	8,525	8,525	8,525	-
Dangerous Dog Registration	200	245	200	200	200	-
Land Use Application Fees Penalties	3,450	4,600	3,450	3,450	5,450	2,000
Land Use Application Fees Transfer Fees	400	200	300	300	250	(50)
Zoning and Subdivision Permits	461	541	485	485	485	0
Building Permits	90,490	104,551	90,490	90,490	89,960	(531)
Road Sign Fees	200,000	191,084	196,245	196,245	196,245	(0)
Sign Permits and Inspection Fees	-	-	-	-	-	-
Weapons Permits	488	120	1,927	1,927	1,807	(120)
New Dwelling Address Fee	5,959	8,075	7,000	7,000	7,000	-
Other permits, fees, and licenses	3,380	3,250	3,055	3,055	3,575	520
Court Fines and Forfeitures	1,300	175	1,075	1,075	938	(138)
Parking Fines	310,095	356,594	310,095	310,095	356,594	46,499
Courthouse Security Fees	-	660	-	-	660	660
E-Ticket Fee	41,285	57,572	47,088	47,088	57,000	9,912
Interest on Bank Deposits	25,000	28,421	30,000	30,000	30,000	-
Rental of Property	20,071	40,449	78,808	78,808	62,924	(15,884)
Sheriff's Fees	55,947	53,209	61,000	61,000	61,000	0
DNA Fees - Blood Test	796	1,592	796	796	796	-
Commonwealth's Attorney Fees	235	245	235	235	235	(0)
Court Appointed Attorney	1,776	1,792	1,749	1,749	1,749	0
Central Alarm - Berryville	1,032	319	947	947	802	(145)
Fees for Ambulance & Rescue Services	2,000	2,000	2,000	2,000	5,000	3,000
Jail Processing Fee	354,920	403,976	447,911	447,911	432,500	(15,411)
EMS- Berryville	1,825	1,072	1,825	1,825	1,342	(483)
Wireless E-911	33,000	33,000	16,500	16,500	8,250	(8,250)
Humane Foundation Contribution	42,038	44,366	44,700	44,700	47,400	2,700
Recycling Rebate	20,000	-	20,000	20,000	15,000	(5,000)
Recreation Center Fees	21,311	22,109	22,109	22,109	23,858	1,749
Swimming Pool Fees	33,931	41,306	36,500	36,500	37,000	500
Concession Stand Revenue	83,963	74,486	82,519	82,519	72,280	(10,239)
	14,336	14,869	16,500	16,500	14,500	(2,000)

Board of Supervisors Meeting Minutes For April 16, 2019 – Regular Meeting

	FY18 Original Budget	FY18 Audited Actual	FY19 Adopted Budget	FY19 Revised Budget	FY20 Proposed Budget	Variance 2019 Adopted Proposed-
Parks Programs Fees	277,140	274,926	265,000	265,000	270,000	5,000
Sale of Maps, Surveys, etc.	-	-	-	-	-	-
Sale of Publications	35	20	35	35	40	5
Mapping Fee	450	300	205	205	210	5
Engineer's Fees	10,000	13,078	10,000	10,000	10,000	-
Zoning Research Fee	-	-	-	-	-	-
Biosolids Application Fees	6,882	1,168	1,000	1,000	1,168	168
Payment in Lieu of Taxes	-	-	48,722	48,722	48,722	-
Rebates & Refunds	21,992	48,948	5,000	5,000	5,000	-
Miscellaneous Revenue	5,174	42,048	12,571	12,571	12,571	-
Gifts & Donations in Lieu of Taxes	31,645	46,235	2,750	6,383	7,000	4,250
Sale of Salvage & Surplus Property	3,680	51	3,697	3,697	2,775	(922)
Sale of Vehicles	4,433	696	4,433	4,433	4,433	(0)
Sale of Other Equipment	-	-	-	-	-	-
Insurance Adjustments	7,016	-	7,016	7,016	7,016	0
Cancelled Cks/NSF Fees	-	1,370	1,189	1,189	1,280	91
Loan Repayment	3,495	3,495	3,495	3,495	3,495	(0)
Insurance Recovery	13,002	20,625	13,002	13,002	13,002	0
Tsfr from Conservation Easement	-	-	-	-	-	-
Tsfr from Animal Trust Welfare - Various	-	17,469	-	-	5,000	5,000
School Operations - Various	423,766	411,439	374,506	374,506	392,726	18,220
School Food Service Fund - Various	542,661	495,943	536,758	536,758	496,454	(40,304)
Public Safety Fund - Various	-	6,363	-	-	-	-
Conservation Easement Fund - Various	-	46,641	-	-	-	-
General Capital Projects - Various	-	4,955	-	-	-	-
School Capital Projects Shenandoah Farms	-	-	-	-	-	-
Sanitary District Fees	-	-	-	-	-	-
Parks Construction Fund - Donations	-	1,258	-	-	-	-
School Debt Service - Interest	104,231	104,231	107,731	107,731	98,035	(9,696)
Joint Administrative Services - Refunds	2,000	3,635	2,000	2,000	2,000	-
TOTAL LOCAL REVENUE	25,149,828	25,599,408	25,821,911	25,825,544	25,997,514	175,603
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	24,138	22,545	25,047	25,047	25,000	(47)
Mobile Home Titling Taxes	-	-	-	-	-	-

Board of Supervisors Meeting Minutes For April 16, 2019 – Regular Meeting

	<i>FY18 Original Budget</i>	<i>FY18 Audited Actual</i>	<i>FY19 Adopted Budget</i>	<i>FY19 Revised Budget</i>	<i>FY20 Proposed Budget</i>	<i>Variance 2019 Adopted Proposed-</i>
Tax on Deeds (Grantor's Tax)	66,820	58,528	55,440	55,440	66,820	11,380
Quarterly Rental Tax	2,796	1,129	2,404	2,404	1,129	(1,275)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Communications Tax	415,390	392,631	415,390	415,390	411,650	(3,740)
Commonwealth's Attorney	195,575	192,834	194,140	194,140	199,967	5,827
Sheriff	771,856	779,609	782,973	814,300	806,538	23,565
Commissioner of Revenue	77,529	78,504	78,658	78,658	81,236	2,578
Treasurer	94,888	94,707	96,457	96,457	99,608	3,151
Registrar	36,601	37,399	37,700	37,700	39,433	1,733
Clerk of the Circuit Court	157,091	168,467	159,249	159,249	163,797	4,548
Spay & Neuter Fund Distribution	99	14	24	24	14	(10)
Fire Programs Fund	47,153	48,103	46,142	46,142	49,198	3,056
Litter Control	5,310	5,222	4,500	4,500	6,207	1,707
Virginia Commission for the Arts	5,000	4,500	4,500	4,500	4,500	-
Other Categorical Aid	-	10,519	973	18,558	973	(0)
Welfare - Various	1,072,068	288,377	970,388	970,388	1,065,369	94,981
School Operations - Various	8,939,299	8,661,929	9,107,288	9,160,301	9,166,087	58,799
School Lunch Program - State Match	10,862	12,121	12,015	12,015	14,998	2,983
Comprehensive Services Act - Various	239,688	140,586	138,977	138,977	156,675	17,698
Public Safety Fund - Asset Forfeiture	-	7,935	-	-	-	-
Conservation Easement - Grants	30,000	36,968	12,000	371,687	30,000	18,000
General Capital Projects - Various	147,792	86,809	-	31,380	241,452	241,452
School Capital Projects - Technology Bond	154,000	-	154,000	176,549	154,000	-
School Debt Service	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE	14,977,797	13,613,278	14,782,107	15,297,648	15,268,492	486,385
FEDERAL REVENUE						
Payment in Lieu of Taxes	6,464	6,342	6,697	6,697	6,697	-
Emergency Management Assistance	-	-	-	-	-	-
State Criminal Alien Assistance Program	775	-	775	775	650	(125)
Crime Victims Assistance	70,775	67,260	72,191	72,191	72,191	-
Violence Against Women Grant	28,053	28,635	28,053	28,053	28,053	-
DMV Alcohol Enforcement	11,859	8,575	10,000	10,000	9,625	(375)
DMV Speed Enforcement	5,005	4,281	5,000	5,000	5,000	-
Internet Crimes Against Children Task Force	4,000	-	4,000	4,000	4,000	-

Board of Supervisors Meeting Minutes For April 16, 2019 – Regular Meeting

	FY18 Original Budget	FY18 Audited Actual	FY19 Adopted Budget	FY19 Revised Budget	FY20 Proposed Budget	Variance 2019 Adopted Proposed-
Dept of Historic Resources	-	-	-	-	11,500	11,500
DOJ Vest Grant	-	-	500	500	4,000	3,500
ARRA Byrne Justice Assistance Grant	-	998	-	-	-	-
DOJ Local Law Enforcement Block Grant	1,118	2,590	500	500	500	-
Fire & Emergency Response Grant	-	32,882	7,500	7,500	7,500	-
Comprehensive Services Act	-	4,239	-	-	-	-
Conservation Easement - Federal Grants	-	-	-	-	-	-
School Operations - Various	723,071	587,690	649,259	649,259	919,611	270,352
School Food Service Fund - NSLP	278,885	300,056	296,000	296,000	300,000	4,000
General Capital Projects - Various	-	848	-	-	34,000	34,000
Sch Debt Svc - Build America Bond Subsidy	118,654	116,328	113,296	113,296	114,437	1,141
TOTAL FEDERAL REVENUE	1,248,659	1,160,724	1,193,771	1,193,771	1,517,764	323,993
TOTAL EXPENDITURES	41,325,521	41,966,796	42,137,378	46,141,161	43,374,482	1,237,104
TOTAL REVENUE	41,376,285	40,373,410	41,797,789	42,316,964	42,783,771	985,982
SURPLUS (DEFICIT)	50,764	(1,593,386)	(339,589)	(3,824,197)	(590,711)	(251,122)
		1,593,38				
FROM FUND BALANCE	(50,764)	6	339,589	3,824,197	590,711	251,122
NET	-	-	-	-	-	-

Adopted this 16th day of April 2019.

Attest

David L. Ash, County Administrator

The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

8) Adoption of FY2020 Appropriations Resolutions 2019-03R

Vice Chair McKay moved to adopt the FY2020 Appropriations Resolutions as follows:

**APPROPRIATIONS RESOLUTIONS
2019-03R**

1. **BE IT RESOLVED**, by the Board of Supervisors of the County of Clarke, Virginia, that the following appropriations are hereby made for the period of July 1, 2019 through June 30, 2020, for the functions and purposes indicated:

General Fund

To be expended only on order of the Board of Supervisors except that grants are only to be expended to the extent of available revenue:

<i>Direct Revenue to the General Fund</i>	\$11,324,524
<i>Total Appropriation</i>	\$11,324,524

Social Services Fund

To be expended only on order of the Board of Social Services:

<i>Direct Revenue to Social Services Fund</i>	\$1,070,369
<i>Transfer from General Fund</i>	\$601,963
<i>Total Appropriation</i>	\$1,672,332

School Operating Fund

To be expended only on order of the School Board:

<i>Direct Revenue to School Operating Fund</i>	\$10,478,424
<i>Transfer from General Fund</i>	\$13,354,928
<i>Total Appropriation</i>	\$23,833,352

Comprehensive Services Fund

To be expended only on order of the Comprehensive Services Board:

<i>Direct Revenue to Comprehensive Services Fund</i>	\$156,675
<i>Transfer from General Fund</i>	\$147,143
<i>Total Appropriation</i>	\$303,818

Conservation Easement Fund

For projects under Conservation Easement Budget to be added to continuing appropriations in the Conservation Easement Fund and to be expended only on order of the Board of Supervisors:

<i>Direct Revenue to Conservation Easement Fund</i>	\$30,000
<i>Transfer from General Fund</i>	\$15,000
<i>Total Appropriation</i>	\$45,000

General Capital Projects Fund

For projects under General Government Capital Projects Budget to be added to continuing appropriations in the General Government Capital Projects Fund and to be expended only on order of the Board of Supervisors:

<i>Direct Revenue to General Capital Projects Fund</i>	\$275,452
<i>Transfer from General Fund</i>	\$845,085
<i>Total Appropriation</i>	\$1,120,537

School Capital Projects Fund

For projects under the School Capital Projects Budget to be added to continuing appropriations in the School Capital Projects Fund and to be expended only on order of the School Board:

<i>Direct Revenue to the School Capital Projects Fund</i>	\$154,000
<i>Transfer from General Fund</i>	\$522,750
<i>Total Appropriation</i>	\$676,750

School Debt Service Fund

To be expended only on order of the Board of Supervisors or School Board:

<i>Direct Revenue to the School Debt Service Fund</i>	\$212,472
<i>Transfer from General Fund</i>	\$2,307,160
<i>Total Appropriation</i>	\$2,519,632

Government Debt Service Fund

To be expended only on order of the Board of Supervisors:

<i>Transfer from General Fund</i>	\$251,700
<i>Total Appropriation</i>	\$251,700

Joint Administrative Services Fund

To be expended only on order of the Joint Administrative Services Board:

<i>Direct Revenue to the Joint Administrative Services Fund</i>	\$2,000
<i>Transfer from General Fund</i>	\$803,385
<i>Total Appropriation</i>	\$805,385

Unemployment Compensation Fund

To be expended only on order of the Board of Supervisors or School Board:

<i>Transfer from General Fund</i>	\$10,000
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Total Appropriation

\$10,000

TESTE:

David L. Ash, County Administrator

2. **BE IT RESOLVED**, by the Board of Supervisors of the County of Clarke, Virginia, that the Treasurer of Clarke County, Virginia is hereby authorized to honor Food Service warrants drawn by the School Board of Clarke County for the fiscal year 2019-2020 to the extent of the balance in such Food Service Fund as of 30, June, 2019, plus such receipts as may be deposited during the Fiscal Year 2019-2020.

TESTE:

David L. Ash, County Administrator

3. **BE IT RESOLVED**, by the Board of Supervisors of the County of Clarke, Virginia, that the Treasurer of Clarke County, Virginia, be and hereby is authorized to honor Public Safety Fund warrants drawn by the County of Clarke for the Fiscal Year 2019-2020 to the extent of the balance in such Drug Enforcement Fund as of 30, June, 2019, plus such receipts as may be deposited during the Fiscal Year 2019-2020.

TESTE:

David L. Ash, County Administrator

4. **BE IT RESOLVED**, by the Board of Supervisors of the County of Clarke, Virginia, that the Treasurer of Clarke County, Virginia, be and hereby is authorized to honor Joint Government Center Fund warrants drawn by the County of Clarke for the Fiscal Year 2019-2020 to the extent of the balance in such Joint Government Center Fund as of 30, June, 2019, plus such receipts as may be deposited during the Fiscal Year 2019-2020.

TESTE:

David L. Ash, County Administrator

The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

- 9) Adoption of CY2019 Tax Rate Resolution 2019-04R

Vice Chair McKay moved to adopt the CY2019 Tax Rate Resolution as follows:

**TAX RATE RESOLUTION
2019-04R**

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia in meeting assembled this 16th day of April, 2019, a public hearing having been held on April 2, 2019, as required by statute, that the tax rates for calendar year 2019, to support the budget for Clarke County for the fiscal year July 1, 2019 through June 30, 2020, be and hereby are fixed at:

ALL TAX RATES ARE BASED ON EACH \$100 OF ASSESSED VALUATION

	<u>2019</u>
1. Real Estate, including the real estate of public service corporations**	\$0.710
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles	\$4.496
3. Tangible Machinery and tools	\$1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$2.248

** Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

Adopted this 16th day of April 2019.

Attest

David L. Ash, County Administrator

The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Chairman Weiss thanked department heads and staff for their diligence opining that their stewardship helped the County maintain the current tax rate.

10) Approval of Minutes

Vice Chair McKay requested that Book 23 Page 659 be amended as follows: He further opined that the proposed adjustment ~~gives~~ *puts* people what they thought they were.

Vice Chair McKay moved to accept the minutes for March 19, 2019, as amended. The motion carried by the following vote:

Barbara J. Byrd - Aye
Terri T. Catlett - Aye
Mary L.C. Daniel - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

11) Board of Supervisors Personnel Item

A. Expiration of Term for appointments expiring through May 2019

Note 04-02-2019: Awaiting notice of action from the Clarke County Circuit Court. Recommendations for reappointment of Clay Brumback and Alain Borel forwarded from County Administration to the Clarke County Circuit Court on or about March 21

2019-04-08 Summary: Following discussion, the Personnel Committee recommends:

- Berryville Area Development Authority:
 - o Appoint David Weiss to the unexpired term of Tom McFillen expiring March 31, 2022.
 - o Reappoint George Ohrstrom to a three-year term expiring March 31, 2022.
- Clarke County Library Advisory Council: Reappoint the following to three-year terms expiring April 15, 2022
 - o Adeela Al-Khalilli
 - o Bette Brondstater
 - o Maral Kalbian
- Fire & EMS Commission: Appoint Jay Grim to the unexpired term of Jacob White expiring August 31, 2019
- Our Health: Reappoint Diane Shipe to a three-year term expiring March 15, 2022
- Clarke County Planning Commission
 - o Appoint Pete Maynard to fill the unexpired term of Clifford Nelson expiring April 30, 2021
 - o Reappoint: Robert Glover and George Ohrstrom to four-year terms expiring April 30, 2023
- Conservation Easement Authority: Reappoint George Ohrstrom to a three-year term expiring April 30, 2022
- Clarke County Historic Preservation Commission: Appoint Billy Thompson to the unexpired term of Anne Caldwell expiring May 31, 2021.

2019-04-16 Action: David Ash summarized the Committee’s recommendation.

**Supervisor Byrd moved to approve the Personnel Committee recommendations.
The motion carried by the following vote:**

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

12) Board of Supervisors Work Session Items

Board of Supervisors Work Session Agenda
Berryville/Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

April 8, 2019, 10:00 AM, Meeting Room AB

Present: Barbara J. Byrd; Terri T. Catlett; Mary L.C. Daniel; Beverly B. McKay, David S. Weiss

A. Establishment of New Emergency Medical Services Organization - Tri-County Transport by Brian Lichty

2019-04-08 Summary: **Supervisor Daniel moved to approve the resolution as presented. The motion carried by the following vote:**

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

2019-04-16 Action: David Ash summarized the Board’s action at its April 8 Work Session.
No action taken at regular meeting.

B. Clarke County Graphic and Editorial Guidelines by Cathy Kuehner

2019-04-08 Summary: Cathy Kuehner presented to the Board for comment. The Board requested an updated and expanded version at the May work session.

2019-04-16 Action: David Ash summarized the Board’s action at its April 8 Work Session. No action taken at regular meeting.

C. County Administrator Hiring Strategies and Priorities Discussion

2019-04-08 Summary: The Supervisors discussed establishing the hiring schedule and the process to be used in selecting a County Administrator. After considerable discussion, Board members authorized the Chair to review the state contract and to contact other facilitators, who might assist the Board in its search.

2019-04-16 Action: See Item 19 Closed Session. No action taken.

D. Closed Session Pursuant to §2.2-3711-A7 Consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body; and consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel

2019-04-08 Summary: Robert Mitchell joined the Supervisors for Closed Session. **Supervisor Byrd moved that the Clarke County Board of Supervisors enter Closed Session pursuant to 2.2-3711 A7. The motion carried by the following vote:**

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

The members of the Board of Supervisors being assembled within the designated meeting place, with open doors and in the presence of members of the public and/or the media desiring to attend, Vice Chair McKay moved to reconvene in open session. The motion carried as follows:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Vice Chair McKay further moved to execute the following Certification of Closed Session:

CERTIFICATION OF CLOSED SESSION

WHEREAS, the Board of Supervisors of the County of Clarke, Virginia, has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3700 of the Code of Virginia requires a certification by the Board of Supervisors of the County of Clarke, Virginia that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of the County of Clarke, Virginia, hereby certifies that, to the best of each members knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which the certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of Supervisors of the County of Clarke, Virginia. The motion was approved by the following roll-call vote:

- Barbara J. Byrd - Aye
- Terri T. Catlett - Aye
- Mary L.C. Daniel - Aye
- Beverly B. McKay - Aye
- David S. Weiss - Aye

No action was taken following Closed Session.

2019-04-16 Action: No action taken.

E. Agenda Item Requests by Supervisor Byrd

2019-04-08 Summary: Supervisor Byrd requested additional discussion on the following items:

- Airbnb’s and Similar Platforms: Add update to April 16 agenda
- Rockwool Plant, Ranson, West Virginia: Add update to April 16 agenda
- Tick Season: Staff instructed to conduct additional research.

2019-04-16 Action: See agenda Item 5 for Airbnb’s and Similar Platforms update. See Item 6 for Rockwool Status Update.

13) Board of Supervisors Finance Committee Items

A. FY2020 Budget Request Fire / EMS / EM.

2019-04-08 Summary: Budget request from Fire/EMS/EM. The Committee will further consider this matter in May.

2019-04-16 Action: Tom Judge summarized stating that the Committee reviewed a request from the Director of Fire, EMS, and Emergency Operations to amend the FY2020 budget for advanced life support training. The Committee did not opt to include it in the FY2020 budget but will further consider the matter in May.

Chairman Weiss added that the Finance Committee did authorize out of the current budget a \$300 registration fee that holds the space if the Board should desire to fill it.

Vice Chair McKay requested inclusion of an employment requirement.

B. Broadband Extension

2019-04-08 Summary: There was brief discussion of a new project to extend broadband to White Post. No action was taken pending further information.

2019-04-16 Action: Tom Judge summarized noting that no action was taken to amend the FY2020 budget.

C. Bills and Claims

2019-04-08 Summary: The Finance Committee recommends approval of the March 2019 Invoice History Report.

2019-04-16 Action: Tom Judge informed the Supervisors that the March report included invoices from the Department of Social Services and assured that these particular documents did not violate confidentiality; however, these documents could, potentially, violate in future. Therefore, the report was reproduced without the Department of Social Services invoices.

**Supervisor Catlett moved to accept the March invoice history report as presented.
The motion carried by the following vote:**

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

D. Standing Reports

FYI: Reconciliation of Appropriation, Capital Budget

14) Joint Administrative Services Board

March 25 meeting cancelled – no update provided.

15) Government Projects Update

David Ash provided the monthly project update.

- Kohn Property:
 - Toured property with Bev McKay.
 - No recommendation at this time for current or future uses.
 - Chairman Weiss asked for timeline development.
 - Vice Chair McKay offered to tour the property with other members of the Board to seek their ideas.
 - House:
 - The house is rentable.
 - Will require clean up and some repair.
 - Chairman Weiss instructed staff to get cost estimate for making the house rentable.
 - Contractor brush hogs the property.
- 309 West Main: Replacing roof today
- Warren County Survey:
 - Met with Warren County official.
 - Requested additional survey work from Stuart Dunn to address some uncertainty and lack of clarify. Currently, seeking update from Mr. Dunn.
 - Once clarified, will conduct public meetings to receive comment.

- o Process to follow will change after July 1.

16) Miscellaneous Items

No miscellaneous items identified.

17) Summary of Required Action

<u>Item</u>	<u>Description</u>	<u>Responsibility</u>
1.	Develop public hearing notice for through-truck restriction on VA Route 601.	Lora B. Walburn
2.	Develop public hearing notice for SSYP 2019/2020 through 2024/2025 and FY2020 Construction Budget.	Lora B. Walburn
3.	Add review of SSYP 2019/2020 through 2024/2025 and FY2020 Construction Budget to May 13 Work Session agenda.	Lora B. Walburn
4.	Research Rockwool facility and make recommendation to the Supervisors.	Alison Teetor
5.	Process and post approved minutes.	Lora B. Walburn
6.	Update appointments database, draft notice of appointment, and notify staff representatives.	Lora B. Walburn
7.	Execute letters of appointment and appreciation.	David S. Weiss
8.	Develop a list of pros and cons for creation of a registry for Airbnbs and similar platforms for review at a future Work Session.	David Ash

18) Board Member Committee Status Reports

Supervisor Barbara J. Byrd

- Board of Social Services: Had a very productive meeting.
- Clarke County Humane Foundation:
 - The Shelter is now clear of kennel cough so the group can again meet at the facility.
 - In process of exploring a facility addition and two projects.
- Community Policy and Management Team: Good meeting.

- Conservation Easement Authority: Meets April 25.
- Northwest Regional Adult Drug Treatment Court Advisory Committee: No update.
- Northwestern Regional Jail Authority: Meets Thursday at 10:30 am.
- Northwestern Regional Juvenile Detention Center Commission: Did not meet.
- Town of Berryville:
 - Several speakers spoke about taxes.
 - No one in favor of tax hike.
 - Enders given \$150,000 proffer from A.C. Echols building project.
 - Signed a year extension with Republic for waste removal.
 - Having problem with persons continuing to try to recycle glass.
 - \$.01 increase real estate; no change in personal property.
 - Cara Rodriguez would like to the Supervisors to consider restructuring the Economic Development Memorandum of Understanding Committee.
- Horse event in Russell District
 - Conducted on Wilson Road.
 - One hundred and fifty [150] participants not including persons working the event or accompanying riders.
 - Event held without special event permit.

Supervisor Terri T. Catlett

- Conservation Easement: Discussed two properties.
- School Board: Voted 3-2 to move more funds to support staff.
- Historic Preservation Commission:
 - Conducted round table with several local historic groups.
 - Maral Kalbian provided update on her book.
- Parks and Recreation Advisory Committee: Project updates provided – no quorum.
- Village of Millwood: Meets Monday, April 22, 2019, at Carter Hall.

Supervisor Mary L.C. Daniel

- Broadband Implementation Committee: Will meet next month.
- Clarke County Library:

- Will be painting and moving signage.
- Changing filing system
- Josephine Community Museum: Doing great.
- Legislative Liaison / Coalition for High Growth: No activity
- Planning Commission: Piedmont Environmental Council [PEC] made a presentation, which the Supervisors should consider adding to a future agenda.
- Sheriff's Department: Doing fine.

Vice Chair Bev B. McKay

- Economic Development Advisory Committee: No update given. Minutes for March 20, 2019, included in packet.
- Sanitary Authority:
 - Met this morning.
 - All pleased with new plant operator.
 - Supervisors are invited to watch membrane replacement scheduled for June 10.
 - Secondary water source is recommended not required.
- Northern Shenandoah Valley Regional Commission: Meets this Thursday.

Chairman David S. Weiss

- Economic Development MOU Committee: Has not met individually. Economic Development Advisory Committee March 20, 2019, minutes are included in the report section of Board of Supervisors regular meeting materials.
- Fire & EMS Commission:
 - Continue part-time staffing – has lowered response times.
 - Achieved 15-minute response time for the past six months.
 - Incentive program working.
 - Many struggles that create problems for the future.
 - Many still place station needs before system needs.
- Industrial Development Authority:
 - Meets next week.
 - Hotel Feasibility Study: Berryville Main Street has chosen a firm.
- Joint Administrative Services Board: Meets April 22

19) Closed Session

At 1:33 pm, Supervisor Daniel moved to enter closed session pursuant to §2.2-3711-A29 Discussion of the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body. The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

At 2:19 pm, The members of the Board of Supervisors being assembled within the designated meeting place, with open doors and in the presence of members of the public and/or the media desiring to attend, Supervisor Byrd moved to reconvene in open session. The motion carried as follows:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Supervisor Byrd further moved to execute the following Certification of Closed Session:

CERTIFICATION OF CLOSED SESSION

WHEREAS, the Board of Supervisors of the County of Clarke, Virginia, has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3700 of the Code of Virginia requires a certification by the Board of Supervisors of the County of Clarke, Virginia that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of the County of Clarke, Virginia, hereby certifies that, to the best of each members knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting

to which the certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of Supervisors of the County of Clarke, Virginia. The motion was approved by the following roll-call vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

No action was taken following Closed Session.

At 3:57 pm, Chairman Weiss recessed the meeting.

At 6:35 pm, Chairman Weiss reconvened the meeting.

20) Citizens Comment Period

No citizens appeared to address the Board.

21) PH 19-06: CC-2019-01 Chapter 175 Vehicles and Traffic. The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 175 to add Article IV Solicitation activities on public highways, roadways, and medians prohibited.

David Ash reviewed the proposed change noting that it was prompted by citizen complaints and safety concerns primarily at the Waterloo intersection.

Chief Deputy Sumption responded to questions from Supervisor Catlett stating that the Sheriff's Office would use the ordinance as a tool instead of punishment. He opined that the ordinance allowed the Sheriff's Office to establish consequences.

Vice Chair McKay added that as the White Post Supervisor he has received many complaints about panhandling at the Waterloo intersection. He said that while he did not like adding more rules and regulations this proposed amendment addressed safety concerns in a very dangerous situation. He also commented on the aggressiveness of some of the panhandlers.

Supervisor Daniel, in response to comments made about fire and rescue boot drives, stated that she was not aware of Clarke volunteers conducting boot drives within the county.

At 6:40 pm, Chairman Weiss opened the citizen comment portion of the public hearing. Being no persons desiring to speak, he closed the public hearing.

Vice Chair McKay moved to amend the Code of Clarke County Virginia Chapter 175 Vehicles and Traffic 175 to add Article IV Solicitation activities on public highways, roadways, and medians prohibited as presented.

Article IV Solicitation activities on public highways, roadways, and medians prohibited.

§ 175- 19. Code of Virginia References § 46.2-931. Localities may prohibit or regulate distribution of handbills, etc., solicitation of contributions, and sale of merchandise or services on highways within their boundaries or on public roadways and medians.

§ 175- 20. Solicitation activities on public highways, roadways, and medians (a) For purposes of this section, "highway" shall mean the entire width between the boundary lines of every way or place open to the use of the public for purposes of vehicular travel in the county, including the streets and alleys, and, the entire width between the boundary lines of all private roads or private streets that have been specifically designated highways by ordinance.

(b) When any of the following activities interfere with the safe and free passage of pedestrian and/or vehicle traffic, it shall be unlawful for any person standing, sitting, walking, or otherwise located on a highway within the county to:

- (1) Distribute handbills, leaflets, bulletins, literature, advertisements or similar material to the occupants of motor vehicles.
- 1)
- (2) Solicit contributions of any nature from the occupants of motor vehicles.
- (3) Sell or attempt to sell merchandise or services to the occupants of motor vehicles.

(c) Any person violating the provisions of this section shall, upon conviction, be guilty of a traffic infraction, punishable by a fine of:

- One hundred dollars (\$100.00) for the first offense; and,
- Two hundred fifty dollars (\$250.00) for any subsequent offense.
- Each separate violation shall be considered a new offense.

Supervisor Catlett asked Chief Deputy Sumption to provide a follow-up report to the Supervisors.

After the motion, Chairman Weiss expressed agreement with Vice Chair McKay opining that when persons will not regulate themselves others must.

The motion carried by the following vote:

Barbara J. Byrd	Aye
Terri T. Catlett	Aye
Mary L.C. Daniel	Aye
Beverly B. McKay	Aye
David S. Weiss	Aye

22) Adjournment

At 6:42 pm, Chairman Weiss recessed the meeting until 10 am, Friday, April 19, 2019.

Next Regular Meeting Date

The next regular meeting of the Board of Supervisors is set for Tuesday, May 21, 2019, at 1:00 p.m. in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

ATTEST: April 16, 2019

David S. Weiss, Chair

David L. Ash, County Administrator

Recorded and transcribed by Lora B. Walburn, Deputy Clerk to the Board of Supervisors

April 19, 2019

Clarke County Board of Supervisors
Continued Regular Meeting
Main Meeting Room

10:00 am

At a continued regular meeting of the Board of Supervisors of Clarke County, Virginia held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia conducted on Friday, April 19, 2019.

Supervisors:

Present: David S. Weiss – Buckmarsh / Blue Ridge District; Terri T. Catlett - Millwood / Pine Grove District; Barbara J. Byrd – Russell District; Bev B. McKay – White Post District

Absent: Mary L.C. Daniel – Berryville District

County Staff Present

David Ash, Cathy Kuehner, Lora B. Walburn

Constitutional / State Offices / Other Agencies

None

Press

None

Others Present

John Riley

1) Call to Order

Chairman Weiss called the Board of Supervisors meeting to order at 10:02 am.

2) Closed Session

At 10:02 pm, Supervisor Catlett moved to enter closed session pursuant to §2.2-3711-A29 Discussion of the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body. The motion carried by the following vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Absent
Beverly B. McKay	-	Absent
David S. Weiss	-	Aye

At 10:20 am, Vice Chair McKay joined the closed session.

At 10:59 am, The members of the Board of Supervisors being assembled within the designated meeting place, with open doors and in the presence of members of the public and/or the media desiring to attend, Supervisor Catlett moved to reconvene in open session. The motion carried as follows:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Absent
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Supervisor Catlett further moved to execute the following Certification of Closed Session:

CERTIFICATION OF CLOSED SESSION

WHEREAS, the Board of Supervisors of the County of Clarke, Virginia, has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3700 of the Code of Virginia requires a certification by the Board of Supervisors of the County of Clarke, Virginia that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of the County of Clarke, Virginia, hereby certifies that, to the best of each members knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which the certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of

Supervisors of the County of Clarke, Virginia. The motion was approved by the following roll-call vote:

Barbara J. Byrd	-	Aye
Terri T. Catlett	-	Aye
Mary L.C. Daniel	-	Absent
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Following closed session, by consensus, the Supervisors selected Mary Beth Price to guide the search for a new County Administrator.

Chairman Weiss will speak with Mary Daniel about the Board's decision to move forward with the assistance of Mary Beth Price.

3) Adjournment

Chairman Weiss adjourned the Board of Supervisors meeting at 11:03 am.

Next Regular Meeting Date

The next regular meeting of the Board of Supervisors is set for Tuesday, May 21, 2019, at 1:00 p.m. in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

ATTEST: April 19, 2019

David S. Weiss, Chair

David L. Ash, County Administrator

Recorded and transcribed by Lora B. Walburn, Deputy Clerk to the Board of Supervisors



Personnel Committee Items

Berryville/Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Monday, May 13, 2019 9:30 am

*Item
No.*

Description

A. Expiration of term for appointments expiring through June 2019.

2019-05-13 Summary: Following review, the Personnel Committee recommended the following [re]appointments:

- Tom Bauhan to the Clarke County Sanitary Authority to serve the remainder of the unexpired term of A.R. "Pete" Dunning, Jr., expiring January 5, 2022.
- Kathrine Berger to the Clarke County Historic Preservation Commission to a four-year term expiring May 31, 2023.

Appointments by Expiration Through June 2019

			<i>Appt Date</i>	<i>Exp Date</i>	<i>Orig Appt Date:</i>
<i>November 2017</i>					
Shenandoah Valley Workforce Development Board			4 Yr		
James	Patricia	Buckmarsh District	5/16/2017	11/9/2017	9/17/2013
Left area 11-09-2017 expires 6-30-2021					
3.01: MEMBERSHIP The voting members of the Consortium shall be the Chief Local Elected Official of each jurisdiction that is a party to this agreement, or that official's duly appointed designee. The Chair of the Shenandoah Valley Workforce Investment Board (SVWIB), or the Chair's duly appointed designee, shall serve as a voting member of the Consortium.					
3.02: TERMS OF OFFICE The term of office for a Consortium member or designee shall coincide with the member's term as chief elected official for the member jurisdiction.					

December 2018

Parks & Recreation Advisory Board			4 Yr		
Jones	Paul	Russell District; At Large	12/16/2014	12/31/2018	10/21/1997
There shall be nine (9) voting members on the Advisory Board. Six (6) members shall be appointed by the Board of Supervisors to represent the five (5) voting districts and one (1) at large. The Superintendent of Schools or the Superintendent's designee shall serve on the Advisory Board. The Town Councils for Berryville and Boyce shall each appoint a representative to serve on the Advisory Board. The Board of Supervisors shall also designate one (1) member of the Board of Supervisors to serve as a non-voting liaison to the Advisory Board. All terms, except the student representatives, shall be staggered and the initial terms shall be established by random lot. All terms subsequent to the initial terms shall be (4) years.					

February 2019

Board of Zoning Appeals			5 Yr		
Volk	Laurie	White Post District	2/18/2014	2/15/2019	2/17/2004
Appointed by Circuit Court; BOS letter of recommendation to Clerk. Oath of Office Required - Clerk of Circuit Court; 5 total members: 1 member may be on the Planning Commission Pg 1114 Supv Manual; other 4 have been generally 1 from each magisterial district, although not required.; Section 7-A-1 of the Zoning Ord states: "The Board shall consist of 5 residents of Clarke Co. Members of the Board shall hold no other public office in the locality except that 1 may be a member of the Clarke Co Planning Commission."					

March 2019

Clarke County Sanitary Authority			4 Yr		
Dunning, Jr.	A.R.	White Post District, Treasurer/Secretary	1/16/2018	3/21/2019	2/15/2005
Term expires 01-05-2022					
The board of the Authority shall be appointed by the BOS and shall be composed of 5 members, 1 of whom shall be a resident of the Town of Boyce, each for a term of 4 years and until his successor is appointed and qualifies except appointments to fill vacancies, which shall be for the remainder of such un-expired term. The Town may submit a nominee or nominees to the BOS for its consideration in making the appointment of the Boyce resident member. From VA Code 15.2-5113 D) Alternate board members may also be selected. Such alternates shall be selected in the same manner and shall have the same qualifications as the board members except that an alternate for an elected board member need not be an elected official. Oath of Office Required.					

May 2019

Clarke County Historic Preservation Commission			4 Yr		
Berger	Katherine	Buckmarsh District	11/21/2017	5/31/2019	11/21/2017
Section 3-E-3-d Zoning Ord "shall consist of at least 5 members not to exceed 7 members; Members shall be residents of Clarke County with a demonstrated interest in and knowledge of the historic character of Clarke County. Reasonable effort to appoint at least 2 members with professional training or equivalent experience in 1 or more of the following: architecture, architectural history, historic preservation, archeology, land use planning, or related fields. Reasonable effort to appoint at least 1 member that is a professional architect or architectural historian. At least 1 member shall be appointed from the Planning Commission upon recommendation to the Board by the Planning Commission. After the establishment of an Historic District, at least 1 member shall be a resident of a local Historic District."					

Clarke County**lwalburn@clarkecounty.gov**

Advisory Board

From : Lisa Cooke <lcooke@clarkecounty.gov>

Wed, Apr 10, 2019 05:17 PM

Subject : Advisory Board**To :** Lora Walburn <lwalburn@clarkecounty.gov>

Good Evening Lora,
I just spoke with Steve Wisecarver and he is very interested in serving as the At-Large representative on our Advisory Board. Steve was an extremely dedicated and valuable member of our board when he was the Boyce representative and we would love to have him back again. If you could please relay this to the Board of Supervisors, I would greatly appreciate it. He is also getting me contact information for a possible Town of Boyce representative. I will follow up on this as soon as I receive the information. Thank you so much for all you do for us.

Lisa

Lisa Cooke, Director
Clarke County Parks and Recreation
225 Al Smith Circle
Berryville, VA 22611
(540)955-5140 (p)
(540)955-4049 (f)

Clarke County Committee Listing

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Agricultural & Forestal District Advisory Committee</i>				6 Yr
Buckley	Samuel	Landowner/Producer	8/18/2015	7/15/2021
Childs	Corey	Landowner	8/18/2015	7/15/2021
Day	Emily	Landowner/Producer	8/18/2015	7/15/2021
Dorsey	Tupper	Landowner/Producer	8/18/2015	7/15/2021
Gordon	Carolyn	Landowner	8/18/2015	7/15/2021
Haynes	Carole	Landowner	9/15/2015	7/15/2021
McKay	Beverly B.	BoS - Appointed Member	8/18/2015	7/15/2021
Peake	Donna	Commissioner of the Revenue	8/18/2015	7/15/2021
<i>Barns of Rose Hill Board of Directors</i>				3 Yr
Cammack	Thomas		12/18/2018	12/31/2021
<i>BCCGC Joint Building Committee</i>				Open-End
Arnold, Jr.	Harry Lee	Berryville Town Council Representative	1/11/2018	
Ash	David L.	County Administrator		
Dalton	Keith	Berryville Town Manager		
McKay	Beverly B.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Berryville Area Development Authority</i>				3 Yr
Ohrstrom, II	George	Russell District	4/16/2019	3/31/2022
Smart	Kathy	White Post District	2/21/2017	3/31/2020
Weiss	David S.	Buckmarsh/Blue Ridge District	4/16/2019	3/31/2022
<i>Berryville/Clarke County Joint Committee for Economic Development and Tourism</i>				Ongoing
Arnold, Jr.	Harry Lee	BTC - Appointed Member		
Ash	David L.	County Administrator	1/15/2019	12/31/2019
Capelli	Len	Director of Economic Development	4/14/2015	
Dunkle	Christy	Staff Representative - Town		
Weiss	David S.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Board of Septic & Well Appeals</i>				4 Yr
Blatz	Joseph	White Post District; Citizen Member	1/19/2016	2/15/2020
Buckley	Randy	White Post District; 2019 Planning Commission Vice Chair - Alternate	1/4/2019	12/31/2019
Daniel	Mary L.C.	BoS - Alternate	1/15/2019	12/31/2019
Fincham	Ryan	Staff Representative	1/12/2015	
McKay	Beverly B.	BoS - Vice Chair Appointed Member	1/15/2019	12/31/2019
Ohrstrom, II	George	Russell District; Planning Commission Chair	1/4/2019	12/31/2019

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Board of Social Services</i>				1 Yr
Byrd	Barbara J.	BoS - Appointed Member	1/15/2019	12/31/2019
Dodson	Gerald	Berryville District	10/18/2016	7/15/2020
Gray	Lynn	Berryville District	7/17/2018	7/15/2022
Heine	Brittany	Staff Representative		
Melusen	Alan	Russell District	7/17/2018	7/15/2022
Smith	James	Berryville District	8/15/2017	7/15/2021
<i>Board of Supervisors</i>				4 Yr
Byrd	Barbara J.	Russell District	1/9/2017	12/31/2019
Catlett	Terri T.	Millwood/Pinegrove Districts	1/1/2016	12/31/2019
Daniel	Mary L.C.	Berryville District	1/1/2016	12/31/2019
McKay	Beverly B.	White Post District, Vice Chair	1/1/2016	12/31/2019
Weiss	David S.	Buckmarsh/Blue Ridge Districts; Chair	1/1/2016	12/31/2019
<i>Board of Supervisors Finance Committee</i>				1 Yr
Byrd	Barbara J.	BoS - Alternate	1/15/2019	12/31/2019
Catlett	Terri T.	BoS - Appointed Member	1/15/2019	12/31/2019
McKay	Beverly B.	BoS - Alternate	1/15/2019	12/31/2019
Weiss	David S.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Board of Supervisors Personnel Committee</i>				1 Yr
McKay	Beverly B.	BoS - Appointed Member	1/15/2019	12/31/2019
Weiss	David S.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Board of Zoning Appeals</i>				5 Yr
Borel	Alain F.	White Post District	4/1/2019	2/15/2024
Brumback	Clay	White Post District	4/1/2019	2/15/2024
Caldwell	Anne	Millwood District	2/25/2015	2/15/2020
Fincham	Ryan	Staff Representative	1/12/2015	
Kackley	Charles	Russell District	5/2/2018	2/12/2023
Means	Howard	Millwood District	2/15/2016	2/15/2021
Volk	Laurie	White Post District	2/18/2014	2/15/2019
<i>Broadband Implementation Committee</i>				
Bouffault	Robina Rich	White Post District	2/21/2017	
Daniel	Mary L.C.	Berryville District	1/15/2019	12/31/2019
Kruhm	Doug	Buckmarsh / Battletown District	9/18/2018	
McKay	Beverly B.	White Post District	1/15/2019	12/31/2019
<i>Building and Grounds</i>				1 Yr
McKay	Beverly B.	BoS - Appointed Member	1/15/2019	12/31/2019

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Career and Technical Education Advisory Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Clarke County Historic Preservation Commission</i>				4 Yr
Arnett	Betsy	Berryville District	4/19/2016	5/31/2020
Berger	Katherine	Buckmarsh District	11/21/2017	5/31/2019
Carter	Paige	White Post District	4/19/2016	5/31/2020
Catlett	Terri T.	BoS - Liaison	1/15/2019	12/31/2019
Kruhm	Doug	Planning Commission Representative	1/4/2019	12/31/2019
Stieg, Jr.	Robert	Millwood District	6/17/2014	5/31/2022
Teetor	Alison	Staff Representative		
Thompson	Billy	White Post District	4/16/2019	5/31/2021
York	Robert	White Post District	4/18/2017	5/31/2021
<i>Clarke County Humane Foundation</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/15/2019	12/31/2019
<i>Clarke County Library Advisory Council</i>				4 Yr
Al-Khalili	Adeela	Buckmarsh District	4/16/2019	4/15/2022
Bogert	Aubrey	White Post District	4/17/2018	4/15/2022
Brondstater	Bette	Berryville District	4/16/2019	4/15/2022
Curran	Christopher	Buckmarsh District	2/21/2017	4/15/2021
Daisley	Shelley	Russell District	5/17/2016	4/15/2020
Daniel	Mary L.C.	BoS - Liaison	1/15/2019	12/31/2019
Foster	Nancy	Russell District	4/19/2016	4/15/2020
Graves	Suzette	Berryville District	11/21/2017	4/15/2021
Kalbian	Maral	Millwood District	4/16/2019	4/15/2022
Payne	Lisa	Berryville District	7/17/2018	4/15/2021
<i>Clarke County Planning Commission</i>				4 Yr
Bouffault	Robina Rich	White Post / Greenway District	3/15/2016	4/30/2020
Buckley	Randy	White Post District; 2019 Vice Chair	4/17/2018	4/30/2022
Byrd	Barbara J.	BoS - Alternate	1/15/2019	12/31/2019
Caldwell	Anne	Millwood / Chapel District	3/21/2017	4/30/2021
Daniel	Mary L.C.	BoS - Appointed Member	1/15/2019	12/31/2019
Glover	Robert	Millwood District	4/16/2019	4/30/2023
Kreider	Scott	Buckmarsh / Battletown District	3/15/2016	4/30/2020
Kruhm	Doug	Buckmarsh / Battletown District	4/17/2018	4/30/2022
Lee	Francis	Berryville District	4/17/2018	4/30/2022
Malone	Gwendolyn	Berryville District	3/15/2016	4/30/2020
Maynard	Peter	Russell District	4/16/2019	4/30/2021
Ohrstrom, II	George	Russell District; 2019 Chair	4/16/2019	4/30/2023

Monday, May 6, 2019

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			<i>Appt Date</i>	<i>Exp Date</i>
Stidham	Brandon	Staff Representative	4/30/2012	
<i>Clarke County Sanitary Authority</i>				4 Yr
DeArment	Roderick	White Post District, Chair	1/17/2017	1/5/2021
Dunning, Jr.	A.R.	White Post District, Treasurer/Secretary	1/16/2018	3/21/2019
Mackay-Smith, Jr.	Alexander	White Post District, Vice Chair	1/17/2017	1/5/2021
McKay	Beverly B.	BoS - Liaison	1/15/2019	12/31/2019
Meredith	Mary	Staff Representative	1/2/2018	
Myer	Joseph	Town of Boyce	11/17/2015	1/5/2020
Welliver	Ralph	Berryville District	7/19/2016	6/30/2020
<i>Community Policy and Management Team</i>				3 Yr
Acker	Denise	Northwestern Community Services	12/18/2018	12/31/2021
Bauserman	Ellen	CCPS Director Pupil Svcs	7/18/2017	12/31/2019
Byrd	Barbara J.	BoS - Appointed Member	1/15/2019	12/31/2019
Goshen	Lisa	Parent Representative	11/21/2017	12/31/2020
Greene	Colin	VDH Representative	12/18/2018	12/31/2021
Jones	Angie	Director Clarke County DSS	7/18/2017	12/31/2019
Legrys	Mark	Court Services Unit Supervisor	7/18/2017	12/31/2019
Obradovic	Laura	Private Provider - Grafton School	7/18/2017	12/31/2020
<i>Conservation Easement Authority</i>				3 Yr
Bacon	Rives	Berryville District	8/15/2017	12/31/2019
Buckley	Randy	White Post District	12/20/2016	12/31/2019
Byrd	Barbara J.	BoS - Appointed Member	1/15/2019	12/31/2019
Engel	Peter	White Post District	12/18/2018	12/31/2021
Jones	Michelle	Millwood / Pine Grove District	12/20/2016	12/31/2019
Ohrstrom, II	George	Russell District; Planning Commission Representative	4/16/2019	4/30/2022
Teetor	Alison	Staff Representative		
Thomas	Walker	Buckmarsh District	12/18/2018	12/31/2021
<i>Constitutional Officer</i>				
Butts	Helen	Clerk of the Circuit Court	1/1/2016	12/31/2023
Keeler	Sharon	Treasurer	1/1/2016	12/31/2019
Peake	Donna	Commissioner of the Revenue	1/1/2016	12/31/2019
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Williams	Anne	Commonwealth Attorney	11/7/2017	12/31/2019
<i>County Administrator</i>				
Ash	David L.	County Administrator	3/19/1991	
<i>Director of Economic Development</i>				
Capelli	Len	Director of Economic Development	4/14/2015	

Monday, May 6, 2019

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			<i>Appt Date</i>	<i>Exp Date</i>
<i>Economic Development Advisory Committee</i>				4 Yr
Barb	Jim	Real Estate Rep, Business Owner	12/19/2017	12/31/2021
Bates	Chris	Agriculture, Equine, Transportation	2/19/2019	12/31/2022
Capelli	Len	Director of Economic Development		
Dunkle	Christy	Town of Berryville Representative	1/1/2016	12/31/2019
Kraybill	Christina	2019 Vice Chair, Berryville District, Business Owner	12/19/2017	12/31/2021
McKay	Beverly B.	BoS - Appointed Member	1/15/2019	12/31/2019
Milleson	John R.	2019 Chair, Banking, Finance	1/15/2019	12/31/2022
Pritchard	Betsy	Hospitality Industry, agriculture	8/16/2016	8/31/2020
Sheaffer	Lee	Russell District	3/19/2019	12/31/2022
Walburn	Lora	EDAC Clerk		
<i>Family Assessment and Planning Team</i>				3 Yr
Allen	Gay	DSS - Foster Care Worker	12/31/2018	12/31/2021
Casarotti	Erin	26th District Court Svcs Unit	2/19/2019	12/31/2019
Davis	Sara	Parent Representative	8/15/2017	12/31/2020
Myers-DePina	Martia	Northwestern Community Svcs Board Rep	12/18/2018	12/31/2021
Rousseau	Christian	Private Provider - Intensive Supervisor & Counseling	6/12/2017	12/31/2020
Thompson	Christine	CCPS - Social Worker	7/18/2017	12/31/2019
<i>Fire & EMS Commission</i>				4 Yr
Conrad	Bryan H.	Citizen-at-large	9/1/2015	8/31/2019
Grim	James	Blue Ridge VFRC Rep	4/16/2019	8/31/2019
Harrison	Diane	Citizen-at-large	6/20/2017	8/31/2021
Hoff	Matt	Boyce VFRC Rep	9/18/2018	8/31/2019
Lawrence	Doug	John H. Enders VFRC Rep	10/16/2018	8/31/2019
Lichty	Brian	Staff Representative	11/14/2016	
Nicholson	Andrew	Citizen-at-large	10/17/2017	8/31/2020
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Weiss	David S.	BoS - Representative	1/15/2019	12/31/2019
<i>Handley Regional Library Board</i>				4 Yr
Leahy	Cindy	White Post District	11/21/2017	11/30/2021
<i>Industrial Development Authority of the Clarke County, Virginia</i>				
Capelli	Len	Director of Economic Development		
Cochran	Mark	Buckmarsh District; Chair 2018	10/17/2017	10/30/2021
Ferrell	Brian	Buckmarsh District; Vice Chair 2018	6/21/2016	10/30/2019
Jones	Paul	Russell District	3/15/2016	10/30/2019
Koontz	English	Buckmarsh District	10/16/2018	10/30/2022

			<i>Appt Date</i>	<i>Exp Date</i>
Pierce	Rodney	Buckmarsh District	10/18/2016	10/30/2020
Preston	Isreal	Berryville District	2/19/2019	10/30/2022
Waite	William	Millwood District; Secretary/Treasurer 2018	10/31/2017	10/30/2021
Walburn	Lora	IDA Clerk		
Weiss	David S.	BoS - Liaison	1/15/2019	12/31/2019
<i>Joint Administrative Services Board</i>				<i>Open-End</i>
Ash	David L.	County Administrator	12/22/1993	
Bishop	Chuck	School Superintendent	7/1/2014	
Judge	Tom	Staff Representative	2/14/1994	
Keeler	Sharon	Treasurer	3/12/2005	
McKay	Beverly B.	BoS - Alternate	1/15/2019	12/31/2019
Schutte	Charles	School Board Representative	1/8/2012	
Taylor	Brianna R.	Recording Clerk		
Weiss	David S.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Josephine School Community Museum Board</i>				
Daniel	Mary L.C.	BoS - Liaison	1/15/2019	12/31/2019
<i>Legislative Liaison and High Growth Coalition</i>				<i>1 Yr</i>
Daniel	Mary L.C.	BoS - Liaison	1/15/2019	12/31/2019
<i>Lord Fairfax Community College Board</i>				<i>4 Yr</i>
Daniel	William	Berryville District	7/19/2016	6/30/2020
<i>Lord Fairfax Emergency Medical Services Council</i>				<i>1 Yr</i>
Conrad	Bryan H.	Volunteer Representative; White Post District	8/15/2018	8/15/2019
Trent	Carolyn	Medical Professional	8/15/2018	8/15/2019
Wilson	Wade	Career Representative	8/15/2018	8/15/2019
<i>Northern Shenandoah Valley Regional Commission</i>				<i>1 Yr</i>
Daniel	Mary L.C.	BoS - Alternate	1/15/2019	12/31/2019
McKay	Beverly B.	BoS - Appointed Member	1/15/2019	12/31/2019
Stidham	Brandon	Citizen Representative [Planning Director]	1/15/2019	1/31/2022
<i>Northwest Regional Adult Drug Treatment Court Advisory Committee</i>				<i>Open End</i>
Byrd	Barbara J.	Russell District	1/15/2019	12/31/2019
<i>Northwestern Community Services Board</i>				<i>3 Yr</i>
Brown	Audrey	White Post District	11/21/2017	12/31/2020
Harris	Celie	Millwood District; 3rd Term Ends 12/31/2021	2/19/2019	12/31/2021

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Northwestern Regional Jail Authority</i>				1 Yr
Ash	David L.	BoS - Appointed Member	1/15/2019	12/31/2019
Byrd	Barbara J.	BoS - Liaison - Alternate	1/15/2019	12/31/2019
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Wyatt	Jimmy	Millwood District	11/17/2015	12/31/2019
<i>Northwestern Regional Juvenile Detention Center Commission</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/15/2019	12/31/2019
Wyatt	Jimmy	Millwood District	12/20/2016	12/20/2020
<i>Old Dominion Alcohol Safety Action Policy Board & Division of Court Services</i>				3 Yr
Roper	Anthony	Sheriff	12/20/2016	12/31/2019
<i>Old Dominion Community Criminal Justice Board</i>				3 Yr
Roper	Anthony	Sheriff	12/20/2016	12/31/2019
<i>Our Health</i>				3 Yr
Shipe	Diane	Buckmarsh District	4/16/2019	3/15/2022
<i>Parks & Recreation Advisory Board</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/15/2019	12/31/2019
Heflin	Dennis	White Post District	12/20/2016	12/31/2019
Huff	Ronnie	Town of Berryville Representative	1/1/2016	12/31/2019
Jones	Paul	Russell District; At Large	12/16/2014	12/31/2018
Lichliter	Gary	Russell District	12/20/2016	12/31/2019
Rhodes	Emily	Buckmarsh District	11/17/2015	12/31/2019
Sheetz	Daniel A.	Berryville District	12/19/2017	12/31/2021
Smith	Tracy	Millwood District	12/19/2017	12/31/2021
Trenary	Randy	School Superintendent Designee	10/24/2013	
Wisecarver	Steve	Appointed by Town of Boyce	1/2/2018	7/31/2018
<i>People Inc. of Virginia</i>				3 Yr
Hillerson	Coleen	Clarke County Rep Board of Directors	8/16/2016	7/31/2019
<i>Regional Airport Authority</i>				1 Yr
Ash	David L.	BoS - Alternate	1/15/2019	12/31/2019
Crawford	John	Buckmarsh District	7/19/2016	6/30/2020
McKay	Beverly B.	BoS - Alternate	1/15/2019	12/31/2019
<i>Shenandoah Area Agency on Aging, Inc.</i>				4 Yr
Pritchard	Betsy		9/30/2018	9/30/2022
<i>Shenandoah Valley Chief Local Elected Officials Consortium</i>				
Ash	David L.	BoS Designee for Chief Elected Official		

Monday, May 6, 2019

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			<i>Appt Date</i>	<i>Exp Date</i>
<i>Shenandoah Valley Workforce Development Board</i>				4 Yr
James	Patricia	Buckmarsh District	5/16/2017	11/9/2017
<i>Strategic Planning Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	1/15/2019	12/31/2019
<i>Towns and Villages: Berryville</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/15/2019	12/31/2019
Daniel	Mary L.C.	BoS - Liaison - Alternate	1/15/2019	12/31/2019
<i>Towns and Villages: Boyce</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/15/2019	12/31/2019
McKay	Beverly B.	BoS - Liaison	1/15/2019	12/31/2019
<i>Towns and Villages: Millwood</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/15/2019	12/31/2019
<i>Towns and Villages: Pine Grove</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/15/2019	12/31/2019
Weiss	David S.	BoS - Liaison	1/15/2019	12/31/2019
<i>Towns and Villages: White Post</i>				1 Yr
McKay	Beverly B.	BoS - Liaison	1/15/2019	12/31/2019



Board of Supervisors Work Session Agenda
Berryville/Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

May 13, 2019, 10:00 AM, Meeting Room AB

Present: Barbara J. Byrd; Terri T. Catlett; Mary L.C. Daniel; Beverly B. McKay,
David S. Weiss

- | Item No. | Description |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A. | Historic Preservation Commission Report on the Demolition by Neglect Study by Maral Kalbian.

2019-05-13 Summary: The Supervisors changed the agenda order to allow presentation on demolition by neglect by Maral Kalbian to go first. |
| B. | VDOT SSYP 2019/2020 through 2024-2025, Construction Budget FY2020

2019-05-13 Summary: Ed Carter presented six year plan options to the board. After discussion, the Board asked VDOT to prepare an option that would expedite the inclusion of Janesville Road earlier than in the current plan. |
| C. | Comprehensive Services Update with Judith Blau

2019-05-13 Summary: Judi Blau and Denise Acker updated the Board on the status of the Comprehensive Services Act Programs in the County, explaining the sources of revenue and the mandated spending. |

DEVELOPING A PROGRAM FOR HISTORIC STRUCTURES THREATENED BY DEMOLITION BY NEGLECT CLARKE COUNTY, VA

Maral S. Kalbian, LLC
Architectural Historian
PO Box 468
Berryville, VA 22611
maral@mkalbian.com

June 26, 2018



2017/18 CLG Grant awarded by the Virginia Department of Historic Resources

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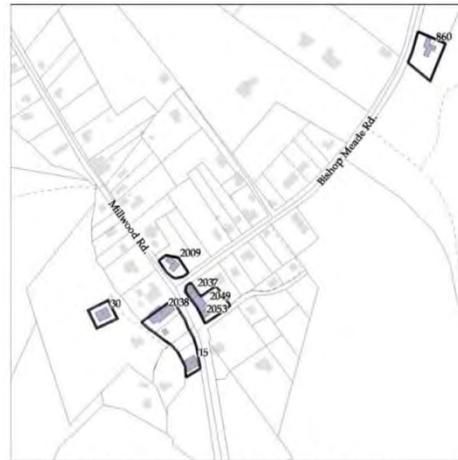
I. PURPOSE AND BACKGROUND:

After extensive research, including data supplied by other Certified Local Government (CLG) communities, the Clarke County Historic Preservation Commission (HPC) has identified some options Clarke County, Virginia, may want to implement to mitigate “demolition by neglect.”

The Virginia Department of Historic Resources (DHR) awarded a 2017/18 CLG grant of \$5,366 to the Clarke County HPC for the study of “demolition by neglect” of its historic resources. One of the options includes the establishment of a county fund to help owners of buildings that are in desperate need of repair. Currently, Clarke County has two local historic districts-- the White Post Historic District and the Millwood Commercial Historic District that are regulated by the Historic District Overlay (Section 3-E-3-e (2) of the Clarke County Zoning Ordinance and allowed by Section 15.2-2306 of the Code of Virginia). A local historic district is located within the Town of Berryville but is administered by the Berryville Architectural Review Board, not the HPC.



HISTORIC OVERLAY DISTRICT BOUNDARIES IN WHITE POST, VIRGINIA



offer their property for sale, he/she can intentionally stop maintaining the structure and let it deteriorate to a point where repair is no longer feasible and would have to be demolished for health and safety reasons, thereby circumventing the historic preservation regulations regarding demolition permits.

If the condition of a building is so poor it endangers the public's health, safety, or welfare, then it can be deemed a derelict building. Standards are required by which this determination is made. In making this judgment, the condition of architectural elements such as roofs, foundations, exterior walls, doors, and windows are considered the most significant parts. Some localities define buildings that are boarded up or not lawfully connected to water, electric, or sewer services as derelict. Others allow property owners up to six months (or longer) to remedy these situations before citing the structures as derelict buildings.

Defining *willful* neglect can be as difficult as proving demolition by neglect. If the result of neglect stems from an owner's financial inability to maintain a building, is that also considered demolition by neglect? If so, how and by whom would that measure and judgment be made? The nuance of the definition and whether the neglect is being willfully committed is more significant when a locality has adopted an ordinance addressing derelict buildings. Clarke County has no such ordinance, nor does the current adopted building code mandate the maintenance of buildings.

"Demolition by neglect" occurs for a variety of reasons and can either be the result of a deliberate strategy or of benign indifference. The most common and obvious explanation for not maintaining a building is an owner's lack of financial ability to repair the structure. In some cases, properties have clouded titles and are owned by multiple heirs, making it unclear who is financially responsible for the work. In other instances, properties are in poor condition when they are inherited, and the new owners believe it is easier (and cheaper) to do nothing. The complexity of maintenance and other requirements such as insurance or the presence of renters makes some cases not worth pursuing. Some title holders may be waiting to rezone or repurpose their properties and do not want to invest in buildings when demolition is part of the ultimate plan. An owner's emotional attachment can also contribute to a reluctance to sell a property, even though he/she she may not have the funds to repair it.

The HPC recently identified that "demolition by neglect" is becoming more widespread, and the loss of historic resources has a negative impact on the overall historic character of Clarke County. A number of contributing structures have deteriorated to the point where the cost of rehabilitation exceeds their value, and owners consider demolition preferable to maintenance or repair.

As part of this study, an inventory was conducted to better understand the extent of the problem of vacant buildings in Clarke. The buildings range in the level of their condition with the primary

factor being the amount of time they have been uninhabited. Only properties that could be photographed from a public right-of-way were documented. There are many others that are either not visible or are located in more remote parts of the county. Of the 60 properties identified, only three are located within the boundaries of a local historic district (White Post Historic District): one is currently being restored, another is on the market, and the third has been vacant and boarded up for at least 10 years. The remaining 57 properties are not located within local historic districts so they are not subject to review by the HPC. The majority, however, are contributing resources within National Register historic districts including Greenway, Chapel, and Long Marsh Run rural historic districts, and the Berryville, Boyce, and Josephine City historic districts. Fewer than 20 percent are not located within either a National Register or local historic district. Why these buildings are not maintained remains unclear.

Over the years, the HPC has struggled with finding effective means of encouraging the stabilization and/or rehabilitation of contributing historic resources within the two local historic districts before the buildings reach a point where demolition seems to be the most effective treatment. Efforts to date include direct mailings to property owners to raise awareness and provide information as follows:

1. State and Federal Rehabilitation Tax Credit incentives
dhr.virginia.gov/tax_credits/tax_credit.htm;
2. Proper ways to temporarily close up a building until a time that it can be rehabilitated
(*Preservation Brief 31: Mothballing Historic Buildings*)
nps.gov/tps/how-to-preserve/briefs/31-mothballing.htm;
3. General methods to maintain historic buildings (*A Handbook and Resource Guide for Owners of Virginia's Historic Houses*)
dhr.virginia.gov/pdf_files/A_Handbook_Resource_Guide_For_Owners_of_VA_Historic_Homes_2008.pdf;
4. A partial local real estate tax exemption for rehabilitated buildings at their pre-rehab value for 10 years (*Code of Clarke County; Chapter 165- Taxation Article XIII, Exemption for Rehabilitated Historic Real Estate*).

Unfortunately, these measures have not been effective and Clarke County continues to lose its historic resources.

The HPC recognizes Clarke County is not the only community facing this challenge. The HPC has informally reached out to other localities to ask how their historic district ordinances address the issue. One of the main obstacles in Clarke County to enforcing a “demolition by neglect” ordinance relates to the fact Clarke has adopted only Part I of the *Virginia Uniform Statewide Building Code* (USBC) titled the *Virginia Construction Code* (2012). Part II of the USBC is the *Virginia Rehabilitation Code*. Part III is the *Virginia Maintenance Code*, which directly addresses “unsafe structures” (Part III, Section 105) and gives building officials a means of

determining when a building has reached a point where it is deemed a public safety hazard. As it now stands, that power is held by the Clarke County Board of Supervisors (BoS).

In March 2018, the BoS sent a certified letter to the out-of-state heirs who own a property in the village of Millwood. A building on the property (a contributing resource in the Chapel Rural Historic District) had been neglected for many years. The building's advanced derelict state posed a safety hazard as it was partially collapsed, sat feet from a public road, and was close to a utility pole. The supervisors asked for the building to be removed. It was demolished in June 2018. This was the first time the BoS took such a measure. The board made clear this was an isolated incident and not something that will become a standard practice.

In 2016, the HPC proposed the creation of a fund financed by the BoS to which owners could apply for aid to either repair their historic buildings or mothball them for future rehabilitation. The HPC hoped establishing such a grant program would encourage the preservation of decaying historic buildings, especially within its two local historic districts.

With this in mind, the HPC requested \$10,000 from the BoS for Fiscal Year 2018 to establish a program to aid property owners in the stabilization of contributing structures both within and outside of the county's two local historic districts. The board denied the request, saying a program should be developed to identify buildings that are in disrepair, develop criteria for prioritizing these buildings based on owner income, rate the importance of the buildings, and assess the degree of their deterioration. To that end, the board agreed to provide \$1,500 toward development of such a program by first studying its feasibility. This funding was used as matching funds for part of this CLG grant.

Primary areas of concern for the BoS about establishing such a fund include: 1). the justification of using public funds to improve private properties; 2). the type of caveats to be included with the funding, such as placing easements on the buildings; and 3). the burden it would place on county personnel to administer such a program.

Clarke County Architectural Historian Maral S. Kalbian, who is intimately familiar with the county's historic resources, completed the work for this grant. She has worked on a contractual basis with Clarke County for 30 years and has prepared the majority of National Register nominations for the county's historic districts and many of the individual properties.

II. METHODOLOGY:

The original purpose of this CLG grant was to investigate how Clarke County can mitigate "demolition by neglect" by developing a competitive program that would offer funds to owners of derelict buildings. However, as part of this study, a closer examination of the subject was addressed, including defining the term, investigating how other localities are tackling the subject,

identifying which properties in Clarke County fall into the category, and offering recommendations on what the county should do to treat the problem.

As part of this study, the consultant completed the following tasks:

1. Conversations with the Clarke County Building official, the Commissioner of the Revenue, and the Treasurer in order to gain a better understanding of their views on derelict buildings.
2. Development of a questionnaire that was sent via e-mail to all CLG localities within the Commonwealth (35 total).
3. Discussions with planners from other communities, including the City of Charlottesville and the City of Winchester.
4. Discussions with Preservation of Historic Winchester and Preservation Virginia, both of which have “revolving funds” used to purchase historic properties in order to preserve them.
5. Identification of vacant buildings in the county and the creation of a spreadsheet documenting their location and status.
6. Research into the subject using tools of the National Trust for Historic Preservation, the National Alliance of Preservation Commissions, and other Historic Preservation organizations.

III. RESULTS OF THE QUESTIONNAIRE SENT TO ALL THE CLGS IN VIRGINIA:

A questionnaire was sent to all 35 CLGs on October 27, 2017, by Aubrey Von Lindern, architectural historian at the Northern Regional Office of DHR in Stephens City. Because Von Lindern runs the CLG program for DHR, the hope was more localities would reply to the questionnaire if it was sent from her office. She also transmitted the questionnaire to other localities that have expressed interest in this subject, but are not CLGs. The questionnaire (below) was developed by Maral Kalbian in collaboration with Betsy Arnett, chairwoman of the HPC, and Clarke County Natural Resource Planner Allison Teetor. Only 14 of 35 Virginia CLGs responded.

1. What is the name of your locality?

14 responses:

Town of Blacksburg

Clarke County

Town of Culpeper

City of Danville

City of Fairfax

Town of Herndon
Town of Leesburg
City of Lexington
City of Manassas
Prince William County
Spotsylvania County
City of Virginia Beach
Town of Warrenton
City of Winchester

2. Is your locality a Certified Local Government (CLG)?

14 responses:
All Yes

3. Does your locality have a Demolition by Neglect ordinance?

14 responses:
11 respondents said “No”
Warrenton, Leesburg, and the City of Manassas responded “Yes”

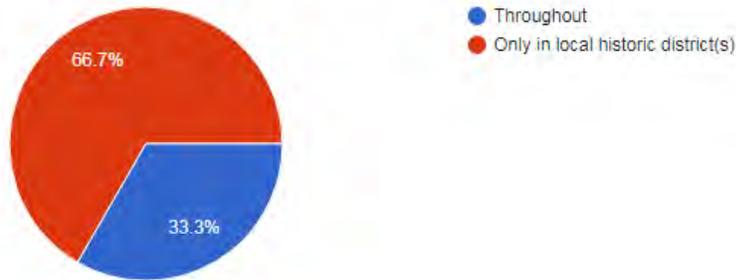
4. If your ordinance is available online, please provide a link.

8 responses:
Town of Culpeper: Many years ago the Town did have a demolition by neglect ordinance, and it was taken out of the ordinance.
City of Lexington: <https://ecode360.com/LE2692?needHash=true>
City of Fairfax: NA
City of Winchester: See Spot Blight abatement Ordinance at: Sec 6-132 of City Code
http://www.winchesterva.gov/sites/default/files/documents/government/city_code/ch06-july2016.pdf
Town of Warrenton:
http://www.warrentonva.gov/document_center/Planning/Article%203%20Zoning%20Districts_Amended.pdf
City of Virginia Beach:
https://library.municode.com/va/virginia_beach/codes/code_of_ordinances?nodeId=CO_CH16HOBUMACO_ARTIIIUNST
Town of Leesburg: <http://www.leesburgva.gov/home/showdocument?id=4543>
City of Manassas: <http://manassascity.org/DocumentCenter/View/22323>

5. Does the ordinance apply throughout your locality or only within your local historic districts(s)?

6 responses:

(Only the cities of Winchester and Virginia Beach have ordinances that address derelict buildings outside of local historic districts).



6. How long has the ordinance been in effect?

7 responses:

City of Lexington: 2003

City of Fairfax: NA

City of Winchester: Spot Blight Abatement code adopted in 2009

Town of Warrenton: 2004

City of Virginia Beach: Since 1993

Town of Leesburg: unknown

City of Manassas: 1984

7. What section of the Code of Virginia does your ordinance cite as enabling legislation?

7 responses:

City of Lexington: Does not cite enabling legislature

City of Fairfax: NA

City of Winchester: §36-49.1:1

Town of Warrenton: §15.2-2201; § 15.2-2306

City of Virginia Beach: §15.2-906

Town of Leesburg: §15.2-2306

City of Manassas: §15.2-2306

8. Has your locality adopted Part II or III of the Uniform Statewide Building Code?

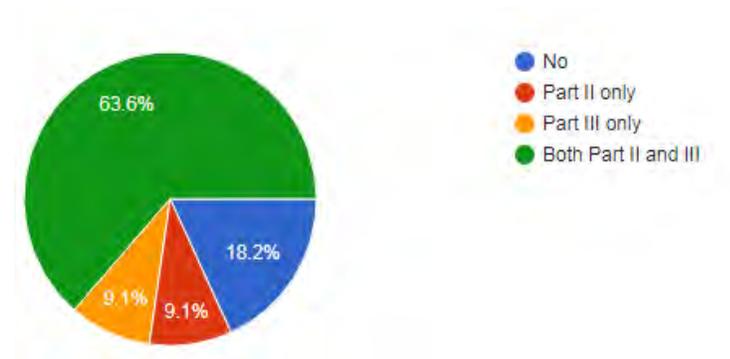
12 responses:

Clarke County and Spotsylvania County: No

City of Fairfax: Part II only

City of Virginia Beach: Part III only

Cities of Winchester, Fairfax, Danville, and Manassas; Towns of Blacksburg, Warrenton, Herndon, and Culpeper: Both Parts II and III



9. Who oversees the program?

9 responses:

City of Lexington: City Planner

City of Fairfax: NA

City of Winchester: Zoning Administrator

Town of Warrenton: Building Official

Town of Herndon: Building Official

City of Virginia Beach: Department of Housing and Neighborhood Preservation’s (DHNP) Code Enforcement Division

Town of Leesburg: Loudoun County

City of Danville: Building Code Official

City of Manassas: Building Official and Zoning Administrator

10. Approximately how many cases a year do you handle?

9 responses:

City of Lexington: Two to three

City of Fairfax: NA

City of Winchester: Average less than two a year

Town of Warrenton: 1 demo by neglect cases on average

Town of Herndon: 200

City of Virginia Beach: 3-5

Town of Leesburg: 2

City of Danville: 275

City of Manassas: 2

11. Do you enforce the ordinance proactively or is the enforcement complaint driven?

8 responses:

Cities of Lexington and Danville; Towns of Warrenton and Leesburg: Complaint-driven
Cities of Winchester, Virginia Beach, and Manassas; Town of Herndon: Proactive enforcement

12. How is the ordinance enforced? What are the fines or other methods of gaining compliance?

9 responses:

City of Lexington: Issuance of citations

City of Fairfax: NA

City of Winchester: See Spot Blight abatement Sec 6-133 of City Code

Town of Warrenton: Notice(s) followed by legal action, including §15.2-2306 (A) (3)

Town of Herndon: Violation notices and court summons if necessary

City of Virginia Beach: Contractual abatement (using a private contractor secured through a bid process to perform the demolition) or criminal court action

Town of Leesburg: Enforced through Loudoun County Building & Development Department

City of Danville: Property Maintenance Code. Violations/violators face civil penalties, \$100 first offense per violation. Fees increase if not abated in a timely manner.

City of Manassas: Violations are considered criminal misdemeanors and prosecuted by the City Attorney's office.

13. Do you have incentives to encourage people to repair/maintain their properties? If so, please describe.

9 responses:

Cities of Lexington and Virginia Beach; Towns of Herndon and Leesburg: No

City of Fairfax: We have a program to perform emergency repairs for residential property. No tax incentive program for commercial properties.

City of Winchester: 10-year Substantial Rehab RE tax abatement, State & Federal tax credits, façade loans, Enterprise Zone incentives.

Town of Warrenton: We direct them to other resources to the best of our ability

City of Danville: Month of May is "Make Danville Shine" when City departments promote clean up, maintenance and rehabilitation through education programs and reduced fees on specific City services.

City of Manassas: The City maintains a resource list for property owners including local, state and federal programs: <http://manassacity.org/557/Housing-Neighborhood-Resources>

14. Do you have a grant program or revolving loan fund to assist people with repairing or mothballing their properties? If so, please describe.

8 responses:

Cities of Lexington and Fairfax; Towns of Warrenton, Herndon, and Leesburg: No

City of Winchester: façade loans and limited loans thru Enterprise Zone

City of Virginia Beach: Yes, DHNP's Development Division administers homeowner rehab grant and loan programs to assist with repairs.

City of Danville: The City of Danville uses CDBG and HOME funds to assist homeowners with repairs.

City of Manassas: There is a facade improvement program and participates in the County administered Neighborhood Rehab Program. See link in previous question.

**15. How effective do you think your Demolition by Neglect program is?
(From 1 to 5, with 5 being the most effective)**

4 responses:

Town of Warrenton: 1

City of Virginia Beach: 5

Town of Leesburg: 3

City of Manassas: 4

16. If the program is not effective, what in your opinion prevents it from being effective?

4 responses:

City of Fairfax: NA

Town of Warrenton: Legal assistance; active enforcement

Town of Leesburg: Needs to be proactive

City of Manassas: Staffing resources

17. Do you have any advice to localities looking to implement a new Demolition by Neglect program?

6 responses:

Prince William County and City of Fairfax: No.

City of Winchester: Start with property maintenance code and spot blight abatement code first.

Town of Warrenton: Work closely with legal assistance

Town of Leesburg: Adopt a detailed step-by-step procedure with clear outcomes

City of Manassas: A locality needs to be prepared to exercise all legal remedies to gain compliance in the event proactively working with the property owner is unsuccessful.

Conclusions from the questionnaire:

Information provided by the CLG localities that took time to reply is appreciated. They are either cities or incorporated towns. No rural counties responded. Half of the respondents have an ordinance, and fewer than half believe it is effective. They are equally divided as to whether the enforcement of the ordinance was complaint-driven or proactive. Most of the localities have either adopted Part II or Part III (or both) of the USBC and/or have implemented a spot blight abatement program. Except for the cities of Winchester and Virginia Beach, the ordinance is applied only to the local historic district.

In most cases, enforcement is carried out by the building official or in tandem with the zoning administrator. The City of Virginia Beach has a Department of Housing and Neighborhood Preservation with its own Code Enforcement Division. Although it did not respond to the CLG questionnaire, the City of Charlottesville has a similar program with a property maintenance code compliance division (with three inspectors) that is part of its Neighborhood Development Services.

Most of the respondent municipalities offer incentives to property owners, including façade loans and enterprise zone credits, both of which are primarily set up for commercial districts. The City of Manassas and Prince William County have a Neighborhood Housing Rehabilitation Program (NHRP) that offers financial assistance to homeowners to preserve and improve their properties and bring them up to modern building codes and standards. The program is financed by the U.S. Department of Housing and Urban Development and goes to the county as an “Urban Entitlement.”

A significant difference between Clarke County and the responding localities with programs that address “demolition by neglect” has to do with staffing. Those localities have population greater than Clarke’s and they have larger government departments. While Clarke County offers some of the same incentives to property owners, including a local real estate tax abatement, other localities do better at promoting these programs on their websites. Links to DHR and the National Park Service about rehabilitation tax credits, as well as the Commissioner of the Revenue’s tax abatement form are generally posted. This is something Clarke County could improve, especially now that it has a public information officer (effective May 2018).

Most of the localities report fewer than three violations a year. The exceptions are the Town of Herndon and the City of Danville, both reporting more than 200 annual violations. The severity of those violations is unclear.

IV. DISCUSSIONS WITH CLARKE COUNTY BUILDING OFFICIAL:

According to a January 2018 interview with the Clarke County Building Official James Royston, his main concerns regarding how to monitor and enforce against demolition by neglect are:

1. Clarke County has not adopted Parts II and III of the USBC.

2. The county does not have the staff required to identify derelict buildings and enforce their repair.
3. Since the county does not have a procedure in place by which owners could be cited for not maintaining their buildings, one must be developed.
4. A set of standards defining a “derelict building” would also have to be established.

Royston sometimes receives complaints from tenants about the condition of rental buildings. He usually contacts the property owners and requests they address the issues. In some cases, neighbors will call and complain, but Royston does not currently have the authority to make people maintain their properties.

Royston is diligent about alerting the county’s Planning Department whenever someone has request a Demolition Permit for a building, even if it is outside the local historic district. If the building is historic (more than 50-years old), it is documented by the county architectural historian before it is razed. That information is then shared with DHR and entered into V-CRIS.

V. INFORMATION FROM THE COMMISSIONER OF THE REVENUE’S OFFICE:

In February 2018, the Clarke County Commissioner of the Revenue Donna M. Peake was asked whether her office keeps track of vacant and abandoned buildings that are not livable. Peake was able to query the last assessment (2016) and developed a list of 72 derelict buildings in the county.

TAX MAP NO	OWNER NAME1	TAX MAP NO	OWNER NAME1
3 A 11	UNGER KENNETH R SR & VIRGINIA D		
3 A 15	RIDGEWAY RICHARD C III & JOAN C		
6 A 3	JONES WILLIAM C & MICHAEL L		
7 A 2	MCNAMARA STUART B & DONNA L		
7 A 4	MCNAMARA STUART BLAINE		
7 A 34	TOMBLIN DOUGLAS W JR & JERRY		
9 A 60	OAKLAND ORCHARD	30 A 5	WILLIAMS JOHN ESTATE
9 A 37D	LABASBAS LILLIE	30 A 88	SIPE MAYNARD & WILLIAM W
9 A 46A	PROFUNDUS HOLDINGS INC	30 A 88	SIPE MAYNARD & WILLIAM W
9 A 46A	PROFUNDUS HOLDINGS INC	30A A 6	AGURS TANVA DOREAN
12 A 17	FREDECK CO &	30A A 18	JACKSON MARY DORSEY ET ALS
12 A 29	PEARSON WILLIAM L	30A A 22	EDWARDS LLOYD G
13 A 21	HERNANDEZ-TORRES ANA DAISY	30A A 48	MASON-SMITH BETTY
13 A 38	MUNDINE MARtha LEE	30A A 56	LOCKE AND COMPANY LLC
14 A 63	ERICKSON ERIC W & CHET W	30A A 69	BOLDEN JOHN MRS
14 A 69B	COMMONWEALTH OF VIRGINIA	30A A 74	MARTIN DAVID A & BETTY FARMER
14A2 A 58	CANWOOD FARMS BERRYVILLE LLC	30A A 80	RANDOLPH NATHANIEL
14A5 B A 19A	NELSON JACOB ESTATE	31 1 36	NOLTER JOSEPH C REVOCABLE TRUST
14A6 B B 5	JENKINS RICHARD A ESTATE	32 A 20	SCHAFF BOYD T
14A6 B B 5A	PAIGE ALBERT ESTATE	32 A 21	SNEDDEN JOHN B
14A6 B B 9B	LEWIS AND BURKE REAL ESTATE LLC	32A 1 16	REYES ANA E
17 A 9	ROCKWOOD RIDGE LLC	32A 2 3A	FLICKINGER JAMES A & NANCY O TRS
17A1 2 54	HERSHEY WILLIS E JR	37 A 13	GIRoux TERRENCE & BARBARA KEBBLER
17A1 9 15	STEDMAN ROBERT M & SANDRA K	37A2 3 38	SAMS MELONIE
21 A 70	LONGERBEAM JESSE K & MARY P	37A4 1 38	BROWN JEREMY E & AMY M
22 A 57	BURWELL CEMETERY INC	38 A 34	HELLMOTH CAMILLE C
22 A 120	MORGAN ROBERT C JR & SHIRLEY L	38 A 37	IDLEWILD RIVER FARM LLC
23 A 37	SUROWE LLC	38 A 44	BELL KENNETH U
23A 2 23	PULLEN JESSE L & LUCILLE	38A 2 1	VAN GORDEN PAUL S & JANICE M
24 A 25A	BELL ROBERT LEE	39 A 4	THOMPSON WILLIAM B & EDITH D
25 A 47	GLIETA JEAN L & SUSAN M DELLINGER	39 A 9	SECHRIST WOODROW W & SHIRLEY W
25 A 80	SNALLWOOD BEGGY V	39 3 C2	GRAY EUGENE R & BINA F TRSTES
26 A 114	SMITH TIMOTHY HOLT & LYNN GERBER	40 A 2	POTOMAC APPALACHIAN TRAIL CLUB
26 A 127	HARRIS KIMBERLY R & ANDY E MOODY	39 1.3 6	JACOB JOHN J JR
26 1 8	SPERRA NICHOLAS A	25 A 25C	TURKEL JONATHAN MICHAEL
27 A 5	GIBSON MONTIE W JR & PEARL E		
27A 1 3	ROBERTS GRIEKEN DOLEMAN		
27A 1 4	JOHNSON JAMES C & CONSTANCE D		
27A 1 5	TIGNEY JOHN ARCHIE ET ALS		
27A 1 7	WRIGHT RENOVATIONS INC		
28 A 28	WYCHE IDA S		
28 A 29	RICKES JACK & CLORIA TRUSTERS		
28A A 39	SHAPER SHANNON C & SARAH E		
28A A 48	MORTON JOHN HAROLD & BETTY		
28A A 49	WILLIAMS ROBERT		
28A A 53	ROBEY GARY O		
28A A 85	BUCKLEY RANDOLPH M		
29 A 33	HISSONG FAMILY LLC		
30 A 3	BANKS ARTHUR		
30 A 4	WILLIAMS JACK ESTATE		

Since not all these buildings are historic, Kalbian used the list and drove around the county to see if the buildings are still standing. Additionally, she documented historic buildings that may not currently be in a derelict state, but have been vacant for more than three years and are therefore candidates for “demolition by neglect.” Because the ultimate goal of this project is to help prevent the decay of buildings, knowing which buildings may be at risk was another request of the HPC. Some of the properties identified during Kalbian’s windshield survey are not listed on the Commissioner of the Revenue’s list. In most cases, photographs were taken from the public right of ways, so as not to trespass. This is by no means a comprehensive list of vacant properties in Clarke County, but it does provide a good basis for evaluation.

Peake said since fieldwork for the next assessment will be conducted in 2019, there is an opportunity to better identify vacant and derelict properties. She expressed a willingness to work with the HPC and the assessor to develop a more detailed method of identifying these buildings.

A spreadsheet of the 60 identified properties, along with thumbnail photographs can be found in Appendix A of this report. Of the three properties located within the White Post local historic district, only one has been vacant for more than 10 years and is in poor condition. Even within local historic districts, the HPC does not have the authority to ask the owners to maintain their buildings to any specific standard, but can only comment if owners ask to demolish or rehabilitate their buildings. Three vacant properties within the Berryville Local Historic District are regulated by the Berryville Architectural Review Board.

All the other properties are located outside any local historic district boundaries; most are considered “contributing” buildings within the Chapel, Greenway, or Long Marsh Run Rural National Register historic districts. Six properties are within the boundaries of the Josephine City National Register Historic District. Nearly 15 are located within the village of Millwood as parts of the Chapel and Greenway rural historic districts. Although solely honorific designations, being a “contributing” building allows for use of state and federal Rehabilitation Tax Credits (dhr.virginia.gov) that can help defray the costs of repairing buildings.

This list is intended to inform the HPC of locations, types, and conditions of vacant historic buildings in the county, anticipating this list should be updated on a regular basis.

VI. CONVERSATION WITH SHARON KEELER, CLARKE COUNTY TREASURER:

Sometimes these vacant and derelict buildings may have clouded titles or multiple owners. County Treasurer Sharon Keeler explained the process her office uses to deal with properties where taxes are delinquent. If taxes are delinquent after two years, the Treasurer’s Office can legally begin the process of putting the property up for sale. Keeler said she usually waits three years and tries to contact the property owners to set up payment schedules or agreements. If those efforts are not successful, she turns the case over to a law firm. The law firm investigates

the matter and does all the work to put the property up for public auction. Fees for the law firm come from the sale. Any excess proceeds are held in the Circuit Court Clerk's office and the owners have three years to claim the money.

VII. POTENTIAL TOOLS FOR CONTROLLING DEMOLITION BY NEGLECT:

In addition to those who responded to the "demolition by neglect" questionnaire, a review was conducted of what some other localities in the Commonwealth are doing to help discourage demolition. Several different programs have been implemented that Clarke County may want to consider. The county should also continue to seek input from the Virginia CLG communities that did not respond to the questionnaire.

Some tools other communities have used successfully include:

1. Minimum or Affirmative Maintenance Provisions in the Historic Overlay District: A minimum maintenance requirement could be added to the Historic Overlay District, mandating that a contributing building or structure not be allowed to deteriorate due to neglect to a point where it is no longer habitable. This ordinance provision would be developed in coordination with the building official in order to establish minimal criteria. These would include condition of structural members, the roof, siding, doors, and windows.

Once in place, the HPC could identify buildings within the local historic districts that are not being maintained, and request reports from the building official that would be specific in identifying what repairs are required. After this, owners would be notified with a timetable in which to complete the repairs. If these requirements are not met, then either a penalty would be incurred or, in some cases, the work would be completed and the owner be billed. A provision could be written into the ordinance preventing owners from claiming that spending more on a building than what it is worth constitutes economic hardship.

2. Spot Blight Abatement Program: The City of Winchester has Spot Blight Abatement program whereby the city has the authority to repair or even ultimately acquire a blighted property. A similar program may be a tool Clarke County could consider and study further, especially because it can be applied across the entire county and not be limited to the local historic districts. A spot blight abatement program would have to be developed in consultation with the County Attorney, the HPC, and the local building official. www.winchesterva.gov/sites/default/files/documents/government/city_code/ch06-july2016.pdf (section 6-132, 133).

3. Revolving Loan Funds: Preservation of Historic Winchester and Preservation Virginia are two organizations that administer revolving funds. In these programs, funds are used to purchase properties, make necessary repairs as needed, place easements and covenants on them, and resell them. Since its inception in the late 1970s, PHW's Jennings Revolving Fund has purchased and resold 56 properties in the City of Winchester, spurring revitalization of many of the downtown neighborhoods. PHW partnered with the City of Winchester as well as the National Trust for Historic Preservation, and local banks to help with the funding. For more information, see phwi.org/rf.php.

Preservation Virginia is an advocacy organization. Its revolving fund was originally Virginia's Historic Preservation Fund, created in the late 1980s by the General Assembly. It was transferred to Preservation Virginia to administer in 1999. The funds are used to purchase properties that are threatened by demolition or severe neglect and place them in protective easements. They are then sold to new owners who complete the rehabilitation work. For more information see preservationvirginia.org/programs/revolving-fund-program.

Like many of the other CLG localities, Clarke County already offers a tax incentive when rehabilitating a historic property. Other forms of assistance that could potentially be offered include low-cost loans and grants such as the one HPC requested from the BoS. Some localities also offer volunteer maintenance crews that help to defray some of the costs of repair.

VIII. CONCLUSION AND RECOMMENDATIONS:

A primary objective of the HPC is to find ways to educate, encourage, and support residents, who for whatever reasons, own buildings that are vacant and in danger of falling down. This study provides a starting point for the HPC to address the issue. There does not appear to be a simple answer to the dilemma of "demolition by neglect." It is a problem with which communities across the nation struggle.

1. Building Codes: Clarke County is somewhat limited in what it can do because it has not adopted Parts II or III of the USBC, which address the maintenance of buildings. Current county staffing levels may be unable to take on the additional burden of dealing with these properties. The HPC could add language to the current historic district overlay specifying a minimum maintenance requirement for contributing buildings. The language would have to include a detailed description of what those requirements would be and who would determine if they were being met.
2. Stabilization Fund: If the Clarke County BoS provided funding to help owners with their derelict properties, a program would need to be developed to define qualification

standards, levels of funding, type of work to be completed, follow-up measures, and who administers the money. As an option, the money could be used to develop a revolving fund, whereby properties could be purchased, placed under easement, and resold, demonstrating the county's commitment to protecting important community assets. It may also be an opportunity to partner with non-profits such as Habitat for Humanity of Winchester, Frederick and Clarke, the Clarke County Historical Association, and the Josephine School Community Museum, which are already established and active in the community.

3. Clearing Titles: The county could consider funding to complete the necessary legal work to clear titles for some of these properties, so they could be sold to people who may want to repair and restore them.
4. Outreach and education: The county should at a minimum continue to educate the owners of buildings about the programs and incentives already available. This outreach can be achieved through mailings, public information meetings, and through the county's website. The HPC could also sponsor workshops about stabilizing unoccupied buildings or specific aspects of maintaining a historic building.
5. Inventory with annual update: The county could establish a detailed inventory of all vacant and neglected historic buildings in Clarke (perhaps with the Commissioner of the Revenue's office during the 2019 reassessment), which could be updated on an annual basis. The HPC could review the list and prioritize the most historically significant properties in the greatest danger, and focus its efforts on finding solutions. The HPC could reach out to all property owners on the list, express positive interest, and offer to help them come up with plans or possible funding sources. Providing owners with a history of their derelict properties may be another way to encourage preservation rather than neglect. These property histories would add to the base of historical knowledge about the county in case the buildings are ultimately demolished. Because each instance of "demolition by neglect" is unique, each requires a thoughtful individualized approach.

IX. BIBLIOGRAPHY:

Unfortunately, literature on the subject of "demolition by neglect" is limited, with much of it dealing either with the legal aspects or the reasons why "demolition by neglect" exists. Several master's theses address the subject by comparing municipalities' ordinances and their effectiveness. Guidance from the National Park Service, the National Trust for Historic Preservation and individual State Historic Preservation Offices is very limited and somewhat dated.

Becker, Dan. *Establishing a Demolition by Neglect Ordinance*. The Alliance Review, February /March 1999.

napcommissions.org/wp-content/uploads/Demo-by-Neglect_TAR_Establishing-an-Ordinance_Becker_FebMar-1999.pdf;

www.z2systems.com/neon/resource/napc/files/The%20Alliance%20Review%20Winter%202016.pdf

Although written nearly 20 years ago, this article offers good and relevant guidance on what to consider when establishing such an ordinance. Updated in 2016, the article still offers the best advice on what to consider when establishing a demolition by neglect ordinance.

Code of Virginia. Title 15.2. Counties, Cities and Towns; Chapter 22. Planning, Subdivision of Land and Zoning; § 15.2-2306. Preservation of historical sites and architectural areas.

law.lis.virginia.gov/vacode/title15.2/chapter22/section15.2-2306/.

This provides the enabling legislature regarding the establishment of historic district ordinances.

Fredericksburg Architectural Review Board. “Proceeding of an Advanced Preservation Workshop on Zoning, Infill Design and Materials.” February 5, 2008. Fredericksburg, Virginia.

Hildebrand, Rachel Ann.

repository.upenn.edu/cgi/viewcontent.cgi?article=1190&context=hp_theses

Completed in 2012 as part of a graduate degree in Historic Preservation at the University of Pennsylvania, this thesis evaluates Philadelphia’s response to demolition by neglect and how the subject of demolition by neglect has evolved since the mid-1990s.

Martin, Anna. *Demolition by Neglect: Repairing Buildings by Repairing Legislation*.

Georgetown University Law Center, 2007.

scholarship.law.georgetown.edu/cgi/viewcontent.cgi?article=1016&context=hpps_papers

This interesting study compares demolition by neglect provisions in Washington, DC, New York City, New Orleans, and Philadelphia.

Miller, Julia. “Assessing Economic Hardship Claims Under Historic Preservation Ordinances.” *The Alliance Review*. January/February 2001; pp. 16-18.

napcommissions.org/wp-content/uploads/2013/08/06-Assessing-Econ-Hardship-Claims.pdf

This helpful article provides tools to help better define what constitutes an “economic hardship” claim within a local historic district and may be something the HPC would want to consider.

National Alliance of Preservation Commissions. (www.napcommissions.org)

napcommissions.org/wp-content/uploads/2013/08/Demo-by-Neglect_Sample-Ordinances_DC-Detroit-New-Orleans.pdf

napcommissions.org/wp-content/uploads/2013/08/Demo-by-Neglect_Regulations-to-Prevent-Demo-Avoid-Taking_Bowers.pdf

A category on the web page under Technical Assistance addresses demolition by neglect and offers three articles, one of which is the 1999 one by Dan Becker. Another includes sample ordinances (New York, Detroit, and New Orleans). The last includes a document published by the City of Dallas that provides information about regulations that can help prevent demolitions.

National Trust for Historic Preservation. *Preservation Law Educational Materials....Demolition by Neglect*. Washington DC, 2009.

This paper addresses the different reasons that lead to demolition by neglect and offers some tools to help alleviate it. It also provides selected example of Demolition by Neglect Provisions throughout the nation.

Pollard, Oliver A., III. "Demolition by Neglect." *Review Board News*. Charlottesville, VA: Preservation Alliance of Virginia, October/November 1990, No. 9 page 1.

This is considered one of the earliest articles dealing with the subject of demolition by neglect, and is still applicable.

Richardson, Meg Corbett. "Demolition by Neglect: An Examination of Charleston's Ordinance." (2008). A thesis presented to Clemson University as part of a MA in Historic Preservation.

tigerprints.clemson.edu/cgi/viewcontent.cgi?referer=https://www.google.com/&httpsredir=1&article=1337&context=all_theses

This paper considers the effectiveness of the demolition by neglect ordinance in Charleston, South Carolina, and compares it with those of Providence, Rhode Island, and Savannah, Georgia.

Appendix A:

	A	B	C	D	E	F	G	H	I	J
1	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
2	The Highlands	4000 Stonewall Jackson Hwy (27A12)	residential	c.1820	no	no	fair	10+		Part of the property is in Warren Co
3	Service Station, Double Tollgate	50 Highlands Corner Road (27A3A)	commercial	c.1920	no	no	fair	10+		
4	White Post Train Station	692 Berrys Ferry Road (28AA3)	commercial	c.1920	no	yes	fair	10+		
5	White Post Supply, Inc.	713 Berrys Ferry Road (28AA1)	commercial	c.1940	no	yes	fair	10+		
6	White Post Gas Station	221 Berrys Ferry Road (28AA36)	commercial	c.1920	yes	yes	good	10+		undergoing restoration

Appendix A:

	A	B	C	D	E	F	G	H	I	J
	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
7	House, White Post Road	267 White Post Road (28AA39)	residential	c. 1880	yes	yes	fair	10+		
8	House, White Post Road	626 White Post Road (28AA49)	residential	c.1880	no	yes	fair	10+		
9	House, White Post Road	648 White Post Road (28AA48)	residential	c.1900	no	yes	fair	5+		
10	Store, 214 White Post Road	214 White Post Road (28AA61)	commercial	c.1930	yes	yes	good	5+		currently for sale
11	House, White Post Road	140 White Post Road (28AA66)	residential	c.1900	yes	yes	poor	7+		Demolished May 2018, HPC approval

Appendix A:

	A	B	C	D	E	F	G	H	I	J
1	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
12	House, Lord Fairfax Highway	Lord Fairfax Highway (28AA85)	residential	c.1930	no	no	poor	10+		
13	House, Swift Shoals Road	3377 Swift Shoals Road (37A13)	residential	c.1870	no	yes	fair	10+		
14	House, Lord Fairfax Highway	12483 Lord Fairfax Highway (21A63)	residential	c.1890	no	no	good	3+		
15	House, Old Waterloo Road	899 Old Waterloo Road (21A70)	residential	c.1920	no	no	poor	10+		
16	House, Old Waterloo Road	624 Old Waterloo Road (21A55)	residential	c.1920	no	no	fair	10+		

Appendix A:

1	A NAME	B ADDRESS	C ORIGINAL USE	D DATE	E LOCAL HD	F NATIONAL	G CONDITION	H VACANT	I IMAGE	J ADD. INFO.
17	House, Old Waterloo Road	27 Old Waterloo Road	residential	c.1920	no	no	fair	10+		
18	House, S. Greenway Avenue	37 S. Greenway Avenue (21A1A101)	residential	c.1910	no	yes	fair	10+		
19	School, S. Greenway Avenue	35, S. Greenway Avenue (21A1A100)	school	c.1880	no	yes	poor	10+		African-American School
20	Buildings, E. Main Street	4 and 6 E. Main Street (21A2A48,47)	commercial and storage	c.1920	no	yes	fair to poor	10+		
21	Building, E. Main Street	East Main Street (21A1A71)	commercial	c.1910	no	yes	fair	10+		

Appendix A:

1	A NAME	B ADDRESS	C ORIGINAL USE	D DATE	E LOCAL HD	F NATIONAL	G CONDITION	H VACANT	I IMAGE	J ADD. INFO.
22	House, E. Main Street	135, E. Main Street (21A1A76)	residential	c.1900	no	yes	fair	5+		
23	House, Millwood Road	1603 Millwood Road (30AA86)	residential	c.1880	no	yes	poor	10+		
24	House, Millwood Road	1554 Millwood Road (30AA6)	residential	c.1880	no	yes	fair	10+		
25	Church, Millwood Road	1680 Millwood Road (30AA12)	religious	c.1890	no	yes	good	5+?		recent new roof
26	House, Millwood Road	1682 Millwood Road (30AA13)	residential	c.1890	no	yes	good	3+		recent renovations

Appendix A:

1	A NAME	B ADDRESS	C ORIGINAL USE	D DATE	E LOCAL HD	F NATIONAL	G CONDITION	H VACANT	I IMAGE	J ADD. INFO.
27	House, Millwood Road	1857 Millwood Road (30AA76)	residential	c.1850	no	yes	good	10+		
28	House, Millwood Road	1895 Millwood Road (30AA75)	residential	c.1900	no	yes	good	10+		
29	Store, Millwood Road	1923 Millwood Road (30AA74)	commercial	c.1900	no	yes	fair	10+		
30	House, Millwood Road	1862 Millwood Road (30AA22)	residential	c.1900	no	yes	poor	10+		CCBOS condemned demolished June 2018
31	House, Millwood Road	1983 A Millwood Road (30AA64)	residential	c.1900	no	yes	fair	10+		Shiloh Baptist Church Property

Appendix A:

	A	B	C	D	E	F	G	H	I	J
1	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
32	House, Bishop Meade Road	2228 Bishop Meade Road (30A41)	residential	c.1880	no	yes	poor	10+		
33	House, Bishop Meade Road	Bishop Meade Road (30A40)	residential	c.1900	no	yes	poor	10+		
34	House, Millwood Road	2722 Millwood Road (30A32)	residential	c.1900	no	yes	good	5+		
35	House, Bishop Meade Road	665 Bishop Meade Road (30AA67)	residential	c.1900	no	yes	poor	10+		
36	House, Linden Lane	39 Linden Lane (30AA69)	residential	c.1880	no	yes	fair	10+		

Appendix A:

1	A NAME	B ADDRESS	C ORIGINAL USE	D DATE	E LOCAL HD	F NATIONAL	G CONDITION	H VACANT	I IMAGE	J ADD. INFO.
37	House, Bishop Meade Road	678 Bishop Meade Road (30AA51)	residential	c.1890	no	yes	good	1+		
38	House, Cunningham Lane	91 Cunningham Lane (30AA48)	residential	c.1890	no	yes	good	10+		
39	House, Browntown Road	1318 Browntown Road (30A4)	residential	c.1880	no	yes	fair	5+		
40	House, Browntown Road	1302 Browntown Road (30A3)	residential	c.1900	no	yes	poor	10+		
41	House, Bishop Meade Road	2387 Bishop Meade Road (22A114)	residential	c.1890	no	yes	fair	10+		

Appendix A:

	A	B	C	D	E	F	G	H	I	J
1	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
42	House, Tilthammer Mill Road	476 Tilthammer Road (30A28)	residential	c.1880	no	yes	fair	10+		
43	Southside	1550 Old Chapel Road (22A101)	residential	c.1880	no	yes	fair	10+		
44	Briggs Store	69 Lanham Lane	comm/resid	c.1890	no	yes	fair	5+		
45	Tripp's Locker Plant	6145 Lord Fairfax Highway (14A26)	commercial	1946	no	no	good	10+		
46	Byrd Orchard Camp House	443 S. Buckmarsh Street (14A11C)	multi-residential	c.1940	no	no	good	10+		

Appendix A:

1	A NAME	B ADDRESS	C ORIGINAL USE	D DATE	E LOCAL HD	F NATIONAL	G CONDITION	H VACANT	I IMAGE	J ADD. INFO.
47	House, S. Church Street	512 S. Church Street (14A43)	comm/resid	c.1910	no	no	good	10+		
48	Gilleson Log House	112 Josephine Street (14A58A10A)	residential	c.1880	no	yes	poor	20+		
49	Mary Rollins House	114 Josephine Street (14A58A10)	residential	c.1880	no	yes	poor	10+		
50	Clubhouse	203 Josephine Street (14A63B9B)	residential	c.1880	no	yes	poor	10+		
51	Hampton-Page House	225 Josephine Street (14A63B5B)	residential	c.1880	no	yes	poor	10+		

Appendix A:

	A	B	C	D	E	F	G	H	I	J
1	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
52	Mansfield Page House	227 Josephine Street (14A63B5A)	residential	c.1880	no	yes	poor	10+		
53	Jenkins House	229 Josephine Street (14A63B5)	residential	c.1880	no	yes	poor	10+		
54	Battletown Inn	108 W. Main Street (14A1A50)	commerical	c.1800	yes	yes	good	3+		
55	House, Academy Street	15 Academy Street (14A2A64)	residential	c.1900	yes	yes	fair	5+		
56	Osborn House/ Rockcroft	328 N. Buckmarsh Street (14A2A2)	residential	1919	no	yes	good	10+		

Appendix A:

	A	B	C	D	E	F	G	H	I	J
1	NAME	ADDRESS	ORIGINAL USE	DATE	LOCAL HD	NATIONAL	CONDITION	VACANT	IMAGE	ADD. INFO.
57	Ebenezer Methodist Church	1075 Ebenezer Road (14A26)	church	c.1890	no	no	good	3+		
58	Anderson's Mill and House	77 Clifton Road (9A38)	house and barn (former mill)	c.1800	no	yes	fair to poor	10+		Mill was repurposed into a barn
59	Bloomfield	1528 Lewisville Road (9A5)	house	c.1775	no	yes	fair	3+		Recently purchased with plan to restore
60	House, Longmarsh Road	736 Longmarsh Road (7A121)	house	c.1920	no	no	good	1+		
61	Store, Fishpaw Road	840 Fishpaw Road (7A2)	commercial	c.1920	no	no	good	5+		

Secondary System
Clarke County
Construction Program
Estimated Allocations

Fund	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Total
CTB Formula - Unpaved State	\$97,058	\$0	\$0	\$0	\$0	\$0	\$97,058
Secondary Unpaved Roads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TeleFee	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$197,418
Residue Parcels	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STP Converted from IM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal STP - Bond Match	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Formula STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MG Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BR Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other State Match	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
District Grant - Unpaved	\$0	\$136,278	\$56,114	\$74,499	\$69,332	\$69,332	\$405,555
Total	\$129,961	\$169,181	\$89,017	\$107,402	\$102,235	\$102,235	\$700,031

Board Approval Date:

Residency Administrator

Date

County Administrator

Date

SECONDARY SYSTEM CONSTRUCTION PROGRAM (in dollars)

District: Staunton
 County: Clarke County
 Board Approval Date:

2020-21 through 2024-25

Route PPMS ID Accomplishment Type of Funds Type of Project Priority #	Road Name Project # Description FROM TO Length	Estimated Cost Ad Date	Previous Funding SSYP Funding Other Funding Total	Additional Funding Required	PROJECTED FISCAL YEAR ALLOCATIONS						Balance to complete	Traffic Count Scope of Work FHWA # Comments
					2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
Rt.0761 98956 RAAP CONTRACT Migration 0001.04	Old Charles Town Road 0761021708 RTE 761 - Replace Bridge 05453 & Appr over Opequon Creek 0.123 miles west of the Clarke County Line 0.124 miles east of the Frederck County Line 0.3	PE \$500,382 RW \$200,000 CON \$3,655,601 Total \$4,355,983 11/10/2020	\$0 \$1,682,654 \$1,682,654	\$2,673,329	\$0 \$2,673,573 \$2,673,573	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	(\$244)	Bridge Replacement w/ Added Capacity 15010
Rt.0621 106051 STATE FORCES/HIRED EQUIPMENT Migration 0004.06	Lockes Mill Road 0621021730 Lockes Mill Road - Secondary Unpaved Road Project 2.09 MI E Rt. 608 (Parshall Rd) 1.09 MI E Rt. 608 (Parshall Rd) 1.5	PE \$5,000 RW \$0 CON \$332,500 Total \$337,500 4/29/2022	\$319,121 \$0 \$319,121	\$18,379	\$18,379 \$0 \$18,379	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	120 Reconstruction w/o Added Capacity 17004
Rt.0652 113404 STATE FORCES/HIRED EQUIPMENT State forces/Hired equip CN Only 0004.07	Janeville Road 0652021739 Janeville Road - Rural Rustic Rt. 657 - Senseny Road Rt. 633 - Annfield Road 1.4	PE \$0 RW \$0 CON \$315,500 Total \$315,500 12/30/2024	\$0 \$0 \$0	\$315,500	\$78,679 \$0 \$78,679	\$136,278 \$0 \$136,278	\$56,114 \$0 \$56,114	\$44,429 \$0 \$44,429	\$0 \$0 \$0	\$0 \$0 \$0	\$0	170 Reconstruction w/o Added Capacity 17004
Rt.0621 -21811 STATE FORCES/HIRED EQUIPMENT State forces/Hired equip CN Only 0004.08	Lockes Mill Road 0621021742 Lockes Mill Road Phase II - Unpaved Road 1.09 M East of Rt 608 Rt.612 1.4	PE \$0 RW \$0 CON \$370,500 Total \$370,500 1/16/2025	\$0 \$0 \$0	\$370,500	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$30,070 \$0 \$30,070	\$69,332 \$0 \$69,332	\$69,332 \$0 \$69,332	\$201,766	Reconstruction w/o Added Capacity 17004
RL4005 100204 NOT APPLICABLE S 9999.99	1204005 COUNTYWIDE ENGINEERING & SURVEY VARIOUS LOCATIONS IN COUNTY VARIOUS LOCATIONS IN COUNTY	PE \$0 RW \$0 CON \$447,392 Total \$447,392 3/1/2011	\$285,716 \$0 \$285,716	\$161,676	\$32,903 \$0 \$32,903	\$32,903 \$0 \$32,903	\$32,903 \$0 \$32,903	\$32,903 \$0 \$32,903	\$32,903 \$0 \$32,903	\$32,903 \$0 \$32,903	(\$35,742)	0 Preliminary Engineering 17015 MINOR SURVEY & PRELIMINARY ENGINEERING FOR BUDGET ITEMS AND INCIDENTAL TYPE WORK.

**CLARKE COUNTY
SECONDARY
SYSTEM
IMPROVEMENT
PLAN
2019/20-2024/25**

May 21, 2019

Edinburg Residency



MAJOR PROJECTS

ROUTE	ROAD NAME UPC #	FROM	TO	AVERAGE DAILY TRAFFIC COUNT	DESCRIPTION OF WORK	VICINITY	ESTIMATED COST	TENTATIVE AD/START DATE	COMMENTS
761	Old Charlestown Road UPC 98956	At Frederick/Clarke Co line		1200	Replace bridge structure		\$4,356,227	2020	Federal Funds
* 723	Old Winchester Road UPC 86316	.05 miles E County line	.05 miles W County line	880	Replace bridge structure		\$1,888,605		Federal Funds

*Listed in Frederick County's Secondary Plan

Secondary System Clarke County Construction Program Estimated Allocations

Fund	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Total
CTB Formula - Unpaved State TeleFee	\$97,058	\$0	\$0	\$0	\$0	\$0	\$97,058
	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$197,418
District Grant Unpaved	\$0	\$136,278	\$56,114	\$74,499	\$69,332	\$69,332	\$405,555
Total	\$129,961	\$169,181	\$89,017	\$107,402	\$102,235	\$102,235	\$700,031

NEW HARDSURFACE PROJECTS

PRIORITY	ROUTE	ROAD NAME UPC #	FROM	TO	LENGTH (miles)	AVERAGE DAILY TRAFFIC COUNT	VICINITY	ESTIMATED COST	TENTATIVE AD/START DATE	COMMENTS
1)	621	Lockes Mill Road UPC T15248	EHS 2.09 Miles E Rt. 608	1.09 Miles E Rt. 608	1.0	120		\$337,500	2020	Rural Rustic
2)	652	Janesville Road UPC 20260	Rt. 657	Rt. 633	1.4	170		\$315,500	2021	Rural Rustic
3)	621	Lockes Mill Road	1.09 E Rt. 608	Rt. 612	1.4	120		\$370,500	Beyond Plan	Rural Rustic

Planning Estimates-Typical Sections

	<u>Cost Per Mile</u>
1. Rural Rustic	\$ 305,000
2. Avg. 2-Lane Road Reconst.	\$ 809,952
3. 2-Lane Road New Location	\$ 2,230,800
4. Avg. 4-Lane Road Reconst.	\$ 2,415,128
5. Avg. 4-Lane Road New Location	\$ 4,461,600

QUESTIONS/COMMENTS

?

MEMORANDUM

TO: Board of Supervisors

FR: Thomas Judge, Director of Joint Administrative Services

DT: 5/21/2019

RE: *May Finance Report*

1. FY 19 Supplemental Appropriations.

- a. Conservation Easement Purchase – Rowland. See attached memo. *“Be it resolved that Conservation Easement Fund budgeted expenditure and appropriation be increased \$75,200, that VDACS revenue from the Commonwealth be recognized in the amount of \$37,600, that local funds currently in the Conservation Easement Fund in the amount of \$30,000 be recognized, and that the fund balance designation for Conservation Easement Purchases be decreased by \$7,600, all for the purpose of purchasing a conservation easement on the property of Katherine Rowland.”*
 - b. General District Court Desk purchase. The request for funds to purchase a desk was withdrawn when a suitable desk became available in surplus.
 - c. Parks Dog Park Donation for picnic tables. *“Be it resolved that Parks Administration budgeted expenditure and appropriation be increased \$1,635, and that a donation from the Clarke County Humane Foundation be recognized in the same amount, all for the purpose of providing two picnic tables for the Dog Park.”*
2. **Overtime Reporting.** There was a discussion of the need for better understanding of the factors leading departments to the use of overtime. It was suggested that departments make monthly reports to the Personnel Committee to accomplish this purpose.
 3. **Bills and Claims.** The report is recommended for approval.
 4. **Standing Reports.** See Reconciliation of Appropriations, Fund Balance, and Capital Budget, and General Fund expenditure summary attached.

MEMORANDUM

TO: Finance Committee
FROM: Alison Teetor
DATE: April 30, 2019
SUBJECT: Application for easement DUR purchase – Katharine Rowland

Katharine Rowland has applied to the easement authority for approval of an easement donation or DUR purchase. The property is located at 3264 Millwood Road approximately 1 mile east of the intersection with Bishop Meade Road. The property is identified by Tax Map# 30-A-21A6. It consists of 29.9 acres with 1 existing pre-1980 house and 2 DURs. The applicant proposes to retire both of the remaining DURs.

The parcel is zoned AOC and is currently in use value taxation, in accord with the Commissioner of Revenue's requirements, then a donation may be considered if at least two of the following four guidelines are met:

- 1) the parcel's Property Resource Score is at least 35;
- 2) at least one dwelling unit right is extinguished by the conservation easement;
- 3) the parcel is adjacent to a parcel already under permanent conservation easement;
- 4) the property has a minimum area of 40 acres.

The property meets 2 of the 4 criteria. The property resource score is 62.3. The applicant is retiring 2 DURs. It is not adjacent to an existing easement and it is less than 40 acres. Points were given for retiring 2 DURs, having frontage on Millwood Road, a state designated scenic byway, and having a house built in 1904 that is a contributing structure in the Greenway Rural Historic District. A site visit was conducted February 27th.

The Easement Authority has made an offer of \$75,200 to purchase the 2 DUR's. The County would pay 50% or \$37,600 and VDACS will pay \$37,600, plus closing costs.

Recommendation

Recommend appropriation of \$75,200 for the DUR purchase for Katharine Rowland.



Katharine Rowland
 Tax Map# 30-A-21A
 29.9 acres, 1 ext. house, 2 DURs



400 200 0 400 Feet

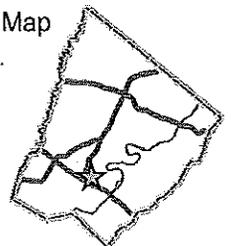


Clarke County GIS
 February 12, 2019



- Conservation Easement
- Intermittent Stream
- Perennial Stream
- Public Road
- Private Road

Location Map



Aerial Imagery 2015 Commonwealth of Virginia

Fund 235 - Conservation Easement Balances

	Total Fund Balance	Donations	Stewardship Account	Local Funds
SOY FY19 -	261,277	70,443	116,530	74,304
Fiscal Year 2019				
July Rev/AR		220	85	33,000
July Exps/AP		-1,115	0	0
Aug Rev/AR		125	85	
Aug Exps/AP		-1,200	-2,220	0
Sept Rev/AR		1,420	82	
Sept Exps/AP		-6,242	-207	0
Oct Rev/AR		3,155	120	
Oct Exps/AP		-2,038	0	-2,019
Nov Rev/AR		1,500	44,906	
Nov Exps/AP		-2,618	-11,894	-65,620
Dec Rev/AR		10,921	152	33,695
Dec Exps/AP		-3,013	0	-309
Jan Rev/AR		7,770	177	
Jan Exps/AP		-36	0	-123
Feb Rev/AR		54	6,008	
Feb Exps/AP		-11,354	0	-413,555
Mar Rev/AR		1,209		
Mar Exps/AP		-2,386	0	-530
Apr Rev/AR		2,123		
Apr Exps/AP		-1,849	0	105,713
YTD Rev/AR	146,809	28,498	51,616	66,695
YTD Exps/AP	422,614	31,851	14,321	376,443
Adjustments	96		96	
YTD FUND BALANCE (AR & AP)	-14,433	67,090	153,921	-235,444

Brenda Bennett:
Transfer from Gen Fund

Brenda Bennett:
Accts Rec-VDACS, Sprouse=31,104
Land Use Rollback Tax=2,590.56

Brenda Bennett:
To offset 1/2 of expense of
\$11,894 from November

Brenda Bennett:
Includes refund of
\$105,875 from Bob
Mitchell's office for
Opequon Cattle closing

VDACS	
86,950.00	Expires 12/31/2018 (FY2017)
61,615.23	Expires 12/31/2019 (FY2018)
75,738.77	Expires 12/31/2020 (FY2019)
224,304.00	
-31,104.00	
-56,138.00	<i>estimated</i>
137,062.00	AVAILABLE Estimated YTD BALANCE-VDACS

Anticipated Easement Closings:

Randy Sprouse-CLOSED-Actual Exps above
Opequon Cattle Company - Estimated revenue

ESTIMATED YTD FUND BALANCE	253,754	67,090	153,921	32,743
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FY19 Expenditure Appropriations	Funds/Donations	Actual Expenses	Remaining
General Expenses	45,000	44,142	858
Randy Sprouse	60,000	60,792	-792
Opequon Cattle Company	317,625	317,680	
	422,625	422,614	66

Clarke County:
includes expenses not specifically designated to an easement (including stewardship and monthly Hall, Monahan invoices).

INTEROFFICE MEMORANDUM

TO: TOM JUDGE
FROM: LISA COOKE
SUBJECT: BENCH PURCHASE REQUEST
DATE: 4/29/2109
CC: TOM JUDGE

A donation has been made by the Clarke County Humane Foundation for two picnic tables to be placed in the dog park. The cost of the tables is \$1,635.45. The check has already been deposited in the general fund. I am requesting that this amount be moved from that fund to the furniture and fixture line item of the parks and recreation administration budget.

Thank you for your consideration of this request. If you have any other questions, please feel free to contact me.

Clarke County
Invoice History Report
April 30, 2019

VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC
Allen, Gay	Circuit C Juror Pay	30.00	EJ043019	Jury Duty 1 day
Allen, Gay Total		30.00		
Anderson Control	Maintenanc Purchased Services	252.00	EJ043019	rm Anderson Control Rec Center alarm monitoring
Anderson Control Total		252.00		
APCO	Sheriff Dues Subscr & Memb	161.00	EJ041519	Membership Renewal - P Hess; R Wilkerson
APCO Total		161.00		
ArchiveSocial	Econ Dev Purchased Services	458.05	EJ043019	Standard package social media
ArchiveSocial Total		458.05		
At&t	County Adm Telephone	46.34	EJ041519	Acct 287015712672 School/Gov c
At&t	IT Telephone	93.01	EJ041519	Acct 287015712672 School/Gov c
At&t	Registrar Telephone	46.34	EJ041519	Acct 287015712672 School/Gov c
At&t	Comm Atty Telephone	166.52	EJ041519	Acct 287015712672 School/Gov c
At&t	Sheriff Telephone	30.81	EJ041519	Monthly Statement
At&t	Sheriff Telephone	1,951.24	EJ041519	Acct 287015712672 School/Gov c
At&t	EMS Telephone	80.86	EJ041519	Acct 287015712672 School/Gov c
At&t	Bldg Insp Telephone	164.45	EJ041519	Acct 287015712672 School/Gov c
At&t	AnimalCtrl Telephone	12.97	EJ041519	Acct 287015712672 School/Gov c
At&t	Maintenanc Telephone	68.93	EJ041519	Acct 287015712672 School/Gov c
At&t	Econ Dev Telephone	41.63	EJ041519	Acct 287015712672 School/Gov c
At&t	VictimWit Telephone	41.63	EJ041519	Acct 287015712672 School/Gov c
At&t Total		2,744.73		
Attic Promotions	Parks Adm Clothing	79.00	EJ041519	sweatshirt
Attic Promotions	Pool Clothing	30.25	EJ041519	Shirts for pool
Attic Promotions	Pool Merch for Resale	360.00	EJ041519	swin caps
Attic Promotions	Programs Printing & Binding	140.00	EJ041519	volleyball shirts
Attic Promotions	Programs Clothing	29.00	EJ041519	afterschool shirt
Attic Promotions	Pool Clothing	29.00	EJ043019	t-shirts
Attic Promotions Total		667.25		
Barns of Rose Hill	Barns of Rose Hill Contr	5,000.00	EJ043019	additional allocated gift
Barns of Rose Hill Total		5,000.00		
BB&T	BoS Miscellaneous Expenditures	136.63	EJ043019	brt BB&T BoS, Co Adm, and IT
BB&T	County Adm Materials &Supplies	48.77	EJ043019	brt BB&T BoS, Co Adm, and IT
BB&T	IT Telecomm Online Tech	178.92	EJ043019	Comcast account Government
BB&T	IT Materials & Supplies	299.68	EJ043019	brt BB&T BoS, Co Adm, and IT
BB&T	Comm Atty Travel	935.00	EJ043019	Course for A. Williams
BB&T	Sheriff Purchased Services	209.86	EJ043019	Comcast account Sheriff's office
BB&T	Sheriff Purchased Services	16.00	EJ043019	Monthly Statement
BB&T	Sheriff Travel - Communication	820.00	EJ043019	Monthly Statement
BB&T	Sheriff Travel - Sworn Staff	1,337.48	EJ043019	Monthly Statement
BB&T	Sheriff Travel - Sworn Staff	851.83	EJ043019	Monthly Stmt - Chaplains Conference
BB&T	Sheriff Travel - Sworn Staff	35.00	EJ043019	Monthly Statement
BB&T	Sheriff Dues Subscr & Memb	92.00	EJ043019	Monthly Statement
BB&T	Sheriff Police Supplies	118.31	EJ043019	Monthly Statement
BB&T	Sheriff Office Supplies	156.57	EJ043019	Monthly Statement
BB&T	Sheriff Uniform Sworn Staff	109.07	EJ043019	Monthly Statement
BB&T	EMS Travel	159.08	EJ043019	Fire & EMS BB&T credit card statement 4-9-19
BB&T	EMS Vehicle Fuel	12.72	EJ043019	Fire & EMS BB&T credit card statement 4-9-19
BB&T	AnimalCtrl Travel	344.58	EJ043019	rm BB&T Credit Card 03/08/19-04/09/19
BB&T	AnimalCtrl Materials & Supplie	369.44	EJ043019	rm BB&T Credit Card 03/08/19-04/09/19
BB&T	Materials and Supplies	28.44	EJ043019	rm BB&T Credit Card 03/08/19-04/09/19
BB&T	Parks Adm Dues Subscr & Memb	40.00	EJ043019	Health dept/otc brands/amazon/Swim outlet
BB&T	Parks Adm Materials & Supplies	76.46	EJ043019	Health dept/otc brands/amazon/Swim outlet
BB&T	Pool Merch for Resale	115.00	EJ043019	Health dept/otc brands/amazon/Swim outlet
BB&T	Programs Materials & Supplies	324.75	EJ043019	Health dept/otc brands/amazon/Swim outlet
BB&T	Maintenanc Materials & Supplie	19.68	EJ043019	rm BB&T Credit Card 03/08/19-04/09/19
BB&T	LEMPG Grant	324.48	EJ043019	Fire & EMS BB&T credit card statement 4-9-19
BB&T	Sheriff Materials & Supplies	66.07	EJ043019	Monthly Statement
BB&T	Fencing Capital Outlay Replace	161.34	EJ043019	rm BB&T Credit Card 03/08/19-04/09/19
BB&T Total		7,387.16		
Berryville Auto Part	Sheriff Purchased Services	15.00	EJ041519	CCSO Vehicle Repair - 1402
Berryville Auto Part	Sheriff Purchased Services	20.00	EJ041519	CCSO Vehicle Repair - 1502
Berryville Auto Part	Sheriff Purchased Services	135.00	EJ041519	CCSO Vehicle Repair - 1402
Berryville Auto Part	Sheriff Purchased Services	98.00	EJ041519	CCSO Vehicle Repair - 1501
Berryville Auto Part	Sheriff Purchased Services	40.00	EJ041519	CCSO Vehicle Repair - 1802
Berryville Auto Part	Sheriff Purchased Services	240.00	EJ041519	CCSO Vehicle Repair - 1304
Berryville Auto Part	Sheriff Vehicle Repair Parts	37.82	EJ041519	CCSO Vehicle Repair - 1402
Berryville Auto Part	Sheriff Vehicle Repair Parts	183.25	EJ041519	CCSO Vehicle Repair - 1502
Berryville Auto Part	Sheriff Vehicle Repair Parts	54.22	EJ041519	CCSO Vehicle Repair - 1402
Berryville Auto Part	Sheriff Vehicle Repair Parts	409.95	EJ041519	CCSO Vehicle Repair - 1501
Berryville Auto Part	Sheriff Vehicle Repair Parts	(48.32)	EJ041519	CCSO Vehicle Repair Credit Memo
Berryville Auto Part	Sheriff Vehicle Repair Parts	20.54	EJ041519	CCSO Vehicle Repair - 1802
Berryville Auto Part	Sheriff Vehicle Repair Parts	367.55	EJ041519	CCSO Vehicle Repair - 1304

Clarke County
 Invoice History Report
 April 30, 2019

<u>VENDOR NAME</u>	<u>ACCOUNT DESC</u>	<u>AMOUNT</u>	<u>WARRANT</u>	<u>FULL DESC</u>
Berryville Auto Part	Maintenanc Materials & Supplie	2.41	EJ041519	rm BAP Maint spark plug
Berryville Auto Part	Maintenanc Materials & Supplie	114.99	EJ041519	rm BAP Maint battery for tractor
Berryville Auto Part	Maintenanc Materials & Supplie	20.52	EJ041519	rm BAP Maint wiper blades
Berryville Auto Part	Maintenanc Materials & Supplie	2.41	EJ041519	rm BAP Shop spark plug
Berryville Auto Part	Sheriff Purchased Services	36.00	EJ043019	CCSO Vehicle Repair - 1803
Berryville Auto Part	Sheriff Purchased Services	196.00	EJ043019	CCSO Vehicle Repair - 1301
Berryville Auto Part	Sheriff Purchased Services	80.00	EJ043019	CCSO Vehicle Repair - 1503
Berryville Auto Part	Sheriff Purchased Services	60.00	EJ043019	CCSO Vehicle Repair - 1503
Berryville Auto Part	Sheriff Purchased Services	88.00	EJ043019	CCSO Vehicle Repair - 1602
Berryville Auto Part	Sheriff Purchased Services	170.00	EJ043019	CCSO Vehicle Repair - 1303
Berryville Auto Part	Sheriff Vehicle Repair Parts	239.70	EJ043019	CCSO Vehicle Repair - 1301
Berryville Auto Part	Sheriff Vehicle Repair Parts	27.14	EJ043019	CCSO Vehicle Repair - 1503
Berryville Auto Part	Sheriff Vehicle Repair Parts	74.50	EJ043019	CCSO Vehicle Repair - 1503
Berryville Auto Part	Sheriff Vehicle Repair Parts	29.83	EJ043019	CCSO Vehicle Repair - 1602
Berryville Auto Part	Sheriff Vehicle Repair Parts	207.00	EJ043019	CCSO Vehicle Repair - 1303
Berryville Auto Part Total		2,921.51		
Berryville Farm	Maintenanc Materials & Supplie	6.95	EJ041519	rm BFS Maint straw
Berryville Farm Total		6.95		
Berryville True Valu	Maintenanc Materials & Supplie	9.99	EJ041519	rm 8H Maint mini hooks
Berryville True Valu	Programs Materials & Supplies	2.89	EJ041519	supplies
Berryville True Valu	Maintenanc Materials & Supplie	1.58	EJ041519	rm 8H 104 N. Church sleeve
Berryville True Valu	Maintenanc Materials & Supplie	59.88	EJ041519	rm BH 104 N. Church concrete
Berryville True Valu	Maintenanc Materials & Supplie	54.89	EJ041519	rm BH 104 N. concrete for bench
Berryville True Valu	Maintenanc Materials & Supplie	13.78	EJ043019	rm BH Maint wrench sms 12-3/4
Berryville True Valu	Maintenanc Materials & Supplie	1.50	EJ043019	rm 8H Maint philip pn sms 14 -5/8
Berryville True Valu	Programs Materials & Supplies	8.67	EJ043019	supplies
Berryville True Valu	Maintenanc Materials & Supplie	7.86	EJ043019	rm 8H ACO corner iron and general fastners
Berryville True Valu	Maintenanc Materials & Supplie	10.99	EJ043019	rm BH Park tarp
Berryville True Valu	Maintenanc Materials & Supplie	27.50	EJ043019	rm 8H Park rental for tiller
Berryville True Valu	Maintenance Mtls and Supplies	42.99	EJ043019	rm BH 106 N. paint for screen door
Berryville True Valu	Maintenanc Materials & Supplie	4.25	EJ043019	rm 8H 129 Ramsburg Bus shop coupling
Berryville True Valu	Fencing Capital Outlay Replace	9.58	EJ043019	rm 8H Park Post adhesive for post caps
Berryville True Valu	Fencing Capital Outlay Replace	14.37	EJ043019	rm 8H Park Fence adhesive
Berryville True Valu Total		270.72		
Big Stuff, Inc.	ConvenienceCtr Purchased Svcs	592.00	EJ041519	rm Big Stuff CCCC tech labor and travel compactor
Big Stuff, Inc. Total		592.00		
Blossman Gas, Inc.	Maintenanc Heating	387.52	EJ041519	rm Blossman ACO Heating LP Gas
Blossman Gas, Inc.	Maintenanc Heating	401.68	EJ041519	rm Blossman 129 Ramsburg heating lp gas
Blossman Gas, Inc.	Maintenanc Heating	165.61	EJ043019	rm Blossman ACO lp gas
Blossman Gas, Inc.	Maintenanc Heating	97.62	EJ043019	rm Blossman 129 Ramsburg ln heating fuel lp gas
Blossman Gas, Inc. Total		1,052.43		
Blue Ridge Rescue Su	EMS Capital Outlay Adds	2,610.00	EJ043019	FIRE PROTECTION EQUIPMENT AND
Blue Ridge Rescue Su Total		2,610.00		
Blue Ridge Volunteer	Vol Fire EMS Vol Incent Prog	1,250.00	EJ043019	Quarter 3 Incentive Program
Blue Ridge Volunteer	Blue Ridge Vol Fire Co Contrib	16,250.00	EJ043019	4th Quarter allocation
Blue Ridge Volunteer Total		17,500.00		
Blue Sky Towers	Sheriff Leases & Rentals	2,380.50	EJ041519	Tower, Transmittal 04/01-05/01
Blue Sky Towers Total		2,380.50		
Bosserman, Barbara	Registrar Travel	27.09	EJ043019	Meal Reimbursement 4/16/2019
Bosserman, Barbara Total		27.09		
Bouffault, Robina	Plan Com Board Member Fees	50.00	EJ041519	Attd @ PC 4-5-2019 mtg
Bouffault, Robina Total		50.00		
Boyce Volunteer Fire	Vol Fire EMS Vol Incent Prog	1,250.00	EJ043019	Quarter 3 Incentive Program
Boyce Volunteer Fire	Boyce Volunteer Fire Co Contr	16,250.00	EJ043019	For quarter 3 of FY19 station stipend
Boyce Volunteer Fire Total		17,500.00		
Broy & Son Pump	Maintenanc Purchased Services	200.00	EJ041519	rm Broy Son Park turn water back on
Broy & Son Pump Total		200.00		
BSN Sports Inc	Maintenanc Materials & Supplie	240.00	EJ043019	rm BSN Park Soccer corner flags
BSN Sports Inc Total		240.00		
Buckley, Randy	Plan Com Board Member Fees	50.00	EJ041519	Attd @ PC 04-05-19 PC Mtg
Buckley, Randy Total		50.00		
Caldwell, Anne	Plan Com Board Member Fees	50.00	EJ041519	Addt @ PC 4-5-19 mtg
Caldwell, Anne Total		50.00		
Capelli, Len	Econ Dev Purchased Services	3,900.00	EJ041519	brt Econ Dev Dir Pd 3 2019
Capelli, Len	Econ Dev Travel	302.92	EJ041519	brt Econ Dev Capelli Travel Harrisonburg
Capelli, Len	Econ Dev Travel	78.88	EJ043019	brt Econ Dev Travel SVTP Meeting
Capelli, Len	Econ Dev Travel	91.64	EJ043019	brt Econ Dev Travel Farm to School Seminar
Capelli, Len Total		4,373.44		
CapitalTristate	Maintenanc Materials & Supplie	421.49	EJ041519	Rec Center Gym Lithonia Lights
CapitalTristate Total		421.49		
Cardillo, Robin Couc	Cnsrv Esmt Donation- Purch Svc	815.40	EJ043019	CEA services for winter newsletter and postage
Cardillo, Robin Couc Total		815.40		

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Carousel Industries	Sheriff Maint Contracts	440.62	EJ041519	FortiGate Support 3/19/19 - 3/18/20
Carousel Industries Total		440.62		
Certified Languages	VictimWit Purchased Servi	10.15	EJ041519	Spanish Interpreter March
Certified Languages Total		10.15		
Chatman, Stacey	Programs Purchased Services	403.73	EJ043019	Contracted Employee
Chatman, Stacey Total		403.73		
Chief Supply Corp	Sheriff Uniform Sworn Staff	105.99	EJ041519	Duty Holster
Chief Supply Corp	Sheriff Uniform Sworn Staff	15.49	EJ041519	Name plate
Chief Supply Corp	Sheriff Uniform Sworn Staff	306.25	EJ041519	Boots
Chief Supply Corp	Sheriff Uniform Sworn Staff	74.49	EJ041519	Uniform attachments
Chief Supply Corp	Sheriff Uniform Sworn Staff	(185.05)	EJ041519	Returned Items
Chief Supply Corp	Sheriff Police Supplies	52.49	EJ043019	baton
Chief Supply Corp	Sheriff Uniform Sworn Staff	302.50	EJ043019	Boots
Chief Supply Corp Total		672.16		
City of Winchester	Juv DetCtr Intergov Svc Agreeem	3,295.00	EJ043019	3rd Qtr JDC operations Clarke county
City of Winchester Total		3,295.00		
Clarke County Treasu	County Adm Legal Svcs	22.00	EJ041519	treasurer Petty cash
Clarke County Treasu	Treasurer Materials & Supplies	16.16	EJ041519	treasurer Petty cash
Clarke County Treasu	Registrar Postal Svcs	50.00	EJ041519	treasurer Petty cash
Clarke County Treasu	Parks Adm Postal Svcs	267.76	EJ041519	treasurer Petty cash
Clarke County Treasu Total		355.92		
Combs Wastewater Man	Maintenanc Purchased Services	210.00	EJ041519	rm Combs Park porta potti rental
Combs Wastewater Man Total		210.00		
Comcast	IT Telecomm Online Tech	187.75	EJ043019	Government
Comcast	Sheriff Purchased Services	174.56	EJ043019	Comcast High-Speed Internet
Comcast Total		362.31		
Commercial Press	Registrar Materials & Supplies	200.28	EJ041519	Booklet Envelopes and Date Stamp
Commercial Press	Sheriff Mtls & Supplies Commun	149.70	EJ043019	Business Cards
Commercial Press	Finance Materials & Supplies	143.38	EJ043019	Envelopes for Accounts Payable
Commercial Press Total		493.36		
ComputerPlus	IT Maint Contracts	127.00	EJ041519	IBM Hardware Support-AS400
ComputerPlus Total		127.00		
Concern Hotline	Concern Hotline Entity Gift	750.00	EJ041519	FY19 Civic contribution
Concern Hotline Total		750.00		
Connie Fishel	Circuit C Juror Pay	30.00	EJ043019	GRAND JURY 041519
Connie Fishel Total		30.00		
Cornet Inc	Maintenanc Purchased Services	285.00	EJ041519	rm Cornet 104 N. Church check issue with pump cont
Cornet Inc Total		285.00		
County of Frederick	RefuseDisp Intergov Svc Agreeem	1,438.00	EJ041519	Refuse
County of Frederick	RefuseDisp Intergov Svc Agreeem	415.40	EJ041519	convenience center refuse
County of Frederick	RefuseDisp Intergov Svc Agreeem	555.00	EJ041519	Refuse
County of Frederick	RefuseDisp Intergov Svc Agreeem	9,263.13	EJ043019	Refuse March
County of Frederick Total		11,671.53		
County of Warren	RefuseDisp Intergov Svc Agreeem	4,781.31	EJ041519	3rd Qtr Shenandoah Farms Refuse Collection Site
County of Warren	Vol Fire Companies Entity Gift	25,000.00	EJ043019	annual contribution
County of Warren Total		29,781.31		
CQI Water Treatment	JGC Maintenanc Purchased Servi	112.86	EJ043019	Water Treatment Services
CQI Water Treatment	Maintenanc Purchased Services	67.14	EJ043019	Water Treatment Services
CQI Water Treatment Total		180.00		
DDL Business Sys	Clk of CC Maint Contracts	25.00	EJ041519	SN7940 Copier Maintenance (Con
DDL Business Sys	Parks Adm Maint Contracts	507.89	EJ041519	SN3807 Copier Maintenance-(Con
DDL Business Sys	Coop Ext Maint Contracts	37.50	EJ041519	Maintenance Plan for VA Cooper
DDL Business Sys Total		570.39		
Dehaven Berkeley	Comm Atty Materials & Supplies	27.00	EJ041519	April Water Bill
Dehaven Berkeley	Sheriff Mtls & Supplies Commun	33.55	EJ041519	Water
Dehaven Berkeley	Sheriff Office Supplies	14.00	EJ041519	Water
Dehaven Berkeley Total		74.55		
Dennis Foltz	Circuit C Juror Pay	30.00	EJ043019	GRAND JURY 041519
Dennis Foltz Total		30.00		
DMV	Treasurer DMV Stop	1,175.00	EJ041519	DMV Stops - March 2019
DMV Total		1,175.00		
Doing Better Busines	Sheriff Maint Contracts	115.80	EJ043019	New Copier for Dispatch
Doing Better Busines	Gov Cap Tech Imprvmts JGC	4,549.98	EJ043019	New Copier for Dispatch
Doing Better Busines Total		4,665.78		
Doli/Boiler	Maintenanc Purchased Services	20.00	EJ041519	rm Boiler Safety CCHS JWMS CLC Inspections
Doli/Boiler Total		20.00		
Eggleton, Marie	VictimWit Travel	13.20	EJ041519	Victim Crimes Week Lunch
Eggleton, Marie Total		13.20		
FARNHAM DEBBIE L	Personal Property Tax Current	17.44	EJ041519	
FARNHAM DEBBIE L	Personal Property Tax Current	22.05	EJ041519	
FARNHAM DEBBIE L Total		39.49		
Fire Safety Equip	Maintenanc Purchased Services	166.00	EJ043019	rm Fire Safety Inspect hood fans School and Rec

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Fire Safety Equip Total		166.00		
Frederick-Winchester	Sanitation Intergov Svc Agreeem	2,616.49	EJ043019	March 2019
Frederick-Winchester Total		2,616.49		
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	148.99	EJ041519	Uniforms
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	54.71	EJ041519	Uniform Pants
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	26.95	EJ043019	Hat Straps
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	98.28	EJ043019	Short Sleeved Shirts
Galls/Best Uniforms Total		328.93		
GCA	Maintenanc Custodial Contracts	3,366.23	EJ043019	rm GCA County Cleaning for April 2019
GCA	JGC Maintenanc Custodial Contr	2,332.38	EJ043019	rm GCA County Cleaning for April 2019
GCA	Maintenanc Custodial Contracts	293.78	EJ043019	rm GCA County Cleaning for April 2019
GCA	Maintenanc Custodial Contracts	1,387.51	EJ043019	rm GCA County Cleaning for April 2019
GCA Total		7,379.90		
General Sales of Vir	Maintenanc Materials & Supplie	48.00	EJ041519	rm GSales Maint Dish soap
General Sales of Vir Total		48.00		
Global Industrial In	Rec Center Materials & Supplie	248.57	EJ041519	supplies
Global Industrial In Total		248.57		
Glover, Robert P.	Plan Com Board Member Fees	50.00	EJ041519	Attd @ PC 4-5-19 mtg
Glover, Robert P. Total		50.00		
Gnosis Solutions, In	Sheriff Purchased Services	11,582.32	EJ041519	Advanced Instructor Development Course
Gnosis Solutions, In Total		11,582.32		
Grainger Inc	Maintenanc Materials & Supplie	42.12	EJ043019	rm Grainger Maint Jersey gloves
Grainger Inc	JGC Maintenanc Materials & Sup	23.95	EJ043019	rm Grainger 101 Chalmers Ct boot brush
Grainger Inc	Maintenanc Materials & Supplie	14.25	EJ043019	rm Grainger 101 Chalmers Ct boot brush
Grainger Inc Total		80.32		
Greater Augusta Coal	VictimWit Travel	10.00	EJ043019	Conference May 8th
Greater Augusta Coal Total		10.00		
Grubb, Kristen	Programs Purchased Services	200.20	EJ043019	Contracted Employee
Grubb, Kristen Total		200.20		
Guy J McFillen	Circuit C Juror Pay	30.00	EJ043019	GRAND JURY 041519
Guy J McFillen Total		30.00		
Hall, Monahan	Dev Rights Purchased Services	162.50	EJ041519	CEA Services for March '19
Hall, Monahan	Legal Svc Purchased Svcs	1,035.00	EJ043019	brt Mitchell PA, 8oS
Hall, Monahan	Plan Adm Purchased Services	367.50	EJ043019	brt Mitchell PA, 8oS
Hall, Monahan Total		1,565.00		
Handley Regional	Handley Regional Library Contr	58,000.00	EJ041519	Handley quarterly appropriation April/May/June
Handley Regional Total		58,000.00		
HARNER PATRICIA DIAN	Personal Property Tax Current	49.64	EJ043019	
HARNER PATRICIA DIAN Total		49.64		
Henry Schein	AnimalCtrl Purchased Services	98.86	EJ043019	rm Henry Schein ACO Fatal plus solution
Henry Schein Total		98.86		
Holly Nicole Mercer	Sheriff Materials & Supplies	500.00	EJ043019	2019 SRO Scholarship
Holly Nicole Mercer Total		500.00		
Hurt&Proffitt	Citizens Conv Ctr Eng & Archit	377.00	EJ043019	Convenience Center Engineering/Bidding Assistance
Hurt&Proffitt	Citizens Conv Ctr Eng & Archit	156.00	EJ043019	Convenience Center-Bidding/CA Assistance
Hurt&Proffitt Total		533.00		
ID Networks Inc	Sheriff Maint Contracts	2,142.00	EJ043019	Annual Software Maintenance - 6/1/19 to 5/31/20
ID Networks Inc Total		2,142.00		
J.D. Power	Com of Rev Purchased Services	950.00	EJ043019	on line valuations *name & address change*
J.D. Power	Com of Rev Data Processing	2,063.52	EJ043019	nada tape run for 2019* name & address change*
J.D. Power	Com of Rev Data Processing	48.12	EJ043019	run tap m&A * new name & address
J.D. Power Total		3,061.64		
JENNINGS LORENZO E J	Personal Property Tax Dellnq	32.40	EJ041519	
JENNINGS LORENZO E J Total		32.40		
JENNINGS LORENZO ERI	Personal Property Tax Dellnq	253.20	EJ041519	
JENNINGS LORENZO ERI	Personal Property Tax Current	315.11	EJ043019	
JENNINGS LORENZO ERI Total		568.31		
Jerome Garver, III	Circuit C Juror Pay	30.00	EJ043019	GRAND JURY 041519
Jerome Garver, III Total		30.00		
John H Enders Fire	Vol Fire EMS Vol Incent Prog	1,250.00	EJ043019	Quarter 3 Incentive Program
John H Enders Fire	Enders Volunteer Fire Co Contr	22,500.00	EJ043019	4th Quarter Stipend
John H Enders Fire Total		23,750.00		
John Musser	Sheriff Materials & Supplies	131.98	EJ041519	Reimbursement for Ammo for personal use
John Musser Total		131.98		
Johnston, Jane	Programs Purchased Services	794.85	EJ043019	Contracted Employee
Johnston, Jane Total		794.85		
Kalbman, Maral	HstPrvCom Purchased Services	1,089.00	EJ041519	HPC Services
Kalbman, Maral Total		1,089.00		
Kiln Doctor, The	Programs Materials & Supplies	61.90	EJ041519	supplies
Kiln Doctor, The Total		61.90		
Kowalski, Melissa	Programs Purchased Services	345.00	EJ041519	contracted employee
Kowalski, Melissa Total		345.00		

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L M Bauserman	Sheriff Purchased Services	2,000.00	EJ041519	Instruction
L M Bauserman Total		2,000.00		
Landscape Supply	Maintenanc Materials & Supplie	380.00	EJ041519	rm Landscape Baseball packing clay
Landscape Supply	Maintenanc Materials & Supplie	505.00	EJ041519	Turface MVP
Landscape Supply Total		885.00		
Language Line Servic	Sheriff Purchased Services	14.73	EJ041519	Monthly Services
Language Line Servic Total		14.73		
Laurel Center, The	Laurel Center Contribution	3,000.00	EJ043019	FY19 Contribution
Laurel Center, The Total		3,000.00		
Lee, Frank	Plan Com Board Member Fees	50.00	EJ041519	Attd @ PC 4-5-2019 mtg
Lee, Frank Total		50.00		
Lega Directories Pub	Clk of CC Materials & Supplies	59.75	EJ043019	2019 Virginias Legal Directory
Lega Directories Pub Total		59.75		
LexisNexis	Sheriff Purchased Services	50.00	EJ041519	Monthly Service
LexisNexis Total		50.00		
Logan Systems Inc	Clk of CC Microfilming	445.84	EJ043019	computer indexing
Logan Systems Inc Total		445.84		
Lord Fairfax Health	Local Health Dept Contribution	47,840.50	EJ041519	4th Qtr local commitment
Lord Fairfax Health Total		47,840.50		
Lord Fairfax Soil &	Lord Fairfax S&W Contr	5,000.00	EJ043019	FY19 Contribution
Lord Fairfax Soil & Total		5,000.00		
Lowes	Maintenanc Materials & Supplie	188.10	EJ041519	rm Lowes Maint shop vac
Lowes	Rec Center Materials & Supplie	153.66	EJ041519	supplies
Lowes	Rec Center Materials & Supplie	50.75	EJ041519	supplies
Lowes	Maintenanc Materials & Supplie	289.26	EJ041519	rm Lowes Park bathroom paint supplies
Lowes	Maintenanc Materials & Supplie	(94.05)	EJ043019	rm Lowes return shop vac broken
Lowes	Rec Center Materials & Supplie	155.78	EJ043019	supplies
Lowes	Fencing Capital Outlay Replace	647.28	EJ043019	rm Lowes Park fence project treated 4x4
Lowes Total		1,390.78		
Lucy Luvell	Programs Refunds	35.00	EJ043019	refund
Lucy Luvell Total		35.00		
Malone, Gwendolyn	Plan Com Board Member Fees	50.00	EJ041519	Attd @ PC 4-5-19
Malone, Gwendolyn Total		50.00		
Mansfield Oil Co	Sheriff Vehicle Fuel	2,915.29	EJ041519	Fuel for 3/16 - 31/2019
Mansfield Oil Co	County Adm Vehicle Fuel	65.85	EJ043019	rm MOil County Fuel for 3/16/19-3/31/19
Mansfield Oil Co	Sheriff Vehicle Fuel	2,263.90	EJ043019	fuel for 4/01 - 4/15/2019
Mansfield Oil Co	EMS Vehicle Fuel	134.92	EJ043019	rm MOil County Fuel for 3/16/19-3/31/19
Mansfield Oil Co	Bldg Insp Vehicle Fuel	74.20	EJ043019	rm MOil County Fuel for 3/16/19-3/31/19
Mansfield Oil Co	AnimalCtrl Vehicle Fuel	88.79	EJ043019	rm MOil County Fuel for 3/16/19-3/31/19
Mansfield Oil Co	Maintenanc Vehicle Fuel	175.35	EJ043019	rm MOil County Fuel for 3/16/19-3/31/19
Mansfield Oil Co Total		5,718.30		
Marple, Beth	VictimWit Travel	384.28	EJ041519	Training in Fredericksburg, VA
Marple, Beth	VictimWit Travel	162.65	EJ041519	National Crime Victims: Rights
Marple, Beth Total		546.93		
Matsch Systems	IT Purchased Services	200.00	EJ041519	Clarke Net Phacs Call Account
Matsch Systems Total		200.00		
Maurice Electrical	Maintenanc Materials & Supplie	26.56	EJ041519	rm Maurice Maint flood lights
Maurice Electrical	Maintenanc Materials & Supplie	88.02	EJ041519	rm Maurice Rec Center black plugs for gym lights
Maurice Electrical Total		114.58		
McCormick Paint Work	Maintenanc Materials & Supplie	1,558.51	EJ043019	rm McCormick Soccer Paint and striping tips 5 ea
McCormick Paint Work Total		1,558.51		
Melanie Grandstaff	Circuit C Juror Pay	30.00	EJ043019	GRAND JURY 041519
Melanie Grandstaff Total		30.00		
Michael Dillard	Circuit C Juror Pay	30.00	EJ043019	GRAND JURY 041519
Michael Dillard Total		30.00		
MILLER MATTHEW SEAN	Personal Property Tax Current	83.64	EJ043019	
MILLER MATTHEW SEAN Total		83.64		
Miller, Sue	Programs Purchased Services	41.65	EJ041519	Contracted Employee
Miller, Sue	Programs Purchased Services	321.30	EJ043019	Contracted Employee
Miller, Sue Total		362.95		
Montgomery, Christel	Programs Purchased Services	981.00	EJ041519	Contracted Employee
Montgomery, Christel Total		981.00		
Nelson, Clifford M	Plan Com Board Member Fees	50.00	EJ041519	Attd @ 4-5-19 PC mtg
Nelson, Clifford M Total		50.00		
Newegg Business	Tk Improve Capital Outlay Repl	37.99	EJ041519	Server parts
Newegg Business	Tk Improve Capital Outlay Repl	687.99	EJ041519	Server parts
Newegg Business	Tk Improve Capital Outlay Repl	705.98	EJ041519	Server parts
Newegg Business Total		1,431.96		
Northern Virginia 4-	4-H Center EntityGift	2,300.00	EJ043019	FY19 Allocation
Northern Virginia 4- Total		2,300.00		
Northern Virginia Da	BoS Dues, Subscrip & Member	135.20	EJ043019	lbw NVDaily Annual Subscription 2019
Northern Virginia Da Total		135.20		

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Northwest Virginia R	Drug Task Force Entity Gift	3,521.42	EJ041519	First Qrt 2019
Northwest Virginia R Total		3,521.42		
NSVSAC	N Shen Vally Sub Abuse Coal Co	3,750.00	EJ041519	Quarterly support to Northern Shenandoah Valley Ab
NSVSAC Total		3,750.00		
NW Works Inc	NW Works Entity Gift	1,000.00	EJ041519	Civic contribution
NW Works Inc Total		1,000.00		
Office Depot	JAS Inventory -Mtls & Supplies	121.26	EJ043019	Supplies for Central Store
Office Depot Total		121.26		
Ohrstrom, George II	Plan Com Board Member Fees	50.00	EJ041519	Attd @ 4-5-19 PC mtg
Ohrstrom, George II Total		50.00		
Our Health Inc	Our Health Entity Gift	1,625.00	EJ043019	3rd quarter FY19
Our Health Inc Total		1,625.00		
Partac Peat Corp	Maintenanc Materials & Supplie	212.90	EJ043019	rm Partacpeat Baseball drag mat PO 20190757
Partac Peat Corp Total		212.90		
Peake, Donna	Com of Rev Local Mileage	122.96	EJ043019	mileage to Staunton for Leg Day Retreat
Peake, Donna	Com of Rev Dues Subscr & Memb	80.00	EJ043019	west central/ legislative days Staunton
Peake, Donna Total		202.96		
PowerPhone Inc	Sheriff Travel - Communication	729.00	EJ041519	Training Class - D Lilly
PowerPhone Inc Total		729.00		
PowerSecure Service	Maintenanc Purchased Services	1,372.20	EJ041519	rm PowerSecure 100 N. Springsberrg generator emer
PowerSecure Service	Maintenanc Purchased Services	184.40	EJ041519	rm PowerSecure 100 Springsberry Tower Generator
PowerSecure Service	Maintenanc Purchased Services	350.00	EJ041519	rm PowerSecure 100 Springsberry Tower Generator
PowerSecure Service Total		1,906.60		
Premier Accounts Rec	EMS Purchased Services	2,101.59	EJ041519	Premier Accts Rec Mang EMS Billing Inv March 2019
Premier Accounts Rec Total		2,101.59		
Purchase Power	BoS Postal Services	20.21	EJ041519	Postage through 03/21/19
Purchase Power	Com of Rev Postal Svcs	1,092.76	EJ041519	Postage through 03/21/19
Purchase Power	Treasurer Postal Svcs	879.45	EJ041519	Postage through 03/21/19
Purchase Power	Electoral Postal Svcs	68.70	EJ041519	Postage through 03/21/19
Purchase Power	Registrar Postal Svcs	195.25	EJ041519	Postage through 03/21/19
Purchase Power	Clk of CC Postal Svcs	190.72	EJ041519	Postage through 03/21/19
Purchase Power	EMS Postal Services	5.19	EJ041519	Postage through 03/21/19
Purchase Power	Bldg Insp Postal Svcs	15.36	EJ041519	Postage through 03/21/19
Purchase Power	Parks Adm Postal Svcs	35.39	EJ041519	Postage through 03/21/19
Purchase Power	Plan Adm Postal Svcs	112.07	EJ041519	Postage through 03/21/19
Purchase Power	Cnsvr Esmt Donation- Postal	16.56	EJ041519	Postage through 03/21/19
Purchase Power Total		2,631.66		
Rappahannock Electri	Electrical Services	196.07	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	JGC Maintenanc Electric	3,521.86	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	747.35	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	2,442.49	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	884.15	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	489.15	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	151.65	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	2,057.06	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	387.16	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	96.27	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	26.26	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	45.67	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maint Kohn Prop-Elec Svcs	120.23	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electrical Services	46.26	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	650.24	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	214.89	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri	Maintenanc Electric	2,095.15	EJ043019	rm REC County electric bill 3/1/19-4/1/19
Rappahannock Electri Total		14,171.91		
RDK LLC	Sheriff Police Supplies	495.00	EJ043019	Battery with Terminal
RDK LLC Total		495.00		
Republic Services	ConvenienceCtr Purchased Svcs	1,528.00	EJ041519	Acct 3-0976-4820460 Schools Du
Republic Services	LitterCtrl Purchased Services	77.25	EJ041519	Acct 3-0976-0015268 Gov't Dump
Republic Services	LitterCtrl Purchased Services	110.00	EJ041519	Acct 3-0976-4784245 Litter Bin
Republic Services	Maintenanc Maint Contracts	752.91	EJ041519	Acct 3-0976-0015268 Gov't Dump
Republic Services	JGC Maint Contracts	62.62	EJ041519	Acct 3-0976-0015268 Gov't Dump
Republic Services	Maintenanc Maint Contracts	37.26	EJ041519	Acct 3-0976-0015268 Gov't Dump
Republic Services Total		2,568.04		
Ricoh Usa	Comm Atty Maint Contracts	95.85	EJ041519	Cont#3004805 CommAtty copier S
Ricoh Usa	Sheriff Maint Contracts	61.32	EJ041519	SN9288 Copier Maintenance
Ricoh Usa	Sheriff Maint Contracts	64.07	EJ041519	SN9288 Copier Maintenance
Ricoh Usa	Sheriff Maint Contracts	240.00	EJ041519	SN 8373 Copier Maintenance
Ricoh Usa	Sheriff Maint Contracts	34.06	EJ041519	SN9288 Copier Maintenance
Ricoh Usa	Sheriff Maint Contracts	43.63	EJ041519	SN9288 Copier Maintenance
Ricoh Usa	Sheriff Maint Contracts	43.78	EJ041519	SN9288 Copier Maintenance
Ricoh Usa	AnimalCtrl Maint Svc Contracts	7.71	EJ041519	SN6454 Copier Maintenance-Anim

Clarke County
Invoice History Report
April 30, 2019

<u>VENDOR NAME</u>	<u>ACCOUNT DESC</u>	<u>AMOUNT</u>	<u>WARRANT</u>	<u>FULL DESC</u>
Ricoh Usa	AnimalCtrl Maint Svc Contracts	10.70	EJ041519	SN6454 Copier Maintenance-Anim
Ricoh Usa	IT Maint Contracts	56.53	EJ041519	SN0729 Copier Maintenance-Purc
Ricoh Usa	Sheriff Maint Contracts	240.00	EJ043019	SN 8373 Copier Maintenance
Ricoh Usa Total		897.65		
Roberts Oxygen Comp	Maintenanc Materials & Supplie	105.18	EJ043019	rm ROxygen Maint oxygen and rubber wheel cylinder
Roberts Oxygen Comp Total		105.18		
Roper, Tony	Sheriff Travel - Sworn Staff	193.58	EJ041519	ILEETA Conference
Roper, Tony Total		193.58		
Roseville & Plaza Pe	AnimalCtrl Purchased Services	1,227.09	EJ041519	rm RVet ACO Kennel Cough office visit + meds
Roseville & Plaza Pe Total		1,227.09		
Royce Shields	EMS Capital Outlay Adds	788.75	EJ043019	Fire/EMS helmet glow shields
Royce Shields Total		788.75		
Russell's Roofing Co	JGC Maintenanc Purchased Servi	4,839.52	EJ043019	Gutter/Roof Work at 101 Chalmers
Russell's Roofing Co	Maintenanc Purchased Services	2,879.02	EJ043019	Gutter/Roof Work at 101 Chalmers
Russell's Roofing Co Total		7,718.54		
S&S Worldwide	Pool Materials & Supplie	47.98	EJ043019	supplies
S&S Worldwide Total		47.98		
SANTOS ROGIE LUZ	Personal Property Tax Current	212.67	EJ041519	
SANTOS ROGIE LUZ Total		212.67		
SAYRE ROBERT GEORGE	Personal Property Tax Current	78.87	EJ043019	
SAYRE ROBERT GEORGE Total		78.87		
Schenck Foods Compan	Programs Materials & Supplies	165.17	EJ041519	after school food
Schenck Foods Compan	Programs Materials & Supplies	171.44	EJ041519	after school snacks
Schenck Foods Compan Total		336.61		
Schooldude.com	Maintenanc Purchased Services	3,184.46	EJ043019	School Dudes 07/01-06/30/20
Schooldude.com	Maintenanc Purchased Services	2,312.23	EJ043019	rm Dude Solutions County utility automation
Schooldude.com Total		5,496.69		
Secure Shred	Sheriff Purchased Services	50.00	EJ041519	Monthly Service
Secure Shred Total		50.00		
Shentel	IT Telecomm Online Tech	2,403.75	EJ041519	Government Shentel Dark Fiber
Shentel	IT Leases & Rentals	690.00	EJ041519	Government Shentel Dark Fiber
Shentel Total		3,093.75		
Shred-It	Com of Rev Purchased Services	26.42	EJ043019	shredding services
Shred-It	Treasurer Purchased Services	26.30	EJ043019	shred serv
Shred-It Total		52.72		
Street Cop Training	Sheriff Travel - Sworn Staff	199.00	EJ041519	Street Smart Cop/Pro-active Patrol Tactics Course
Street Cop Training	Sheriff Travel - Sworn Staff	199.00	EJ043019	Street Smart Cop/ro-Active Tactics - J Kennedy
Street Cop Training Total		398.00		
Stuart M Perry Inc	Maintenanc Materials & Supplie	28.10	EJ043019	rm SPerry gravel for park had a credit
Stuart M Perry Inc Total		28.10		
Supply Room, The	JAS Inventory -Mtls & Supplies	153.72	EJ041519	Supplies for Central Store
Supply Room, The Total		153.72		
Taylor, Brianna	County Adm Travel	218.08	EJ043019	brt Co Admin travel Hotel Roanoke VMCA Conf
Taylor, Brianna Total		218.08		
Tech Team Solutions,	Clk of CC Materials & Supplies	100.00	EJ043019	Typewriter repair
Tech Team Solutions, Total		100.00		
Tire World	Sheriff Vehicle Repair Parts	298.58	EJ043019	Tires - 1803
Tire World	Sheriff Vehicle Repair Parts	531.36	EJ043019	Tires - 1503
Tire World	Sheriff Vehicle Repair Parts	597.16	EJ043019	Tires - 1602
Tire World Total		1,427.10		
Touch of Glass	BoS Purchased Services	207.76	EJ043019	brt BoS Employee Awards
Touch of Glass Total		207.76		
Town of Berryville	JGC Maintenanc Water & Sewer	76.24	EJ041519	rm TOB water and sewer 101 Chalmers Ct
Town of Berryville	Maintenanc Water & Sewer	203.20	EJ041519	rm TOB water and sewer 100 N. Church
Town of Berryville	Maintenanc Water & Sewer	25.40	EJ041519	rm TOB water and sewer 104 N. Church
Town of Berryville	Maintenanc Water & Sewer	102.00	EJ041519	rm TOB water and sewer Rec Center
Town of Berryville	Maintenanc Water & Sewer	15.00	EJ041519	rm TOB water and sewer Park Ll
Town of Berryville	Maintenanc Water & Sewer	184.80	EJ041519	rm TOB water and sewer Park G House
Town of Berryville	Maintenanc Water & Sewer	76.20	EJ041519	rm TOB water and sewer Pool
Town of Berryville	Maintenanc Water & Sewer	20.00	EJ041519	rm TOB water and sewer 309 W. Main St
Town of Berryville	Maintenanc Water & Sewer	25.40	EJ041519	rm TOB water and sewer 313 E. Main St
Town of Berryville	Maintenanc Water & Sewer	50.80	EJ041519	rm TOB water and sewer 311 E. Main
Town of Berryville	Maintenanc Water & Sewer	8.50	EJ041519	rm TOB water and sewer 129 Ramsburg Lane
Town of Berryville	Maintenanc Water & Sewer	45.36	EJ041519	rm TOB water and sewer 101 Chalmers Ct
Town of Berryville Total		832.90		
Treasurer Of Virgini	Sheriff Travel - Sworn Staff	250.00	EJ041519	School Safety Training Forum Registration
Treasurer Of Virgini	Exam&Bury Purchased Services	20.00	EJ041519	Medical examiner fees
Treasurer Of Virgini	Exam&Bury Purchased Services	20.00	EJ041519	Medical examiner 04/03/19
Treasurer Of Virgini	Exam&Bury Purchased Services	20.00	EJ043019	Medical examiner
Treasurer Of Virgini	Sheriff's Fees	377.94	SI040319	Sheriffs Fees 377.94
Treasurer Of Virgini Total		687.94		
Tyler Technologies	IT Maint Contracts	29,000.25	EJ043019	app services 03/01-05/31

Clarke County
Invoice History Report
April 30, 2019

VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC
Tyler Technologies Total		29,000.25		
US Geological Survey	Water Qual Purchased Services	7,500.00	EJ043019	Aquifer systems in the Northern Shen Valley
US Geological Survey Total		7,500.00		
US Postmaster	Clk of CC Postal Svcs	660.00	EJ043019	12 rolls stamps
US Postmaster	VictimWit Postal Svcs	279.00	EJ043019	Stamps for Vict. Witness
US Postmaster Total		939.00		
USDA Rural Develop	RDA JGC Principal	7,189.14	RDA0419	April 2019 Debt Svc pymt - Joint Gov Center
USDA Rural Develop	RDA JGC Interest	13,785.86	RDA0419	April 2019 Debt Svc pymt - Joint Gov Center
USDA Rural Develop Total		20,975.00		
Valley Doors Unlimit	JGC Maintenanc Purchased Servi	175.56	EJ043019	rm valley doors Rec Center and 101 chalmers ct
Valley Doors Unlimit	JGC Maintenanc Purchased Servi	626.30	EJ043019	rm Valley Doors 101 Chalmers door closer, parts la
Valley Doors Unlimit	Maintenanc Purchased Services	395.22	EJ043019	rm valley doors Rec Center and 101 chalmers ct
Valley Doors Unlimit	Maintenanc Purchased Services	104.44	EJ043019	rm valley doors Rec Center and 101 chalmers ct
Valley Doors Unlimit	Maintenanc Purchased Services	372.57	EJ043019	rm Valley Doors 101 Chalmers door closer, parts la
Valley Doors Unlimit Total		1,674.09		
Valley Health	EMS Materials & Supplies	1,418.22	EJ041519	WMC EMS Supplies March 2019
Valley Health Total		1,418.22		
VCFS AUTO LEASING CO	Personal Property Tax Current	218.62	EJ043019	
VCFS AUTO LEASING CO Total		218.62		
VEMA	EMS Purchased Services	75.00	EJ043019	Fire & EMS-annual dues 2019-2020
VEMA Total		75.00		
Verizon	County Adm Telephone	12.00	EJ041519	Phone bill
Verizon	Com of Rev Telephone	8.00	EJ041519	Phone bill
Verizon	Treasurer Telephone	4.00	EJ041519	Phone bill
Verizon	IT Telephone	214.81	EJ041519	Phone bill
Verizon	IT Telephone	268.27	EJ041519	PRI line
Verizon	Registrar Telephone	4.00	EJ041519	Phone bill
Verizon	District C Telephone	57.18	EJ041519	Phone bill
Verizon	J&D Court Telephone	58.47	EJ041519	Phone bill
Verizon	Clk of CC Telephone	83.38	EJ041519	Phone bill
Verizon	Comm Atty Telephone	16.00	EJ041519	Phone bill
Verizon	Sheriff Telephone	1,014.05	EJ041519	Central Alarm Statement
Verizon	Sheriff Telephone	269.28	EJ041519	Phone bill
Verizon	Sheriff Telephone	45.59	EJ041519	Verizon Radio Tower Statement
Verizon	EMS Telephone	49.18	EJ041519	Phone bill
Verizon	Probation Telephone	4.00	EJ041519	Phone bill
Verizon	Bldg Insp Telephone	8.00	EJ041519	Phone bill
Verizon	AnimalCtrl Telephone	43.03	EJ041519	Phone bill
Verizon	Maintenanc Telephone	43.03	EJ041519	Phone bill
Verizon	Parks Adm Telephone	67.03	EJ041519	Phone bill
Verizon	Plan Adm Telephone	12.00	EJ041519	Phone bill
Verizon	Finance Telephone	118.06	EJ041519	Phone bill
Verizon	Maintenanc Telephone	159.58	EJ041519	PRI line
Verizon Total		2,558.94		
VFSAAA	Sheriff Dues Subscr & Memb	40.00	EJ043019	2019-2020 Membership - Travis Sumption
VFSAAA	Sheriff Dues Subscr & Memb	40.00	EJ043019	2019-2020 Membership for James S Ermerins
VFSAAA Total		80.00		
Virginia Employment	NonDepart Unemployment	284.87	EJ043019	Unemployment quarter ending 03/31/19
Virginia Employment Total		284.87		
Virginia Regional Tr	Virginia Regional Transit Cont	4,825.50	EJ043019	4th Quarter Annual Budget funds
Virginia Regional Tr Total		4,825.50		
Virginia Weatherholt	Programs Refunds	35.00	EJ043019	refund
Virginia Weatherholt Total		35.00		
VITA	County Adm Telephone	0.06	EJ041519	March services
VITA	IT Telephone	140.20	EJ041519	March services
VITA	District C Telephone	113.91	EJ041519	March services
VITA	J&D Court Telephone	0.94	EJ041519	March services
VITA	Clk of CC Telephone	0.69	EJ041519	March services
VITA	Sheriff Telephone	1,061.25	EJ041519	March services
VITA	EMS Telephone	0.04	EJ041519	March services
VITA	Maintenanc Telephone	122.85	EJ041519	March services
VITA Total		1,439.94		
Walmart	Parks Adm Materials & Supplies	46.84	EJ043019	supplies
Walmart	Rec Center Materials & Supplie	176.15	EJ043019	supplies
Walmart	Rec Center Merch for Resale	221.55	EJ043019	supplies
Walmart	Programs Materials & Supplies	419.19	EJ043019	supplies
Walmart Total		863.73		
Washington Gas	JGC Maintenanc Heating	406.65	EJ043019	101 Chalmers Ct 03/14-04/11
Washington Gas	Maintenanc Heating	104.98	EJ043019	100 N Church St 03/14-04/11
Washington Gas	Maintenanc Heating	448.86	EJ043019	104 N Church 03/14-04/11
Washington Gas	Maintenanc Heating	356.60	EJ043019	225 Al Smith Cirde 03/15-04/12
Washington Gas	Maintenanc Heating	241.92	EJ043019	101 Chalmers Ct 03/14-04/11

Clarke County
 Invoice History Report
 April 30, 2019

<u>VENDOR NAME</u>	<u>ACCOUNT DESC</u>	<u>AMOUNT</u>	<u>WARRANT</u>	<u>FULL DESC</u>
Washington Gas Total		1,559.01		
Williams, Anne	Comm Atty Travel	100.41	EJ043019	Spring Conference Food Reimbursement
Williams, Anne Total		100.41		
Winchester Printers	Cnsrv Esmt Donalion- Purch Svc	1,017.01	EJ041519	CEA Winter 2019 newsletter
Winchester Printers Total		1,017.01		
Winchester Star	BoS Advertising	143.00	EJ041519	brt Winc Star PH19-06
Winchester Star	BoS Advertising	1,698.30	EJ041519	brt PH19-04 PH19-05
Winchester Star	Maintenanc Advertising	195.00	EJ041519	Ads-Custodial, Geotech Eng., Proximity
Winchester Star	Parks Adm Advertising	170.00	EJ041519	summer employment
Winchester Star	Plan Com Advertising	185.90	EJ041519	Ads-Custodial, Geotech Eng., Proximity
Winchester Star Total		2,392.20		
Wright, Jenny	AnimalCtrl Travel	380.72	EJ041519	rm Jenny Wright ACO Class mileage and meal reimbur
Wright, Jenny Total		380.72		
Zimbra Inc	IT Technology SW/OL Content	1,008.00	EJ041519	Zimbra Annual Software Support
Zimbra Inc Total		1,008.00		
Grand Total		451,063.73		

Clarke Co. Reconciliation of Appropriations Year Ending June 30, 2019													15-May-19	
Date	Total	General Fund	Soc Svcs Fund	CSA Fund	Sch Oper Fund	Food Serv Fund	GG Cap Fund	School Cap Fund	GG Debt Fund	School Debt Fund	Joint Fund	Conservation Easements	Unemploy. Fund	
04/17/18 Appropriations Resolution: Total	42,147,378	10,825,060	1,555,824	269,499	23,270,676	844,773	607,000	732,000	251,700	2,942,715	793,131	45,000	10,000	
<i>Adjustments:</i>														
7/17/2018 Josephine School Museum Roof							18,785							
7/17/2018 Hawk Migration Signs		1,565												
7/17/2018 Barns of Rose Hill Endowment		5,000												
7/17/2018 Health Department		37,236												
8/29/2018 Parks Bench		709												
8/29/2018 Swimming Pool Lane Reel		2,924												
8/29/2018 Fire and EMS Gas Meters		2,000												
9/18/2018 Historic Architecture Book Phase 2		17,000												
10/16/2018 School Resource Officer		69,509												
10/16/2018 Blandy Grant for Chesapeake Bay					53,013									
10/16/2018 School Capital Projects Carryover from FY 18								1,717,989						
10/16/2018 Government Capital Projects Carryover from FY 18							1,661,929							
11/20/2018 Easement Purchase: Sprouse												60,000		
11/20/2018 County Administration Leave Agreement		30,333												
12/18/2018 Easement Purchase: Opequon Cattle												317,625		
2/19/2019 Maintenance for Social Services Office		4,179												
2/19/2019 Social Services Medicaid Position			63,136											
2/19/2019 School Operation Carryover								287,758						
3/19/2019 Sheriff Protective Vests		14,400												
5/21/2019 Easement Purchase: Rowland												75,200		
5/21/2019 Parks Admin: Dog Park Picnic Tables		1,635												
Revised Appropriation	46,589,303	11,011,550	1,618,960	269,499	23,323,689	844,773	2,287,714	2,737,747	251,700	2,942,715	793,131	497,825	10,000	
Change to Appropriation	4,441,925	186,490	63,136	0	53,013	0	1,680,714	2,005,747	0	0	0	452,825	0	
Original Revenue Estimate	15,735,660	3,261,462	970,388	138,977	10,131,053	844,773	0	154,000		221,027	2,000	12,000	0	
<i>Adjustments:</i>														
7/17/2018 Josephine School Museum Roof							17,785							
7/17/2018 Hawk Migration Signs		1,565												
8/29/2018 Parks Bench		709												
8/29/2018 Swimming Pool Lane Reel		2,924												
8/29/2018 Fire and EMS Gas Meters		2,000												
9/18/2018 Historic Architecture Book Phase 2: State		11,500												
9/18/2018 Historic Architecture Book Phase 2: Donations		4,500												
10/16/2018 School Resource Officer		31,237												
10/16/2018 Blandy Grant for Chesapeake Bay					53,013									
10/16/2018 School Capital Projects Carryover from FY 18								22,549						
10/16/2018 Government Capital Projects Carryover from FY 18							13,595							
11/20/2018 Easement Purchase: Sprouse: VDACS												30,000		
11/20/2018 Easement Purchase: Sprouse: Fund Balance												30,000		
12/18/2018 Easement Purchase: Opequon Cattle Federal												211,750		
12/18/2018 Easement Purchase: Opequon Cattle VDACS												52,937		
12/18/2018 Easement Purchase: Opequon Cattle Fund Balance												25,000		
12/18/2018 Easement Purchase: Opequon Cattle Donations												10,000		
2/19/2019 Social Services Medicaid Position			63,136											
3/19/2019 Sheriff Protective Vests		4,000												
5/21/2019 Easement Purchase: Rowland VDACS												37,600		
5/21/2019 Easement Purchase: Rowland CE Fund Balance												30,000		
5/21/2019 Parks Admin: Dog Park Picnic Tables		1,635												
Revised Revenue Estimate	16,393,115	3,321,532	1,033,524	138,977	10,184,066	844,773	31,380	176,549	0	221,027	2,000	439,287	0	
Change to Revenue Estimate	657,435	60,070	63,136	0	53,013	0	31,380	22,549	0	0	0	427,287	0	
Original Local Tax Funding	26,411,698	7,563,598	585,436	130,522	13,139,623	0	607,000	578,000	251,700	2,721,688	791,131	33,000	10,000	
Revised Local Tax Funding	30,196,188	7,690,018	585,436	130,522	13,139,623	0	2,256,334	2,561,198	251,700	2,721,688	791,131	58,538	10,000	
Change to Local Tax Funding	3,784,490	126,420	0	0	0	0	1,649,334	1,983,198	0	0	0	25,538	0	

Italics = Proposed actions



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Clarke County
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 10

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
94110 HVAC System Replacement	0	131,216	131,216	11,936.28	.00	119,279.72	9.1%
94120 Roofing	0	76,039	76,039	.00	22,904.00	53,135.00	30.1%
94140 Landscaping	0	10,375	10,375	.00	.00	10,375.00	.0%
94150 Asphalt, Sidewalk, Path	0	3,136	3,136	.00	.00	3,136.00	.0%
94180 Courthouse Complex Repairs	0	66,373	66,373	38,692.00	.00	27,681.00	58.3%
94310 Sheriff's Equipment	10,000	0	10,000	10,000.00	.00	.00	100.0%
94320 Auto Replacement	30,000	6,475	36,475	36,228.92	245.11	.97	100.0%
94331 Sheriff's Vehicles	135,000	1,685	136,685	133,199.80	.00	3,485.20	97.5%
94409 Citizen's Convenience Center	0	776,906	776,906	717,855.29	60,102.20	-1,051.49	100.1%
94508 Josephine School Museum Roof	0	18,785	18,785	17,933.00	.00	852.00	95.5%
94601 Technology Improvements	65,000	79,339	144,339	95,668.37	15,115.80	33,554.83	76.8%
94602 Systems Integration	0	13,440	13,440	9,382.22	4,057.78	.00	100.0%
94603 Mobile Radio System	0	414,045	414,045	94,161.50	264,173.50	55,710.00	86.5%
94702 Swimming Pool	0	56,302	56,302	.00	.00	56,302.00	.0%
94703 Park Fencing	10,000	71,036	81,036	1,483.17	.00	79,552.83	1.8%
94706 Park Sitework and Parking	20,000	4,101	24,101	.00	.00	24,101.00	.0%
94707 Recreation Center Addition	0	1,220	1,220	.00	.00	1,220.00	.0%
94708 Park-Kohn Prpty Development	15,000	0	15,000	.00	.00	15,000.00	.0%
94709 New Park Shelter	0	57,964	57,964	27,705.88	7,098.55	23,159.57	60.0%
94710 Park Trash Cans	0	501	501	.00	.00	501.00	.0%
94802 Reassessment	312,000	-112,000	200,000	43,402.50	134,463.00	22,134.50	88.9%
94803 Tourism Signs	0	6,698	6,698	6,697.12	.00	.88	100.0%
GRAND TOTAL	597,000	1,683,636	2,280,636	1,244,346.05	508,159.94	528,130.01	76.8%

** END OF REPORT - Generated by Thomas Judge **

Title: General Fund Balance

Source: Clarke County Joint Administrative Services

	<u>PRIOR</u>	<u>CURRENT</u>
General Fund Balance	11,556,252	11,556,252
<i>Designations</i>		
Liquidity Designation @ 12% of FY 19 Budgeted Operating Revenue	(\$3,518,828)	(\$3,518,828)
Stabilization Designation @ 3% of FY 19 Budgeted Operating Revenue	(879,707)	(879,707)
Continuing Local GF Appropriations for Capital Projects	-	-
Conservation Easements from Government Savings	(150,000)	(142,400)
School Operating Savings	(105,221)	(105,221)
Comprehensive Services Act Shortfall	(300,000)	(300,000)
Parks Master Plan	(130,000)	(130,000)
Emergency Vehicles	(75,000)	(75,000)
Government Savings (GenGov, JAS, DSS)	(403,823)	(403,823)
Data and Communications Technology	(600,000)	(600,000)
Leave Liability	(269,667)	(269,667)
Community Facilities	(319,667)	(319,667)
Economic Development	(150,000)	(150,000)
FY 18/19 Original Budget Surplus (Deficit)	(339,590)	(339,590)
TOTAL Designations	(7,241,503)	(7,233,903)
FY 18/19 Supplemental and Adjusted Expenditure	(4,365,090)	(4,441,925)
FY 18/19 Supplemental and Adjusted Revenue	588,200	657,435
Undesignated With FY 19 Supplementals and Adjustments	537,859	537,859

Clarke County
YTD Budget Report
April 30, 2019

FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD			AVAILABLE	
			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
11010	1300	BoS Part Time Salaries	13,800.00	11,600.00	1,150.00	2,150.00	50.00	99.60
11010	2100	BoS FICA	954.00	806.24	80.02	143.82	3.94	99.60
11010	2300	BoS Health Ins	15,570.00	12,138.95	1,179.42	3,429.37	1.68	100.00
11010	3000	BoS Purchased Services	2,000.00	1,107.76	207.76	-	892.24	55.40
11010	3600	BoS Advertising	5,600.00	3,283.40	1,841.30	1,698.30	618.30	89.00
11010	5210	BoS Postal Services	500.00	147.55	20.21	-	352.45	29.50
11010	5230	BoS Telephone	35.00	20.97	-	-	14.03	59.90
11010	5300	BoS Insurance	7,500.00	7,603.00	-	-	(103.00)	101.40
11010	5500	BoS Travel	4,000.00	2,045.06	-	-	1,954.94	51.10
11010	5800	BoS Miscellaneous Expenditures	2,200.00	898.13	136.63	-	1,301.87	40.80
11010	5810	BoS Dues, Subscrip & Member	5,500.00	6,169.79	260.20	-	(669.79)	112.20
11010	6000	BoS Materials & Supplies	800.00	587.54	-	-	212.46	73.40
11010		Total 11010 Board of Supervisors	58,459.00	46,408.39	4,875.54	7,421.49	4,629.12	92.10
12110	1100	County Adm Salaries	286,283.00	238,511.80	23,851.18	44,220.76	3,550.44	98.80
12110	2100	County Adm FICA	19,562.00	16,782.58	2,014.06	3,828.74	(1,049.32)	105.40
12110	2210	County Adm VRS Plans 1&2	20,618.00	17,160.20	1,716.02	3,899.21	(441.41)	102.10
12110	2220	County Adm VRS Hybrid	3,347.00	2,803.20	280.32	562.06	(18.26)	100.50
12110	2300	County Adm Health Ins	35,752.00	29,892.11	2,979.06	6,684.05	(824.16)	102.30
12110	2400	County Adm Life Insurance	3,753.00	3,124.50	312.45	698.26	(69.76)	101.90
12110	2510	County Adm Disab Ins - Hybrid	281.00	197.60	19.76	39.61	43.79	84.40
12110	2700	County Adm Workers Comp	230.00	243.00	-	-	(13.00)	105.70
12110	2800	County Adm Annual Leave Payout	-	3,481.43	3,481.43	-	(3,481.43)	100.00
12110	2840	County Adm Tax Shelter Annuity	30,333.00	30,333.00	-	-	-	100.00
12110	3000	County Adm Purchased Svcs	1,000.00	1,904.40	-	-	(904.40)	190.40
12110	3150	County Adm Legal Svcs	-	22.00	22.00	-	(22.00)	100.00
12110	3320	County Adm Maint Contracts	1,500.00	1,343.83	-	445.54	(289.37)	119.30
12110	3500	County Adm Printing & Binding	1,000.00	49.00	-	-	951.00	4.90
12110	3600	County Adm Advertising	-	328.90	-	-	(328.90)	100.00
12110	5210	County Adm Postal Svcs	50.00	26.36	-	-	23.64	52.70
12110	5230	County Adm Telephone	800.00	558.79	105.72	174.30	66.91	91.60
12110	5500	County Adm Travel	900.00	1,637.56	218.08	-	(737.56)	182.00
12110	5800	County Adm Miscellaneous Expen	-	124.74	-	-	(124.74)	100.00
12110	5810	County Adm Dues Subscr & Memb	1,200.00	711.08	-	-	488.92	59.30
12110	6000	County Adm Materials & Supplies	1,500.00	1,900.18	173.99	-	(400.18)	126.70
12110	6008	County Adm Vehicle Fuel	1,200.00	634.46	65.85	-	565.54	52.90
12110		Total 12110 County Administrator	409,309.00	351,770.72	35,239.92	60,552.53	(3,014.25)	100.70
12120	1100	Inform Salaries - Regular	38,180.00	31,725.65	3,182.48	6,464.10	(9.75)	100.00
12120	2100	Inform FICA	2,866.00	2,396.48	240.49	477.95	(8.43)	100.30
12120	2220	Inform VRS Hybrid	3,200.00	2,663.70	266.37	545.92	(9.62)	100.30
12120	2300	Inform Health Ins	7,794.00	6,486.80	648.68	1,329.49	(22.29)	100.30
12120	2400	Inform Life Insurance	500.00	416.90	41.69	85.46	(2.36)	100.50
12120	2510	Inform Disab Ins - Hybrid	225.00	187.80	18.78	38.45	(1.25)	100.60
12120		Total 12120 Public Information Serv	52,765.00	43,877.33	4,398.49	8,941.37	(53.70)	100.10
12210	3000	Legal Svc Purchased Svcs	35,000.00	14,683.86	1,035.00	-	20,316.14	42.00
12210		Total 12210 Legal Services	35,000.00	14,683.86	1,035.00	-	20,316.14	42.00
12310	1100	Com of Rev Salaries	149,590.00	124,729.10	12,472.91	24,945.86	(84.96)	100.10
12310	2100	Com of Rev FICA	10,295.00	8,684.48	868.78	1,719.65	(109.13)	101.10
12310	2210	Com of Rev VRS Plans 1&2	12,522.00	7,933.60	793.36	1,642.20	2,946.20	76.50
12310	2220	Com of Rev VRS Hybrid	-	2,506.20	250.62	502.91	(3,009.11)	100.00
12310	2300	Com of Rev Health Ins	24,771.00	14,155.00	1,415.50	2,917.70	7,698.30	68.90
12310	2400	Com of Rev Life Insurance	1,962.00	1,634.00	163.40	335.70	(7.70)	100.40
12310	2510	Com of Rev Disab Ins - Hybrid	-	176.70	17.67	35.39	(212.09)	100.00
12310	2700	Com of Rev Workers Comp	150.00	105.00	-	-	45.00	70.00
12310	3000	Com of Rev Purchased Services	1,400.00	1,500.51	976.42	-	(100.51)	107.20
12310	3320	Com of Rev Maint Contracts	300.00	338.43	55.93	(38.43)	-	100.00
12310	3500	Com of Rev Printing & Binding	300.00	1,846.32	-	-	(1,546.32)	615.40
12310	3600	Com of Rev Advertising	100.00	-	-	-	100.00	-
12310	4100	Com of Rev Data Processing	1,900.00	2,111.64	2,111.64	-	(211.64)	111.10
12310	5210	Com of Rev Postal Svcs	2,200.00	1,733.94	1,092.76	-	466.06	78.80
12310	5230	Com of Rev Telephone	200.00	116.12	8.00	-	83.88	58.10
12310	5500	Com of Rev Travel	2,500.00	1,399.38	-	-	1,100.62	56.00
12310	5510	Com of Rev Local Mileage	500.00	122.96	122.96	-	377.04	24.60
12310	5810	Com of Rev Dues Subscr & Memb	800.00	1,082.50	80.00	-	(282.50)	135.30
12310	6000	Com of Rev Materials & Supplie	1,000.00	958.32	27.75	39.01	2.67	99.70
12310		Total 12310 Commissioner of Revenue	210,490.00	171,134.20	20,457.70	32,099.99	7,255.81	96.60
12320	3320	Assessor Maint Contracts	4,500.00	4,500.00	-	-	-	100.00
12320		Total 12320 Assessor	4,500.00	4,500.00	-	-	-	100.00
12410	1100	Treasurer Salaries	186,510.00	151,337.04	15,140.75	30,351.89	4,821.07	97.40
12410	2100	Treasurer FICA	14,114.00	10,657.99	1,065.49	2,121.54	1,334.47	90.50
12410	2210	Treasurer VRS Plans 1&2	12,780.00	8,096.50	809.65	1,646.94	3,036.56	76.20
12410	2220	Treasurer VRS Hybrid	3,078.00	4,576.30	457.63	978.44	(2,476.74)	180.50

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD	MTD EXPENDED	ENC	AVAILABLE	% USED
			BUDGET	EXPENDED			BUDGET	
12410	2300	Treasurer Health Ins	23,355.00	23,303.80	2,330.38	4,699.65	(4,648.45)	119.90
12410	2400	Treasurer Life Insurance	2,611.00	1,983.40	198.34	401.42	226.18	91.30
12410	2510	Treasurer Disab Ins - Hybrid	244.00	322.60	32.26	64.69	(143.29)	158.70
12410	2700	Treasurer Workers Comp	175.00	131.00	-	-	44.00	74.90
12410	2800	Treasurer Leave Pay	-	250.75	-	-	(250.75)	100.00
12410	3000	Treasurer Purchased Services	300.00	1,540.23	26.30	-	(1,240.23)	513.40
12410	3180	Treasurer Credit Card Fees	12,000.00	11,593.29	-	-	406.71	96.60
12410	3190	Treasurer DMV Stop	4,000.00	10,225.00	1,175.00	-	(6,225.00)	255.60
12410	3320	Treasurer Maint Contracts	300.00	338.40	55.93	(38.40)	-	100.00
12410	3500	Treasurer Printing & Binding	9,500.00	5,665.46	-	-	3,834.54	59.60
12410	3600	Treasurer Advertising	500.00	-	-	-	500.00	-
12410	5210	Treasurer Postal Svcs	23,000.00	18,319.99	879.45	-	4,680.01	79.70
12410	5230	Treasurer Telephone	1,600.00	91.86	4.00	-	1,508.14	5.70
12410	5500	Treasurer Travel	1,500.00	1,634.56	-	-	(134.56)	109.00
12410	5510	Treasurer Local Mileage	300.00	320.65	-	-	(20.65)	106.90
12410	5810	Treasurer Dues Subscr & Memb	800.00	375.00	-	-	425.00	46.90
12410	6000	Treasurer Materials & Supplies	4,500.00	2,715.00	71.66	-	1,785.00	60.30
12410	6035	Treasurer Noncap Office Equip	1,000.00	-	-	-	1,000.00	-
12410		Total 12410 Treasurer	302,167.00	253,478.82	22,246.84	40,226.17	8,462.01	97.20
12510	1100	IT Salaries	149,215.00	125,813.56	12,451.16	24,902.25	(1,500.81)	101.00
12510	2100	IT FICA	11,363.00	8,963.10	890.28	2,453.54	(53.64)	100.50
12510	2210	IT VRS Plans 1&2	7,191.00	6,002.60	600.26	1,239.32	(50.92)	100.70
12510	2220	IT VRS Hybrid	5,616.00	4,419.10	441.91	834.67	362.23	93.60
12510	2300	IT Health Ins	15,570.00	16,432.66	1,681.70	1,303.11	(2,165.77)	113.90
12510	2400	IT Life Insurance	1,956.00	1,631.10	163.11	332.87	(7.97)	100.40
12510	2510	IT Disab Ins - Hybrid	445.00	311.50	31.15	62.58	70.92	84.10
12510	2700	IT Workers Comp	130.00	105.00	-	-	25.00	80.80
12510	3000	IT Purchased Services	13,026.00	2,290.01	200.00	400.00	10,335.99	20.70
12510	3320	IT Maint Contracts	36,400.00	18,873.35	127.00	13,260.04	4,266.61	88.30
12510	5230	IT Telephone	13,900.00	17,467.35	809.26	174.34	(3,741.69)	126.90
12510	5240	IT Telecomm Online Tech	10,380.00	24,078.26	2,770.42	4,531.70	(18,229.96)	275.60
12510	5400	IT Leases & Rentals	23,760.00	6,900.00	690.00	(2,703.42)	19,563.42	17.70
12510	5500	IT Travel	-	95.70	-	-	(95.70)	100.00
12510	5810	IT Dues Subscr & Memb	100.00	-	-	-	100.00	-
12510	6000	IT Materials & Supplies	2,000.00	2,013.82	299.68	-	(13.82)	100.70
12510	6008	IT Vehicle Fuel	100.00	36.91	36.91	-	63.09	36.90
12510	6040	IT Technology SW/OL Content	10,000.00	33,040.18	1,008.00	629.40	(23,669.58)	336.70
12510	6050	IT Noncap Technology Hardware	4,000.00	2,271.45	-	-	1,728.55	56.80
12510		Total 12510 Data Processing/IT	305,152.00	270,745.65	22,200.84	47,420.40	(13,014.05)	104.30
13100	1300	Electoral Part Time Salaries	6,446.00	4,296.99	-	2,149.01	-	100.00
13100	2100	Electoral FICA	495.00	328.70	-	164.40	1.90	99.60
13100	2700	Electoral Workers Comp	7.00	5.00	-	-	2.00	71.40
13100	3000	Electoral Purchased Services	7,665.00	2,018.56	-	-	5,646.44	26.30
13100	3160	Electoral Board Member Fees	11,200.00	5,175.00	-	-	6,025.00	46.20
13100	3320	Electoral Maint Contracts	5,500.00	5,345.00	-	-	155.00	97.20
13100	3500	Electoral Printing & Binding	6,000.00	2,111.41	-	-	3,888.59	35.20
13100	3600	Electoral Advertising	240.00	115.60	-	-	124.40	48.20
13100	5210	Electoral Postal Svcs	750.00	383.36	68.70	-	366.64	51.10
13100	5400	Electoral Leases & Rentals	1,600.00	712.89	-	-	887.11	44.60
13100	5500	Electoral Travel	1,500.00	80.80	-	-	1,419.20	5.40
13100	5510	Electoral Local Mileage	900.00	127.04	-	-	772.96	14.10
13100	5810	Electoral Dues Subscr & Memb	200.00	180.00	-	-	20.00	90.00
13100	6000	Electoral Materials & Supplies	2,000.00	1,573.72	9.99	-	426.28	78.70
13100	6035	Electoral Noncap Office Equip	2,400.00	2,432.97	-	138.64	(171.61)	107.20
13100		Total 13100 Electoral Board and Off	46,903.00	24,887.04	78.69	2,452.05	19,563.91	58.30
13200	1100	Registrar Salaries	54,152.00	45,354.50	4,535.45	9,070.89	(273.39)	100.50
13200	1300	Registrar Part Time Salaries	11,450.00	8,371.75	770.50	-	3,078.25	73.10
13200	2100	Registrar FICA	5,037.00	4,139.17	408.93	693.94	203.89	96.00
13200	2210	Registrar VRS Plans 1&2	4,533.00	3,796.20	379.62	787.83	(51.03)	101.10
13200	2400	Registrar Life Insurance	711.00	594.10	59.41	123.31	(6.41)	100.90
13200	2700	Registrar Workers Comp	55.00	46.00	-	-	9.00	83.60
13200	3000	Registrar Purchased Services	1,400.00	84.00	-	595.00	721.00	48.50
13200	3320	Registrar Maint Contracts	200.00	612.92	-	234.68	(647.60)	423.80
13200	5210	Registrar Postal Svcs	750.00	850.01	245.25	-	(100.01)	113.30
13200	5230	Registrar Telephone	1,000.00	508.45	96.67	316.04	175.51	82.40
13200	5500	Registrar Travel	1,500.00	745.63	27.09	-	754.37	49.70
13200	5510	Registrar Local Mileage	650.00	104.36	-	-	545.64	16.10
13200	5810	Registrar Dues Subscr & Memb	200.00	170.00	-	-	30.00	85.00
13200	6000	Registrar Materials & Supplies	1,000.00	713.26	209.10	7.52	279.22	72.10
13200	6035	Registrar Noncap Office Equip	700.00	69.99	-	8.99	621.02	11.30
13200		Total 13200 Registrar	83,338.00	66,160.34	6,732.02	11,838.20	5,339.46	93.60

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD	MTD EXPENDED	ENC	AVAILABLE	% USED
			BUDGET	EXPENDED			BUDGET	
21100	3000	Circuit C Purchased Services	-	99.00	-	-	(99.00)	100.00
21100	5841	Circuit C Juror Pay	3,000.00	1,350.00	210.00	-	1,650.00	45.00
21100	5842	Circuit C Jury Comm	180.00	-	-	-	180.00	-
21100	6035	Circuit C Noncap Office Equip	-	725.81	83.25	3,372.41	(4,098.22)	100.00
21100	7000	Circuit Ct Pyt to Joint Ops	10,500.00	11,310.08	-	-	(810.08)	107.70
21100		Total 21100 Circuit Court	13,680.00	13,484.89	293.25	3,372.41	(3,177.30)	123.20
21200	3000	District C Purchased Services	300.00	-	-	-	300.00	-
21200	3150	District C Legal Svcs	270.00	-	-	-	270.00	-
21200	3320	District C Maint Contracts	300.00	902.49	172.79	37.50	(639.99)	313.30
21200	5210	District C Postal Svcs	700.00	575.46	-	-	124.54	82.20
21200	5230	District C Telephone	2,000.00	1,643.38	171.09	-	356.62	82.20
21200	5810	District C Dues Subscr & Memb	200.00	50.00	-	-	150.00	25.00
21200	6000	District C Materials & Supplie	550.00	552.61	-	-	(2.61)	100.50
21200		Total 21200 General District Court	4,320.00	3,723.94	343.88	37.50	558.56	87.10
21300	5230	Magistrate Telephone	40.00	-	-	-	40.00	-
21300		Total 21300 Magistrate	40.00	-	-	-	40.00	-
21510	5600	Blue Ridge Legal Svc Contr	1,500.00	1,500.00	-	-	-	100.00
21510		Total 21510 Blue Ridge Legal Svc	1,500.00	1,500.00	-	-	-	100.00
21600	3000	J&D Court Purchased Services	-	240.00	-	-	(240.00)	100.00
21600	3320	J&D Court Maint Contracts	700.00	260.21	-	439.79	-	100.00
21600	5210	J&D Court Postal Svcs	700.00	372.00	-	-	328.00	53.10
21600	5230	J&D Court Telephone	700.00	599.51	59.41	-	100.49	85.60
21600	5810	J&D Court Dues Subscr & Memb	200.00	75.00	-	-	125.00	37.50
21600	6000	J&D Court Materials & Supplies	600.00	590.87	-	-	9.13	98.50
21600		Total 21600 Juvenile & Domestic Rel	2,900.00	2,137.59	59.41	439.79	322.62	88.90
21700	1100	Clk of CC Salaries	179,825.00	148,748.10	14,799.81	28,849.60	2,227.30	98.80
21700	2100	Clk of CC FICA	13,598.00	11,500.78	1,143.72	2,235.66	(138.44)	101.00
21700	2210	Clk of CC VRS Plans 1&2	15,052.00	10,294.90	1,029.49	2,294.65	2,462.45	83.60
21700	2220	Clk of CC VRS Benefits -Hybrid	-	2,092.50	209.25	419.13	(2,511.63)	100.00
21700	2300	Clk of CC Health Ins	15,570.00	12,324.92	1,297.36	2,806.25	438.83	97.20
21700	2400	Clk of CC Life Insurance	2,392.00	1,938.80	193.88	424.73	28.47	98.80
21700	2510	Clk of CC Disab Ins - Hybrid	-	147.50	14.75	29.50	(177.00)	100.00
21700	2700	Clk of CC Workers Comp	160.00	126.00	-	-	34.00	78.80
21700	3320	Clk of CC Maint Contracts	13,000.00	10,934.83	25.00	240.17	1,825.00	86.00
21700	3500	Clk of CC Printing & Binding	1,000.00	-	-	-	1,000.00	-
21700	3510	Clk of CC Microfilming	7,000.00	4,895.01	445.84	-	2,104.99	69.90
21700	5210	Clk of CC Postal Svcs	3,500.00	1,969.50	850.72	-	1,530.50	56.30
21700	5230	Clk of CC Telephone	1,000.00	853.99	84.07	-	146.01	85.40
21700	5810	Clk of CC Dues Subscr & Memb	300.00	-	-	-	300.00	-
21700	6000	Clk of CC Materials & Supplies	6,500.00	2,833.94	159.75	86.66	3,579.40	44.90
21700	8200	Clk of CC Capital Outlay Adds	6,000.00	-	-	2,101.00	3,899.00	35.00
21700		Total 21700 Clerk of the Circuit Co	264,897.00	208,660.77	20,253.64	39,487.35	16,748.88	93.70
21910	1100	VictimWit Regular Salary	39,207.00	33,082.80	3,308.28	6,616.58	(492.38)	101.30
21910	1300	VictimWit Part Time Sal	17,544.00	13,452.85	1,572.00	-	4,091.15	76.70
21910	2100	VictimWit FICA	4,343.00	3,563.08	373.76	506.31	273.61	93.70
21910	2210	VictimWit VRS Plans 1&2	3,282.00	2,768.02	276.91	558.05	(44.07)	101.30
21910	2400	VictimWit Life Insurance	515.00	433.25	43.34	87.28	(5.53)	101.10
21910	2700	VictimWit Workers Comp	50.00	40.00	-	-	10.00	80.00
21910	3000	VictimWit Purchased Servi	200.00	92.80	10.15	-	107.20	46.40
21910	5210	VictimWit Postal Svcs	279.00	279.00	279.00	-	-	100.00
21910	5230	VictimWit Telephone	504.00	382.29	83.23	91.16	30.55	93.90
21910	5500	VictimWit Travel	4,006.00	2,192.46	570.13	385.82	1,427.72	64.40
21910	5510	VictimWit Travel Local Mileage	204.00	51.12	-	-	152.88	25.10
21910	5810	VictimWit Dues Subscr & Memb	295.00	150.00	-	-	145.00	50.80
21910	6000	VictimWit Matl & Supplies	1,468.00	182.77	-	-	1,285.23	12.50
21910		Total 21910 Victim and Witness Assi	71,897.00	56,670.44	6,516.80	8,245.20	6,981.36	90.30
21940	5600	Regional Crt Svc Entity Gift	6,500.00	6,179.10	-	-	320.90	95.10
21940		Total 21940 Regl Crt Svc/Adult	6,500.00	6,179.10	-	-	320.90	95.10
22100	1100	Comm Atty Salaries	240,307.00	196,368.69	18,771.76	37,543.58	6,394.73	97.30
22100	1300	Comm Atty Part Time Salaries	15,038.00	11,190.99	844.27	-	3,847.01	74.40
22100	2100	Comm Atty FICA	19,534.00	17,504.31	1,397.42	2,412.25	(382.56)	102.00
22100	2210	Comm Atty VRS Plans 1&2	5,375.00	3,861.55	326.89	-	1,513.45	71.80
22100	2220	Comm Atty VRS Hybrid	15,517.00	13,614.17	1,244.30	3,511.04	(1,608.21)	110.40
22100	2300	Comm Atty Health Ins	25,708.00	19,886.17	1,507.47	3,032.76	2,789.07	89.20
22100	2400	Comm Atty Life Insurance	3,148.00	2,735.09	245.90	391.84	21.07	99.30
22100	2510	Comm Atty Disab Ins - Hybrid	1,270.00	928.01	87.71	208.05	133.94	89.50
22100	2700	Comm Atty Workers Comp	270.00	219.00	-	-	51.00	81.10
22100	2800	Comm Atty Annual Leave Payouts	-	20,294.61	-	-	(20,294.61)	100.00
22100	3000	Comm Atty Purchased Services	-	55.00	-	-	(55.00)	100.00
22100	3320	Comm Atty Maint Contracts	500.00	383.40	95.85	-	116.60	76.70
22100	5210	Comm Atty Postal Svcs	1,000.00	415.83	-	-	584.17	41.60

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD		AVAILABLE		
			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
22100	5230	Comm Atty Telephone	3,000.00	1,780.28	348.92	564.41	655.31	78.20
22100	5500	Comm Atty Travel	6,500.00	3,106.17	1,035.41	-	3,393.83	47.80
22100	5549	Comm Atty Witness Travel Expen	500.00	-	-	-	500.00	-
22100	5810	Comm Atty Dues Subscr & Memb	2,200.00	1,923.40	-	-	276.60	87.40
22100	6000	Comm Atty Materials & Supplies	2,400.00	2,187.01	92.50	-	212.99	91.10
22100	6035	Comm Atty Noncap Office Equip	400.00	-	-	-	400.00	-
22100	1100	Comm Atty Salaries	27,306.00	22,221.78	2,213.93	4,427.88	656.34	97.60
22100	2100	Comm Atty FICA	2,059.00	581.17	167.12	324.69	1,153.14	44.00
22100	2210	Comm Atty VRS Plans 1&2	700.00	507.43	55.18	100.81	91.76	86.90
22100	2220	Comm Atty VRS Hybrid	1,586.00	130.13	130.13	262.05	1,193.82	24.70
22100	2300	Comm Atty Health Ins	2,259.00	174.23	174.23	350.89	1,733.88	23.20
22100	2400	Comm Atty Life Insurance	359.00	99.81	29.01	56.80	202.39	43.60
22100	2510	Comm Atty Disab Ins - Hybrid	134.00	9.17	9.17	18.47	106.36	20.60
22100		Total 22100 Commonwealth's Attorney	377,070.00	320,177.40	28,777.17	53,205.52	3,687.08	99.00
31200	1100	Sheriff Salaries	1,391,418.00	1,152,373.29	115,340.26	230,680.66	8,364.05	99.40
31200	1200	Sheriff Overtime	46,500.00	50,975.52	3,233.52	-	(4,475.52)	109.60
31200	1300	Sheriff Part Time Salaries	43,860.00	18,157.56	3,040.00	-	25,702.44	41.40
31200	1660	Sheriff Emp Bonuses	-	1,500.00	-	-	(1,500.00)	100.00
31200	2100	Sheriff FICA	101,938.00	89,902.97	8,983.92	14,647.85	(2,612.82)	102.60
31200	2210	Sheriff VRS Plans 1&2	100,652.00	82,442.33	8,110.52	19,578.35	(1,368.68)	101.40
31200	2220	Sheriff VRS Hybrid	15,113.00	14,268.58	1,543.42	2,027.94	(1,183.52)	107.80
31200	2300	Sheriff Health Ins	228,951.00	181,654.93	18,280.06	39,908.49	7,387.58	96.80
31200	2400	Sheriff Life Insurance	18,151.00	15,136.44	1,510.97	3,389.65	(375.09)	102.10
31200	2510	Sheriff Disab Ins - Hybrid	1,080.00	1,005.96	108.81	146.49	(72.45)	106.70
31200	2700	Sheriff Workers Comp	18,499.00	18,239.00	-	-	260.00	98.60
31200	2800	Sheriff Leave Pay	-	16,331.28	-	-	(16,331.28)	100.00
31200	2860	Sheriff LODA	23,300.00	23,300.00	-	-	-	100.00
31200	3000	Sheriff Purchased Services	25,000.00	21,468.71	1,709.15	1,769.00	1,762.29	93.00
31200	3320	Sheriff Maint Contracts	149,114.00	95,464.13	34,898.79	(21,165.33)	74,815.20	49.80
31200	3320	Sheriff E-Ticket Maint Svc	-	4,950.00	-	-	(4,950.00)	100.00
31200	3350	Sheriff Insured Repair Svcs	2,000.00	225.54	-	-	1,774.46	11.30
31200	3500	Sheriff Printing & Binding	1,000.00	-	-	-	1,000.00	-
31200	3600	Sheriff Advertising	-	204.50	-	-	(204.50)	100.00
31200	5210	Sheriff Postal Svcs	2,200.00	1,042.68	-	-	1,157.32	47.40
31200	5230	Sheriff Telephone	55,000.00	38,001.22	6,022.94	2,480.78	14,518.00	73.60
31200	5300	Sheriff Insurance	15,000.00	12,974.15	-	-	2,025.85	86.50
31200	5400	Sheriff Leases & Rentals	29,000.00	23,805.00	2,380.50	7,141.50	(1,946.50)	106.70
31200	5500	Sheriff Travel	52,000.00	-	-	-	52,000.00	-
31200	5500	Sheriff Travel - Communication	-	10,025.30	1,549.00	-	(10,025.30)	100.00
31200	5500	Sheriff Travel - Sworn Staff	-	29,565.30	3,710.89	-	(29,565.30)	100.00
31200	5800	Sheriff Miscellaneous Expendit	1,000.00	520.20	-	-	479.80	52.00
31200	5810	Sheriff Dues Subscr & Memb	3,500.00	3,926.00	333.00	-	(426.00)	112.20
31200	6000	Sheriff Materials & Supplies	51,000.00	248.15	-	-	50,751.85	0.50
31200	6000	Sheriff Mtls & Supplies Commun	-	2,477.35	223.30	-	(2,477.35)	100.00
31200	6000	Sheriff E-Tkt Mat'l & Supplies	25,000.00	15,107.94	-	310.99	9,581.07	61.70
31200	6000	Sheriff Police Supplies	-	6,394.35	952.80	214.70	(6,609.05)	100.00
31200	6000	Sheriff Office Supplies	-	4,091.67	351.90	191.35	(4,283.02)	100.00
31200	6000	Sheriff Vehicle Repair Parts	-	22,580.98	3,086.78	3,388.14	(25,969.12)	100.00
31200	6008	Sheriff Vehicle Fuel	60,000.00	39,109.54	5,179.19	-	20,890.46	65.20
31200	6011	Sheriff Clothing	8,500.00	502.80	-	-	7,997.20	5.90
31200	6011	Sheriff Uniform Communications	-	507.34	-	-	(507.34)	100.00
31200	6011	Sheriff Uniform Sworn Staff	-	10,075.73	1,341.66	81.28	(10,157.01)	100.00
31200	6015	Sheriff Ammunition	28,000.00	21,757.81	4,598.85	6,143.05	99.14	99.60
31200	1200	DMV Alcohol Grant Overtime	10,000.00	9,883.01	1,969.71	-	116.99	98.80
31200	1200	DMV Speed Overtime	5,000.00	4,751.54	1,155.44	-	248.46	95.00
31200	5500	ICAC Travel	2,000.00	1,362.50	-	-	637.50	68.10
31200	6000	ICAC Materials & Supplies	2,000.00	-	-	-	2,000.00	-
31200	1100	SRO Ofc Grant Sal	69,509.00	22,413.54	3,735.59	7,471.16	39,624.30	43.00
31200	2100	SRO Ofc Grant-FICA	-	1,340.83	228.97	374.38	(1,715.21)	100.00
31200	2210	SRO Grant-VRS Benefits	-	1,876.02	312.67	894.83	(2,770.85)	100.00
31200	2300	SRO Grant-Health Ins	-	5,847.64	889.66	2,956.43	(8,804.07)	100.00
31200	2400	SRO Grant-Group Life Ins	-	293.64	48.94	140.02	(433.66)	100.00
31200	6000	BJA Sheriff Materials & Supplies	14,900.00	-	-	-	14,900.00	-
31200	6000	DCJS Byrne Materials & Supplie	500.00	-	-	-	500.00	-
31200	1200	OCDEF Sheriff Overtime	-	500.94	-	-	(500.94)	100.00
31200		Total 31200 Sheriff	2,600,685.00	2,078,583.91	234,831.21	322,771.71	199,329.38	92.30
31210	5600	Criminal Justice Training Ctr	19,593.00	18,252.00	-	-	1,341.00	93.20
31210		Total 31210 Criminal Justice Traini	19,593.00	18,252.00	-	-	1,341.00	93.20
31220	5600	Drug Task Force Entity Gift	12,500.00	9,219.36	3,521.42	-	3,280.64	73.80
31220		Total 31220 Drug Task Force	12,500.00	9,219.36	3,521.42	-	3,280.64	73.80
31400	5230	Communicat Telephone	-	-	-	(904.70)	904.70	100.00

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD	AVAILABLE			
			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
31400		Total 31400 Communications				(904.70)	904.70	100.00
32200	2510	Vol Fire Disab Ins - Hybrid	12,700.00	10,578.25	-	-	2,121.75	83.30
32200	2700	Vol Fire Worker's Compensation	24,500.00	18,081.00	-	-	6,419.00	73.80
32200	5300	Vol Fire Co Insurance	48,000.00	46,657.25	-	-	1,342.75	97.20
32200	5600	Vol Fire Companies Entity Gift	25,000.00	25,000.00	25,000.00	-	-	100.00
32200	5696	Vol Fire EMS Vol Incent Prog	15,000.00	6,250.00	3,750.00	-	8,750.00	41.70
32200	5697	Vol Fire 4 for Life	17,000.00	17,146.50	-	-	(146.50)	100.90
32200	5698	Vol Fire Fire Programs	30,000.00	30,957.00	-	-	(957.00)	103.20
32200		Total 32200 Volunteer Fire Companie	172,200.00	154,670.00	28,750.00	-	17,530.00	89.80
32201	2860	Blue Ridge Vol Fire Co LODA	1,250.00	1,200.00	-	-	50.00	96.00
32201	5600	Blue Ridge Vol Fire Co Contrib	65,000.00	65,000.00	16,250.00	-	-	100.00
32201		Total 32201 Blue Ridge Volunteer Fi	66,250.00	66,200.00	16,250.00	-	50.00	99.90
32202	2860	Boyce Volunteer Fire Co LODA	1,700.00	1,600.00	-	-	100.00	94.10
32202	5600	Boyce Volunteer Fire Co Contr	65,000.00	48,750.00	16,250.00	-	16,250.00	75.00
32202		Total 32202 Boyce Volunteer Fire Co	66,700.00	50,350.00	16,250.00	-	16,350.00	75.50
32203	2860	Enders Volunteer Fire Co LODA	3,300.00	2,800.00	-	-	500.00	84.80
32203	5600	Enders Volunteer Fire Co Contr	90,000.00	90,000.00	22,500.00	-	-	100.00
32203		Total 32203 Enders Volunteer Fire C	93,300.00	92,800.00	22,500.00	-	500.00	99.50
32310	1100	EMS Salaries	515,330.00	415,160.03	43,986.15	49,144.82	51,025.15	90.10
32310	1200	EMS Overtime	87,158.00	92,732.27	5,583.75	-	(5,574.27)	106.40
32310	1300	EMS Part Time Salaries	66,500.00	70,190.33	3,692.15	-	(3,690.33)	105.50
32310	2100	EMS FICA	51,178.00	41,651.44	3,733.76	2,291.89	7,234.67	85.90
32310	2210	EMS VRS Plans 1&2	30,376.00	24,645.62	2,378.97	5,767.39	(37.01)	100.10
32310	2220	EMS VRS Hybrid	12,073.00	9,652.30	1,291.66	1,406.08	1,014.62	91.60
32310	2300	EMS Health Ins	92,550.00	68,992.35	7,461.15	15,084.12	8,473.53	90.80
32310	2400	EMS Life Insurance	7,213.00	5,368.16	574.51	1,122.59	722.25	90.00
32310	2510	EMS Disab Ins - Hybrid	313.00	680.40	91.05	99.11	(466.51)	249.00
32310	2700	EMS Workers Comp	18,159.00	29,948.00	-	-	(11,789.00)	164.90
32310	2800	EMS Annual Leave Payouts	-	9,326.26	-	-	(9,326.26)	100.00
32310	2860	EMS LODA	3,000.00	11,650.00	-	-	(8,650.00)	388.30
32310	3000	EMS Purchased Services	40,100.00	25,133.69	2,176.59	-	14,966.31	62.70
32310	5210	EMS Postal Services	200.00	30.93	5.19	-	169.07	15.50
32310	5230	EMS Telephone	1,200.00	1,317.02	317.23	(75.92)	(41.10)	103.40
32310	5500	EMS Travel	7,500.00	6,258.32	159.08	-	1,241.68	83.40
32310	5800	EMS Miscellaneous	5,000.00	2,386.53	-	-	2,613.47	47.70
32310	6000	EMS Materials & Supplies	16,200.00	14,192.42	1,449.34	-	2,007.58	87.60
32310	6008	EMS Vehicle Fuel	2,500.00	1,573.76	218.72	-	926.24	63.00
32310	6011	EMS Clothing	10,500.00	9,853.39	-	0.01	646.60	93.80
32310	6035	EMS Noncap Office Equip	2,000.00	-	-	-	2,000.00	-
32310	6040	EMS Technology SW/OL Content	10,500.00	10,554.14	187.00	-	(54.14)	100.50
32310	8200	EMS Capital Outlay Adds	8,780.00	8,073.57	3,398.75	-	706.43	92.00
32310	6000	EMS LEMPG Grant	7,500.00	6,031.13	324.48	483.00	985.87	86.90
32310		Total 32310 Fire and Rescue Service	995,830.00	865,402.06	77,029.53	75,323.09	55,104.85	94.50
32320	5600	Lord Fairfax EMS Contribution	6,262.00	6,262.00	-	-	-	100.00
32320		Total 32320 Lord Fairfax Emergency	6,262.00	6,262.00	-	-	-	100.00
32400	5600	Forestry Svcs Entity Gift	2,874.00	2,873.34	-	-	0.66	100.00
32400		Total 32400 Forestry Services	2,874.00	2,873.34	-	-	0.66	100.00
33210	7000	Regional Jail Joint Ops	547,984.00	533,000.00	-	-	14,984.00	97.30
33210		Total 33210 Regional Jail	547,984.00	533,000.00	-	-	14,984.00	97.30
33220	3840	Juv DetCtr Intergov Svc Agreem	13,179.00	9,885.00	3,295.00	-	3,294.00	75.00
33220		Total 33220 Juvenile Detention Cent	13,179.00	9,885.00	3,295.00	-	3,294.00	75.00
33300	5230	Probation Telephone	500.00	40.00	4.00	-	460.00	8.00
33300		Total 33300 Crt Svc/Juvenile Proba	500.00	40.00	4.00	-	460.00	8.00
34100	1100	Bldg Insp Salaries	138,580.00	115,935.40	11,593.54	23,186.98	(542.38)	100.40
34100	2100	Bldg Insp FICA	9,684.00	8,166.78	816.91	1,621.97	(104.75)	101.10
34100	2210	Bldg Insp VRS Plans 1&2	8,490.00	7,101.90	710.19	1,458.40	(70.30)	100.80
34100	2220	Bldg Insp VRS Hybrid	3,111.00	2,601.90	260.19	526.18	(17.08)	100.50
34100	2300	Bldg Insp Health Ins	26,410.00	22,006.40	2,200.64	4,503.39	(99.79)	100.40
34100	2400	Bldg Insp Life Insurance	1,818.00	1,518.70	151.87	310.70	(11.40)	100.60
34100	2510	Bldg Insp Disab Ins - Hybrid	261.00	183.40	18.34	37.06	40.54	84.50
34100	2700	Bldg Insp Workers Comp	2,500.00	2,457.00	-	-	43.00	98.30
34100	3000	Bldg Insp Purchased Services	1,200.00	-	-	-	1,200.00	-
34100	3320	Bldg Insp Maint Contracts	700.00	419.64	-	280.36	-	100.00
34100	3500	Bldg Insp Printing & Binding	400.00	-	-	-	400.00	-
34100	5210	Bldg Insp Postal Svcs	50.00	37.88	15.36	-	12.12	75.80
34100	5230	Bldg Insp Telephone	-	1,990.28	336.86	418.67	(2,408.95)	100.00
34100	5500	Bldg Insp Travel	3,000.00	148.00	-	-	2,852.00	4.90
34100	5810	Bldg Insp Dues Subscr & Memb	-	75.00	-	-	(75.00)	100.00
34100	6000	Bldg Insp Materials & Supplies	4,000.00	1,662.73	-	-	2,337.27	41.60
34100	6008	Bldg Insp Vehicle Fuel	3,500.00	1,710.15	181.50	-	1,789.85	48.90
34100		Total 34100 Building Inspections	203,704.00	166,015.16	16,285.40	32,343.71	5,345.13	97.40

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			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
35100	1100	AnimalCtrl Salaries	71,937.00	60,329.20	6,032.92	12,065.88	(458.08)	100.60
35100	2100	AnimalCtrl FICA	4,833.00	4,075.22	407.57	812.36	(54.58)	101.10
35100	2210	AnimalCtrl VRS Plans 1&2	3,749.00	3,147.70	314.77	636.46	(35.16)	100.90
35100	2220	AnimalCtrl VRS Hybrid	2,273.00	1,901.80	190.18	380.59	(9.39)	100.40
35100	2300	AnimalCtrl Health Ins	8,493.00	7,077.50	707.75	1,431.01	(15.51)	100.20
35100	2400	AnimalCtrl Life Insurance	944.00	790.30	79.03	159.18	(5.48)	100.60
35100	2510	AnimalCtrl Disab Ins - Hybrid	191.00	134.10	13.41	26.78	30.12	84.20
35100	2700	AnimalCtrl Workers Comp	975.00	709.00	-	-	266.00	72.70
35100	3000	AnimalCtrl Purchased Services	8,000.00	5,283.66	1,325.95	-	2,716.34	66.00
35100	3320	AnimalCtrl Maint Svc Contracts	100.00	66.86	27.16	33.14	-	100.00
35100	3500	AnimalCtrl Printing & Blinding	200.00	178.00	98.25	-	22.00	89.00
35100	5110	AnimalCtrl Electric	750.00	-	-	-	750.00	-
35100	5230	AnimalCtrl Telephone	650.00	551.47	68.93	56.26	42.27	93.50
35100	5500	AnimalCtrl Travel	1,000.00	725.30	725.30	-	274.70	72.50
35100	5510	AnimalCtrl Local Mileage	100.00	-	-	-	100.00	-
35100	6000	AnimalCtrl Materials & Supplie	6,500.00	4,378.03	375.94	-	2,121.97	67.40
35100	6008	AnimalCtrl Vehicle Fuel	1,500.00	1,095.02	141.26	-	404.98	73.00
35100	6011	AnimalCtrl Clothing	500.00	196.60	-	-	303.40	39.30
35100		Total 35100 Animal Control	112,695.00	90,639.76	10,508.42	15,601.66	6,453.58	94.30
35300	3000	Exam&Bury Purchased Services	200.00	160.00	60.00	-	40.00	80.00
35300		Total 35300 Med Examiner & Indigent	200.00	160.00	60.00	-	40.00	80.00
42400	3840	RefuseDisp Intergov Svc Agreem	150,000.00	134,801.18	16,452.84	-	15,198.82	89.90
42400		Total 42400 Refuse Disposal	150,000.00	134,801.18	16,452.84	-	15,198.82	89.90
42410	1300	SWC Part Time Salaries - Regular	-	2,885.00	1,123.30	-	(2,885.00)	100.00
42410	2100	SWC FICA Benefits	-	220.70	85.93	-	(220.70)	100.00
42410	3000	SWC ConvenienceCtr Purchased Svcs	61,104.00	6,130.20	3,839.00	6,461.80	48,512.00	20.60
42410	5110	SWC Electrical Services	-	658.49	196.07	-	(658.49)	100.00
42410	6000	SWC Materials and Supplies	-	28.44	28.44	-	(28.44)	100.00
42410		Total 42410 Solid Waste Convenience	61,104.00	9,922.83	5,272.74	6,461.80	44,719.37	26.80
42600	3000	LitterCtrl Purchased Services	-	2,485.78	538.95	564.22	(3,050.00)	100.00
42600	6000	LitterCtrl Materials & Supplie	5,310.00	463.49	-	-	4,846.51	8.70
42600		Total 42600 Litter Control	5,310.00	2,949.27	538.95	564.22	1,796.51	66.20
42700	3840	Sanitation Intergov Svc Agreem	35,000.00	26,161.66	2,616.49	-	8,838.34	74.70
42700	5600	Sanitation Entity Gift	207,000.00	207,000.00	207,000.00	-	-	100.00
42700		Total 42700 Sanitation	242,000.00	233,161.66	209,616.49	-	8,838.34	96.30
43200	1100	Maintenanc Salaries	144,939.00	134,313.79	16,509.88	23,986.91	(13,361.70)	109.20
43200	2100	Maintenanc FICA	10,358.00	9,773.42	1,191.82	1,803.29	(1,218.71)	111.80
43200	2210	Maintenanc VRS Plans 1&2	6,533.00	5,668.25	659.45	1,105.87	(241.12)	103.70
43200	2220	Maintenanc VRS Hybrid	5,665.00	4,746.90	557.29	669.60	248.50	95.60
43200	2300	Maintenanc Health Ins	16,474.00	16,466.52	2,111.22	2,808.30	(2,800.82)	117.00
43200	2400	Maintenanc Life Insurance	1,859.00	1,759.15	215.96	322.55	(222.70)	112.00
43200	2510	Maintenanc Disab Ins - Hybrid	386.00	318.09	39.30	77.77	(9.86)	102.60
43200	2700	Maintenanc Workers Comp	4,000.00	1,208.00	-	-	2,792.00	30.20
43200	3000	Maintenanc Purchased Services	32,000.00	16,222.34	5,496.69	(225.72)	16,003.38	50.00
43200	3320	Maintenanc Maint Contracts	99,485.00	46,947.92	752.91	1,847.64	50,689.44	49.00
43200	3340	Maintenanc Custodial Contracts	42,000.00	33,662.31	3,366.23	-	8,337.69	80.10
43200	3600	Maintenanc Advertising	1,200.00	809.28	287.95	-	390.72	67.40
43200	5110	Maintenanc Electric	-	(374.47)	-	-	374.47	100.00
43200	5120	Maintenanc Heating	400.00	-	-	-	400.00	-
43200	5130	Maintenanc Water & Sewer	750.00	180.50	14.00	-	569.50	24.10
43200	5230	Maintenanc Telephone	2,000.00	958.42	180.83	266.68	774.90	61.30
43200	5300	Maintenanc Insurance	40,000.00	43,934.10	-	-	(3,934.10)	109.80
43200	5400	Maintenanc Leases & Rentals	1,000.00	-	-	-	1,000.00	-
43200	5500	Maintenanc Travel	750.00	147.15	-	-	602.85	19.60
43200	6000	Maintenanc Materials & Supplie	35,000.00	16,200.48	489.76	-	18,799.52	46.30
43200	6008	Maintenanc Vehicle Fuel	4,800.00	3,833.12	447.48	-	966.88	79.90
43200	3000	JGC Maintenanc Purchased Servi	25,000.00	16,352.66	7,370.45	1,128.60	7,518.74	69.90
43200	3320	JGC Maint Contracts	10,000.00	3,623.46	140.89	2,906.54	3,470.00	65.30
43200	3340	JGC Maintenanc Custodial Contr	28,500.00	23,323.80	2,332.38	-	5,176.20	81.80
43200	5110	JGC Maintenanc Electric	35,000.00	31,632.51	3,521.86	-	3,367.49	90.40
43200	5120	JGC Maintenanc Heating	5,500.00	2,904.06	406.65	-	2,595.94	52.80
43200	5130	JGC Maintenanc Water & Sewer	1,500.00	789.49	76.24	-	710.51	52.60
43200	6000	JGC Maintenanc Materials & Sup	3,500.00	212.36	23.95	-	3,287.64	6.10
43200	8100	JGC Maintenanc Cap Outla Replc	-	-	-	5,086.14	(5,086.14)	100.00
43200	3000	RT Maintenanc Purchased Services	7,250.00	9,785.46	1,906.60	1,100.00	(3,635.46)	150.10
43200	3320	RT Maintenanc Maint Contracts	4,500.00	4,558.05	-	2,844.00	(2,902.05)	164.50
43200	5110	RT Maintenanc Electric	12,100.00	8,158.87	747.35	-	3,941.13	67.40
43200	5120	RT Maintenanc Heating	1,600.00	1,398.40	104.98	-	201.60	87.40
43200	5130	RT Maintenanc Water & Sewer	4,000.00	3,051.20	203.20	-	948.80	76.30
43200	6000	RT Maintenanc Materials & Supplie	1,500.00	323.99	-	-	1,176.01	21.60
43200	3000	ChurchSt Maintenanc Purchased Services	4,000.00	1,033.03	-	-	2,966.97	25.80

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD		AVAILABLE		
			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
43200	3320	ChurchSt Maintenanc Maint Contracts	3,500.00	3,178.30	-	1,488.00	(1,166.30)	133.30
43200	5110	ChurchSt Maintenanc Electric	30,000.00	22,668.27	2,442.49	-	7,331.73	75.60
43200	6000	ChurchSt Maintenanc Materials & Supplie	1,000.00	59.80	-	-	940.20	6.00
43200	3000	ChurchSt Maintenanc Purchased Services	11,000.00	1,686.47	285.00	-	9,313.53	15.30
43200	3320	ChurchSt Maintenanc Maint Contracts	3,500.00	3,610.30	-	1,920.00	(2,030.30)	158.00
43200	5110	ChurchSt Maintenanc Electric	11,271.00	8,823.10	884.15	-	2,447.90	78.30
43200	5120	ChurchSt Maintenanc Heating	3,500.00	3,549.31	448.86	-	(49.31)	101.40
43200	5130	ChurchSt Maintenanc Water & Sewer	750.00	308.60	25.40	-	441.40	41.10
43200	6000	ChurchSt Maintenanc Materials & Supplie	1,500.00	255.96	136.03	-	1,244.04	17.10
43200	3000	Maintenanc Purchased Services	5,000.00	1,823.50	-	-	3,176.50	36.50
43200	3320	Maintenanc Maint Contracts	2,770.00	2,770.00	-	2,580.00	(2,580.00)	193.10
43200	5110	Maintenanc Electric	6,500.00	6,548.02	489.15	-	(48.02)	100.70
43200	5120	Maintenanc Heating	6,000.00	5,640.45	553.13	-	359.55	94.00
43200	5130	Maintenanc Water & Sewer	500.00	-	-	-	500.00	-
43200	6000	Maintenanc Materials & Supplie	1,000.00	72.27	7.86	-	927.73	7.20
43200	3000	Maintenanc Purchased Services	2,500.00	825.50	-	-	1,674.50	33.00
43200	3320	Maintenanc Maint Contracts	742.00	742.00	-	552.00	(552.00)	174.40
43200	5110	Maintenanc Electric	1,500.00	1,782.25	151.65	-	(282.25)	118.80
43200	5120	Maintenanc Heating	2,500.00	754.93	553.70	-	1,745.07	30.20
43200	6000	Maintenanc Materials & Supplie	750.00	652.23	-	-	97.77	87.00
43200	3000	Maintenanc Purchased Services	14,500.00	5,488.93	813.22	1,438.25	7,572.82	47.80
43200	3320	Maintenanc Maint Contracts	3,700.00	3,610.00	-	3,420.00	(3,330.00)	190.00
43200	3340	Maintenance Custodial Contract	3,500.00	-	-	-	3,500.00	-
43200	5110	Maintenanc Electric	31,000.00	24,699.27	2,057.06	-	6,300.73	79.70
43200	5120	Maintenanc Heating	5,000.00	4,096.71	356.60	-	903.29	81.90
43200	5130	Maintenanc Water & Sewer	2,000.00	1,122.00	102.00	-	878.00	56.10
43200	6000	Maintenanc Materials & Supplie	6,800.00	6,213.88	509.51	421.49	164.63	97.60
43200	3000	Maintenanc Purchased Services	20,000.00	3,540.74	410.00	-	16,459.26	17.70
43200	5110	Maintenanc Electric	5,000.00	3,272.54	387.16	-	1,727.46	65.50
43200	5130	Maintenanc Water & Sewer	2,700.00	1,680.60	199.80	-	1,019.40	62.20
43200	6000	Maintenanc Materials & Supplie	8,100.00	7,594.68	386.59	-	505.32	93.80
43200	3000	Maintenanc Purchased Services	9,500.00	75.00	-	-	9,425.00	0.80
43200	5110	Maintenanc Electric	6,000.00	5,635.21	96.27	-	364.79	93.90
43200	5130	Maintenanc Water & Sewer	22,000.00	12,582.20	76.20	-	9,417.80	57.20
43200	6000	Maintenanc Materials & Supplie	5,000.00	110.76	-	-	4,889.24	2.20
43200	3000	Maintenanc Purchased Services	750.00	241.48	-	-	508.52	32.20
43200	5110	Maintenanc Electric	1,040.00	340.81	26.26	-	699.19	32.80
43200	6000	Maintenanc Materials & Supplie	5,000.00	2,245.25	2,239.80	-	2,754.75	44.90
43200	3000	Maintenanc Purchased Services	1,300.00	1,264.87	420.05	-	35.13	97.30
43200	5110	Maintenanc Electric	500.00	592.51	45.67	-	(92.51)	118.50
43200	6000	Maintenanc Materials & Supplie	8,500.00	4,870.87	3,172.27	-	3,629.13	57.30
43200	3320	Maintenanc Maint Contracts	250.00	382.50	-	240.00	(372.50)	249.00
43200	6000	Maintenance Mtls and Supplies	-	42.99	42.99	-	(42.99)	100.00
43200	3000	Maint Kohn Prop-Purch Svcs	-	2,638.00	-	-	(2,638.00)	100.00
43200	5110	Maint Kohn Prop-Elec Svcs	-	815.00	120.23	-	(815.00)	100.00
43200	6000	Maint Kohn Prop-Matl & Sup	-	61.70	-	-	(61.70)	100.00
43200	3000	Maintenanc Purchased Services	-	1,049.35	-	-	(1,049.35)	100.00
43200	6000	Maintenanc Materials & Supplie	500.00	-	-	-	500.00	-
43200	3000	Maintenanc Purchased Services	500.00	518.46	-	-	(18.46)	103.70
43200	3320	Maintenanc Maint Contracts	-	432.00	-	432.00	(864.00)	100.00
43200	6000	Maintenanc Materials & Supplie	500.00	-	-	-	500.00	-
43200	3000	Maintenanc Purchased Services	2,000.00	7,254.21	-	-	(5,254.21)	362.70
43200	3320	Maintenanc Maint Contracts	3,000.00	3,950.30	-	1,334.00	(2,284.30)	176.10
43200	3340	Maintenanc Custodial Contracts	3,600.00	2,937.80	293.78	-	662.20	81.60
43200	5110	Maintenanc Electric	9,000.00	6,619.67	650.24	-	2,380.33	73.60
43200	5120	Maintenanc Heating	1,500.00	-	-	-	1,500.00	-
43200	5130	Maintenanc Water & Sewer	1,200.00	705.80	76.20	-	494.20	58.80
43200	6000	Maintenanc Materials & Supplie	5,179.00	173.42	-	-	5,005.58	3.30
43200	3000	Maintenanc Purchased Services	-	20.00	20.00	-	(20.00)	100.00
43200	5110	Maintenanc Electrical Services	2,000.00	146.80	46.26	-	1,853.20	7.30
43200	5120	Maintenanc Heating Services	2,000.00	1,107.40	1,107.40	-	892.60	55.40
43200	5130	Maintenanc Water & Sewer	1,000.00	60.00	20.00	-	940.00	6.00
43200	6000	Maintenanc Mtls and Supplies	-	61.91	-	-	(61.91)	100.00
43200	3000	Maintenanc Purchased Services	700.00	250.50	-	-	449.50	35.80
43200	3320	Maintenanc Maint Contracts	750.00	341.00	-	246.00	163.00	78.30
43200	5110	Maintenanc Electric	3,000.00	2,312.41	214.89	-	687.59	77.10
43200	5120	Maintenanc Heating	2,500.00	3,005.06	499.30	-	(505.06)	120.20
43200	5130	Maintenanc Water & Sewer	400.00	467.50	8.50	-	(67.50)	116.90
43200	6000	Maintenanc Materials & Supplie	500.00	4.25	4.25	-	495.75	0.90
43200		Total 43200 General Property Mainte	891,301.00	634,310.21	69,535.24	59,799.91	197,190.88	77.90
51100	5600	Local Health Dept Contribution	191,362.00	191,362.00	47,840.50	-	-	100.00

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD		AVAILABLE		
			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
51100		Total 51100 Local Health Department	191,362.00	191,362.00	47,840.50	-	-	100.00
51200	5600	Our Health Entity Gift	6,500.00	4,875.00	1,625.00	-	1,625.00	75.00
51200		Total 51200 Our Health	6,500.00	4,875.00	1,625.00	-	1,625.00	75.00
52400	5600	N Shen Vally Sub Abuse Coal Co	15,000.00	15,000.00	3,750.00	-	-	100.00
52400		Total 52400 N Shen Valley Subst Abu	15,000.00	15,000.00	3,750.00	-	-	100.00
52500	5600	NW Community Svc Entity Gift	92,000.00	68,000.00	-	-	24,000.00	73.90
52500		Total 52500 Northwestern Community	92,000.00	68,000.00	-	-	24,000.00	73.90
52800	5600	Concern Hotline Entity Gift	750.00	750.00	750.00	-	-	100.00
52800		Total 52800 Concern Hotline	750.00	750.00	750.00	-	-	100.00
52900	5600	NW Works Entity Gift	1,000.00	1,000.00	1,000.00	-	-	100.00
52900		Total 52900 NW Works	1,000.00	1,000.00	1,000.00	-	-	100.00
53230	5600	SAAA Entity Gift	40,000.00	30,000.00	-	-	10,000.00	75.00
53230		Total 53230 Shenandoah Area Agency	40,000.00	30,000.00	-	-	10,000.00	75.00
53240	5600	Virginia Regional Transit Cont	19,302.00	19,302.00	4,825.50	-	-	100.00
53240		Total 53240 Loudoun Transit Service	19,302.00	19,302.00	4,825.50	-	-	100.00
53250	5600	FISH of Clarke County Contr	1,000.00	1,000.00	-	-	-	100.00
53250		Total 53250 FISH of Clarke County	1,000.00	1,000.00	-	-	-	100.00
53600	5600	Access Independence Contr	1,000.00	-	-	-	1,000.00	-
53600		Total 53600 Access Independence	1,000.00	-	-	-	1,000.00	-
53700	5600	Laurel Center Contribution	3,000.00	3,000.00	3,000.00	-	-	100.00
53700		Total 53700 The Laurel Ctr (Women's	3,000.00	3,000.00	3,000.00	-	-	100.00
53710	5600	Tax Relief for the Elderly	213,396.00	-	-	-	213,396.00	-
53710		Total 53710 Tax Relief for the Elde	213,396.00	-	-	-	213,396.00	-
69100	5600	Lord FairfaxComm College Cont	18,441.00	13,830.75	-	-	4,610.25	75.00
69100		Total 69100 Lord Fairfax Community	18,441.00	13,830.75	-	-	4,610.25	75.00
71100	1100	Parks Adm Salaries	297,106.00	248,308.90	24,830.89	49,661.69	(864.59)	100.30
71100	1300	Parks Adm Part Time Salaries	24,340.00	14,937.33	2,026.88	-	9,402.67	61.40
71100	2100	Parks Adm FICA	24,590.00	19,060.97	1,959.93	4,382.13	1,146.90	95.30
71100	2210	Parks Adm VRS Plans 1&2	24,870.00	20,783.40	2,078.34	4,213.95	(127.35)	100.50
71100	2300	Parks Adm Health Ins	46,715.00	39,689.48	3,892.08	7,117.54	(92.02)	100.20
71100	2400	Parks Adm Life Insurance	3,894.00	3,252.80	325.28	659.53	(18.33)	100.50
71100	2700	Parks Adm Workers Comp	7,500.00	7,187.00	-	-	313.00	95.80
71100	3000	Parks Adm Purchased Services	-	151.00	-	-	(151.00)	100.00
71100	3180	Parks Adm Credit Card Fees	5,500.00	5,259.54	-	-	240.46	95.60
71100	3320	Parks Adm Maint Contracts	6,654.00	1,894.92	507.89	555.08	4,204.00	36.80
71100	3500	Parks Adm Printing & Binding	513.00	287.37	-	-	225.63	56.00
71100	3600	Parks Adm Advertising	1,176.00	375.00	170.00	-	801.00	31.90
71100	5210	Parks Adm Postal Svcs	1,432.00	873.79	303.15	6.05	552.16	61.40
71100	5230	Parks Adm Telephone	1,000.00	743.10	67.03	-	256.90	74.30
71100	5400	Parks Adm Leases & Rentals	530.00	273.92	-	-	256.08	51.70
71100	5500	Parks Adm Travel	1,800.00	146.47	-	-	1,653.53	8.10
71100	5810	Parks Adm Dues Subscr & Memb	2,248.00	1,362.78	40.00	-	885.22	60.60
71100	6000	Parks Adm Materials & Supplie	5,156.00	2,296.57	205.72	-	2,859.43	44.50
71100	6008	Parks Adm Vehicle Fuel	700.00	276.96	8.18	-	423.04	39.60
71100	6011	Parks Adm Clothing	1,100.00	632.50	79.00	-	467.50	57.50
71100	6035	Parks Adm Noncap Office Equip	709.00	708.83	-	-	0.17	100.00
71100		Total 71100 Parks Administration	457,533.00	368,502.63	36,494.37	66,595.97	22,434.40	95.10
71310	1100	Rec Center Salaries	50,238.00	42,049.30	4,204.93	8,409.85	(221.15)	100.40
71310	1300	Rec Center Part Time Salaries	31,783.00	22,436.12	3,708.96	-	9,346.88	70.60
71310	2100	Rec Center FICA	6,293.00	4,893.17	601.43	634.51	765.32	87.80
71310	2210	Rec Center VRS Plans 1&2	4,206.00	3,519.50	351.95	707.65	(21.15)	100.50
71310	2300	Rec Center Health Ins	7,785.00	6,486.80	648.68	1,304.29	(6.09)	100.10
71310	2400	Rec Center Life Insurance	659.00	550.80	55.08	110.81	(2.61)	100.40
71310	2700	Rec Center Workers Comp	1,750.00	1,526.00	-	-	224.00	87.20
71310	3600	Rec Center Advertising	700.00	25.00	-	-	675.00	3.60
71310	5830	Rec Center Refunds	1,000.00	200.00	-	-	800.00	20.00
71310	6000	Rec Center Materials & Supplie	6,970.00	4,436.23	830.91	-	2,533.77	63.60
71310	6012	Rec Center Merch for Resale	3,000.00	1,282.38	221.55	-	1,717.62	42.70
71310		Total 71310 Recreation Center	114,384.00	87,405.30	10,623.49	11,167.11	15,811.59	86.20
71320	1200	Pool Overtime	-	134.19	-	-	(134.19)	100.00
71320	1300	Pool Part Time Salaries	61,456.00	33,898.18	15.50	-	27,557.82	55.20
71320	2100	Pool FICA	4,702.00	2,601.02	1.01	-	2,100.98	55.30
71320	2300	Pool Health Ins	-	37.59	2.72	-	(37.59)	100.00
71320	3000	Pool Purchased Services	1,500.00	-	-	-	1,500.00	-
71320	5500	Pool Travel	350.00	-	-	-	350.00	-
71320	5810	Pool Dues Subscr & Memb	1,200.00	1,425.00	-	1,425.00	(1,650.00)	237.50
71320	5830	Pool Refunds	680.00	840.00	-	-	(160.00)	123.50
71320	6000	Pool Materials & Supplies	2,700.00	628.77	47.98	-	2,071.23	23.30
71320	6011	Pool Clothing	926.00	103.14	59.25	-	822.86	11.10
71320	6012	Pool Merch for Resale	1,420.00	475.00	475.00	-	945.00	33.50
71320	6026	Pool Chemicals	10,000.00	2,900.54	-	-	7,099.46	29.00

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			BUDGET	EXPENDED	MTD EXPENDED	ENC	BUDGET	% USED
71320	8200	Pool Capital Outlay Adds	2,924.00	2,929.27	-	321.45	(326.72)	111.20
71320		Total 71320 Swimming Pool	87,858.00	45,972.70	601.46	1,746.45	40,138.85	54.30
71350	1100	Programs Salaries	38,666.00	32,427.30	3,242.73	6,485.45	(246.75)	100.00
71350	1200	Programs Overtime	-	7.88	-	-	(7.88)	100.00
71350	1300	Programs Part Time Salaries	93,882.00	42,468.79	2,748.63	-	51,413.21	45.20
71350	2100	Programs FICA	10,068.00	5,657.40	451.03	564.91	3,845.69	61.80
71350	2210	Programs VRS Plans 1&2	3,237.00	2,714.20	271.42	545.26	(22.46)	100.70
71350	2300	Programs Health Ins	7,785.00	6,531.77	648.68	1,303.28	(50.05)	100.60
71350	2400	Programs Life Insurance	507.00	424.80	42.48	85.33	(3.13)	100.60
71350	2700	Programs Workers Comp	2,700.00	2,465.00	-	-	235.00	91.30
71350	3000	Programs Purchased Services	45,000.00	24,932.80	3,087.73	24,490.32	(4,423.12)	109.80
71350	3500	Programs Printing & Binding	7,000.00	4,612.00	140.00	2,734.00	(346.00)	104.90
71350	3600	Programs Advertising	2,000.00	944.90	-	-	1,055.10	47.20
71350	5210	Programs Postal Svcs	100.00	-	-	-	100.00	-
71350	5400	Programs Leases & Rentals	300.00	-	-	-	300.00	-
71350	5500	Programs Travel	1,000.00	86.00	-	-	914.00	8.60
71350	5560	Programs Group Trip	5,600.00	1,771.44	-	-	3,828.56	31.60
71350	5810	Programs Dues Subscr & Memb	1,456.00	776.24	-	-	679.76	53.30
71350	5830	Programs Refunds	4,500.00	4,597.50	70.00	-	(97.50)	102.20
71350	6000	Programs Materials & Supplies	12,500.00	8,077.50	1,154.01	-	4,422.50	64.60
71350	6011	Programs Clothing	1,500.00	302.65	29.00	-	1,197.35	20.20
71350	6012	Programs Merch for Resale	6,500.00	4,821.00	-	-	1,679.00	74.20
71350		Total 71350 Programs	244,301.00	143,619.17	11,885.71	36,208.55	64,473.28	73.60
71360	1300	Concession Part Time Salaries	4,208.00	2,333.63	-	-	1,874.37	55.50
71360	2100	Concession FICA	322.00	178.53	-	-	143.47	55.40
71360	6000	Concession Materials & Supplie	500.00	-	-	-	500.00	-
71360	6012	Concession Merch for Resale	11,100.00	3,768.53	-	-	7,331.47	34.00
71360		Total 71360 Concession Stand	16,130.00	6,280.69	-	-	9,849.31	38.90
72240	5600	Barns of Rose Hill Contr	10,000.00	10,000.00	5,000.00	-	-	100.00
72240		Total 72240 Barns of Rose Hill	10,000.00	10,000.00	5,000.00	-	-	100.00
72700	5600	VA Comm for Arts Contr	9,000.00	9,000.00	-	-	-	100.00
72700		Total 72700 VA Commission for the A	9,000.00	9,000.00	-	-	-	100.00
73200	5600	Handley Regional Library Contr	232,000.00	232,000.00	58,000.00	-	-	100.00
73200		Total 73200 Handley Regional Librar	232,000.00	232,000.00	58,000.00	-	-	100.00
81110	1100	Plan Adm Salaries	299,254.00	248,970.20	24,897.02	49,794.07	489.73	99.80
81110	2100	Plan Adm FICA	22,592.00	18,831.26	1,883.35	3,917.45	(156.71)	100.70
81110	2210	Plan Adm VRS Plans 1&2	24,273.00	20,188.30	2,018.83	4,113.33	(28.63)	100.10
81110	2220	Plan Adm VRS Hybrid	778.00	650.50	65.05	131.54	(4.04)	100.50
81110	2300	Plan Adm Health Ins	32,705.00	27,244.60	2,724.46	5,557.11	(96.71)	100.30
81110	2400	Plan Adm Life Insurance	3,923.00	3,261.60	326.16	664.32	(2.92)	100.10
81110	2510	Plan Adm Disab Ins - Hybrid	66.00	45.90	4.59	9.26	10.84	83.60
81110	2700	Plan Adm Workers Comp	7,800.00	6,368.00	-	-	1,432.00	81.60
81110	3000	Plan Adm Purchased Services	15,000.00	18,340.95	367.50	-	(3,340.95)	122.30
81110	3000	Plan Adm Pur Svcs-Brdnd Imp	3,000.00	-	-	-	3,000.00	-
81110	3140	Plan Adm Engineer & Architect	10,000.00	530.00	265.00	-	9,470.00	5.30
81110	3140	Plan Adm Pass Thru Eng Fees	5,000.00	6,775.00	265.00	-	(1,775.00)	135.50
81110	3320	Plan Adm Maint Contracts	-	1,448.34	-	623.57	(2,071.91)	100.00
81110	3500	Plan Adm Printing & Binding	1,500.00	390.00	-	-	1,110.00	26.00
81110	3600	Plan Adm Advertising	-	286.00	-	-	(286.00)	100.00
81110	3600	Plan Adm Advert-Brdnd Imp	1,000.00	-	-	-	1,000.00	-
81110	5210	Plan Adm Postal Svcs	1,200.00	496.62	112.07	-	703.38	41.40
81110	5210	Plan AdmPostal Svcs-Brdnd Imp	1,000.00	-	-	-	1,000.00	-
81110	5230	Plan Adm Telephone	400.00	184.00	12.00	-	216.00	46.00
81110	5500	Plan Adm Travel	1,000.00	-	-	-	1,000.00	-
81110	5510	Plan Adm Local Mileage	1,000.00	111.72	-	-	888.28	11.20
81110	5810	Plan Adm Dues Subscr & Memb	300.00	50.00	-	-	250.00	16.70
81110	6000	Plan Adm Materials & Supplies	4,065.00	1,336.57	24.42	-	2,728.43	32.90
81110		Total 81110 Planning Administration	435,856.00	355,509.56	32,965.45	64,810.65	15,535.79	96.40
81120	1300	Plan Com Part Time Salaries	500.00	450.00	50.00	-	50.00	90.00
81120	2100	Plan Com FICA	39.00	27.96	3.02	-	11.04	71.70
81120	2300	Plan Com Health Ins	-	834.65	117.94	-	(834.65)	100.00
81120	3000	Plan Com Purchased Services	-	207.50	-	-	(207.50)	100.00
81120	3160	Plan Com Board Member Fees	8,000.00	4,950.00	400.00	-	3,050.00	61.90
81120	3600	Plan Com Advertising	4,000.00	586.30	185.90	-	3,413.70	14.70
81120	5210	Plan Com Postal Svcs	100.00	-	-	-	100.00	-
81120	5500	Plan Com Travel	1,750.00	-	-	-	1,750.00	-
81120		Total 81120 Planning Commission	14,389.00	7,056.41	756.86	-	7,332.59	49.00
81130	3160	BryDevAuth Board Member Fees	900.00	200.00	-	-	700.00	22.20
81130		Total 81130 Berryville Dev Authorit	900.00	200.00	-	-	700.00	22.20
81140	5600	Regional Airport Auth Contr	2,500.00	5,000.00	-	-	(2,500.00)	200.00
81140		Total 81140 Regional Airport Author	2,500.00	5,000.00	-	-	(2,500.00)	200.00

Clarke County
YTD Budget Report
April 30, 2019

FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD	MTD EXPENDED	ENC	AVAILABLE	% USED
			BUDGET	EXPENDED			BUDGET	
81310	5600	Help with Housing Contrib	2,500.00	2,500.00	-	-	-	100.00
81310		Total 81310 Housing Services	2,500.00	2,500.00	-	-	-	100.00
81400	1300	BrdZonApp Part Time Salaries	250.00	-	-	-	250.00	-
81400	2100	BrdZonApp FICA	20.00	-	-	-	20.00	-
81400	3000	BrdZonApp Purchased Services	2,000.00	-	-	-	2,000.00	-
81400	3160	BrdZonApp Board Member Fees	500.00	100.00	-	-	400.00	20.00
81400	3600	BrdZonApp Advertising	700.00	314.60	-	-	385.40	44.90
81400	5210	BrdZonApp Postal Svcs	50.00	-	-	-	50.00	-
81400		Total 81400 Board of Zoning Appeals	3,520.00	414.60	-	-	3,105.40	11.80
81510	3000	Econ Dev Purchased Services	50,000.00	36,880.55	4,358.05	23,400.00	(10,280.55)	120.60
81510	3320	Econ Dev Maint Svc Contracts	1,000.00	1,200.00	-	450.00	(650.00)	165.00
81510	3500	Econ Dev Printing & Binding	500.00	37.50	-	-	462.50	7.50
81510	3600	Econ Dev Advertising	-	143.00	-	-	(143.00)	100.00
81510	5210	Econ Dev Postal Svcs	50.00	-	-	-	50.00	-
81510	5230	Econ Dev Telephone	550.00	382.29	83.23	127.71	40.00	92.70
81510	5500	Econ Dev Travel	1,000.00	2,206.19	473.44	-	(1,206.19)	220.60
81510	5510	Econ Dev Local Mileage	-	292.20	-	-	(292.20)	100.00
81510	5800	Econ Dev Miscellaneous Expendi	2,000.00	-	-	-	2,000.00	-
81510	5810	Econ Dev Dues Subscr & Memb	8,000.00	9,130.00	-	-	(1,130.00)	114.10
81510	6000	Econ Dev Materials & Supplies	1,000.00	10.00	10.00	-	990.00	1.00
81510		Total 81510 Office of Economic Deve	64,100.00	50,281.73	4,924.72	23,977.71	(10,159.44)	115.80
81530	5600	Small Bus Dev Ctr Contrib	1,500.00	1,500.00	-	-	-	100.00
81530		Total 81530 Small Business Dev Cent	1,500.00	1,500.00	-	-	-	100.00
81540	5600	Blandy Exp Farm Contrib	3,000.00	3,000.00	-	-	-	100.00
81540		Total 81540 Blandy Experimental Far	3,000.00	3,000.00	-	-	-	100.00
81550	5600	B'ville Main St Contribution	2,500.00	-	-	-	2,500.00	-
81550		Total 81550 Berryville Main Street	2,500.00	-	-	-	2,500.00	-
81800	1300	HstPrvCom Part Time Salaries	-	50.00	-	-	(50.00)	100.00
81800	2100	HstPrvCom FICA	-	3.83	-	-	(3.83)	100.00
81800	3000	HstPrvCom Purchased Services	9,500.00	3,234.00	1,089.00	-	6,266.00	34.00
81800	3160	HstPrvCom Board Member Fees	1,000.00	475.00	-	-	525.00	47.50
81800	3600	HstPrvCom Advertising	300.00	314.60	-	-	(14.60)	104.90
81800	5210	HstPrvCom Postal Svcs	50.00	-	-	-	50.00	-
81800	5500	HstPrvCom Travel	50.00	-	-	-	50.00	-
81800	3000	Purchased Services	17,000.00	-	-	-	17,000.00	-
81800		Total 81800 Historic Preservation C	27,900.00	4,077.43	1,089.00	-	23,822.57	14.60
81910	5600	NSVRC EntityGift	10,273.00	10,272.64	-	-	0.36	100.00
81910		Total 81910 Northern Shen Valley Re	10,273.00	10,272.64	-	-	0.36	100.00
82210	3000	Water Qual Purchased Services	30,000.00	22,500.00	7,500.00	7,500.00	-	100.00
82210		Total 82210 Water Quality Managemen	30,000.00	22,500.00	7,500.00	7,500.00	-	100.00
82220	5600	Friends of Shenandoah Contr	3,000.00	3,000.00	-	-	-	100.00
82220		Total 82220 Friends of the Shenando	3,000.00	3,000.00	-	-	-	100.00
82230	1300	BrdSepApp Part Time Salaries	200.00	-	-	-	200.00	-
82230	2100	BrdSepApp FICA	16.00	-	-	-	16.00	-
82230	3000	BrdSepApp Purchased Services	500.00	-	-	-	500.00	-
82230	3160	BrdSepApp Board Member Fees	250.00	50.00	-	-	200.00	20.00
82230	3600	BrdSepApp Advertising	500.00	314.60	-	-	185.40	62.90
82230	5210	BrdSepApp Postal Svcs	100.00	-	-	-	100.00	-
82230		Total 82230 Board of Septic Appeals	1,566.00	364.60	-	-	1,201.40	23.30
82400	5600	Lord Fairfax S&W Contr	5,000.00	5,000.00	5,000.00	-	-	100.00
82400		Total 82400 LF Soil & Water Cons Di	5,000.00	5,000.00	5,000.00	-	-	100.00
82600	1300	Biosolids Part Time Salaries	929.00	476.38	-	-	452.62	51.30
82600	2100	Biosolids FICA	72.00	36.45	-	-	35.55	50.60
82600	2700	Biosolids Workers Comp	-	21.00	-	-	(21.00)	100.00
82600	5510	Biosolids Local Mileage	-	173.86	-	-	(173.86)	100.00
82600		Total 82600 Bio-solids Application	1,001.00	707.69	-	-	293.31	70.70
83100	3320	Coop Ext Maint Contracts	800.00	208.65	37.50	91.35	500.00	37.50
83100	3841	Coop Ext VPI Agent	47,293.00	17,510.46	-	-	29,782.54	37.00
83100	5210	Coop Ext Postal Svcs	500.00	36.66	-	-	463.34	7.30
83100	5230	Coop Ext Telephone	200.00	80.79	-	-	119.21	40.40
83100	5810	Coop Ext Dues Subscr & Memb	150.00	-	-	-	150.00	-
83100	6000	Coop Ext Materials & Supplies	1,500.00	430.24	-	-	1,069.76	28.70
83100	8200	Coop Ext Capital Outlay Adds	-	-	-	(224.74)	224.74	100.00
83100		Total 83100 Cooperative Extension P	50,443.00	18,266.80	37.50	(133.39)	32,309.59	35.90
83400	5600	4-H Center EntityGift	2,300.00	2,300.00	2,300.00	-	-	100.00
83400		Total 83400 4-H Center	2,300.00	2,300.00	2,300.00	-	-	100.00
91600	1000	Reserve Personal	4,417.00	-	-	-	4,417.00	-
91600	3140	Reserve Engineer & Architect	30,235.00	-	-	-	30,235.00	-
91600	3150	Reserve Legal Svcs	20,000.00	-	-	-	20,000.00	-
91600	8000	Reserve Capital Outlay	2,076.00	-	-	-	2,076.00	-
91600		Total 91600 Contingency Reserves	56,728.00	-	-	-	56,728.00	-

Clarke County
 YTD Budget Report
 April 30, 2019

<u>FUNCTION</u>	<u>OBJ</u>	<u>ACCOUNT DESCRIPTION</u>	<u>REVISED BUDGET</u>	<u>YTD EXPENDED</u>	<u>MTD EXPENDED</u>	<u>ENC</u>	<u>AVAILABLE BUDGET</u>	<u>% USED</u>
		Grand Total	33,478,621.00	8,816,795.44	1,144,179.99	1,039,574.42	23,622,251.14	29.40

Joint Administrative Services Update

Clarke County Board of Supervisors

Government Projects Update

Clarke County Board of Supervisors

Miscellaneous Items

[As identified after agenda publication and if necessary.]

Board of Supervisors
Summary of Required Actions Status Report

<i>Meeting/Letter Date</i>	<i>Item</i>	<i>Description</i>	<i>Responsibility</i>	<i>Status</i>	<i>Date Complete</i>
4/16/2019	2251	Develop public hearing notice for through-truck restriction on VA Route 601.	Lora B. Walburn	Complete, out to Winchester Star, posted on website	4/23/2019
4/16/2019	2252	Develop public hearing notice for SSYP 2019/2020 through 2024/2025 and FY2020 Construction Budget.	Lora B. Walburn	Complete, ess to Winchester Star, posted Work website	4/23/2019
4/16/2019	2253	Add review of SSYP 2019/2020 through 2024/2025 and FY2020 Construction Budget to May 13 Work Session agenda.	Lora B. Walburn	Complete	4/22/2019
4/16/2019	2254	Research Rockwool facility and make recommendation to the Supervisors.	Alison Teetor	Complete	4/26/2019
4/16/2019	2255	Process and post approved minutes.	Lora B. Walburn	Complete	4/19/2019
4/16/2019	2256	Update appointments database, draft notice of appointment, and notify staff representatives.	Lora B. Walburn	Complete	4/19/2019
4/16/2019	2257	Execute letters of appointment and appreciation.	David S. Weiss	Complete	4/22/2019
4/16/2019	2258	Develop a list of pros and cons for creation of a registry for Airbnbs and similar platforms for review at a future Work Session.	David Ash	In process	

Clarke County Board of Supervisors

Board Member Committee Status Reports

Supervisor Byrd:

- Board of Social Services
- Clarke County Humane Foundation
- Community Policy and Management Team
- Conservation Easement Authority
- Northwest Regional Adult Drug Treatment Court Advisory Committee
- Northwestern Regional Jail Authority
- Northwestern Regional Juvenile Detention Center Commission
- Towns and Villages: Berryville

Supervisor Catlett:

- Career and Technical Education Advisory Committee
- Clarke County Historic Preservation Commission
- Clarke County School Board
- Parks & Recreation Advisory Board
- Strategic Planning Committee
- Towns and Villages: Millwood

Supervisor Daniel:

- Broadband Implementation Committee
- Clarke County Library Advisory Council
- Clarke County Planning Commission
- Clarke County Sheriff's Office
- Josephine School Community Museum Board
- Legislative Liaison and High Growth Coalition

Supervisor McKay:

- Agricultural & Forestal District Advisory Committee
- BCCGC Joint Building Committee
- Board of Septic & Well Appeals
- Broadband Implementation Committee
- Building and Grounds
- Clarke County Sanitary Authority
- Economic Development Advisory Committee
- Housing and Community Services Board
- Northern Shenandoah Valley Regional Commission
- Towns and Villages: Boyce
- Towns and Villages: White Post

Supervisor Weiss:

- Clarke County Industrial Development Authority
- Fire & EMS Commission
- Joint Administrative Services Board
- Towns and Villages: Pine Grove
- Berryville/Clarke County Joint Committee for Economic Development and Tourism

Clarke County Board of Supervisors

Closed Session

**Pursuant to §2.2-3711-A1 Specific
Employees or appointees of the Board**

Clarke County Board of Supervisors

Citizen Comment Period

Clarke County Board of Supervisors

VDOT

Public Hearing Notices

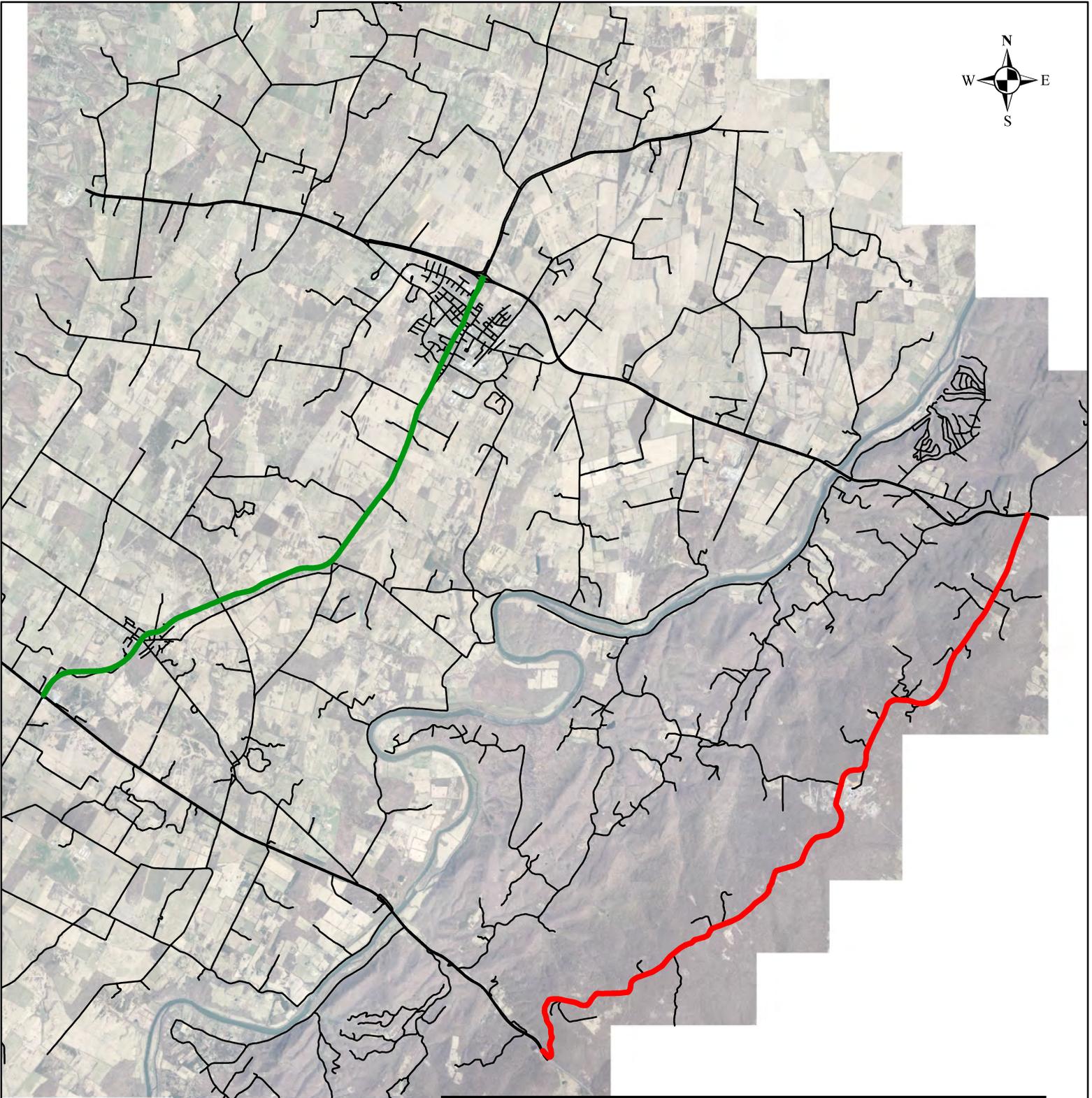
The Board of Supervisors of Clarke County will conduct a public hearing in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, on Tuesday, May 21, 2019, at 6:30 pm to hear public comment on the following matter:

PH 19-07: The County of Clarke proposes to request that the Commonwealth Transportation Board approve the restriction of Through-truck Traffic on Blue Ridge Mountain Road [VA Route 601] from John Mosby Highway [US Route 50] to Harry Byrd Highway [VA Route 7] in accordance with § 46.2-809 of the Code of Virginia. The proposed alternate route is Lord Fairfax Highway [US Route 340] from John Mosby Highway [US Route 50] to Harry Byrd Highway [VA Route 7]. Click here (</government/county-documents/supervisors/3969-route-601-through-truck-restriction-map-ph19-07-05-21-2019.html>)to view map.

Information regarding the above matter is available to the public in Clarke County Administration. Any person desiring to speak on the above matters should appear at the appointed time and place. Written copies of statements are requested but not required. Clarke County does not discriminate on the basis of handicapped status in admission to its programs and activities. Accommodations will be made for handicapped persons upon prior request.

David L. Ash - County Administrator

VA Route 601 Proposed Restriction Map



Legend

-  Proposed Restricted Route (VA Route 601)
-  Proposed Alternate Route (US Route 340)

Public Hearing Notices

The Virginia Department of Transportation and the Board of Supervisors of Clarke County, in accordance with Section §33.2-331 of the Code of Virginia, will conduct a joint public hearing in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, on Tuesday, May 21, 2019, at 6:30 pm.

PH 19-08: The purpose of this public hearing is to receive public comment on the proposed Secondary Six-Year Plan for 2019/2020 - 2024/2025 in Clarke County, and on the Secondary System Construction Budget for Fiscal Year 2020.

Copies of the proposed Plan and Budget may be reviewed at the Edinburg Residency Office of the Virginia Department of Transportation, located at 14031 Old Valley Pike Edinburg, Virginia or at the Clarke County offices located at 101 Chalmers Court, Suite B, Berryville, Virginia. [Click here (</government/county-documents/supervisors/3968-vdot-ssyp-2019-2020-2024-2025-fy2020-construction-budget-ph19-08-05-21-2019.html>)to view the Plan and Budget in pdf.]

All projects in the Secondary Six-Year Plan that are eligible for federal funds will be included in the Statewide Transportation Improvement Program (STIP), which documents how Virginia will obligate federal transportation funds.

Persons requiring special assistance to attend and participate in this hearing should contact the Virginia Department of Transportation at 1-800-367-7623. Any person who wishes to speak on this item is invited to attend the hearing.

David L. Ash - County Administrator

Clarke County Board of Supervisors

Adjournment

Clarke County Board of Supervisors

Reports:

- Building Department
- Commissioner of the Revenue
- Economic Development:
 - o 04-25-2019 IDA Meeting Minutes
 - o Tourism in Clarke County
- Fire & EMS
- Zoning and Subdivision Ordinance
- Update: Rockwool Facility, Ranson, West Virginia

Building Department - Clarke County
New Single Family Dwellings 2019

	Battletown	Berryville	Boyce	Chapel	Greenway	Longmarsh	TOTAL	COMMENTS
January			1			1	2	
February			1	1	1		3	
March			3			1	4	
April				2			2	
May								
June								
July								
August								
September								
October								
November								
December								
TOTAL			5	3	1	2	11	

05/07/2019 13:30
2600acather

Clarke County
INSPECTION REPORT

P 1
piinhrpt

Building Inspections

INSPECTIONS PERFORMED: 04/01/19 to 04/30/19

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Framing	04/01/19	BT	P	Garage	CLK	LNGM	525 SUMMIT POINT RD	HUTCHINSON STEVEN	9543	A
Final Closing Buildi	04/01/19	BT	P	Woodstove	BYC		131 CALMES NECK LN	MANGOLAS CHRISTOPHER MA	9486	A
Ditch Electric	04/01/19	BT	F	Accessory	BVL	BVL	204 BATTLETOWN DR	ABRERA RICHARD E & JULI	9548	A
Framing	04/01/19	BT	P	NRSF	BYC	BYC	240 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	8960	A
Insulation	04/01/19	BT	P	Add Res	WHPT	GNWY	1434 BERRYS FERRY RD	HILLIARD MARGARET W	8402	A
Insulation	04/01/19	BT	P	Rmdl Res	BVL	BVL	306 BRECKINRIDGE CT	SWEANY STEVEN C	8899	A
Electrical Rough In	04/01/19	BT	P	NRSF	BYC	BYC	240 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	8962	A
Electric Service	04/01/19	BT	P	NRSF	BYC	BYC	240 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	8963	A
Plumbing Rough In	04/01/19	BT	P	NRSF	BYC	BYC	240 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	8966	A
Mechanical Rough In	04/01/19	BT	P	NRSF	BYC	BYC	240 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	8968	A
Final Closing Plumbi	04/02/19	BT	P	PlumPer-R	BVL	BVL	104 BATTLETOWN DR	CHAMBERS NICHOLAS D & K	9552	A
Insulation	04/02/19	BT	F	Add Res	BVL	LNGM	107 NOBLE LN	AJYEMAN SABRE	8998	A
Final Closing Electr	04/02/19	BT	P	Garage	BVL	BLTN	1542 CHILLY HOLLOW RD	RUSSELL GORDON D	9554	A
Final Closing Plumbi	04/02/19	BT	P	Garage	BVL	BLTN	1542 CHILLY HOLLOW RD	RUSSELL GORDON D	9555	A
Final Closing Buildi	04/02/19	BT	P	Garage	BVL	BLTN	1542 CHILLY HOLLOW RD	RUSSELL GORDON D	9556	A
Electric Service	04/02/19	BT	P	ELEC RES	BVL	BVL	115 SWAN AVE	SHEPPARD LISA T & FRANK	9311	A
Final Closing Electr	04/02/19	BT	P	ELEC RES	BVL	BVL	115 SWAN AVE	SHEPPARD LISA T & FRANK	9312	A
Electrical Rough In	04/02/19	BT	P	Rmdl Res	BVL	CHPL	161 JANEVILLE RD	BURTON RICHARD L & PAME	9557	A
Final Closing Mechan	04/02/19	BT	F	MechPer-R	BVL	CHPL	539 LANDER LN	KNAUB LARRY A & WANDA L	9418	A
Sewer Line	04/02/19	BT	P	PlumPer-R	BVL	BVL	104 BATTLETOWN DR	CHAMBERS NICHOLAS D & K	9553	A
Electric Service	04/03/19	BT	F	ELEC RES		GNWY		THOMAS PHILLIP SWING TR	9545	A
Insulation	04/03/19	BT	PRT	Add Res	BYC	GNWY	719 MORNING STAR LN	HAYNIE, TALON	8291	A
Insulation	04/03/19	BT	P	Add Res	BVL	LNGM	107 NOBLE LN	AJYEMAN SABRE	9570	A
Insulation	04/03/19	BT	P	NRSF	BYC	BYC	240 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	8961	A
Footings	04/03/19	BT	P	Deck/Porch	BVL	BVL	417 MADDEN ST	COONS KEVIN	9369	A
Framing	04/03/19	BT	P	Deck/Porch	BVL	BVL	417 MADDEN ST	COONS KEVIN	9370	A
Footings	04/04/19	BT	P	Rmdl Comm	BVL		101 SOUTH BUCKMARSH ST	VERIZON	8425	A
Electric Service	04/04/19	BT	P	ELEC RES	BYC	GNWY	272 GREENSTONE LN	BURRIDGE JOHN F JR	9598	A
Final Closing Electr	04/04/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9533	A
Final Closing Buildi	04/04/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	7198	A
Ditch Electric	04/04/19	BT	P	Rmdl Comm			101 SOUTH BUCKMARSH ST	VERIZON	9586	A
Final Closing Electr	04/04/19	BT	P	Rmdl Res	BVL	CHPL	1511 ELLERSLIE RD	JOHN FERRELL AMENDED AN	9594	A
Final Closing Plumbi	04/04/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9534	A
Final Closing Mechan	04/04/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9535	A
Final Closing Gas	04/04/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9536	A
Final Closing Plumbi	04/04/19	BT	P	Rmdl Res	BVL	CHPL	1511 ELLERSLIE RD	JOHN FERRELL AMENDED AN	9595	A
Final Closing Buildi	04/04/19	BT	P	Rmdl Res	BVL	CHPL	1511 ELLERSLIE RD	JOHN FERRELL AMENDED AN	8065	A
Bonding Pool	04/05/19	BT	P	SPIG	BVL	BLTN	444 POSSUM HOLLOW LN	LEBLANC, MICHAEL	9614	A
Gas Line	04/05/19	BT	P	Gas Per-R	BLMT	BLTN	224 BARKER LN	SHIFFLETT THOMAS E	9587	A
Gas Line	04/05/19	BT	P	Gas Per-R	BLMT	BLTN	825 OLD FERRY LN	CISSEL ROBERT O & KATHA	9530	A
Final Closing Gas	04/05/19	BT	P	Gas Per-R	BLMT	BLTN	825 OLD FERRY LN	CISSEL ROBERT O & KATHA	9532	A
Final Closing Buildi	04/05/19	BT	P	Deck/Porch	BVL	BVL	417 MADDEN ST	COONS KEVIN	9371	A
Concrete Decking	04/05/19	BT	P	SPIG	BVL	BLTN	444 POSSUM HOLLOW LN	LEBLANC, MICHAEL	7869	A
Insulation	04/05/19	BT	P	Add Res	BYC	GNWY	719 MORNING STAR LN	HAYNIE, TALON	9597	A
Erosion & Sediment C	04/08/19	BT	P	NRSF	BYC		189 JUNIPER LN	WATTS BUILDERS & HOME I	9801	A
Erosion & Sediment C	04/08/19	BT	P	NRSF			264 LAKEVIEW LN	FLEISCHMANN JEROME M &	9800	A
Sewer Line	04/08/19	BT	P	NRSF	BYC	BYC	232 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9643	A
Water Line	04/08/19	BT	PRT	NRSF	BYC	BYC	232 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9644	A
Erosion & Sediment C	04/08/19	BT	P	NRSF	BYC	CHPL	1377 MOUNT CARMEL RD	SMITH B SCOTT & CONNIE	9799	A
Final Closing Mechan	04/08/19	BT	P	Rmdl Res	BVL	CHPL	41 LANHAM LN	CORBET, PATRICIA	9646	A
Footings	04/08/19	BT	P	Rmdl Comm			101 SOUTH BUCKMARSH ST	VERIZON	9619	A
Water Line	04/08/19	BT	PRT	NRSF	BYC	BYC	244 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9610	A

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INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Sewer Line	04/08/19	BT	P	NRSF	BYC	BYC	244 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9611	A
Final Closing Plumbi	04/08/19	BT	P	ELEC RES	BVL	BLTN	183 HAWTHORNE LN	LEILA LARA	9547	A
Final Closing Electr	04/08/19	BT	P	ELEC RES	BVL	BLTN	183 HAWTHORNE LN	LEILA LARA	8373	A
Final Closing Buildi	04/08/19	BT	P	Rmdl Res	BVL	BLTN	183 HAWTHORNE LN	LEILA LARA	8577	A
Ditch Electric	04/08/19	BT	P	Accessory	BVL	BVL	204 BATTLETOWN DR	ABRERA RICHARD E & JULI	9612	A
Framing	04/08/19	BT	P	Add Res	BLMT	CHPL	2468 MOUNT CARMEL RD	RIPLEY DAMIAN C & DEVON	8480	A
Electrical Rough In	04/08/19	BT	P	Add Res	BLMT	CHPL	2468 MOUNT CARMEL RD	RIPLEY DAMIAN C & DEVON	9613	A
Mechanical Rough In	04/08/19	BT	P	Rmdl Res	BVL	CHPL	41 LANHAM LN	CORBET, PATRICIA	9603	A
Electric Service	04/08/19	BT	P	ELEC RES	BVL	LNGM	786 KIMBLE RD	THURMAN FARMS LLC	9564	A
Erosion & Sediment C	04/09/19	BT	P	NRSF	BVL		222 KEYSTONE LN	LANDIS, KIMBERLY S	9797	A
Erosion & Sediment C	04/09/19	BT	P	NRSF	BYC	CHPL	835 SUNNY CANYON LN	BROWN ANDREW KEONE & ZO	9796	A
Erosion & Sediment C	04/09/19	BT	P	NRSF	BVL	LNGM	1245 MOOSE RD	LANHAM JAMES B & CATHER	9798	A
Framing Porch/Deck	04/09/19	BT	P	NRSF	BYC	CHPL	835 SUNNY CANYON LN	BROWN ANDREW KEONE & ZO	9642	A
Footings	04/09/19	BT	P	Deck/Porch	BYC	BYC	125 ROSEVILLE CT	CONNERS DARREN J & CARO	9518	A
Electric Service	04/09/19	BT	F	ELEC RES		GNWY		THOMAS PHILLIP SWING TR	9638	A
Concrete Decking	04/09/19	BT	P	Accessory	WHPT	GNWY	1136 BORDENS SPRING RD	ROBERTS, CAROLINE	9636	A
Plumbing Rough In	04/09/19	BT	P	NRSF			254 LEWIS WILLIAMS LN	WARFIELD HOMES INC	9637	A
Insulation	04/09/19	BT	P	NRSF		LNGM	254 LEWIS WILLIAMS LN	WARFIELD HOMES INC	8711	A
Erosion & Sediment C	04/10/19	BT	P	NRSF			131 BROWNTOWN RD	DONNELLY DAVID SCOTT	9795	A
Final Erosion & Sedi	04/10/19	BT	P	NRSF	BVL	LNGM	1245 MOOSE RD	LANHAM JAMES B & CATHER	9794	A
Plumbing Rough In	04/10/19	BT	P	NRSF			254 LEWIS WILLIAMS LN	WARFIELD HOMES INC	9651	A
Concrete Decking	04/10/19	BT	P	Accessory	WHPT	GNWY	1136 BORDENS SPRING RD	ROBERTS, CAROLINE	9654	A
Plumbing Rough In	04/10/19	BT	P	ELEC RES	BLMT	BLTN	277 PINE CREST LN	JUSTUS NANETTE JOY	9650	A
Electrical Rough In	04/10/19	BT	P	ELEC RES	BLMT	BLTN	277 PINE CREST LN	JUSTUS NANETTE JOY	9153	A
Final Closing Buildi	04/10/19	BT	P	Accessory	WHPT	GNWY	1136 BORDENS SPRING RD	ROBERTS, CAROLINE	9655	A
Final Closing Plumbi	04/10/19	BT	P	NRSF	BVL	LNGM	1245 MOOSE RD	LANHAM JAMES B & CATHER	9648	A
Final Closing Gas	04/10/19	BT	P	NRSF	BVL	LNGM	1245 MOOSE RD	LANHAM JAMES B & CATHER	9649	A
Final Closing Electr	04/10/19	BT	P	NRSF	BVL	LNGM	1245 MOOSE RD	LANHAM JAMES B & CATHER	8447	A
Final Closing Buildi	04/10/19	BT	P	NRSF	BVL	LNGM	1245 MOOSE RD	LANHAM JAMES B & CATHER	8453	A
Footings	04/11/19	BT	P	Deck/Porch	BVL	BVL	309 EAST FAIRFAX ST	STEWART DYLAN	9656	A
Final Closing Buildi	04/11/19	BT	P	Deck/Porch	BVL	BVL	309 EAST FAIRFAX ST	STEWART DYLAN	9679	A
Final Closing Electr	04/11/19	BT	P	ELEC RES	BVL	BLTN	3522 WICKLIFFE RD	MILLER CHARLES	9562	A
Electrical Rough In	04/11/19	BT	P	Accessory	BVL	BVL	204 BATTLETOWN DR	ABRERA RICHARD E & JULI	9657	A
Framing	04/11/19	BT	P	Accessory	BVL	BVL	204 BATTLETOWN DR	ABRERA RICHARD E & JULI	7714	A
Footings	04/11/19	BT	P	Deck/Porch	BVL	BVL	701 MCGUIRE CIR	LUCIER, COREY	6218	A
Footings	04/11/19	BT	P	Add Res	BVL	LNGM	130 LEWISVILLE RD	SHENDOW STEPHEN M & RAC	9106	A
Water Line	04/12/19	BT	P	NRSF	BYC	BYC	232 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9680	A
Electrical Rough In	04/12/19	BT	P	MechPer-R	BLMT	BLTN	244 OAKLEAF LN	RAMSEUR BRIAN	9652	A
Plumbing Rough In	04/12/19	BT	P	MechPer-R	BLMT	BLTN	244 OAKLEAF LN	RAMSEUR BRIAN	9653	A
Mechanical Rough In	04/12/19	BT	P	MechPer-R	BLMT	BLTN	244 OAKLEAF LN	RAMSEUR BRIAN	9498	A
Water Line	04/12/19	BT	P	NRSF	BYC	BYC	244 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9681	A
Footings Porch/Deck	04/12/19	BT	F	NRSF	WHPT	GNWY	592 CARTERS LINE RD	ASHBY MEGAN & NORMAN JR	9683	A
Ditch Electric	04/12/19	BT	P	Sign Prmt	BVL		420 MCNEILL DR	MCDONALD'S RESTAURANT	9682	A
Footings	04/12/19	BT	P	Sign Prmt	BVL		420 MCNEILL DR	MCDONALD'S RESTAURANT	8050	A
Final Closing Electr	04/15/19	BT	P	NRSF	BVL	LNGM	1083 WADESVILLE RD	SOLORIO GUADALUPE & ARS	8025	A
Final Closing Plumbi	04/15/19	BT	P	NRSF	BVL	LNGM	1083 WADESVILLE RD	SOLORIO GUADALUPE & ARS	8028	A
Footings	04/15/19	BT	P	Rmdl Res	BYC	GNWY	167 RIVER HOUSE LN	MCKENNEY MICHAEL JOSEPH	8040	A
Framing	04/15/19	BT	P	Rmdl Res	WHPT	GNWY	262 MEADOWS LN	KEMPSON KENNETH & CATHA	8566	A
Electrical Rough In	04/15/19	BT	P	Rmdl Res	WHPT	GNWY	262 MEADOWS LN	KEMPSON KENNETH & CATHA	9716	A
Final Closing Mechan	04/15/19	BT	P	NRSF	BVL	LNGM	1083 WADESVILLE RD	SOLORIO GUADALUPE & ARS	8030	A
Final Closing Buildi	04/15/19	BT	P	NRSF	BVL	LNGM	1083 WADESVILLE RD	SOLORIO GUADALUPE & ARS	8031	A
Framing	04/16/19	BT	P	Rmdl Res	BLMT	BLTN	596 LAUREL LN	DUNPHY THERESA	9790	A

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INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Insulation	04/16/19	BT	P	Rmdl Res	WHPT	GNWY	262 MEADOWS LN	KEMPSON KENNETH & CATHA	8567	A
Final Closing Mechan	04/16/19	BT	P	MechPer-R	BVL	BVL	114 JACKSON DR	FLYNN ROBERT E & ELLEN	9660	A
Final Closing Electr	04/16/19	BT	P	Rmdl Res	BVL	BVL	120 BLUE RIDGE ST	MCCARTY JAMES W JR & CH	9721	A
Final Closing Buildi	04/16/19	BT	P	Rmdl Res	BVL	BVL	120 BLUE RIDGE ST	MCCARTY JAMES W JR & CH	7030	A
Meeting with Inspect	04/16/19	BT	P	Deck/Porch	BVL	BVL	717 MCGUIRE CIR	PATEL, NIRAV	9726	A
Footings	04/16/19	BT	P	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9725	A
Final Closing Mechan	04/16/19	BT	P	Rmdl Res	BVL	BVL	120 BLUE RIDGE ST	MCCARTY JAMES W JR & CH	9722	A
Final Closing Plumbi	04/16/19	BT	P	Rmdl Res	BVL	BVL	120 BLUE RIDGE ST	MCCARTY JAMES W JR & CH	9723	A
Final Closing Electr	04/16/19	BT	P	SPIG	BVL	LNGM	3346 CRUMS CHURCH RD	JACOBSON JEFFERY L & JA	9724	A
Final Closing Buildi	04/16/19	BT	P	SPIG	BVL	LNGM	3346 CRUMS CHURCH RD	JACOBSON JEFFERY L & JA	6707	A
Plumbing Rough In	04/16/19	BT	P	Rmdl Res	BLMT	BLTN	596 LAUREL LN	DUNPHY THERESA	9718	A
Mechanical Rough In	04/16/19	BT	P	Rmdl Res	BLMT	BLTN	596 LAUREL LN	DUNPHY THERESA	9719	A
Framing	04/16/19	BT	P	Deck/Porch	BVL	BVL	701 MCGUIRE CIR	LUCIER, COREY	6219	A
Footings	04/16/19	BT	P	Solar	BVL	LNGM	2134 ALLEN RD	SCHRYER ERIC RICHARD &	9720	A
Footings Porch/Deck	04/18/19	BT	F	NRSF	WHPT	GNWY	592 CARTERS LINE RD	ASHBY MEGAN & NORMAN JR	9743	A
Plumbing Rough In	04/18/19	BT	F	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9746	A
Electric Service	04/18/19	BT	P	ELEC RES		GNWY		THOMAS PHILLIP SWING TR	9744	A
Final Closing Buildi	04/18/19	BT	P	FP/Chmny	BVL	LNGM	931 RUSSELL RD	DILLOW JERYL E & MARGAR	9717	A
Ditch Electric	04/18/19	BT	P	Solar	BVL	LNGM	2134 ALLEN RD	SCHRYER ERIC RICHARD &	9733	A
Tank Removal	04/18/19	BT	P	MechPer-R	BVL	LNGM	552 LORD FAIRFAX HWY	GANSLER DOUGLAS & LAURA	9742	A
Plumbing Rough In	04/19/19	BT	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9764	A
Sewer Line	04/19/19	BT	P	NRSF	BYC	BYC	336 BELINDA CT	RICHMOND AMERICAN HOMES	9762	A
Water Line	04/19/19	BT	PRT	NRSF	BYC	BYC	336 BELINDA CT	RICHMOND AMERICAN HOMES	9763	A
Final Closing Electr	04/19/19	BT	P	ELEC RES	BYC	CHPL	1764 JOHN MOSBY HWY	FELTNER ANDREA FERN	9699	A
Sewer Line	04/19/19	BT	P	NRSF	BYC	BYC	228 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9760	A
Water Line	04/19/19	BT	P	NRSF	BYC	BYC	228 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9761	A
Framing	04/19/19	BT	F	NRSF		LNGM	1744 LORD FAIRFAX HWY	KIMBLE, DAVID	6780	A
Electrical Rough In	04/19/19	BT	F	NRSF		LNGM	1744 LORD FAIRFAX HWY	KIMBLE, DAVID	6782	A
Final Closing Buildi	04/19/19	BT	F	Deck/Porch	BVL	BVL	701 MCGUIRE CIR	LUCIER, COREY	6220	A
Plumbing Groundworks	04/19/19	BT	P	NRSF	BYC	BYC	336 BELINDA CT	RICHMOND AMERICAN HOMES	9753	A
Framing	04/19/19	BT	P	Add Res	WHPT	GNWY	1434 BERRYS FERRY RD	HILLIARD MARGARET W	8401	A
Footings Porch/Deck	04/19/19	BT	P	NRSF	WHPT	GNWY	592 CARTERS LINE RD	ASHBY MEGAN & NORMAN JR	9752	A
Final Closing Electr	04/19/19	BT	P	ELEC RES	BYC	GNWY	13142 LORD FAIRFAX HWY	MCINTIRE P T FAM LIM PA	6067	A
Electrical Rough In	04/19/19	BT	P	Add Res	WHPT	GNWY	1434 BERRYS FERRY RD	HILLIARD MARGARET W	9734	A
Plumbing Rough In	04/19/19	BT	P	Add Res	WHPT	GNWY	1434 BERRYS FERRY RD	HILLIARD MARGARET W	9735	A
Mechanical Rough In	04/19/19	BT	P	Add Res	WHPT	GNWY	1434 BERRYS FERRY RD	HILLIARD MARGARET W	9736	A
Framing	04/19/19	BT	P	Deck/Porch	BVL	LNGM	2455 RUSSELL RD	JOHNSON CALVIN G & CYNT	5189	A
Erosion & Sediment C	04/22/19	BT	P	NRSF			124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9806	A
Erosion & Sediment C	04/22/19	BT	P	NRSF			1391 BEECHWOOD LN	THIEL JOHN R & EVELYN J	9805	A
Erosion & Sediment C	04/22/19	BT	P	Land Dis			881 RETREAT RD	RANDOLPH JOHN VILLAR	9804	A
Erosion & Sediment C	04/22/19	BT	P	NRSF	BVL	BLTN	1362 SHEPHERDS MILL RD	GROSHIRE WHITE LLC	9802	A
Erosion & Sediment C	04/22/19	BT	P	NRSF	BVL	BLTN	3031 CASTLEMAN RD	MABBITT, BRUCE	9803	A
Framing	04/22/19	BT	P	Rmdl Res	BVL	CHPL	3020 PARSHALL RD	DOROUGH KEVIN T	9192	A
Electrical Rough In	04/22/19	BT	P	Rmdl Res	BVL	CHPL	3020 PARSHALL RD	DOROUGH KEVIN T	9700	A
Meeting with Inspect	04/22/19	BT	P	Garage	BVL	LNGM	3271 OLD CHARLES TOWN RD	NICHOLS DAVID	9750	A
Insulation	04/23/19	BT	P	Rmdl Res	BVL	CHPL	3020 PARSHALL RD	DOROUGH KEVIN T	9193	A
Final Closing Gas	04/23/19	BT	P	Gas Per-R	WHPT	GNWY	262 MEADOWS LN	KEMPSON KENNETH & CATHA	8459	A
Framing	04/23/19	BT	F	NRSF			1744 LORD FAIRFAX HWY	KIMBLE, DAVID	9774	A
Electrical Rough In	04/23/19	BT	P	NRSF			1744 LORD FAIRFAX HWY	KIMBLE, DAVID	9775	A
Footings	04/23/19	BT	P	Garage	BVL		320 MINNIEWOOD LN	ERISMAN, KEVIN	9776	A
Concrete Form	04/23/19	BT	P	Garage	BVL		320 MINNIEWOOD LN	ERISMAN, KEVIN	9825	A
Final Closing Electr	04/23/19	BT	P	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9779	A

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INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T	
Final Closing Plumbi	04/23/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9780	A	
Final Closing Mechan	04/23/19	BT	P	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9781	A	
Final Closing Gas	04/23/19	BT	P	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9782	A	
Final Closing Buildi	04/23/19	BT	F	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9783	A	
Framing	04/24/19	BT	P	Rmdl Res	BLMT	BLTN	596 LAUREL LN	DUNPHY THERESA	8547	A	
Ditch Electric	04/24/19	BT	P	ELEC RES	BLMT	BLTN	867 RIVER RD	NORTH ELIZABETH S & OLI	9824	A	
Insulation	04/24/19	BT	P	Accessory	BVL	BVL	204 BATTLETOWN DR	ABRERA RICHARD E & JULI	9818	A	
Footings	04/24/19	BT	P	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9837	A	
Slab	04/24/19	BT	P	Add Res	BVL	LNGM	150 LONGMARSH RD	WILLIAM RICHARD WITTA J	9838	A	
Fire Stop/Fire Block	04/24/19	BT	P	Rmdl Res	BLMT	BLTN	596 LAUREL LN	DUNPHY THERESA	9768	A	
Electrical Rough In	04/24/19	BT	P	Rmdl Res	BLMT	BLTN	596 LAUREL LN	DUNPHY THERESA	9769	A	
Footings	04/24/19	BT	P	Deck/Porch	BVL	BVL	794 MCGUIRE CIR	ADWERS SHARI LYNN	9661	A	
Insulation	04/24/19	BT	P	Add Res	WHPT	GNWY	1434 BERRYS FERRY RD	HILLIARD MARGARET W	9792	A	
Electric Service	04/24/19	BT	P	ELEC RES	WHPT	GNWY	2770 RED GATE RD	MACKAY-SMITH JUSTIN	9816	A	
Meeting with Inspect	04/25/19	BT	P	Deck/Porch	BVL	BVL	701 MCGUIRE CIR	LUCIER, COREY	9852	A	
Plumbing Rough In	04/25/19	BT	P	NRSF			124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9831	A	
Gas Tank	04/25/19	BT	P	Gas Per-R	CLK	BLTN	6281 HARRY BYRD HWY	SARAH KATHERINE BRENNAN	9846	A	
Gas Line	04/25/19	BT	P	Gas Per-R	CLK	BLTN	6281 HARRY BYRD HWY	SARAH KATHERINE BRENNAN	9739	A	
Gas Line Pressure Te	04/25/19	BT	P	Gas Per-R	CLK	BLTN	6281 HARRY BYRD HWY	SARAH KATHERINE BRENNAN	9740	A	
Electric Service	04/25/19	BT	P	ELEC RES	BLMT	BLTN	55 FLINT SPRING LN	MCCRAY CLAIRE	9502	A	
Final Closing Buildi	04/25/19	BT	P	Deck/Porch	BVL	BVL	794 MCGUIRE CIR	ADWERS SHARI LYNN	9663	A	
Water Line	04/25/19	BT	P	NRSF	BYC	BYC	228 PLEASANT HILL DR	RICHMOND AMERICAN HOMES	9860	A	
Water Line	04/25/19	BT	P	NRSF	BYC	BYC	336 BELINDA CT	RICHMOND AMERICAN HOMES	9859	A	
Final Closing Electr	04/25/19	BT	P	Solar	PRS	CHPL	220 LAFAYETTE LN	LOBO IAN J & SARAH R	9665	A	
Final Closing Buildi	04/25/19	BT	P	Solar	PRS	CHPL	220 LAFAYETTE LN	LOBO IAN J & SARAH R	9666	A	
Electric Service	04/25/19	BT	P	ELEC RES	BLMT	BLTN	867 RIVER RD	NORTH ELIZABETH S & OLI	9766	A	
Electric Service	04/25/19	BT	P	ELEC RES	BVL	BLTN	89 CLARKE LN	ALGER RALPH E & MARY F	9758	A	
Electrical Rough In	04/26/19	BT	P	Deck/Porch	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	9864	A	
Framing	04/26/19	BT	P	Deck/Porch	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	3916	A	
Electrical Rough In	04/26/19	BT	P	Add Res	BVL	LNGM	107 NOBLE LN	AJYEMAN SABRE	9865	A	
Final Closing Mechan	04/26/19	BT	P	MechPer-R	BVL	CHPL	539 LANDER LN	KNAUB LARRY A & WANDA L	9845	A	
Framing	04/26/19	BT	P	Deck/Porch	BLMT	BLTN	462 WHITE OAK LN	CLAPP MARGARET	9456	A	
Final Closing Buildi	04/26/19	BT	P	Deck/Porch	BLMT	BLTN	462 WHITE OAK LN	CLAPP MARGARET	9457	A	
Pool Barrier	04/26/19	BT	P	SPIG	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	4031	A	
Final Closing Electr	04/26/19	BT	P	SPIG	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	4033	A	
Final Closing Buildi	04/26/19	BT	P	SPIG	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	4034	A	
INSPECTOR TOTALS:		192	INSPECTIONS			FEEES:	.00	PAID TO DATE:	.00	UNPAID:	.00
Framing	04/01/19	JR	FIV	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9419	A	
Final Closing Electr	04/01/19	JR	P	NRSF	BYC	CHPL	3444 CALMES NECK LN	BATHON STEPHEN R & GAYL	9451	A	
Final Closing Plumbi	04/01/19	JR	PWC	NRSF	BYC	CHPL	3444 CALMES NECK LN	BATHON STEPHEN R & GAYL	9452	A	
Final Closing Mechan	04/01/19	JR	P	NRSF	BYC	CHPL	3444 CALMES NECK LN	BATHON STEPHEN R & GAYL	9453	A	
Final Closing Gas	04/01/19	JR	P	NRSF	BYC	CHPL	3444 CALMES NECK LN	BATHON STEPHEN R & GAYL	9460	A	
Final Closing Buildi	04/01/19	JR	PWC	NRSF	BYC	CHPL	3444 CALMES NECK LN	BATHON STEPHEN R & GAYL	9454	A	
Mechanical Rough In	04/01/19	JR	P	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9484	A	
Framing	04/01/19	JR	P	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9540	A	
Electrical Rough In	04/01/19	JR	PRT	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9541	A	
Ceiling Grid	04/01/19	JR	PRT	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9542	A	
Ditch Electric	04/02/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9550	A	
Final Closing Buildi	04/04/19	JR	P	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	8593	A	
Final Closing Electr	04/04/19	JR	P	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9604	A	

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Building Inspections

INSPECTIONS PERFORMED: 04/01/19 to 04/30/19

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Final Closing Plumbi	04/04/19	JR	P	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9605	A
Final Closing Mechan	04/04/19	JR	P	Rmdl Comm	BVL	BVL	409 MCNEILL DR	RETAIL BUSINESS SERVICE	9606	A
Framing	04/05/19	JR	P	Rmdl Res	BLMT		124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	8279	A
Plumbing Rough In	04/05/19	JR	P	Rmdl Res	BLMT		124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9576	A
Gas Rough In	04/05/19	JR	P	Rmdl Res	BLMT		124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9577	A
Mechanical Rough In	04/05/19	JR	P	Rmdl Res	BLMT		124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9578	A
Final Closing Electr	04/05/19	JR	PRT	Rmdl Comm	BVL	BVL	322 NORTH BUCKMARSH ST	NORTH BUCKMARSH STREET	9600	A
Final Closing Mechan	04/05/19	JR	PRT	Rmdl Comm	BVL	BVL	322 NORTH BUCKMARSH ST	NORTH BUCKMARSH STREET	9601	A
Final Closing Plumbi	04/05/19	JR	PRT	Rmdl Comm	BVL	BVL	322 NORTH BUCKMARSH ST	NORTH BUCKMARSH STREET	9602	A
Final Closing Buildi	04/05/19	JR	PRT	Rmdl Comm	BVL	BVL	322 NORTH BUCKMARSH ST	NORTH BUCKMARSH STREET	8414	A
Final Closing Electr	04/09/19	JR	P	ELEC RES	BYC	CHPL	1591 OLD CHAPEL RD	STORY SARAH	9568	A
Mechanical Rough In	04/10/19	JR	P	Nw Commrc1	BVL		420 MCNEILL DR	MCDONALD'S RESTAURANT	9549	A
Framing	04/10/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9558	A
Meeting with Inspect	04/10/19	JR	F	NRSF	BYC	CHPL	1539 OLD CHAPEL RD	MASON-HILL JOHN & PAMEL	9463	A
Plumbing Rough In	04/10/19	JR	P	NRSF	BYC	CHPL	1539 OLD CHAPEL RD	MASON-HILL JOHN & PAMEL	9478	A
Electrical Rough In	04/10/19	JR	P	Rmdl Res	BLMT		124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9559	A
Insulation	04/10/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	8993	A
Final Closing Buildi	04/10/19	JR	FIV	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9492	A
Final Closing Electr	04/10/19	JR	FIV	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9639	A
Final Closing Plumbi	04/10/19	JR	FIV	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9640	A
Final Closing Mechan	04/10/19	JR	P	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9641	A
Electrical Rough In	04/10/19	JR	PWC	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9647	A
Framing	04/10/19	JR	P	Rmdl Res	BVL	LNGM	1012 STRINGTOWN RD	HARLOW TIFFANY H	9645	A
Electric Service	04/16/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9505	A
Final Closing Electr	04/16/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9506	A
Electric Service	04/17/19	JR	F	ELEC RES		GNWY		THOMAS PHILLIP SWING TR	9729	A
Mechanical Rough In	04/22/19	JR	P	Nw Commrc1	BVL		420 MCNEILL DR	MCDONALD'S RESTAURANT	9751	A
Electric Service	04/22/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9589	A
Final Closing Electr	04/22/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9590	A
Electric Service	04/22/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9592	A
Final Closing Electr	04/22/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9593	A
Final Closing Electr	04/22/19	JR	P	Rmdl Comm	BYC	CHPL	2049 MILLWOOD RD	LOCKE AND COMPANY LLC	9711	A
Final Closing Plumbi	04/22/19	JR	P	Rmdl Comm	BYC	CHPL	2049 MILLWOOD RD	LOCKE AND COMPANY LLC	9712	A
Final Closing Gas	04/22/19	JR	P	Rmdl Comm	BYC	CHPL	2049 MILLWOOD RD	LOCKE AND COMPANY LLC	9714	A
Final Closing Buildi	04/22/19	JR	P	Rmdl Comm	BYC	CHPL	2049 MILLWOOD RD	LOCKE AND COMPANY LLC	9715	A
Final Closing Mechan	04/22/19	JR	P	Rmdl Comm	BYC	CHPL	2049 MILLWOOD RD	LOCKE AND COMPANY LLC	9713	A
Mechanical Rough In	04/22/19	JR	P	Rmdl Comm	BVL	BVL	21 CROW ST	HARPER KENNETH & BOBBIE	9745	A
Framing	04/23/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9778	A
Mechanical Rough In	04/23/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9807	A
Final Closing Electr	04/23/19	JR	P	Rmdl Comm	BVL	CHPL	3449 LOCKES MILL RD	MILLER JOHN U JR	9791	A
Final Closing Buildi	04/23/19	JR	P	Rmdl Comm	BVL	CHPL	3449 LOCKES MILL RD	MILLER JOHN U JR	8859	A
Meeting with Inspect	04/24/19	JR	NE	Add Res	BVL	CHPL	3162 PARSHALL RD	MICHAEL GRAY A	9814	A
Electric Service	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9583	A
Final Closing Electr	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9584	A
Electric Service	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9784	A
Final Closing Electr	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9785	A
Electric Service	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9786	A
Final Closing Electr	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9787	A
Electric Service	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9788	A
Final Closing Electr	04/24/19	JR	P	ELEC RES		BLTN		KKR 2 LC	9789	A
Insulation	04/24/19	JR	P	Rmdl Res	BLMT		124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9819	A
Electrical Rough In	04/24/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9832	A

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 04/01/19 to 04/30/19

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Plumbing Rough In	04/26/19	JR	P	NRSF			124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9862	A
Gas Rough In	04/26/19	JR	P	NRSF			124 GROUSE RIDGE LN	WRIGHT PAMELA M TRUSTEE	9863	A
Framing	04/26/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9858	A
Insulation	04/26/19	JR	P	Add Comm	BVL	BVL	230 FIRST ST	HANSON CHRIS	9895	A
Final Closing Electr	04/26/19	JR	P	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9842	A
Final Closing Plumbi	04/26/19	JR	P	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9843	A
Final Closing Buildi	04/26/19	JR	P	Rmdl Res	BVL	CHPL	230 LIME MARL LN	LOWESBY LLC	9844	A
Final Closing Electr	04/29/19	JR	F	Rmdl Comm	BYC	CHPL	2049 MILLWOOD RD	LOCKE AND COMPANY LLC	9510	A
Water Line	04/30/19	JR	P	NRSF			264 LAKEVIEW LN	FLEISCHMANN JEROME M &	9870	A
Ditch Electric	04/30/19	JR	P	NRSF			264 LAKEVIEW LN	FLEISCHMANN JEROME M &	9871	A
Final Closing Electr	04/30/19	JR	F	ELEC RES		BLTN		KKR 2 LC	9938	A
Final Closing Mechan	04/30/19	JR	P	MechPer-R	BVL	BVL	309 JACKSON DR	CONNOLLY LAUREN KATHLEE	9732	A
Final Closing Buildi	04/30/19	JR	P	Deck/Porch	BYC	BYC	125 ROSEVILLE CT	CONNERS DARREN J & CARO	9520	A
Framing	04/30/19	JR	P	NRSF		CHPL	131 BROWNTOWN RD	DONNELLY DAVID SCOTT	9075	A
Electrical Rough In	04/30/19	JR	P	NRSF		CHPL	131 BROWNTOWN RD	DONNELLY DAVID SCOTT	9077	A
Electric Service	04/30/19	JR	P	NRSF		CHPL	131 BROWNTOWN RD	DONNELLY DAVID SCOTT	9078	A
Plumbing Rough In	04/30/19	JR	P	NRSF		CHPL	131 BROWNTOWN RD	DONNELLY DAVID SCOTT	9081	A
Mechanical Rough In	04/30/19	JR	P	NRSF		CHPL	131 BROWNTOWN RD	DONNELLY DAVID SCOTT	9083	A
Electric Service	04/30/19	JR	P	ELEC RES	BVL	CHPL	282 KINSKY LN	MUELLER KEVIN E & SUZAN	9840	A
INSPECTOR TOTALS:		84	INSPECTIONS	FEES:		.00	PAID TO DATE:	.00	UNPAID:	.00
DEPARTMENT TOTALS:		276	INSPECTIONS	FEES:		.00	PAID TO DATE:	.00	UNPAID:	.00
REPORT TOTALS:		276	INSPECTIONS	FEES:		.00	PAID TO DATE:	.00	UNPAID:	.00

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 04/01/19 to 04/30/19

INSPECTION TYPE SUMMARY	COUNT	INSPECTOR SUMMARY	COUNT	RESULT SUMMARY	COUNT
Bonding Pool	1	Bernie Thompson	192	FAIL	29
Ceiling Grid	1	Jamie Royston	84	FOUND IN VIOLATION	4
Concrete Decking	3			NO ENTRY	1
Concrete Form	1			PARTIAL	10
Ditch Electric	8			PASS	229
Electric Service	21			PASS WITH CONDITIONS	3
Electrical Rough In	19				
Erosion & Sediment Control	12				
Final Closing Building	27				
Final Closing Electric	32				
Final Closing Gas	7				
Final Closing Mechanical	14				
Final Closing Plumbing	15				
Final Erosion & Sediment Ctrl	1				
Fire Stop/Fire Block	1				
Footings	14				
Footings Porch/Deck	3				
Framing	24				
Framing Porch/Deck	1				
Gas Line	3				
Gas Line Pressure Test	1				
Gas Rough In	2				
Gas Tank	1				
Insulation	15				
Mechanical Rough In	12				
Meeting with Inspector	5				
Plumbing Groundworks	1				
Plumbing Rough In	14				
Pool Barrier	1				
Sewer Line	5				
Slab	1				
Tank Removal	1				
Water Line	9				
TOTAL INSPECTIONS:	276				

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Clarke County
INSPECTION REPORT

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ALL

INSPECTIONS PERFORMED: 04/01/19 to 04/30/19

INSPECTION TYPE SUMMARY	COUNT	INSPECTOR SUMMARY	COUNT	RESULT SUMMARY	COUNT
Bonding Pool	1	Bernie Thompson	192	FAIL	29
Ceiling Grid	1	Jamie Royston	84	FOUND IN VIOLATION	4
Concrete Decking	3			NO ENTRY	1
Concrete Form	1			PARTIAL	10
Ditch Electric	8			PASS	229
Electric Service	21			PASS WITH CONDITIONS	3
Electrical Rough In	19				
Erosion & Sediment Control	12				
Final Closing Building	27				
Final Closing Electric	32				
Final Closing Gas	7				
Final Closing Mechanical	14				
Final Closing Plumbing	15				
Final Erosion & Sediment Ctrl	1				
Fire Stop/Fire Block	1				
Footings	14				
Footings Porch/Deck	3				
Framing	24				
Framing Porch/Deck	1				
Gas Line	3				
Gas Line Pressure Test	1				
Gas Rough In	2				
Gas Tank	1				
Insulation	15				
Mechanical Rough In	12				
Meeting with Inspector	5				
Plumbing Groundworks	1				
Plumbing Rough In	14				
Pool Barrier	1				
Sewer Line	5				
Slab	1				
Tank Removal	1				
Water Line	9				

TOTAL INSPECTIONS: 276

** END OF REPORT - Generated by Angela Cather **

Project Application Report - Building Dept

For Period: 4/1/2019 to 4/30/2019

Project Type	Project Number	Project Fees
Commercial Electric Permit	190128	163.20
Commercial Mechanical Permit	190143	142.80
Commercial Remodel	190129	367.20
	190160	532.55
Land Disturbance	190138	
	190139	
	190161	250.00
	190166	
Residential Accessory	190156	266.10
Residential Deck/Porch no Roof	190132	51.00
Residential Electric Permit	190117	45.90
	190119	45.90
	190120	45.90
	190121	45.90
	190124	45.90
	190125	45.90
	190126	45.90
	190140	45.90
	190148	45.90
	190149	45.90
	190150	66.30
	190154	40.80
	190155	66.30
	190159	45.90
	190164	45.90
	190165	45.90
Residential Fireplace/Chimney	190142	51.00
Residential Garage	190137	460.81
Residential Gas Permit	190122	40.80
	190135	40.80
	190146	40.80
	190162	45.90

Project Application Report - Building Dept

For Period: 4/1/2019 to 4/30/2019

Project Type	Project Number	Project Fees
Residential Mechanical Permit	190123	40.80
	190131	81.60
	190145	81.60
	190147	81.60
Residential New	190130	2334.77
	190134	2110.18
Residential Plumbing Permit	190118	40.80
	190144	51.00
	190153	40.80
Residential Remodel	190141	153.00
	190157	229.50
	190158	247.64
Solar Array System	190133	168.30
	190152	168.30
Swimming Pool In Ground	190136	428.50
Tents Over 900 sq ft	190127	40.80
	190151	40.80
	190163	40.80
Total		9603.85

Project Application Report - Building Dept

For Period: 4/1/2019 to 4/30/2019

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees Blank = collected by another dept	Project Status
Commercial Electric Permit	190128	20 W MAIN ST	POLO NANCY ELIZABETH	\$0	\$163.20	ISSUED W/O CONDITIONS
Commercial Mechanical Permit	190143	10929 HARRY BYRD HWY	CHENOWETH LLC	\$0	\$142.80	APP PENDING
Commercial Remodel	190129	21 CROW ST	HARPER KENNETH & BOBBIE	\$0	\$367.20	ISSUED W/O CONDITIONS
	190160	72 KEYSTONE LN	MISION CRISTIANA CIUDAD DESEADA	\$116,025	\$532.55	ISSUED W/O CONDITIONS
Land Disturbance	190138	0	LICKING VALLEY CONSTRUCTION CORP	\$0		ISSUED W/O CONDITIONS
	190139	0	LICKING VALLEY CONSTRUCTION CORP	\$0		ISSUED W/O CONDITIONS
	190161	0	PATTERSON GEORGE EDWARD & RITA K	\$0	\$250.00	ISSUED W/O CONDITIONS
	190166	0	SUTHERLAND WILLIAM	\$0		ISSUED W/O CONDITIONS
Residential Accessory	190156	7237 HOWELLSVILLE RD	COLLINS DANIEL W & DEBRA A	\$14,400	\$266.10	ISSUED W/O CONDITIONS
Residential Deck/Porch no Roof	190132	794 MCGUIRE CIR	ADWERS SHARI LYNN	\$0	\$51.00	ISSUED W/O CONDITIONS
Residential Electric Permit	190117	0	THOMAS PHILLIP SWING TRUSTEE	\$0	\$45.90	ISSUED W/O CONDITIONS
	190119	3522 WICKLIFFE RD	MILLER CHARLES	\$0	\$45.90	CLOSED W/ FINAL
	190120	786 KIMBLE RD	THURMAN FARMS LLC	\$0	\$45.90	ISSUED W/O CONDITIONS
	190121	1591 OLD CHAPEL RD	STORY SARAH	\$0	\$45.90	ISSUED W/O CONDITIONS
	190124	0	KKR 2 LC	\$0	\$45.90	ISSUED W/O CONDITIONS
	190125	0	KKR 2 LC	\$0	\$45.90	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 4/1/2019 to 4/30/2019

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees <small>Blank = collected by another dept</small>	Project Status
Residential Electric Permit	190126	0	KKR 2 LC	\$0	\$45.90	ISSUED W/O CONDITIONS
	190140	1764 JOHN MOSBY HWY	FELTNER ANDREA FERN	\$0	\$45.90	CLOSED W/ FINAL
	190148	303 LIME MARL LN	SUMMERFIELD TIMOTHY L & LISA L	\$0	\$45.90	ISSUED W/O CONDITIONS
	190149	89 CLARKE LN	ALGER RALPH E & MARY F	\$0	\$45.90	ISSUED W/O CONDITIONS
	190150	867 RIVER RD	NORTH ELIZABETH S & OLIVER L	\$0	\$66.30	ISSUED W/O CONDITIONS
	190154	4030 HARRY BYRD HWY	HARRIS JAMES A	\$0	\$40.80	ISSUED W/O CONDITIONS
	190155	2770 RED GATE RD	MACKAY-SMITH JUSTIN	\$0	\$66.30	ISSUED W/O CONDITIONS
	190159	282 KINSKY LN	MUELLER KEVIN E & SUZANNE M	\$0	\$45.90	ISSUED W/O CONDITIONS
	190164	0	KKR 2 LC	\$0	\$45.90	ISSUED W/O CONDITIONS
	190165	54 CANNON BALL RD	COX TYLER J	\$0	\$45.90	ISSUED W/O CONDITIONS
Residential Fireplace/Chimney	190142	931 RUSSELL RD	DILLOW JERYL E & MARGARET C	\$0	\$51.00	CLOSED W/ FINAL
Residential Garage	190137	19706 BLUE RIDGE MTN RD	SCHUMAKER TODD JUDE	\$45,929	\$460.81	ISSUED W/O CONDITIONS
Residential Gas Permit	190122	867 RIVER RD	NORTH ELIZABETH S & OLIVER L	\$0	\$40.80	ISSUED W/O CONDITIONS
	190135	409 MADDEN ST	BODDICKER TRACY	\$0	\$40.80	ISSUED W/O CONDITIONS
	190146	6281 HARRY BYRD HWY	SARAH KATHERINE BRENNAN	\$0	\$40.80	ISSUED W/O CONDITIONS
	190162	254 LEWIS WILLIAMS LN	GOOD DAVID	\$0	\$45.90	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 4/1/2019 to 4/30/2019

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees <small>Blank = collected by another dept</small>	Project Status
Residential Mechanical Permit	190123	552 LORD FAIRFAX HWY	GANSLER DOUGLAS & LAURA	\$0	\$40.80	ISSUED W/O CONDITIONS
	190131	114 JACKSON DR	FLYNN ROBERT E & ELLEN JANE K	\$0	\$81.60	ISSUED W/O CONDITIONS
	190145	309 JACKSON DR	CONNOLLY LAUREN KATHLEEN & LARKIN	\$0	\$81.60	CLOSED W/ FINAL
	190147	301 STUART CT	MCCAY EMILY	\$0	\$81.60	ISSUED W/O CONDITIONS
Residential New	190130	527 BARKER LN	CREECH, BONNIE	\$329,405	\$2,334.77	ISSUED W/O CONDITIONS
	190134	1517 FROGTOWN RD	GIBSON RUSH J III & SHARON L	\$291,804	\$2,110.18	ISSUED W/O CONDITIONS
Residential Plumbing Permit	190118	104 BATTLETOWN DR	CHAMBERS NICHOLAS D & KIMBERLY G	\$0	\$40.80	CLOSED W/ FINAL
	190144	405 WALNUT ST	RUTHERFORD WALTER N JR	\$0	\$51.00	ISSUED W/O CONDITIONS
	190153	505 E MAIN ST	MAY GARY A	\$0	\$40.80	ISSUED W/O CONDITIONS
Residential Remodel	190141	1228 STRINGTOWN RD	VINCENT WADDELL	\$0	\$153.00	ISSUED W/O CONDITIONS
	190157	1591 OLD CHAPEL RD	STORY SARAH	\$3,750	\$229.50	ISSUED W/O CONDITIONS
	190158	723 CLIFTON RD	JONES MATTHEW IV ET AL	\$23,952	\$247.64	ISSUED W/O CONDITIONS
Solar Array System	190133	220 LAFAYETTE LN	LOBO IAN J & SARAH R	\$0	\$168.30	ISSUED W/O CONDITIONS
	190152	329 RUSSELL RD	FRASER L MICHAEL & MARGARET B	\$0	\$168.30	APP PENDING
Swimming Pool In Ground	190136	559 GRANDDADDY LN	TOM MILLER	\$0	\$428.50	ISSUED W/O CONDITIONS
Tents Over 900 sq ft	190127	830 LONG BRANCH LN	LONG BRANCH HISTORIC HOUSE AND FARM	\$0	\$40.80	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 4/1/2019 to 4/30/2019

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees Blank = collected by another dept	Project Status
Tents Over 900 sq ft	190151	164 SHENANDOAH RIVER LN	WALLEN RALPH R & MICHELLE R	\$0	\$40.80	ISSUED W/O CONDITIONS
	190163	890 W MAIN ST	RURITAN CLUB OF CLARKE COUNTY	\$0	\$40.80	ISSUED W/O CONDITIONS

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/01/19	19491	NAHAVANDI, AHMAD RECORDED TIME: 09:26 DESCRIPTION 1: LONGMARSH DISTRICT, LOT 3 DATE OF DEED : 03/26/18 BOOK: 638 NUMBER PAGES : 2	N DEL LA CRUZ, LUZ L 7491 LITTLE RIVER TURNPIKE ANNANDALE, VA. 22003 PAGE: 583 MAP: 7B-2-3	N 23,000.00	DBS	100% <i>15K VAC</i>
04/01/19	19492	ROBEY, GARY O RECORDED TIME: 10:55 DESCRIPTION 1: GREENWAY DISTRICT, 2 PARCELS DATE OF DEED : 03/29/19 BOOK: 638 NUMBER PAGES : 3	N ROBEY, GARY O; ETUX 14280 LORD FAIRFAX HIGHWAY WHITE POST, VA. 22663 PAGE: 585 MAP: 28A-A-82	N .00	DG	100%
04/01/19	19499	OUTLAND, JULIE A RECORDED TIME: 12:25 DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 57 DATE OF DEED : 03/28/19 BOOK: 638 NUMBER PAGES : 3	Y PLEDGIE, STEPHEN T 200 CRAIGS RUN COURT BERRYVILLE, VA. 22611 PAGE: 619 MAP: 14A8-2-57	N .00	DBSHW	100%
04/01/19	19500	POHLMANN, ALYCIA MARIE TESSEAN RECORDED TIME: 12:27 DESCRIPTION 1: TOWN OF BOYCE DATE OF DEED : 03/26/19 BOOK: 638 NUMBER PAGES : 3	N OUTLAND, JULIE A 3 WHITING AVENUE BOYCE, VA. 22620 PAGE: 622 MAP: 21A2-A-41	N 258,000.00	DBS	100% <i>217,100 impv</i>
04/01/19	19502	LLOYD, MARK D RECORDED TIME: 12:45 DESCRIPTION 1: LONGMARSH DISTRICT DATE OF DEED : 03/26/19 BOOK: 638 NUMBER PAGES : 4	N NERD FARMS LLC P O BOX 142 PENN LAIRD, VA. 22846 165.7373 ACRES PAGE: 1245 MAP: 6-A-54B	N 1,090,500.00	DBS	100% <i>1,140,000 w/impv</i>
04/01/19	19503	LLOYD, MARK D RECORDED TIME: 12:47 DESCRIPTION 1: BOUNDARY SURVEY, LONGMARSH DISTRICT DATE OF DEED : 00/00/00 BOOK: 13 NUMBER PAGES : 1	N SAME N/A N/A, XX. 00000 0000 PAGE: 53 MAP: 6-A-54B	N .00	OPM	100%
04/01/19	19505	PASCHALL, LABARON T RECORDED TIME: 14:25 DESCRIPTION 1: GREENWAY DISTRICT, 2 PARCELS, LOTS 66 & 67 DATE OF DEED : 03/28/19 BOOK: 638 NUMBER PAGES : 2	N DYER, CRAIG A; ETUX 142 SHEPHERD LANE FRONT ROYAL, VA. 22630 PAGE: 649 MAP: 37A4-2-66	N 363,761.00	DBS	100% <i>(66) - 351,700 impv (67) 35,700 VAC</i>
04/02/19	19508	CAPITAL BUILDERS LLC RECORDED TIME: 09:35 DESCRIPTION 1: TOWN OF BOYCE, LOT B DATE OF DEED : 04/01/19 BOOK: 638 NUMBER PAGES : 2	N TILGHMAN, SARAH E 221 NORTH GREENWAY AVENUE BOYCE, VA. 22620 PAGE: 667 MAP: 21A2-A-11A	N 339,900.00	DBS	100% <i>40K VAC New Const.</i>

RECEIVED

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Clarke County

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/02/19	190000249	JONES, BARBARA LEE RECORDED TIME: 09:38 DESCRIPTION 1: QUAL ADMR CTA DATE OF DEED : 04/02/19 BOOK: 102 NUMBER PAGES : 0	N/A N/A PAGE: 834 MAP:	.00	QUAL	00%
04/02/19	19512	JAMES T THOMAS ESTATE RECORDED TIME: 16:10 DESCRIPTION 1: CHAPEL DISTRICT, LOTS 21 - 23, NEW MARKET DATE OF DEED : 04/02/19 BOOK: 638 NUMBER PAGES : 2	N STORY, SARAH E; ET VIR 1591 OLD CHAPEL ROAD BOYCE, VA. 22620 PAGE: 686 MAP: 22-A-93	190,000.00	DBS	100% <i>201,200 impv</i>
04/03/19	190000253	BERGEN, MICHAEL JAMES RECORDED TIME: 08:59 DESCRIPTION 1: AFFDT DATE OF DEED : 04/03/19 BOOK: 102 NUMBER PAGES : 2	N/A N/A PAGE: 931 MAP:	.00	REA	00%
04/04/19	19534	JENKINS REAL ESTATE INVESTMENT RECORDED TIME: 13:15 DESCRIPTION 1: 3 PARCELS, CHAPEL DISTRICT DATE OF DEED : 00/00/00 BOOK: 13 NUMBER PAGES : 2	N JENKINS REAL ESTATE INVESTMENT N N/A N/A, XX. 00000 0000 PAGE: 54 MAP: 33-A-6A,B,C	.00	OPM	100%
04/04/19	19535	LOCKE AND COMPANY LLC RECORDED TIME: 13:50 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 00/00/00 BOOK: 638 NUMBER PAGES : 2	N QUARLES PETROLEUM INCORP N/A N/A, XX. 00000 0000 PAGE: 750 MAP: 30A-A-57	.00	DE	100%
04/04/19	190000256	JACKSON, CHARLES ARTHUR RECORDED TIME: 15:51 DESCRIPTION 1: PROBATE DATE OF DEED : 04/04/19 BOOK: 102 NUMBER PAGES : 5	N/A N/A PAGE: 933 MAP:	.00	PROBATE	00%
04/05/19	19536	ELVIRA, EDWIN R RECORDED TIME: 09:43 DESCRIPTION 1: GREENWAY DISTRICT, PARCEL 2, 14.9244 ACRES DATE OF DEED : 04/02/19 BOOK: 638 NUMBER PAGES : 2	N CONRAD, SAMUEL GILBERT; ETUX 13869 LORD FAIRFAX HGIHWAY BOYCE, VA. 22620 PAGE: 752 MAP: 28-A-24A	350,000.00	DBS	100% <i>309,900 impv</i>
04/08/19	19542	KENNETH N GILPIN, III ESTATE RECORDED TIME: 09:01 DESCRIPTION 1: CHAPEL DISTRICT, 11 PARCELS 1/6 INTEREST DATE OF DEED : 03/20/19 BOOK: 638 NUMBER PAGES : 9	N SHUFELDT, CHARLES F; TRUSTEE N IGO CAPITAL DALLAS, TX. 75219 BENEFIT OF ELIZA GILPIN PAGE: 786 MAP: 32-A-83	.00	DIT	100%

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 MONTH END DEEDS OF PARTITION AND CONVEYANCE
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/08/19	19543	KENNETH N GILPIN, III ESTATE	N SHUFELDT, CHARLES F; TRUSTEE 10G CAPITAL DALLAS, TX. 75219	N .00	DIT	100%
		RECORDED TIME: 09:02				
		DESCRIPTION 1: CHAPEL DISTRICT, 11 PARCELS 1/6 INTEREST	BENEFIT OF LUCY GILPIN			
		DATE OF DEED : 03/20/19 BOOK: 638	PAGE: 795 MAP: 32-A-83		PIN:	
		NUMBER PAGES : 9				
04/08/19	190000261	OWENS, MARY LOUISE	N/A	.00	PROBATE	00%
		RECORDED TIME: 11:32	N/A			
		DESCRIPTION 1: PROBATE				
		DATE OF DEED : 04/08/19 BOOK: 102	PAGE: 944 MAP:		PIN:	
		NUMBER PAGES : 3				
04/08/19	190000262	OWENS, HARVEY JOHNSON	N/A	.00	QUAL	00%
		RECORDED TIME: 11:36	N/A			
		DESCRIPTION 1: QUAL AS EXECUTORS				
		DATE OF DEED : 04/08/19 BOOK: 102	PAGE: 951 MAP:		PIN:	
		NUMBER PAGES : 3				
04/08/19	19549	BIVENS, JONATHAN A; ETUX	N CAPITAL BUILDERS LLC P O BOX 382 BERRYVILLE, VA. 22611	N 92,500.00	DBS	100%
		RECORDED TIME: 13:55				
		DESCRIPTION 1: TOWN OF BERRYVILLE, 1.9183 ACRES PARCEL 1				
		DATE OF DEED : 04/05/19 BOOK: 638	PAGE: 811 MAP: 14A3-A-34A		PIN:	
		NUMBER PAGES : 2				90K VAC
04/08/19	190000265	HALL, DAN S	N/A	.00	REA	00%
		RECORDED TIME: 14:39	N/A			
		DESCRIPTION 1: REAL EST AFDT				
		DATE OF DEED : 04/08/19 BOOK: 102	PAGE: MAP:		PIN:	
		NUMBER PAGES : 1				
04/09/19	19558	COUMES, JAMES L	N COUMES, JAMES; ETAL 138 TAYLOR HILL LN BLUEMONT, VA. 20135	N .00	DG	100%
		RECORDED TIME: 10:45				
		DESCRIPTION 1: CHAPEL DIST				
		DATE OF DEED : 00/00/00 BOOK: 102	PAGE: 823 MAP:		PIN:	
		NUMBER PAGES : 1				
04/09/19	19559	FISCHER, CARL; ET AL	N MICKLE, JOHN H; ETUX 846 MCGUIRE CIRCLE BERRYVILLE, VA. 22611	N 543,000.00	DBS	100%
		RECORDED TIME: 12:30				
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 61, BERRYVILLE GLEN				
		DATE OF DEED : 04/05/19 BOOK: 638	PAGE: 824 MAP: 14C-1-6		PIN:	
		NUMBER PAGES : 3				562,600 impr
04/10/19	19561	SANTINI, VICTOR D	N ALLISON, ERIC K; ETUX 667 KIMBLE ROAD BERRYVILLE, VA. 22611	N 198,500.00	DBS	100%
		RECORDED TIME: 11:50				
		DESCRIPTION 1: LONGMARSH DISTRICT, PARCEL B, 1.2132 ACRES				
		DATE OF DEED : 04/05/19 BOOK: 638	PAGE: 847 MAP: 7-A-81		PIN:	
		NUMBER PAGES : 2				159,900 impr

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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/10/19	19562	THOMPSON, DORIS E RECORDED TIME: 12:58 DESCRIPTION 1: GREENWAY DISTRICT, LOTS 21 AND 22 DATE OF DEED : 04/10/19 BOOK: 638 NUMBER PAGES : 2	N THOMPSON, KEELER DOUGLAS; JR 6621 HOWELLSVILLE ROAD FRONT ROYAL, VA. 22630 MAP: 37A1-1-21	N .00	DG	100%
04/10/19	19564	JC HARDESTY, LLC RECORDED TIME: 13:45 DESCRIPTION 1: LONGMARSH DISTRICT, 66.5983 ACRES DATE OF DEED : 04/10/19 BOOK: 638 NUMBER PAGES : 2	N FOOTHILL PROPERTIES, LLC 172 IMBODEN DRIVE WINCHESTER, VA. 22603 MAP: 7-A-120A	N 450,000.00	DBS	100% <i>517,500 w/impv</i>
04/10/19	19565	CREECH, BONNIE M; ETAL RECORDED TIME: 15:24 DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 6A, 7.3164 ACRES DATE OF DEED : 04/05/19 BOOK: 638 NUMBER PAGES : 1	N HAWTHRONE, BRETT R 531 BARKER LANE BLUEMONT, VA. 20135 MAP: 33-4-6	N .00	DG	100%
04/10/19	19567	CREECH, BONNIE M; ET AL RECORDED TIME: 15:26 DESCRIPTION 1: BATTLETOWN DISTRICT, 51.8037 DATE OF DEED : 04/05/19 BOOK: 638 NUMBER PAGES : 3	N CREECH, BONNIE M 531 BARKER LANE BLUEMONT, VA. 20135 MAP: 33-A-38	N .00	DG	100%
04/11/19	190000273	BALLENGER, FRANCES M RECORDED TIME: 12:05 DESCRIPTION 1: QUAL DATE OF DEED : 04/11/19 BOOK: 102 NUMBER PAGES : 5	N/A N/A	.00	QUAL	00%
04/11/19	17577	ECHOLS, A C; JR TR RECORDED TIME: 14:02 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 13 NUMBER PAGES : 3	N SAM N/A N/A, XX. 00000 0000 MAP: 14A5-5-251B	N .00	OPM	100%
04/11/19	19578	ECHOLS, A C; JR TR RECORDED TIME: 14:03 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 04/03/19 BOOK: 638 NUMBER PAGES : 3	N MDC BERRYVILLE LLC 26302 OAK RIDGE DRIVE SPRING, TX. 77380 MAP: 14A5-251-B	N 1,275,000.00	DBS	100% <i>327,800 VAC</i>
04/11/19	19579	MDC BERRYVILLE LLC RECORDED TIME: 14:03 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 638 NUMBER PAGES : 13	N HYSON, JAMES C; TR N/A N/A, XX. 00000 0000 MAP: 14A5-1-251B	N .00	DE	100%

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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/11/19	19584	ALLDER, LILLIAN H RECORDED TIME: 14:40 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 04/08/19 BOOK: 638 NUMBER PAGES : 2	N ALLDER, AMANDA MARIE P O BOX 171 WHITE POST, VA. 22663 PAGE: 981 MAP: 30A-A-100	N .00	DG	100%
04/15/19	19597	FIELDS, TERRY D; ETUX RECORDED TIME: 10:10 DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 21 DATE OF DEED : 04/13/19 BOOK: 639 NUMBER PAGES : 1	N FIELDS, TERRY D 308 DUNLAP DRIVE BERRYVILLE, VA. 22611 PAGE: 34 MAP: 14A8-1-21	N .00	DBSHW	100%
04/15/19	19599	STEWART FAMILY TRUST RECORDED TIME: 14:00 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 04/12/19 BOOK: 639 NUMBER PAGES : 3	N COLGER, STEVEN; ETUX 309 EAST FAIRFAX STREET BERRYVILLE, VA. 22611 PAGE: 36 MAP: 14A2-13-9	N 350,000.00	DBS	100% <i>324,500 impv</i>
04/16/19	19604	CANTRELL, LARRY; ETUX RECORDED TIME: 14:06 DESCRIPTION 1: GREENWAY DISTRICT, LOT 49, RIVER SEC DATE OF DEED : 04/12/19 BOOK: 639 NUMBER PAGES : 2	N STEWART, DYLAN T; ETUX 738 SHENANDOAH RIVER LANE FRONT ROYAL, VA. 22630 SHEN FARMS PAGE: 86 MAP: 37A1-3-49	N 472,000.00	DBS	100% <i>357,100 impv</i>
04/16/19	19607	FRANCESCHINI, ANTHONY; ETUX RECORDED TIME: 14:22 DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 1B, 5.5555 ACRES DATE OF DEED : 04/12/19 BOOK: 639 NUMBER PAGES : 2	N HENDRICKS, SARAH; ETVIR 3795 LORD FAIRFAX HIGHWAY BERRYVILLE, VA. 22611 PAGE: 101 MAP: 14-1-1B	N 369,000.00	DBS	100% <i>325,300 impv</i>
04/17/19	190000295	JONES, THERESA ANN RECORDED TIME: 08:19 DESCRIPTION 1: PROBATE WILL DATE OF DEED : 04/17/19 BOOK: 102 NUMBER PAGES : 0	N/A N/A PAGE: 972 MAP:	.00	PROBATE	00%
04/17/19	19609	MOHR, GLENN RECORDED TIME: 11:30 DESCRIPTION 1: CHAPEL DISTRICT, LOT 2, 25.7410 ACRES DATE OF DEED : 04/15/19 BOOK: 639 NUMBER PAGES : 2	N STRUP, MICHAEL L; ETUX 305 STONE RIDGE LANE PARIS, VA. 20130 PAGE: 115 MAP: 39-A-66A	N 185,000.00	DBS	100% <i>179K VAC</i>
04/17/19	19612	VA INVESTMENT 21, LLC RECORDED TIME: 14:31 DESCRIPTION 1: BATTLETOWN DIST DATE OF DEED : 00/00/00 BOOK: 639 NUMBER PAGES : 2	N LARA, LEILA TISBET 183 HAWTHORNE LN BERRYVILLE, VA. 22611 PAGE: 143 MAP:	N .00	DG	100%

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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/17/19	19614	SCHOOLING, SCOTT C; ETUX RECORDED TIME: 15:01 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 04/03/19 BOOK: 639 NUMBER PAGES : 3	N SCHOOLING FAMILY TRUST 13320 TAYLORSTOWN ROAD LEESBURG, VA. 20176 PAGE: 146 MAP: 14A5-8-A-13A	N .00 6160 PIN:	DIT	100%
04/18/19	19616	TOMBERLIN, GUY D RECORDED TIME: 10:05 DESCRIPTION 1: BATTLETOWN DIST DATE OF DEED : 00/00/00 BOOK: 13 NUMBER PAGES : 1	N TOMBERLIN, GUY N/A PAGE: 59 MAP:	N .00 PIN:	OPM	100%
04/19/19	19624	HARDY, MARGARET SPLCOMR RECORDED TIME: 10:35 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 639 NUMBER PAGES : 2	N WOODRUFF, WILLIAM J 1110 ELDEN ST, F-110 HERNDON, VA. 20170 PAGE: 193 MAP:	N 7,150.00 20170 PIN: Auction	DBS	100% 30K VAC
04/19/19	19627	STARK, JACK J ESTATE RECORDED TIME: 15:45 DESCRIPTION 1: TOWN OF BOYCE DATE OF DEED : 04/18/19 BOOK: 639 NUMBER PAGES : 2	N HUNTINGDON GATE HOUSE, LLC P O BOX 5 BOYCE, VA. 22620 PAGE: 221 MAP: 21A2-A-1	N 224,900.00 PIN:	DBS	100% 156,500 w/impv
04/22/19	19628	OPEQUON CATTLE COMPANY LLC RECORDED TIME: 11:20 DESCRIPTION 1: LONGMARSH DISTRICT DATE OF DEED : 04/15/19 BOOK: 639 NUMBER PAGES : 42	N CLARKE COUNTY CONSERVATION EAS N/A N/A, XX, 00000 0000 PAGE: 223 MAP: 1-A-1	Y 317,625.00 PIN: Not a Sale	DE	100%
04/22/19	19630	DAVIDSON, JANET R RECORDED TIME: 12:20 DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 200 DATE OF DEED : 04/19/19 BOOK: 639 NUMBER PAGES : 2	N SCHULTZ, STEPHEN H; ETUX 304 BEAUREGARD COURT BERRYVILLE, VA. 22611 PAGE: 266 MAP: 14A7-14-200	N 494,000.00 22611 PIN:	DBS	100% 409,900 impv
04/25/19	19642	MOVEMENT, LLC RECORDED TIME: 10:29 DESCRIPTION 1: BATTLETOWN DISTRICT, LOTS 12 & 13 DATE OF DEED : 04/24/19 BOOK: 639 NUMBER PAGES : 2	N SOCIAL GRACES BALLROOM DANCE S 639 EAST MAIN STREET BERRYVILLE, VA. 22611 PAGE: 314 MAP: 14A6-4-12	N 218,268.57 22611 PIN: Commercial (12) (13)	DBS	100% 301K -impv 42K
04/25/19	19645	ANQUETIL, OLIVER RECORDED TIME: 10:40 DESCRIPTION 1: GREENWAYD ISTRICK, 1.0618 ACRES DATE OF DEED : 04/16/19 BOOK: 639 NUMBER PAGES : 2	N DEINERT, MALLORY P 12457 LORD FAIRFAX HWY BOYCE, VA. 22620 PAGE: 350 MAP: 21-A-61	N 197,000.00 22620 PIN:	DBS	100% 186,400 impv

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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/25/19	19648	ROBEY, GARY O; ETAL RECORDED TIME: 12:49 DESCRIPTION 1: GREENWAY DIST DATE OF DEED : 00/00/00 BOOK: 639 NUMBER PAGES : 5	N ROBEY, GARY; TR 14280 LORD FAIRFAX HWY WHITE POST, VA. 22663 PAGE: 369 MAP:	N .00 PIN:	DG	100%
04/25/19	19649	ROBEY, GARY; ETAL RECORDED TIME: 12:54 DESCRIPTION 1: GREENWAY DIST DATE OF DEED : 00/00/00 BOOK: 639 NUMBER PAGES : 4	Y ROBEY FAMILY TRUST 14280 LORD FAIRFAX HWY WHITE POST, VA. 22663 PAGE: 374 MAP:	Y .00 PIN:	DBS	100%
04/25/19	19650	ROBEY, GARY O; ETAL RECORDED TIME: 13:02 DESCRIPTION 1: GREENWAY DIST DATE OF DEED : 00/00/00 BOOK: 639 NUMBER PAGES : 4	Y ROBEY HOLDINGS LLC 14280 LORD FAIRFAX HWY WHITE POST, VA. 22663 PAGE: 378 MAP:	Y .00 PIN:	DBS	100%
04/26/19	19654	ROBINS, ROBERT F RECORDED TIME: 15:42 DESCRIPTION 1: LONGMARSH DISTRICT, LOT 3, 1.89 ACRE DATE OF DEED : 04/26/19 BOOK: 639 NUMBER PAGES : 2	N LEEDS, MATHER P; ETUX P O BOX 771 BERRYVILLE, VA. 22611 PAGE: 389 MAP: 4-A-7C	N 359,900.00 PIN:	DBS	100%
04/29/19	19657	FELTNER, ANDREA FERN RECORDED TIME: 10:55 DESCRIPTION 1: CHAPEL DISTRICT, 3.8481 ACRES DATE OF DEED : 04/26/19 BOOK: 639 NUMBER PAGES : 2	N CRUMMITT, GEORGE A; JR 1764 JOHN MOSBY HIGHWAY BOYCE, VA. 22620 PAGE: 398 MAP: 39-A-73 (76)	N 311,900.00 PIN:	DBS	100%
04/29/19	19659	SECRETARY OF HOUSING AND URBAN RECORDED TIME: 10:57 DESCRIPTION 1: LONGMARSH DISTRICT, 6.644 ACRES, LOT D3 DATE OF DEED : 04/22/19 BOOK: 639 NUMBER PAGES : 2	Y DOUGLAS, ROBERT B; ETUX 386 LEWISVILLE ROAD BERRYVILLE, VA. 22611 PAGE: 419 MAP: 9-9-D3	N 453,000.00 PIN:	DBS	100%
04/29/19	19666	MORRIS, ERNEST RECORDED TIME: 13:22 DESCRIPTION 1: BATTLETOWN DATE OF DEED : 04/26/19 BOOK: 639 NUMBER PAGES : 2	N MORRIS, TRACEY 47 CHERRY LANE BLUEMONT, VA. 20135 PAGE: 454 MAP: 17A19	N 216,000.00 PIN:	DBS	100%
04/30/19	19674	ALLISON, JANELLE RECORDED TIME: 14:15 DESCRIPTION 1: CHAPEL DATE OF DEED : 04/25/19 BOOK: 639 NUMBER PAGES : 3	N ALLISON, MEGAN 126 LIME MARL LANE BERRYVILLE, VA. 22611 PAGE: 507 MAP: 22D13	N .00 PIN:	DBS	100%

263100
impv

238,600
impv

467,800
impv

163900
impv

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
04/30/19	19676	MORGAN, BAYEAU B; ETUX	N HOLL, KATHARINE BOTELER P O BX 1632 MIDDLEBURG, VA. 20118	N 315,000.00	DBS	100%
		RECORDED TIME: 14:41				
		DESCRIPTION 1: CHAPEL DISTRICT, LOT 4, 1.7732 ACRES				
		DATE OF DEED : 04/30/19 BOOK: 639 PAGE: 526 MAP: 30-1-4				
		NUMBER PAGES : 4				

PIN: 377,900
impk

TOTAL COUNTY DEEDS OF PARTITION AND CONVEYANCE: 51
TOTAL NUMBER OF COUNTY DEEDS OF CORRECTION : 0
TOTAL NUMBER OF COUNTY WILL/FIDUCIARY : 6

Industrial Development Authority of the Clarke County Virginia
Board of Directors
April 25, 2019, Minutes

A meeting of the Industrial Development Authority of the Clarke County Virginia held in the Berryville-Clarke County Government Center, Berryville, Virginia, on Thursday, April 25, 2019, at 1:00 PM.

Directors Present: Mark Cochran, Brian Ferrell, English Koontz, Rodney Pierce, Isreal Preston, William Waite

Directors Absent: Paul Jones

Board of Supervisors Liaison Present: David Weiss

County Staff Present: David Ash, Len Capelli, Cathy Kuehner, Lora Walburn

Others Present: Nathan Stalvey

1. Call to Order

At 1:00 pm, Mark Cochran called the meeting to order.

Announcement Director Brian Ferrell

Director Ferrell informed the Board of health issues that could affect his availability over the coming months.

Introduction Isreal Preston

Chairman Cochran introduced Isreal Preston, new director appointed to fill the unexpired term of David Juday.

Director Preston told the Board that he was an information technology project manager by trade.

Chairman Cochran thanked Mr. Preston for agreeing to serve.

2. Adoption of Agenda

Director Koontz, seconded by Director Waite, moved to adopt the agenda as presented. The motion carried as follows:

Mark Cochran	-	Aye
Brian Ferrell	-	Aye
Paul Jones	-	Absent
English Koontz	-	Aye
Rodney Pierce	-	Aye
William Waite	-	Aye

3. Approval of Minutes

Director Koontz provided the following corrections:

- Page 2 Elect Vice Chair: Change nomination to nominate
- Page 4 Director of Economic Development and Tourism Update, Virginia Economic Development Partnership: Add space after periods in first and second bullet points.
- Page 11 Funding for Berryville Main Street Hotel Market Study, fourth bullet point: Change underhand to underhanded.
- Page 12 Funding for Berryville Main Street Hotel Market Study, second to last paragraph: Reword sentence to make grammatically correct.

Director Waite, seconded by Director Ferrell, moved to approve the April 25, 2019, minutes with corrections as written by English Koontz. The motion carried as follows:

Mark Cochran	-	Aye
Brian Ferrell	-	Aye
Paul Jones	-	Absent
English Koontz	-	Aye
Rodney Pierce	-	Abstain
William Waite	-	Aye

4. Hotel Feasibility Study Status Update

Nathan Stalvey appeared before the Board to provide a status update on the Berryville Main Street [BMS] Hotel Feasibility Study. Highlights include:

- Thanked the Board for agreeing to fund the study.
- The Executive Committee [Julie Ashby, Liz Couture, Kim Ragland, and Nathan Stalvey] reviewed the three proposals received and selected Ohio-based Newmark Knight Frank.
- Total cost for Newmark Knight Frank is \$9,500 including a \$4,750 retainer.
- Newmark Knight Frank has conducted other studies like this for communities of varying size.
- BMS will send the retainer with the acceptance letter.

- BMS is formally requesting release of \$4,750 from the previously approved IDA funding so it can proceed.

Chairman Cochran called for discussion.

Director Ferrell asked for background on the 2014 feasibility study.

David Weiss, Board of Supervisor Liaison, responded with the following information:

- Funding for such a study falls in line with the IDA's mission to help foster economic development.
- Previous study:
 - o Grant-driven.
 - o Indicated a need for a larger hotel.
 - o Focused on putting the hotel closer to the intersection of Route 7 or Route 340.
 - o Focused on a more generic hotel of fifty plus rooms.
- New study:
 - o Focus has shifted to a boutique-type hotel.
 - o Needed to update the timeframe.
 - o Supported by Berryville Town Council and the Board of Supervisors.

Director Koontz commented that ideally the study would not only look at Berryville but take into account other more feasible locations in the county.

Nathan Stalvey responded that he believed the study would only encompass the Town of Berryville.

Director Waite explained that the core would be the Town with the demographics and all the work encompassing the whole county. He assured that the study would be a public document. He put forth that Berryville Main Street was sponsoring the study to support downtown.

Director Ferrell said that the goal was to generate more business downtown.

Chairman Cochran clarified that the \$4,750 retainer would accompany the acceptance signed by Nathan Stalvey, President Berryville Main Street Board.

In response to Director Ferrell's query, Director Waite, again, assured that the study, while owned by Berryville Main Street, would be a public document. He told the Board that it was his understanding that a local entrepreneur performed a hotel study that he has not publicly released.

David Weiss remarked that from the Board of Supervisors perspective it wanted the study to be open to the public, which is why it has supported the use of public funds to conduct the study.

Director Waite added that the study did not go toward building a hotel but rather to determine if it were appropriate and could be supported. The study will serve as a marketing tool.

Director Pierce, seconded by Director Ferrell, moved to release funds in the amount of \$4,750 to Berryville Main Street. The motion carried as follows:

Mark Cochran	-	Aye
Brian Ferrell	-	Aye
Paul Jones	-	Absent
English Koontz	-	Aye
Rodney Pierce	-	Aye
William Waite	-	Abstain

In other matters, Mr. Stalvey informed the Board that tickets were still available for Art at the Mill Patrons' Night.

5. Treasurer's Report

Potential Refinance of 2010 Grafton Bond Review

Director Waite provided the following:

- Grafton School is looking to extend or refinance its current bond.
- McGuireWoods made initial contact with the IDA clerk but no contact as of yet with the Treasurer.

General discussion included:

- Authority interested in refinance option.
- Bonds are the IDA's only source of revenue.
- Education on / review of the bond process would be beneficial.
- IDA's fee schedule is set up to pay one twentieth of one percent on the outstanding balance.
- Staff was tasked with researching fees charged by surrounding jurisdictions.

Clarke County Industrial Development Authority (IDA) Investment Guiding Principles Review

Director Waite noted that the Investment Guiding Principles were unchanged since review and adoption by the Authority at its January 25, 2018, Organizational meeting. He reminded that annual investment review is conducted during the organizational meeting.

FY2020 Budget Review

Highlights of review include:

- Treasurer recommends holding expenditures flat for FY2020.
- Include \$6,000 for LFCCSBC but re-evaluate when due.
- Review final year-end FY2019 revenues and expenditures at the July meeting prior to setting the FY2020 budget.
- Need line item for \$9,500 for Berryville Main Street Feasibility Study. Place "below the line", taking from the IDA's investment account, since the intent is to recuperate the funds from the developer.

FY2020 Proposed Budget Initial Draft for Review April 25, 2019

<i>Expenditures Category</i>	<i>FY2019 Budget</i>	<i>FY2020 Budget</i>	<i>Description</i>	<i>Change</i>
Advertising	\$ 400	\$ 400	Public Hearings	\$ -
Audit	\$ 1,675	\$ 1,675	RFC	\$ -
Civic Contributions	\$ 6,000	\$ 6,000	SBDC LFCC	\$ -
Director Fees	\$ 1,400	\$ 1,400	Meeting Attendance	\$ -
Insurance	\$ 1,300	\$ 1,340	VACorp	\$ 40
Postage	\$ 25	\$ 25		\$ -
Professional Services	\$ 1,250	\$ 1,250	Legal	\$ -
Total Expenditures:	\$ 12,050	\$ 12,090		\$ 40
<i>Estimated Revenues</i>	<i>Estimated Amount</i>	<i>Actual YTD 2019 Amount</i>		<i>Change</i>
Bonds:				
Grafton School, Inc. Bond	\$ 1,100	\$ 655		\$ (445)
LFCC Bond	\$ 3,400	\$ 2,750		\$ (650)
Shenandoah University Bond	\$ 3,800	\$ 3,700		\$ (100)
	\$ 8,300	\$ 7,105		
Interest Income:	\$ 3,000	\$ 3,200		\$ 200
Total Revenue:	\$ 11,300	\$ 10,305		\$ (995)
Berryville Main Street	\$ 4,750	\$ 4,750		

Fiscal-Year-to-Date Checking Account Log:

FY	Status	Check No.	Date	Description	Category	Credit	Debit	Balance	Additional Information
2019	C	562	7/5/2018	VACorp	Insurance	\$ -	\$ 1,338.00	\$ 52,212.37	07/01/2018 thru 06/30/ 2019
2019	C	563	8/1/2018	Mark Cochran	Director Fees	\$ -	\$ 50.00	\$ 52,162.37	Meeting 07/26/2018
2019	C	564	8/1/2018	English Koontz	Director Fees	\$ -	\$ 50.00	\$ 52,112.37	Meeting 07/26/2018
2019	C	565	8/1/2018	Brian Ferrell	Director Fees	\$ -	\$ 50.00	\$ 52,062.37	Meeting 07/26/2018
2019	Void	566	6/11/2018	VACorp	Insurance	\$ 1,338.00	\$ 1,338.00	\$ 52,062.37	Voided, Reissued 07/05/2018 #562
2019	C	567	8/1/2018	Bill Waite	Director Fees	\$ -	\$ 50.00	\$ 52,012.37	Meeting 07/26/2018
2019	C	568	10/25/2018	William Waite	Director Fees	\$ -	\$ 50.00	\$ 51,962.37	Meeting 10/25/2018
2019	C	569	10/25/2018	David Juday	Director Fees	\$ -	\$ 50.00	\$ 51,912.37	Meeting 10/25/2018
2019	C	570	10/25/2018	Mark Cochran	Director Fees	\$ -	\$ 50.00	\$ 51,862.37	Meeting 10/25/2018
2019	Void	571	10/25/2018	Void	Void	\$ -	\$ -	\$ 51,862.37	
2019	C	572	10/25/2018	English Koontz	Director Fees	\$ -	\$ 50.00	\$ 51,812.37	Meeting 10/25/2019
2019	C	573	10/25/2018	Rodney Pierce	Director Fees	\$ -	\$ 50.00	\$ 51,762.37	Meeting 10/25/2021
2019	C	574	11/19/2018	FFSBDC	Civic Contributions	\$ -	\$ 6,000.00	\$ 45,762.37	LFSBDC Annual Contribution
2019	C	Dep	12/26/2018	Grafton School	Bond Fees	\$ 1,072.50	\$ -	\$ 46,834.87	2018 Bond Fee
2019	C	Dep	12/31/2018	LFCC	Bond Fees	\$ 3,228.18	\$ -	\$ 50,063.05	2018 Bond Fee
2019	C	Dep	1/24/2019	Shenandoah University	Bond Fees	\$ 3,907.50	\$ -	\$ 53,970.55	2018 Bond Fee
2019	C	575	1/24/2019	Mark Cochran	Director Fees	\$ -	\$ 50.00	\$ 53,920.55	Meeting 01/24/2019
2019	C	576	1/24/2019	Brian Ferrell	Director Fees	\$ -	\$ 50.00	\$ 53,870.55	Meeting 01/24/2019
2019	C	577	1/24/2019	English Koontz	Director Fees	\$ -	\$ 50.00	\$ 53,820.55	Meeting 01/24/2019
2019	Void	578	1/24/2019	Void	Void	\$ -	\$ -	\$ 53,820.55	
2019	C	579	1/24/2019	William Waite	Director Fees	\$ -	\$ 50.00	\$ 53,770.55	Meeting 01/24/2019

Highlights of review by Director Waite include:

- Only checks written January through March 2019 were to Directors for January 24 meeting attendance.
- Director Waite writes the checks.
- Lora Walburn, Clerk, reconciles the bank account.
- Two persons monitoring at all times.
- Authority funds: Clarke's Director of Economic Development and Tourism has no spending or approval authority over IDA funds. He does have limited authority over Economic Development Office spending and approvals.

Director Koontz, seconded by Director Cochran, moved to accept the Treasurer's Report as presented. The motion carried as follows:

- Mark Cochran - Aye
- Brian Ferrell - Aye
- Paul Jones - Absent
- English Koontz - Aye
- Rodney Pierce - Aye
- William Waite - Aye

Fiscal-Year-to-date Budget and Investments Summary:

Highlights of review include:

- Largest expenditures:
 - o Annual Audit, currently performed by Robinson Farmer Cox

- o Annual Contribution to LFCCSBD
 - Reduction in income may require re-evaluation of FY2020 contribution.
 - Len Capelli advised LFCC Small Business Development of the potential reduction in FY2020 contribution.
- Minimal operating costs at present.
- IDA tries to cover its own costs with revenues generated from bond fees.
- Investments:
 - o Tracking as anticipated.
 - o Annual review in January with Janice Kuhn, Investment Consultant - Infinex Investments Inc.

Expenditures Category	Amount	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Expended YTD	Remaining Balance
Advertising	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
Audit	\$ 1,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,675
Civic Contributions	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
Director Fees	\$ 1,400	\$ -	\$ 200.00	\$ -	\$ 250.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ 650.00	\$ 750
Insurance	\$ 1,300	\$ 1,338.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,338.00	\$ (38)
Postage	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Professional Services	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Total Expenditures:	\$ 12,050	\$ 1,338.00	\$ 200.00	\$ -	\$ 250.00	\$ 6,000.00	\$ -	\$ 200.00	\$ -	\$ -	\$ 7,988.00	\$ 4,062

Estimated Revenues	Estimated Amount	Actual Revenue	+/- Estimate
Bonds:			
Grafton School, Inc. Bond	\$ 1,100	\$ 1,073	\$ (28)
LFCC Bond	\$ 3,400	\$ 3,228	\$ (172)
Shenandoah University Bond	\$ 3,800	\$ 3,908	\$ 108
	\$ 8,300	\$ 8,208	\$ (92)
Interest Income:	\$ 3,000	\$ 3,193	
Total Revenue:	\$ 11,300	\$ 11,401	\$ 101

FY2019 Investment Summary

Asset Summary	Jul '18	Aug '18	Sep '18	Oct '18	Nov '18	Dec '18	Jan '19	Feb '19	Mar '19	FY2019 YTD
Beginning Balance	\$101,143.09	\$103,037.93	\$103,607.30	\$103,851.44	\$100,807.14	\$101,919.53	\$98,481.63	\$102,083.85	\$104,477.20	
Dividends, Interest, & Other										
Income	\$ 256.31	\$ 240.89	\$ 241.16	\$ 274.62	\$ 237.28	\$ 1,344.45	\$ 100.83	\$ 211.03	\$ 286.06	\$ 3,192.63
Net Change in Portfolio	\$ 1,638.53	\$ 328.48	\$ 2.98	\$ (3,318.92)	\$ 875.11	\$ (4,782.35)	\$ 3,501.39	\$ 2,182.34	\$ 787.20	\$ 1,214.76
Ending Balance	103,037.93	103,607.30	103,851.44	100,807.14	101,919.53	98,481.63	102,083.85	104,477.22	105,550.46	

6. Director Economic Development and Tourism Update

Highlights of review include:

- Spring Farm Tour April 27:
 - o Harvue Farm; Hunt Club Farm; JBIT Ranch; Oak Hart Farm
 - o Open from 10 am to 4 pm except Harvue, open from 9 am to 12 noon
 - o Advertised on radio, Facebook
 - o Distributed brochures and flyers.

- o Good attendance last year and good weather is forecast.
- Shenandoah Valley Tourism Partnership [SVTP] May 7:
 - o Four travel writers touring the Shenandoah Valley and will be in Clarke May 7.
 - o Smithfield Farm in the morning; Veramar Vineyard for lunch; Mackintosh Fruit Farm in the afternoon.
- Greenedge Grant:
 - o Working with one local business to secure Greenedge grant
 - o Grant is awarded to help established businesses to develop business with the Department of Defense.
 - o Conducted one interview and a tour here at the local business.
 - o Local business is likely to apply.
- Agri-tourism Grants:
 - o Working with a local farmer to secure a couple different grants around agri-tourism and adding value to the business.
 - o Helped with business plan revision.
 - o Getting positive feedback from Virginia Department of Agriculture and Consumer Science.

At 1:44 pm, Director Ferrell left the meeting.

- Farm to School Program:
 - o Governor Northam's wife is taking a strong stance on the farm to school program.
 - o Attended a session in Harrisonburg April 24 on the program.
 - o Produce does well but meat varies due to program subsidies.
- SVTP Valley-wide Event in Harrisonburg May 10: Event to show all the different programs going on now that the Partnership is bringing in to help the individual members.
- Virginia Economic Development Partnership Event May 8 Noon to 2 pm:
 - o Food and beverage writers coming in from noon to 2 to tour Clarke County.
 - o Would like to tour the Business Park and take group to meet Chairman Cochran at Cochran Lumber.
- Northern Shenandoah Valley Regional Commission:
 - o Won a grant for a program to better understand, attract, and retain employees.
 - o Held three meetings since receiving the grant.
 - o Selected a consulting firm to perform the study that should be complete by the end of the year.

- Housing Coalition and Chamber of Commerce: Staying involved.
 - May 22 and 23, IDA / EDA Class and Seminar conducted by the Virginia Industrial Authority Institute, in conjunction with Virginia Polytechnic, in Richmond.
 - Len Capelli attending.
 - Seminar cost is \$475.
 - Directors Waite and Cochran expressed interest in attending.
 - By consensus, the Authority agreed that the offered training was valuable.
 - Education / Training:
 - The Authority expressed interest in receiving any information the attendees might be able to share.
 - The Authority expressed interest in local training sessions and asked Len Capelli to explore this with his contacts.
 - The Authority entertained adding education funding in the FY2020 budget.

Director Pierce, seconded by Director Waite, moved to make funds available for one member to attend to include the cost of hotel and event registration. The motion carried by the following vote:

Mark Cochran	-	Aye
Brian Ferrell	-	Absent
Paul Jones	-	Absent
English Koontz	-	Aye
Rodney Pierce	-	Aye
William Waite	-	Aye

Economic Development Strategic Plan Review - 2019 Priorities

Highlights of review include:

- Economic Development Strategic Plan is a component of the County's Comprehensive Plan and is reviewed every five years.
- Plan will go from the Economic Development Advisory Committee and the IDA to the Planning Commission.
- The Planning Commission will create the plan that will be forwarded to the Board of Supervisors for review.
- Public hearings on the plan will be held at the Planning Commission and Board of Supervisors level.
- In 2014, the County hired a consultant to create the initial plan, a 163-page document. The current action plan being proposed is derived from the 2014 plan.

- Director Waite provided comment on vacancy tax, which could be described as a direct, punitive tax.
- Plan is intended as a "living document" providing quarterly updates of activity / accomplishments.
- Quarterly updates are intended to better document and to improve communication of economic development and tourism efforts.
- The proposed format is substantially similar to the project report format used by County Administrator David Ash.

Next Meeting

The next meeting is scheduled for Thursday, July 25, 2019, 1:00 pm.

7. Adjournment

At 2:23 pm, **Director Koontz, seconded by Director Waite, moved to adjourn the meeting. The motion carried by the following vote:**

Mark Cochran	-	Aye
Brian Ferrell	-	Absent
Paul Jones	-	Absent
English Koontz	-	Aye
Rodney Pierce	-	Aye
William Waite	-	Aye

Minutes recorded and transcribed by: Lora B. Walburn, Executive Assistant - County Administration



County of Clarke Office of Economic Development

Tourism in Clarke County

Local Attractions:

Includes Historic tours, entertainment, lodging, multiple events, wedding venues

- Barns of Rose Hill
- Bear's Den
- Blandy Experimental Farm and State Arboretum
- Burwell-Morgan Mill
- Clarke County Historic Association Museum
- Clermont Farm
- Crossed Racquets
- Dinosaur Land
- Holy Cross Abbey
- Josephine School Community Museum
- Kentlands Foundation Farm
- L'Auberge Provencale
- Long Branch Historic House and Farm
- Mackintosh Fruit Farm
- Raven Rocks
- Rosemont Manor
- Smithfield Farm
- Waypoint House
- Wayside Fun Farm
- Wineries:
 - o 612 Vineyard
 - o Twin Oaks Tavern Winery
 - o Veramar Vineyard

Member regional initiatives:

- Appalachian Trail
- Artisan Trail

- Cool Springs Battlefield Trail
- Shenandoah Valley Tourism Partnership
- Spirits Trail
- Top of Virginia Regional Chamber

Agricultural tours / events:

- Farm 2 Fork tour
- Spring farm tour
- Christmas tree farm tour

Biking events:

- Argyle Time Trial Bike Race
- Bike Virginia
- Potomac Peddlers
- Multiple throughout the County

Clarke County Parks and Recreation

- Dog Park
- Egg Hunt
- Event rentals
- Quilters Fair
- Multiple 5K events
- Music in the Park
- Pool
- Craft Shows: Spring and Fall
- Variety of children and adult activities including arts and crafts, fitness, general interest, sports and athletics
- Walking / running trail
- *See The Core for the current list of programs, events.*

Equine Events: Multiple throughout the County

Fire Companies:

- Bingo
- Cash Parties
- Casino Night
- Event rentals
- Meals
- Yard parties / sales

Ruritan Fairgrounds

- 4th of July Event including Fireworks
- Agriculture: Weigh ins, sales, shows
- Auctions
- Brews in the Blue Ridge Festival
- County fair
- Dances
- Event rentals
- Hamfest and Computer / Electronics Show
- Lucketts Spring Market
- Shenandoah Valley Fiber Festival

- Steam and Gas Engine Show
- The Gathering - Harvest Festival of Gourds and Art Heritage
- Truck and tractor pulls

Special Events:

- Blue Ridge Spring Races
- Hunt Country Cluster Dog Show at Historic Long Branch
- Long Branch Easter Egg Hunt
- Long Branch Saddle Up
- Pasture Palooza Music and Arts Festival
- River and Roots Festival
- Watermelon Park Festival

Watermelon Park:

- Camping
- Events
- River recreation
- Weddings

**Clarke County Fire & EMS
FY 18-19 Closing Balance Summary**

Description	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	YTD Totals
Billable Calls											
Enders (Co 1)	63	71	83	85	70	66	84	66	85	81	754
Boyce (Co 4)	12	6	17	11	3	8	14	13	12	11	107
Blue Ridge (Co 8)	12	7	6	6	9	11	10	11	11	9	92
Total # of Billable Calls	87	84	106	102	82	85	108	90	108	101	953
ALS Trips Billed	29	36	41	49	26	34	50	44	47	48	404
BLS Trips Billed	52	37	47	42	48	50	54	44	60	53	487
TNT Trips Billed	6	11	18	11	8	1	4	2	1	0	62
Total	87	84	106	102	82	85	108	90	108	101	953
Calls Dispatched											
Co 1 Career	39	44	42	44	52	35	37	39	55	56	443
Co 1 Volunteer	2	7	9	2	2	6	8	8	7	7	58
Co 1 Split	33	42	40	51	33	48	59	41	38	48	433
Co 4 Career	6	6	1	6	2	2	2	3	0	7	35
Co 4 Volunteer	4	2	6	0	4	5	7	7	8	3	46
Co 4 Split	9	6	13	12	7	10	11	9	13	6	96
Co 8 Career	0	3	2	2	1	1	1	1	3	3	17
Co 8 Volunteer	12	9	11	8	8	10	7	8	7	12	92
Co 8 Split	9	8	6	2	8	13	14	10	6	11	87
Unknown	9	14	17	15	15	6	14	20	10	16	136
Total # of Calls Dispatched	123	141	147	142	132	136	160	146	150	169	1446
Patient Payments	\$607.00	\$916.10	\$1,037.91	\$1,639.80	\$2,280.90	\$3,808.73	\$3,087.47	\$2,793.43	\$2,508.95	\$3,857.46	\$22,537.75
TNT Payments	\$0.00	\$150.00	\$735.00	\$585.00	\$487.50	\$300.00	\$150.00	\$400.00	\$0.00	\$0.00	\$2,807.50
Total Payments	\$31,182.15	\$31,619.95	\$27,322.55	\$39,583.84	\$33,456.99	\$44,196.93	\$40,805.72	\$43,001.94	\$35,026.57	\$50,600.04	\$376,796.68

ZONING AND SUBDIVISION ORDINANCE UPDATE PROJECT PROGRESS REPORT (MAY 2019)

Work Plan Items Completed to Date:

- Step 1 – Adopt Work Plan, Project Policies and Timeline
- Step 2 – Discuss and Provide Formal Direction on Policy Issues
- Step 3 – Approve Framework for Draft Ordinances.

Work Plan Items in Process:

- Policy and Technical Issues Final Report. The Ordinances Committee and Staff completed the review of the final remaining policy issues at the Committee's April 30 meeting, marking completion of Step 2 in the project work plan. In June, Staff will present a final report to the full Planning Commission and Board of Supervisors containing the final staff reports on each policy and technical issue reviewed along with the minutes of every Ordinances Committee meeting at which the issues were discussed. The final report will provide the Commission and Board with a detailed summary of how these major issues will be addressed in the revised Zoning and Subdivision Ordinances. It will also give members an opportunity to ask questions or raise concerns to the Committee and Staff about the issues so they can be addressed as the final drafts of the Ordinances are being developed.
- Revised Work Plan. With the completion of Step 2 and work progressing on the drafting process, Staff is also developing a revised work plan and timeline for completion of the project. A revised draft of the work plan will be discussed with the Ordinances Committee at their next meeting on Friday, June 7.
- Step 4 -- Present Draft Ordinance Text by Chapter and by Subject. Staff's work on the initial draft Ordinances during this period is summarized as follows:
 - Staff recently finished work on the first complete draft of the Zoning Ordinance. We are in the process of reviewing, editing, and flagging any unresolved issues to develop a second draft of the Zoning Ordinance which we hope to have ready for the County Attorney's legal review by the first week in June.
 - Staff will also be working to complete the combined Definitions Article by the first week in June for the County Attorney's legal review.
 - Work has not begun on development of the first draft of the Subdivision Ordinance, however Staff anticipates it will take far less time to complete than the first draft of the Zoning Ordinance. We hope to have a complete draft of the Subdivision Ordinance ready for legal review by the first week in July.

Upcoming Meetings Scheduled:

- #25 – June 7, 2019 (immediately following Commission Work Session):
 - Review and discuss revised project work plan

Other Staff Items in Process:

- Initial development of the Guidance Manual outline

MEMORANDUM

TO: Board of Supervisors, David Ash
FROM: Alison Teetor
SUBJECT: Rockwool Air Quality permitting process
DATE: April 26, 2019

At the Board of Supervisors' request, I have researched air-quality permitting and baseline monitoring for the Rockwool Manufacturing Company, which is under construction in neighboring Jefferson County, W.Va. Specifically, were coordinated efforts made by the Virginia Department of Environmental Quality (DEQ), the West Virginia Department of Environmental Protection (DEP), and the federal Environmental Protection Agency (EPA) to ensure compliance with the Clean Air Act and federal air-quality standards?

In summary, the agencies responsible for evaluating and permitting Rockwool agree the proposed plant complies with all air-quality requirements. Here is background information:

The Clean Air Act

The Clean Air Act is the principal framework for national, state, and local efforts to protect air quality. Under the Clean Air Act, EPA's Office of Air Quality Planning and Standards (OAQPS) is responsible for setting standards — also known as national ambient air-quality standards (NAAQS) — for pollutants that are considered harmful to people and the environment. OAQPS is also responsible for ensuring these air-quality standards are attained (in cooperation with state, Tribal, and local governments) through national standards and strategies that control pollutant emissions from automobiles, factories, and other sources.

The six criteria pollutants addressed in the NAAQS are: Carbon Monoxide, Nitrogen Dioxide, Lead, Ozone (or smog), Particulate Matter, and Sulfur Dioxide. If these pollutants levels are higher than what is considered acceptable by the EPA, then the area in which the level is too high is called a nonattainment area. OAQPS closely monitors many areas for criteria pollutants and attainment.

Air-Quality Monitors

Ambient air monitoring is an integral part of an effective air-quality management system. Reasons to collect such data include:

- to assess the extent of pollution;
- to provide air pollution data to the general public in a timely manner;
- to support implementation of air-quality goals or standards;
- to evaluate the effectiveness of emissions control strategies;

- to provide information on air-quality trends;
- **to provide data for the evaluation of air-quality models; and**
- to support research (e.g., long-term studies of the health effects of air pollution).

The Air Pollution Monitoring program monitors all six criteria pollutants. Measurement data are used to assess areas where there may be problems as well as areas that already have problems. The goal is to control areas where air pollution is problematic and to try to prevent other areas from becoming problems. Monitoring station locations depend on the purpose of the monitoring. Most air-quality monitoring networks support human health objectives, so monitoring stations are in population centers. They may be near busy roads, in city centers, or at locations of particular concern (e.g., schools, hospitals, particular emissions sources). Monitoring stations may be set up to determine background pollution levels away from urban areas and emissions sources.

Because of federal requirements, most of the air-quality monitoring sites in DEQ's network are located in more populated areas or along high-traffic roads because of federal requirements. While cost is a consideration in site selection, DEQ has included monitors beyond population-based sites to address local issues and conditions that may impact air quality in those communities. DEQ monitors for ozone and PM2.5 in the most locations across the state because these pollutants drive air quality decisions in the majority of the Commonwealth. Meaning, these pollutant concentrations are at levels closest to the NAAQS standard relative to the other criteria pollutants such as PM10, SO2 NO2, and lead.

Virginia DEQ maintains two separate monitoring locations in Frederick County. One is in Rest, Virginia, and the other is at Winchester's court house. The Rest monitoring site maintains a continuous Ozone Monitor, a continuous PM2.5 monitor, and a filter-based FRM monitor. The sampler in Winchester is a PM10 monitor. This sampler is a filter-based federal reference method (FRM) sampler.

The Rest monitors are positioned to meet an "Urban" representative scale, meaning they are intended to be representative of an area up to 50 kilometers (about 30 miles). The intent of this representative scale is to enable broad-based, regional decisions regarding air quality. While the Rockwool site is within the representative area of the Rest monitor, wind data indicate it is unlikely emissions from Rockwool will significantly impact this monitoring area. The PM10 monitor is sited to be representative of a range of up to 4 kilometers (2.5 miles) meaning — due to the transport characteristics of <10 micron particulate matter — this PM10 monitor is intended to be representative of local impacts.

www.epa.gov/air-quality-management-process/managing-air-quality-ambient-air-monitoring

Air-Quality Models

Air-quality models use mathematical and numerical techniques to simulate the physical and chemical processes that affect air pollutants as they disperse and react in the atmosphere. Based on inputs of meteorological data and source information such as emission rates and stack height, these models are designed to characterize primary pollutants that are emitted directly into the atmosphere and, in some cases, secondary pollutants that form as a result of complex chemical reactions within the atmosphere. These models are important to the air-quality management system because they are widely used by agencies tasked with controlling air pollution — both to identify source contributions to air quality problems and assist in the design of effective strategies to reduce harmful air pollutants. **For example, air quality models can be used during the permitting process to verify that a new source will not exceed ambient air quality standards or, if necessary, determine appropriate additional control requirements.** In addition, air quality models can be used to predict future pollutant concentrations from multiple sources after the implementation of a new regulatory program, in order to estimate the effectiveness of the program in reducing harmful exposures to humans and the environment.

www3.epa.gov/scram001/aqmindex.htm

Agency Responsibilities

Federal

Under the Clean Air Act, the EPA sets limits on certain air pollutants, including how much can be in the air anywhere in the United States. This helps ensure basic health and environmental protection from air pollution. The Clean Air Act also gives the EPA the authority to limit emissions of air pollutants coming from sources such as chemical plants, utilities, and steel mills.

The EPA must approve state agency plans for reducing air pollution. If a plan does not meet the necessary requirements, the EPA can issue sanctions against the state and, if necessary, take over enforcing the Clean Air Act in that area.

<https://www.epa.gov/clean-air-act-overview/plain-english-guide-clean-air-act>

State and Local

State air pollution agencies — DEP, DEQ — take the lead in carrying out the Clean Air Act. States must also develop State Implementation Plans (SIPs) that outline how each state will control air pollution under the Clean Air Act. An SIP is a collection of the regulations, programs, and policies each state uses to clean up polluted areas. States must involve the public and industries via hearings and opportunities to comment on the development of each state plan.

The Division of Air Quality's (DAQ) Permitting Section, under the Department of Environmental Protection, implements West Virginia's permit programs established under the State's Air Pollution Control Act. West Virginia's permit program includes review of applications, determination of permit applicability and issuance of permits for both minor and major sources.

Rockwool Permit

Rockwool (also described as ROXUL, USA) submitted a permit application to DAQ in November 2017. The permit includes information on the emission sources (smoke stacks, pieces of equipment), air pollution control devices, and the plant-wide emissions based on the Potential To Emit (PTE) for all pollutant groups. Control devices fall into two categories 1) Best available control technology (BACT) is a pollution control standard mandated by the Clean Air Act: The BACT standard is significantly more stringent than the reasonably available control technology standard but much less stringent than the lowest achievable emissions rate standard; and 2) The Maximum Achievable Control Technology (MACT) standard is a level of control that was introduced by Title III of the 1990 Clean Air Act Amendments. The purpose of these Amendments was to expedite the development of standards that would reduce hazardous air pollutant (HAP) emissions.

DAQ reviewed the application and developed a draft permit based in part on modelling the emissions data provided by the applicant to determine if the proposed plant will cause an exceedance of air quality standards. DAQ conducted a full permitting process, which included public participation processes and reviews by the Maryland Department of the Environment, the Virginia Department of Environmental Quality, and EPA for comments on the preliminary determination and draft permit. Comments were received from EPA and incorporated in the final permit, which was issued on April 30, 2018.

The final permit states, "After consideration of all comments received, all available information indicates ROXUL USA, Inc.'s proposed construction of a new mineral wool manufacturing facility in Ranson, Jefferson County, W.Va., will meet the emission limitations and conditions set forth in the permit and will comply with all currently applicable state and federal air quality management rules and standards."

Chuck Turner, manager of the Office of Air Quality Monitoring, DEQ, said that DEQ's Office of Air and Renewable Energy reviewed the permit and permit methodologies and determined that everything was done in accordance with the regulations. The record shows that WV properly applied BACT and the appropriate MACT standards.

The permitting process and federal/state regulations are the primary ways of limiting the amount of pollution a facility emits. Each facility goes through a case-by-case review during the permitting process. DEQ also provided the response to letter sent to DEQ Director David Paylor from Loudoun County (attached).



COMMONWEALTH of VIRGINIA

DEPARTMENT OF ENVIRONMENTAL QUALITY

Street address: 1111 East Main Street, Suite 1400, Richmond, Virginia 23219

Mailing address: P.O. Box 1105, Richmond, Virginia 23218

www.deq.virginia.gov

Matthew J. Strickler
Secretary of Natural Resources

David K. Paylor
Director

(804) 698-4000
1-800-592-5482

December 3, 2018

Tim Hemstreet
Loudoun County Administrator
P.O. Box 7000
Leesburg, VA 20177

Dear Administrator Hemstreet:

Thank you for your September 9, 2018, letter to the Virginia Department of Environmental Quality (DEQ) concerning potential air quality impacts in Loudoun County, Virginia from a recently permitted facility, the Rockwool mineral wool insulation manufacturing plant (project), to be located in Jefferson County, West Virginia. In your letter, you inquired about (1) DEQ's level of awareness regarding the project; (2) the impact of the project on Virginia's (particularly northern Virginia) ability to meet its air quality attainment goals; (3) the utility of Virginia's existing ambient air quality monitoring equipment with respect to detecting any impact from the project on those air quality attainment goals; (4) DEQ's commitment to addressing any impact from the project on those air quality attainment goals; and (5) DEQ's evaluation of other environmental impacts to Virginia from the project.

At my direction, DEQ staff have researched and evaluated the potential air quality impacts from the project on Virginia. This included substantial review of the West Virginia Department of Environmental Protection (WV) permit record for the project as well as additional communications with both Rockwool and the U.S. Environmental Protection Agency (EPA).

More specifically, DEQ has reviewed the results of the air quality modeling conducted by Rockwool and approved by EPA and WV. The modeling results indicate that the air quality impacts from the project are expected to be well below all of the National Ambient Air Quality Standards (NAAQS) (including air pollutants such as PM-2.5, NO_x and SO₂), particularly in Loudoun County. With regard to the project's ozone impacts on northern Virginia's attainment status, as described by EPA¹, "...the facility's emissions are expected to produce an insignificant impact (less than one parts per billion) on ozone concentrations in Jefferson County, West Virginia. Furthermore, this facility's ozone impacts on areas surrounding Jefferson County, such as Loudoun County, Virginia, are expected to also remain insignificant."

¹ November 27, 2018 Letter from EPA's Cosmo Servidio to Loudoun County Board of Supervisors

Tim Hemstreet
December 4, 2018
Page 2

At DEQ's request, Rockwool has also provided an air quality modeling analysis that addresses the impact of the project's non-criteria pollutants such as formaldehyde, methanol and arsenic. DEQ compared the predicted concentrations of these pollutants to the health-based standards provided by Virginia's air pollution control regulations. In all cases, the modeled impacts of these pollutants are well below (in most cases, by at least an order of magnitude) the applicable standards.

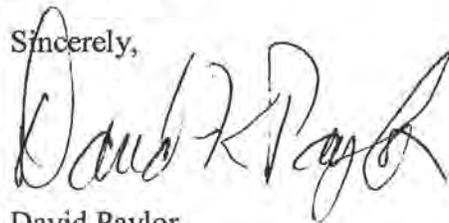
DEQ believes that Virginia's existing ambient air quality monitoring network (including the monitoring station located in Ashburn, Virginia) provides and will continue to provide an accurate measurement of Virginia's air quality, and that these measurements reflect both in-state and out-of-state sources.

In addition, Rockwool has committed to constructing an ambient air quality monitoring station at a local school in West Virginia (approximately 1 mile from the facility). This station should provide an immediate assessment of the accuracy of the air quality modeling analyses, and any unexpected impacts from the project should be quickly detected.

DEQ is committed to protecting Virginia's air quality and will exercise all of its available authority to do so. DEQ will continue to work with EPA and WV to ensure that this project does not adversely impact Virginia's air quality.

If you have any questions, please do not hesitate to contact me, or DEQ's Air and Renewable Energy Division Director, Mike Dowd, at 804-698-4284.

Sincerely,

A handwritten signature in black ink, appearing to read "David Paylor". The signature is fluid and cursive, with the first name "David" and last name "Paylor" clearly distinguishable.

David Paylor

Secondary System
Clarke County
Construction Program
Estimated Allocations

Fund	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Total
CTB Formula - Unpaved State	\$97,058	\$0	\$0	\$0	\$0	\$0	\$97,058
Secondary Unpaved Roads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TeleFee	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$197,418
Residue Parcels	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STP Converted from IM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal STP - Bond Match	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Formula STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MG Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BR Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other State Match	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
District Grant - Unpaved	\$0	\$136,278	\$56,114	\$74,499	\$69,332	\$69,332	\$405,555
Total	\$129,961	\$169,181	\$89,017	\$107,402	\$102,235	\$102,235	\$700,031

Board Approval Date:

 5/22/19

Residency Administrator

Date

 21 May 2019

County Administrator

Date

District: Staunton
 County: Clarke County
 Board Approval Date:

SECONDARY SYSTEM CONSTRUCTION PROGRAM (in dollars)

2020-21 through 2024-25

Route PPMS ID Accomplishment Type of Funds Type of Project Priority #	Road Name Project # Description FROM TO Length	Estimated Cost Ad Date	Previous Funding SSYP Funding Other Funding Total	Additional Funding Required	PROJECTED FISCAL YEAR ALLOCATIONS						Balance to complete	Traffic Count Scope of Work FHWA # Comments
					2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
Rt.0761 98956 RAAP CONTRACT Migration 0001.04	Old Charles Town Road 0761021708 RTE 761 – Replace Bridge 05453 & Appr over Opequon Creek 0.123 miles west of the Clarke County Line 0.124 miles east of the Frederick County Line 0.3	PE \$500,382 RW \$200,000 CON \$3,655,601 Total \$4,355,983 11/10/2020	\$0 \$1,682,654 \$1,682,654	\$2,673,329	\$0	\$0	\$0	\$0	\$0	\$0	(\$244)	Bridge Replacement w/ Added Capacity 15010
Rt.0621 106051 STATE FORCES/HIRED EQUIPMENT Migration 0004.06	Lockes Mill Road 0621021730 Lockes Mill Road - Secondary Unpaved Road Project 2.09 MI E Rt. 608 (Parshall Rd) 1.09 MI E Rt. 608 (Parshall Rd) 1.5	PE \$5,000 RW \$0 CON \$332,500 Total \$337,500 4/29/2022	\$319,121 \$0 \$319,121	\$18,379	\$18,379	\$0	\$0	\$0	\$0	\$0	\$0	120 Reconstruction w/o Added Capacity 17004
Rt.0652 113404 STATE FORCES/HIRED EQUIPMENT State forces/Hired equip CN Only 0004.07	Janeville Road 0652021739 Janeville Road - Rural Rustic Rt. 657 - Senseny Road Rt. 633 - Annfield Road 1.4	PE \$0 RW \$0 CON \$315,500 Total \$315,500 12/30/2024	\$0 \$0 \$0 \$315,500	\$315,500	\$78,679	\$136,278	\$56,114	\$44,429	\$0	\$0	\$0	170 Reconstruction w/o Added Capacity 17004
RL0621 -21811 STATE FORCES/HIRED EQUIPMENT State forces/Hired equip CN Only 0004.08	Lockes Mill Road 0621021742 Lockes Mill Road Phase II - Unpaved Road 1.09 M East of Rt 608 Rt.612 1.4	PE \$0 RW \$0 CON \$370,500 Total \$370,500 1/16/2025	\$0 \$0 \$0	\$370,500	\$0	\$0	\$0	\$30,070	\$69,332	\$69,332	\$0	Reconstruction w/o Added Capacity 17004
Rt.4005 100204 NOT APPLICABLE S 9999.99	1204005 COUNTYWIDE ENGINEERING & SURVEY VARIOUS LOCATIONS IN COUNTY VARIOUS LOCATIONS IN COUNTY	PE \$0 RW \$0 CON \$447,392 Total \$447,392 3/1/2011	\$285,716 \$0 \$285,716	\$161,676	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	\$32,903	0 Preliminary Engineering 17015 MINOR SURVEY & PRELIMINARY ENGINEERING FOR BUDGET ITEMS AND INCIDENTAL TYPE WORK.

COUNTY OF CLARKE, VIRGINIA



FINANCIAL REPORT

YEAR ENDED JUNE 30, 2018

COUNTY OF CLARKE, VIRGINIA

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

COUNTY OF CLARKE, VIRGINIA

Board of Supervisors

David Weiss, Chairman
Beverly B. McKay, Vice Chairman

Barbara J. Byrd

Mary L. C. Daniel

Terri T. Catlett

County School Board

Monica Singh-Smith, Chairman
Tom Parker, Vice-Chairman
Renée F. Weir, Clerk

Charles "Chip" Schutte

Jonathan Turkel

Chuyen Kochinsky

Board of Social Services

Gerald Dodson, Chairman
Alan Melusen, Vice-Chairman

Barbara Byrd

James Smith

Lynn Gray

Other Officials

Judge of the Circuit Court Clark Andrew Ritchie
Judge of the Circuit Court Ronald Lewis Napier
Judge of the Circuit Court Alexander R. Iden
Judge of the Circuit Court Thomas J. Wilson, IV
Judge of the Circuit Court Clifford Lynwood Athey, Jr.
Judge of the Circuit Court Dennis L. Hupp
Judge of the Circuit Court Bruce D. Albertson
Judge of the Circuit Court Neil Randolph Bryant
Clerk of the Circuit Court Helen Butts
Judge of the General District Court Amy Beth Tisinger
Judge of the General District Court William W. Eldridge, IV
Judge of the General District Court W. Dale Houff
Judge of the General District Court John Stanley Hart, Jr.
Judge of the General District Court Ian R.D. Williams
Judge of the Juvenile and Domestic Relations Court Kimberly Marion Athey
Commonwealth's Attorney Anne M. Williams
Commissioner of the Revenue Donna Peake
Treasurer Sharon Keeler
Sheriff Anthony W. Roper
Superintendent of Schools Dr. Chuck Bishop
County Administrator David L. Ash
Director of Joint Administrative Services Thomas J. Judge
Director of Department of Social Services Angie W. Jones

COUNTY OF CLARKE, VIRGINIA
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FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors
County of Clarke, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 20 to the financial statements, in 2018, the County adopted new accounting guidance, GASB Statement Nos. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and 85 *Omnibus 2017*. Our opinion is not modified with respect to this matter.

Restatement of Beginning Balances

As described in Note 21 to the financial statements, in 2018, the County restated beginning balances to reflect the requirements of GASB Statement No. 75. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 4-10, 101-102, and 103-117 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Clarke, Virginia's basic financial statements. The other supplementary information and other statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Other Matters: (Continued)

Supplementary and Other Information: (Continued)

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The other statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2019, on our consideration of the County of Clarke, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Clarke, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Clarke, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
April 25, 2019

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County of Clarke, Virginia Management's Discussion and Analysis

As management of the County of Clarke (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2018.

Financial Highlights

- The assets and deferred outflows of resources of the County (excluding component units) exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$36.0 million (*net position*). Of this amount, \$10.0 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$0.6 million, of which the governmental activities accounted for 100% of the decrease.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$296,985. The Fiscal Policy of Clarke County requires that certain financial designations of General Fund balance be maintained. These financial designations are reported as assigned fund balance of \$11,051,568 and are comprised of the numerous designations. Liquidity and stabilization funds comprise \$4,398,535. Saving for pay-as-you-go capital expenditures comprises \$4,652,526. A total of \$1,700,507 is assigned for other requests. \$300,000 is assigned for compensated absences.
- The County's total long-term obligations decreased by \$3,180,086 (9%) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide the readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the County's assets, liabilities and deferred inflows of resources with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of how the financial position of the County may be changing. Increases in net position may indicate an improved financial position; however, even decreases in net position may reflect a changing manner in which the County may have used previously accumulated funds.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, (e.g., uncollected taxes and earned but unused vacation leave).

Overview of the Financial Statements (Continued)

Government-wide financial statements: (Continued)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government administration, judicial administration, public safety, public works, health and welfare, parks, recreation and cultural, community development, and education. The County did not operate any business-type activities.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate school board, a legally separate industrial development authority and a legally separate sanitary authority for which the County is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 11 through 13 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The County reports ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Virginia Public Assistance Fund and the School Debt Service Fund, all of which are considered to be major funds. Data from the other County funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

Overview of the Financial Statements (Continued)

Fund financial statements: (Continued)

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 15 through 17 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund statement can be found on page 18 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 100 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning budgetary comparisons for the general fund and VPA special revenue fund. Required supplementary information can be found on pages 101 through 117 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found starting on page 118 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$36.0 million at the close of the most recent fiscal year. A large portion of the County's net position (\$26.0 million, 72% of total) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e., the County's investment in capital assets are of a permanent nature as assets acquired are generally not sold or otherwise disposed of during their useful life).

Government-Wide Financial Analysis (Continued)

The following table provides a comparative summary of the County's Statement of Net Position:

County of Clarke, Virginia		
Summary of Net Position		
As of June 30, 2018 and 2017		
	Governmental Activities	
	2018	2017
Current and other assets	\$ 24,960,877	\$ 26,785,355
Capital assets	54,003,039	56,441,951
Total assets	\$ 78,963,916	\$ 83,227,306
Deferred outflows of resources	\$ 426,443	\$ 838,498
Long-term liabilities outstanding	\$ 30,896,985	\$ 33,296,996
Other liabilities	1,029,609	2,940,090
Total liabilities	\$ 31,926,594	\$ 36,237,086
Deferred inflows of resources	\$ 11,461,225	\$ 10,837,859
Net position:		
Net investment in capital assets	\$ 25,987,214	\$ 26,494,520
Restricted	6,510	6,510
Unrestricted	10,008,816	10,490,112
Total net position	\$ 36,002,540	\$ 36,991,142

An additional portion of the County's net position (\$6,510) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$10.0 million) may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

As noted previously, the County's net position decreased by \$0.6 million during the current fiscal year. This is largely attributable to paying principal due on long-term debt obligations and transfer of a school construction project to the School Board.

Government-Wide Financial Analysis (Continued)

Governmental activities decreased the County's net position by \$0.6 million. The following table summarizes the County's Statement of Activities:

County of Clarke, Virginia Changes in Net Position Years Ended June 30, 2018 and 2017

	Governmental Activities	
	2018	2017
Revenues:		
Program revenues:		
Charges for services	\$ 1,653,241	\$ 1,747,773
Operating grants and contributions	2,727,440	2,795,014
Capital grants and contributions	241,152	1,088,052
General revenues:		
Property taxes	20,679,221	19,862,341
Other taxes	1,949,217	1,969,108
Unrestricted revenues from the use of money and property	95,578	125,089
Miscellaneous	199,057	254,982
Grants and contributions not restricted to specific programs	3,026,459	3,002,922
Total revenues	<u>\$ 30,571,365</u>	<u>\$ 30,845,281</u>
Expenses:		
General governmental administration	\$ 2,183,992	\$ 1,756,158
Judicial administration	756,574	691,496
Public safety	4,390,173	4,312,322
Public works	1,247,596	1,149,657
Health and welfare	2,553,964	2,859,737
Parks, recreation, and cultural	1,184,765	1,740,882
Community development	751,064	1,786,425
Interest on long-term debt	1,262,545	1,333,403
Education	16,807,648	14,283,237
Total expenses	<u>\$ 31,138,321</u>	<u>\$ 29,913,317</u>
Increase (decrease) in net position	\$ (566,956)	\$ 931,964
Net position - beginning of year, as restated	36,569,496	36,059,178
Net position - end of year	<u><u>\$ 36,002,540</u></u>	<u><u>\$ 36,991,142</u></u>

Generally, net asset changes are for the difference between revenues and expenses. Key elements of this net increase are as follows:

- Overall stabilization in operating expenses.
- Increase in capital grants.
- Increase in transfers out to School Board reported as education expense. These transfers represent a change in long-term assets and liability transferred between Component Unit School Board and the County, as well as unexpended local transfer at year end.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$12.1 million, a decrease of 0.3 million in comparison with the prior year. Of this total amount, \$11.5 million or 95% constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been committed to a specific purpose.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, assigned and unassigned fund balance of the General Fund was \$11.3 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Assigned and unassigned fund balance represents 45% of total General Fund expenditures. This is a common measure for the strength of the County's equity and an overall indicator of a healthy financial condition.

Restricted fund balance of \$6,510 for the swim team and pool in the Parks Construction Fund is included in other governmental funds.

General Fund Budgetary Highlights

There was an increase of \$1,068,430 between the original budget and the final amended budgeted expenditures. The majority of this increase was for local transfer to the School Board.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities as of June 30, 2018 amounts to \$54.0 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment and construction in progress. Major capital asset events during the current fiscal year included the following:

- Purchase of several Sheriff and administrative vehicles and radio equipment.
- Park and courts updates
- Spout Run Improvements
- Systems integration
- Citizens Convenience Center

Capital Asset and Debt Administration (Continued)

Capital assets, net of accumulated depreciation, are illustrated in the following table:

	Governmental Activities	
	2018	2017
Land	\$ 857,713	\$ 857,713
Buildings	43,737,543	43,849,522
Improvements	659,119	659,403
Machinery & Equipment	831,045	863,922
Construction in progress	7,917,619	10,211,391
Total	\$ 54,003,039	\$ 56,441,951

Additional information on the County's capital assets can be found in note 6 on pages 33 through 34 of this report.

Long-term debt: At the end of the current fiscal year, the County had total outstanding debt of \$30.9 million and details are summarized in the following table:

	Governmental Activities	
	2018	2017
Bonds payable:		
General obligation bonds	\$ 23,340,000	\$ 24,995,000
Premiums and discounts	183,308	207,475
Lease revenue bond	4,001,175	4,085,905
Net OPEB liabilities	751,683	780,075
Capital leases	491,342	659,051
Net pension liability	1,620,195	2,691,562
Compensated absences	509,282	658,003
Total	\$ 30,896,985	\$ 34,077,071

Additional information on the County's long-term debt can be found in Note 8.

Economic Factors and Next Year's Budgets and Rates

- Revenue from the Commonwealth and Federal Government will continue to be weak.
- Employee benefit costs will continue to rise.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Joint Administrative Services, County of Clarke, 317 W. Main Street, Suite B, Berryville, VA 22611.

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BASIC FINANCIAL STATEMENTS

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Government-wide Financial Statements

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Statement of Net Position
June 30, 2018

	Primary Government Governmental Activities	Component Units		
		School Board	Clarke County Sanitary Authority	Industrial Development Authority
ASSETS				
Cash and cash equivalents	\$ 9,606,166	\$ 1,644,294	\$ 94,660	\$ 154,693
Receivables (net of allowance for uncollectibles):				
Taxes receivable	12,697,589	-	-	-
Accounts receivable	172,741	28,156	118,421	-
Notes receivable	3,370	-	-	-
Due from other funds	441,285	-	-	-
Due from primary government	-	61,998	-	-
Due from other governmental units	1,671,981	876,867	-	-
Inventories	20,625	-	-	-
Prepaid items	146,002	78,628	13,125	-
Restricted assets:				
Cash and cash equivalents	193,159	-	-	-
Notes receivable - net of current portion	7,959	-	-	-
Net pension asset	-	269,885	-	-
Capital assets (net of accumulated depreciation):				
Land	857,713	3,054,699	13,200	-
Buildings	43,737,543	5,921,460	-	-
Improvements other than buildings	659,119	512,117	-	-
Equipment	831,045	1,863,052	-	-
Utility plant in service	-	-	7,699,445	-
Construction in progress	7,917,619	-	1,342,190	-
Total assets	<u>\$ 78,963,916</u>	<u>\$ 14,311,156</u>	<u>\$ 9,281,041</u>	<u>\$ 154,693</u>
DEFERRED OUTFLOW OF RESOURCES				
Pension related items	\$ 391,379	\$ 2,046,079	\$ 5,816	\$ -
OPEB related items	35,064	219,678	-	-
Total deferred outflows of resurces	<u>\$ 426,443</u>	<u>\$ 2,265,757</u>	<u>\$ 5,816</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ 150,014	\$ 583,516	\$ 73,869	\$ -
Accrued liabilities	26,197	2,089,739	-	-
Customers' deposits	-	-	5,750	-
Accrued interest payable	509,290	-	4,078	-
Due to other funds	344,108	-	-	-
Due to primary government	-	2,984	-	-
Long-term liabilities:				
Due within one year	2,036,807	54,146	330,865	-
Due in more than one year	28,860,178	23,150,777	3,576,726	-
Total liabilities	<u>\$ 31,926,594</u>	<u>\$ 25,881,162</u>	<u>\$ 3,991,288</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	\$ 10,932,861	\$ -	\$ -	\$ -
Pension related items	479,132	2,432,569	4,645	-
OPEB related items	49,232	170,558	-	-
Total deferred inflows of resurces	<u>\$ 11,461,225</u>	<u>\$ 2,603,127</u>	<u>\$ 4,645</u>	<u>\$ -</u>
NET POSITION				
Net investment in capital assets	\$ 25,987,214	\$ 11,351,328	\$ 5,162,948	\$ -
Restricted				
Swim team	4,851	-	-	-
Pool	1,659	-	-	-
Unrestricted	10,008,816	(23,258,704)	127,976	154,693
Total net position	<u>\$ 36,002,540</u>	<u>\$ (11,907,376)</u>	<u>\$ 5,290,924</u>	<u>\$ 154,693</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF CLARKE, VIRGINIA

Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,183,992	\$ 45,841	\$ 210,611	\$ -
Judicial administration	756,574	2,111	361,301	-
Public safety	4,390,173	881,747	1,025,482	87,009
Public works	1,247,596	317,956	-	-
Health and welfare	2,553,964	-	1,125,546	-
Education	16,807,648	-	-	116,328
Parks, recreation, and cultural	1,184,765	405,586	-	-
Community development	751,064	-	4,500	37,815
Interest on long-term debt	1,262,545	-	-	-
Total governmental activities	\$ 31,138,321	\$ 1,653,241	\$ 2,727,440	\$ 241,152
Total primary government	\$ 31,138,321	\$ 1,653,241	\$ 2,727,440	\$ 241,152
COMPONENT UNITS:				
School Board	\$ 22,309,518	\$ 686,605	\$ 10,048,100	\$ -
Clarke County Sanitary Authority	991,414	551,291	-	-
Clarke County Industrial Development Authority	10,405	62,995	-	-
Total component units	\$ 23,311,337	\$ 1,300,891	\$ 10,048,100	\$ -
General revenues:				
General property taxes				
Other local taxes:				
Local sales and use tax				
Consumer utility tax				
Taxes on recordation and wills				
Motor vehicle licenses				
Other local taxes				
Unrestricted revenues from use of money and property				
Miscellaneous				
Grants and contributions not restricted to specific programs				
Contribution from County of Clarke				
Total general revenues				
Change in net position				
Net position - beginning, as restated				
Net position - ending				

The notes to the financial statements are an integral part of this statement.

Exhibit 2

Net (Expense) Revenue and Changes in Net Position				
Primary Government	Component Units			
Governmental Activities	School Board	Clarke County Sanitary Authority	Industrial Development Authority	
\$ (1,927,540)	\$ -	\$ -	\$ -	-
(393,162)	-	-	-	-
(2,395,935)	-	-	-	-
(929,640)	-	-	-	-
(1,428,418)	-	-	-	-
(16,691,320)	-	-	-	-
(779,179)	-	-	-	-
(708,749)	-	-	-	-
(1,262,545)	-	-	-	-
<u>\$ (26,516,488)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>\$ (26,516,488)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
\$ -	\$ (11,574,813)	\$ -	\$ -	-
-	-	(440,123)	-	-
-	-	-	52,590	-
<u>\$ -</u>	<u>\$ (11,574,813)</u>	<u>\$ (440,123)</u>	<u>\$ 52,590</u>	<u>-</u>
\$ 20,679,221	\$ -	\$ -	\$ -	-
899,776	-	-	-	-
352,974	-	-	-	-
265,103	-	-	-	-
355,923	-	-	-	-
75,441	-	-	-	-
95,578	63,352	1,328	876	-
199,057	90,772	137,584	-	-
3,026,459	-	-	-	-
-	15,003,941	207,000	-	-
<u>\$ 25,949,532</u>	<u>\$ 15,158,065</u>	<u>\$ 345,912</u>	<u>\$ 876</u>	<u>-</u>
(566,956)	3,583,252	(94,211)	53,466	-
<u>36,569,496</u>	<u>(15,490,628)</u>	<u>5,385,135</u>	<u>101,227</u>	<u>-</u>
<u>\$ 36,002,540</u>	<u>\$ (11,907,376)</u>	<u>\$ 5,290,924</u>	<u>\$ 154,693</u>	<u>-</u>

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Fund Financial Statements

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Balance Sheet
Governmental Funds
June 30, 2018

	General	Virginia Public Assistance	School Debt Service	Other Govern- mental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 9,019,885	\$ 62,675	\$ -	\$ 523,606	\$ 9,606,166
Receivables (net of allowance for uncollectibles):					
Taxes receivable	12,697,589	-	-	-	12,697,589
Accounts receivable	166,037	-	-	6,704	172,741
Due from other funds	441,285	-	-	-	441,285
Due from other governmental units	1,503,920	142,680	-	25,381	1,671,981
Inventories	20,625	-	-	-	20,625
Prepaid items	54,177	3,022	14,264	74,539	146,002
Restricted assets:					
Cash and cash equivalents	193,159	-	-	-	193,159
Total assets	<u>\$ 24,096,677</u>	<u>\$ 208,377</u>	<u>\$ 14,264</u>	<u>\$ 630,230</u>	<u>\$ 24,949,548</u>
LIABILITIES					
Accounts payable	\$ 98,913	\$ 12,640	\$ -	\$ 38,461	\$ 150,014
Accrued liabilities	18,652	7,545	-	-	26,197
Due to other funds	43,501	188,192	14,264	98,151	344,108
Total liabilities	<u>\$ 161,066</u>	<u>\$ 208,377</u>	<u>\$ 14,264</u>	<u>\$ 136,612</u>	<u>\$ 520,319</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	<u>\$ 12,319,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,319,097</u>
FUND BALANCES:					
Nonspendable:					
Prepaid items	\$ 54,177	\$ 3,022	\$ 14,264	\$ -	\$ 71,463
Inventory	20,625	-	-	-	20,625
Restricted:					
Swim team	-	-	-	4,851	4,851
Pool	-	-	-	1,659	1,659
Debt service	193,159	-	-	-	193,159
Committed:					
Community development	-	-	-	261,137	261,137
Public safety expenditures	-	-	-	90,656	90,656
Assigned:					
Capital projects	-	-	-	135,315	135,315
Other (Note 15)	11,051,568	-	-	-	11,051,568
Unassigned	296,985	(3,022)	(14,264)	-	279,699
Total fund balances	<u>\$ 11,616,514</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 493,618</u>	<u>\$ 12,110,132</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,096,677</u>	<u>\$ 208,377</u>	<u>\$ 14,264</u>	<u>\$ 630,230</u>	<u>\$ 24,949,548</u>

The notes to the financial statements are an integral part of this statement.

Reconciliation of the Balance Sheet of Governmental Funds
 To the Statement of Net Position
 June 30, 2018

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$	12,110,132	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			54,003,039
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			
Unavailable property taxes			1,386,236
Long-term note receivable is not available to pay for current period expenditures and, therefore, is not reported in the funds.			11,329
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when paid.			(509,290)
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	\$	391,379	
OPEB related items		<u>35,064</u>	426,443
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	\$	(479,132)	
OPEB related items		<u>(49,232)</u>	(528,364)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			<u>(30,896,985)</u>
Net position of governmental activities	\$		<u><u>36,002,540</u></u>

The notes to the financial statements are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2018

	General	Virginia Public Assistance	School Debt Service	Total Nonmajor Governmental Funds	Total
REVENUES					
General property taxes	\$ 20,762,324	\$ -	\$ -	\$ 11,709	\$ 20,774,033
Other local taxes	1,949,217	-	-	-	1,949,217
Permits, privilege fees, and regulatory licenses	328,391	-	-	-	328,391
Fines and forfeitures	357,254	-	-	-	357,254
Revenue from the use of money and property	93,658	-	-	1,920	95,578
Charges for services	962,641	-	-	4,955	967,596
Miscellaneous	46,756	-	104,232	51,348	202,336
Recovered costs	142,146	17,468	-	-	159,614
Intergovernmental:					
Commonwealth	4,472,632	288,377	-	272,299	5,033,308
Federal	147,786	692,344	116,328	5,285	961,743
Total revenues	<u>\$ 29,262,805</u>	<u>\$ 998,189</u>	<u>\$ 220,560</u>	<u>\$ 347,516</u>	<u>\$ 30,829,070</u>
EXPENDITURES					
Current:					
General government administration	\$ 1,995,469	\$ -	\$ -	\$ -	\$ 1,995,469
Judicial administration	723,002	-	-	-	723,002
Public safety	4,463,374	-	-	42,580	4,505,954
Public works	1,112,695	-	-	-	1,112,695
Health and welfare	724,160	1,472,904	-	361,896	2,558,960
Education	14,624,854	-	-	-	14,624,854
Parks, recreation, and cultural	1,021,052	-	-	-	1,021,052
Community development	596,771	-	-	64,442	661,213
Nondepartmental	29,623	-	-	-	29,623
Capital projects	-	-	-	737,190	737,190
Debt service:					
Principal retirement	-	-	1,822,709	84,730	1,907,439
Interest and other fiscal charges	-	-	1,149,381	166,970	1,316,351
Total expenditures	<u>\$ 25,291,000</u>	<u>\$ 1,472,904</u>	<u>\$ 2,972,090</u>	<u>\$ 1,457,808</u>	<u>\$ 31,193,802</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,971,805</u>	<u>\$ (474,715)</u>	<u>\$ (2,751,530)</u>	<u>\$ (1,110,292)</u>	<u>\$ (364,732)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ 474,715	\$ 2,751,530	\$ 1,118,234	\$ 4,344,479
Transfers out	<u>(4,344,479)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,344,479)</u>
Total other financing sources (uses)	<u>\$ (4,344,479)</u>	<u>\$ 474,715</u>	<u>\$ 2,751,530</u>	<u>\$ 1,118,234</u>	<u>\$ -</u>
Net change in fund balances	\$ (372,674)	\$ -	\$ -	\$ 7,942	\$ (364,732)
Fund balances - beginning, as restated	<u>11,989,188</u>	<u>-</u>	<u>-</u>	<u>485,676</u>	<u>12,474,864</u>
Fund balances - ending	<u>\$ 11,616,514</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 493,618</u>	<u>\$ 12,110,132</u>

The notes to the financial statements are an integral part of this statement.

Reconciliation of Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2018

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	(364,732)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period.

Capital outlay	\$	(1,311,874)	
Depreciation expense		(763,357)	
Joint tenancy asset transfer		(394,875)	(2,470,106)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	\$	(94,812)
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The issuance of notes receivable requires the use of current financial resources, while the receipt of payments on these notes provides current financial resources to governmental funds. However, these transactions have no effect on net position. This amount is the net effect of these differences in the treatment of long-term assets.

Principal payments received	(3,279)
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The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal retired	\$	1,907,439	
Bond discount amortization		(2,352)	
Bond premium amortization		26,519	1,931,606

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.

(Increase)/decrease in compensated absences	\$	148,721	
Pension expense		263,783	
OPEB expense		(7,776)	
(Increase)/decrease in accrued interest payable		29,639	434,367

Change in net position of governmental activities	\$	<u>(566,956)</u>
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The notes to the financial statements are an integral part of this statement.

Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2018

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 281,729
Due from other governments	<u>195,495</u>
Total assets	<u><u>\$ 477,224</u></u>
LIABILITIES	
Accounts payable	\$ 5,627
Amounts held for Town	133,902
Sales tax payable to other towns	39,304
Due to other funds	156,191
Amounts held for social services clients	53,689
Accrued liabilities	<u>88,511</u>
Total liabilities	<u><u>\$ 477,224</u></u>

The notes to the financial statements are an integral part of this statement.

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COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018

Note 1—Summary of Significant Accounting Policies:

The County of Clarke, Virginia (the "County") is governed by an elected five member Board of Supervisors. The County provides a full range of services for its citizens. These services include police and volunteer fire protection and rescue service, sanitation services, recreational activities, cultural events, education, and social services.

The financial statements of the County of Clarke, Virginia have been prepared in conformity with the accounting principles generally accepted in the United States as specified by the Governmental Accounting Standards Board and the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The more significant of the government's accounting policies are described below.

Government-wide and Fund Financial Statements

Management's Discussion and Analysis - GASB Statement No. 34 requires the financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A).

Government-wide financial statements - The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Statement of Net Position - The Statement of Net Position is designed to display the financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments will report all capital assets in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities - The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Note 1—Summary of Significant Accounting Policies: (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Budgetary comparison schedules - Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments provide budgetary comparison information in their annual reports, including the original budget and a comparison of final budget and actual results.

A. Financial Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for the basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present the County of Clarke (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

B. Individual Component Unit Disclosures

Blended Component Unit: The Conservation Easement Authority is reported as a blended component unit.

Discretely Presented Component Units:

The School Board members are elected by the citizens of Clarke County. The School Board is responsible for the operations of the County's School System within the County boundaries. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding of the School Board is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation of the County financial statements for the fiscal year ended June 30, 2018.

The Clarke County Sanitary Authority is responsible for water and sewer treatment for many citizens in Clarke County. The Sanitary Authority consists of five members appointed by the Board of Supervisors. The Board of Supervisors has the ability to impose its will on the Sanitary Authority and therefore it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2018. The Sanitary Authority does not issue a separate financial report.

Note 1—Summary of Significant Accounting Policies: (Continued)

B. Individual Component Unit Disclosures: (Continued)

Discretely Presented Component Units: (Continued)

The Clarke County Industrial Development Authority is responsible for industrial and commercial development in the County. The Authority consists of seven members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County, and therefore, it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2018. The Authority does not issue a separate financial report.

C. Other Related Organizations

Included in the County's Financial Report

None

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as does the proprietary fund. The fiduciary fund financial statements have no measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, health and welfare, etc.) or a business-type activity.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1—Summary of Significant Accounting Policies: (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Property taxes not collected within 60 days after year-end are reflected as unavailable revenues. Sales and utility taxes, which are collected by the state or utilities and subsequently remitted to the County, are recognized as revenues and receivables upon collection by the state or utility, which is generally within two months preceding receipt by the County.

Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, state, and other grants for the purpose of funding specific expenditures are either recognized when earned, at the time other specific expenditures are recognized or at the time of the specific expenditure. Revenues from general purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when cash is received by the government.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

1. Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. The government reports the following governmental funds.

a. General Fund

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income. A significant part of the General Fund's revenues are used principally to finance the operations of the Component Unit School Board. The General Fund is considered a major fund for reporting purposes.

Note 1—Summary of Significant Accounting Policies: (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)

1. Governmental Funds: (Continued)

b. Special Revenue Funds

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Virginia Public Assistance Fund is considered a major fund. The CSA Fund, Drug Enforcement Fund, Animal Care Fund, Shenandoah Farms Sanitary District, and Conservation Easement Fund are considered nonmajor funds.

c. Capital Projects Fund

The Capital Projects Fund accounts for and reports financial resources that are restricted, committed or assigned to expenditure for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments. The General Government Capital Projects Fund and Parks Construction Fund are considered nonmajor funds.

d. Debt Service Funds

The Debt Service Funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should also be used to report financial resources being accumulated for future debt service. The School Debt Service Fund is considered a major fund. The Primary Government Debt Service Fund is considered a nonmajor fund.

1. Fiduciary Funds (Trust and Agency Funds)

Fiduciary Funds (Trust and Agency Funds) account for assets held by the County in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Agency Funds consisting of the Special Welfare Fund, Town of Berryville, Undistributed Local Sales Tax, Cafeteria Plan Withholding, and the Unemployment Compensation Benefits. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. These funds utilize the accrual basis of accounting.

Note 1—Summary of Significant Accounting Policies: (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)

3. Component Unit:

The Clarke County School Board has the following funds:

Governmental Funds:

School Operating Fund - This fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from charges for services, appropriations from the County of Clarke and state and federal grants. The School Operating Fund is considered a major fund of the School Board for financial reporting purposes.

School Food Service Fund - This fund accounts for the operations of the School Board's food service program. Financing is provided primarily by food and beverage sales and state and federal grants. This fund is considered a major fund.

School Capital Projects Proffers Fund: Capital projects funds account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments. This fund is considered a nonmajor fund.

School Capital Projects Fund - This fund accounts for all financial resources used for the acquisition or construction of major capital needs. This fund is considered a major fund.

E. Cash and Cash Equivalents:

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

F. Investments

Money market investments, participating interest-earning investment contracts (repurchase agreements) that have a remaining maturity at time of purchase of one year or less, nonparticipating interest-earning investment contracts (nonnegotiable certificates of deposit (CDs) and external investment pools are measured at amortized cost. All other investments are reported at fair value.

G. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of the interfund loans). All other outstanding balances between funds are reported as "advances to/from other funds" (i.e. the noncurrent portion of interfund loans).

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 1—Summary of Significant Accounting Policies: (Continued)

G. Receivables and Payables: (Continued)

All trade and property tax receivables are shown net of an allowance for uncollectibles. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$284,776 at June 30, 2018 and is comprised solely of property taxes.

Real and Personal Property Tax Data:

The tax calendars for real and personal property taxes are summarized below.

	<u>Real Property</u>	<u>Personal Property</u>
Levy	January 1	January 1
Due Date	June 5/December 5 (50% each date)	June 5/December 5 (50% each date)
Lien Date	January 1	January 1

The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County and Component Unit School Board as land, buildings, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. The County does not have any infrastructure in its capital assets since roads, streets, bridges and similar assets within its boundaries are the property of the Commonwealth of Virginia. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The Component Unit, Clarke County Sanitary Authority, a proprietary fund type, is required to capitalize its capital assets including the infrastructure constructed.

The Component Unit, Industrial Development Authority of Clarke County, does not have any capital assets to report.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Interest attributable to capitalized assets as of June 30, 2018 was immaterial.

Note 1—Summary of Significant Accounting Policies: (Continued)

H. Capital Assets: (Continued)

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-40
Plant, equipment and system	20-45
Motor vehicles	5-10
Equipment	5-15
Infrastructure	25-50

I. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. In accordance with the provisions of Governmental Accounting Standards No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Net Position

Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

L. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Note 1—Summary of Significant Accounting Policies: (Continued)

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

O. Fund Equity

The County reports fund balance in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund.

In accordance with GASB Statement 54, when fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Note 1—Summary of Significant Accounting Policies: (Continued)

O. Fund Equity: (Continued)

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category. It is comprised of certain items related to the measurement of the net pension liability and net OPEB liabilities and contributions to the pension and OPEB plans made during the current year and subsequent to the net pension liability and net OPEB liabilities measurement date. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to the measurement of the net pension liability and net OPEB liabilities are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's Retirement Plan and the additions to/deductions from the County's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1—Summary of Significant Accounting Policies: (Continued)

R. Other Postemployment Benefits (OPEB)

Group Life Insurance

The Virginia Retirement System (VRS) Group Life Insurance (GLI) Program provides coverage to state employees, teachers, and employees of participating political subdivisions. The GLI Program was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. The GLI Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers. For purposes of measuring the net GLI Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the VRS GLI Program OPEB and the additions to/deductions from the VRS GLI OPEB's net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Teacher Employee Health Insurance Credit Program

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Program was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. The Teacher HIC Program is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For purposes of measuring the net Teacher HIC OPEB liability, deferred outflows of resources and deferred inflows of resources related to the Teacher HIC OPEB, and the related HIC OPEB expense, information about the fiduciary net position of the VRS Teacher Employee HIC Program; and the additions to/deductions from the VRS Teacher Employee HIC Program's net fiduciary position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2—Stewardship, Compliance, and Accounting:

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 15th, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the department or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments; however, the Component Unit School Board is authorized to transfer budgeted amounts within the school system's categories.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 2—Stewardship, Compliance, and Accounting: (Continued)

5. Formal budgetary integration is employed as a management control device during the year and budgets are legally adopted for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds of the Primary Government and Component Unit - School Board.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several Supplemental Appropriations were necessary during the fiscal year.

Note 3—Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize the County to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper and certain corporate notes, banker's acceptances, repurchase agreements and the State Treasurer's Local Government Investment Pool (LGIP).

As of June 30, 2018 the County does not have a formal investment policy addressing the various types of risks related to investments.

Credit Risk of Debt Securities

The County's rated debt investments as of June 30, 2018 were rated by *Standard and Poor's* and the ratings are presented below using the *Standard and Poor's* rating scale.

<u>County's Rated Debt Investments' Values</u>	
<u>Rated Debt Investments</u>	<u>Fair Quality Ratings</u>
	<u>AAAm</u>
Local Government Investment Pool	\$ <u>113,907</u>
Total	\$ <u><u>113,907</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 3—Deposits and Investments: (Continued)

External Investment Pools

The value of the positions in the external investment pools (Local Government Investment Pool is the same as the value of the pool shares. As LGIP is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. LGIP is an amortized cost basis portfolio under the provisions of GASB Statement No. 79. There are no withdrawal limitations or restrictions imposed on participants.

Interest Rate Risk

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment.

Investment Type	Investment Maturity (in years)	
	Maturity	
	Fair Value	Less Than 1 Year
Local Government Investment Pool	\$ 113,907	\$ 113,907
Total	\$ 113,907	\$ 113,907

Note 4—Due from Other Governments:

At June 30, 2018, the County has receivables from other governments as follows:

	Primary Government	Component Unit
		School Board
Commonwealth of Virginia:		
Virginia Public Assistance funds	\$ 47,883	\$ -
State sales tax	-	295,571
Constitutional officer reimbursements	112,892	-
PPTRA	1,212,896	-
Communication taxes	63,051	-
Comprehensive Services Act	25,381	-
School fund grants	-	246,789
Other general grants	60,533	-
Federal Government:		
Virginia Public Assistance funds	94,798	-
Other general grants	54,547	-
School fund grants	-	334,507
Total due from other governments	\$ 1,671,981	\$ 876,867

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 5—Interfund Obligations:

Details of the Primary Government's interfund receivables and payables as of June 30, 2018 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Primary Government:		
General	\$ 441,285	\$ 43,501
Comprehensive Services Act	-	25,381
County Capital Projects Fund	-	72,770
Virginia Public Assistance	-	188,192
School Debt Service Fund	-	14,264
	<u> </u>	<u> </u>
Total Primary Government	\$ <u>441,285</u>	\$ <u>344,108</u>
Component Unit:		
School Fund	\$ -	\$ 2,984
School Capital Projects Fund	61,998	-
	<u> </u>	<u> </u>
Total Component Unit	\$ <u>61,998</u>	\$ <u>2,984</u>
Agency Funds:		
Undistributed Local Sales Tax Fund	\$ -	\$ 156,191
	<u> </u>	<u> </u>
Total Agency Funds	\$ -	\$ 156,191
	<u> </u>	<u> </u>
Grand Total	<u>503,283</u>	<u>503,283</u>

The above interfund obligations represent temporary advances between funds or amounts allocable to one fund and not yet transferred between the funds.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 6—Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2018:

	Balance July 1, 2017	2017 Restatement	Additions	Deletions	Joint Tenancy Transfer (Net)	Balance June 30, 2018
Primary Government:						
Capital assets not being depreciated:						
Land	\$ 857,713	\$ -	\$ -	\$ -	\$ -	\$ 857,713
Construction in Progress	10,211,391	-	2,239,081	4,532,853	-	7,917,619
Total capital assets not being depreciated	\$ 11,069,104	\$ -	\$ 2,239,081	\$ 4,532,853	\$ -	\$ 8,775,332
Capital assets being depreciated:						
Buildings	\$ 51,162,645	\$ 405,811	\$ 668,664	\$ -	\$ (405,000)	\$ 51,832,120
Improvements other than buildings	1,734,336	-	61,399	-	-	1,795,735
Equipment	3,722,962	-	251,835	43,703	-	3,931,094
Total capital assets being depreciated	\$ 56,619,943	\$ 405,811	\$ 981,898	\$ 43,703	\$ (405,000)	\$ 57,558,949
Accumulated depreciation:						
Buildings	\$ 7,313,123	\$ 374,617	\$ 416,962	\$ -	\$ (10,125)	\$ 8,094,577
Improvements other than buildings	1,074,933	-	61,683	-	-	1,136,616
Equipment	2,859,040	-	284,712	(43,703)	-	3,100,049
Total accumulated depreciation	\$ 11,247,096	\$ 374,617	\$ 763,357	\$ (43,703)	\$ (10,125)	\$ 12,331,242
Total capital assets being depreciated, net	\$ 45,372,847	\$ 31,194	\$ 218,541	\$ -	\$ (394,875)	\$ 45,227,707
Net capital assets governmental activities	\$ 56,441,951	\$ 31,194	\$ 2,457,622	\$ 4,532,853	\$ (394,875)	\$ 54,003,039
Component Unit—School Board:						
Capital assets not being depreciated:						
Land	\$ 3,054,699	\$ -	\$ -	\$ -	\$ -	\$ 3,054,699
Total capital assets not being depreciated	\$ 3,054,699	\$ -	\$ -	\$ -	\$ -	\$ 3,054,699
Capital assets being depreciated:						
Buildings	\$ 16,468,033	\$ -	\$ 3,916,510	\$ -	\$ 405,000	\$ 20,789,543
Improvements other than buildings	553,555	-	91,169	-	-	644,724
Equipment	5,631,211	-	341,715	426,265	-	5,546,661
Total capital assets being depreciated	\$ 22,652,799	\$ -	\$ 4,349,394	\$ 426,265	\$ 405,000	\$ 26,980,928
Accumulated depreciation:						
Buildings	\$ 13,490,452	\$ -	\$ 1,367,506	\$ -	\$ 10,125	\$ 14,868,083
Improvements other than buildings	108,626	-	23,981	-	-	132,607
Equipment	3,705,692	-	404,182	(426,265)	-	3,683,609
Total accumulated depreciation	\$ 17,304,770	\$ -	\$ 1,795,669	\$ (426,265)	\$ 10,125	\$ 18,684,299
Total capital assets being depreciated, net	\$ 5,348,029	\$ -	\$ 2,553,725	\$ -	\$ 394,875	\$ 8,296,629
Net capital assets component unit school board	\$ 8,402,728	\$ -	\$ 2,553,725	\$ -	\$ 394,875	\$ 11,351,328

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 6—Capital Assets: (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government administration	\$ 224,381
Judicial administration	57,551
Public safety	233,776
Public works	123,611
Health and welfare	52,868
Parks, recreation and cultural	71,170
Total Governmental activities	<u>\$ 763,357</u>
Component Unit School Board	<u>\$ 1,795,669</u>

Legislation enacted during the year ended June 30, 2002, Section 15.2-1800.1 of the Code of Virginia, 1950, as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments “on-behalf” of school boards was reported in the school board’s discrete column along with the related capital assets. Under the new law, local governments have a “tenancy in common” with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Clarke, Virginia for the year ended June 30, 2018 is that school financed assets in the amount of \$35,928,288 are reported in the Primary Government for financial reporting purposes. Unspent bond proceeds reported as restricted cash and proceeds from the issuance of long-term debt are reported in the School Capital Projects Fund of the Component Unit School Board in the fund financial statements and are reported within the Primary Government in the government-wide financial statements.

Component Unit-Sanitary Authority:

A summary of the component unit Sanitary Authority property, plant, and equipment at June 30, 2018 follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 13,200	\$ -	\$ -	\$ 13,200
Construction in progress	1,289,842	52,348	-	1,342,190
Total capital assets not being depreciated	<u>\$ 1,303,042</u>	<u>\$ 52,348</u>	<u>\$ -</u>	<u>\$ 1,355,390</u>
Capital Assets being depreciated:				
Utility plant and equipment	\$ 12,085,222	\$ -	\$ -	\$ 12,085,222
Accumulated depreciation	(4,083,281)	(302,496)	-	(4,385,777)
Total capital assets being depreciated, net	<u>\$ 8,001,941</u>	<u>\$ (302,496)</u>	<u>\$ -</u>	<u>\$ 7,699,445</u>
Capital assets, net	<u>\$ 9,304,983</u>	<u>\$ (250,148)</u>	<u>\$ -</u>	<u>\$ 9,054,835</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 7—Interfund Transfers:

Interfund transfers for the year ended June 30, 2018, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General Fund	\$ -	\$ 4,344,479
Conservation Easement Fund	15,000	-
Parks Construction Fund	600	-
School Debt Service	2,751,530	-
County Capital Improvements	638,818	-
Virginia Public Assistance	474,715	-
Comprehensive Services Act	217,071	-
General Debt Service	246,745	-
	<u>4,344,479</u>	<u>4,344,479</u>
Total	\$ <u>4,344,479</u>	\$ <u>4,344,479</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

Note 8—Long-Term Obligations:

Primary Government:

A summary of long-term obligations is as follows:

	<u>Restated Balance July 1, 2017</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2018</u>	<u>Amounts Due Within One Year</u>
Governmental Activities Obligations:					
Incurred by County:					
Compensated absences	\$ 658,003	\$ -	\$ 148,721	\$ 509,282	\$ 50,928
Net pension liability	2,691,562	1,857,157	2,928,524	1,620,195	-
Net OPEB liabilities	780,075	52,077	80,469	751,683	-
Lease revenue bond	4,085,905	-	84,730	4,001,175	88,310
Total incurred by County	<u>\$ 8,215,545</u>	<u>\$ 1,909,234</u>	<u>\$ 3,242,444</u>	<u>\$ 6,882,335</u>	<u>\$ 139,238</u>
Incurred by School Board:					
General obligation bonds	\$ 24,995,000	-	\$ 1,655,000	\$ 23,340,000	\$ 1,700,000
Capital leases	659,051	-	167,709	491,342	174,579
Total Incurred by School Board	<u>\$ 25,654,051</u>	<u>\$ -</u>	<u>\$ 1,822,709</u>	<u>\$ 23,831,342</u>	<u>\$ 1,874,579</u>
Premiums on bonds issued	\$ 226,572	-	\$ 26,519	\$ 200,053	\$ 25,227
Discount on bonds issued	(19,097)	-	(2,352)	(16,745)	(2,237)
Total Governmental Activities Obligations	<u>\$ 34,077,071</u>	<u>\$ 1,909,234</u>	<u>\$ 5,089,320</u>	<u>\$ 30,896,985</u>	<u>\$ 2,036,807</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	County		School Board			
	RDA Lease Revenue Bond		Bonds and Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 88,310	\$ 163,390	\$ 1,700,000	\$ 1,048,292	\$ 174,579	\$ 17,493
2020	92,022	159,678	1,345,000	980,535	181,751	10,323
2021	95,891	155,809	1,395,000	920,349	52,145	4,909
2022	99,922	151,778	1,450,000	856,051	54,402	2,652
2023	104,122	147,578	1,510,000	788,186	28,465	450
2024-2028	590,069	668,431	8,480,000	2,799,975	-	-
2029-2033	724,973	533,527	7,460,000	669,068	-	-
2034-2038	890,721	367,779	-	-	-	-
2039-2043	1,094,363	164,137	-	-	-	-
2044	220,782	4,468	-	-	-	-
Total	<u>\$ 4,001,175</u>	<u>2,516,575</u>	<u>\$ 23,340,000</u>	<u>\$ 8,062,456</u>	<u>\$ 491,342</u>	<u>\$ 35,827</u>

Details of long-term indebtedness:

Lease Revenue Bond:

\$4,822,000 lease revenue bond for capital projects issued May 16, 2007 due in monthly installments of \$20,975 commencing May 16, 2009 payable through May 16, 2044 including interest at 4.125%.

\$ 4,001,175

Virginia Public School Authority (VPSA) Bonds:

\$410,000 Series A issued November 10, 2004 due in annual principal installments of varying amounts through July 15, 2024, and interest payments between 4.6% and 5.6% due July 15 and January 15 of each year through July 15, 2024

\$ 140,000

\$29,200,000 plus a premium of \$635,208 Series 2006B issued November 9, 2006 due in annual principal installments varying from \$800,000 to \$1,565,000 through January 26, 2026; interest payable at rates between 4.225% to 5.1% due January 15 and July 15 each year through January 26, 2026

15,830,000

\$8,185,000 Series B bonds issued November 20, 1998, due in annual principal installments of varying amounts on July 15 of each year and interest payments between 4.10% and 5.10% due July 15 and January 15 of each year through July 15, 2018

405,000

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

Details of long-term indebtedness:

	<u>Amount Outstanding</u>
<u>Virginia Public School Authority (VPSA) Bonds: (Continued)</u>	
\$7,395,000 less a discount of \$35,137 Series 2010 B Build America Bonds issued under the American Recovery and Reinvestment Act of 2009 on May 13, 2010. Interest only payments due semi-annually through January 15, 2017; principal and interest payments due semi-annually beginning July 15, 2017 through July 15, 2030. Interest rate varies between 3.854% to 5.562% and is offset by a 35% federal interest subsidy received semi-annually.	\$ 6,965,000
Total Virginia Public School Authority Bonds	\$ <u>23,340,000</u>
<u>Capital Leases:</u>	
\$1,525,605 School Energy Management Lease dated June 21, 2005 due in quarterly installments of principal and interest of \$33,755, interest at 3.95%	\$ 258,440
\$630,000 capital lease for elementary school gym, dated October 4, 2007 due in quarterly installments of principal and interest of \$14,264, interest at 4.26%	232,902
Total Capital Leases	\$ <u>491,342</u>
Compensated absences	\$ <u>509,282</u>
Net pension liability	\$ <u>1,620,195</u>
Net OPEB liabilities	\$ <u>751,683</u>
Premium on bonds issued	\$ <u>200,053</u>
Discount on bonds issued	\$ <u>(16,745)</u>
Total Primary Government	\$ <u><u>30,896,985</u></u>

The assets acquired through capital leases are as follows:

Asset:	
Machinery and equipment	\$ 284,380
Building improvements	2,155,605
Less: Accumulated depreciation	<u>(1,633,650)</u>
Total	\$ <u><u>806,335</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018, were as follows:

<u>Year ending June 30</u>	<u>Component Unit - School Board</u>	
2019	\$	192,073
2020		192,073
2021		57,054
2022		57,054
2023		28,915
Total minimum lease payments		<u>527,169</u>
Less: amount representing interest		<u>(35,827)</u>
Present value of minimum lease payments	\$	<u><u>491,342</u></u>

Component Unit—School Board:

The following is a summary of long-term debt transactions of the Component Unit—School Board for the year ended June 30, 2018:

	<u>Restated Balance July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2018</u>	<u>Amounts Due Within One Year</u>
Compensated absences	\$ 499,261	\$ 42,199	\$ -	\$ 541,460	\$ 54,146
Net OPEB liabilities	4,225,630	273,522	438,689	4,060,463	-
Net pension liability	<u>21,436,000</u>	<u>2,438,000</u>	<u>5,271,000</u>	<u>18,603,000</u>	<u>-</u>
Total	<u><u>\$ 26,160,891</u></u>	<u><u>\$ 2,753,721</u></u>	<u><u>\$ 5,709,689</u></u>	<u><u>\$ 23,204,923</u></u>	<u><u>\$ 54,146</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority:

The following is a summary of long-term debt transactions of the Component Unit—Sanitary Authority for the year ended June 30, 2018:

Changes in Long-Term Obligations:

	<u>Balance July 1, 2017</u>		<u>Issuances/ Increases</u>		<u>Retirements/ Decreases</u>		<u>Balance June 30, 2018</u>
General Obligation Bond	\$ 497,098	\$	-	\$	33,140	\$	463,958
Net pension liability	26,090		18,000		28,386		15,704
Notes payable	<u>3,724,405</u>		<u>-</u>		<u>296,476</u>		<u>3,427,929</u>
Totals	<u>\$ 4,247,593</u>	\$	<u>18,000</u>	\$	<u>358,002</u>	\$	<u>3,907,591</u>

Details of long-term indebtedness:

Water Operating Fund:

General Obligation Bond:

\$997,000 water system revenue bonds issued August 21, 2001 due in semi-annual installments of \$16,570 beginning September 1, 2002 through August 1, 2031. No interest.

\$ 463,958	\$	33,140
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Notes Payable:

Note payable to VRA for the grouting project. Due June 2032. \$940 payable semiannually. No interest.

27,261		1,880
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Note payable to VRA for new Boyce to Millwood line. Due June 2032. \$3,125 payable semiannually. No interest.

93,750		6,250
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\$600,000 note payable to Bank of Clarke County issued February 27, 2015, due in semiannual installments of \$27,647 - \$20,259 payable through February 27, 2030, including 2.57% interest

479,917		40,000
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\$787,546 note payable to VRA issued September 2, 2005 due in semiannual installments of \$26,792 payable through July 1, 2026, including 3.00% interest

378,690		42,543
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Net pension liability

<u>7,852</u>		<u>-</u>
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Total Water Fund

<u>\$ 1,451,428</u>	\$	<u>123,813</u>
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COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority: (Continued)

Details of long-term indebtedness: (Continued)

	<u>Total Amount</u>	<u>Amount Due Within One Year</u>
Boyce Wastewater Facility		
<u>Notes Payable:</u>		
Note payable to VRA for the Millwood Sewer project. Due June 2032. \$9,602 payable semiannually. No interest.	\$ 288,066	\$ 19,205
\$3,761,429 note payable to VRA issued October 1, 2008 due in semi- annual installments of \$93,924 payable through November 1, 2029. No interest.	2,160,245	187,847
<u>Net pension liability</u>	<u>7,852</u>	<u>-</u>
Total Boyce Wastewater Facility	<u>\$ 2,456,163</u>	<u>\$ 207,052</u>
Total Clarke County Sanitary Authority	<u>\$ 3,907,591</u>	<u>\$ 330,865</u>

Annual requirements to amortize the long-term obligations and the related interest are as follows:

Year Ending June 30,	<u>General Obligation Bond</u>		<u>Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 33,140	\$ -	\$ 297,725	\$ 23,118
2020	33,140	-	299,011	20,805
2021	33,140	-	300,335	18,453
2022	33,140	-	301,700	16,059
2023	33,140	-	303,106	13,625
2024-2028	165,700	-	1,428,550	32,518
2029-2033	132,558	-	497,502	2,566
Total	<u>\$ 463,958</u>	<u>\$ -</u>	<u>\$ 3,427,929</u>	<u>\$ 127,144</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 9—Unearned/Deferred/Unavailable Revenue:

The following is a summary of unearned/deferred/unavailable revenue for the year ended June 30, 2018:

	<u>Government- wide Statements</u>	<u>Balance Sheet</u>
	<u>Governmental Activities</u>	<u>Governmental Funds</u>
Primary Government:		
General Fund:		
Deferred/unavailable property tax revenue:		
Deferred/unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	\$ -	\$ 1,386,236
2nd half assessments due in December 2018	10,910,632	10,910,632
Prepaid property taxes due in December 2018, but paid in advance by the taxpayers	22,229	22,229
Total deferred/unavailable revenue	<u>\$ 10,932,861</u>	<u>\$ 12,319,097</u>

Note 10—Commitments and Contingencies:

Federal programs in which the County and all discretely presented component units participate were audited in accordance with the provisions of U.S. Office of Management and Budget Uniform Guidance. Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements.

While no matters of noncompliance were disclosed by audit, the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowance of current grant program expenditures, if any, would be immaterial.

Note 11—Pension Plan:

Plan Description

All full-time, salaried permanent employees of the County, Component Unit Clarke County Sanitary Authority, and (nonprofessional) employees of public school divisions are automatically covered by a VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Note 11—Pension Plan:

Plan Description

The System administers three different benefit structures for covered employees - Plan 1, Plan 2, and Hybrid. Each of these benefit structures has different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out in the table below:

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.</p>	<p>About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p>	<p>About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan. Most members hired on or after January 1, 2014 are in this plan, as well as Plan 1 and Plan 2 members who were eligible and opted into the plan during a special election window. (see “Eligible Members”)</p> <ul style="list-style-type: none"> • The defined benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions. • In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013, and they have not taken a refund.</p> <p>Hybrid Opt-In Election VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan’s effective date for eligible Plan 1 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p> <p>Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.</p>	<p>Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p> <p>Hybrid Opt-In Election Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan’s effective date for eligible Plan 2 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p> <p>Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.</p>	<p>Eligible Members Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:</p> <ul style="list-style-type: none"> • Political subdivision employees* • School division employees • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan’s effective date for opt-in members was July 1, 2014. <p>*Non-Eligible Members Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:</p> <ul style="list-style-type: none"> • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees. <p>Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions and school divisions elected to phase in the required 5% member contribution but all employees are paying the full 5% as of July 1, 2016. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.</p>	<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions and school divisions elected to phase in the required 5% member contribution but all employees are paying the full 5% as of July 1, 2016.</p>	<p>Retirement Contributions A member’s retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee’s creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.</p>
<p>Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p>	<p>Creditable Service Same as Plan 1.</p>	<p>Creditable Service <u>Defined Benefit Component:</u> Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Creditable Service (Cont.)	Creditable Service (Cont.) Same as Plan 1.	Creditable Service (Cont.) <u>Defined Benefit Component:</u> <u>(Cont.)</u> credit in retirement, if the employer offers the health insurance credit. <u>Defined Contributions Component:</u> Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.
Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund. Members are always 100% vested in the contributions that they make.	Vesting Same as Plan 1.	Vesting <u>Defined Benefit Component:</u> Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Vesting: (Cont.)	Vesting: (Cont.)	<p>Vesting: (Cont.) <u>Defined Contributions Component:</u> Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.</p> <p>Members are always 100% vested in the contributions that they make.</p> <p>Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</p> <ul style="list-style-type: none"> • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. <p>Distribution is not required by law until age 70½.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Calculating the Benefit The Basic Benefit is calculated based on a formula using the member’s average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.</p> <p>An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.</p>	<p>Calculating the Benefit See definition under Plan 1.</p>	<p>Calculating the Benefit <u>Defined Benefit Component:</u> See definition under Plan 1.</p> <p><u>Defined Contribution Component:</u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.</p>
<p>Average Final Compensation A member’s average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation A member’s average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.</p>
<p>Service Retirement Multiplier VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.</p> <p>Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.</p>	<p>Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.</p> <p>Sheriffs and regional jail superintendents: Same as Plan 1.</p>	<p>Service Retirement Multiplier <u>Defined Benefit Component:</u> VRS: The retirement multiplier for the defined benefit component is 1.00%.</p> <p>For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.</p> <p>Sheriffs and regional jail superintendents: Not applicable.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Service Retirement Multiplier (Cont.)</p> <p>Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.</p>	<p>Service Retirement Multiplier (Cont.)</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Service Retirement Multiplier (Cont.)</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Not applicable.</p>
<p>Normal Retirement Age VRS: Age 65.</p> <p>Political subdivisions hazardous duty employees: Age 60.</p>	<p>Normal Retirement Age VRS: Normal Social Security retirement age.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Normal Retirement Age <u>Defined Benefit Component:</u> VRS: Same as Plan 2.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Unreduced Retirement Eligibility VRS: Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.</p>	<p>Earliest Unreduced Retirement Eligibility VRS: Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Unreduced Retirement Eligibility <u>Defined Benefit Component:</u> VRS: Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Earliest Unreduced Retirement Eligibility (Cont.)</p>	<p>Earliest Unreduced Retirement Eligibility (Cont.)</p>	<p>Earliest Unreduced Retirement Eligibility (Cont.) <u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Reduced Retirement Eligibility VRS: Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.</p>	<p>Earliest Reduced Retirement Eligibility VRS: Age 60 with at least five years (60 months) of creditable service.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Reduced Retirement Eligibility <u>Defined Benefit Component:</u> VRS: Members may retire with a reduced benefit as early as age 60 with at least five years (60 months) of creditable service.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%.</p> <p><u>Eligibility:</u> For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date.</p> <p>For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.</p> <p><u>Exceptions to COLA Effective Dates:</u> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances:</p> <ul style="list-style-type: none"> • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. 	<p>Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%.</p> <p><u>Eligibility:</u> Same as Plan 1.</p> <p><u>Exceptions to COLA Effective Dates:</u> Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement <u>Defined Benefit Component:</u> Same as Plan 2.</p> <p><u>Defined Contribution Component:</u> Not applicable.</p> <p><u>Eligibility:</u> Same as Plan 1 and Plan 2.</p> <p><u>Exceptions to COLA Effective Dates:</u> Same as Plan 1 and Plan 2.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates: (Cont.)</u></p> <ul style="list-style-type: none"> • The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP). • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member’s survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins. 	<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates: (Cont.)</u> Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates: (Cont.)</u> Same as Plan 1 and Plan 2.</p>
<p>Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted.</p>	<p>Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.</p>	<p>Disability Coverage Employees of political subdivisions and School divisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Disability Coverage</p> <p>VSDP members are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>	<p>Disability Coverage</p> <p>VSDP members are subject to a one-year waiting period before becoming eligible for non-work related disability benefits.</p>	<p>Disability Coverage</p> <p>Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>
<p>Purchase of Prior Service</p> <p>Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. When buying service, members must purchase their most recent period of service first. Members also may be eligible to purchase periods of leave without pay.</p>	<p>Purchase of Prior Service</p> <p>Same as Plan 1.</p>	<p>Purchase of Prior Service</p> <p><u>Defined Benefit Component:</u> Same as Plan 1, with the following exceptions:</p> <ul style="list-style-type: none"> • Hybrid Retirement Plan members are ineligible for ported service. • The cost for purchasing refunded service is the higher of 4% of creditable compensation or average final compensation. • Plan members have one year from their date of hire or return from leave to purchase all but refunded prior service at approximate normal cost. After that one-year period, the rate for most categories of service will change to actuarial cost. <p><u>Defined Contribution Component:</u> Not applicable.</p>

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2016 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	60	40
Inactive members:		
Vested inactive members	19	12
Non-vested inactive members	19	22
Inactive members active elsewhere in VRS	37	2
Total inactive members	75	36
Active members	86	43
Total covered employees	221	119

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012, new employees were required to pay the 5% member contribution. In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

The County and Component Unit Clarke County Sanitary Authority's contractually required employer contribution rate for the year ended June 30, 2018 was 8.49% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were \$391,379 and \$388,862 and Component Unit Clarke County Sanitary Authority were \$5,816 and \$3,770 for the years ended June 30, 2018 and June 30, 2017.

The Component Unit School Board's contractually required employer contribution rate for nonprofessional employees for the year ended June 30, 2018 was 5.21% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Contributions (Continued)

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were \$33,468 and \$35,810 for the years ended June 30, 2018 and June 30, 2017, respectively.

Net Pension Liability

The County, Component Unit Clarke County Sanitary Authority, and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2017. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2016, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the County, Component Unit Clarke County Sanitary Authority, and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.35%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Largest 10 - Non-Hazardous Duty: 20% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Actuarial Assumptions - General Employees (Continued)

Mortality rates: (Continued)

All Others (Non 10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

All Others (Non 10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

Note 11—Pension Plan: (Continued)

Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County and Component Unit Clarke County Sanitary Authority's Retirement Plan was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 4.75%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Largest 10 - Hazardous Duty: 70% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits: (Continued)

Mortality rates: (Continued)

All Others (Non 10 Largest) - Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Increased rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

All Others (Non 10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	<u>100.00%</u>		<u>4.80%</u>
		Inflation	<u>2.50%</u>
	*Expected arithmetic nominal return		<u>7.30%</u>

* The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2019, the rate contributed by the employer for the County, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) Retirement Plans will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Changes in Net Pension Liability

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2016	\$ 19,889,281	\$ 17,197,719	\$ 2,691,562
Changes for the year:			
Service cost	\$ 476,066	\$ -	\$ 476,066
Interest	1,367,228	-	1,367,228
Differences between expected and actual experience	(162,685)	-	(162,685)
Assumption changes	(63,330)	-	(63,330)
Contributions - employer	-	379,396	(379,396)
Contributions - employee	-	223,948	(223,948)
Net investment income	-	2,099,165	(2,099,165)
Benefit payments, including refunds	(714,864)	(714,864)	-
Administrative expenses	-	(11,988)	11,988
Other changes	-	(1,874)	1,874
Net changes	\$ 902,415	\$ 1,973,783	\$ (1,071,368)
Balances at June 30, 2017	\$ 20,791,696	\$ 19,171,502	\$ 1,620,194

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Changes in Net Pension Liability

	Clarke County Sanitary Authority		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2016	\$ 193,087	\$ 166,697	\$ 26,390
Changes for the year:			
Service cost	\$ 4,614	\$ -	\$ 4,614
Interest	12,953	-	12,953
Differences between expected and actual experience	(1,576)	-	(1,576)
Assumption changes	(614)	-	(614)
Contributions - employer	-	3,678	(3,678)
Contributions - employee	-	2,170	(2,170)
Net investment income	-	20,349	(20,349)
Benefit payments, including refunds	(6,930)	(6,930)	-
Administrative expenses	-	(116)	116
Other changes	-	(18)	18
Net changes	\$ 8,447	\$ 19,133	\$ (10,686)
Balances at June 30, 2017	\$ 201,534	\$ 185,830	\$ 15,704

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Changes in Net Pension Liability: (Continued)

	Component School Board (nonprofessional)		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2016	\$ 3,237,556	\$ 3,237,564	\$ (8)
Changes for the year:			
Service cost	\$ 64,599	\$ -	\$ 64,599
Interest	220,480	-	220,480
Differences between expected and actual experience	(57,419)	-	(57,419)
Assumption changes	(45,195)	-	(45,195)
Contributions - employer	-	33,848	(33,848)
Contributions - employee	-	32,641	(32,641)
Net investment income	-	388,498	(388,498)
Benefit payments, including refunds	(175,672)	(175,672)	-
Administrative expenses	-	(2,302)	2,302
Other changes	-	(343)	343
Net changes	\$ 6,793	\$ 276,670	\$ (269,877)
Balances at June 30, 2017	\$ 3,244,349	\$ 3,514,234	\$ (269,885)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Primary Government, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) using the discount rate of 7.00%, as well as what the County's and Component Unit School Board's (nonprofessional) net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(6.00%)	(7.00%)	(8.00%)
County of Clarke - Primary Government Net Pension Liability (Asset)	\$ 4,189,663	\$ 1,620,194	\$ (530,830)
Component Unit Clarke County Sanitary Authority Net Pension Liability (Asset)	40,611	15,705	(5,145)
Component Unit School Board (nonprofessional) Net Pension Liability (Asset)	55,987	(269,885)	(548,420)

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2018, the Primary Government, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) recognized pension expense of \$118,129, \$1,145 and \$(102,046), respectively. At June 30, 2018, the Primary Government, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Primary Government</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 158,643
Change in assumptions	-	41,642
Net difference between projected and actual earnings on pension plan investments	-	278,847
Employer contributions subsequent to the measurement date	<u>391,379</u>	<u>-</u>
Total	<u>\$ 391,379</u>	<u>\$ 479,132</u>
<u>Component Unit Clarke County Sanitary Authority</u>		
Differences between expected and actual experience	\$ -	\$ 1,538
Change in assumptions	-	404
Net difference between projected and actual earnings on pension plan investments	-	2,703
Employer contributions subsequent to the measurement date	<u>5,816</u>	<u>-</u>
Total	<u>\$ 5,816</u>	<u>\$ 4,645</u>
<u>Component Unit School Board (nonprofessional)</u>		
Differences between expected and actual experience	\$ -	\$ 35,262
Change in assumptions	-	24,463
Net difference between projected and actual earnings on pension plan investments	-	47,842
Employer contributions subsequent to the measurement date	<u>33,468</u>	<u>-</u>
Total	<u>\$ 33,468</u>	<u>\$ 107,567</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: (Continued)

\$391,379, \$5,816, and \$33,468 reported as deferred outflows of resources related to pensions resulting from the Primary Government, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>Component Unit Sanitary Authority</u>	<u>Component Unit School Board (nonprofessional)</u>
2019	\$ (293,000)	\$ (2,840)	\$ (83,437)
2020	(3,346)	(30)	7,959
2021	(2,845)	(28)	1,066
2022	(179,941)	(1,745)	(33,155)
2023	-	-	-
Thereafter	-	-	-

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information regarding the plan description can be found in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

Each school division's contractually required employer contribution rate for the year ended June 30, 2018 was 16.32% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015 and reflects the transfer in June 2015 of \$192,884,000 as an accelerated payback of the deferred contribution in the 2010-12 biennium. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were \$1,741,611 and \$1,679,087 for the years ended June 30, 2018 and June 30, 2017, respectively.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional): (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the school division reported a liability of \$18,603,000 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2017 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2017, the school division's proportion was .15127% as compared to .15296% at June 30, 2016.

For the year ended June 30, 2018, the school division recognized pension expense of \$1,265,000. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

At June 30, 2018, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 1,316,000
Change in assumptions	271,000	-
Net difference between projected and actual earnings on pension plan investments	-	676,000
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	333,000
Employer contributions subsequent to the measurement date	<u>1,741,611</u>	<u>-</u>
Total	<u>\$ 2,012,611</u>	<u>\$ 2,325,000</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional): (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: (Continued)

\$1,741,611 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2019	\$ (838,000)
2020	(146,000)
2021	(301,000)
2022	(676,000)
2023	(93,000)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.95%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions: (Continued)

Mortality rates:

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with Scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions: (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2017, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		<u>Teacher Employee Retirement Plan</u>
Total Pension Liability	\$	45,417,520
Plan Fiduciary Net Position		33,119,545
Employers' Net Pension Liability (Asset)	\$	<u><u>12,297,975</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		72.92%

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Asests	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	<u>100.00%</u>		<u>4.80%</u>
		Inflation	<u>2.50%</u>
		*Expected arithmetic nominal return	<u>7.30%</u>

* The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each one of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2019, the rate contributed by the school division for the VRS Teacher Retirement Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, school divisions are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 7.00%, as well as what the school division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(6.00%)	(7.00%)	(8.00%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	\$ 27,781,000	\$ 18,603,000	\$ 11,011,000

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 12—Litigation:

At June 30, 2018, there were no matters of litigation involving the County or which would materially affect the County's financial position should any court decisions on pending matters not be favorable to the County.

Note 13—Risk Management:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries a broad range of insurance coverages, which management considers prudent for the protection of the County's assets and operations. Coverages currently include \$2,000,000 commercial general liability, \$2,000,000 automobile liability, and \$3,000,000 public official's liability. The property policy provides insurance coverage for all of the County's real and personal property up to the replacement cost value of the asset.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 14—Conduit Debt:

The County has issued economic development revenue bonds through the Clarke County Industrial Development Authority. All responsibility for the payment of this debt rests with the Borrower. The County and the Authority have no responsibility for the payment of this debt. Outstanding conduit debt obligations are as follows at June 30, 2018:

Description	Original Issue	Outstanding June 30, 2018
Heritage Child Development Center, Inc.	\$ 450,000	\$ -
Grafton School, Inc.	9,925,000	3,456,582
R-1 Berryville Town bond	2,327,000	2,046,980
R-2 Clarke County bond	4,822,000	4,001,175
	<u>\$ 17,524,000</u>	<u>\$ 9,504,737</u>

Note 15—Assigned Fund Balances:

Fund balances have been assigned for the following purposes:

Liquidity Designation	\$ 3,518,828
Stabilization Designation	879,707
School Operating Transfer	392,979
Leave Liability	300,000
Continuing Appropriations for Capital Projects	3,347,526
Parks Master Plan Implementation	130,000
Community Facilities	350,000
Comprehensive Services Act Shortfall	300,000
Conservation Easements from Government Savings	167,938
Economic Development	150,000
Emergency Vehicles	75,000
Government Savings	500,000
Data and Communications Technology	600,000
FY 2019 Original Budget Deficit	339,590
Total	<u>\$ 11,051,568</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 16—Surety Bonds:

	<u>Amount</u>
Fidelity and Deposit Company of Maryland - Surety	
Helen Butts, Clerk of the Circuit Court	\$ 25,000
Sharon Keeler, Treasurer	400,000
Donna Peake, Commissioner of the Revenue	3,000
Anthony W. Roper, Sheriff	30,000
Western Surety	
Sharon Keeler, Treasurer	10,000

Note 17—Postemployment Benefits Other Than Pensions:

Health Insurance (Single-employer Defined Benefit Plan)

Plan Description

The County and School Board provide postemployment medical coverage for retired employees through a single-employer defined benefit plan. The County and School Board may change, add or delete coverage as they deem appropriate and with the approval of the Board of Supervisors. The plan does not grant retirees vested health benefits. The Plan does not issue separate financial statements.

Benefits Provided

Employees who retire from the County or School Board with service eligible for VRS benefits (Plan 1 - Age 50 and 10 years of service or Age 55 and 5 years of service; Plan 2 - age 60 and 5 years of service; Hazardous duty - age 50 and 5 years of service) and who are participating in the medical coverage are eligible to elect post-retirement coverage. Retirees are eligible to remain on the medical plan with 100% of the premium paid by the retiree. The retiree's spouse can receive benefits under the plan with the premium to be paid by the retiree. Retirees' coverage ceases at eligibility for Medicare.

Plan Membership

At June 30, 2018 (measurement date), the following employees were covered by the benefit terms:

	<u>County</u>	<u>School Board</u>
Total active employees with coverage	94	286
Total inactive employees or retirees with coverage	2	14
Total	<u>96</u>	<u>300</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

Contributions

The County and School Board do not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the County and School Board. The amount paid by the County and School Board for OPEB as the benefits came due during the year ended June 30, 2018 was \$7,922 and \$66,561.

Total OPEB Liability

The County and School Board's total OPEB liabilities were measured as of June 30, 2018. The total OPEB liabilities were determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry age normal, level % of pay
Discount Rate	3.58% as of June 30, 2017; 3.87% as of June 30, 2018
Inflation	2.50% per year as of June 30, 2018
Healthcare Trend Rate	5.70% for fiscal year ending 2018 (to reflect actual experience). The rates reverts to 6.4% for fiscal year ending 2019, decreasing .10% per year to an ultimate rate of 4.30%.
Salary Increase Rates	County: Ranges of increases of 3.5% for 20+ years of service to 5.35% for 1-2 years of service; School Board: Ranges of increases of 3.5% for 20+ years of service to 5.95% for 1 year of service.
Retirement Age	Reduced: Age 50 and 10 years of service or Age 55 and 5 years of service; Unreduced: Age 65 and 5 years of service or Age 50 with 30 years of service
Mortality Rates	Pre-Retirement: RP-2014 Employee Mortality Tables projected to 2020 using Scale BB with Males set back 1 year and Females set back 1 year. Post-Retirement: RP-2014 Employee Mortality Tables projected to 2020 using Scale BB with Males set forward 1 year and Females set back 1 year.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

Discount Rate

The discount rate represents the Municipal GO AA 20-year yield curve rate as of June 30, 2017. The final equivalent single discount rate used for this year's valuation is 3.87% as of the end of the fiscal year with the expectation that the County and School Board will continue contributing the Actuarially Determined Contribution and paying the pay-go cost from the OPEB Trust.

Changes in Total OPEB Liability

Changes in Net OPEB Liability			
		County Total OPEB Liability	Component Unit- School Board Total OPEB Liability
Balances at June 30, 2017	\$	354,075	\$ 1,085,630
Changes for the year:			
Service cost		22,728	64,527
Interest		13,349	39,995
Changes in assumptions		(8,547)	(23,128)
Benefit payments		(7,922)	(66,561)
Net changes		19,608	14,833
Balances at June 30, 2018	\$	373,683	\$ 1,100,463

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following amounts present the total OPEB liability of the County and School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current discount rate:

		Rate		
		1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
County's Total OPEB Liability	\$	403,888	\$ 373,683	\$ 345,605
School Board's Total OPEB Liability	\$	1,181,974	\$ 1,100,463	\$ 1,024,094

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liabilities of the County and School Board, as well as what the total OPEB liabilities would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate used of 5.7%:

	Rates		
	1% Decrease (4.7%)	Healthcare Cost Trend (5.7%)	1% Increase (6.7%)
County's Total OPEB Liability	\$ 332,485	\$ 373,683	\$ 421,509
School Board's Total OPEB Liability	\$ 984,275	\$ 1,100,463	\$ 1,237,857

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2018, the County and School Board recognized OPEB expense in the amount of \$34,762 and \$101,952, respectively. At June 30, 2018, the County and School Board did not have deferred outflows of resources and deferred inflows of resources related to OPEB.

	Deferred Outflows of Resources	Deferred Inflows of Resources
County:		
Changes of assumptions	\$ -	\$ 7,232
Total	\$ -	\$ 7,232
School Board:		
Changes of assumptions	\$ -	\$ 20,558
Total	\$ -	\$ 20,558

Year Ended June 30	County	School Board
2019	\$ (1,315)	\$ (2,570)
2020	(1,315)	(2,570)
2021	(1,315)	(2,570)
2022	(1,315)	(2,570)
2023	(1,315)	(2,570)
Thereafter	(657)	(7,708)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

Additional disclosures on changes in net OPEB liability, related ratios, and employer contributions can be found in the required supplementary information following the notes to the financial statements.

Group Life Insurance:

Plan Description

All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS Group Life Insurance Program upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for Group Life Insurance Program OPEB, including eligibility, coverage and benefits is set out in the table below:

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS
<p>Eligible Employees</p> <p>The Group Life Insurance Program was established July 1, 1960, for state employees, teachers and employees of political subdivisions that elect the program, including the following employers that do not participate in VRS for retirement:</p> <ul style="list-style-type: none">• City of Richmond• City of Portsmouth• City of Roanoke• City of Norfolk• Roanoke City School Board <p>Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their member contributions and accrued interest.</p>

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Plan Description (Continued)

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS (CONTINUED)

Benefit Amounts

The benefits payable under the Group Life Insurance Program have several components.

- **Natural Death Benefit** - The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled.
- **Accidental Death Benefit** - The accidental death benefit is double the natural death benefit.
- **Other Benefit Provisions** - In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include:
 - Accidental dismemberment benefit
 - Safety belt benefit
 - Repatriation benefit
 - Felonious assault benefit
 - Accelerated death benefit option

Reduction in Benefit Amounts

The benefit amounts provided to members covered under the Group Life Insurance Program are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value.

Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)

For covered members with at least 30 years of creditable service, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at \$8,000 by statute. The amount is increased annually based on the VRS Plan 2 cost-of-living adjustment and is currently \$8,111.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Contributions

The contribution requirements for the Group Life Insurance Program are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the Group Life Insurance Program was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% x 60%) and the employer component was 0.52% (1.31% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2018 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Program from the County were \$25,064 and \$24,048 for the years ended June 30, 2018 and June 30, 2017, respectively, \$3,493 and \$3,535 from School Board nonprofessional, and \$64,238 and \$62,315 from School Board professional.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB

At June 30, 2018, the County reported a liability of \$378,000, the School Board nonprofessional \$56,000, and School Board professional \$978,000 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2017 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation as of that date. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2017 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2017, the participating employer's proportion for the County was .02507% as compared to .02436% at June 30, 2016. At June 30, 2017, the participating employer's proportion for the School Board nonprofessional was .00369% as compared to .00363% at June 30, 2016. At June 30, 2017, the participating employer's proportion for the School Board professional was .06497% as compared to .06492% at June 30, 2016.

For the year ended June 30, 2018, the County, School Board nonprofessional and School Board professional recognized GLI OPEB expense of \$6,000, \$2,000 and \$12,000. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB: (Continued)

At June 30, 2018, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

<u>County</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 9,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	14,000
Change in assumptions	-	19,000
Changes in proportion	10,000	-
Employer contributions subsequent to the measurement date	25,064	-
Total	<u>\$ 35,064</u>	<u>\$ 42,000</u>
School Board nonprofessional		
Differences between expected and actual experience	\$ -	\$ 1,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	2,000
Change in assumptions	-	3,000
Employer contributions subsequent to the measurement date	3,493	-
Total	<u>\$ 3,493</u>	<u>\$ 6,000</u>
School Board professional		
Differences between expected and actual experience	\$ -	\$ 22,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	37,000
Change in assumptions	-	50,000
Employer contributions subsequent to the measurement date	64,238	-
Total	<u>\$ 64,238</u>	<u>\$ 109,000</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB (Continued)

\$25,064, \$3,493 and \$64,238 (County, School Board nonprofessional and School Board professional) reported as deferred outflows of resources related to the GLI OPEB resulting from the employer’s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>County</u>	<u>School Board nonprofessional</u>	<u>School Board professional</u>
2019	\$ (7,000)	\$ (1,000)	\$ (22,000)
2020	(7,000)	(1,000)	(22,000)
2021	(7,000)	(1,000)	(22,000)
2022	(7,000)	(1,000)	(22,000)
2023	(3,000)	(1,000)	(13,000)
Thereafter	(1,000)	(1,000)	(8,000)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation:	
General state employees	3.5% - 5.35%
Teachers	3.5%-5.95%
SPORS employees	3.5%-4.75%
VaLORS employees	3.5%-4.75%
JRS employees	4.5%
Locality - General employees	3.5%-5.35%
Locality - Hazardous Duty employees	3.5%-4.75%
Investment rate of return	7.0%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of OPEB liabilities.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - General State Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% increase compounded from ages 70 to 85.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Teachers

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - SPORS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - VaLORS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - JRS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% compounding increase from ages 70 to 85.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Largest Ten Locality Employers - General Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Non-Largest Ten Locality Employers - General Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

Mortality Rates - Largest Ten Locality Employers - Hazardous Duty Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Largest Ten Locality Employers - Hazardous Duty Employees: (Continued)

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees: (Continued)

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

NET GLI OPEB Liability

The net OPEB liability (NOL) for the Group Life Insurance Program represents the program’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2017, NOL amounts for the Group Life Insurance Program is as follows (amounts expressed in thousands):

		Group Life Insurance OPEB Program
		<hr/>
Total GLI OPEB Liability	\$	2,942,426
Plan Fiduciary Net Position		1,437,586
Employers' Net GLI OPEB Liability (Asset)	\$	<hr/> <hr/> 1,504,840
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		48.86%

The total GLI OPEB liability is calculated by the System’s actuary, and each plan’s fiduciary net position is reported in the System’s financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System’s investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System’s investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	<u>100.00%</u>		<u>4.80%</u>
		Inflation	2.50%
	*Expected arithmetic nominal return		<u>7.30%</u>

*The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2019, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The follow presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 7.00%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
County's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 488,000	\$ 378,000	\$ 288,000
School Board nonprofessional's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 72,000	\$ 56,000	\$ 42,000
School Board professional's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 1,265,000	\$ 978,000	\$ 745,000

Group Life Insurance Program Fiduciary Net Position

Detailed information about the Group Life Insurance Program's Fiduciary Net Position is available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan):

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee Health Insurance Credit Program. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The health insurance credit is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree’s death.

The specific information for the Teacher Health Insurance Credit Program OPEB, including eligibility, coverage, and benefits is set out in the table below:

TEACHER EMPLOYEE HEALTH INSURANCE CREDIT PROGRAM PLAN PROVISIONS
<p>Eligible Employees</p> <p>The Teacher Employee Retiree Health Insurance Credit Program was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit.</p> <p>Eligible employees are enrolled automatically upon employment. They include:</p> <ul style="list-style-type: none"> • Full-time permanent (professional) salaried employees of public school divisions covered under VRS.
<p>Benefit Amounts</p> <p>The Teacher Employee Retiree Health Insurance Credit Program provides the following benefits for eligible employees:</p> <ul style="list-style-type: none"> • <u>At Retirement</u> - For Teacher and other professional school employees who retire, the monthly benefit is \$4.00 per year of service per month with no cap on the benefit amount. • <u>Disability Retirement</u> - For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: <ul style="list-style-type: none"> ○ \$4.00 per month, multiplied by twice the amount of service credit, or ○ \$4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.
<p>Health Insurance Credit Program Notes:</p> <ul style="list-style-type: none"> • The monthly Health Insurance Credit benefit cannot exceed the individual premium amount. • Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the health insurance credit as a retiree.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan): (Continued)

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2018 was 1.23% of covered employee compensation for employees in the VRS Teacher Employee Health Insurance Credit Program. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee Health Insurance Credit Program were \$151,947 and \$132,997 for the years ended June 30, 2018 and June 30, 2017, respectively.

Teacher Employee Health Insurance Credit Program OPEB Liabilities, Teacher Employee Health Insurance Credit Program OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee Health Insurance Credit Program OPEB

At June 30, 2018, the school division reported a liability of \$1,926,000 for its proportionate share of the VRS Teacher Employee Health Insurance Credit Program Net OPEB Liability. The Net VRS Teacher Employee Health Insurance Credit Program OPEB Liability was measured as of June 30, 2017 and the total VRS Teacher Employee Health Insurance Credit Program OPEB liability used to calculate the Net VRS Teacher Employee Health Insurance Credit Program OPEB Liability was determined by an actuarial valuation as of that date. The school division's proportion of the Net VRS Teacher Employee Health Insurance Credit Program OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee Health Insurance Credit Program OPEB plan for the year ended June 30, 2017 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2017, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Program was .15182% as compared to .15295% at June 30, 2016.

For the year ended June 30, 2018, the school division recognized VRS Teacher Employee Health Insurance Credit Program OPEB expense of \$155,000. Since there was a change in proportionate share between June 30, 2016 and June 30, 2017, a portion of the VRS Teacher Employee Health Insurance Credit Program Net OPEB expense was related to deferred amounts from changes in proportion.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan): (Continued)

Teacher Employee Health Insurance Credit Program OPEB Liabilities, Teacher Employee Health Insurance Credit Program OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee Health Insurance Credit Program OPEB: (Continued)

At June 30, 2018, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee Health Insurance Credit Program OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	\$ -	\$ 3,000
Change in assumptions	-	20,000
Change in proportion	-	12,000
Employer contributions subsequent to the measurement date	<u>151,947</u>	<u>-</u>
Total	<u>\$ 151,947</u>	<u>\$ 35,000</u>

\$151,947 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division’s contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2019	\$ (6,000)
2020	(6,000)
2021	(6,000)
2022	(6,000)
2023	(5,000)
Thereafter	(6,000)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan): (Continued)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee Health Insurance Credit Program was based on an actuarial valuation as of June 30, 2016, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Inflation	2.5%
Salary increases, including inflation: Teacher employees	3.5%-5.95%
Investment rate of return	7.0%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of OPEB liabilities.

Mortality Rates - Teachers

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Teachers: (Continued)

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee Health Insurance Credit Program represents the program’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2017, NOL amounts for the VRS Teacher Employee Health Insurance Credit Program is as follows (amounts expressed in thousands):

		Teacher Employee HIC OPEB Plan
		<hr/>
Total Teacher Employee HIC OPEB Liability	\$	1,364,702
Plan Fiduciary Net Position		96,091
Teacher Employee net HIC OPEB Liability (Asset)	\$	<hr/> <hr/> 1,268,611

Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	7.04%
-------------------------------------------------------------------------------------------------	-------

The total Teacher Employee HIC OPEB liability is calculated by the System’s actuary, and the plan’s fiduciary net position is reported in the System’s financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	<u>100.00%</u>		<u>4.80%</u>
		Inflation	<u>2.50%</u>
		*Expected arithmetic nominal return	<u>7.30%</u>

*The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Program (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 7.00%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ending June 30, 2019, the rate contributed by each school division for the VRS Teacher Employee Health Insurance Credit Program will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, all agencies are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

Sensitivity of the School Division's Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate

The follow presents the school division's proportionate share of the VRS Teacher Employee Health Insurance Credit Program net HIC OPEB liability using the discount rate of 7.00%, as well as what the school division's proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	\$ 2,150,000	\$ 1,926,000	\$ 1,736,000

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee Health Insurance Credit Program's Fiduciary Net Position is available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 18—Note Receivable:

During fiscal year 2010, the County issued a note receivable to the Berryville Main Street Program in the amount of \$35,000. The note is payable over 12 years, bearing interest at 3%. At June 30, 2018, \$11,529 of this note was outstanding. Future payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 3,370	\$ 302
2020	3,472	200
2021	3,577	95
2022	910	7
Total	<u>\$ 11,329</u>	<u>\$ 604</u>

Note 19—Upcoming Pronouncements:

Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Statement is effective for fiscal years beginning after June 15, 2017. Earlier application is encouraged.

Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

Statement No. 87, *Leases*, increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Note 19—Upcoming Pronouncements: (Continued)

Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, clarifies which liabilities governments should include when disclosing information related to debt. It defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. The Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, it requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Note 20—Adoption of Accounting Principles:

The County and School Board implemented the financial reporting provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the fiscal year ended June 30, 2018. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to postemployment benefits other than pensions (other postemployment benefits or OPEB). Note disclosure and required supplementary information requirements about OPEB are also addressed. The requirements of this Statement will improve accounting and financial reporting by state and local governments for OPEB. In addition, the County and School Board implemented Governmental Accounting Standards Board Statement No. 85, *Omnibus 2017* during the fiscal year ended June 30, 2018. This Statement addresses practice issues identified during implementation and application of certain GASB statements for a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)).

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2018 (Continued)

Note 21—Restatement of Beginning Balances:

	<u>County</u>	<u>School Board</u>
Net Position as of July 1, 2017, previously reported	\$ 36,991,142	\$ (11,463,998)
Unreconciled cash difference - fiscal year end 2017	305,235	-
Previously unrecorded building cost	405,811	-
Previously unrecorded building accumulated depreciation	(374,617)	-
OPEB liability restated as of July 1, 2017 - health insurance	(354,075)	(1,085,630)
OPEB liability restated as of July 1, 2017 - health insurance credit - VRS	-	(1,806,000)
OPEB liability restated as of July 1, 2017 - group life insurance	<u>(404,000)</u>	<u>(1,135,000)</u>
Net Position as of July 1, 2017, as restated	<u>\$ 36,569,496</u>	<u>\$ (15,490,628)</u>
Fund balance as of July 1, 2017, previously reported	\$ 11,683,953	
Unreconciled cash difference - fiscal year end 2017	<u>305,235</u>	
Fund balance as of July 1, 2017, as restated	<u>\$ 11,989,188</u>	

REQUIRED SUPPLEMENTARY INFORMATION

Note to Required Supplementary Information:

Presented budgets were prepared in accordance with accounting principles generally accepted in the United States of America.

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General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
General property taxes	\$ 20,352,579	\$ 20,352,579	\$ 20,762,324	\$ 409,745
Other local taxes	1,952,993	1,952,993	1,949,217	(3,776)
Permits, privilege fees, and regulatory licenses	323,093	323,093	328,391	5,298
Fines and forfeitures	310,095	310,095	357,254	47,159
Revenue from the use of money and property	76,018	76,018	93,658	17,640
Charges for services	908,571	908,571	962,641	54,070
Miscellaneous	5,207	5,209	46,756	41,547
Recovered costs	108,574	109,963	142,146	32,183
Intergovernmental:				
Commonwealth	4,430,126	4,429,626	4,472,632	43,006
Federal	124,049	129,415	147,786	18,371
Total revenues	\$ 28,591,305	\$ 28,597,562	\$ 29,262,805	\$ 665,243
EXPENDITURES				
Current:				
General government administration	\$ 1,936,550	\$ 2,025,049	\$ 1,995,469	\$ 29,580
Judicial administration	717,885	733,990	723,002	10,988
Public safety	4,355,378	4,482,244	4,463,374	18,870
Public works	1,311,914	1,245,501	1,112,695	132,806
Health and welfare	611,462	611,462	724,160	(112,698)
Education	15,902,521	16,895,245	14,624,854	2,270,391
Parks, recreation, and cultural	1,129,464	1,128,464	1,021,052	107,412
Community development	603,206	613,855	596,771	17,084
Nondepartmental	112,000	13,000	29,623	(16,623)
Total expenditures	\$ 26,680,380	\$ 27,748,810	\$ 25,291,000	\$ 2,457,810
Excess (deficiency) of revenues over (under) expenditures	\$ 1,910,925	\$ 848,752	\$ 3,971,805	\$ 3,123,053
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (1,860,163)	\$ (6,023,234)	\$ (4,344,479)	\$ 1,678,755
Total other financing sources (uses)	\$ (1,860,163)	\$ (6,023,234)	\$ (4,344,479)	\$ 1,678,755
Net change in fund balances	\$ 50,762	\$ (5,174,482)	\$ (372,674)	\$ 4,801,808
Fund balances - beginning, as restated	(50,762)	5,174,482	11,989,188	6,814,706
Fund balances - ending	\$ -	\$ -	\$ 11,616,514	\$ 11,616,514

Virginia Public Assistance Fund - Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Recovered costs	\$ -	\$ -	\$ 17,468	\$ 17,468
Intergovernmental:				
Commonwealth	300,179	300,179	288,377	(11,802)
Federal	771,889	771,889	692,344	(79,545)
Total revenues	\$ 1,072,068	\$ 1,072,068	\$ 998,189	\$ (73,879)
EXPENDITURES				
Current:				
Health and welfare	\$ 1,613,733	\$ 1,651,733	\$ 1,472,904	\$ 178,829
Total expenditures	\$ 1,613,733	\$ 1,651,733	\$ 1,472,904	\$ 178,829
Excess (deficiency) of revenues over (under) expenditures	\$ (541,665)	\$ (579,665)	\$ (474,715)	\$ 104,950
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 541,665	\$ 579,665	\$ 474,715	\$ (104,950)
Total other financing sources (uses)	\$ 541,665	\$ 579,665	\$ 474,715	\$ (104,950)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
 Primary Government and Clarke County Sanitary Authority
 For the Years Ended June 30, 2015 through June 30, 2018

	2017		2016		2015		2014	
	Primary Government	Clarke County Sanitary Authority						
Total pension liability								
Service cost	\$ 476,066	\$ 4,614	\$ 452,697	\$ 4,388	\$ 441,992	\$ 4,284	\$ 452,800	\$ 4,389
Interest	1,367,228	12,953	1,298,718	12,588	1,241,436	12,034	1,173,942	11,379
Differences between expected and actual experience	(162,685)	(1,576)	(60,723)	(290)	(174,129)	(1,688)	-	-
Changes in assumptions	(63,330)	(614)	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(714,864)	(6,930)	(709,058)	(6,872)	(672,885)	(6,522)	(652,215)	(6,322)
Net change in total pension liability	\$ 902,415	\$ 8,447	\$ 981,634	\$ 9,814	\$ 836,414	\$ 8,108	\$ 974,527	\$ 9,446
Total pension liability - beginning	19,889,281	193,087	18,907,647	183,273	18,071,233	175,165	17,096,706	165,719
Total pension liability - ending (a)	\$ 20,791,696	\$ 201,534	\$ 19,889,281	\$ 193,087	\$ 18,907,647	\$ 183,273	\$ 18,071,233	\$ 175,165
Plan fiduciary net position								
Contributions - employer	\$ 379,396	\$ 3,678	\$ 466,664	\$ 4,524	\$ 455,266	\$ 4,412	\$ 487,123	\$ 4,722
Contributions - employee	223,948	2,170	213,350	2,068	208,804	2,024	200,072	1,939
Net investment income	2,099,165	20,349	298,818	2,896	744,209	7,214	2,211,300	21,434
Benefit payments, including refunds of employee contributions	(714,864)	(6,930)	(709,058)	(6,872)	(672,885)	(6,522)	(652,215)	(6,322)
Administrative expense	(11,988)	(116)	(10,410)	(100)	(10,047)	(98)	(11,767)	(114)
Other	(1,874)	(18)	(126)	(2)	(157)	(3)	117	-
Net change in plan fiduciary net position	\$ 1,973,783	\$ 19,133	\$ 259,238	\$ 2,514	\$ 725,190	\$ 7,027	\$ 2,234,630	\$ 21,659
Plan fiduciary net position - beginning	17,197,719	166,697	16,938,481	164,183	16,213,291	157,156	13,978,661	135,496
Plan fiduciary net position - ending (b)	\$ 19,171,502	\$ 185,830	\$ 17,197,719	\$ 166,697	\$ 16,938,481	\$ 164,183	\$ 16,213,291	\$ 157,155
County's net pension liability - ending (a) - (b)	\$ 1,620,194	\$ 15,704	\$ 2,691,562	\$ 26,390	\$ 1,969,166	\$ 19,090	\$ 1,857,942	\$ 18,010
Plan fiduciary net position as a percentage of the total pension liability	92.21%	92.21%	86.47%	86.33%	89.59%	89.58%	89.72%	89.72%
Covered payroll	\$ 4,580,246	\$ 44,397	\$ 4,332,013	\$ 41,990	\$ 4,210,911	\$ 40,817	\$ 4,003,842	\$ 38,809
County's net pension liability as a percentage of covered payroll	35.37%	35.37%	62.13%	62.85%	46.76%	46.77%	46.40%	46.41%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
 Component Unit School Board (nonprofessional)
 For the Years Ended June 30, 2015 through June 30, 2018

	2017	2016	2015	2014
Total pension liability				
Service cost	\$ 64,599	\$ 75,698	\$ 119,013	\$ 138,591
Interest	220,480	218,560	213,846	200,591
Differences between expected and actual experience	(57,419)	(87,838)	(96,657)	-
Changes in assumptions	(45,195)	-	-	-
Benefit payments, including refunds of employee contributions	(175,672)	(182,286)	(155,448)	(144,212)
Net change in total pension liability	\$ 6,793	\$ 24,134	\$ 80,754	\$ 194,970
Total pension liability - beginning	3,237,556	3,213,422	3,132,668	2,937,698
Total pension liability - ending (a)	\$ 3,244,349	\$ 3,237,556	\$ 3,213,422	\$ 3,132,668
Plan fiduciary net position				
Contributions - employer	\$ 33,848	\$ 55,293	\$ 56,916	\$ 95,312
Contributions - employee	32,641	31,776	32,933	49,538
Net investment income	388,498	55,073	144,974	436,730
Benefit payments, including refunds of employee contributions	(175,672)	(182,286)	(155,448)	(144,212)
Administrative expense	(2,302)	(2,061)	(2,023)	(2,334)
Other	(343)	(24)	(33)	23
Net change in plan fiduciary net position	\$ 276,670	\$ (42,229)	\$ 77,319	\$ 435,057
Plan fiduciary net position - beginning	3,237,564	3,279,793	3,202,474	2,767,417
Plan fiduciary net position - ending (b)	\$ 3,514,234	\$ 3,237,564	\$ 3,279,793	\$ 3,202,474
School Division's net pension liability (asset) - ending (a) - (b)	\$ (269,885)	\$ (8)	\$ (66,371)	\$ (69,806)
Plan fiduciary net position as a percentage of the total pension liability	108.32%	100.00%	102.07%	102.23%
Covered payroll	\$ 673,225	\$ 652,740	\$ 664,350	\$ 990,746
School Division's net pension liability as a percentage of covered payroll	-40.09%	0.00%	-9.99%	-7.05%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
 For the Years Ended June 30, 2015 through June 30, 2018

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.15127%	0.15296%	0.15349%	0.15415%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 18,603,000	\$ 21,436,000	\$ 19,319,000	\$ 18,629,000
Employer's Covered Payroll	11,986,432	11,656,844	11,292,534	11,256,878
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	155.20%	183.89%	171.08%	165.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.92%	68.28%	70.88%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions - Pension
 For the Years Ended June 30, 2009 through June 30, 2018

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government (A)					
2018	\$ 397,195	\$ 397,195	\$ -	\$ 4,820,004	8.24%
2017	392,632	392,632	-	4,624,623	8.49%
2016	471,292	471,292	-	4,374,003	10.77%
2015	461,738	461,738	-	4,251,728	10.86%
2014	490,778	490,778	-	4,042,651	12.14%
2013	495,262	495,262	-	4,079,590	12.14%
2012	340,402	340,402	-	3,868,202	8.80%
2011	350,218	350,218	-	3,979,755	8.80%
2010	381,778	381,778	-	4,031,452	9.47%
2009	383,625	383,625	-	4,050,948	9.47%
Component Unit School Board (nonprofessional)					
2018	\$ 33,468	\$ 33,468	\$ -	\$ 671,806	4.98%
2017	35,810	35,810	-	673,225	5.32%
2016	55,293	55,293	-	652,740	8.47%
2015	57,201	57,201	-	664,350	8.61%
2014	95,310	95,310	-	990,747	9.62%
2013	103,670	103,670	-	1,077,653	9.62%
2012	80,540	80,540	-	1,020,784	7.89%
2011	86,945	86,945	-	1,101,964	7.89%
2010	80,801	80,801	-	1,125,360	7.18%
2009	81,717	81,717	-	1,138,124	7.18%
Component Unit School Board (professional)*					
2018	\$ 1,741,611	\$ 1,741,611	\$ -	\$ 12,337,938	14.12%
2017	1,679,087	1,679,087	-	11,986,432	14.01%
2016	1,679,413	1,679,413	-	11,656,844	14.41%
2015	1,584,459	1,584,459	-	11,292,534	14.03%

(A) Includes Primary Government and Clarke County Sanitary Authority

* Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information
For the Year Ended June 30, 2018

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation. The 2014 valuation includes Hybrid Retirement Plan members for the first time. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Because this is a fairly new benefit and the number of participants was relatively small, the impact on the liabilities as of the measurement date of June 30, 2017 are not material.

Changes of assumptions - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

Largest 10 - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement)	Updated to a more current mortality table - RP-2014
Retirement Rates	Lowered rates at older ages and changed final retirement
Withdrawal Rates	Adjusted rates to better fit experience at each year age and
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

Largest 10 - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement)	Updated to a more current mortality table - RP-2014
Retirement Rates	Lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Increased rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

All Others (Non 10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement)	Updated to a more current mortality table - RP-2014
Retirement Rates	Lowered rates at older ages and changed final retirement
Withdrawal Rates	Adjusted rates to better fit experience at each year age and
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

All Others (Non 10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement)	Updated to a more current mortality table - RP-2014
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement)	Updated to a more current mortality table - RP-2014
Retirement Rates	Lowered rates at older ages and changed final retirement
Withdrawal Rates	Adjusted rates to better fit experience at each year age and
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

Schedule of County's Share of Net OPEB Liability
 Group Life Insurance Program
 For the Year Ended June 30, 2018

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
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Primary Government:

2017	0.02507%	\$ 378,000	\$ 4,624,623	8.17%	48.86%
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Component Unit - School Board (nonprofessional):

2017	0.00369%	\$ 56,000	\$ 679,755	8.24%	48.86%
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Component Unit - School Board (professional):

2017	0.06497%	\$ 978,000	\$ 11,983,662	8.16%	48.86%
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Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions
 Group Life Insurance Program
 For the Years Ended June 30, 2009 through June 30, 2018

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
County:					
2018	\$ 25,064	\$ 25,064	\$ -	\$ 4,820,004	0.52%
2017	24,048	24,048	-	4,624,623	0.52%
2016	21,010	21,010	-	4,377,003	0.48%
2015	20,408	20,408	-	4,251,728	0.48%
2014	19,405	19,405	-	4,042,651	0.48%
2013	19,582	19,582	-	4,079,590	0.48%
2012	10,848	10,848	-	3,874,163	0.28%
2011	11,153	11,153	-	3,983,184	0.28%
2010	8,212	8,212	-	3,041,491	0.27%
2009	10,945	10,945	-	4,053,660	0.27%
Component Unit - School Board (nonprofessional):					
2018	\$ 3,493	\$ 3,493	\$ -	\$ 671,806	0.52%
2017	3,535	3,535	-	679,755	0.52%
2016	3,133	3,133	-	652,740	0.48%
2015	3,189	3,189	-	664,350	0.48%
2014	4,756	4,756	-	990,747	0.48%
2013	5,173	5,173	-	1,077,653	0.48%
2012	2,861	2,861	-	1,021,723	0.28%
2011	3,086	3,086	-	1,101,964	0.28%
2010	2,281	2,281	-	844,884	0.27%
2009	3,073	3,073	-	1,138,124	0.27%
Component Unit - School Board (professional):					
2018	\$ 64,238	\$ 64,238	\$ -	\$ 12,353,413	0.52%
2017	62,315	62,315	-	11,983,662	0.52%
2016	56,000	56,000	-	11,666,729	0.48%
2015	54,776	54,776	-	11,411,639	0.48%
2014	54,159	54,159	-	11,283,075	0.48%
2013	53,623	53,623	-	11,171,543	0.48%
2012	29,271	29,271	-	10,453,931	0.28%
2011	29,625	29,625	-	10,580,218	0.28%
2010	21,616	21,616	-	8,005,822	0.27%
2009	29,594	29,594	-	10,960,804	0.27%

Notes to Required Supplementary Information
 Group Life Insurance Program
 For the Year Ended June 30, 2018

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

General State Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

SPORS Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%

VaLORS Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%

Notes to Required Supplementary Information
 Group Life Insurance Program
 For the Year Ended June 30, 2018 (Continued)

JRS Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change

Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

Schedule of School Board's Share of Net OPEB Liability
 Teacher Health Insurance Credit Program (HIC)
 For the Year Ended June 30, 2018

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
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School Board - Professional:

2017	0.15182% \$	1,926,000 \$	11,981,677	16.07%	7.04%
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Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information
 Teacher Health Insurance Credit Program (HIC)
 For the Year Ended June 30, 2018

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

Schedule of Employer Contributions
 Teacher Health Insurance Credit Program (HIC)
 For the Years Ended June 30, 2009 through June 30, 2018

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
School Board - Professional:					
2018	\$ 151,947	\$ 151,947	\$ -	\$ 12,353,413	1.11%
2017	132,997	132,997	-	11,981,677	1.11%
2016	123,625	123,625	-	11,662,709	1.06%
2015	120,963	120,963	-	11,411,639	1.06%
2014	125,133	125,133	-	11,273,274	1.11%
2013	122,330	122,330	-	11,020,705	1.11%
2012	62,522	62,522	-	10,420,403	0.60%
2011	63,494	63,494	-	10,582,337	0.60%
2010	83,261	83,261	-	8,005,822	1.04%
2009	118,377	118,377	-	10,960,804	1.08%

Notes to Required Supplementary Information
 Teacher Health Insurance Credit Programs (HIC)
 For the Year Ended June 30, 2018

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

Teacher Health Insurance Credit Program - School Board - Professional:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

OPEB - Health Insurance Plan
 Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios
 For the Year Ended June 30, 2018

	<u>2018</u>
County:	
Total OPEB liability	
Service cost	\$ 22,728
Interest	13,349
Changes in assumptions	(8,547)
Benefit payments	<u>(7,922)</u>
Net change in total OPEB liability	\$ 19,608
Total OPEB liability - beginning	354,075
Total OPEB liability - ending	<u><u>373,683</u></u>
Covered payroll	\$ 5,014,231
County's total OPEB liability (asset) as a percentage of covered employee payroll	7.5%
 School Board:	
Total OPEB liability	
Service cost	\$ 64,527
Interest	39,995
Changes in assumptions	(23,128)
Benefit payments	<u>(66,561)</u>
Net change in total OPEB liability	\$ 14,833
Total OPEB liability - beginning	1,085,630
Total OPEB liability - ending	<u><u>1,100,463</u></u>
Covered payroll	\$ 12,818,270
School Boards total OPEB liability (asset) as a percentage of covered employee payroll	8.6%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

OPEB - Health Insurance Plan
 Notes to Required Supplementary Information
 For the Year Ended June 30, 2018

Valuation Date: 6/30/2018
 Measurement Date: 6/30/2018

No assets are accumulated in a trust that meets the criteria in GASB 75 to pay related benefits.

Methods and assumptions used to determine OPEB liability - County and School Board:

Actuarial Cost Method	Entry age normal, level % of pay
Discount Rate	3.58% as of June 30, 2017; 3.87% as of June 30, 2018
Inflation	2.50% per year as of June 30, 2018
Healthcare Trend Rate	5.70% for fiscal year ending 2018 (to reflect actual experience). The rates reverts to 6.4% for fiscal year ending 2019, decreasing .10% per year to an ultimate rate of 4.30%.
Salary Increase Rates	County: Ranges of increases of 3.5% for 20+ years of service to 5.35% for 1-2 years of service; School Board: Ranges of increases of 3.5% for 20+ years of service to 5.95% for 1 year of service.
Retirement Age	Reduced: Age 50 and 10 years of service or Age 55 and 5 years of service; Unreduced: Age 65 and 5 years of service or Age 50 with 30 years of service
Mortality Rates	Pre-Retirement: RP-2014 Employee Mortaility Tables projected to 2020 using Scale BB with Males set back 1 year and Females set back 1 year. Post-Retirement: RP-2014 Employee Mortaility Tables projected to 2020 using Scale BB with Males set forward 1 year and Females set back 1 year.

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OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2018

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 356,286	\$ 167,320	\$ 523,606
Prepaid items	30	74,509	74,539
Receivables:			
for uncollectibles):			
Accounts receivable	-	6,704	6,704
Due from other funds	-	-	-
Due from other governmental units	25,381	-	25,381
	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>381,697</u>	\$ <u>248,533</u>	\$ <u>630,230</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable	\$ 4,523	\$ 33,938	\$ 38,461
Due to other funds	25,381	72,770	98,151
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	\$ <u>29,904</u>	\$ <u>106,708</u>	\$ <u>136,612</u>
FUND BALANCES:			
Nonspendable:			
Prepaid items	\$ 30	\$ 74,509	\$ 74,539
Restricted:			
Swim team	-	4,851	4,851
Pool	-	1,659	1,659
Committed:			
Community development	261,137	-	261,137
Public safety	90,626	-	90,626
Assigned:			
Capital projects	-	60,806	60,806
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	\$ <u>351,793</u>	\$ <u>141,825</u>	\$ <u>493,618</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	\$ <u>381,697</u>	\$ <u>248,533</u>	\$ <u>630,230</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
General property taxes	\$ 11,709	\$ -	\$ -	\$ 11,709
Revenue from the use of money and property	1,537	-	383	1,920
Charges for services	-	4,955	-	4,955
Miscellaneous	39,758	-	11,590	51,348
Intergovernmental:				
Commonwealth	185,489	-	86,810	272,299
Federal	4,438	-	847	5,285
Total revenues	\$ 242,931	\$ 4,955	\$ 99,630	\$ 347,516
EXPENDITURES				
Current:				
Public safety	\$ 42,580	\$ -	\$ -	\$ 42,580
Health and welfare	361,896	-	-	361,896
Community development	64,442	-	-	64,442
Capital projects	-	-	737,190	737,190
Debt service:				
Principal retirement	-	84,730	-	84,730
Interest and other fiscal charges	-	166,970	-	166,970
Total expenditures	\$ 468,918	\$ 251,700	\$ 737,190	\$ 1,457,808
Excess (deficiency) of revenues over (under) expenditures	\$ (225,987)	\$ (246,745)	\$ (637,560)	\$ (1,110,292)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 232,071	\$ 246,745	\$ 639,418	\$ 1,118,234
Total other financing sources (uses)	\$ 232,071	\$ 246,745	\$ 639,418	\$ 1,118,234
Net change in fund balances	\$ 6,084	\$ -	\$ 1,858	\$ 7,942
Fund balances - beginning	345,709	-	139,967	485,676
Fund balances - ending	<u>\$ 351,793</u>	<u>\$ -</u>	<u>\$ 141,825</u>	<u>\$ 493,618</u>

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2018

	Shenandoah					
	CSA	Drug	Animal	Farms	Conservation	
	Fund	Enforcement	Care	Sanitary	Easement	Total
	Fund	Fund	Fund	District	Fund	Fund
ASSETS						
Cash and cash equivalents	\$ 3,402	\$ 90,831	\$ -	\$ -	\$ 262,053	\$ 356,286
Prepaid items	-	30	-	-	-	30
Due from other governmental units	25,381	-	-	-	-	25,381
Total assets	\$ 28,783	\$ 90,861	\$ -	\$ -	\$ 262,053	\$ 381,697
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 3,402	\$ 205	\$ -	\$ -	\$ 916	\$ 4,523
Due to other funds	25,381	-	-	-	-	25,381
Total liabilities	\$ 28,783	\$ 205	\$ -	\$ -	\$ 916	\$ 29,904
FUND BALANCES:						
Nonspendable:						
Prepaid items	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 30
Committed:						
Community development	-	-	-	-	261,137	261,137
Public safety	-	90,626	-	-	-	90,626
Total fund balances	\$ -	\$ 90,656	\$ -	\$ -	\$ 261,137	\$ 351,793
Total liabilities and fund balances	\$ 28,783	\$ 90,861	\$ -	\$ -	\$ 262,053	\$ 381,697

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended June 30, 2018

	CSA Fund	Drug Enforcement Fund	Animal Care Fund	Shenandoah Farms Sanitary District	Conservation Easement Fund	Total
REVENUES						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ 11,709	\$ 11,709
Revenue from the use of money and property	-	550	-	-	987	1,537
Miscellaneous	-	5,813	-	-	33,945	39,758
Intergovernmental:						
Commonwealth	140,586	7,935	-	-	36,968	185,489
Federal	4,239	199	-	-	-	4,438
Total revenues	\$ 144,825	\$ 14,497	\$ -	\$ -	\$ 83,609	\$ 242,931
EXPENDITURES						
Current:						
Public safety	\$ -	\$ 42,580	\$ -	\$ -	\$ -	\$ 42,580
Health and welfare	361,896	-	-	-	-	361,896
Community development	-	-	-	-	64,442	64,442
Total expenditures	\$ 361,896	\$ 42,580	\$ -	\$ -	\$ 64,442	\$ 468,918
Excess (deficiency) of revenues over (under) expenditures	\$ (217,071)	\$ (28,083)	\$ -	\$ -	\$ 19,167	\$ (225,987)
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 217,071	\$ -	\$ -	\$ -	\$ 15,000	\$ 232,071
Total other financing sources (uses)	\$ 217,071	\$ -	\$ -	\$ -	\$ 15,000	\$ 232,071
Net change in fund balances	\$ -	\$ (28,083)	\$ -	\$ -	\$ 34,167	\$ 6,084
Fund balances - beginning	-	118,739	-	-	226,970	345,709
Fund balances - ending	\$ -	\$ 90,656	\$ -	\$ -	\$ 261,137	\$ 351,793

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended June 30, 2018

	CSA Fund				Drug Enforcement Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from the use of money and property	-	-	-	-	-	-	550	550
Miscellaneous	-	-	-	-	-	-	5,813	5,813
Intergovernmental:								
Commonwealth	239,688	239,688	140,586	(99,102)	-	-	7,935	7,935
Federal	-	-	4,239	4,239	-	-	199	199
Total revenues	\$ 239,688	\$ 239,688	\$ 144,825	\$ (94,863)	\$ -	\$ -	\$ 14,497	\$ 14,497
EXPENDITURES								
Current:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	42,580	\$ (42,580)
Health and welfare	478,689	478,689	361,896	116,793	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Total expenditures	\$ 478,689	\$ 478,689	\$ 361,896	\$ 116,793	\$ -	\$ -	\$ 42,580	\$ (42,580)
Excess (deficiency) of revenues over (under) expenditures	\$ (239,001)	\$ (239,001)	\$ (217,071)	\$ 21,930	\$ -	\$ -	\$ (28,083)	\$ (28,083)
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ 239,001	\$ 239,001	\$ 217,071	\$ (21,930)	\$ -	\$ -	\$ -	\$ -
Total other financing sources (uses)	\$ 239,001	\$ 239,001	\$ 217,071	\$ (21,930)	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,083)	\$ (28,083)
Fund balances - beginning	-	-	-	-	-	-	118,739	118,739
Fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,656	\$ 90,656

Animal Care Fund				Shenandoah Farms Sanitary District				Conservation Easement Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final			Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,709	\$ 11,709
-	-	-	-	-	-	-	-	-	-	987	987
-	-	-	-	-	-	-	-	-	-	33,945	33,945
-	-	-	-	-	-	-	-	30,000	96,330	36,968	(59,362)
-	-	-	-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 96,330	\$ 83,609	\$ (12,721)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	45,000	177,660	64,442	113,218
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 177,660	\$ 64,442	\$ 113,218
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,000)	\$ (81,330)	\$ 19,167	\$ 100,497
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (66,330)	\$ 34,167	\$ 100,497
-	-	-	-	-	-	-	-	-	66,330	226,970	160,640
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,137	\$ 261,137

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Year Ended June 30, 2018

	<u>Primary Government Debt Service Fund</u>
REVENUES	
Charges for services	\$ <u>4,955</u>
Total revenues	\$ <u>4,955</u>
EXPENDITURES	
Debt service:	
Principal retirement	\$ 84,730
Interest and other fiscal charges	<u>166,970</u>
Total expenditures	\$ <u>251,700</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(246,745)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	\$ <u>246,745</u>
Total other financing sources (uses)	\$ <u>246,745</u>
Net change in fund balances	\$ -
Fund balances - beginning	<u>-</u>
Fund balances - ending	<u><u>-</u></u>

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor Debt Service Funds
 For the Year Ended June 30, 2018

	Primary Government Debt Service Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 4,955	\$ 4,955
Total revenues	\$ -	\$ -	\$ 4,955	\$ 4,955
EXPENDITURES				
Debt service:				
Principal retirement	\$ 84,717	\$ 84,717	\$ 84,730	\$ (13)
Interest and other fiscal charges	166,983	166,983	166,970	13
Total expenditures	\$ 251,700	\$ 251,700	\$ 251,700	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (251,700)	\$ (251,700)	\$ (246,745)	\$ 4,955
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 251,700	\$ 251,700	\$ 246,745	\$ (4,955)
Total other financing sources (uses)	\$ 251,700	\$ 251,700	\$ 246,745	\$ (4,955)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2018

	Parks Construction Fund	General Government Capital Projects Fund	Total
ASSETS			
Cash and cash equivalents	\$ 39,391	\$ 127,929	\$ 167,320
Receivables:			
Accounts receivable	-	6,704	6,704
Prepaid items	-	74,509	74,509
Total assets	<u>\$ 39,391</u>	<u>\$ 209,142</u>	<u>\$ 248,533</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable	\$ -	\$ 33,938	\$ 33,938
Due to other funds	-	72,770	72,770
Total liabilities	<u>\$ -</u>	<u>\$ 106,708</u>	<u>\$ 106,708</u>
FUND BALANCES:			
Nonspendable:			
Prepaid items	\$ -	\$ 74,509	\$ 74,509
Restricted:			
Swim team	4,851	-	4,851
Pool	1,659	-	1,659
Assigned:			
Capital projects	<u>32,881</u>	<u>27,925</u>	<u>60,806</u>
Total fund balances	<u>\$ 39,391</u>	<u>\$ 102,434</u>	<u>\$ 141,825</u>
Total liabilities and fund balances	<u>\$ 39,391</u>	<u>\$ 209,142</u>	<u>\$ 248,533</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended June 30, 2018

	Parks Construction Fund	Government Capital Projects Fund	Total
REVENUES			
Revenue from the use of money and property	\$ 383	\$ -	\$ 383
Miscellaneous	875	10,715	11,590
Intergovernmental:			
Commonwealth	-	86,810	86,810
Federal	-	847	847
Total revenues	<u>\$ 1,258</u>	<u>\$ 98,372</u>	<u>\$ 99,630</u>
EXPENDITURES			
Capital projects	<u>\$ -</u>	<u>\$ 737,190</u>	<u>\$ 737,190</u>
Total expenditures	<u>\$ -</u>	<u>\$ 737,190</u>	<u>\$ 737,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,258</u>	<u>\$ (638,818)</u>	<u>\$ (637,560)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>\$ 600</u>	<u>\$ 638,818</u>	<u>\$ 639,418</u>
Total other financing sources (uses)	<u>\$ 600</u>	<u>\$ 638,818</u>	<u>\$ 639,418</u>
Net change in fund balances	\$ 1,858	\$ -	\$ 1,858
Fund balances - beginning	<u>37,533</u>	<u>102,434</u>	<u>139,967</u>
Fund balances - ending	<u><u>\$ 39,391</u></u>	<u><u>\$ 102,434</u></u>	<u><u>\$ 141,825</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor Capital Projects Funds
 For the Year Ended June 30, 2018

	Parks Construction Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ -	\$ -	\$ 383	\$ 383
Miscellaneous	-	-	875	875
Intergovernmental:				
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,258</u>	<u>\$ 1,258</u>
EXPENDITURES				
Capital projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,258</u>	<u>\$ 1,258</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 600</u>
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 600</u>
Net change in fund balances	\$ -	\$ -	\$ 1,858	\$ 1,858
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>37,533</u>	<u>37,533</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 39,391</u></u>	<u><u>\$ 39,391</u></u>

General Government Capital Projects Fund				
Budgeted Amounts		Actual	Variance with Final Budget	
Original	Final		Positive (Negative)	
\$ -	\$ -	\$ -	-	-
-	13,646	10,715		(2,931)
147,792	140,155	86,810		(53,345)
-	653	847		194
<u>\$ 147,792</u>	<u>\$ 154,454</u>	<u>\$ 98,372</u>	<u>\$</u>	<u>(56,082)</u>
<u>\$ 947,589</u>	<u>\$ 2,445,553</u>	<u>\$ 737,190</u>	<u>\$</u>	<u>1,708,363</u>
<u>\$ 947,589</u>	<u>\$ 2,445,553</u>	<u>\$ 737,190</u>	<u>\$</u>	<u>1,708,363</u>
<u>\$ (799,797)</u>	<u>\$ (2,291,099)</u>	<u>\$ (638,818)</u>	<u>\$</u>	<u>1,652,281</u>
<u>\$ -</u>	<u>\$ 2,188,664</u>	<u>\$ 638,818</u>	<u>\$</u>	<u>(1,549,846)</u>
<u>\$ -</u>	<u>\$ 2,188,664</u>	<u>\$ 638,818</u>	<u>\$</u>	<u>(1,549,846)</u>
<u>\$ (799,797)</u>	<u>\$ (102,435)</u>	<u>\$ -</u>	<u>\$</u>	<u>102,435</u>
<u>799,797</u>	<u>102,435</u>	<u>102,434</u>		<u>(1)</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 102,434</u></u>	<u><u>\$</u></u>	<u><u>102,434</u></u>

Combining Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2018

	Agency Funds					Total
	Special Welfare Fund	Town of Berryville	Undistributed Local Sales Tax Fund	Cafeteria Plan Withholding Fund	Unemployment Compensation Benefits Fund	
ASSETS						
Cash and cash equivalents	\$ 53,689	\$ 134,603	\$ -	\$ 88,511	\$ 4,926	\$ 281,729
Due from other governments	-	-	195,495	-	-	195,495
Total assets	<u>\$ 53,689</u>	<u>\$ 134,603</u>	<u>\$ 195,495</u>	<u>\$ 88,511</u>	<u>\$ 4,926</u>	<u>\$ 477,224</u>
LIABILITIES						
Accounts payable	\$ -	\$ 701	\$ -	\$ -	\$ 4,926	\$ 5,627
Sales tax payable to other towns	-	-	39,304	-	-	39,304
Amounts held for Town	-	133,902	-	-	-	133,902
Due to other funds	-	-	156,191	-	-	156,191
Accrued liabilities	-	-	-	88,511	-	88,511
Amounts held for social services clients	53,689	-	-	-	-	53,689
Total liabilities	<u>\$ 53,689</u>	<u>\$ 134,603</u>	<u>\$ 195,495</u>	<u>\$ 88,511</u>	<u>\$ 4,926</u>	<u>\$ 477,224</u>

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Special welfare fund:				
Assets:				
Cash and cash equivalents	\$ 43,194	\$ 15,519	\$ 5,024	\$ 53,689
Liabilities:				
Amounts held for social service clients	\$ 43,194	\$ 15,519	\$ 5,024	\$ 53,689
Town of Berryville:				
Assets:				
Cash and cash equivalents	\$ 94,349	\$ 96,858	\$ 56,604	\$ 134,603
Liabilities:				
Amounts held for Town	\$ 92,083	\$ 96,858	\$ 55,039	\$ 133,902
Accounts payable	2,266	701	2,266	701
Total liabilities	\$ 94,349	\$ 97,559	\$ 57,305	\$ 134,603
Undistributed local sales tax fund:				
Assets:				
Cash and cash equivalents	\$ -	\$ 1,126,198	\$ 1,126,198	\$ -
Due from other governments	205,492	195,495	205,492	195,495
Total assets	\$ 205,492	\$ 1,321,693	\$ 1,331,690	\$ 195,495
Liabilities:				
Sales tax payable to other towns	\$ 42,732	\$ 39,304	\$ 42,732	\$ 39,304
Due to other funds	162,760	156,191	162,760	156,191
Total liabilities	\$ 205,492	\$ 195,495	\$ 205,492	\$ 195,495
Cafeteria plan withholding fund:				
Assets:				
Cash and cash equivalents	\$ 87,143	\$ 133,501	\$ 132,133	\$ 88,511
Liabilities:				
Accrued liabilities	\$ 87,143	\$ 133,501	\$ 132,133	\$ 88,511

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018 (continued)

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Unemployment compensation benefits fund:				
Assets:				
Cash and cash equivalents	\$ -	\$ 6,935	\$ 2,009	\$ 4,926
Accounts receivable	294	-	294	-
Total assets	<u>\$ 294</u>	<u>\$ 6,935</u>	<u>\$ 2,303</u>	<u>\$ 4,926</u>
Liabilities:				
Accounts payable	<u>\$ 294</u>	<u>\$ 6,641</u>	<u>\$ 2,009</u>	<u>\$ 4,926</u>
Totals -- All agency funds				
Assets:				
Cash and cash equivalents	\$ 224,686	\$ 1,379,011	\$ 1,321,968	\$ 281,729
Accounts receivable	294	-	294	-
Due from other governments	205,492	195,495	205,492	195,495
Total assets	<u>\$ 430,472</u>	<u>\$ 1,574,506</u>	<u>\$ 1,527,754</u>	<u>\$ 477,224</u>
Liabilities:				
Amounts held for social service clients	\$ 43,194	\$ 15,519	\$ 5,024	\$ 53,689
Sales tax payable to other towns	42,732	39,304	42,732	39,304
Amounts held for Town	92,083	96,858	55,039	133,902
Accrued liabilities	87,143	133,501	132,133	88,511
Due to other funds	162,760	156,191	162,760	156,191
Accounts payable	2,560	7,342	4,275	5,627
Total liabilities	<u>\$ 430,472</u>	<u>\$ 448,715</u>	<u>\$ 401,963</u>	<u>\$ 477,224</u>

Discretely Presented Component Unit-School Board

Combining Balance Sheet
 Discretely Presented Component Unit - School Board
 June 30, 2018

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,530,059	\$ 11,823	\$ 97,698	\$ 4,714	\$ 1,644,294
Receivables:					
Accounts receivable	3,245	24,911	-	-	28,156
Due from primary government	-	-	61,998	-	61,998
Due from other governmental units	593,911	36,168	246,788	-	876,867
Prepaid items	48,580	-	30,048	-	78,628
Total assets	<u>\$ 2,175,795</u>	<u>\$ 72,902</u>	<u>\$ 436,532</u>	<u>\$ 4,714</u>	<u>\$ 2,689,943</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts payable	\$ 132,636	\$ 14,348	\$ 436,532	\$ -	\$ 583,516
Accrued liabilities	2,039,675	50,064	-	-	2,089,739
Due to primary government	2,984	-	-	-	2,984
Total liabilities	<u>\$ 2,175,295</u>	<u>\$ 64,412</u>	<u>\$ 436,532</u>	<u>\$ -</u>	<u>\$ 2,676,239</u>
FUND BALANCES:					
Nonspendable:					
Prepaid items	\$ 48,580	\$ -	\$ 30,048	\$ -	\$ 78,628
Assigned:					
School operating	500	8,490	-	-	8,990
Capital projects	-	-	(30,048)	4,714	(25,334)
Unassigned	(48,580)	-	-	-	(48,580)
Total fund balances	<u>\$ 500</u>	<u>\$ 8,490</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 13,704</u>
Total liabilities and fund balances	<u>\$ 2,175,795</u>	<u>\$ 72,902</u>	<u>\$ 436,532</u>	<u>\$ 4,714</u>	<u>\$ 2,689,943</u>

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Total fund balances per above	\$ 13,704
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,351,328
The net pension asset is not an available resource and, therefore, is not reported in the funds.	269,885
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.	
Pension related items	\$ 2,046,079
OPEB related items	<u>219,678</u>
	2,265,757
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.	
Pension related items	\$ (2,432,569)
OPEB related items	<u>(170,558)</u>
	(2,603,127)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(23,204,923)</u>
Net position of governmental activities	<u>\$ (11,907,376)</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2018

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Revenue from the use of money and property	\$ 63,317	\$ 35	\$ -	\$ -	\$ 63,352
Charges for services	216,263	470,342	-	-	686,605
Miscellaneous	90,772	-	-	-	90,772
Recovered costs	41,188	25,566	-	-	66,754
Intergovernmental:					
Local government	12,053,640	-	2,555,426	-	14,609,066
Commonwealth	8,661,928	12,121	357,791	-	9,031,840
Federal	716,204	300,056	-	-	1,016,260
Total revenues	<u>\$ 21,843,312</u>	<u>\$ 808,120</u>	<u>\$ 2,913,217</u>	<u>\$ -</u>	<u>\$ 25,564,649</u>
EXPENDITURES					
Current:					
Education	\$ 21,843,312	\$ 799,630	\$ -	\$ -	\$ 22,642,942
Capital projects	-	-	2,913,217	-	2,913,217
Total expenditures	<u>\$ 21,843,312</u>	<u>\$ 799,630</u>	<u>\$ 2,913,217</u>	<u>\$ -</u>	<u>\$ 25,556,159</u>
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 8,490	\$ -	\$ -	\$ 8,490
Net change in fund balances	\$ -	\$ 8,490	\$ -	\$ -	\$ 8,490
Fund balances - beginning	500	-	-	4,714	5,214
Fund balances - ending	<u>\$ 500</u>	<u>\$ 8,490</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 13,704</u>

Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:

Net change in fund balances - total governmental funds - per above \$ 8,490

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the depreciation exceeded capital outlays in the current period. 2,948,600

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount reflects the changes in compensated absences, net OPEB liabilities, and accrued interest payable, etc.

Pension expense	\$ 653,074
OPEB expense	15,287
Decrease in compensated absences	<u>(42,199)</u>
Change in net position of governmental activities	<u>\$ 3,583,252</u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2018

	School Operating Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ 67,937	\$ 67,937	\$ 63,317	\$ (4,620)
Charges for services	212,091	212,091	216,263	4,172
Miscellaneous	91,612	91,612	90,772	(840)
Recovered costs	52,126	52,126	41,188	(10,938)
Intergovernmental:				
Local government	12,449,604	12,449,604	12,053,640	(395,964)
Commonwealth	8,939,299	8,939,299	8,661,928	(277,371)
Federal	723,072	723,072	716,204	(6,868)
Total revenues	<u>\$ 22,535,741</u>	<u>\$ 22,535,741</u>	<u>\$ 21,843,312</u>	<u>\$ (692,429)</u>
EXPENDITURES				
Current:				
Education	\$ 22,510,741	\$ 22,510,741	\$ 21,843,312	\$ 667,429
Total expenditures	<u>\$ 22,510,741</u>	<u>\$ 22,510,741</u>	<u>\$ 21,843,312</u>	<u>\$ 667,429</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ (25,000)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(25,000)	(25,000)	-	25,000
Total other financing sources (uses)	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ -</u>	<u>\$ 25,000</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	500	500
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>

School Food Service Fund				
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	
Original	Final			
\$ 140	\$ 140	\$ 35	\$	(105)
492,521	492,521	470,342		(22,179)
-	-	-		-
25,000	25,000	25,566		566
-	-	-		-
10,862	10,862	12,121		1,259
278,885	278,885	300,056		21,171
<u>\$ 807,408</u>	<u>\$ 807,408</u>	<u>\$ 808,120</u>	<u>\$</u>	<u>712</u>
<u>\$ 832,408</u>	<u>\$ 832,408</u>	<u>\$ 799,630</u>	<u>\$</u>	<u>32,778</u>
<u>\$ 832,408</u>	<u>\$ 832,408</u>	<u>\$ 799,630</u>	<u>\$</u>	<u>32,778</u>
<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ 8,490</u>	<u>\$</u>	<u>33,490</u>
\$ 25,000	\$ 25,000	\$ -	\$	(25,000)
-	-	-		-
<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$</u>	<u>(25,000)</u>
\$ -	\$ -	\$ 8,490	\$	8,490
-	-	-		-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,490</u>	<u>\$</u>	<u>8,490</u>

Balance Sheet

Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board

June 30, 2018

	School Capital Project Proffers Fund
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ <u> 4,714</u>
Total assets	\$ <u><u> 4,714</u></u>
FUND BALANCE	
Assigned:	
Capital projects	\$ <u> 4,714</u>
Total fund balances	\$ <u> 4,714</u>
Total liabilities and fund balances	\$ <u><u> 4,714</u></u>

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2018

	<u>School Capital Project Proffers Fund</u>
REVENUES	
Revenue from the use of money and property	\$ -
Total revenues	<u>\$ -</u>
EXPENDITURES	
Current:	
Capital projects	\$ -
Total expenditures	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>
Net change in fund balances	\$ -
Fund balances - beginning	<u>4,714</u>
Fund balances - ending	<u><u>\$ 4,714</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor and Major Capital Projects Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2018

	School Capital Projects Proffers Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Local government	-	-	-	-
Commonwealth	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	4,714	4,714
Fund balances - ending	\$ -	\$ -	\$ 4,714	\$ 4,714

School Capital Projects Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
-	4,429,853	2,555,426	(1,874,427)
154,000	380,340	357,791	(22,549)
<u>\$ 154,000</u>	<u>\$ 4,810,193</u>	<u>\$ 2,913,217</u>	<u>\$ (1,896,976)</u>
<u>\$ 842,000</u>	<u>\$ 4,810,193</u>	<u>\$ 2,913,217</u>	<u>\$ 1,896,976</u>
<u>\$ 842,000</u>	<u>\$ 4,810,193</u>	<u>\$ 2,913,217</u>	<u>\$ 1,896,976</u>
<u>\$ (688,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
(688,000)	-	-	-
<u>688,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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Discretely Presented Component Unit – Sanitary Authority

Combining Statement of Net Position
 Discretely Presented Component Unit - Sanitary Authority
 As of June 30, 2018

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 221,035	\$ -	\$ 221,035
Accounts receivable	54,361	64,060	118,421
Prepaid items	6,688	6,437	13,125
Total current assets	\$ 282,084	\$ 70,497	\$ 352,581
Noncurrent assets:			
Capital assets:			
Land	\$ 13,200	\$ -	\$ 13,200
Utility plant in service	5,255,034	6,830,188	12,085,222
Accumulated depreciation	(2,826,137)	(1,559,640)	(4,385,777)
Sub-total	\$ 2,442,097	\$ 5,270,548	\$ 7,712,645
Construction in progress	\$ 1,342,190	\$ -	\$ 1,342,190
Total capital assets	\$ 3,784,287	\$ 5,270,548	\$ 9,054,835
Total noncurrent assets	\$ 3,784,287	\$ 5,270,548	\$ 9,054,835
Total assets	\$ 4,066,371	\$ 5,341,045	\$ 9,407,416
DEFERRED OUTFLOW OF RESOURCES			
Pension related items	\$ 2,908	\$ 2,908	\$ 5,816
Total deferred outflows of resources	\$ 2,908	\$ 2,908	\$ 5,816
LIABILITIES			
Current liabilities:			
Reconciled overdraft	\$ -	\$ 126,375	\$ 126,375
Accounts payable	39,560	34,309	73,869
Accrued interest payable	4,078	-	4,078
Customers' deposits	5,750	-	5,750
Bonds payable - current portion	123,813	207,052	330,865
Total current liabilities	\$ 173,201	\$ 367,736	\$ 540,937
Noncurrent liabilities:			
Bonds payable - net of current portion	\$ 1,319,763	\$ 2,241,259	\$ 3,561,022
Net pension liability	7,852	7,852	15,704
Total noncurrent liabilities	\$ 1,327,615	\$ 2,249,111	\$ 3,576,726
Total liabilities	\$ 1,500,816	\$ 2,616,847	\$ 4,117,663
DEFERRED INFLOWS OF RESOURCES			
Pension related items	\$ 2,322	\$ 2,323	\$ 4,645
Total deferred inflows of resources	\$ 2,322	\$ 2,323	\$ 4,645
NET POSITION			
Net investment in capital assets	\$ 2,340,711	\$ 2,822,237	\$ 5,162,948
Unrestricted	225,430	(97,454)	127,976
Total net position	\$ 2,566,141	\$ 2,724,783	\$ 5,290,924

Combining Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Sanitary Authority
 For the Year Ended June 30, 2018

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
OPERATING REVENUES			
Charges for services:			
Customer service charges	\$ 245,966	\$ 296,000	\$ 541,966
Connection fees	2,563	1,339	3,902
Miscellaneous	4,833	590	5,423
Total operating revenues	\$ 253,362	\$ 297,929	\$ 551,291
OPERATING EXPENSES			
Office supplies and expenses	\$ 923	\$ 1,044	\$ 1,967
Plant maintenance	7,094	54,506	61,600
Pipeline/road repairs	19,244	-	19,244
Pump station maintenance	-	25,150	25,150
Grinder pump maintenance	-	3,243	3,243
Operating supplies / small equipment	20,858	82,362	103,220
Professional services	107,676	181,832	289,508
Salaries and wages	18,266	18,266	36,532
Benefits	4,613	4,613	9,226
Testing services	4,766	7,657	12,423
Utilities	29,196	72,732	101,928
Depreciation	131,235	171,261	302,496
Total operating expenses	\$ 343,871	\$ 622,666	\$ 966,537
Operating income (loss)	\$ (90,509)	\$ (324,737)	\$ (415,246)
NONOPERATING REVENUES (EXPENSES)			
Investment income	\$ 1,307	\$ 21	\$ 1,328
Tower rental	137,584	-	137,584
County operating subsidy	-	207,000	207,000
Transfers	(68,720)	68,720	-
Interest expense	(24,877)	-	(24,877)
Total nonoperating revenues (expenses)	\$ 45,294	\$ 275,741	\$ 321,035
Change in net position	\$ (45,215)	\$ (48,996)	\$ (94,211)
Total net position - beginning	2,611,356	2,773,779	5,385,135
Total net position - ending	\$ 2,566,141	\$ 2,724,783	\$ 5,290,924

Combining Statement of Cash Flows
Discretely Presented Component Unit - Sanitary Authority
For the Year Ended June 30, 2018

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 255,587	\$ 297,010	\$ 552,597
Payments to suppliers	(179,212)	(423,488)	(602,700)
Payments to and on behalf of employees	(25,169)	(25,169)	(50,338)
Net cash provided by (used for) operating activities	\$ 51,206	\$ (151,647)	\$ (100,441)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Tower rental	\$ 137,584	\$ -	\$ 137,584
Transfers	(68,720)	68,720	-
Operating subsidy from Clarke County	-	207,000	207,000
Net cash provided by (used for) noncapital financing activities	\$ 68,864	\$ 275,720	\$ 344,584
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of property, plant and equipment	\$ (52,348)	\$ -	\$ (52,348)
Retirements of long-term indebtedness	(122,564)	(207,052)	(329,616)
Interest paid on debt	(25,217)	-	(25,217)
Net cash provided by (used for) capital and related financing activities	\$ (200,129)	\$ (207,052)	\$ (407,181)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	\$ 1,307	\$ 21	\$ 1,328
Net cash provided by (used for) investing activities	\$ 1,307	\$ 21	\$ 1,328
Net increase (decrease) in cash and cash equivalents	\$ (78,752)	\$ (82,958)	\$ (161,710)
Cash and cash equivalents - beginning	299,787	(43,417)	256,370
Cash and cash equivalents - ending	\$ 221,035	\$ (126,375)	\$ 94,660
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (90,509)	\$ (324,737)	\$ (415,246)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	131,235	171,261	302,496
(Increase) decrease in accounts receivable	2,625	(919)	1,706
(Increase) decrease in prepaid items	(6,688)	(6,437)	(13,125)
(Increase) decrease in deferred outflows related to pension	1,156	1,156	2,312
Increase (decrease) in accounts payable	17,233	11,475	28,708
Increase (decrease) in customers' deposits	(400)	-	(400)
Increase (decrease) in net pension liability	(5,193)	(5,193)	(10,386)
Increase (decrease) in deferred inflows related to pension	1,747	1,747	3,494
Total adjustments	\$ 141,715	\$ 173,090	\$ 314,805
Net cash provided by (used for) operating activities	\$ 51,206	\$ (151,647)	\$ (100,441)

Discretely Presented Component Unit-Industrial Development Authority

Statement of Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 As of June 30, 2018

	<u>Industrial Development Authority</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ <u>154,693</u>
Total assets	\$ <u><u>154,693</u></u>
NET POSITION	
Unrestricted	<u><u>154,693</u></u>

Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2018

	<u>Industrial Development Authority</u>
OPERATING REVENUES	
Charges for services:	
Bond repayment and application fees	\$ <u>62,995</u>
Total operating revenues	\$ <u>62,995</u>
OPERATING EXPENSES	
Contribution to Lord Fairfax Small Business Park	\$ 6,000
Professional services	1,675
Board members' fee	1,350
Insurance	1,333
Miscellaneous	<u>47</u>
Total operating expenses	\$ <u>10,405</u>
Operating income (loss)	\$ <u>52,590</u>
NONOPERATING REVENUES (EXPENSES)	
Unrealized gain (loss) on investments	\$ <u>876</u>
Total nonoperating revenues (expenses)	\$ <u>876</u>
Change in net position	\$ 53,466
Total net position - beginning	<u>101,227</u>
Total net position - ending	<u><u>\$ 154,693</u></u>

Statement of Cash Flows
Discretely Presented Component Unit - Industrial Development Authority
For the Year Ended June 30, 2018

	Industrial Development Authority
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 62,995
Payments to board	(1,350)
Payments to suppliers	<u>(9,357)</u>
Net cash provided (used) by operating activities	<u>\$ 52,288</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Unrealized gain (loss) on investments	<u>\$ 876</u>
Net cash provided (used) by investing activities	<u>\$ 876</u>
Net increase (decrease) in cash and cash equivalents	\$ 53,164
Cash and cash equivalents - beginning	<u>101,529</u>
Cash and cash equivalents - ending	<u><u>\$ 154,693</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	<u>\$ 52,590</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
(Increase) decrease in prepaid items	\$ 1,333
Increase (decrease) in accounts payable	<u>(1,635)</u>
Total adjustments	<u>\$ (302)</u>
Net cash provided by (used for) operating activities	<u><u>\$ 52,288</u></u>

Supporting Schedules

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Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 14,736,466	\$ 14,736,466	\$ 14,876,853	\$ 140,387
Real and personal public service corporation taxes	475,887	475,887	496,356	20,469
Personal property taxes	4,626,142	4,626,142	4,898,281	272,139
Mobile home taxes	1,183	1,183	991	(192)
Machinery and tools taxes	220,167	220,167	167,647	(52,520)
Penalties	159,257	159,257	199,898	40,641
Interest	133,477	133,477	122,298	(11,179)
Total general property taxes	<u>\$ 20,352,579</u>	<u>\$ 20,352,579</u>	<u>\$ 20,762,324</u>	<u>\$ 409,745</u>
Other local taxes:				
Local sales and use taxes	\$ 959,874	\$ 959,874	\$ 899,776	\$ (60,098)
Consumers' utility taxes	340,856	340,856	352,974	12,118
Consumption taxes	35,165	35,165	36,269	1,104
Motor vehicle licenses	301,924	301,924	355,923	53,999
Taxes on recordation and wills	266,438	266,438	265,103	(1,335)
Transient occupancy taxes	23,564	23,564	16,882	(6,682)
Business license taxes	25,172	25,172	22,290	(2,882)
Total other local taxes	<u>\$ 1,952,993</u>	<u>\$ 1,952,993</u>	<u>\$ 1,949,217</u>	<u>\$ (3,776)</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 8,640	\$ 8,640	\$ 7,205	\$ (1,435)
Land use application fees	3,850	3,850	4,800	950
Animal shelter fees	8,525	8,525	8,360	(165)
Building and related permits	200,000	200,000	191,084	(8,916)
Zoning and subdivision	90,490	90,490	104,551	14,061
Transfer fees	461	461	541	80
Signs permits and inspection fees	488	488	120	(368)
Weapons permits	5,959	5,959	8,075	2,116
Other permits and fees	4,680	4,680	3,655	(1,025)
Total permits, privilege fees, and regulatory licenses	<u>\$ 323,093</u>	<u>\$ 323,093</u>	<u>\$ 328,391</u>	<u>\$ 5,298</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 310,095	\$ 310,095	\$ 357,254	\$ 47,159
Total fines and forfeitures	<u>\$ 310,095</u>	<u>\$ 310,095</u>	<u>\$ 357,254</u>	<u>\$ 47,159</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 20,071	\$ 20,071	\$ 40,449	\$ 20,378
Revenue from use of property	55,947	55,947	53,209	(2,738)
Total revenue from use of money and property	<u>\$ 76,018</u>	<u>\$ 76,018</u>	<u>\$ 93,658</u>	<u>\$ 17,640</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Charges for services:				
Sheriff's fees	\$ 796	\$ 796	\$ 1,592	\$ 796
Charges for ambulance and rescue	354,920	354,920	416,496	61,576
Charges for courthouse security	41,285	41,285	57,572	16,287
Charges for jail processing	1,825	1,825	1,072	(753)
Court appointed attorney	1,032	1,032	319	(713)
Charges for other localities	35,000	35,000	35,000	-
Charges for Commonwealth's Attorney	1,776	1,776	1,792	16
Charges for parks and recreation	409,370	409,370	405,586	(3,784)
Charges for engineer's fees/biosolids applications	16,882	16,882	14,246	(2,636)
E-tickets	25,000	25,000	28,421	3,421
Other charges for services	20,685	20,685	545	(20,140)
Total charges for services	\$ 908,571	\$ 908,571	\$ 962,641	\$ 54,070
Miscellaneous:				
Miscellaneous	\$ 5,207	\$ 5,209	\$ 46,756	\$ 41,547
Total miscellaneous	\$ 5,207	\$ 5,209	\$ 46,756	\$ 41,547
Recovered costs:				
Rebates and refunds	\$ 23,992	\$ 25,381	\$ 49,037	\$ 23,656
Insurance recovery	20,018	20,018	20,625	607
Gifts and donations in lieu of taxes	31,645	31,645	46,235	14,590
Sale of salvage	8,113	8,113	645	(7,468)
Loan repayment	3,495	3,495	3,495	-
Recycling and other rebates and refunds	21,311	21,311	22,109	798
Total recovered costs	\$ 108,574	\$ 109,963	\$ 142,146	\$ 32,183
Total revenue from local sources	\$ 24,037,130	\$ 24,038,521	\$ 24,642,387	\$ 603,866
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers' tax	\$ 24,138	\$ 24,138	\$ 22,545	\$ (1,593)
Taxes on deeds	66,820	66,820	84,697	17,877
Quarterly rental tax	2,796	2,796	1,129	(1,667)
Communications tax	415,390	415,390	392,631	(22,759)
Personal property tax relief funds	2,483,842	2,483,842	2,483,842	-
Total noncategorical aid	\$ 2,992,986	\$ 2,992,986	\$ 2,984,844	\$ (8,142)

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 195,575	\$ 195,575	\$ 192,834	\$ (2,741)
Sheriff	771,856	771,856	779,609	7,753
Commissioner of revenue	77,529	77,529	78,505	976
Treasurer	94,888	94,888	94,707	(181)
Registrar/electoral board	36,601	36,601	37,399	798
Clerk of the Circuit Court	157,091	157,091	168,467	11,376
Total shared expenses	<u>\$ 1,333,540</u>	<u>\$ 1,333,540</u>	<u>\$ 1,351,521</u>	<u>\$ 17,981</u>
Other categorical aid:				
Fire programs fund	\$ 47,153	\$ 47,153	\$ 48,103	\$ 950
Litter control grant	5,310	5,310	5,222	(88)
Virginia Commission for the Arts	5,000	4,500	4,500	-
Other categorical aid	46,137	46,137	78,442	32,305
Total other categorical aid	<u>\$ 103,600</u>	<u>\$ 103,100</u>	<u>\$ 136,267</u>	<u>\$ 33,167</u>
Total categorical aid	<u>\$ 1,437,140</u>	<u>\$ 1,436,640</u>	<u>\$ 1,487,788</u>	<u>\$ 51,148</u>
Total revenue from the Commonwealth	<u>\$ 4,430,126</u>	<u>\$ 4,429,626</u>	<u>\$ 4,472,632</u>	<u>\$ 43,006</u>
Revenue from the federal government:				
Payments in lieu of taxes	<u>\$ 6,464</u>	<u>\$ 6,464</u>	<u>\$ 6,342</u>	<u>\$ (122)</u>
Categorical aid:				
Crime victim assistance	\$ 70,775	\$ 70,775	\$ 54,532	\$ (16,243)
SCAAP grant	775	775	-	(775)
DMV 402 grant	16,864	16,864	16,640	(224)
SAFER grant	-	-	35,273	35,273
Historic resources grant	-	5,366	5,366	-
Local law enforcement block grant	1,118	1,118	998	(120)
Violence against women formula grants	28,053	28,053	28,635	582
Total categorical aid	<u>\$ 117,585</u>	<u>\$ 122,951</u>	<u>\$ 141,444</u>	<u>\$ 18,493</u>
Total revenue from the federal government	<u>\$ 124,049</u>	<u>\$ 129,415</u>	<u>\$ 147,786</u>	<u>\$ 18,371</u>
Total General Fund	<u><u>\$ 28,591,305</u></u>	<u><u>\$ 28,597,562</u></u>	<u><u>\$ 29,262,805</u></u>	<u><u>\$ 665,243</u></u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Revenue from local sources:				
Recovered costs:				
Payments from other jurisdictions	\$ -	\$ -	\$ 9,366	\$ 9,366
Expenditure refunds	-	-	8,102	8,102
Total recovered costs	\$ -	\$ -	\$ 17,468	\$ 17,468
Total revenue from local sources	\$ -	\$ -	\$ 17,468	\$ 17,468
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Public assistance and welfare administration	\$ 300,179	\$ 300,179	\$ 288,377	\$ (11,802)
Total categorical aid	\$ 300,179	\$ 300,179	\$ 288,377	\$ (11,802)
Total revenue from the Commonwealth	\$ 300,179	\$ 300,179	\$ 288,377	\$ (11,802)
Revenue from the federal government:				
Categorical aid:				
Public assistance and welfare administration	\$ 771,889	\$ 771,889	\$ 692,344	\$ (79,545)
Total categorical aid	\$ 771,889	\$ 771,889	\$ 692,344	\$ (79,545)
Total revenue from the federal government	\$ 771,889	\$ 771,889	\$ 692,344	\$ (79,545)
Total Virginia Public Assistance Fund	\$ 1,072,068	\$ 1,072,068	\$ 998,189	\$ (73,879)
Comprehensive services act fund:				
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Comprehensive services	\$ 239,688	\$ 239,688	\$ 140,586	\$ (99,102)
Total categorical aid	\$ 239,688	\$ 239,688	\$ 140,586	\$ (99,102)
Total revenue from the Commonwealth	\$ 239,688	\$ 239,688	\$ 140,586	\$ (99,102)
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ -	\$ -	\$ 4,239	\$ 4,239
Total categorical aid	\$ -	\$ -	\$ 4,239	\$ 4,239
Total revenue from the federal government	\$ -	\$ -	\$ 4,239	\$ 4,239
Total comprehensive services fund	\$ 239,688	\$ 239,688	\$ 144,825	\$ (94,863)
Drug Enforcement Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 550	\$ 550
Revenue from the use of property	-	-	-	-
Total revenue from use of money and property	\$ -	\$ -	\$ 550	\$ 550

Schedule of Revenues - Budget and Actual
Governmental Funds

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds: (Continued)				
Drug Enforcement Fund: (Continued)				
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 5,813	\$ 5,813
Total miscellaneous	\$ -	\$ -	\$ 5,813	\$ 5,813
Total revenue from local sources	\$ -	\$ -	\$ 6,363	\$ 6,363
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 7,935	\$ 7,935
Total revenue from the Commonwealth	\$ -	\$ -	\$ 7,935	\$ 7,935
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 199	\$ 199
Total drug enforcement fund	\$ -	\$ -	\$ 14,497	\$ 14,497
Conservation Easement Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ -	\$ -	\$ 11,709	\$ 11,709
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 987	\$ 987
Miscellaneous:				
Miscellaneous	\$ -	\$ -	\$ 33,945	\$ 33,945
Total revenue from local sources	\$ -	\$ -	\$ 46,641	\$ 46,641
Intergovernmental:				
Revenue from the Commonwealth:				
Other categorical aid:				
Conservation easement grants	\$ 30,000	\$ 96,330	\$ 36,968	\$ (59,362)
Total Conservation Easement Fund	\$ 30,000	\$ 96,330	\$ 83,609	\$ (12,721)

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Funds:				
School Debt Service Fund				
Revenue from local sources:				
Miscellaneous:				
Expenditure refunds	\$ 104,231	\$ 104,231	\$ 104,232	\$ 1
Total revenue from local sources	<u>\$ 104,231</u>	<u>\$ 104,231</u>	<u>\$ 104,232</u>	<u>\$ 1</u>
Intergovernmental:				
Revenue from the federal government:				
Categorical aid:				
BAB interest subsidy	\$ 118,654	\$ 118,654	\$ 116,328	\$ (2,326)
Total School Debt Service Fund	<u>\$ 222,885</u>	<u>\$ 222,885</u>	<u>\$ 220,560</u>	<u>\$ (2,325)</u>
General Debt Service Fund:				
Revenue from local sources:				
Charges for services:				
Other charges for services				-
Charges for services	\$ -	\$ -	\$ 4,955	\$ 4,955
Total charges for services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,955</u>	<u>\$ 4,955</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,955</u>	<u>\$ 4,955</u>
Total General Debt Service Fund	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,955</u></u>	<u><u>\$ 4,955</u></u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Gifts and donations	\$ -	\$ 13,646	\$ 10,715	\$ (2,931)
Total revenue from local sources	<u>\$ -</u>	<u>\$ 13,646</u>	<u>\$ 10,715</u>	<u>\$ (2,931)</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Other categorical aid	\$ 147,792	\$ 140,155	\$ 86,810	\$ (53,345)
Total revenue from the Commonwealth	<u>\$ 147,792</u>	<u>\$ 140,155</u>	<u>\$ 86,810</u>	<u>\$ (53,345)</u>
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ -	\$ 653	\$ 847	\$ 194
Total categorical aid	<u>\$ -</u>	<u>\$ 653</u>	<u>\$ 847</u>	<u>\$ 194</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ 653</u>	<u>\$ 847</u>	<u>\$ 194</u>
Total General Government Capital Projects Fund	<u><u>\$ 147,792</u></u>	<u><u>\$ 154,454</u></u>	<u><u>\$ 98,372</u></u>	<u><u>\$ (56,082)</u></u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Parks Construction Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 383	\$ 383
Total revenue from use of money and property	\$ -	\$ -	\$ 383	\$ 383
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 875	\$ 875
Total miscellaneous	\$ -	\$ -	\$ 875	\$ 875
Total revenue from local sources	\$ -	\$ -	\$ 1,258	\$ 1,258
Total Parks Construction Fund	\$ -	\$ -	\$ 1,258	\$ 1,258
Total Primary Government	\$ 30,303,738	\$ 30,382,987	\$ 30,829,070	\$ 446,083
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of property	\$ 67,937	\$ 67,937	\$ 63,317	\$ (4,620)
Charges for services:				
Tuition	\$ 206,331	\$ 206,331	\$ 216,263	\$ 9,932
Town of Berryville Crossing	2,500	2,500	-	(2,500)
Facility use fees	3,260	3,260	-	(3,260)
Total charges for services	\$ 212,091	\$ 212,091	\$ 216,263	\$ 4,172
Miscellaneous:				
Other miscellaneous	\$ 61,572	\$ 61,572	\$ 66,073	\$ 4,501
Private gifts and donations	30,040	30,040	24,699	(5,341)
Total miscellaneous	\$ 91,612	\$ 91,612	\$ 90,772	\$ (840)
Recovered costs:				
Rebates and refunds	\$ 44,997	\$ 44,997	\$ 17,576	\$ (27,421)
Insurance recoveries	4,146	4,146	21,135	16,989
Sale of equipment	2,983	2,983	2,477	(506)
Total recovered costs	\$ 52,126	\$ 52,126	\$ 41,188	\$ (10,938)
Total revenue from local sources	\$ 423,766	\$ 423,766	\$ 411,540	\$ (12,226)
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 12,449,604	\$ 12,449,604	\$ 12,053,640	\$ (395,964)
Total revenues from local governments	\$ 12,449,604	\$ 12,449,604	\$ 12,053,640	\$ (395,964)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 2,338,806	\$ 2,338,806	\$ 2,224,028	\$ (114,778)
At risk payments	22,684	22,684	23,175	491
Basic school aid	4,234,397	4,234,397	4,205,140	(29,257)

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
School Operating Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid: (Continued)				
Foster home children	40,584	40,584	6,682	(33,902)
Gifted and talented children	44,261	44,261	44,060	(201)
Homebound education	3,852	3,852	2,609	(1,243)
Preschool At-Risk	39,813	39,813	39,813	-
Special education - soq	581,591	581,591	578,953	(2,638)
Special education - foster children	13,750	13,750	67,818	54,068
Vocational education - soq	69,047	69,047	68,734	(313)
Vocational equipment	7,058	7,058	7,624	566
Vocational - occupational	7,486	7,486	2,771	(4,715)
Textbook payments	97,180	97,180	96,739	(441)
Remedial education	61,966	61,966	61,684	(282)
Share of fringe benefits	853,354	853,354	849,483	(3,871)
Remedial summer school	17,603	17,603	-	(17,603)
Industry certification program	3,906	3,906	2,091	(1,815)
Mentor teacher program	3,159	3,159	1,861	(1,298)
SOL algebra readiness	\$ 7,678	\$ 7,678	\$ 7,761	\$ 83
Early intervention	19,844	19,844	21,370	1,526
Salary supplement/bonus	46,677	46,677	46,540	(137)
Compensation supplement	242,657	242,657	241,777	(880)
Project graduation	3,809	3,809	3,809	-
ISAEF	7,859	7,859	8,294	435
English as a second language	21,411	21,411	28,751	7,340
Lord Fairfax dual enrollment	145,992	145,992	17,762	(128,230)
Other categorical aid	2,875	2,875	2,599	(276)
Total categorical aid	\$ 8,939,299	\$ 8,939,299	\$ 8,661,928	\$ (277,371)
Total revenue from the Commonwealth	\$ 8,939,299	\$ 8,939,299	\$ 8,661,928	\$ (277,371)
Revenue from the federal government:				
Categorical aid:				
Title I part A: Grants to local educational agencies	\$ 199,767	\$ 199,767	\$ 235,124	\$ 35,357
Title II part A: Improving teacher quality	30,656	30,656	41,220	10,564
Title III, Part A: English language acquisition grants	3,628	3,628	4,093	465
Medicaid	6,041	6,041	7,702	1,661
Vocational education basic grants to states	20,964	20,964	22,743	1,779
Title VI-B: Special education grants to states	446,103	446,103	392,293	(53,810)
Special education preschool handicapped grant	15,913	15,913	13,029	(2,884)
Total categorical aid	\$ 723,072	\$ 723,072	\$ 716,204	\$ (6,868)
Total revenue from the federal government	\$ 723,072	\$ 723,072	\$ 716,204	\$ (6,868)
Total School Operating Fund	\$ 22,535,741	\$ 22,535,741	\$ 21,843,312	\$ (692,429)

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
Special Revenue Fund:				
School Food Service Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 140	\$ 140	\$ 35	\$ (105)
Total revenue from use of money and property	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 35</u>	<u>\$ (105)</u>
Charges for services:				
Cafeteria sales	\$ 492,521	\$ 492,521	\$ 470,342	\$ (22,179)
Total charges for services	<u>\$ 492,521</u>	<u>\$ 492,521</u>	<u>\$ 470,342</u>	<u>\$ (22,179)</u>
Recovered costs:				
Expenditure refunds and rebates	\$ 25,000	\$ 25,000	\$ 25,566	\$ 566
Total recovered costs	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,566</u>	<u>\$ 566</u>
Total revenue from local sources	<u>\$ 517,661</u>	<u>\$ 517,661</u>	<u>\$ 495,943</u>	<u>\$ (21,718)</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	\$ 10,862	\$ 10,862	\$ 12,121	\$ 1,259
Revenue from the federal government:				
Categorical aid:				
School food program grant	\$ 278,885	\$ 278,885	\$ 300,056	\$ 21,171
Total categorical aid	<u>\$ 278,885</u>	<u>\$ 278,885</u>	<u>\$ 300,056</u>	<u>\$ 21,171</u>
Total revenue from the federal government	<u>\$ 278,885</u>	<u>\$ 278,885</u>	<u>\$ 300,056</u>	<u>\$ 21,171</u>
Total School Food Service Fund	<u><u>\$ 807,408</u></u>	<u><u>\$ 807,408</u></u>	<u><u>\$ 808,120</u></u>	<u><u>\$ 712</u></u>
Capital Projects Funds:				
School Capital Projects Fund:				
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ -	\$ 4,429,853	\$ 2,555,426	\$ (1,874,427)
Revenue from the Commonwealth:				
Categorical aid:				
Technology grant	\$ 154,000	\$ 380,340	\$ 357,791	\$ (22,549)
Total revenue from the Commonwealth	<u>\$ 154,000</u>	<u>\$ 380,340</u>	<u>\$ 357,791</u>	<u>\$ (22,549)</u>
Total School Capital Projects Fund	<u>\$ 154,000</u>	<u>\$ 4,810,193</u>	<u>\$ 2,913,217</u>	<u>\$ (1,896,976)</u>
Total Discretely Presented Component Unit - School Board	<u><u>\$ 23,497,149</u></u>	<u><u>\$ 28,153,342</u></u>	<u><u>\$ 25,564,649</u></u>	<u><u>\$ (2,588,693)</u></u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 57,265	\$ 57,265	\$ 52,915	\$ 4,350
General and financial administration:				
County administrator	\$ 313,136	\$ 371,960	\$ 371,608	\$ 352
Independent auditor	37,000	37,000	33,500	3,500
Legal services	35,000	24,156	20,596	3,560
Commissioner of revenue	205,595	227,621	227,620	1
Assessor	3,500	4,500	4,500	-
Data processing	300,379	300,379	287,893	12,486
Information systems	-	7,928	7,927	1
Finance and purchasing	578,961	578,961	583,898	(4,937)
Treasurer	283,229	292,794	292,793	1
Total general and financial administration	\$ 1,756,800	\$ 1,845,299	\$ 1,830,335	\$ 14,964
Board of elections:				
Registrar	\$ 78,482	\$ 78,629	\$ 78,629	-
Electoral board and officials	44,003	43,856	33,590	10,266
Total board of elections	\$ 122,485	\$ 122,485	\$ 112,219	\$ 10,266
Total general government administration	\$ 1,936,550	\$ 2,025,049	\$ 1,995,469	\$ 29,580
Judicial administration:				
Courts:				
Circuit court	\$ 12,680	\$ 13,621	\$ 13,621	-
General district court	4,420	4,420	3,774	646
Magistrate	100	100	-	100
Juvenile and domestic relations court	3,500	3,500	2,524	976
Clerk of the circuit court	254,374	267,045	267,044	1
Victim Witness Program	72,385	72,385	67,485	4,900
Regional court services	6,179	6,180	6,179	1
Blue Ridge legal services	1,500	1,500	1,500	-
Total courts	\$ 355,138	\$ 368,751	\$ 362,127	\$ 6,624
Commonwealth's attorney:				
Commonwealth's attorney	\$ 362,747	\$ 365,239	\$ 360,875	\$ 4,364
Total commonwealth's attorney	\$ 362,747	\$ 365,239	\$ 360,875	\$ 4,364
Total judicial administration	\$ 717,885	\$ 733,990	\$ 723,002	\$ 10,988

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 2,311,661	\$ 2,368,411	\$ 2,368,411	\$ -
Criminal justice training	20,000	20,000	18,720	1,280
Drug task force	12,500	12,500	10,499	2,001
Total law enforcement and traffic control	<u>\$ 2,344,161</u>	<u>\$ 2,400,911</u>	<u>\$ 2,397,630</u>	<u>\$ 3,281</u>
Fire and rescue services:				
Emergency medical services	\$ 804,646	\$ 850,075	\$ 850,075	\$ -
Fire and rescue departments	298,753	336,378	336,272	106
Lord Fairfax Emergency Medical Services	6,282	6,282	6,282	-
Forestry services	2,712	2,712	2,712	-
Total fire and rescue services	<u>\$ 1,112,393</u>	<u>\$ 1,195,447</u>	<u>\$ 1,195,341</u>	<u>\$ 106</u>
Correction and detention:				
Regional jail	\$ 551,259	\$ 551,262	\$ 551,262	\$ -
Juvenile detention home	16,254	16,254	16,093	161
Probation office	800	800	48	752
Total correction and detention	<u>\$ 568,313</u>	<u>\$ 568,316</u>	<u>\$ 567,403</u>	<u>\$ 913</u>
Inspections:				
Building	\$ 211,515	\$ 198,034	\$ 192,149	\$ 5,885
Total inspections	<u>\$ 211,515</u>	<u>\$ 198,034</u>	<u>\$ 192,149</u>	<u>\$ 5,885</u>
Other protection:				
Animal control	\$ 118,496	\$ 118,496	\$ 109,811	\$ 8,685
Medical examiner	500	1,040	1,040	-
Total other protection	<u>\$ 118,996</u>	<u>\$ 119,536</u>	<u>\$ 110,851</u>	<u>\$ 8,685</u>
Total public safety	<u>\$ 4,355,378</u>	<u>\$ 4,482,244</u>	<u>\$ 4,463,374</u>	<u>\$ 18,870</u>
Public works:				
Sanitation and waste removal:				
Refuse collection and disposal	\$ 162,000	\$ 162,000	\$ 141,202	\$ 20,798
Sanitation	240,750	240,750	235,781	4,969
Convenience center services	50,000	-	-	-
Litter control program	5,310	5,310	5,298	12
Total sanitation and waste removal	<u>\$ 458,060</u>	<u>\$ 408,060</u>	<u>\$ 382,281</u>	<u>\$ 25,779</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public Works: (continued)				
Maintenance of general buildings and grounds:				
General properties	\$ 853,854	\$ 837,441	\$ 730,414	\$ 107,027
Total maintenance of general buildings and grounds	\$ 853,854	\$ 837,441	\$ 730,414	\$ 107,027
Total public works	\$ 1,311,914	\$ 1,245,501	\$ 1,112,695	\$ 132,806
Health and welfare:				
Health:				
Supplement of local health department	\$ 221,909	\$ 221,909	\$ 221,909	\$ -
Our Health	6,500	6,500	6,500	-
Total health	\$ 228,409	\$ 228,409	\$ 228,409	\$ -
Mental health and mental retardation:				
Northwestern Community Services	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Concern Hotline	750	750	750	-
Northern Shen. Valley Substance Abuse Coalition	15,000	15,000	15,000	-
NW Works	1,000	1,000	1,000	-
Total mental health and mental retardation	\$ 106,750	\$ 106,750	\$ 106,750	\$ -
Welfare:				
Shenandoah area on aging	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Virginia Regional Transit	19,302	19,302	19,302	-
FISH human services	1,000	1,000	1,000	-
Abused women's shelter	2,500	2,500	2,500	-
Tax relief for the elderly	212,501	212,501	325,199	(112,698)
Independent living center	1,000	1,000	1,000	-
Total welfare	\$ 276,303	\$ 276,303	\$ 389,001	\$ (112,698)
Total health and welfare	\$ 611,462	\$ 611,462	\$ 724,160	\$ (112,698)
Education:				
Other instructional costs:				
Contribution to Clarke County Public Schools	\$ 15,886,733	\$ 16,879,457	\$ 14,609,066	\$ 2,270,391
Lord Fairfax Community College	15,788	15,788	15,788	-
Total education	\$ 15,902,521	\$ 16,895,245	\$ 14,624,854	\$ 2,270,391
Parks, recreation, and cultural:				
Parks and recreation:				
Supervision of parks and recreation	\$ 440,606	\$ 440,606	\$ 420,431	\$ 20,175
Recreation center	109,130	109,130	100,548	8,582
Swimming pool	84,214	84,214	58,573	25,641
Concession stand	15,330	15,330	13,541	1,789
Programs	241,427	241,427	190,202	51,225
Total parks and recreation	\$ 890,707	\$ 890,707	\$ 783,295	\$ 107,412

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Parks, recreation, and culture: (continued)				
Cultural enrichment:				
Barns of Rose Hill	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Virginia commission for the arts	10,000	9,000	9,000	-
Total cultural enrichment	<u>\$ 15,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>
Library:				
Contribution to Handley library	\$ 223,757	\$ 223,757	\$ 223,757	\$ -
Total library	<u>\$ 223,757</u>	<u>\$ 223,757</u>	<u>\$ 223,757</u>	<u>\$ -</u>
Total parks, recreation, and cultural	<u>\$ 1,129,464</u>	<u>\$ 1,128,464</u>	<u>\$ 1,021,052</u>	<u>\$ 107,412</u>
Community development:				
Planning and community development:				
Planning administration	\$ 398,684	\$ 420,417	\$ 420,417	\$ -
Help with housing	2,500	2,500	2,500	-
Board of zoning appeals	3,519	6,435	6,434	1
Office of Economic Development	61,575	47,575	47,104	471
Berryville Development Authority	2,300	2,300	150	2,150
Small business development center	1,500	1,500	1,500	-
Blandy Experimental Farm	3,000	3,000	3,000	-
Planning commission	14,388	14,388	10,422	3,966
Board of septic appeals	1,565	1,565	811	754
Historic preservation	7,900	7,900	7,633	267
Northern Shenandoah Valley Regional Commission	10,273	10,273	10,273	-
Berryville Main St	2,500	2,500	2,500	-
Regional airport	2,500	2,500	2,500	-
Total planning and community development	<u>\$ 512,204</u>	<u>\$ 522,853</u>	<u>\$ 515,244</u>	<u>\$ 7,609</u>
Environmental management:				
Friends of the Shenandoah	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Water quality monitoring	30,000	30,000	30,000	-
Lord Fairfax Soil and Water Conservation	5,000	5,000	5,000	-
Biosolids Application	6,990	6,990	1,231	5,759
Total environmental management	<u>\$ 44,990</u>	<u>\$ 44,990</u>	<u>\$ 39,231</u>	<u>\$ 5,759</u>
Cooperative extension program:				
Cooperative extension service	\$ 43,712	\$ 43,712	\$ 39,996	\$ 3,716
Northern Virginia 4-H Center	2,300	2,300	2,300	-
Total cooperative extension program	<u>\$ 46,012</u>	<u>\$ 46,012</u>	<u>\$ 42,296</u>	<u>\$ 3,716</u>
Total community development	<u>\$ 603,206</u>	<u>\$ 613,855</u>	<u>\$ 596,771</u>	<u>\$ 17,084</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Nondepartmental:				
Miscellaneous	\$ -	\$ -	\$ 22,982	\$ (22,982)
Unemployment compensation	-	13,000	6,641	6,359
Legal/professional services contingency	112,000	-	-	-
Total nondepartmental	<u>\$ 112,000</u>	<u>\$ 13,000</u>	<u>\$ 29,623</u>	<u>\$ (16,623)</u>
Total General Fund	<u><u>\$ 26,680,380</u></u>	<u><u>\$ 27,748,810</u></u>	<u><u>\$ 25,291,000</u></u>	<u><u>\$ 2,457,810</u></u>
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Health and welfare:				
Welfare and social services:				
Public assistance and welfare administration	\$ 1,613,733	\$ 1,651,733	\$ 1,472,904	\$ 178,829
Total health and welfare	<u>\$ 1,613,733</u>	<u>\$ 1,651,733</u>	<u>\$ 1,472,904</u>	<u>\$ 178,829</u>
Total Virginia Public Assistance Fund	<u><u>\$ 1,613,733</u></u>	<u><u>\$ 1,651,733</u></u>	<u><u>\$ 1,472,904</u></u>	<u><u>\$ 178,829</u></u>
Comprehensive Services Act Fund:				
Health and welfare:				
Welfare and social services:				
Program expenditures	\$ 478,689	\$ 478,689	\$ 361,896	\$ 116,793
Total health and welfare	<u>\$ 478,689</u>	<u>\$ 478,689</u>	<u>\$ 361,896</u>	<u>\$ 116,793</u>
Total CSA Fund	<u><u>\$ 478,689</u></u>	<u><u>\$ 478,689</u></u>	<u><u>\$ 361,896</u></u>	<u><u>\$ 116,793</u></u>
Drug Enforcement Fund:				
Public Safety:				
Public Safety				
Operations	\$ -	\$ -	\$ 42,580	\$ (42,580)
Total public safety	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,580</u>	<u>\$ (42,580)</u>
Total Drug Enforcement Fund	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 42,580</u></u>	<u><u>\$ (42,580)</u></u>
Conservation Easement Fund:				
Community development:				
Development rights				
Development rights	\$ 45,000	\$ 177,660	\$ 64,442	\$ 113,218
Total Conservation Easement Fund	<u><u>\$ 45,000</u></u>	<u><u>\$ 177,660</u></u>	<u><u>\$ 64,442</u></u>	<u><u>\$ 113,218</u></u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Fund:				
School Debt Service Fund:				
Debt service:				
Principal retirement	\$ 1,823,709	\$ 1,823,709	\$ 1,822,709	\$ 1,000
Interest and other fiscal charges	1,148,305	1,148,380	1,149,381	(1,001)
Total School Debt Service Fund	<u>\$ 2,972,014</u>	<u>\$ 2,972,089</u>	<u>\$ 2,972,090</u>	<u>\$ (1)</u>
Primary Government Debt Service Fund:				
Debt service:				
Principal retirement	\$ 84,717	\$ 84,717	\$ 84,730	\$ (13)
Interest and other fiscal charges	166,983	166,983	166,970	13
Total Primary Government Debt Service	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ -</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Capital projects:				
Communications equipment	\$ 376,746	\$ 421,575	\$ 7,530	\$ 414,045
Vehicles	30,000	34,545	28,448	6,097
Technology and equipment improvements	40,000	141,087	61,748	79,339
Sheriff vehicles	50,000	51,150	49,465	1,685
Greenway court preservation	-	2,254	2,253	1
Sitework	30,000	-	-	-
HVAC	10,000	28,500	14,391	14,109
Roofing	10,000	121,039	-	121,039
Systems integration	-	141,574	131,956	9,618
Sheriff equipment	-	7,800	-	7,800
Recreation center	15,651	1,220	-	1,220
Parks - Shelter	-	161,895	99,329	62,566
Swimming pool	-	53,378	-	53,378
Painting and flooring	10,000	17,094	17,094	-
Paving	10,000	20,586	17,450	3,136
Landscaping	10,000	25,375	-	25,375
Buildings	-	66,373	-	66,373
Fencing - ballfield and pool	40,000	71,036	-	71,036
Emergency services equipment	217,792	250,297	211,663	38,634
Citizens convenience center	97,400	828,775	95,863	732,912
Total General Government Capital Projects Fund	<u>\$ 947,589</u>	<u>\$ 2,445,553</u>	<u>\$ 737,190</u>	<u>\$ 1,708,363</u>
Total Primary Government	<u>\$ 32,989,105</u>	<u>\$ 35,726,234</u>	<u>\$ 31,193,802</u>	<u>\$ 4,532,432</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board				
School Operating Fund:				
Education:				
Instruction	\$ 17,574,706	\$ 17,403,825	\$ 17,516,265	\$ (112,440)
Administration, attendance and health	1,537,559	1,693,415	1,114,684	578,731
Pupil transportation services	1,050,013	1,033,535	1,001,959	31,576
Operation and maintenance services	2,348,463	2,379,966	2,210,404	169,562
Total School Operating Fund	<u>\$ 22,510,741</u>	<u>\$ 22,510,741</u>	<u>\$ 21,843,312</u>	<u>\$ 667,429</u>
Special Revenue Fund:				
School Food Service Fund:				
Education:				
School food services:				
Administration of school food program	\$ 832,408	\$ 832,408	\$ 799,630	\$ 32,778
Total School Food Service Fund	<u>\$ 832,408</u>	<u>\$ 832,408</u>	<u>\$ 799,630</u>	<u>\$ 32,778</u>
Capital Projects Fund:				
School Capital Projects Fund:				
Capital projects:				
Band equipment	\$ 20,000	\$ 83,940	\$ 6,527	\$ 77,413
Athletic equipment and uniforms	-	26,002	26,002	-
Furniture replacement	25,000	44,871	41,181	3,690
Bus purchases	162,000	224,472	224,472	-
School vehicles	18,000	60,160	60,160	-
Fencing	-	45,720	41,377	4,343
School food - service equipment	-	15,840	11,657	4,183
Cooley renovations	-	23,634	-	23,634
HVAC	50,000	285,591	98,072	187,519
Roof replacements	147,000	387,062	37,307	349,755
Flooring replacements	20,000	42,343	19,799	22,544
Security improvements	-	363,165	105,817	257,348
Surfacing	-	80,847	54,287	26,560
Playgrounds and fields	-	13,360	1,888	11,472
Technology	300,000	1,007,934	497,575	510,359
Dorsch scholarship fund	-	19,327	-	19,327
Berryville Primary renovation	-	1,766,773	1,592,786	173,987
Boyce Elem repairs	-	50,000	-	50,000
Signs	-	14,506	8,627	5,879
Painting	100,000	179,929	10,965	168,964
Johnson Williams middle renovation	-	74,717	74,718	(1)
Total capital projects	<u>\$ 842,000</u>	<u>\$ 4,810,193</u>	<u>\$ 2,913,217</u>	<u>\$ 1,896,976</u>
Total School Capital Projects Fund	<u>\$ 842,000</u>	<u>\$ 4,810,193</u>	<u>\$ 2,913,217</u>	<u>\$ 1,896,976</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 24,185,149</u>	<u>\$ 28,153,342</u>	<u>\$ 25,556,159</u>	<u>\$ 2,597,183</u>

Other Statistical Information

COUNTY OF CLARKE, VIRGINIA

Government-Wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare
2008-09	\$ 2,002,482	\$ 436,680	\$ 3,612,168	\$ 1,155,450	\$ 2,388,506
2009-10	1,804,666	440,855	3,719,972	852,209	2,672,185
2010-11	1,905,789	406,759	3,205,467	900,060	2,447,164
2011-12	1,943,393	424,222	3,466,939	970,017	2,501,215
2012-13	2,039,336	566,006	3,462,973	1,001,606	2,101,344
2013-14	2,085,415	595,926	3,515,863	883,176	2,258,462
2014-15	2,228,785	598,469	4,414,115	863,529	2,418,330
2015-16	2,236,563	602,451	4,094,648	943,504	2,646,112
2016-17	1,756,158	691,496	4,312,322	942,657	2,859,737
2017-18	2,183,992	756,574	4,390,173	1,040,596	2,553,964

Table 1

	<u>Education</u>	<u>Parks, Recreation, and Cultural</u>	<u>Community Development</u>	<u>Interest on Long- Term Debt</u>	<u>Sanitary Authority</u>	<u>IDA</u>	<u>Total</u>
\$	21,529,346	\$ 995,410	\$ 924,413	\$ 1,413,426	\$ 613,951	\$ 6,236	\$ 35,078,068
	21,883,310	980,707	2,475,922	1,679,649	639,747	10,032	37,159,254
	20,984,893	969,405	991,056	1,832,949	832,459	10,501	34,486,502
	21,767,329	1,001,174	708,196	2,061,986	867,469	9,081	35,721,021
	22,974,665	1,018,007	1,098,325	1,777,739	946,254	419,373	37,405,628
	23,785,661	999,980	1,656,333	1,671,404	895,992	8,714	38,356,926
	23,617,577	1,048,103	980,692	1,559,976	958,018	10,235	38,697,829
	23,362,861	1,046,407	866,154	1,453,276	928,141	10,090	38,190,208
	24,942,640	1,740,882	1,786,425	1,333,403	864,755	9,484	41,239,958
	24,113,225	1,184,765	751,064	1,262,545	991,414	10,405	39,238,717

COUNTY OF CLARKE, VIRGINIA

Government-Wide Revenues

Last Ten Fiscal Years (1)

Fiscal Year	PROGRAM REVENUES		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
2008-09	\$ 2,045,018	\$ 12,366,784	\$ 574,420
2009-10	2,217,128	11,769,147	3,374,914
2010-11	2,616,152	11,706,825	406,085
2011-12	2,422,452	11,747,408	439,405
2012-13	2,346,633	12,006,615	810,499
2013-14	2,312,708	12,076,289	1,297,384
2014-15	2,461,210	12,840,732	1,006,920
2015-16	2,852,037	12,760,998	405,142
2016-17	2,974,503	12,776,552	1,111,713
2017-18	2,954,132	12,775,540	241,152

(1) Includes discretely presented component units.

(2) In fiscal year 2010, communications tax reporting was moved from Other Local Taxes to Grants and Contributions Not Restricted to Specific Programs

Table 2

GENERAL REVENUES						
General Property Taxes	Other Local Taxes (2)	Unrestricted revenues from money or property	Miscella- neous	Grants and Contributions Not Restricted to Specific Programs	Gain (Loss) on Disposal of Asset	Total
\$ 16,834,336	\$ 2,222,936	\$ 744,769	\$ 440,076	\$ 2,976,959	-	\$ 38,205,298
17,174,992	1,682,254	403,628	295,794	3,106,207	(42,433)	39,981,631
17,655,465	1,653,965	312,727	272,123	2,995,371	-	37,618,713
17,478,712	1,814,930	181,632	783,751	3,043,021	-	37,911,311
18,046,810	1,855,520	168,355	324,211	2,982,591	3,336	38,544,570
18,649,133	1,849,613	140,606	452,072	3,004,576	-	39,782,381
19,310,001	1,777,225	134,424	318,395	3,034,774	-	40,883,681
19,814,919	1,921,422	159,519	530,887	3,018,096	-	41,463,020
19,862,341	1,969,108	187,956	493,989	3,002,922	-	42,379,084
20,679,221	1,949,217	161,134	427,413	3,026,459	-	42,214,268

COUNTY OF CLARKE, VIRGINIA

General Governmental Expenditures by Function (1)
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government Administration</u>	<u>Judicial Administration</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health and Welfare</u>	<u>Education (2)</u>
2008-09	\$ 1,250,373	\$ 433,671	\$ 3,363,061	\$ 989,119	\$ 2,372,269	\$ 20,593,066
2009-10	1,269,798	435,732	3,287,873	796,207	2,616,419	19,745,229
2010-11	1,758,864	406,846	3,300,190	866,886	2,558,292	19,753,538
2011-12	1,705,944	422,609	3,291,332	971,266	2,480,546	19,362,230
2012-13	1,723,450	566,436	3,512,071	949,685	2,115,119	21,498,917
2013-14	1,742,173	595,936	3,536,630	898,325	2,251,459	20,891,004
2014-15	1,772,923	618,450	4,115,259	1,003,202	2,438,840	21,320,100
2015-16	1,822,898	629,270	4,073,933	1,087,367	2,662,444	21,651,173
2016-17	1,903,602	698,294	4,265,587	1,169,117	2,892,366	22,299,561
2017-18	1,995,469	723,002	4,505,954	1,112,695	2,558,960	22,658,730

(1) Includes General, Special Revenue, Debt Service and Capital Project funds of the Primary Government and its Discretely Presented Component Unit - School Board.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit.

Table 3

	<u>Parks, Recreation, and Cultural</u>	<u>Community Development</u>	<u>Non- departmental</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
\$	902,369	\$ 891,594	\$ 528,021	\$ 3,766,858	\$ 6,505,229	\$ 41,595,630
	887,006	2,517,665	506,161	3,850,058	3,141,660	39,053,808
	900,137	814,400	3,531	4,087,218	16,577,174	51,027,076
	920,144	721,318	1,242	4,497,146	14,668,743	49,042,520
	948,452	1,081,175	11,430	4,420,922	3,381,480	40,209,137
	929,900	1,648,207	(336)	4,286,713	7,654,661	44,434,672
	952,685	984,087	18,980	4,379,113	3,055,653	40,659,292
	962,519	849,873	12,956	4,192,646	1,950,746	39,895,825
	973,326	1,273,491	5,144	4,066,811	5,332,860	44,880,159
	1,021,052	661,213	29,623	3,223,790	3,650,407	42,140,895

COUNTY OF CLARKE, VIRGINIA

General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes (3)	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services
2008-09	\$ 16,206,520	\$ 2,222,936	\$ 295,830	\$ 265,963	\$ 747,635	\$ 1,112,975
2009-10	17,169,972	1,682,254	231,078	224,547	367,505	1,203,527
2010-11	17,351,499	1,653,965	326,865	381,509	293,560	1,467,079
2011-12	17,569,637	1,814,930	236,880	362,725	165,093	1,338,568
2012-13	17,940,641	1,855,520	238,733	347,687	161,139	1,277,309
2013-14	18,466,352	1,849,613	286,818	237,835	135,704	1,280,108
2014-15	19,407,675	1,777,225	266,539	303,637	130,204	1,359,581
2015-16	19,734,792	1,921,422	280,881	304,861	157,216	1,677,127
2016-17	19,981,515	1,969,108	393,891	352,279	186,147	1,656,398
2017-18	20,774,033	1,949,217	328,391	357,254	158,930	1,654,201

(1) Includes General, Special Revenue, Debt Service and Capital Project funds of the Primary Government and its Discretely Presented Component Unit - School Board.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit.

(3) In fiscal year 2010, communications tax reporting was moved from Other Local Taxes to Intergovernmental Revenue.

Table 4

<u>Miscellaneous</u>	<u>Recovered Costs</u>	<u>Inter- governmental (2)</u>	<u>Subtotal</u>	<u>Proceeds From Debt</u>	<u>Total</u>
\$ 153,293	\$ 486,361	\$ 15,087,521	\$ 36,579,034	\$ 1,371,046	\$ 37,950,080
175,218	252,483	16,313,208	37,619,792	9,900,172	47,519,964
141,845	315,412	14,907,445	36,839,179	567,178	37,406,357
648,323	263,772	15,004,334	37,404,262	307,792	37,712,054
194,021	351,897	15,978,905	38,165,852	-	38,165,852
334,942	258,406	16,348,249	39,198,027	-	39,198,027
182,402	159,612	16,822,126	40,409,001	-	40,409,001
382,181	307,618	15,854,309	40,620,407	-	40,620,407
361,299	186,469	16,867,526	41,954,632	-	41,954,632
293,108	226,368	16,043,151	41,784,653	-	41,784,653

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1), (2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2008-09	\$ 18,811,655	\$ 18,342,029	97.50%	\$ 184,729	\$ 18,526,758	98.49%	\$ 1,806,318	9.60%
2009-10	19,462,691	19,093,650	98.10%	277,314	19,370,964	99.53%	1,834,072	9.42%
2010-11	19,716,647	19,437,175	98.58%	144,661	19,581,836	99.32%	1,939,623	9.84%
2011-12	19,776,620	19,650,841	99.36%	140,961	19,791,802	100.08%	2,008,440	10.16%
2012-13	19,976,661	20,033,782	100.29%	94,917	20,128,699	100.76%	1,991,275	9.97%
2013-14	20,499,518	20,661,349	100.79%	45,265	20,706,614	101.01%	2,261,984	11.03%
2014-15	20,980,117	21,454,716	102.26%	74,554	21,529,270	102.62%	2,096,823	9.99%
2015-16	21,383,904	21,672,649	101.35%	19,419	21,692,068	101.44%	2,095,157	9.80%
2016-17	21,641,717	21,511,699	99.40%	321,933	21,833,632	100.89%	2,036,380	9.41%
2017-18	21,841,583	22,374,271	102.44%	224,500	22,598,771	103.47%	2,071,734	9.49%

(1) Exclusive of penalties and interest.

(2) Delinquent tax collections are exclusive of land redemptions.

Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes	Machinery and Tools	Public Utility (2)		Total
				Real Estate	Personal Property	
2008-09	\$ 2,486,836,400	\$ 116,384,130	\$ 21,681,568	\$ 51,387,105	\$ -	\$ 2,676,289,203
2009-10	2,226,939,452	121,592,042	19,086,630	54,229,648	-	2,421,847,772
2010-11	2,189,128,079	125,806,164	17,424,033	56,051,400	-	2,388,409,676
2011-12	2,190,224,504	128,161,170	16,579,941	62,777,134	-	2,397,742,749
2012-13	2,195,199,863	133,156,000	15,478,677	63,758,974	-	2,407,593,514
2013-14	2,202,442,172	137,517,528	14,729,940	64,243,208	-	2,418,932,848
2014-15	2,209,918,924	140,683,592	14,079,731	64,514,825	-	2,429,197,072
2015-16	2,125,953,962	146,341,321	15,926,677	67,026,398	-	2,355,248,358
2016-17	2,040,151,212	151,716,784	15,961,187	67,718,041	-	2,275,547,224
2017-18	2,054,072,530	158,886,595	13,701,728	69,909,256	-	2,296,570,109

(1) Real estate is assessed at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	(2) Real Estate	Mobile Homes	Personal Property	Rescue Vehicles	Machinery and Tools	Public Utility	
						Real Estate (2)	Personal Property
2008-09	\$.50/.53	\$.50/.53	\$ 4.00/4.81	\$ 2/2.41	\$ 1.25	\$.50/.53	\$ 4.00
2009-10	.53/.62	.53/.62	4.81/4.83	2.41/2.41	1.25	0.53	4.00
2010-11	.62/.62	.62/.62	4.83/4.69	2.41/2.35	1.25	0.62	4.00
2011-12	.62/.63	.62/.63	4.69/4.496	2.35/2.248	1.25	0.62	n/a
2012-13	.63/.63	.63/.63	4.496/4.496	2.248/2.248	1.25	0.63	n/a
2013-14	.63/.655	.63/.655	4.496/4.496	2.248/2.248	1.25	0.63	n/a
2014-15	.655/.655	.655/.655	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2015-16	.655/.72	.655/.72	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2016-17	.72/.71	.72/.71	4.496/4.496	2.248/2.248	1.25	0.72	n/a
2017-18	.71/.71	.71/.71	4.496/4.496	2.248/2.248	1.25	0.71	n/a

(1) Per \$100 of assessed value.

(2) The County collects property taxes based on installments. Calendar year 2010 was a reassessment year for real property. The tax neutral rate for calendar year 2010 was computed to be \$.60/100. Calendar year 2016 was a reassessment year. The tax neutral rate for calendar year 2016 was computed to be \$.7165/100.

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross & Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2008-09	14,565	\$ 2,676,289	\$ 36,767,291	1.37%	\$ 2,524
2009-10	14,565	2,421,848	44,596,490	1.84%	3,062
2010-11	14,458	2,388,410	43,187,940	1.81%	2,987
2011-12	14,458	2,397,743	36,753,000	1.53%	2,542
2012-13	14,458	2,407,594	34,490,500	1.43%	2,386
2013-14	14,348	2,418,933	32,208,000	1.33%	2,245
2014-15	14,423	2,429,197	29,814,000	1.23%	2,067
2015-16	14,423	2,355,248	27,400,000	1.16%	1,900
2016-17	14,374	2,275,547	24,995,000	1.10%	1,739
2017-18	14,508	2,296,570	23,340,000	1.02%	1,609

(1) <http://quickfacts.census.gov/>

(2) Real property assessed at 100% of fair market value.

(3) Includes all long-term general obligation bonded debt, bonded anticipation notes, and literary fund loans. Excludes revenue bonds, landfill closure/post-closure care liability, capital leases, compensated absences, and VRS obligations.

General Government Capital Projects Carryover Budget Allocations

	FY 17 Carryover	FY 18 Original Budget	FY 18 Project Transfers	FY 18 Supplemental Budget	Final Budget
Expenditures:					
HVAC System Replacement	\$ -	\$ 10,000	\$ 18,500	\$ -	\$ 28,500
Roofing	136,633	10,000	(25,594)	-	121,039
Painting and Flooring	-	10,000	7,094	-	17,094
Landscaping	15,375	10,000	-	-	25,375
Asphalt, Sidewalk, Path	63,868	10,000	(53,282)	-	20,586
GenDist Court Bldg Repair	66,373	-	-	-	66,373
Auto Replacement	4,545	30,000	-	-	34,545
Fire/EMS Vehicle	-	110,000	-	5,264	115,264
RSAF-EMS Intubation Equipment	-	-	-	27,241	27,241
Sheriff's Vehicles	1,150	50,000	-	-	51,150
Citizen's Convenience Center	575,660	97,400	155,716	-	828,776
Business Park Proceeds for Investment	102,434	-	(102,434)	-	-
Greenway Court Preservation	2,254	-	-	-	2,254
Technology Improvements	101,087	40,000	-	-	141,087
Systems Integration	141,574	-	-	-	141,574
Mobile Radio System	44,829	376,746	-	-	421,575
E-Ticket Software	7,800	-	-	-	7,800
PSAP Call Handling Equipment	-	92,792	-	-	92,792
RSAF Card Set Replacement	-	15,000	-	-	15,000
Swimming Pool	78,378	-	(25,000)	-	53,378
Park Fencing	31,036	40,000	-	-	71,036
Old Park Office	20,313	-	(20,313)	-	-
Park Sitework and Parking	-	30,000	25,000	10,500	65,500
Recreation Center Addition	-	15,651	(14,431)	-	1,220
Park-Kohn Prpty Master Plan	20,000	-	-	-	20,000
New Park Shelter	41,651	-	20,313	-	61,964
Park Trash Cans	-	-	14,431	-	14,431
Total expenditures	\$ 1,454,960	\$ 947,589	\$ -	\$ 43,005	\$ 2,445,554

School Board Capital Projects Carryover Budget Allocations

	FY 17 Carryover	FY 18 Original Budget	FY 18 Project Transfers	FY 18 Supplemental Budget	Final Budget
Expenditures:					
Classroom Instruction (Dorsch Scholarship)	\$ 19,327	\$ -	\$ -	\$ -	19,327
School Furniture Replace	19,871	25,000	-	-	44,871
Uniform Repl & Band Inst	49,942	20,000	(6,002)	20,000	83,940
Athletics Equipment & Uniforms	-	-	6,002	20,000	26,002
School Bus Purchases	-	162,000	62,472	-	224,472
Other Veh & Equip Purchases	7,267	18,000	19,893	15,000	60,160
School Food Services	12,618	-	(11,778)	15,000	15,840
Fencing	5,720	-	-	40,000	45,720
School Signage	17,871	-	(3,365)	-	14,506
Fields and Playgrounds	13,360	-	-	-	13,360
Asphalt/Sidewalk/Track/C	50,847	-	-	30,000	80,847
Painting	79,929	100,000	-	-	179,929
Heating, Ventilation & A	195,590	50,000	-	40,000	285,590
Cooley Lower Campus Reno	23,634	-	-	-	23,634
Berryville Primary Renov	1,766,773	-	-	-	1,766,773
Roof Replacements	304,062	147,000	(64,000)	-	387,062
Flooring	22,060	20,000	(19,717)	20,000	42,343
Security Improvements	163,165	-	-	200,000	363,165
Boyce Elementary School Repairs	-	-	-	50,000	50,000
Johnson Williamson Middle School Repairs	-	-	4,717	70,000	74,717
Technology Classroom Ins	-	-	67,998	-	67,998
Technology Inst Support	273,444	146,000	(99,164)	112,253	432,533
Technology Administration	-	-	31,166	-	31,166
ERP System	29,119	-	-	50,000	79,119
Tech Fd Svc & Other Non-	-	-	11,778	-	11,778
<u>115-Technology Bond</u>					
Technology Classroom Inst	214,248	154,000	17,092	-	385,340
Technology Administration	17,092	-	(17,092)	-	-
Total expenditures	\$ 3,285,939	\$ 842,000	\$ -	\$ 682,253	\$ 4,810,192

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Compliance

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**Independent Auditors' Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Members of the Board of Supervisors
County of Clarke, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County of Clarke, Virginia's basic financial statements, and have issued our report thereon dated April 25, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of Clarke, Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County of Clarke, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Clarke, Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Clarke, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia

April 25, 2019

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Honorable Members of the Board of Supervisors
County of Clarke, Virginia

Report on Compliance for Each Major Federal Program

We have audited the County of Clarke, Virginia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Clarke, Virginia's major federal programs for the year ended June 30, 2018. County of Clarke, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Clarke, Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Clarke, Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Clarke, Virginia's compliance.

Opinion on Each Major Federal Program

In our opinion, the County of Clarke, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the County of Clarke, Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Clarke, Virginia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Clarke, Virginia's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
April 25, 2019

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health and Human Services:			
Pass Through Payments:			
Department of Social Services:			
Promoting Safe and Stable Families	93.556	0950117/18	\$ 15,011
Temporary Assistance For Needy Families (TANF)	93.558	0400117/18	69,892
Refugee and Entrant Assistance - State Administered Programs	93.566	0500117/18	144
Low-income Home Energy Assistance	93.568	0600417/18	7,560
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760117/18	11,847
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900116/17	172
Foster Care - Title IV-E	93.658	1100117/18	92,504
Adoption Assistance	93.659	1120117/18	34,276
Social Services Block Grant	93.667	1000117/18	73,121
Chafee Foster Care Independence Program	93.674	9150117/18	584
Children's Health Insurance Program (CHIP)	93.767	0540117/18	7,347
Medical Assistance Program	93.778	1200117/18	<u>194,415</u>
Total Department of Health and Human Services			<u>\$ 506,873</u>
Department of Agriculture:			
Child Nutrition Cluster:			
Pass Through Payments:			
Department of Agriculture:			
Food Distribution	10.555	unavailable	\$ 46,453
Department of Education:			
National School Lunch Program (NSLP)	10.555	17/18N109941	<u>201,546</u> \$ 247,999
School Breakfast Program (SBP)	10.553	17/18N109941	<u>52,057</u>
Total Child Nutrition Cluster			\$ 300,056
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010117/18, 0040117/18, 0050117/18	<u>189,710</u>
Total Department of Agriculture			<u>\$ 489,766</u>

Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended June 30, 2018

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of the Interior:			
Direct payments:			
Historic Preservation Fund Grants to Provide Disaster Relief to Historic Properties Damaged by Hurricane Sandy	15.957	n/a	\$ <u>5,366</u>
Department of Homeland Security:			
Pass Through Payments:			
Department of Homeland Security:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	unavailable	\$ 17,882
Emergency Management Performance Grants	97.042	77501-52708/52709	<u>15,000</u>
Total Department of Homeland Security			\$ <u>32,882</u>
Department of Justice:			
Direct payments:			
Joint Law Enforcement Operations	16.111	n/a	\$ 2,391
Equitable Sharing Program	16.922	n/a	199
Pass Through Payments:			
Department of Criminal Justice Service:			
Bulletproof Vest Partnership Program	16.607	unavailable	\$ 847
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-S1126LO16	998
Violence Against Women Formula Grants	16.588	10WFAX0050	28,635
Crime Victim Assistance	16.575	15VAGX0043	<u>54,532</u>
Total Department of Justice			\$ <u>87,602</u>
Department of Transportation:			
Pass Through Payments:			
Department of Motor Vehicles:			
Alcohol Open Container Requirements	20.607	154AL-2017-57185-6834	\$ 10,170
State and Community Highway Safety	20.600	SC-2017-57184-6833	<u>6,470</u>
Total Department of Transportation			\$ <u>16,640</u>
Department of Education:			
Direct Payments:			
Department of Education:			
Medical Assistance Program	93.778	n/a	\$ 7,702
Pass Through Payments:			
Department of Education:			
Title I: Grants to Local Educational Agencies	84.010	S010A160046/17	235,124
Special Education Cluster:			
Special Education - Grants to States (IDEA, Part B)	84.027	H027A160107/17	392,293
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A160112/17	13,029
English Language Acquisition State Grants	84.365	Unknown	4,093
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	V048A160046/17	22,743
Supporting Effective Instruction State Grant	84.367	S367S160044/17	<u>41,220</u>
Total Department of Education			\$ <u>716,204</u>
Total Expenditures of Federal Awards			\$ <u>1,855,333</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF CLARKE, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Clarke, Virginia under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Clarke, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Clarke, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

Note 3 - Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and distributed.

Note 4 - Indirect Cost Rate

The County did not elect to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 5 - Subrecipients

No awards were passed through to subrecipients.

Note 6 - Relationship to Financial Statements

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:

Primary government:		
General Fund	\$	147,786
General Capital Projects Fund		847
Special Revenue Funds:		
Virginia Public Assistance Fund		692,344
Comprehensive Services Act Fund		4,239
Drug Enforcement Fund		199
Debt Service Funds:		
School Debt Service Fund		116,328
Total primary government	\$	<u>961,743</u>
Component Unit School Board:		
School Operating Fund	\$	716,204
School Food Service Fund		300,056
Total component unit school board	\$	<u>1,016,260</u>
Total federal expenditures per basic financial statements	\$	<u>1,978,003</u>
Less amounts not reported on the Schedule of Expenditures of Federal Awards:		
Payment in lieu of taxes	\$	6,342
Build America Bond interest rate subsidy		116,328
Total federal expenditures per basic financial statements	\$	<u>1,855,333</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$	<u><u>1,855,333</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

 Material weakness(es) identified? No

 Significant deficiency(ies) identified? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

 Material weakness(es) identified? No

 Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? No

Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education Cluster (IDEA):
84.173	Special Education - Grants to States (IDEA, Part B)
	Special Education - Preschool Grants (IDEA Preschool)
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	National School Lunch Program
10.555	Surplus Commodities
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Audit Findings

None