



FLUVANNA COUNTY BOARD OF SUPERVISORS

REGULAR MEETING AGENDA

Circuit Courtroom, Fluvanna Courts Building

December 18, 2019

Budget Work Session at 4:00 pm

Regular Meeting at 7:00 pm

TAB AGENDA ITEMS

A – CALL TO ORDER

B – PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

C – NON-PROFIT PRESENTATIONS

- Central Virginia Partnership for Economic Development
- Virginia Career Works – Piedmont Region
- Central Virginia Small Business Development Center
- Fluvanna County Arts Council
- Fluvanna Chamber of Commerce
- Fluvanna Leadership Development Program
- Fluvanna/Louisa Housing Foundation
- Foothills Child Advocacy Center
- Hospice of the Piedmont
- Jefferson Area Board of Aging
- JAUNT
- Child Health Partnership
- Legal Aid Justice Center

D – CLOSED MEETING AND DINNER RECESS

TBD

RECESS – DINNER BREAK

RECONVENE @ 7:00pm

1 - CALL TO ORDER

2 - PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

3 – ADOPTION OF AGENDA

4 – COUNTY ADMINISTRATOR’S REPORT

5 – PUBLIC COMMENTS #1 (5 minutes each)

6 – PUBLIC HEARING

None

7 – ACTION MATTERS

Fluvanna County...The heart of Virginia and your gateway to the future!

- A Appointment of Project Consultant for the James River Water Project — Eric Dahl, County Administrator
- B FCSO Sign-on Bonus – Jessica Rice, Human Resources Manager

7A – APPOINTMENTS

- C Board, Committee and Commission Appointments – Caitlin Solis, Clerk to the Board

8 – PRESENTATIONS (normally not to exceed 10 minutes each)

- D Fluvanna County Branding – Bryan Rothamel, Economic Development Coordinator
- E Space Study Update – Cyndi Toler, Purchasing Officer
- F FY19 Comprehensive Annual Financial Report (CAFR) – Mary Anna Twisdale, Finance Director

9 – CONSENT AGENDA

- G Minutes of December 4, 2019 – Caitlin Solis, Clerk to the Board
- H FY20 REPP (Radiological Emergency Preparedness Program) Grant Application – Debbie Smith, Emergency Management Coordinator
- I Approval of Open Space Contract for Debra Lynn Kleinhans and Anthony Faul – Andrew M. Sheridan, Jr., Commissioner of the Revenue
- J Parks & Recreation Services Specialist Position Description Update – Jessica Rice, Human Resources Manager
- K FY20 Sheriff’s Department Insurance Claim – 2016 Dodge Charger VIN#3729 – Mary Anna Twisdale, Director of Finance
- L FY20 Sheriff’s Department Insurance Claim – 2019 Dodge Charger VIN#2556 – Mary Anna Twisdale, Director of Finance
- M Accounts Payable Report for November 2019 – Mary Anna Twisdale, Director of Finance
- N Resolution for the Scenic River Designation of a Segment of the James River – Eric Dahl, County Administrator
- O BZA Variance Application Refund Request – Douglas Miles, Community Development Director

10 – UNFINISHED BUSINESS

TBD

11 – NEW BUSINESS

TBD

12 – PUBLIC COMMENTS #2 (5 minutes each)

13 – CLOSED MEETING

TBD

14 – ADJOURN



County Administrator Review

Fluvanna County...The heart of Virginia and your gateway to the future!

PLEDGE OF ALLEGIANCE

I pledge allegiance, to the flag,
of the United States of America,
and to the Republic for which it stands,
one nation, under God, indivisible,
with liberty and justice for all.

GENERAL RULES OF ORDER

1. It shall be the duty of the Chairman to maintain order and decorum at meetings. The Chairman shall speak to points of order in preference to all other members.
2. In maintaining decorum and propriety of conduct, the Chairman shall not be challenged and no debate shall be allowed until after the Chairman declares that order has been restored. In the event the Board wishes to debate the matter of the disorder or the bringing of order; the regular business may be suspended by vote of the Board to discuss the matter.
3. No member or citizen shall be allowed to use defamatory or abusive language directed at any member of the Board or other person, to create excessive noise, or in any way incite persons to use such tactics. The Chair shall be the judge of such breaches, however, the Board may by majority vote of the Board members present and voting to overrule the judgment of the Chair.
4. When a person engages in such breaches, the Chairman shall order the person's removal from the building, or may order the person to stand silent, or may, if necessary, order the person removed from the County property.

RULES OF PROCEDURE FOR PUBLIC HEARINGS

1. PURPOSE
 - The purpose of a public hearing is to receive testimony from the public on certain resolutions, ordinances or amendments prior to taking action.
 - A hearing is not a dialogue or debate. Its express purpose is to receive additional facts, comments and opinion on subject items.
2. SPEAKERS
 - Speakers should approach the lectern so they may be visible and audible to the Board.
 - Each speaker should clearly state his/her name and address.
 - All comments should be directed to the Board.
 - All questions should be directed to the Chairman. Members of the Board are not expected to respond to questions, and response to questions shall be made at the Chairman's discretion.
 - Speakers are encouraged to contact staff regarding unresolved concerns or to receive additional information.
 - Speakers with questions are encouraged to call County staff prior to the public hearing.
 - Speakers should be brief and avoid repetition of previously presented comments.
3. ACTION
 - At the conclusion of the public hearing on each item, the Chairman will close the public hearing.
 - The Board will proceed with its deliberation and will act on or formally postpone action on such item prior to proceeding to other agenda items.
 - Further public comment after the public hearing has been closed generally will not be permitted.

Fluvanna County...The heart of Virginia and your gateway to the future!



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

2018-2019 STRATEGIC INITIATIVES AND ACTIONS

A SERVICE DELIVERY	
A1	Work with FRA to identify support options for Fire and Rescue volunteers.
A2	Continue to research and evaluate county-wide broadband expansion opportunities.
A3	Hold review meeting on ordinance enforcement (trash, buildings, vehicles) with Health Dept., Planning, Building Inspections, Public Works, and County Attorney.
A4	Perform strategic review of existing and needed partnerships with local area support and other non-profit groups. (Needed? Effective? Consolidate resource contributions?)
A5	Improve partnership with the school system for shared use of county and school owned facilities.
A6	Identify and assess resident concerns about roadway and public safety issues, and coordinate with VDOT for appropriate actions.
A7	Initiate comprehensive review of the Hwy 53 corridor from Lake Monticello Road to Ruritan Lake Road (e.g., Safety improvements at LM Monish Gate; 3-way stoplight at Food Lion; sight improvement at Ruritan Lake Road and Hwy 53; etc.)
B COMMUNICATION	
B1	Assess options to communicate more efficiently, effectively, and economically with Fluvanna residents.
B2	Marketing campaign to let residents know about accomplishments and where their tax dollars go.
B3	Meet with local Pastors to discuss effective communications and community support.
B4	Promote tax due dates, public hearings, etc., in FAN Mail.
B5	Expand County Website to receive, answer, and post questions from residents.
B6	Hold an Elected Official's Breakfast for our State Representatives in Fall of 2018
B7	Hold an Elected Official's Breakfast for our State Representatives in Fall of 2019
B8	Conduct 2019 Fluvanna County Residents Survey and analyze results.
C PROJECT MANAGEMENT	
C1	Continue Columbia area renewal efforts including improved enforcement of County/State codes and Health Department regulations.
C2	Complete a Master Water and Sewer (Plan Phase I) to identify sources for the county's long-term water needs; particularly for each of its community planning areas.
C3	Incorporate well-drilling logs provided by the Fluvanna Health Dept. into the county's geographic information system (GIS).
C4	Create master report and marketing plan regarding County tower assets and rental options.
C5	Investigate the use of Overlay Zones for the Zion Crossroads Community Planning Area to support economic development.

C6	Create a County-wide overlay map showing utilities and other key features that support business growth and development.
C7	Review and pursue opportunities and options for a Palmyra Village Streetscape project to improve safety, parking, walkability, and overall appearance.
C8	Successfully oversee and manage Fluvanna County aspects of the James River Water Project.
C9	Successfully oversee and manage the design and construction of the Zion Crossroads water and sewer system.
C10	Pursue Phase II of Fork Union streetscape project.
D	ECONOMIC DEVELOPMENT AND TOURISM
D1	Draft and adopt a formal County-wide economic development and tourism strategy inclusive of an implementation schedule.
D2	Develop a “This is Fluvanna County” video message to be shared with county citizens and businesses as well as use with county economic development initiatives.
D3	Coordinate development activity at Fluvanna’s northern border with Louisa County, including possible natural gas line along 250 and discussing “shared” parcels.
D4	Conduct 2018 local Business Climate Survey and analyze results.
D5	Hold an Economic Development Discussion Forum for local businesses with planning, zoning, building inspections, infrastructure components.
D6	Investigate and pursue with State offices the installation of select Boat Ramps along the Rivanna and James Rivers to support additional recreational and tourism opportunities.
D7	Investigate opportunities for park expansion or Rivanna River access points to support expanded recreational activities
D8	Investigate allowing large lot subdivisions in A-1 as alternative to current cluster subdivisions. (Amend the zoning and subdivision ordinances to allow for varying lot sizes, from small clustered lots to large parcels suitable for continued farming and rural living.)
D9	Review higher density options between PDA and R4.
D10	Review options, pros, cons, costs, etc., of creating a “teaching farm” at PG Park,
E	FINANCIAL STEWARDSHIP AND EFFICIENCY
E1	Review local business license/registration options and pros/cons.
E2	Reduce the County’s reliance on creating and mailing paper checks for payments and implement expanded ACH/EFT transaction options.
E3	Create monthly Treasurer’s Report for BOS Package and quarterly in-person briefing on the data.
E4	Implement credit card payment option for citizen at all County funds collection points through MUNIS Cashiering process.
E5	Expand Fluvanna County Website Data Dashboard with key metrics.
E6	Implement easy to access electronic format code of ordinances (MuniCode or similar).

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB A

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	Appointment of Project Consultant for the James River Water Project				
MOTION(s):	I move to approve the reappointment of Steven M. Nichols as Fluvanna County Project Consultant for the James River Water Project, with such appointment effective on January 1, 2020, and ending on June 30, 2020.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):	C8	
	X				
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		XX			
STAFF CONTACT(S):	Eric Dahl, Deputy County Administrator				
PRESENTER(S):	Eric Dahl, Deputy County Administrator				
RECOMMENDATION:	Approve				
TIMING:	Current				
DISCUSSION:	Based on Mr. Nichols extensive knowledge of the JRWP and years of membership on the JRWA, it will be helpful to have his services available on an as needed and as available basis.				
FISCAL IMPACT:	None, no remuneration planned.				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	Draft Appointment Letter				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	XX				

December 18, 2019

Mr. Steven M. Nichols
1817 Marietta Drive
Charlottesville, VA 22911

Mr. Nichols,

Effective this date, you are hereby appointed as a Project Consultant for Fluvanna County regarding the James River Water Project. In this capacity, you will be guided by direction from this Board and from our new County Administrator, Mr. Eric Dahl.

You are further authorized to provide information and support to the James River Water Authority on behalf of Fluvanna County.

This appointment will end December 31, 2020, unless revoked earlier in writing.

Sincerely,

John M. Sheridan
Chair
Board of Supervisors

Cc:
JRWA

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB B

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	FCSO Sign-on Bonus				
MOTION(s):	I move to approve a sign-on bonus increase from \$3,000 to \$5,000, for new hire Sheriff's Deputies who have successfully obtained the DCJS Law Enforcement Officer Certification prior to employment with Fluvanna County.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		X			
STAFF CONTACT(S):	Jessica Rice, Human Resources Manager; Eric Hess, Sheriff				
PRESENTER(S):	Jessica Rice, Human Resources Manager				
RECOMMENDATION:	Approval				
TIMING:	Current				
DISCUSSION:	<ul style="list-style-type: none"> ❖ On 3/2/2016, the Board of Supervisors approved a Sheriff's Office sign-on bonus of \$3,000 for new County deputies who already held Law Enforcement Officer certification. ❖ Since March 2016, Fluvanna County has paid bonuses to 7 Deputies, 5 of whom still work for the Sheriff's Office. ❖ Due to dwindling numbers of candidates choosing careers in law enforcement, and surrounding localities offering competitive wages, the Fluvanna County Sheriff's office has not been fully staffed since 2017. ❖ The increased sign-on bonus is part of a larger law enforcement recruiting campaign. ❖ This increase is not retroactive. ❖ The cost to send a new Deputy through the Law Enforcement academy is between \$8,000 and \$10,000 in wages, in addition to meals and mileage reimbursement. 				
FISCAL IMPACT:	❖ Increase of \$2,000 payout for qualified County Deputies. Funding will continue to come from vacancy salary savings. No additional funding is required.				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	N/A				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
				X	Sheriff, COAD

FLUVANNA COUNTY BOARD OF SUPERVISORS BCC APPOINTMENTS STAFF REPORT

TAB C

MEETING DATE:	December 18, 2019		
AGENDA TITLE:	Board, Commission, and Committee Appointments		
MOTION:	I move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s):		
Board/Commission/Committee	Appointees	Begins Term	Ends Term
Economic Development Authority (At Large) #1 – <i>unexpired term</i>		Dec 18, 2019	Jun 30, 2020
Economic Development Authority (At Large) #2		Jan 1, 2020	Jun 30, 2023
Economic Develop. & Tourism Advisory Council (At Large)		Dec 18, 2019	Jun 30, 2022

BCC VACANCIES AND APPLICANTS

BCC Vacancies	Applicants	Appt	District	Current BCC Appointments / Other Notes
Economic Development Authority	Angela Chainer	Appt	Columbia	
Economic Develop. & Tourism Advisory Council	Angela Chainer	Appt	Columbia	
Economic Development Authority	Valerie Palamountain	Appt	Cunningham	
Economic Development Authority	Lois Mastro	Appt	Rivanna	
Economic Development Authority	Joseph Creasy	Appt	Palmyra	
Economic Development Authority	Robert Flood	Reappt	Rivanna	Economic Development Authority
DISCUSSION:	EDA Appointment/Reappointments: <ul style="list-style-type: none"> • There are five applicants, including one incumbent, for TWO vacancies. • EDA #1 – unexpired term; Shelley Murphy resigned effective November 26, 2019. • EDA #2 – Robert Flood incumbent, seeking reappointment. • The EDA requested to align the all terms to end on June 30. To accomplish this, the Board of Supervisors will need to approve the EDA #2 appointment to begin January 1, 2020 and end on June 30, 2023. 			
ENCLOSURES:	Candidate Applications			



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Name:		Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input type="checkbox"/> Fork Union	
		District: <input type="checkbox"/> Palmyra <input type="checkbox"/> Rivanna <input type="checkbox"/> Other	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
Years Lived in Fluvanna	Cell Phone – preferred?	Home Phone – preferred?	Email
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience.):			
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES:			
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates):			
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY:			
<p>Applicants are considered as vacancies occur and your application will be kept on file for three years.</p> <p>Fluvanna County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.</p> <p>Submit by email (clerk@fluvannacounty.org) or mail to: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963</p> <p>By signing below you are indicating that you have read and understand the attached Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.</p>			
Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	

PLEASE INDICATE BELOW ANY BOARDS, COMMISSIONS, OR COMMITTEES ON WHICH YOU WISH TO SERVE.

X	Board, Commission, Committee
	Agricultural/Forestral District Advisory Committee
	Audit Committee
	Board of Equalization (BOE)
	Board of Zoning Appeals (BZA)
	Building Code of Appeals Board
	Central Virginia Regional Jail (CVRJ) Authority
	Columbia Task Force (CARE)
	Community Policy & Management Team (CPMT)
	Economic Development Authority (EDA)
	Economic Develop. & Tourism Advisory Council (EDTAC)
	Family Assessment and Planning Team (FAPT)
	Finance Board
	Fluvanna Partnership for Aging Committee
	Fork Union Sanitary District (FUSD) Advisory Committee
	James River Water Authority (JRWA)
	JAUNT Board

X	Board, Commission, Committee (cont.)
	Jefferson Area Board of Aging (JABA) Advisory Council
	Jefferson Area Board of Aging (JABA) Board of Directors
	Library Board of Trustees
	Monticello Area Community Action Agency (MACAA)
	Palmyra Area Revitalization Committee (PARC)
	Parks & Recreation Advisory Board
	Piedmont Virginia Community College (PVCC) Board
	Planning Commission
	Region Ten Community Services Board
	Rivanna River Basin Commission
	Social Services Board
	Thomas Jefferson Planning District Commission (TJPDC)
	Thomas Jefferson Water Resources Protection Foundation
	Youth Advisory Council (YAC)
	OTHER:

Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

1. BCC members shall attend at least two-thirds of all scheduled meetings in each calendar year while serving.
2. The Chairperson of the board, commission, or committee shall notify the Clerk to the Board of Supervisors of any absences exceeding this policy.
3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

Office Use Only		
Application Received On:		Application Received By:
Acknowledgement Sent:		
Renewal Date:		Remarks:
Renewal Date:		
Renewal Date:		
Renewal Date:		



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Name: Valerie Palamountain		Election <input type="checkbox"/> Columbia <input checked="" type="checkbox"/> Cunningham <input type="checkbox"/> Fork Union District: <input type="checkbox"/> Palmyra <input type="checkbox"/> Rivanna <input type="checkbox"/> Other	
Mailing Address (including City, State, & ZIP) 17 Fleetwood Drive Palmyra, VA 22963		Physical Address (if different)	
Years Lived in Fluvanna 15	Cell Phone – preferred? 4349819912	Home Phone – preferred?	Email vpalamountain@gmail.com
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience.): See attached			
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: See attached			
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): See attached			
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: I believe that giving back to the community is the responsibility of every citizen. With my background in workforce development, I am very familiar with the needs of employers, particularly the need to develop and retain qualified workers. My experience serving on the Board of Directors of the Fluvanna Chamber of Commerce and the Advisory Board for the Fluvanna Broadband Access Team has given me insights to the challenges facing the business community in a rural county. My knowledge of workforce and economic development will make me a valuable contributor to the Economic Development Authority.			
<p>Applicants are considered as vacancies occur and your application will be kept on file for three years.</p> <p>Fluvanna County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.</p> <p>Submit by email (clerk@fluvannacounty.org) or mail to: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963</p> <p>By signing below you are indicating that you have read and understand the attached Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.</p>			
Applicant's Signature <i>(Typing name below serves as digital signature)</i> Valerie Palamountain (From file)		Date 11/12/2019	

PLEASE INDICATE BELOW ANY BOARDS, COMMISSIONS, OR COMMITTEES ON WHICH YOU WISH TO SERVE.

X	Board, Commission, Committee
	Agricultural/Forestral District Advisory Committee
	Audit Committee
	Board of Equalization (BOE)
	Board of Zoning Appeals (BZA)
	Building Code of Appeals Board
	Central Virginia Regional Jail (CVRJ) Authority
	Columbia Task Force (CARE)
	Community Policy & Management Team (CPMT)
x	Economic Development Authority (EDA)
	Economic Develop. & Tourism Advisory Council (EDTAC)
	Family Assessment and Planning Team (FAPT)
	Finance Board
	Fluvanna Partnership for Aging Committee
	Fork Union Sanitary District (FUSD) Advisory Committee
	James River Water Authority (JRWA)
	JAUNT Board

X	Board, Commission, Committee (cont.)
	Jefferson Area Board of Aging (JABA) Advisory Council
	Jefferson Area Board of Aging (JABA) Board of Directors
	Library Board of Trustees
	Monticello Area Community Action Agency (MACAA)
	Palmyra Area Revitalization Committee (PARC)
	Parks & Recreation Advisory Board
	Piedmont Virginia Community College (PVCC) Board
	Planning Commission
	Region Ten Community Services Board
	Rivanna River Basin Commission
	Social Services Board
	Thomas Jefferson Planning District Commission (TJPDC)
	Thomas Jefferson Water Resources Protection Foundation
	Youth Advisory Council (YAC)
	OTHER:

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3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

Office Use Only		
Application Received On:	11/12/2019	Application Received By: Leontyne Peck
Acknowledgement Sent:	11/20/2019	
Renewal Date:		Remarks:
Renewal Date:		
Renewal Date:		
Renewal Date:		

Valerie J. Palamountain
 APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES
 County of Fluvanna (Continued)

EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provide dates of education and experience.):

EDUCATION:

- ♣ Fulbright Specialist at the Ministry of Education and Workforce Development, Bermuda, to develop a National Workforce Development Plan, January-February, 2018.
- ♣ Fulbright Specialist at Jadavpur University, Kolkata, India, to study workplace development skills for low-skilled adults, February 2015.
- ♣ M.S. Education Administration (post-secondary education emphasis), State University of New York at Albany, NY.
- ♣ B.A. English, Music Minor, Skidmore College, Saratoga Springs, NY.
- ♣ Project Management Graduate Level courses, DeVry University, Fort Washington, PA.

PROFESSIONAL EXPERIENCE:

Dean of Workforce Services

Piedmont Virginia Community College, Charlottesville, VA

January 2005 to present

Manage division with a staff of 16 for workforce development programs, including contract training, healthcare, small unmanned aerial systems, commercial drivers license, KidsCollege enrichment programs and community education. Work with regional business and industry including the Piedmont Workforce Network Workforce Investment Board. Lead agency for the One Stop Operator Consortium, a federally funded program from 2008-09. Applied for and secured over \$8 million in grant funding to underwrite the cost of new program development, workforce training and student tuition and fees. Designed and implemented a new viticulture and enology program to promote economic development in the region. Designed and implemented small unmanned aerial system program to train public safety and emergency services personnel. Both programs have been recognized by the Virginia Community College System and the Chancellor.

Director, Center for Business & Industry Training

Bucks County Community College, Newtown, PA

April 2001 to January 2005

Designed and implemented workforce development programs for regional business and industry, with concentration in healthcare education/career ladders. Applied for and secured grant funding to underwrite the cost of new program development, workforce training and student tuition and fees. During my tenure, the number of students served increased by 450%.

CURRENT OR PRIOR EXPERIENCE ON BOARDS/COMMISSIONS/COMMITTEES:
 BOARDS AND ADVISORY COUNCILS:

- ♣ Albemarle County Broadband Management Team, 2015-16.
- ♣ Albemarle County Rotary, 2006-present. Board member 2007- 2017. President, 2015-16.

- ♣ Fluvanna County Broadband Access Team, 2017.
- ♣ Fluvanna County Chamber of Commerce, Board member, Vice President, 2018-19.
- ♣ Jefferson Area Children's Health Improvement Program, Board member 2012 – 2017. Vice Chair, 2016-17, Secretary 2014-16.
- ♣ Virginia Community College System Re-Engineering Task Force Member representing Workforce Development Services, 2009 – 2015.
- ♣ Virginia Community College System Workforce Development Advisory Council, 2005 - present.
- ♣ Workforce Investment Board, 2005 – present; Program Chair 2016-17.
- ♣ Charlottesville-Albemarle Chamber of Commerce - Chair of the Education Session for Leadership Charlottesville, 2007 - 2015.
- ♣ Lake Monticello Owners' Association Board of Directors (elected position), 2011-2014, President, 2012-13, 2013-14; Secretary, 2011-12.
- ♣ Offender Aid and Restoration Albemarle and Charlottesville - Re-entry Services Committee Member and Steering Committee Member, 2009 – present.
- ♣ Louisa Re-entry Council, 2016 - present.
- ♣ Lake Monticello Owners' Association Wildlife Committee, 2009-11; 2015-present. Secretary, 2009; Chair 2010-2011; Secretary, 2019.
- ♣ Charlottesville-Albemarle Technical Education Center Joint Advisory Council, 2008 - 2015.
- ♣ Small Business Development Center Advisory Council, 2008 - 2015.
- ♣ Fluvanna County Career and Technical Education Council, 2008 - 2014.
- ♣ Smart Beginnings of Fluvanna and Louisa Advisory Council, 2011 - 2014.
- ♣ Central Virginia Partnership for Economic Development, Steering Committee, 2006 - 2012.
- ♣ Virginia Community College System Virginia Education Wizard Career Development Task Group, 2007-2008.
- ♣ Virginia Community College System Presidential Search Committee for Lord Fairfax Community College, 2017.
- ♣ Virginia Community College System Presidential Search Committee for Virginia Highlands Community College, 2009.
- ♣ Virginia Workforce Policy Advisory Council, 2012.

CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups-please provide dates):

PROFESSIONAL ORGANIZATIONS/ASSOCIATIONS:

- ♣ Albemarle County Rotary Club (2006-present), President 2015-16
- Association of General Contractors in Virginia
- ♣ Audubon Society (Long time)
- ♣ Friends of the Presidents, Alumni Association, Skidmore College (Over 20 years)
- ♣ Learning Network Resources (LERN) (2001-present)
- ♣ National Council for Continuing Education and Training (2001-present)
- ♣ Project Management Institute (former member)
- ♣ Virginia Community College System – Workforce Development Services Peer Conference Chair (2006, 2007, 2008)

Professional Development Committee Chair (2006-07)

♣ Church of our Saviour (2006-present)

Valerie J. Palamountain
17 Fleetwood Drive
Palmyra, VA 22963

vpalamountain@pvcc.com

SUMMARY

Education Administrator and Project Manager with over 20 years experience in project initiation, planning, scheduling and implementation in a variety of disciplines. Background includes hands on experience in project management in workforce development and training, educational programs, and information technology for private industry, non-profits and public sector. Particular strength in defining goals and the strategy to achieve them. Demonstrated competencies in:

- Team Building
- Strategic Planning and Turnarounds
- Personnel Management
- Facilitation and Presentation Skills
- Process Management
- Consulting and Consultative Sales

PROFESSIONAL EXPERIENCE:

Dean of Workforce Services

Piedmont Virginia Community College, Charlottesville, VA

January 2005 to present

Manage division with a staff of 16 for workforce development programs, including contract training, healthcare, small unmanned aerial systems, commercial drivers license, KidsCollege enrichment programs and community education. Work with regional business and industry including the Piedmont Workforce Network Workforce Investment Board. Lead agency for the One Stop Operator Consortium, a federally funded program from 2008-09. Applied for and secured over \$8 million in grant funding to underwrite the cost of new program development, workforce training and student tuition and fees. Designed and implemented a new viticulture and enology program to promote economic development in the region. Designed and implemented small unmanned aerial system program to train public safety and emergency services personnel. Both programs have been recognized by the Virginia Community College System and the Chancellor.

Achievements:

- Designed and implemented a new viticulture & enology program working with industry partners. Classes are held at regional vineyards and wineries with instructors recruited from industry and combine experiential learning with classroom theory. The Viticulture & Enology program was recently recognized as a statewide “best practice” program by the Virginia Community College System and the State Board of Wine for supporting a major growth industry. Applied for and secure grant funding to expand the program to include a training vineyard for our students at Monticello, the home of Thomas Jefferson. The Viticulture & Enology program celebrated its 10th anniversary on March 19, 2015. Over 30 of our students have started wineries in Virginia.
- Initiated the Analyst Boot Camp (ABC) program with regional economic development, government contractors, the military and a third-party training vendor (ATIC) to introduce intelligence analysis training to provide a qualified workforce in the emerging field of intelligence. The Analyst Boot Camp is a post-graduate program; students may receive six graduate credits from AMU towards a Master’s degree upon completion of the ABC.
- Applied for and secured \$1.6 million in Federal grant funding to develop a Construction Academy in response to the industry need for entry level workers in carpentry, masonry, plumbing, electrical, landscaping, HVAC and green building.

- Introduced KidsCollege@PVCC Summer Career Academies for students in grades 3-10, which grew from two Academies in 2010 to over 100 Academies at multiple sites in 2017 with over 1600 enrollments. The Career Academies focus on STEM (Science, Technology, Engineering and Math) using problem-based learning techniques.
- Worked with the University of Virginia to develop an entrepreneurship program for Tibetan entrepreneurs. This exchange program, funded annually by the U.S. Department of State, trained twelve Tibetans in entrepreneurship skills in the U.S. As one of the program administrators, I traveled twice to Tibet to observe entrepreneurial opportunities in Eastern China.
- Introduced Allied Health curriculum using in-house and third-party vendors. Converted a credit program in Nurse Aide that historically had low enrollment, to a noncredit program with an annual enrollment of 80 students.
- Developed relationships with the Chambers of Commerce in the Charlottesville area to offer business courses for small business owners.
- Expanded online training from 30 classes per year to over 700 classes with more than 500 enrollments, generating \$100,000 in revenue annually.
- Introduced Small Engine Repair program that leads to certification by the Equipment & Engine Training Council, and implemented the program at Albemarle-Charlottesville Regional Jail for soon-to-be-released offenders.
- Partnered on multiple regional and Federal grants with sister community colleges.
- Served on the Chancellor's Re-Engineering Task for the Virginia Community College System (2010-2015), representing the Workforce Development divisions for the Community College System.
- Served on the Steering Committee representing the community college Workforce divisions for the statewide evaluation of an enterprise system for Workforce Development and Continuing Education. This has been a five-year project that required significant changes to processes throughout the system.
- Serve on the Workforce Development Services Advisory Council from 2005-present. Chaired the Workforce Development Services Peer Conference from 2006-2008.
- Served on the Presidential Search Committee for Virginia Highlands Community College, 2009.
- Over ten years, Workforce Services at PVCC grew from a marginal program of 1,500 students and gross revenue of less than \$400,000 to a vibrant and innovative program that serves 6,000 students annually with annual revenue of \$1.8 million.
- Awarded Fulbright Specialist, April 2013-May 2018. Research project at the Ministry of Education and Workforce Development, Hamilton, Bermuda, "Bermuda National Workforce Development Plan."
- Awarded Fulbright Specialist, February 2015. Research project at Jadavpur University, Kolkata, India, "Workforce Development for Low-Skilled Workers."

**Director, Center for Business & Industry Training
Bucks County Community College, Newtown, PA
April 2001 to January 2005**

Designed and implemented workforce development programs for regional business and industry, with concentration in healthcare education/career ladders. Applied for and secured grant funding to underwrite the cost of new program development, workforce training and student tuition and fees. During my tenure, the number of students served increased by 450%.

Achievements:

- Developed the proposal for a new Practical Nursing program for 50 fulltime students, which was approved by the State Board of Nursing on the first submission. Hired the Director of the Practical Nursing Program. Planned and supervised renovations for the Nursing Skills Lab. Wrote and obtained grants for \$450,000 to offset the cost of initiating the program. Contracted with clinical

sites. Partnered with community organizations and trade union for scholarships for all of the students in the first year of the program. The Practical Nursing program is 1,550 hours, non-credit.

- Planned and implemented a two-year Radiography program for 15 fulltime students. Hired the Director of Radiography. Contracted with clinical sites for facilities, instructors and tuition reimbursement for students. The Radiography program is 3,400 hours, non-credit.
- Implemented a blended credit/non-credit IT apprenticeship program at Lockheed Martin for disadvantaged youth from center city Philadelphia, funded by a Federal grant. This program was documented in "Case 12. Community College, University, and Corporate Partnership to Combat Employment Shortages," in *Linking Workforce Development to Economic Development, A Casebook for Community Colleges*, William R. Rothwell and Patrick Gerity, eds., American Association of Community Colleges, 2008.
- Initiated an on-site degree program in Early Childhood Education for Head Start workers in Philadelphia in response to "No Child Left Behind" legislation.
- Implemented WEDnetPA, a statewide program for incumbent worker training.
- Served on the implementation team for a regional consortium of six colleges to offer workforce development programs to business, industry and trade unions. Recruited instructors, developed processes shared by all institutions, and managed program budgets.
- Introduced new processes and procedures, expanded the use of automation, and implemented professional development plan for each staff member.
- Managed a staff of 15 permanent employees and four grant-funded employees, and a budget of \$750,000.

Project Management Instructor (September, 2000 to 2005)

Applied my knowledge in business and education to develop and teach a 56-hour project management certificate program in private industry and at the collegiate level. Edited and published *PSSI/Methods*, an automated version of the Project Management Institute Body of Knowledge® (PMBOK®), published July, 2003. Revised in 2005.

Achievements:

- Developed course materials, presentation materials, case study and student workbook.
- Developed learning objectives and measurement tools.
- Instructed classes both on-line and in classroom settings.

Project and Process Management Senior Consultant (April, 1996 to March, 2001):

Consulted with clients to market and deliver project and process management consulting and training services for the following firms:

- Project Support Services, Inc., North Hills, PA
- Pcubed, Inc. Ann Arbor, MI
- CorePlan, Inc., Warrington, PA
- Pricewaterhouse Coopers, Chesterbrook, PA

Achievements:

- On-site consultant for Fortune 500 medical device corporation to develop their e-Business strategy, implement project management, and develop their e-Business organization.
- Developed and tested an Artificial Intelligence program for a patient management system for HIV patients to assist the medical community in tracking the patient's diagnosis, treatment program, mutations, drug conflicts, and historical data. From the information, the A.I. recommended new treatment programs, alerted the medical professional to possible conflicts and the severity of the conflict(s), and identified missing or out of date information.

District Manager, AGS Management Systems, Inc.**King of Prussia, PA****April, 1981-April, 1996**

Sales and marketing manager for a project management software development and consulting firm with an international clientele. Provided internal technical consulting support for the sales force and distributor network. Represented client interests in new product development. Managed sales territory. Top salesperson in the history of the company with an average sale for new customers of over \$200,000. AGS developed industry-standard project management tools before the introduction of Microsoft Project.

Achievements:

- Achieved and maintained a 50% close ratio in sales.
- Developed sales territories throughout the United States.
- Provided sales and technical support for project and process management tools.
- Negotiated contracts for products and services.
- Interacted with senior and executive level management in client organizations.
- Introduced new products and services.
- Researched market trends and competitive products for new business development.
- Managed telemarketing operation.
- Developed product marketing, sales and demonstration materials (brochures, presentations, lead tracking information, contact management).
- Developed business-to-business relationships with third-party vendors.
- Trained new sales and marketing staff.
- Conducted seminars on process and project management tools.
- Organized the employee buy-out of AGS Management Systems, Inc. when the company went independent in 1994.

EDUCATION:

- Fulbright Specialist at the Ministry of Education and Workforce Development, Bermuda, to develop a National Workforce Development Plan, January-February, 2018.
- Fulbright Specialist at Jadavpur University, Kolkata, India, to study workplace development skills for low-skilled adults, February 2015.
- M.S. Education Administration (post-secondary education emphasis), State University of New York at Albany, NY.
- B.A. English, Music Minor, Skidmore College, Saratoga Springs, NY.
- Project Management Graduate Level courses, DeVry University, Fort Washington, PA.

PUBLICATIONS:

- "Case 12. Community College, University, and Corporate Partnership to Combat Employment Shortages," in *Linking Workforce Development to Economic Development, A Casebook for Community Colleges*, William R. Rothwell and Patrick Gerity, eds., American Association of Community Colleges, 2008.
- *PSSI Methods*, a CD of the Project Management Institute Body of Knowledge® (PMBOK®) formatted in a database tool and exported as a project template to Microsoft Project, published July, 2003. ISBN: 097413600X. Revised 2005.

SELECTED PRESENTATIONS:

- EducationUSA bi-regional workshop for advisers Delhi, India. "Why should we promote 2+2 programs," April 4, 2019. Co-presenter with Sudarshan Saha, EducationUSA Advising Coordinator, United States – India Educational Foundation (USIEF), Kolkata Yale University School of Management, Panelist, "Grit and the Psychology of Success," April 5-6, 2018.

- RURAL Conference, sponsored by Downs Government Affairs, Smithsonian, The George Washington University, Achieving the Dream, Missouri State and Virginia Community College System, December 5-6, 2017. "Viticulture & Enology Program and Piedmont Virginia Community College."
- Virginia Community College System State Board Annual Meeting, November 14, 2012. "Fast Track: New Solutions for Rapid Credentialing and Employability."
- Virginia Community College System Hire Education Conference, December 7-9, 2011. "Three Weeks in Tibet: Education to Employment."
- Leadership Charlottesville, Education Session Chair and Presentations, 2006 - 2015.
- Leadership Charlottesville, Economic Development Session Presentations, 2010 - 2013.
- LEAD Virginia Alumni Association, "Economic Development in Central Virginia," June 2010.
- Virginia Juvenile Detention Commission, "Career Readiness for Juveniles," August 25, 2008.
- League for Innovation in the Community College National Conference, March 19-22, 2006. Presentation on the VCCS Institutes of Excellence program.
- National Council for Continuing Education & Training National Conference, October 17-19, 2005. Presentation on the Viticulture & Enology Program at Piedmont Virginia Community College.
- American Association of Community Colleges Workforce Development Institute, January 28-30, 2004 and National Council for Workforce Education National Conference, October 26-28, 2003. Presentation on the Nursing Career / Education Ladder Program at Bucks County Community College.
- WEDnetPA Annual Partners Retreat, April 6-8, 2004. Presentation on Best Practices in WEDnetPA Grant Administration.
- Bucks County Workforce Development Summit, June 9, 2004. Planning committee member for a conference on the needs of business and industry, sponsored by the Bucks County Workforce Investment Board. Facilitated the panel on Healthcare Issues.
- Paper accepted by National Council for Continuing Education & Training (NCCET), October 16-19, 2004, on the Early Childhood Education program to Head Start workers in Philadelphia, PA.
- League for Innovation in the Community College National Conference, October 19-22, 2003. Presentation on the IT Apprenticeship Program at Lockheed Martin Corporation in Partnership with Bucks County Community College.

AWARDS:

- Rotary International District Service Award, 2016.
- Chancellor's Award for the Workforce Services Leader for Expanding Workforce Opportunities, 2011.
- Workforce Investment Board, Commendation for leadership of the One Stop Consortium, 2008.
- LERN Annual Conference on Lifelong Learning, 2006. Viticulture and Enology Program for South African Black Economic Empowerment Program.

PROFESSIONAL ORGANIZATIONS/ASSOCIATIONS:

- Albemarle County Rotary Club (2006-present), President 2015-16
- ASTD
- Audubon Society
- Friends of the Presidents, Alumni Association, Skidmore College
- Learning Network Resources (LERN)
- National Council for Continuing Education and Training
- Project Management Institute (former member)
- Virginia Community College System – Workforce Development Services
 - Peer Conference Chair (2006, 2007, 2008)
 - Professional Development Committee Chair (2006-07)

BOARDS AND ADVISORY COUNCILS:

- Albemarle County Broadband Management Team, 2015-16.
- Albemarle County Rotary, 2006-present. Board member 2007- 2017. President, 2015-16.
- Fluvanna County Broadband Team, 2017.
- Fluvanna County Chamber of Commerce, Board member
- Jefferson Area Children’s Health Improvement Program, Board member 2012 – 2017. Vice Chair, 2016-17, Secretary 2014-16.
- Virginia Community College System Re-Engineering Task Force Member representing Workforce Development Services, 2009 – 2015.
- Virginia Community College System Workforce Development Advisory Council, 2005 - 2017.
- Workforce Investment Board, 2005 – 2017; Program Chair 2016-17.
- Charlottesville-Albemarle Chamber of Commerce - Chair of the Education Session for Leadership Charlottesville from 2007 - 2015.
- Lake Monticello Owners’ Association Board of Directors (elected position), 2011-2014, President, 2012-13, 2013-14; Secretary, 2011-12.
- Offender Aid and Restoration - Re-entry Services Committee Member, 2009 - 2015.
- Lake Monticello Owners’ Association Wildlife Committee, 2009-11; 2015-17. Secretary, 2009; Chair 2010-2011.
- Charlottesville-Albemarle Technical Education Center Joint Advisory Council, 2008 - 2015.
- Small Business Development Center Advisory Council, 2008 - 2015.
- Fluvanna County Career and Technical Education Council, 2008 - 2014.
- Smart Beginnings of Fluvanna and Louisa Advisory Council, 2011 - 2014.
- Central Virginia Partnership for Economic Development, Steering Committee, 2006 - 2012.
- Virginia Community College System Virginia Education Wizard Career Development Task Group, 2007-2008.
- Virginia Community College System Presidential Search Committee for Virginia Highlands Community College, 2009.
- Virginia Workforce Policy Advisory Council, 2012.

RECENT PROFESSIONAL DEVELOPMENT:

- Fulbright Specialist, April 2013-May 2018. Research project at the Ministry of Education and Workforce Development, Hamilton, Bermuda, “Bermuda National Workforce Development Plan.”
- Fulbright Specialist, February 2015. Research project at Jadavpur University, Kolkata, India, “Workforce Development for Low-Skilled Workers.”
- Education2Employment Fellowship Exchange Program, Tibetan Center, University of Virginia, 2010-2018.
- LEAD Virginia, Class of 2013.
- LERN Executive Leadership Institute, April 2011.
- The Chair Academy Strategic Leadership, Strengths Finder, March, 2011.
- Virginia SPQA Baldige Criteria for Performance Excellence, 2009.
- National Council for Workforce Education, National Conference, October 18-21, 2008.
- Virginia Council for International Education (VaCIE), Jadavpur University, Kolkata, India, 2007-08.
- Aspen Institute Sector Skills Academy, 2006-2007.
- National Career Pathways Network Annual Conference, October 10-13, 2007.
- Virginia Community College System Administrative and Instructional Leaders Program, 2006.
- National Council for Continuing Education and Training, Leadership Institute, 2006.
- Charlottesville Regional Chamber of Commerce, Leadership Charlottesville, 2006.

KEY SKILLS:

- Excellent research skills.

- Excellent project and process management skills.
- Excellent team building and communications skills.
- Excellent organizational, management, supervisory and leadership skills.
- Self-motivated, self-starter with the ability to motivate others.
- Excellent interpersonal, customer relationship and account management skills.
- Excellent writing skills.
- Excellent contract negotiation and fulfillment skills.
- World traveler throughout the United States (all 50 states!), Canada, Europe, Central America, South America, Africa, India, Southeast Asia, Tibet and China.



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Name: Lois Mastro		Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input type="checkbox"/> Fork Union	
		District: <input type="checkbox"/> Palmyra <input checked="" type="checkbox"/> Rivanna <input type="checkbox"/> Other	
Mailing Address (including City, State, & ZIP) 63 Forest Dr., Palmyra, VA, 22963		Physical Address (if different)	
Years Lived in Fluvanna 9	Cell Phone – preferred? 501-658-1103	Home Phone – preferred?	Email loismastro@msn.com
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience.): Please reference the resume. The most pertinent are the MBA and Certificate of Advance Studies plus the past licenses for stockbroker's series 7 and 63 and the Property and Casualty Agent and Broker's licenses. In investment banking, I did data analysis and efficacy studies. As CFO/Assistant Superintendent for school districts, I managed budgets from \$152 million and smaller, banking, bonds including issuance of smaller than \$10 million and greater, IT, facilities, construction, Human Relations, transportation, contracts, insurance, and 501c3 for revenue streams. I partnered with the colleges and acquired \$3.52 million NASA grant; the district offered the students and faculty free college courses and credit for 3 years and scholarships after graduation. Also within the district, I with the IT department created a Cyber Academy. For a court case facing the state and the city , I did a couple of large scale research and data analysis plus other work.			
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: Please reference resume. The most important contributions were: Co-chair for the U.S. Department of Education national facilities standard manual; Vice Chair, subcommittee for the Arkansas Task Force on Facilities (legislative appointment); Chairs and Vice Chairs on Association School Business Officials International (ASBOI) Legislative and Legal Aspects committees (Legislative is the national lobbying committee.)			
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): Please reference resume. The greatest participation were: 26 presentations to Association of School Business Officials International Annual Conferences from 1993 to 2006 (Examples of topics were equity/adequacy, high stakes testing, bonds, green facilities, National Facilities Standards, budgeting/accounting, and management.); presentations at the NYSASBO's Summer Business Workshop from 1994 to 2001 and Parliamentarian, Chair of the Constitution and By-laws committee, curriculum writer; and ASBOI COE accounting peer reviewer and MBA budget peer reviewer.			
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: We are so very fortunate to be living here. My participation in professional associations provided me the benefit to "look around corners", so I could be proactive and operationally efficient. Hopefully, that same trait could bring fresh and innovative ideas to Fluvanna County, while maintaining and preserving the character of our community.			
<p>Applicants are considered as vacancies occur and your application will be kept on file for three years.</p> <p>Fluvanna County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.</p> <p>Submit by email (clerk@fluvannacounty.org) or mail to: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963</p> <p>By signing below you are indicating that you have read and understand the attached Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.</p>			
Applicant's Signature Lois Mastro (From File)		Date 11/20/2019	

PLEASE INDICATE BELOW ANY BOARDS, COMMISSIONS, OR COMMITTEES ON WHICH YOU WISH TO SERVE.

X	Board, Commission, Committee
	Agricultural/Forestral District Advisory Committee
	Audit Committee
	Board of Equalization (BOE)
	Board of Zoning Appeals (BZA)
	Building Code of Appeals Board
	Central Virginia Regional Jail (CVRJ) Authority
	Columbia Task Force (CARE)
	Community Policy & Management Team (CPMT)
X	Economic Development Authority (EDA)
	Economic Develop. & Tourism Advisory Council (EDTAC)
	Family Assessment and Planning Team (FAPT)
	Finance Board
	Fluvanna Partnership for Aging Committee
	Fork Union Sanitary District (FUSD) Advisory Committee
	James River Water Authority (JRWA)
	JAUNT Board

X	Board, Commission, Committee (cont.)
	Jefferson Area Board of Aging (JABA) Advisory Council
	Jefferson Area Board of Aging (JABA) Board of Directors
	Library Board of Trustees
	Monticello Area Community Action Agency (MACAA)
	Palmyra Area Revitalization Committee (PARC)
	Parks & Recreation Advisory Board
	Piedmont Virginia Community College (PVCC) Board
	Planning Commission
	Region Ten Community Services Board
	Rivanna River Basin Commission
	Social Services Board
	Thomas Jefferson Planning District Commission (TJPDC)
	Thomas Jefferson Water Resources Protection Foundation
	Youth Advisory Council (YAC)
	OTHER:

Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

1. BCC members shall attend at least two-thirds of all scheduled meetings in each calendar year while serving.
2. The Chairperson of the board, commission, or committee shall notify the Clerk to the Board of Supervisors of any absences exceeding this policy.
3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

Office Use Only		
Application Received On:	11/20/2019	Application Received By: Leontyne Peck
Acknowledgement Sent:	11/21/2019	
Renewal Date:		Remarks:
Renewal Date:		
Renewal Date:		
Renewal Date:		

Lois Mastro
63 Forest Drive
Palmyra, VA 22963
501 - 868 – 9255
loismastro@msn.com

EDUCATION

Degrees:

Doctor of Education (anticipated ABD)
University of Rochester
Rochester, New York

Certificate of Advanced Studies in School Business Administration
SUNY College at Brockport
Brockport, New York

Cornell University's Graduate Studies
Industrial and Labor Relations Certificate

Master of Business Administration
University of Louisville
Louisville, Kentucky

Master of Education
Worcester State College
Worcester, Massachusetts

Bachelor of Arts
Major in Biology, Minor in Chemistry
University of Massachusetts
Lowell, Massachusetts

Certifications and Licenses:

Permanent Licenses in Arkansas, Arkansas District Administration, Building Administration, Physical/Earth Science, Life/Earth Science, Business Tech, Guidance and Counseling (P-12), Pathwise
Permanent School District Administration, School Business Administration, School Administrator/Supervisor NY Certifications
NY Permanent Teacher's Certification in Biology, Chemistry, General Science, and Business and Distributive Education
MA Permanent Teachers certification in Biology, Chemistry, General Science, and Social Studies plus Permanent Certification for Director of Guidance and Guidance Counselor
Wechsler Adult and Children's Intelligence Tests Certification
Awarded Stockbrokers (series 7 & 63) License
Awarded Property and Casualty Agent and Broker's Licenses
Awarded Life Health and Accident Agent's Licenses

WORK EXPERIENCE:

January, 2007 to Present

- Research on building leadership capacity for principals and central administration (U.S. Dept. of Ed grant)
- Research for teachers' salary enhancement and increasing teacher effectiveness/productivity for the University of Arkansas Fayetteville.
- Research on school level accountability and effectiveness in Florida case.
- Research for Dr. Picus on Arkansas Legislature's adequacy study on the Arkansas equity/adequacy case done by Odden/Picus for Lake View case.
- Vice-chair on the AR Legislature's facility subcommittee for the facility adequacy study for Lake View case.
- Participated in creating national standards for school facilities for the US Department of Education

2003 to 2004

Assistant Superintendent for Business/CFO,
Pulaski County Special School District Little Rock, Arkansas

- Responsible for \$152 million budget, aligned with state accounting and HR code, supervised fund balances and audits.
- Established the Cyber Academy, generated \$3.6 million revenue per year
- Created partnerships with University of Arkansas at Little Rock and Pine Bluff. Obtained NASA grant which funded free college courses and credit for students and teachers. Teachers received \$3,000, the students \$100 per summer. College scholarships were made available upon graduation.
- Revised the district educational foundation with donated seed money for the purpose of grant writing.

2001 to 2002

Interim Adjunct Professor for one school year
University of Arkansas at Little Rock

- Taught the Educational Leadership courses including School Improvement, ACSIP, Principalship, District Administration, School Business, Internships, and Facilities.

July 1994 to June 2001;

Assistant Superintendent positions for fiscally distressed school districts
Orleans-Niagara BOCES, Medina, NY

- Responsible for Teacher and Program Scheduling, Human Resources, Transportation, Food Services, Business Activities, Maintenance and Operations
- Assisted in winning the MBA (ASBOI budgeting award) for O/N BOCES
- Procured private placements of bonds under \$10 million without fiscal agents
- Served as Director on Consortium of Workers Compensation and Health Insurance
- Established two cogeneration plants, each saving \$45,000 & \$64,000/year
- Captured \$800,000 of district retained Medicaid.
- Managed from onset a \$30 million capital project and other projects
- Computerized and standardized bid-purchase process
- Requoted banking services to increased revenue minimum of \$56,000 annually
- Created a tax spreadsheet model for district, adopted by the county
- Captured \$552,000 of previous year's State Aid
- Saved \$214,000 annually in health insurance premiums
- Revised investment procedures to double yields
- Wrote purchasing manual
- Saved the district \$48,000 in the purchasing of transportation natural gas
- Wrote impasse language on severance pay

- Developed a flexible benefits program
- Created the scale and amortization schedule for a taxable bond issue, potential savings of \$208,000 and calculated future debt service payments.

1998, 1999

Summer School Administrator
Orleans-Niagara BOCES, Medina, New York

- Hired faculty and inputted data bases for payroll, grades and exams
- Registered 1,009 students for courses and exams
- Determined class size, master schedule, room assignment
- Identified IEP students and created support and resources for them
- Administered RCT and Regency exams

1997 to 1998

Teacher's Aide University of Rochester, Rochester, NY

- Taught school administration including cutting edge award winning budgeting process

1992 to 2001

New York State Association of School Business Officials, Albany, New York

- Developed curriculum and programs for school business officials, treasurers, clerks

1992 to 1993

SUNY College at Brockport, New York

- Teaching Assistant/Graduate Assistant for the chair; assisted in NCATE
- Internships at Greece Central School District and Canandaigua City School District

1981 to 1994

Hilliard and Lyons Property Management/Intellectual Properties
Louisville, Kentucky 40223 (Hilliard and Lyons is an investment banking firm.)
Reported to the President, Robert Fletcher.

- Analyzed financial statements and product market position of companies, researched and compared with industrial data in the underwriting process
- Developed product cost proposals
- Conducted market development and promotion on a national and international basis including print advertising, trade shows, conventions, telemarketing comparisons, and television, magazine, and newspaper coverage
- Developed, implemented, and analyzed market surveys
- Introduced plaintiff patent enforcement insurance at the American Bar Association annual convention
- Developed background historical data on patent litigation tendencies and results, potential markets and market analysis
- Developed a complete actuarial workup for an insurance product with product cost analysis of potential risks, rates of return, and a proposed premium/cost structure.
- Presented insurance product to Lloyds of London, AIG and Transamerica

OTHER WORK BACKGROUND:

Nazareth Academy, Rochester, New York

- Guidance counselor. Received tenure.

Ohio State University Hospital, Columbus, Ohio.

- Worked as a hospital coordinator. Supervised fifty people

Data Courier, Louisville, Kentucky

- Worked as an abstract writer of medical journals such as Lancet and the New England Journal of Medicine.

Dang Na University, Pusan, Korea

- English professor for junior and senior English majors.

-Hialeah Army Base, Pusan, Korea. \

- Guidance counselor/Director and GED Association of English Professors, Pusan, Korea.
- Worked as an English language coordinator and developed language tapes.

Oxford Public School System, Oxford, Massachusetts.

- High school biology/science teacher. High school representative for the superintendent's drug committee. Wrote curriculum for elementary and middle school science. Received tenure.

Auburn Public School System, Auburn, Massachusetts.

- Biology/chemistry/science teacher. Offered position for next year.

AWARDS PUBLICATIONS AND PRESENTATIONS:

Awarded the first Past Presidents' Scholarship by an educational association

Presented at the NYSASBO's Summer Business Workshop in 1994 through 2001 on current issues.

Twenty six presentations to Association of School Business Officials International Annual Conference from October, 1993 through October, 2006
(Examples of topics -Equity/Adequacy, High-Stakes Testing, Bonds, Green Facilities, National Facilities Standards, Budgeting/Accounting, Management)

"Implementing TQM in Maintenance and Operations" ASBOI's School Business Affairs.

"Certification: Still a Professional Issue for School Business Administration" ASBOI's School Business Affairs.

"Two Special Security Features of New York School District General Obligation Bonds" NYSASBO's New York ASBO Reporter.

U.S. Department of Education's NCES papers reviewer on their research

PROFESSIONAL INTERESTS:

Co-chair for the U.S. Department of Education upcoming national facilities standard manual (Vice Chair, subcommittee for the Arkansas Task Force on Facilities (legislative appointment) Chairs and Vice Chairs on Association School Business Officials International Legislative and Legal Aspects Committees; Legislative is a national lobbying cmte.

Phi Delta Kappa, Kappa Delta Pi (both Education Honors Societies)

New York State Association of School Business Officials (moderator, presenter, parliamentarian, coordinator, and Chair of the Constitution and By-laws committee, curriculum writer)

Association of School Business Officials International (Moderator, literary peer reviewer, presenter, Chair and Vice Chair of the Legal Aspects Committee,

Legislative Committee, COE accounting peer reviewer and MBA budget peer reviewer)
Government Finance Officer's Association
MASLA (Management Advocates for School Labor Association)



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Name: Joseph L. Creasy		Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input type="checkbox"/> Fork Union <input checked="" type="checkbox"/> Palmyra <input type="checkbox"/> Rivanna <input type="checkbox"/> Other	
Mailing Address (including City, State, & ZIP) 38 Jennings Drive Palmyra, VA 22963		Physical Address (if different)	
Years Lived in Fluvanna 40	Cell Phone – preferred? 703 424-8760	Home Phone – preferred? 434 591-0071	Email jcreasy628@hotmail.com
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience.): Please see attached resume.			
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: Presidential Commission on Merchant Marine and Defense, Fluvanna Leadership Development Program, Executive Committee			
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): New Fork Baptist Church, Omega Psi Phi Fraternity, Phi Delta Kappa Fraternity International, U.S. Army Historical Foundation, Fluvanna County Historical Society			
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: During my career I had limited opportunities to directly serve and participate in opportunities for the betterment of the county. Since I am now fully retired, I simply wish to provide my services and give back to the county communities to help and improve the county in all ways that I am capable to do so.			
<p>Applicants are considered as vacancies occur and your application will be kept on file for three years.</p> <p>Fluvanna County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.</p> <p>Submit by email (clerk@fluvannacounty.org) or mail to: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963</p> <p>By signing below you are indicating that you have read and understand the attached Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.</p>			
Applicant's Signature Joseph L. Creasy (From File)		Date 11/21/2019	

PLEASE INDICATE BELOW ANY BOARDS, COMMISSIONS, OR COMMITTEES ON WHICH YOU WISH TO SERVE.

X	Board, Commission, Committee
	Agricultural/Forestral District Advisory Committee
	Audit Committee
	Board of Equalization (BOE)
	Board of Zoning Appeals (BZA)
	Building Code of Appeals Board
	Central Virginia Regional Jail (CVRJ) Authority
	Columbia Task Force (CARE)
	Community Policy & Management Team (CPMT)
X	Economic Development Authority (EDA)
	Economic Develop. & Tourism Advisory Council (EDTAC)
	Family Assessment and Planning Team (FAPT)
	Finance Board
	Fluvanna Partnership for Aging Committee
	Fork Union Sanitary District (FUSD) Advisory Committee
	James River Water Authority (JRWA)
	JAUNT Board

X	Board, Commission, Committee (cont.)
	Jefferson Area Board of Aging (JABA) Advisory Council
	Jefferson Area Board of Aging (JABA) Board of Directors
	Library Board of Trustees
	Monticello Area Community Action Agency (MACAA)
	Palmyra Area Revitalization Committee (PARC)
	Parks & Recreation Advisory Board
	Piedmont Virginia Community College (PVCC) Board
	Planning Commission
	Region Ten Community Services Board
	Rivanna River Basin Commission
	Social Services Board
	Thomas Jefferson Planning District Commission (TJPDC)
	Thomas Jefferson Water Resources Protection Foundation
	Youth Advisory Council (YAC)
	OTHER:

Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

1. BCC members shall attend at least two-thirds of all scheduled meetings in each calendar year while serving.
2. The Chairperson of the board, commission, or committee shall notify the Clerk to the Board of Supervisors of any absences exceeding this policy.
3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

Office Use Only		
Application Received On:	11/21/2019	Application Received By: Caitlin Solis
Acknowledgement Sent:	11/21/2019	
Renewal Date:		Remarks:
Renewal Date:		
Renewal Date:		
Renewal Date:		

JOSEPH L. CREASY

38 Jennings Drive
Palmyra, VA 22963
703 424-8760/434 591-0071
jcreasy628@hotmail.com

SUMMARY

Completed a career of commissioned service in the U.S. Army Transportation Corps. Gained extensive management, planning, and **operations** experience in the higher levels in the Department of Defense, including command, project management (information management systems), logistics requirements and analysis, strategic deployment, and ocean transportation and terminal operations. Transitioned to the private sector and continued work in the information technology and management field in support of transportation and logistics related projects. Through a number of years of hands-on project management experiences and formal training, have developed basic skills in government acquisition processes, budgeting, training, reporting and the whole range of project lifecycle development, deployment and execution processes and procedures. Possess a working familiarity and knowledge of IBM PCs and compatibles, Microsoft Excel, Microsoft Word, Microsoft Project, Microsoft Outlook and various other information technology systems and applications.

Computer Sciences Corporation and Technical Solutions and Maintenance, Project Manager

Duties/Responsibilities: Served overall as a CSC Project Manager/Logistician from July 1993 to July 2009 for a number of projects in support of the military's Surface Deployment and Distribution Command (SDDC) as described below.

July to December 1993 - served as Task Leader of the ITS Team providing independent verification and validation (IV&V) software testing support for the development of the CONUS Freight Management (CFM) System.

January 1994 to December 1999 - served as the Project Manager for the Transportation Operational Personal Property Standard System (TOPS). The TOPS multi-service project automated and standardized the management information operations for personal property offices worldwide at over 280 CONUS sites and 130 OCONUS sites. TOPS provides for much of the logistical transportation support required by military personnel for change of duty station. Primary tasks managed for this project included:

- contract and task order management to include monitoring task performance, cost, technical performance, risk management, quality assurance, and status reporting;
- system deployment (fielding) and implementation support to include, site preparation, training, network management, hardware configuration management and customer assistance; and
- independent verification and validation (IV&V) software development testing.

January 2000 to January 2001 - served as the Project Manager for the Integrated Booking System (IBS). Managed 35 employees for the continued development and fielding of the system, together with help desk and other operational support to the user community. Managed the project to ensure the effective and efficient:

- determination of all requirements and functions to carry a single system through from operational concepts to full production capacity with over 700 modules;
- development of the automated booking module using Ada, Pro*Ada, and Oracle PL/SQL;
- determination of interface requirements and creation of data flow/entity relationship diagrams;
- improvement of the processing time for user requests by creation of a multi-tasking process, hence, reducing the overall turn-around time by 75%;
- design and development of GUI forms using Oracle Developer 2000 and PL/SQL;
- creation of test cases and evaluation of test results;
- evaluation of all Software Change Requests (SCR) for both system design and scheduling impacts;

- participation in all Configuration Control Board (CCB) meetings to assist the government PMO office in determining future requirements and tasking;
- direct interface with customer representatives on a daily basis to resolve problems, answer questions, and monitor the production system; and the
- diligent research of complex help-desk and customer calls, and system problems to determine solutions.

May 1997 to August 2003 - also served concurrently during this period as Project Manager for the SDDC Joint Traffic Management Office (JTMO) functional cargo booking and cargo management training and EDI data analysis support requirements. In this capacity provided the management oversight, guidance and advice to a team of functional analysts and trainers for the development of a range of training documentation and the subsequent presentation of numerous training classes to the SDDC user community.

September 2003 to January 2009 - served as Project Manager for the SDDC's Terminal Operating Support (TOS) Application Software project. TOS is a major automation initiative undertaken by the SDDC's Ammunition Terminal Group (Provisional), Military Ocean Terminal Sunny Point (MOTSU) to collectively automate the major and related ancillary operational functions at the terminal. This undertaking was predicated on the exploration and use of a web-based Commercial-Off-The-Shelf (COTS) product in keeping with the SDDC policy toward its goal of a selective transition to the increased use of more COTS products. Management and stringent supervision over two subcontractors resulted in minimal customization of the software and a highly effective and successful implementation of both the web-based operational software and the supporting web-based training media.

Number/Type Personnel Supervised: Supervised up to 50 personnel with a wide variety of job disciplines to primarily include information technology (including software development), transportation logistics, management and administration, and training.

Skills Used: Leadership, Management, Contracting and Administration.

PREVIOUS POSITIONS

Dole Fresh Fruit Company, Assistant Terminal Manager (June 1991-July 1993)

Duties/Responsibilities: Assisted the General Manager in executing all planning, operational and administrative functions for the company's port operations for cargo transport. Operations included large containership discharge and loading operations, product onward movement or storage, and all daily facility operations and maintenance as well as external labor contracts and administration.

Number/Type Personnel Supervised: Was directly responsible for coordinating and supervising activities of four subordinate managers and staff and an indirect labor force of approximately 100 cargo handling and facility support personnel.

Skills Used: Leadership, Management, Transportation Operations

U.S. Army, Career Transportation Officer

Duties/Responsibilities: Served as Director of the Requirements Analysis Team of the Presidential Commission on Merchant Marine and Defense and developed significant proposals addressing shortages in wartime sealift capability. Served as Deputy Project Manager for the Department of the Army's Transportation Coordinator Automated Command and Control Information System (TC ACCIS). Executed day-to-day oversight responsibilities for managing the complete development and fielding activities for a \$73 million system. Additionally, served as Chief of the Export Cargo Division, Military Traffic Management Command (MTMC) and was responsible for large scale cargo offering and booking arrangements to ship millions of measurement tons of containerized and breakbulk military cargo overseas annually.

Number/Type Personnel Supervised: Supervised up to 150 personnel with a wide variety of primarily transportation operations, automation and related logistics and administration skills over the course of the period stated.

Immediate Supervisor/Telephone: (Various supervisors over a number of years).

EDUCATION

Diploma, Computer Information Systems, Strayer University
MS, Educational Supervision and Administration, Jackson State University
BS, Agricultural Education, Virginia State University
Contract Management for Program Managers Course, Defense Systems Management College
Systems Acquisition Funds Management Course, Defense Systems Management College
U. S. Army Command and General Staff College and various other military courses and training
CSC Program Managers' Orientation Simulation Course (PMOS)

currently on
EDA



COUNTY OF FLUVANNA

Application to Serve on Boards/Commissions/Committees

(Please type or print clearly)

Name: ROBERT FLOOD Election District: RIVANNA

Home Address: 25 STONEFIELD RD

PALMYRA Zip: 22963 Phone: 434-249-2901

E-mail address: lakebert@comcast.net

County Resident Since: 99

Business Address: 25 STONEFIELD RD Phone: 434-249-2901

Occupation: BUILDER Employer: ADDITIONAL SPACE INC.

Education: SOME COLLEGE, U.S. NAVAL SCHOOLS
Diploma/Degree School Attended

Experience/Professional Expertise OWNER/OPERATOR RESIDENTIAL & COMMERCIAL GENERAL CONTRACTOR

Civic Activities (include other boards/committees/commissions) PRESIDENT FLU CNTY CHAMBER OF COMMERCE - VICE CHAIR FLU. CNTY ECONOMIC DEV. AUTHORITY

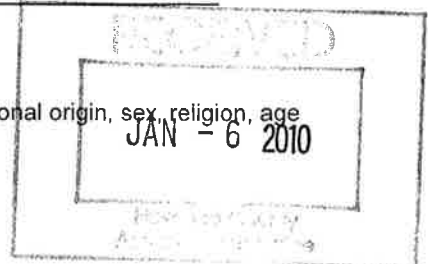
Memberships in Fraternal, Business, Church or Social Groups (include offices held) ROTARY OF FLUVANNA

Reason(s) Desire to Serve on Board/Commission/Committee I WANT TO BE ACTIVELY INVOLVED WITH S-SUSTAINABLE GREEN ECONOMIC DEVELOPMENT IN FLUVANNA CNTY.

**Please indicate on the back all Boards/Commissions/Committees on which you wish to serve.

Return to: Clerk, Board of Supervisors
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax: (434) 591-1911

Signature: [Signature]
Date: 1-5-10



The County of Fluvanna does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

Agricultural/Forestral Advisory Committee

Consists of four (4) landowners who are engaged in agricultural or forestall production, four (4) other landowners of the County, the Commissioner of the Revenue and a member of the governing body. The committee shall advise the planning commission and the governing body and assist in creating, reviewing, modifying, continuing or terminating districts within the County.

Board of Zoning Appeals: Consists of 5 members, appointed by the Fluvanna County Circuit Court to serve five-year terms. The role of this organization is to hear and decide appeals of the requirements of the Zoning Ordinance or Administrator.

Board of Building Code Appeals: Consists of five (5) members appointed by the locality for a specific term established by written policy. This appeals Board hears appeals as authorized by the local governing body.

Community Policy and Management Team (Comprehensive Services Act)
Members appointed by the Board with responsibility of implementing the Comprehensive Services Act. Membership includes community services board, social services, health department, juvenile court services unit BOS rep., and local school division along with a parent representative; three year term.

Court Green Committee: Oversees landscaping and landscaping maintenance needs on the court green, the museum grounds and Confederate Square. It meets at the call of any member or the County Administrator. Its purpose is to provide consensus on significant alterations to the appearance of the court green and its surroundings on matters that often are a matter of taste; three year term.

Economic Development Authority: Purpose is to promote industry and develop trade by inducing manufacturing, industrial, governmental, commercial enterprises and institutions of higher learning to locate and remain in the Commonwealth and consist of seven (7) At-Large members; four (4) year term.

Economic Development Commission: Ten (10) members, 1 from each electoral district and 4 at large. Chartered to support the Board in development planning and economic development issues; four year term.

Fluvanna County Youth Advisory Council: membership consist of interested citizens & representation from local government, agencies & youth-serving organizations, & at least one, but not more than two (2), citizens under the age of eighteen, with a minimum age of fifteen; two (2) year term; members appointed by the Board of Supervisors; serves as liaison between organized groups concerned with youth, specifically the Board of Supervisors and the youth citizens of the county

Fluvanna Partnership for the Aging Committee: Consists of a representative from each magisterial district, appointed by the Supervisors of the district, and representatives from the following agencies: Social Services, Virginia Extension Services, JABA –Case Manager, Senior Center-Director, MACAA Director, Fork Union Nursing Home (Village Nursing Center) Director, Health Department, and County Administrator's office; four (4) year term.; meets 4th Monday of month at 11:00 am at the Fork Union Rescue squad building

Fluvanna Transportation Safety Commission
Mission Statement is to further transportation safety within Fluvanna County; to increase transportation safety awareness among school age children & adults; and to assist VDOT in selected tasks pertaining to the County. Voting members include one BOS appointee from each voting district and representative of the Board of Supervisors, Fluvanna Schools and the Fluvanna Sheriff's Dept. Members serve 3-year terms.

Fork Union Sanitary District Advisory Committee: Consists of seven (7) voting members who shall be appointed by the Board of Supervisors and must be members of the District's service area and serves a four (4) year term. The FUSD Advisory Board shall investigate and be informed on all matters relating to water production and supply in the FUSD and on such other matters as the Board of Supervisors may time to time request.

James River Alcohol Safety Action Program
was organized & exists pursuant to an agreement for Joint Exercise of Powers entered into among the City of Charlottesville, and the Counties of Albemarle, Fluvanna, Greene, Louisa and Nelson and functions as administrative and fiscal agent for the Program. One person is appointed by the governing body of each participating locality & will serve a term of three (3) years.

JAUNT Board: Two (2) members appointed; terms of office are generally for three (3) years, JAUNT manages budgets, policies and programs of the corporation's transportation services. The Board of Directors generally meets at the Charlottesville office.

Jefferson Area Board for Aging Advisory Council: members provide input on the development & administration of JABA's Area Plan, participates in public hearings, represents the interests of older persons, reviews and comments on all community policies, programs and actions affecting the senior citizen's and elder caregivers of Planning District Ten. Each participating jurisdiction shall be represented by two (2) voting members with two (2) year terms. The Council meets the first Tuesday of each month from 12:00-1:00 pm.

Jefferson Area Board for Aging Board of Directors JABA, Inc. Board of Directors meets the third Tuesday of each month. The meeting is usually held at the Center for Adult Rehab and Eldercare in the Alzheimer's Suite unless

otherwise notified; two members appointed by the Board of Supervisors with two year terms.

Jefferson Area Disability Services Board: Service area comprises a rural, primarily agricultural area wherein services to persons with physical and/or sensory disabilities are hampered by the relative isolation of clients; consist of one representative appointed by the Board of Supervisors with a three year term.

Library Board of Trustees: Consisting of seven (7) members, one from each election district and the Library Director as ex-officio; term is for four (4) years.

Local Workforce investment Board: consist of a majority of private sector representatives; number of appointments per locality is based on population (Fluvanna has two); three (3) year term.

Monticello Area Community Action Agency: provides services and supplies among local churches, schools, and community organizations for people in crisis situations, or with longer-term needs; term is for four (4) years; one representative appointed by the Board of Supervisors.

Parks & Recreation Advisory Board: Members are appointed by the Board. Three (3) are agency appointments, 6 are at-large for four-year appointments. The Advisory Board provides counsel to the board on community recreation issues, assists department director in determining program priorities and content, and leisure issues in the community.

Piedmont Virginia Community College Board: is a local advisory board which is appointed by its participating local jurisdictions; provides a vital link between the college and the community; participates in selection, evaluation and removal of college president; reviews and acts on annual local funds budget as prepared by the president, etc.

Planning Commission: The Code of Virginia requires the County to create a local planning commission to promote the public health, safety, convenience, and welfare of its citizens, to plan for the orderly development of the community and to develop and update the County's Comprehensive Plan. The role of the planning commission is to serve primarily in an advisory capacity to the Board of Supervisors for four (4) year terms. There are two (2) members from the Rivanna Election District, one member each from the Columbia, Cunningham, Fork Union and Palmyra Election District's, and one (1) at-large member.

Region Ten Community Services Board: A total of 14 members are appointed by the Boards of Supervisors of Albemarle, Fluvanna, Greene, Louisa, and Nelson Counties and the Charlottesville City Council. The board establishes policy and programs to provide mental health, mental retardation, and substance abuse services, and governs the operations of over forty (40) component programs; Fluvanna has one representative with a three (3) year term; meets the 2nd Monday of each month in the evening.

Regional Jail Board: The Regional Jail shall be supervised and managed by a board to consist of at least one representative from each political subdivision participating therein who shall be appointed by the local governing body for a two year term

Social Services Board: The board is administrative and is responsible for local policy decisions, discretionary power over local funding, submission of the annual county budget, appointment of the department director and decisions governing optional and local services. The board exercises an interest in all matters pertinent to the local social services; consist of seven (7) members – one from each district and a BOS representative with a four (4) year term.

Southeast Rural Community Assistance Project, Inc. (formerly Virginia Water Project Board of Directors): one board appointed representative; five (5) year term; meets quarterly for three (3) days throughout the state.

Thomas Jefferson Emergency Medical Services Council: One (1) member appointed by the Board to represent the local government for a term of two years. The Board establishes regional EMS protocols, grades and ranks Rescue Squad Assistance Fund applications, develops regional EMS training/continuing education programs, and acts as a liaison between the region and State.

Thomas Jefferson Partnership for Economic Development: enhances the assistance & information that can be made available to both existing & new businesses interested in investing in the Greater Charlottesville Region; marketing the region & the development opportunities that exist for different types of businesses; and assisting the public sector members of the Partnership to define & improve the "product" that can be offered to prospective companies.

Thomas Jefferson Planning District Commission: Two (2) members, at least 1 of which is a local elected official, are appointed by each of six (6) member jurisdictions. An elected official serves a term coinciding with duration of their locally elected position; terms for citizen members are three (3) years. The purpose of the Commission is to foster regional cooperation, provide a forum for discussion of regional issues, and to plan with local governments for the future of the region. Fluvanna has two representatives with two (2) year terms.

Per Bert via email app.

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB D

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	Fluvanna County Branding				
MOTION(s):	None.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			XX		
STAFF CONTACT(S):	Bryan Rothamel, Economic Development Coordinator				
PRESENTER(S):	Bryan Rothamel, Economic Development Coordinator				
RECOMMENDATION:	Routine.				
TIMING:	Routine				
DISCUSSION:	Fluvanna County has never had a comprehensive view on branding. The county currently uses several versions of various images that can cause a fractured view of the county's identity.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	None.				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB E

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	Space Study Update				
MOTION(s):	N/A				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			XX		
STAFF CONTACT(S):	Cyndi Toler, Purchasing Officer				
PRESENTER(S):	Cyndi Toler, Purchasing Officer Joshua C Bower, Crabtree, Rohrbaugh & Associates				
RECOMMENDATION:	N/A				
TIMING:	Routine				
DISCUSSION:	Presentation of the final draft of the Space Utilization Study done by Crabtree, Rohrbaugh & Associates.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	N/A				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
			x		

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB F

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	FY19 Comprehensive Annual Financial Report (CAFR)				
MOTION(s):	N/A				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
STAFF CONTACT(S):	Mary Anna Twisdale, Finance Director				
PRESENTER(S):	Mary Anna Twisdale, Finance Director and David Foley, Robinson, Famer, Cox Associates				
RECOMMENDATION:	Information only				
TIMING:	N/A				
DISCUSSION:	FY19 Comprehensive Annual Financial Report summary brief for the Board of Supervisors.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	<ul style="list-style-type: none"> FY19 Comprehensive Annual Financial Report (CAFR) - Final 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			

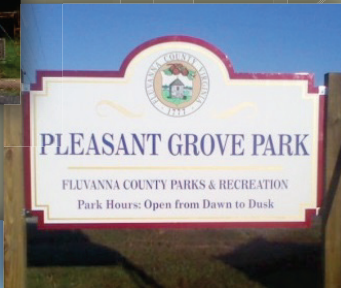


County of Fluvanna, Virginia

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2019

*A great place to live,
learn, work, and play!*



COUNTY OF FLUVANNA, VIRGINIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019

Prepared By:

Department of Finance
County of Fluvanna, Virginia
Mary Anna Twisdale, Liz McIver, Tori Melton, Cyndi Toler, Star Pua'auli

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COUNTY OF FLUVANNA, VIRGINIA

Comprehensive Annual Financial Report
For The Fiscal Year Ended June 30, 2019

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COUNTY OF FLUVANNA

“Responsive & Responsible Government”

132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

BOARD OF SUPERVISORS

John M. “Mike” Sheridan
Chair
Columbia District

Anthony P. “Tony” O’Brien
Vice Chair
Rivanna District

Mozell H. Booker
Fork Union District

Patricia B. Eager
Palmyra District

Donald W. Weaver
Cunningham District

COUNTY ADMINISTRATION

Eric M. Dahl
County Administrator

Caitlin Solis
Clerk to the Board

November 30, 2019

To the Citizens of Fluvanna County, Virginia To the Honorable Members of the Board of Supervisors of Fluvanna County

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) for the County of Fluvanna (the “County”) for the fiscal year ended June 30, 2019. The *Code of Virginia* requires that local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. This report has been prepared by the Department of Finance in accordance with the standards of financial reporting as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) where applicable, and the Auditor of Public Accounts (APA).

This report consists of management’s representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and fairness of presentation of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed to ensure compliance with applicable laws, regulations and County policies, to safeguard the County’s assets, and to compile sufficient reliable information for the preparation of the County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and accurate in all material respects, and presents fairly the financial position and results of operations of the various funds and component units of the County

This report is intended to provide informative and relevant financial information for the citizens of the County, the Board of Supervisors (the Board), investors, creditors and other concerned readers. All are encouraged to contact the Department of Finance with any comments or questions concerning this report.

The County's financial statements have been audited by Robinson, Farmer, Cox, Associates, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

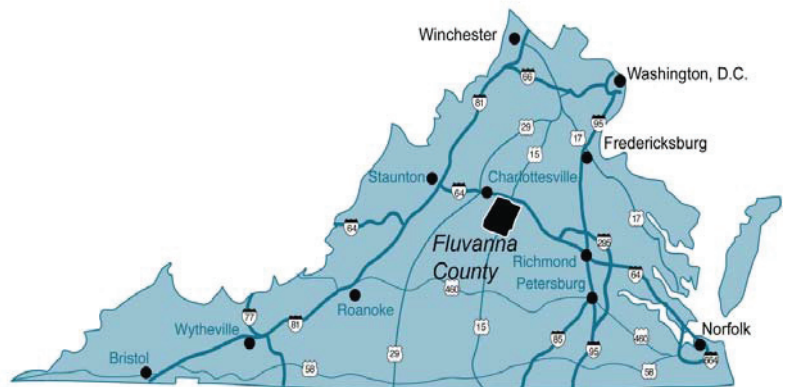
The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended June 30, 2019 are fairly presented in all material respects, in conformity with GAAP. The auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's compliance with the financial and administrative requirements applicable to each of the County's major federal programs. These reports are available in the Compliance Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE COUNTY

The County was established in 1777 after several divisions from other counties with the final division from Albemarle County. Fluvanna County was once part of Henrico County, one of the original shires of the Virginia Colony. In 1727, Henrico County was divided and Fluvanna County became a part of Goochland County. Goochland County was divided in 1744 and Fluvanna became a part of Albemarle County. In 1777, Albemarle County was divided to create Fluvanna County. The County was named for the Fluvanna River, the name given to the James River west of Columbia. Fluvanna is Latin for "Anne's River" – in honor of Queen Anne of England. Palmyra was made the county seat in 1828 and remains the county seat today. It quickly became a thriving town after the courthouse was completed in 1830. While Palmyra has changed and modernized over the years, it still possesses an aura of tranquility.



The County operates under the traditional board form of government as defined under Virginia law. The governing body of the County is the Board of Supervisors, which establishes policies for the administration of the County. The Board of Supervisors consists of five members representing the five electoral districts in the County: Columbia, Cunningham, Fork Union, Palmyra, and Rivanna. The Board of Supervisors appoints a County Administrator to serve as the administrative manager of the County. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and directs business and administrative procedures within the County government. The County has taxing powers subject to statewide restriction and tax limits.

Fluvanna County is centrally located in the heart of Virginia, 120 miles south of Washington, D.C., 60 miles west of Richmond, Virginia, and 25 miles southeast of Charlottesville, Virginia. The location of the County can be described as the Piedmont Plateau Physiographic Province and is characterized by gently rolling hills. The County encompasses a land area of 282 square miles. Two U.S. primary and two State primary routes traverse the County. The County is bounded, in effect, by Interstate 64 to the north and by the James River to the south. The Rivanna River, the Commonwealth's first designated "Scenic River", bisects the county and joins the James at the historic town of Columbia. Agriculture remains important in Fluvanna's economy. Two-thirds of the county's land is forested with most open land devoted to farming and grazing.

In addition to the elected Board of Supervisors, five constitutional officers are elected. These officers include the Clerk of the Circuit Court, the Sheriff, the Commonwealth's Attorney, the Treasurer, and the Commissioner of the Revenue. Two officials are elected to serve as County representatives on the Thomas Jefferson Soil & Water Conservation District Board. Five officials are elected to serve as the Fluvanna County School Board.

The departments of the Board of Supervisors, County Administrator, County Attorney, Commissioner of the Revenue, Treasurer, Information Technology, Finance, Registrar, and Human Resources constitute the general government administration of the County. The County Administrator, Constitutional officers, along with the Directors of the various departments, implement the laws and policies of the County by developing and executing the procedures that are necessary in order to provide general support services to County residents.

The Court system is made up of the Circuit Court, General District Court, Juvenile and Domestic Relations Court, Clerk of the Circuit Court, Court Services, and Commonwealth's Attorney. The public safety operations of the County include the Sheriff, Emergency Communications, Emergency Management, Fire and Rescue Squads, Animal Control, Building Inspections, Blue Ridge Juvenile Detention, and Central Virginia Regional Jail.

Public Works is comprised of the departments of Facilities, Utilities, and Public Works which administers capital projects of the County and oversees solid waste management, Sewer, the Zion Crossroads Water and Sewer System and the Fork Union Sanitary District.

The Department of Social Services determines eligibility for public assistance programs, which are mandated by federal and state law. The Community Services Board provides mental health, mental retardation, and substance abuse services. In addition, it provides adult services, group home services, and supervised living services. Fluvanna is served by the Thomas Jefferson Health District along with Charlottesville, and Albemarle, Greene, Louisa, and Nelson counties.

Parks and Recreation provides and promotes leisure services including park activities, educational and hobby programs, senior citizen activities, youth programs, adult athletic leagues, special events, and other activities for County residents. The Fluvanna County Library provides public library service to the County.

The Planning and Zoning Department provides numerous services that relate to the well-being and orderly development of the community. Primary areas of responsibility include the Comprehensive Plan, current and long range planning, and code enforcement. This Department also maintains the geographic information system (GIS) for developing, maintaining, and distributing geographic related data sets and applications. The Economic Development Department has responsibility for attracting and retaining high quality business and industry.

The County provides education through its own school system administered by the Fluvanna County School Board (the School Board). The County promotes commerce through the Economic Development Authority of Fluvanna County, Virginia (the EDA). These agencies have been classified as discretely presented component units in the financial reporting entity because they are legally separate entities for which the County is financially accountable. The EDA has the power to issue tax-exempt industrial development revenue bonds on behalf of qualifying enterprises wishing to utilize that form of financing, as well as to finance County facilities. Those bonds do not constitute a debt or pledge of the faith and credit of the County but represent limited obligations of the EDA payable solely from the revenue and receipts derived from the projects funded with the proceeds.

The School Board administers its own appropriations within the categories defined by the Commonwealth of Virginia. The Board of Supervisors' financial accountability over the School Board is also limited to approving transfers to the education funds and authorizing school debt issuances. The Fluvanna County Public Schools

is the single largest service provided by the County. The elected School Board is composed of five members who represent the five electoral districts. The School Board appoints a Superintendent to administer the policies of the School Board. The school system is comprised of one high school, one middle school, and three elementary schools. The K-12 End-of-Year Membership as of June 2019 totaled 3,444 students. The Fluvanna High School Completion Rate is 93.8% (VA On-Time Graduation Rate) with 80% of graduates seeking higher education.

Virginia law requires the County to maintain a balanced budget in each fiscal year. The annual budget serves as the foundation of the County's financial planning and control. These budgetary controls ensure compliance with provisions embodied in the annual appropriated budget approved by the Board of Supervisors. Activities of the general fund and capital projects fund are included in the annual appropriated budget. All agencies and departments of the County are required to submit requests for appropriation to the County Administrator by the date established in the budget calendar. The County Administrator uses these requests as the starting point for developing a proposed budget. Then, the County Administrator presents the proposed budget to the Board who begin a series of work sessions. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget by no later than June 30th, the close of the County's fiscal year, as required by 15.2-2503, Code of Virginia of 1950, as amended. A budget is not required for fiduciary funds. The appropriated budget is prepared by fund and function (e.g., public safety) with the appropriations resolution adopted by the Board placing legal restrictions on expenditures at the fund and function level.

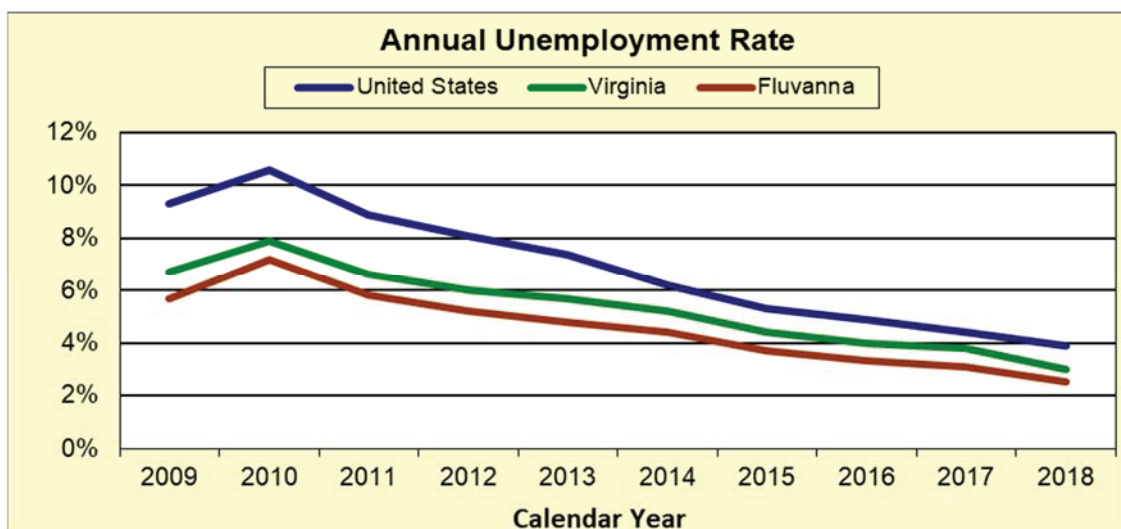
When necessary, the Board of Supervisors approves amendments to the adopted budget in accordance with 15.2-2507, Code of Virginia of 1950, as amended. Budgetary compliance is monitored and reported at the department level. The budget is implemented through appropriations that the Board makes annually, with supplemental appropriations made as required. These appropriations, except those to incur mandated expenditures, may be greater or less than contemplated in the budget.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Fluvanna County operates.

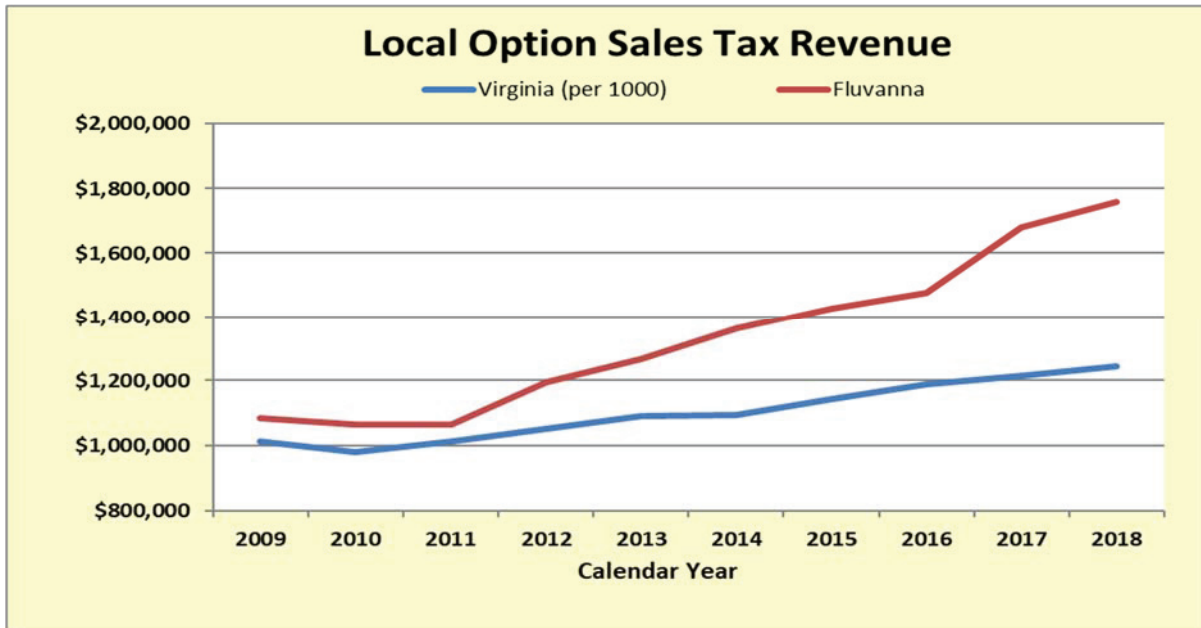
Local Economy

Based on available economic data, the annual local unemployment rate for 2018 was 2.5%, 0.6% lower than the 3.1% annual local unemployment rate for 2017. The local unemployment rate compares favorably to the state and national rate of 3.0% and 3.9%, respectively. The predominant industries are government, education, administrative and support services, health care, and retail trade. As seen in the chart below, unemployment in Fluvanna County has continued on a downward trend since 2011.



Source: Virginia Employment Commission, Local Area Unemployment Statistics - Annual, Not Seasonally Adjusted

Sales tax revenue can also be an indicator of the overall condition of the County's economy. As seen in the chart below, there has been strong growth in the Local Option Sales Tax revenue in Fluvanna County over the past eight years. The effects of the recession are seen in 2009 and 2010; however, post-recession Local Option Sales Tax revenue has increased 47.0% from 2012 to 2018. In contrast, Virginia has seen a 18.1% increase during the same time period.



Source: Virginia Department of Taxation, Revenue Forecasting – Annual

The population growth in the County has increased over the years due to competitively priced housing, a rural setting, and approximation to major urban centers, including Charlottesville and Richmond. Fluvanna County saw an increase of 28.2% in population growth between the 2000 and the 2010 census. However, population growth has moderated from the 2010 census to 2018 population estimates at a rate of 3.9%.



Source: Weldon Cooper Center for Public Service, Demographics & Workforce Group - July 1st Estimates

The County received their first formal public credit ratings in July 2008. Standard & Poor's provided a rating of AA- with remarks of "strong wealth and income levels, developing local economy has access to the Charlottesville core based statistical area, and solid financial performance with positive operating results and strong reserves." Moody's provided a rating of Aa2 (recalibration of ratings under the Global Scale) with remarks of "favorable location along Interstate 64 between the major employment centers of Charlottesville (G.O. rated Aaa) and Richmond (G.O. rated Aa3/stable outlook) is expected to support ongoing growth, albeit at more moderate levels." In March 2012, Standard & Poor's affirmed its AA- rating with a stable outlook. In May 2014, Standard & Poor's upgraded its rating for the County from AA- to AA with a stable outlook.

Financial Policies

Fluvanna continues to adhere to a conservative fund balance policy that maintains unassigned fund balance at a minimum of 12% of General Fund revenues plus Component Unit School Fund revenues, less the operating transfer from the General Fund.

MAJOR INITIATIVES

For fiscal year 2019, following the priorities established by the County of Fluvanna Board of Supervisors, and with the assistance and guidance of the County Administrator, County staff and agencies implemented and continued a number of specific projects designed to provide County residents with cost efficient government while enhancing their home and employment environment. Major initiatives begun, continued, or completed during this fiscal year are:

- The Zion Crossroads Water and Sewer system will provide water and sewer infrastructure for Fluvanna County's growth corridor from the intersection of U.S. Route 250/Route 15, going west approximately 2.5 miles on U.S. Route 250 towards Charlottesville and going south approximately 1 mile on Route 15. The Board of Supervisors has to date appropriated \$775,000 from unassigned fund balance for the design of the Zion Crossroads Water and Sewer System. In August 2017, a Water and Sewer Revenue Bond was issued, providing \$8.5 million in project funds. The final design was completed and approved by the Board of Supervisors in November 2017. An Invitation for Bid for construction was issued in May 2018 and all bids were received in October 2018, coming in \$1.0 million below estimates. Construction Notice to Proceed was issued for March 11 2019 and final completion is planned by October 31, 2020.
- James River Water Authority (JRWA) Water System is supported 50/50 and made up of the County of Fluvanna and the County of Louisa. This project will construct a raw water intake system and pipeline from the James River to serve the 50 year water supply needs of Fluvanna and Louisa County. The pipeline from the water intake system will stop at Route 6 in the southeast corner of Fluvanna County. Both County's will have access to the system and be responsible for building any future pipelines that connect to the system. In May 2016, a Revenue Bond was issued, providing \$9.0 million in project funds. The project is currently in the permitting phase. The project will take 18 months to complete after construction begins.
- A Fork Union Fire Training Building is being built to provide Fluvanna County Fire and Rescue Volunteers with a training facility located inside the county. The building will be a 2 story metal building, approximately 1881 square foot, burning class A flammable material as fuel. It is being partially funded by a \$480,000 grant from the Virginia Department of Fire Programs. Designs have been completed and an IFB for construction is scheduled to be issued.
- A County Wide Building and Program Feasibility and Assessment is being completed by Crabtree, Rohrbaugh & Associate. The goal of this study is to provide an assessment of the condition of the County facilities, program use of the facilities, and a potential future use of existing or acquired facilities and properties. This study is considered to be a benchmark report, developed to provide information and resources to be able to implement an improvement plan and guide facility maintenance, upgrades, renovations, additions, and/or possible new construction in the future.

FUTURE BUDGET CONSIDERATIONS

For fiscal year 2020, the Board of Supervisors approved an Operating Budget of \$78.6 million inclusive of a General Fund budget of \$53 million. The Board of Supervisors elected to decrease the real estate tax rate from \$0.939 to \$0.925 per \$100 of assessed value for calendar year 2019.

Below is the real estate tax rate history for 15 years.



Awards and Acknowledgments

The Governmental Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting (CAFR) to the County of Fluvanna for its comprehensive annual financial report for the fiscal year ended June 30, 2018. This is the tenth year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the cooperation and dedication of the staff of the Fluvanna County Finance Department, Robinson Farmer Cox Associates, and all County agencies and departments that assisted and contributed to the preparation of this Report. Credit also must be given to the Board of Supervisors for their unwavering support for maintaining the highest standards of professionalism in the management of Fluvanna County's finances.

Respectfully submitted,

Eric M. Dahl
County Administrator

Mary Anna Twisdale
Director of Finance

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COUNTY OF FLUVANNA, VIRGINIA
DIRECTORY OF PRINCIPAL OFFICIALS
June 30, 2019

Board of Supervisors

John M. Sheridan, Chair Columbia District
 Anthony P. O'Brien, Vice Chair Rivanna District
 Mozell H. Booker Fork Union District
 Patricia B. Eager Palmyra District
 Donald W. Weaver Cunningham District
 Caitlin Solis Clerk

Constitutional Officers

Andrew M. Sheridan Commissioner of Revenue
 Linda H. Lenherr Treasurer
 Jeffrey W. Haislip Commonwealth's Attorney
 Eric B. Hess Sheriff
 Tristana Treadway Clerk of the Circuit Court

County Administrative Officials

Eric M. Dahl County Administrator

School Board

Perrie Johnson, Chair Fork Union District
 Brenda Pace, Vice Chair Palmyra District
 Charles Rittenhouse Cunningham District
 Andrew Pullen Columbia District
 Shirley Stewart Rivanna District
 Brandi Critzer Clerk

School Administrative Officials

Chuck Winkler Superintendent of Schools

Social Services Board

Deborah T. Johnson, Chair Fork Union District
 Joe Chesser, Vice Chair Rivanna District
 Sandra Patterson Columbia District
 Martha Brown Palmyra District
 Linda Y. Mitchell Cunningham District
 Patricia B. Eager Board of Supervisor's Representative

Social Services Administrative Official

Kimberly Mabe Director of Social Services

Other Officials

Hon. Richard E. Moore Judge of the Circuit Court
 Hon. Claiborne H. Stokes, Jr. Judge of the General District Court
 Hon. Deborah S. Tinsley Judge of the Juvenile and Domestic Relations District Court

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Government Finance Officers Association

**Certificate of
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**County of Fluvanna
Virginia**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

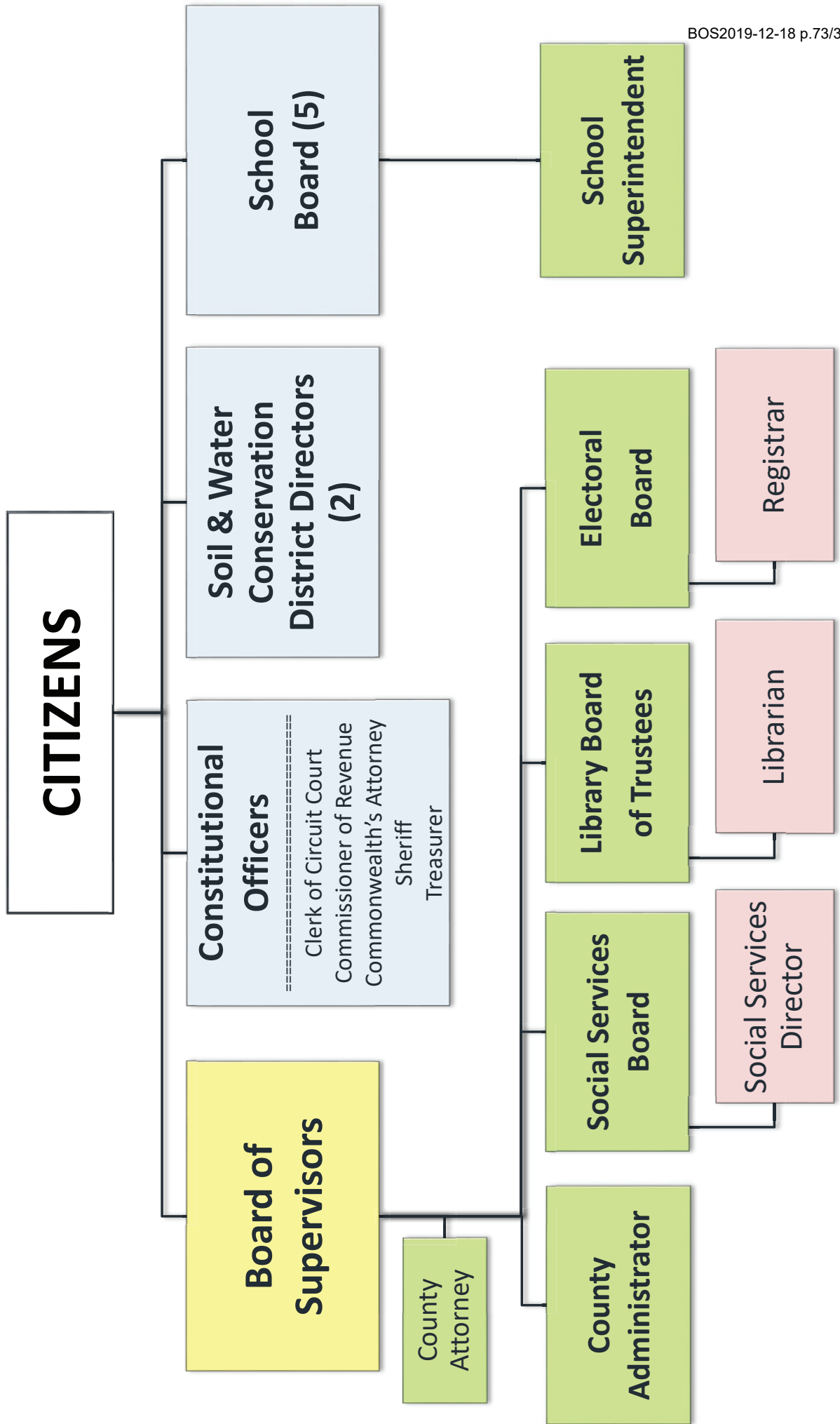
Christopher P. Morill

Executive Director/CEO

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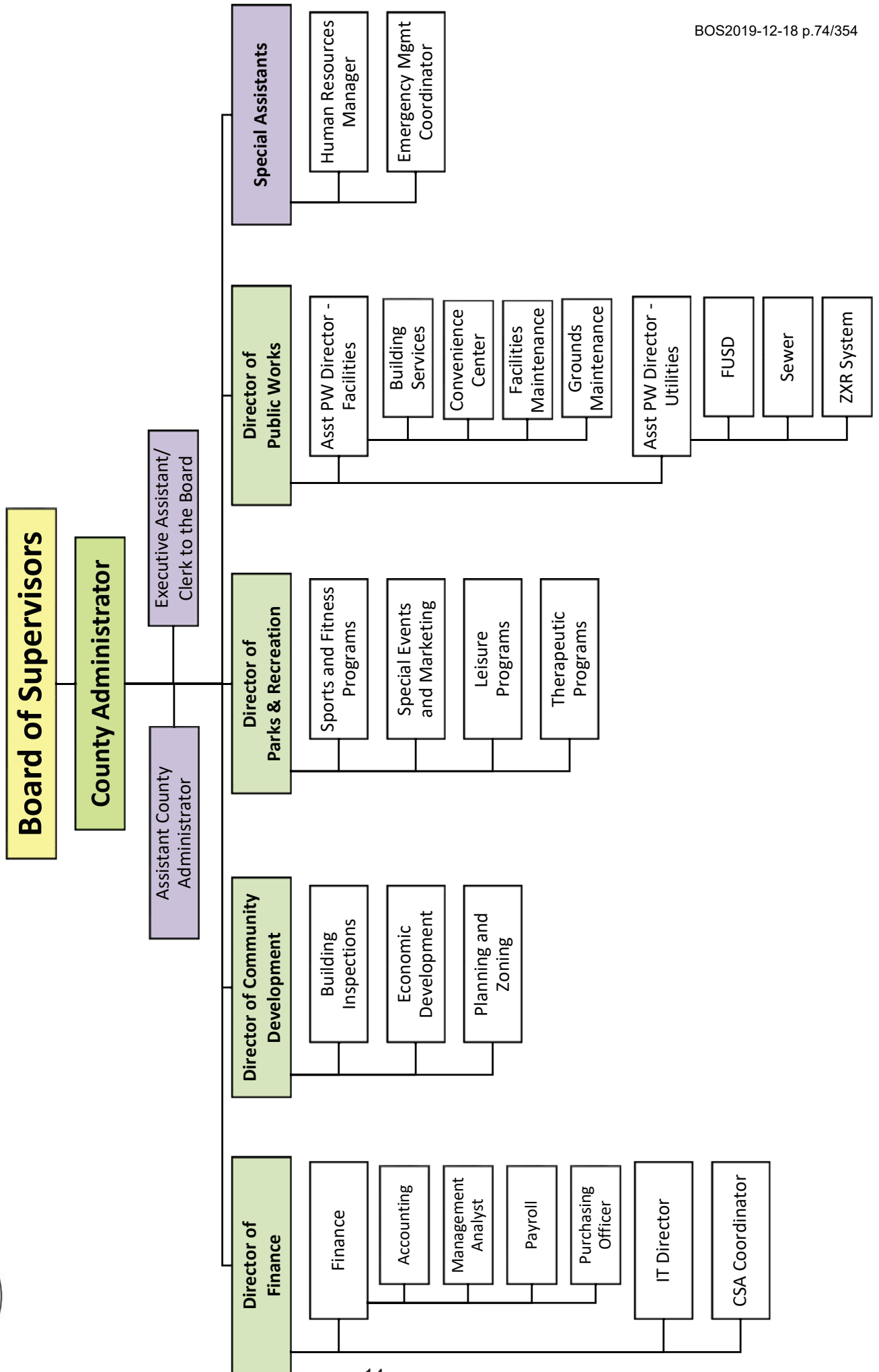


County Organization





County Administration Structure





ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Auditors' Report

**To the Honorable Members of the Board of Supervisors
County of Fluvanna, Virginia**

Report on the Financial Statements

We have audited the accompanying 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 County of Fluvanna, Virginia, as of and for the year ended June 30, 2019, 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 business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of June 30, 2019, 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 21 to the financial statements, in 2019, the County adopted new accounting guidance, GASB Statement No. 88 *Certain Disclosures Related to Debt, Including Borrowing Direct Placements*. 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 19-28, 132, and 133-152 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 Fluvanna, Virginia's basic financial statements. The introductory section, other supplementary information, and statistical section 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.

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.

Other Matters: (Continued)*Supplementary and Other Information: (Continued)*

The introductory and statistical sections have 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 November 26, 2019, on our consideration of the County of Fluvanna, 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 Fluvanna, 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 County of Fluvanna, Virginia's internal control over financial reporting and compliance.



Charlottesville, Virginia
November 26, 2019

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MANAGEMENT'S DISCUSSION AND ANALYSIS

To the Honorable Members of the Board of Supervisors To the Citizens of Fluvanna County County of Fluvanna, Virginia

The management of the County of Fluvanna, Virginia presents the following discussion and analysis as an overview of the County's financial activities for the fiscal year ended June 30, 2019. We encourage readers to read this discussion and analysis in conjunction with the transmittal letter in the Introductory Section of this report, and the County's financial statements which follow this discussion and analysis.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$46.0 million (net position). Of this amount, \$25.5 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2.0 million, of which the governmental activities increased by \$1.4 million and business-type activities increased by \$600,000.
- As of the close of fiscal year 2019, the County's governmental funds reported combined ending fund balances of \$22.8 million. Approximately 72.8% of this amount (\$16.6 million) is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) for the general fund was \$22.4 million, or approximately 46.7% of total general fund expenditures.
- The total long-term obligations for Primary Government decreased by \$6.8 million during fiscal year 2019 (Note 7). This decrease was the result of retirements on existing debt.

Overview of the Financial Statements

This discussion and analysis are 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* (Exhibits 1 and 2) are designed to report information about the County as a whole using accounting methods similar to those found in the private sector. They also report the County's net position and how it has changed during the fiscal year. These statements provide both short-term and long-term information about the County's overall financial status.

Overview of the Financial Statements: (Continued)

Government-Wide Financial Statements: (Continued)

The *statement of net position* (Exhibit 1) presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources including governmental activities, business-type activities, and component unit activities. Net position is the difference between assets and deferred outflows and liabilities and deferred inflows, which provides a measure of the County's financial health, or financial condition. Over time increases or decreases in the net position may serve as an indicator of whether the County's financial condition is improving or deteriorating. Other non-financial factors will also need to be considered, such as changes in the County's property tax base and the condition of the County's facilities.

The *statement of activities* (Exhibit 2) presents information using the accrual basis of accounting and shows how the County's net position changed during the fiscal year. All of the current year's revenues and expenses are shown in this statement, regardless of when cash is received or paid. The Statement of Activities presents expenses before revenues to emphasize that the government's revenue is generated for the express purpose of providing services.

In the government-wide financial statements, the County's activities are divided into three categories:

Governmental activities: Most of the County's basic services are reported here, including general governmental; judicial administration; public safety; public works; health and welfare; education; parks, recreation and cultural; and community development. These activities are financed primarily by property taxes, other local taxes, and Federal and State grants.

Business-type activities: The County charges fees to users to cover all, or a significant portion, of the costs associated with the provision of certain services. These business-type activities of Fluvanna County are intended to be self-supporting and include the Fork Union Sanitary District, Palmyra Sewer and the Zion Crossroads Water and Sewer System.

Component units: The County has two component units, the Fluvanna County Public Schools (School Board) and the Economic Development Authority of Fluvanna County, which are included in this annual financial report. Although legally separate, the discretely presented component units are important because the County is financially accountable for them. A primary government is accountable for an organization if the primary government is able to impose its will on the organization or the organization is capable of imposing specific financial burdens on the primary government. The County approves debt issuances to finance School Board assets and provides significant funding for its operation. Additional information on the component units can be found in Note 1 of the Notes to Financial Statements section of this report.

Fund Financial Statements

These statements focus on individual parts of the County's government, reporting the County's operations in more detail than the government-wide statements. Funds are used to ensure compliance with finance-related legal requirements and are to keep track of specific sources of revenue and expenses for particular purposes. The County has three kinds of funds:

Overview of the Financial Statements: (Continued)

Fund Financial Statements: (Continued)

Governmental funds – Most of the County’s basic services are included in governmental funds, which focus on (1) the in flows and out flows of cash and other financial assets that can be readily converted to cash, and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided with the fund financial statements to explain the relationship (or differences). The County has two major funds, the General Fund and the Capital Projects Fund. The General fund is the main operating account of the County and therefore, the largest of the governmental funds. The Capital Projects Fund is used to account for major capital projects, primarily construction related. It provides control over resources that have been segregated for specific capital projects. All other governmental funds, which include special revenue funds, are collectively referred to as non-major governmental funds.

The County adopts an annual appropriated budget for its Governmental funds. A budgetary comparison statement has been provided for the General Fund and Capital Projects Fund to demonstrate compliance with this budget.

Proprietary funds – The County maintains two types of Proprietary Funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer programs. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer activities, which are considered to be major funds of the County. Internal service funds are an accounting device used to accumulate and allocate for the County’s healthcare activities.

Fiduciary funds – The County is the trustee, or fiduciary, for the County’s *agency funds*. It is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. The County excludes these activities from the County’s government-wide financial statements because the County cannot use these assets to finance its operations. Agency funds are County custodial funds used to provide accountability of client monies for which the County is custodian.

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.

Other information - In addition to the basic financial statement and accompanying notes, this report also presents certain *required supplementary information* for budgetary comparison schedules and presentation of combining financial statements for the discretely presented component unit School Board. The School Board does not issue separate financial statements.

Government-wide Overall Financial Analysis**Statement of Net Position**

Table 1 summarizes the Statement of Net Position (Exhibit 1 in the Financial Section of the CAFR) for the primary government as of June 30, 2019 and 2018.

Table 1

County of Fluvanna, Virginia
Summary of Net Position
(\$ in millions)

	Primary Government					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 46.5	45.4	\$ 7.1	\$ 9.2	\$ 53.6	\$ 54.6
Capital assets	97.7	103.8	8.4	5.4	106.1	109.2
Total assets	\$ 144.2	\$ 149.2	\$ 15.5	\$ 14.6	\$ 159.7	\$ 163.8
Total deferred outflows of resources	-	14.3	-	-	-	14.3
Long-term liabilities outstanding	\$ 89.6	96.1	\$ 8.7	\$ 9.1	\$ 98.3	\$ 105.2
Other liabilities	9.0	9.7	1.3	0.6	10.3	10.3
Total liabilities	\$ 98.6	\$ 105.8	\$ 10.0	\$ 9.7	\$ 108.6	\$ 115.5
Total deferred inflows of resources	19.0	18.6	-	-	19.0	18.6
Net position:						
Net investment in capital assets	\$ 16.7	16.9	\$ 3.7	\$ 3.7	\$ 20.4	\$ 20.6
Restricted	0.1	0.1	-	-	0.1	0.1
Unrestricted	23.7	22.1	1.8	1.2	25.5	23.3
Total net position	\$ 40.5	\$ 39.1	\$ 5.5	\$ 4.9	\$ 46.0	\$ 44.0

As noted earlier, net position over time may serve as a useful indicator of a County's financial position. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$46.0 million at the close of the most recent fiscal year. The County's overall net position increased \$2.0 million from the prior year. The reasons for this overall increase are discussed in the following sections for governmental and business-type activities.

The County's investment in capital assets of \$20.4 million, or 44.3% of total net position, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens, like schools, libraries, law enforcement, fire and emergency medical services. 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 is of a permanent nature, as assets acquired are generally not sold or otherwise disposed of during their useful life).

Government-wide Overall Financial Analysis: (Continued)**Statement of Net Position: (Continued)**

The remaining \$25.6 million balance of net position contains \$25.5 million unrestricted, which may be used to meet the County's ongoing obligations to citizens and creditors, and \$100,000 restricted, due to an assets liability.

Statement of Activities

Table 2 summarizes the Statement of Activities (Exhibit 2 in the Financial Section of the CAFR) for the primary government.

Table 2

County of Fluvanna, Virginia
Changes in Net Position
(\$in millions)

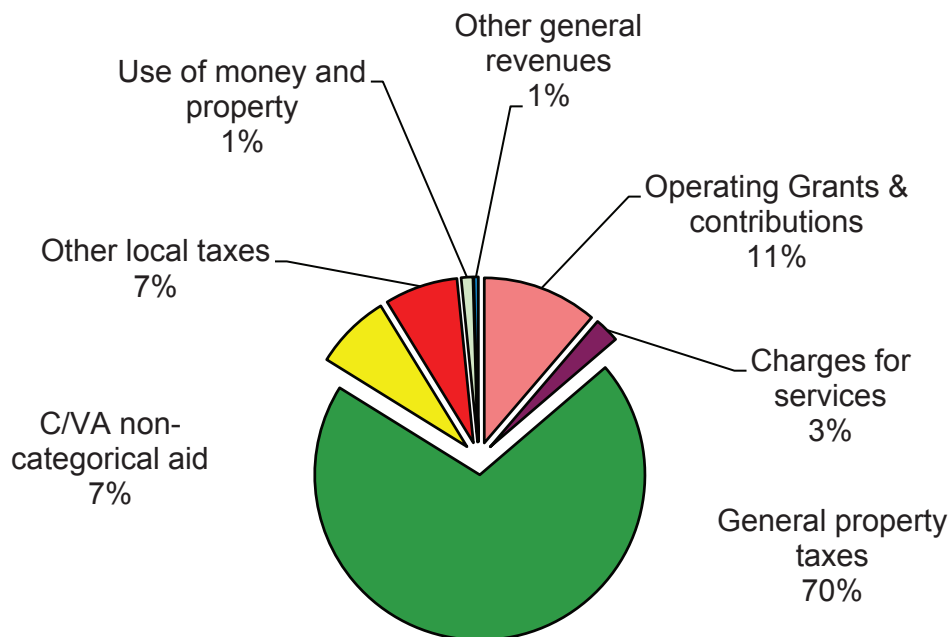
	Primary Government					
	Governmental		Business-type		Totals	
	Activities	Activities	Activities	Activities	2019	2018
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 1.3	\$ 1.3	\$ 0.4	\$ 0.4	\$ 1.7	\$ 1.7
Operating grants and contributions	5.9	6.1	-	-	5.9	6.1
General revenues:						
General property taxes	36.5	35.1	-	-	36.5	35.1
Other local taxes	3.7	3.6	-	-	3.7	3.6
Use of money and property	0.6	0.1	0.2	0.1	0.8	0.2
C/VA non-categorical aid	3.9	3.9	-	-	3.9	3.9
Other general revenues	0.2	0.9	-	-	0.2	0.9
Total revenues	<u>\$ 52.1</u>	<u>\$ 51.0</u>	<u>\$ 0.6</u>	<u>\$ 0.5</u>	<u>\$ 52.7</u>	<u>\$ 51.5</u>
Expenses:						
General government administration	\$ 2.9	\$ 2.5	\$ -	\$ -	\$ 2.9	\$ 2.5
Judicial administration	1.3	1.3	-	-	1.3	1.3
Public safety	9.3	9.0	-	-	9.3	9.0
Public works	2.7	2.3	-	-	2.7	2.3
Health and welfare	5.8	6.1	-	-	5.8	6.1
Education	22.9	25.1	-	-	22.9	25.1
Parks, recreation, and cultural	0.9	0.9	-	-	0.9	0.9
Community development	0.9	0.8	-	-	0.9	0.8
Interest and other fiscal charges	3.3	3.4	-	-	3.3	3.4
Fork Union Sanitary District	-	-	0.3	0.3	0.3	0.3
Zion Crossroads Water & Sewer	-	-	0.2	0.4	0.2	0.4
Palmyra Sewer	-	-	0.2	0.3	0.2	0.3
Total expenses	<u>\$ 50.0</u>	<u>\$ 51.4</u>	<u>\$ 0.7</u>	<u>\$ 1.0</u>	<u>\$ 50.7</u>	<u>\$ 52.4</u>
Increase in net position before transfers	\$ 2.1	\$ (0.4)	\$ (0.1)	\$ (0.5)	\$ 2.0	\$ (0.9)
Transfers	<u>(0.7)</u>	<u>(1.3)</u>	<u>0.7</u>	<u>1.3</u>	<u>-</u>	<u>-</u>
Increase in net position	<u>\$ 1.4</u>	<u>\$ (1.7)</u>	<u>\$ 0.6</u>	<u>\$ 0.8</u>	<u>\$ 2.0</u>	<u>\$ (0.9)</u>
Net position, July 1, 2018	<u>39.1</u>	<u>40.8</u>	<u>4.9</u>	<u>4.1</u>	<u>44.0</u>	<u>44.9</u>
Net position, June 30, 2019	<u>\$ 40.5</u>	<u>\$ 39.1</u>	<u>\$ 5.5</u>	<u>\$ 4.9</u>	<u>\$ 46.0</u>	<u>\$ 44.0</u>

Government-wide Overall Financial Analysis: (Continued)

The net position for governmental activities increased \$1.4 million for the current fiscal year, for an ending balance of \$40.5 million. Generally, net asset changes are the result of the difference between revenues and expenses. Total revenues exceeded expenses by \$2.1 in the current fiscal year and transfers of \$700,000 reduced the net position to \$1.4 million. Revenues for fiscal year 2019 increased by \$1.1 million over the previous and the key revenue elements include:

- General property taxes are the largest source of County revenue, totaling \$36.5 million for fiscal year 2019, an increase of \$1.4 million, or 3.9%, in comparison to fiscal year 2018. The County decreased the tax rate from \$0.939 to \$0.925 for calendar year 2019. Due to it being a reassessment year, this resulted in higher tax levies for the second half billing for fiscal year 2019. In addition, there was a higher than anticipated collection of current and delinquent real property and personal property taxes, as well as penalties and interest.
- Other general revenues decreased \$200,000.
- Other local taxes increased \$100,000 from the local sales and use tax.
- Use of money and property increased \$500,000, due to a better investment strategy and interest rate environment.
- Operating grants and contributions decreased \$700,000, while all other remaining revenues are unchanged.

**Governmental Activities - Revenues by Source
For the Fiscal Year Ended June 30, 2019**

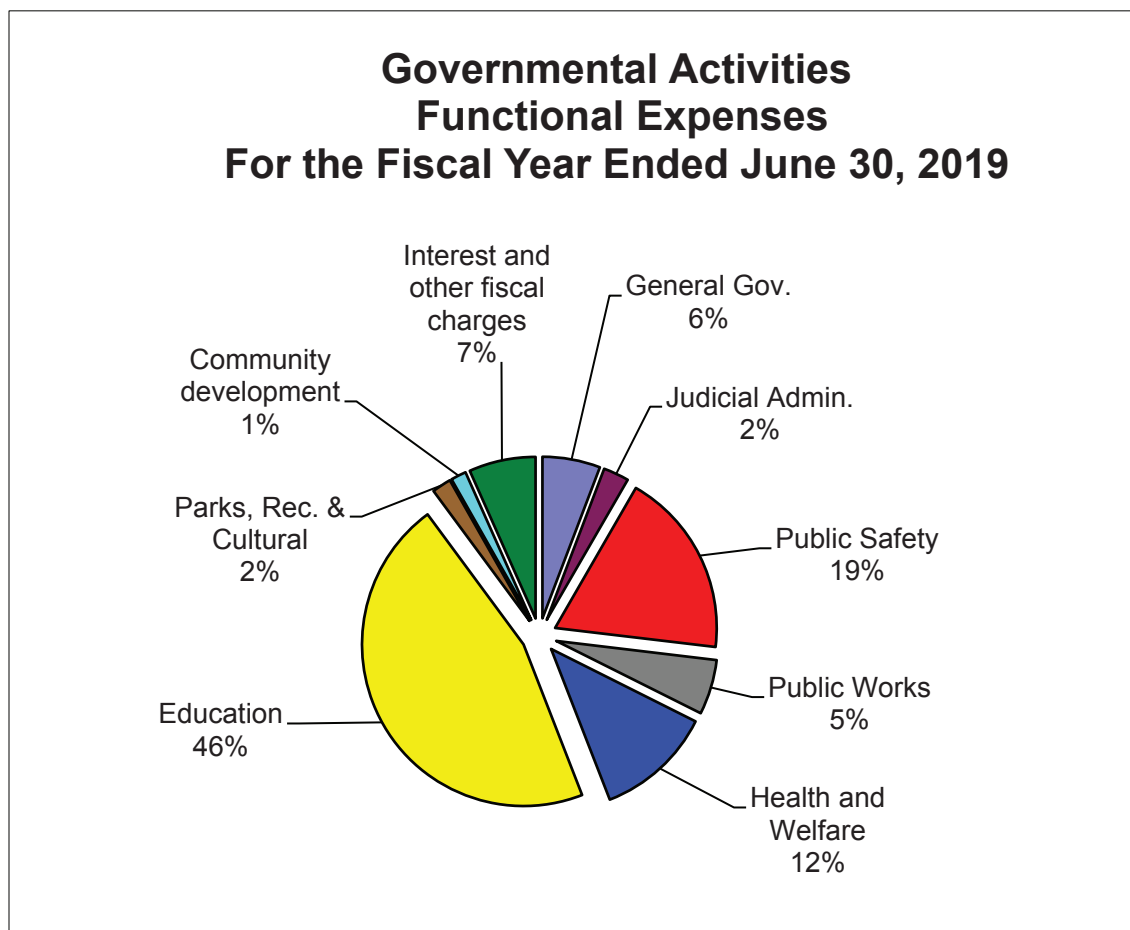


Government-wide Overall Financial Analysis: (Continued)

For the fiscal year June 30, 2019, the expenses for governmental activities totaled \$50.0 million, a decrease of \$1.4 million compared to the prior fiscal year. Key expense elements include:

- Public Safety increased \$300,000. \$100,000 increase for the Sheriff from personnel costs and \$200,000 for the Sheriff from contract services for animal sheltering services.
- Public Works increased \$400,000 as a result of increased utility costs, increased costs to provide convenience center services and increased cost to maintain older buildings and facilities countywide.
- Education decreased \$2.2 million over the previous fiscal year, with a \$400,000 decrease in operational expenses and a \$1.8 million decrease in capital expenses.
- General Government increased \$400,000 as a result of timing of payments of reassessment costs, increased DMV stops, property tax billing increases and increased legal fees.
- Health and Welfare decreased \$300,000 as a result of cost savings strategies and interagency cooperation within the CSA (Children's Services Act) division.

The following graph illustrates the County's expenses for each functional area comprising its governmental activities. Education continues to be the County's largest program and highest priority, with Public Safety and Health and Welfare the County's next two largest functional expenses.



Business-Type Activities – For the County's business-type activities, the net position for the current fiscal year increased \$600,000 for an ending balance of \$5.5 million. The addition of the Zion Crossroads Water and Sewer enterprise fund is the reason for the change this fiscal year. Expenses exceeded revenues by \$100,000 for fiscal year 2019. A transfer from the General Fund of \$700,000 resulted in the net position increasing.

Financial Analysis of the Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

Governmental Funds

At June 30, 2019, the County's governmental funds reported combined ending fund balances of \$22.8 million (Exhibit 3), increasing in comparison with the prior year by \$1.1 million. Of the \$22.8 million fiscal year 2019 fund balance, \$256,612 is nonspendable from pre-paid items; \$122,795 is classified as restricted to indicate that it can only be spent for specific purposes as stipulated by external resource providers such as debt covenants; \$5.0 million is classified as committed to indicate that it has been set aside for specific purposes by the County's Board of Supervisors; \$806,610 is assigned to expenditures for capital outlays; and \$16.6 million is unassigned or available for any purpose, but maintained at targeted levels in accordance with sound financial management practices.

The General Fund is the main operating fund of the County. The fund balance of the General Fund increased by \$900,000 (Exhibit 4) at \$21.7 million during fiscal year 2019, of which \$5.0 million is committed and \$16.6 million is unassigned. The excess of revenues over expenditures was \$4.4 million, offset by \$3.5 million of interfund transfers for the Capital Improvements Fund, Zion Crossroads Water and Sewer Fund and the Sewer Fund. General Fund revenues exceeded budget by \$1.7 million; with \$1.2 million coming from higher than anticipated collection of current and delinquent general property taxes, \$505,310 from Revenue from use of money and property from increased return on investments. General Fund expenditures came in below budget by \$2.4 million, with \$1.9 million in savings from Public Safety, Health & Welfare and Education. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund revenues. Unassigned fund balance represents 31.8% of General Fund revenues for fiscal year 2019. The Board of Supervisors uses a policy to maintain unassigned General Fund balance at a minimum of 12% of the total General Fund revenues and component unit – school board operating revenues, reduced by the General Fund contribution. The unassigned fund balance policy minimum for June 30, 2019 is \$9.1 million and the unassigned General Fund balance exceeds this policy by \$7.5 million.

The fund balance in the Capital Projects Fund increased by \$173,465, to a balance of \$1,114,991 for fiscal year 2019.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Operations of the proprietary funds were included in the discussion of business-type activities.

General Fund Budgetary Highlights

General fund budget amendments resulted in a net increase of \$536,887 between the original budget and the final budget. Significant changes included:

- \$251,757 increase – General Government Administration
 - Increase due to conversion of a position from part-time to full time in the Registrar's Office
 - Increase in cost of DMV stops to collect delinquent taxes in the Treasurer's Office
 - Increase in cost of legal fees in the Board of Supervisor's budget
 - Increase due to timing of payments in Reassessment budget
- \$316,423 increase – Public Safety
 - Carry forward due to delay in receipt of Fire apparatus ordered in FY18
 - Various requests for the Sheriff's Office, E911 and Fire & Rescue

Capital Asset and Debt Administration

Capital assets

The County's investment in capital assets as of June 30, 2019 totals \$106.1 million, net of accumulated depreciation. This represents a decrease of \$3.0 million, or 2.7% below fiscal year 2018. Capital assets are illustrated in Table 3 below.

Table 3

(\$ in millions)

			Totals at June 30	
			2019	2018
	Governmental Activities	Business-type Activities		
Land and improvements	\$ 2.0	\$ 0.3	\$ 2.3	\$ 2.3
Construction in progress - jointly owned	-	-	-	-
Construction in progress	1.0	3.8	4.8	0.9
Subtotal, capital assets not being depreciated	\$ 3.0	\$ 4.1	\$ 7.1	\$ 3.2
Buildings and improvements	\$ 33.5	\$ -	\$ 33.5	\$ 33.3
Equipment	9.2	0.2	9.4	9.4
Infrastructure	-	7.0	7.0	7.0
Jointly owned assets	80.4	-	80.4	84.7
Subtotal, capital assets being depreciated	\$ 123.1	\$ 7.2	\$ 130.3	\$ 134.4
Less: accumulated depreciation	\$ 28.3	\$ 3.0	\$ 31.3	\$ 28.5
Net capital assets being depreciated	\$ 94.8	\$ 4.2	\$ 99.0	\$ 105.9
Capital assets, net	\$ 97.8	\$ 8.3	\$ 106.1	\$ 109.1

Additional information on the County's capital assets can be found in Note 6 of this report.

Long-term debt

Table 4 illustrates the County's outstanding debt at June 30, 2019.

Table 4

(\$ in millions)

			Totals at June 30	
			2019	2018
	Governmental Activities	Business-type Activities		
General obligations bonds	\$ 74.4	\$ -	\$ 74.4	\$ 78.2
Qualified energy conservation revenue bonds	7.0	-	7.0	7.4
State moral obligation bonds	2.1	-	2.1	2.5
Revenue bonds	-	8.3	8.3	8.7
Capital lease obligations	6.0	-	6.0	7.1
Total	\$ 89.5	\$ 8.3	\$ 97.8	\$ 103.9

The County has adopted two debt ratios as a management tool. The first ratio adopted limits the annual general governmental debt service to no more than 12% of total General Fund revenues. In fiscal year 2019, the County's debt service to revenue ratio was 17.5%, which remained the same from the previous fiscal year (Table 11). The second ratio is the net general obligation of debt to assessed value which should not exceed 3.5%. This ratio measures the relationship between County's tax-supported debts to the taxable value of property in the County. In fiscal year 2019, this ratio decreased 0.3%, to 2.5% (Table 10).

Additional information on the County's long-term obligations can be found in Note 7 of this report.

Economic Factors and Next Year's Budgets and Rates

Economic Factors

The annual local unemployment rate was 2.8% for calendar year 2018, which is a 0.4% improvement from 3.2% for calendar year 2017. The local unemployment rate compares favorably to the State's rate of 3.0% and national rate of 3.9% for calendar year 2018.

Fiscal Year 2020 Budget and Rates

For the fiscal year ending June 30, 2020, the adopted total budget is \$82.8 million, an increase of \$5.2 million from fiscal year 2019. This net increase over the previous fiscal year was primarily the result of the following:

- \$1.5 million increase for County operations
 - \$54,000 increase for General Government
 - \$188,000 increase for Public Works
 - \$258,000 increase for Health & Welfare
 - \$464,000 increase for Public Safety
 - \$83,000 increase in Parks and Recreation
 - \$453,000 increase for all others combined
- \$2.1 million increase for Capital Projects
- \$100,000 increase for Debt Service
- \$1.4 million increase for Education
- \$100,000 increase for Enterprise Funds

For calendar year 2019, the real estate tax rate decreased from \$0.939 to \$0.925 per \$100 of assessed value.

Key factors that are expected to impact future budgets include:

- Continued gradual recovery of assessed property values
- Options for new revenue sources and enhancing existing sources
- State mandates on localities
- Economic Development opportunities for Zions Crossroads and the County as a whole
- Maintenance, repair and replacement of County government and school buildings
- Increases for Public Safety services, personnel, vehicles and equipment

Requests for Information

This financial report is designed to provide a general overview of the County of Fluvanna, Virginia's finances for all those with an interest in the County'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 Finance, 132 Main Street, Fluvanna, Virginia 22963.

BASIC FINANCIAL STATEMENTS

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Government-wide Financial Statements

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Statement of Net Position
At June 30, 2019

	Primary Government			Component Unit	Component Unit
	Governmental Activities	Business Type Activities	Total	School Board	Fluvanna County EDA
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 20,709,231	\$ 598,780	\$ 21,308,011	\$ 1,391,515	\$ 62,369
Restricted assets	63,275	6,499,843	6,563,118	-	-
Receivables (net of allowance for uncollectibles):					
Property taxes	22,593,421	-	22,593,421	-	-
Accounts receivable	300,095	25,815	325,910	151,153	-
Notes receivable	-	-	-	-	-
Prepaid expenses	256,612	-	256,612	-	-
Due from other governments	2,467,654	-	2,467,654	1,164,114	-
Total Current Assets	\$ 46,390,288	\$ 7,124,438	\$ 53,514,726	\$ 2,706,782	\$ 62,369
Noncurrent Assets					
Net other postemployment benefit asset	\$ 131,363	\$ -	\$ 131,363	\$ 554,745	\$ -
Net pension asset	\$ -	\$ -	\$ -	\$ 671,279	\$ -
Capital assets (net of accumulated depreciation):					
Land	\$ 1,969,296	\$ 296,176	\$ 2,265,472	\$ 359,782	\$ -
Buildings and improvements	23,694,621	1,106	23,695,727	1,033,001	-
Infrastructure	-	4,208,639	4,208,639	-	-
Equipment	2,298,038	-	2,298,038	2,927,655	-
Jointly owned assets	68,836,029	-	68,836,029	20,574,103	-
Construction in progress	955,430	3,844,708	4,800,138	827,516	-
Total capital assets	\$ 97,753,414	\$ 8,350,629	\$ 106,104,043	\$ 25,722,057	\$ -
Total Noncurrent Assets	\$ 97,884,777	\$ 8,350,629	\$ 106,235,406	\$ 26,948,081	\$ -
Total Assets	\$ 144,275,065	\$ 15,475,067	\$ 159,750,132	\$ 29,654,863	\$ 62,369
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	\$ 12,904,812	\$ -	\$ 12,904,812	\$ -	\$ -
OPEB deferrals	142,405	-	142,405	520,372	-
Pension deferrals	683,948	-	683,948	3,830,637	-
Total Deferred Outflows of resources	\$ 13,731,165	\$ -	\$ 13,731,165	\$ 4,351,009	\$ -
Total Assets and Deferred Outflows of Resources	\$ 158,006,230	\$ 15,475,067	\$ 173,481,297	\$ 34,005,872	\$ 62,369
LIABILITIES					
Current Liabilities					
Accounts payable and other current liabilities	\$ 808,805	\$ 851,316	\$ 1,660,121	\$ 2,252,188	\$ -
Amounts held for others	205,381	-	205,381	-	-
Unearned revenue - grants	3,999	-	3,999	-	-
Accrued interest payable	1,288,342	76,732	1,365,074	-	-
Notes payable	-	-	-	-	-
Current portion of long-term obligations	6,672,014	432,191	7,104,205	199,395	-
Total Current Liabilities	\$ 8,978,541	\$ 1,360,239	\$ 10,338,780	\$ 2,451,583	\$ -
Noncurrent Liabilities					
Noncurrent portion of long-term obligations	89,588,465	8,654,695	98,243,160	36,211,056	-
Total Liabilities	\$ 98,567,006	\$ 10,014,934	\$ 108,581,940	\$ 38,662,639	\$ -
DEFERRED INFLOWS OF RESOURCES					
Deferred revenues - taxes	\$ 18,514,218	\$ -	\$ 18,514,218	\$ -	\$ -
Items related to measurement of net OPEB liability/asset	112,700	-	112,700	524,137	-
Items related to measurement of net pension liability/asset	346,221	-	346,221	4,412,807	-
Total Deferred Inflows of resources	\$ 18,973,139	\$ -	\$ 18,973,139	\$ 4,936,944	\$ -
NET POSITION					
Net investment in capital assets	\$ 16,707,620	\$ 3,651,962	\$ 20,359,582	\$ 25,722,057	\$ -
Restricted for:					
Debt service	59,520	-	59,520	-	-
Unrestricted	23,698,945	1,808,171	25,507,116	(35,315,768)	62,369
Total Net Position	\$ 40,466,085	\$ 5,460,133	\$ 45,926,218	\$ (9,593,711)	\$ 62,369
Total Liabilities, Deferred Outflows of Resources, and Net Position	\$ 158,006,230	\$ 15,475,067	\$ 173,481,297	\$ 34,005,872	\$ 62,369

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

COUNTY OF FLUVANNA, VIRGINIA

Statement of Activities
Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,894,457	\$ -	\$ 294,053	\$ -
Judicial administration	1,277,434	113,860	569,899	-
Public safety	9,282,343	948,948	1,384,150	-
Public works	2,749,824	98,192	8,499	-
Health and welfare	5,856,235	-	3,316,476	-
Education	22,902,730	-	-	-
Parks, recreation, and cultural	959,127	121,537	86,340	-
Community development	773,645	-	-	-
Interest on long-term debt	3,332,219	-	214,542	-
Total governmental activities	<u>\$ 50,028,014</u>	<u>\$ 1,282,537</u>	<u>\$ 5,873,959</u>	<u>\$ -</u>
Business-type activities:				
Fork Union Sanitary District	\$ 329,122	\$ 355,953	\$ -	\$ -
Zion Crossroads Water & Sewer	256,941	-	-	-
Sewer	244,110	29,898	-	-
Total business-type activities	<u>\$ 830,173</u>	<u>\$ 385,851</u>	<u>\$ -</u>	<u>\$ -</u>
Total primary government	<u>\$ 50,858,187</u>	<u>\$ 1,668,388</u>	<u>\$ 5,873,959</u>	<u>\$ -</u>
COMPONENT UNITS:				
School Board	\$ 41,320,311	\$ 766,221	\$ 23,388,676	\$ -
Fluvanna County EDA	14,518	1,750	-	-
Total component units	<u>\$ 41,334,829</u>	<u>\$ 767,971</u>	<u>\$ 23,388,676</u>	<u>\$ -</u>
General revenues:				
General property taxes				
Local sales and use taxes				
Consumer utility taxes				
Motor vehicle license taxes				
Recordation taxes				
Other local taxes				
Commonwealth of Virginia non-categorical aid				
Unrestricted revenues from use of money and property				
Miscellaneous				
Contribution from county				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

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

Exhibit 2

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Unit	Component Unit
Governmental Activities	Business Type Activities	Total	School Board	Fluvanna County EDA
\$ (2,600,404)	\$ -	\$ (2,600,404)	\$ -	\$ -
(593,675)	-	(593,675)	-	-
(6,949,245)	-	(6,949,245)	-	-
(2,643,133)	-	(2,643,133)	-	-
(2,539,759)	-	(2,539,759)	-	-
(22,902,730)	-	(22,902,730)	-	-
(751,250)	-	(751,250)	-	-
(773,645)	-	(773,645)	-	-
(3,117,677)	-	(3,117,677)	-	-
<u>\$ (42,871,518)</u>	<u>\$ -</u>	<u>\$ (42,871,518)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 26,831	\$ 26,831	\$ -	\$ -
-	(256,941)	(256,941)	-	-
-	(214,212)	(214,212)	-	-
<u>\$ -</u>	<u>\$ (444,322)</u>	<u>\$ (444,322)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ (444,322)</u>	<u>\$ (43,315,840)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (17,165,414)	\$ -
-	-	-	-	(12,768)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,165,414)</u>	<u>\$ (12,768)</u>
\$ 36,546,338	\$ -	\$ 36,546,338	\$ -	\$ -
1,826,331	-	1,826,331	-	-
468,459	-	468,459	-	-
895,510	-	895,510	-	-
340,922	-	340,922	-	-
198,703	-	198,703	-	-
3,866,437	-	3,866,437	-	-
594,166	207,424	801,590	12,144	100
232,705	-	232,705	1,128,956	-
-	-	-	20,516,501	1,000
(736,338)	736,338	-	-	-
<u>\$ 44,233,233</u>	<u>\$ 943,762</u>	<u>\$ 45,176,995</u>	<u>\$ 21,657,601</u>	<u>\$ 1,100</u>
\$ 1,361,715	\$ 499,440	\$ 1,861,155	\$ 4,492,187	\$ (11,668)
39,104,370	4,960,693	44,065,063	(14,085,898)	74,037
<u>\$ 40,466,085</u>	<u>\$ 5,460,133</u>	<u>\$ 45,926,218</u>	<u>\$ (9,593,711)</u>	<u>\$ 62,369</u>

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Fund Financial Statements

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COUNTY OF FLUVANNA, VIRGINIA

Exhibit 3

Balance Sheet - Governmental Funds
At June 30, 2019

	Governmental Funds		Total Governmental Funds
	General	Capital Projects	
ASSETS			
Cash and cash equivalents	\$ 19,850,793	\$ 858,438	\$ 20,709,231
Cash in custody of others	-	63,275	63,275
Receivables (Net of allowance for uncollectibles):			
Taxes, including penalties	22,593,421	-	22,593,421
Accounts	300,095	-	300,095
Prepaid items	11,506	245,106	256,612
Due from other governmental units	2,467,654	-	2,467,654
Total assets	<u>\$ 45,223,469</u>	<u>\$ 1,166,819</u>	<u>\$ 46,390,288</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 756,977	\$ 51,828	\$ 808,805
Unearned revenue - grants	3,999	-	3,999
Amounts held for others	205,381	-	205,381
Total liabilities	<u>\$ 966,357</u>	<u>\$ 51,828</u>	<u>\$ 1,018,185</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	\$ 22,563,843	\$ -	\$ 22,563,843
FUND BALANCES			
Nonspendable	\$ 11,506	\$ 245,106	\$ 256,612
Restricted	59,520	63,275	122,795
Committed	4,989,493	-	4,989,493
Assigned	-	806,610	806,610
Unassigned	16,632,750	-	16,632,750
Total fund balances	<u>\$ 21,693,269</u>	<u>\$ 1,114,991</u>	<u>\$ 22,808,260</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 45,223,469</u>	<u>\$ 1,166,819</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net position:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the County as a whole.	\$ 97,753,414
The net OPEB asset is not an available resource and, therefore, is not reported in the funds.	131,363
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.	(1,288,342)
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay current-period expenditures. Those assets (for example, receivables) are offset by unavailable revenues in the governmental funds and thus are not included in the fund balance.	
Unavailable revenue - property taxes	4,049,625
Items related to measurement of net pension liability/asset	(346,221)
Items related to measurement of net OPEB liability/asset	(112,700)
Deferred outflows - Pension deferrals	683,948
Deferred outflows - OPEB deferrals	142,405
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities--both current and long-term--are reported in the statement of net position.	(83,355,667)
Net position of General Government Activities	<u>\$ 40,466,085</u>

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

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended June 30, 2019

	<u>Governmental Funds</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Capital Projects</u>	
Revenues:			
General property taxes	\$ 36,606,379	\$ -	\$ 36,606,379
Other local taxes	3,729,925	-	3,729,925
Permits, privilege fees and regulatory licenses	266,135	-	266,135
Fines and forfeitures	66,715	-	66,715
Revenue from use of money and property	590,296	3,870	594,166
Charges for services	949,687	-	949,687
Miscellaneous	120,081	112,624	232,705
Recovered costs	195,792	-	195,792
Intergovernmental:			
Commonwealth	8,039,911	-	8,039,911
Federal	1,700,485	-	1,700,485
Total revenues	<u>\$ 52,265,406</u>	<u>\$ 116,494</u>	<u>\$ 52,381,900</u>
Expenditures:			
Current:			
General government administration	\$ 2,928,940	\$ 139,873	\$ 3,068,813
Judicial administration	1,156,453	-	1,156,453
Public safety	8,111,487	1,072,065	9,183,552
Public works	2,464,093	379,981	2,844,074
Health and welfare	5,891,086	-	5,891,086
Education	16,544,579	1,054,926	17,599,505
Parks, recreation, and cultural	910,949	14,996	925,945
Community development	741,256	-	741,256
Nondepartmental	33,693	-	33,693
Debt service:			
Principal retirement	5,852,348	-	5,852,348
Interest and other fiscal charges	3,255,930	-	3,255,930
Total expenditures	<u>\$ 47,890,814</u>	<u>\$ 2,661,841</u>	<u>\$ 50,552,655</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,374,592</u>	<u>\$ (2,545,347)</u>	<u>\$ 1,829,245</u>
Other financing sources (uses):			
Transfers in	\$ -	\$ 2,718,812	\$ 2,718,812
Transfers (out)	<u>(3,455,150)</u>	<u>-</u>	<u>(3,455,150)</u>
Total other financing sources (uses)	<u>\$ (3,455,150)</u>	<u>\$ 2,718,812</u>	<u>\$ (736,338)</u>
Changes in fund balances	\$ 919,442	\$ 173,465	\$ 1,092,907
Fund balances at beginning of year	<u>20,773,827</u>	<u>941,526</u>	<u>21,715,353</u>
Fund balances at end of year	<u>\$ 21,693,269</u>	<u>\$ 1,114,991</u>	<u>\$ 22,808,260</u>

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

COUNTY OF FLUVANNA, VIRGINIA

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Governmental Funds
For the Year Ended June 30, 2019

		<u>Primary Government Governmental Funds</u>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds	\$	1,092,907
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 depreciation exceeded capital outlays in the current period. The following details support this adjustment.		
Capital outlay	\$ 1,291,701	
Depreciation expense	<u>(4,146,782)</u>	(2,855,081)
Transfer of joint tenancy assets from Primary Government to the Component Unit		(3,160,834)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Details of this item consist of the change in unavailable taxes.		
Unearned revenue - property taxes	\$ (60,041)	
(Increase) decrease in deferred inflows related to the measurement of the net OPEB liability	26,482	
(Increase) decrease in deferred inflows related to the measurement of the net pension liability	<u>439,432</u>	405,873
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. A summary of items supporting this adjustment is as follows:		
Principal retired on school general obligation bonds	\$ 3,846,143	
Principal retired on public facility note	385,000	
Principal retired on qualified energy conservation revenue bonds	472,812	
Principal retired on capital lease obligations	1,148,393	
Landfill postclosure costs	<u>28,309</u>	5,880,657
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. The following is a summary of items supporting this adjustment:		
Change in compensated absences	\$ (51,156)	
Change in net OPEB asset	11,628	
Deferred amount on refunding	(764,976)	
Amortization of bond discount	(31,697)	
Amortization of bond premium	638,893	
Change in net pension liability	(17,143)	
Change in net GLI OPEB liability	(21,000)	
Change in net HIC OPEB liability	(9,628)	
Change in deferred outflows related to pensions	128,292	
Change in deferred outflows related to OPEB	61,262	
Change in accrued interest payable	<u>53,718</u>	(1,807)
Change in net position of governmental activities	\$	<u>1,361,715</u>

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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 6

Statement of Net Position
Proprietary Funds
At June 30, 2019

	Business-Type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion Crossroads Water & Sewer	Sewer	Totals
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 89,175	\$ 19,053	\$ 490,552	\$ 598,780
Cash in custody of others	-	6,499,843	-	6,499,843
Accounts receivable	24,511	-	1,304	25,815
Total Current Assets	\$ 113,686	\$ 6,518,896	\$ 491,856	\$ 7,124,438
Noncurrent Assets				
Capital assets:				
Land and construction in progress	\$ 11,736	\$ 3,844,708	\$ 284,440	\$ 4,140,884
Other capital assets, net of depreciation	1,362,515	-	2,847,230	4,209,745
Total Noncurrent Assets	\$ 1,374,251	\$ 3,844,708	\$ 3,131,670	\$ 8,350,629
Total Assets	\$ 1,487,937	\$ 10,363,604	\$ 3,623,526	\$ 15,475,067
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	\$ 13,276	\$ 837,265	\$ 775	\$ 851,316
Accrued interest payable	-	76,732	-	76,732
Current portion of long-term obligations	43,584	328,607	60,000	432,191
Total Current Liabilities	\$ 56,860	\$ 1,242,604	\$ 60,775	\$ 1,360,239
Noncurrent Liabilities				
Noncurrent portion of long-term obligations	\$ 330,375	\$ 7,904,320	\$ 420,000	\$ 8,654,695
Total Liabilities	\$ 387,235	\$ 9,146,924	\$ 480,775	\$ 10,014,934
NET POSITION				
Net investment in capital assets	\$ 1,000,292	-	\$ 2,651,670	\$ 3,651,962
Unrestricted	100,410	1,216,680	491,081	1,808,171
Total Net Position	\$ 1,100,702	\$ 1,216,680	\$ 3,142,751	\$ 5,460,133
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,487,937	\$ 10,363,604	\$ 3,623,526	\$ 15,475,067

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

Statement of Revenues, Expenses and Changes in Net Position --
 Proprietary Funds
 Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds			
	Fork Union	Zion		Totals
	Sanitary District	Crossroads Water & Sewer	Sewer	
Operating revenues:				
Charges for services	\$ 355,953	\$ -	\$ 29,898	\$ 385,851
Total operating revenues	<u>\$ 355,953</u>	<u>\$ -</u>	<u>\$ 29,898</u>	<u>\$ 385,851</u>
Operating expenses:				
Contractual services	\$ 189,816	20,322	134,118	344,256
Other charges	41,318	-	13,377	54,695
Depreciation	80,135	-	96,615	176,750
Total operating expenses	<u>\$ 311,269</u>	<u>\$ 20,322</u>	<u>\$ 244,110</u>	<u>\$ 575,701</u>
Operating income (loss)	<u>\$ 44,684</u>	<u>\$ (20,322)</u>	<u>\$ (214,212)</u>	<u>\$ (189,850)</u>
Nonoperating revenues (expenses):				
Interest income	\$ -	\$ 207,424	\$ -	\$ 207,424
Interest expense	<u>(17,853)</u>	<u>(236,619)</u>	<u>-</u>	<u>(254,472)</u>
Total nonoperating revenues (expenses)	<u>\$ (17,853)</u>	<u>\$ (29,195)</u>	<u>\$ -</u>	<u>\$ (47,048)</u>
Income (loss) before contributions and transfers	<u>\$ 26,831</u>	<u>\$ (49,517)</u>	<u>\$ (214,212)</u>	<u>\$ (236,898)</u>
Transfers				
Transfers in	<u>\$ -</u>	<u>\$ 580,330</u>	<u>\$ 156,008</u>	<u>\$ 736,338</u>
Change in net position	\$ 26,831	\$ 530,813	\$ (58,204)	\$ 499,440
Net position at beginning of year	<u>1,073,871</u>	<u>685,867</u>	<u>3,200,955</u>	<u>4,960,693</u>
Net position at end of year	<u><u>\$ 1,100,702</u></u>	<u><u>\$ 1,216,680</u></u>	<u><u>\$ 3,142,751</u></u>	<u><u>\$ 5,460,133</u></u>

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

Statement of Cash Flows
 Proprietary Funds
 Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds			
	Fork Union	Zion		Totals
	Sanitary District	Crossroads Water & Sewer	Sewer	
Cash flows from operating activities:				
Receipts from customers and users	\$ 352,047	\$ -	\$ 28,826	\$ 380,873
Payments to suppliers	(236,301)	(20,322)	(148,597)	(405,220)
Payments to employees (including fringe benefits)	(18,129)	-	(14,371)	(32,500)
Net cash provided by (used for) operating activities	<u>\$ 97,617</u>	<u>\$ (20,322)</u>	<u>\$ (134,142)</u>	<u>\$ (56,847)</u>
Cash flows from noncapital financing activities:				
Transfers in	\$ -	\$ 580,330	\$ 156,008	\$ 736,338
Increase (decrease) in due to other funds	(67,100)	(11,774)	-	(78,874)
Net cash provided by (used for) noncapital financing activities	<u>\$ (67,100)</u>	<u>\$ 568,556</u>	<u>\$ 156,008</u>	<u>\$ 657,464</u>
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	\$ -	\$ (2,263,380)	\$ -	\$ (2,263,380)
Interest expense	(17,853)	(313,906)	-	(331,759)
Retirement of indebtedness	(41,667)	(250,000)	(60,000)	(351,667)
Net cash provided by (used for) capital and related financing activities	<u>\$ (59,520)</u>	<u>\$ (2,827,286)</u>	<u>\$ (60,000)</u>	<u>\$ (2,946,806)</u>
Cash flows from investing activities:				
Interest income	\$ -	\$ 207,424	\$ -	\$ 207,424
Increase (decrease) in cash and cash equivalents	\$ (29,003)	\$ (2,071,628)	\$ (38,134)	\$ (2,138,765)
Cash and cash equivalents at beginning of year	118,178	8,590,524	528,686	9,237,388
Cash and cash equivalents at end of year	<u>\$ 89,175</u>	<u>\$ 6,518,896</u>	<u>\$ 490,552</u>	<u>\$ 7,098,623</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 44,684	\$ (20,322)	\$ (214,212)	\$ (189,850)
Adjustments to reconcile net loss to net cash provided by (used for) operating activities:				
Depreciation	\$ 80,135	\$ -	\$ 96,615	\$ 176,750
Changes in operating assets, liabilities, and deferred inflows/outflows of resources:				
(Increase)/decrease in accounts receivable	(3,906)	-	(1,072)	(4,978)
Increase/(decrease) in compensated absences	(18,129)	-	(14,371)	(32,500)
Increase/(Decrease) in accounts payable and accrued expenses	(5,167)	-	(1,102)	(6,269)
Total adjustments	<u>\$ 52,933</u>	<u>\$ -</u>	<u>\$ 80,070</u>	<u>\$ 133,003</u>
Net cash provided by (used for) operating activities	<u>\$ 97,617</u>	<u>\$ (20,322)</u>	<u>\$ (134,142)</u>	<u>\$ (56,847)</u>
Noncash investing, capital, or Financing transactions:				
Capital Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Statement of Fiduciary Net Position
 Fiduciary Funds
 At June 30, 2019

	Other Post - Employment Benefits Trust	Agency Fund
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ -	\$ 191,703
Investments:		
Fixed income	447,971	
Stocks	1,151,926	
Real Estate	149,323	
Alternative investments	<u>383,975</u>	<u>-</u>
Total investments	\$ <u>2,133,195</u>	\$ <u>-</u>
Total assets	\$ <u>2,133,195</u>	\$ <u>191,703</u>
LIABILITIES		
Amounts held for social services clients	\$ <u>-</u>	\$ <u>191,703</u>
Total liabilities	\$ <u>-</u>	\$ <u>191,703</u>
NET POSITION		
Restricted - postemployment benefits other than pensions	\$ <u>2,133,195</u>	\$ <u>-</u>
Total liabilities and net position	\$ <u>2,133,195</u>	\$ <u>191,703</u>

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

COUNTY OF FLUVANNA, VIRGINIA

Statement of Changes in Fiduciary Net Position
 Fiduciary Funds
 For the Year Ended June 30, 2019

	Other Post - Employment Benefits Trust
	<u> </u>
ADDITIONS	
Contributions:	
Employer	\$ 138,068
Total contributions	<u>\$ 138,068</u>
Investment income or (loss)	
Net increase in the fair market value of investments	\$ 93,868
Total investment earnings	<u>\$ 93,868</u>
Total additions	<u>\$ 231,936</u>
DEDUCTIONS	
Benefits	\$ 138,068
Administrative expenses	2,719
Total deductions	<u>\$ 140,787</u>
Change in net position	\$ 91,149
Net Position Restricted for Postemployment Benefits other than Pensions	
Net position - beginning	<u>2,042,046</u>
Net position - ending	<u>\$ 2,133,195</u>

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

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The County of Fluvanna, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include sheriff and volunteer fire protection, recreational activities, cultural events, education, and social services.

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

Government-wide and Fund Financial Statements**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 components unit. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. 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 financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments report all capital assets in the government-wide Statement of Net Position and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government is 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 segments are 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**Fund Financial Statements**

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 requirement to report the government's original budget in addition to the 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 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 Fluvanna, Virginia (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 Units:*

The County has no blended component units.

Discretely Presented Component Units:

School Board: The School Board operates the County Public School System. Members are currently elected by popular vote. The School Board adopts an annual budget for the schools. The School Board submits an appropriation request to the Board of Supervisors. The Board of Supervisors can decline to fund the entire appropriation which they adopt (as modified) in the annual County Budget. A separate financial report for the School Board is not prepared.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**B. Individual Component Unit Disclosures: (Continued)**

Discretely Presented Component Units: (Continued)

Economic Development Authority: The Economic Development Authority of Fluvanna County, Virginia (the EDA) was established by the Fluvanna County Board of Supervisors pursuant to the Industrial Development and Revenue Bond Act (Chapter 33, Title 15.1, Code of Virginia of 1950, as amended) so that such authorities may be able to promote industry and develop trade in the Commonwealth. The County appoints the board members of the EDA. The County may significantly influence the fiscal affairs of the Authority. The EDA does not issue separate financial statements.

Other Related Organizations included in the County's CAFR: None

C. 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 are the proprietary fund financial statements. Agency funds have no measurement focus. 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)**

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 in the month 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 recognized when earned 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.

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 statements.

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 major 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 transactions and resources except those required to be accounted for 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 is used principally to finance the operations of the Component Unit School Board.

b. Capital Projects Fund

The Capital Projects Fund (Capital Improvements) 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation: (Continued)****2. Proprietary Funds**

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is based upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds and Internal Service Funds.

Enterprise Funds

Enterprise Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Enterprise funds consist of Fork Union Sanitary District (F.U.S.D.), Sewer, Zion Crossroads Water and Sewer.

3. Fiduciary Funds (Trust and Agency Funds)

Fiduciary Funds (Trust and Agency Funds) account for assets held by the County unit 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. These funds utilize the accrual basis of accounting. Fiduciary funds are not included in the government-wide financial statements. The County's only Agency Fund is the Special Welfare Fund. The County's only Trust Fund is the Other Post Employment Benefits Fund.

D. Budgets and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**D. Budgets and Budgetary Accounting: (Continued)**

4. The Appropriations Resolution places legal restrictions on expenditures at the function 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; and the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Capital Project Fund. The School Fund is integrated only at the level of legal adoption.
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.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.

E. Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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 stated at fair value which approximates market; no investments are valued at cost. Certificates of deposit and short-term repurchase agreements are reported in the accompanying financial statements as cash and cash equivalents. Investments consist of assets held by a trustee. Bond proceeds are maintained to comply with the provisions of the Internal Revenue Tax Code and various bond indentures. Bond proceeds are deposited in the State Non-Arbitrage Program (SNAP). Values of shares in the SNAP reflect fair value. Capital lease proceeds are held in escrow and deposited in money market funds.

State statutes authorize the County government and the School Board to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the Local Government Investment Pool.

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 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (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 \$375,701 at June 30, 2019 and is comprised of the following:

Fork Union Sanitary District	\$	30,796
Sewer		10,060
Property Taxes		<u>334,845</u>
Total	\$	<u><u>375,701</u></u>

Property Tax Calendar

The County collects real and personal property taxes semiannually. Real and personal property taxes are levied as of January 1 for a calendar year and are due on June 5 and December 5; penalties and interest accrue on all unpaid balances as of these dates. Unpaid real and personal property taxes constitute a lien against the property as of the due date of the tax. The County bills and collects its own property taxes.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The County records prepaids using the consumption method.

I. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of five years. 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 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**I. Capital Assets: (Continued)**

Property, plant and equipment and infrastructure of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40 to 50
Building improvements	30 to 40
Vehicles and equipment	5 to 10
Water and sewer system	20 to 50
Buses	12

J. 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. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. 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 and premiums are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

L. Fund Balances**Financial Policies**

The Board of Supervisors meets on a monthly basis to manage and review cash financial activities and to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's unassigned General Fund balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**L. Fund Balances: (Continued)**Financial Policies: (Continued)

Fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, long-term receivables and corpus of a permanent fund.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution) by the government's highest level of decision-making authority.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

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.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors may also assign fund balance as it does through the adoption or amendment of the budget as intended for specific purpose. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. Please see detail of County's Fund Balances on the following page.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**L. Fund Balances: (Continued)**

Category	General Fund	Capital Projects Fund	Component Unit School Board Cafeteria Fund
Nonspendable:			
Prepaid Items	\$ 11,506	\$ 245,106	\$ -
Total Nonspendable	\$ 11,506	\$ 245,106	\$ -
Restricted:			
Unexpended Bond Proceeds - School	\$ -	\$ -	\$ -
Unexpended Bond Proceeds - VA Saves Energy Project	-	63,275	-
USDA Debt Reserve	59,520	-	-
Total Restricted	\$ 59,520	\$ 63,275	\$ -
Committed:			
Capital Projects:			
Historic Courthouse	\$ 250,130	\$ -	\$ -
Old HS WW treatment plant PH I-FY12	7,595	-	-
County Fiber Infrastructure	25,976	-	-
School Fiber Infrastructure	244,886	-	-
County Capital Reserve	450,854	-	-
School Capital Reserve	467,566	-	-
Schools Computer Instructional Technology and Infrastructure	250,461	-	-
School Board Office Renovations	106,591	-	-
Self Contained Breathing Apparatus (SCBA)	200,000	-	-
Access Control Monitoring	9,519	-	-
Building Assessment	1,628	-	-
Library & Public Safety - Combined Water System	50,000	-	-
Computer Aided Dispatch/Records Management System	122,775	-	-
County VoIP Phone Equipment	24,263	-	-
Facilities Security Upgrade	4,840	-	-
F&R Personal Protective Equipment	4,461	-	-
F&R Apparatus and Vehicles	83,000	-	-
F&R Thermal Imaging Camera Replacement	11,279	-	-
Recoat Central WW Treatment Plant	70,000	-	-
Carysbrook School Renovation	706,256	-	-
Farm Heritage Museum	13,310	-	-
Carysbrook Softball Field	12,070	-	-
Pleasant Grove Road Paving	98,000	-	-
County Government Vehicles	85,468	-	-
Schools Floor Covering Replacement	13,935	-	-
Sheriff Reserve for Vehicles	271,702	-	-
Social Services Vehicles	50,163	-	-
School Buses	200,001	-	-
School Transportation & Facility Vehicles	89,072	-	-
Fire Hydrant Installation	37,500	-	-
Columbia Sewer Study	34,593	-	-
Courthouse security system	75,640	-	-
Heart Monitor Replacement	100,000	-	-
Burn Building	975	-	-
FY18 Budget - Use of Fund Balance	375,000	-	-
Other Carryforwards	439,984	-	-
Total Committed	\$ 4,989,493	\$ -	\$ -
Assigned:			
Other capital projects	\$ -	\$ 806,610	\$ -
Cafeteria	-	-	454,594
Total Assigned	\$ -	\$ 806,610	\$ 454,594
Unassigned:	\$ 16,632,750	\$ -	\$ -
Total Fund Balance	\$ 21,693,269	\$ 1,114,991	\$ 454,594

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**M. 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.

N. 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.

O. Component Unit – School Board Capital Asset and Debt Presentation

By law, the School Board does not have taxing authority and, therefore, it cannot incur debt through general obligation bonds to fund the acquisition, construction or improvement of its capital assets. That responsibility lies with the County who issues the debt on behalf of the School Board. However, the Code of Virginia requires the School Board to hold title to the capital assets (buildings and equipment) due to their responsibility for maintaining the asset.

In the Statement of Net Position, this scenario presents a dilemma for the County. Debt issued on behalf of the School Board is reported as a liability of the primary government, thereby reducing the net position of the County. The corresponding capital assets are reported as assets of the Component Unit-School Board (title holder), thereby increasing its net position.

The Virginia General Assembly amended the Code of Virginia to allow a tenancy in common with the School Board whenever the locality incurs a financial obligation which is payable over more than one fiscal year for any school property. The tenancy in common terminates when the associated debt has been paid in full. For financial reporting purposes, the legislation permits the locality to report the portion of the school property related to any outstanding financial obligation, thus eliminating a potential deficit from financing capital assets with debt.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**P. 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.

Q. 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 multiple items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items related to the measurement of the net pension asset/liability and net OPEB asset/liability(ies) and/or contributions to the pension and OPEB plan(s) made during the current year and subsequent to the net pension asset/liability and net OPEB asset/liability 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 has 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 asset/liability and net OPEB asset/liability(ies) are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**R. Pensions**

For purposes of measuring the net pension asset or 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.

S. 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.

Political Subdivision and Teacher Employee Health Insurance Credit Program

The County and Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Programs were 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 Employee 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 OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the Programs' OPEB, and the related OPEB expenses, information about the fiduciary net position of the County and VRS Teacher Employee HIC Programs; and the additions to/deductions from the County and VRS Teacher Employee HIC Programs' 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 2 - 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 and School Board Component Unit 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). Bond proceeds subject to arbitrage rebate are invested in the State Non-Arbitrage Program (See Note 1). Capital lease proceeds are held in escrow and invested in money market funds.

Credit Risk of Debt Securities

The County limits the investment of funds in Debt Securities to those with credit ratings of at least Aa3/AA-.

The County's rated debt investments as of June 30, 2019 were rated by Standard & Poor's and the ratings are presented below using Standard & Poor's rating scale.

Rated Debt Investments' Values			
Rated Debt Investments	Fair Value	AAAm	AA+f
Virginia Investment Pool	\$ 2,314,010	\$ -	\$ 2,314,010
Money Market Mutual Funds (SNAP)	<u>6,563,118</u>	<u>6,563,118</u>	<u>-</u>
Total	<u>\$ 8,877,128</u>	<u>\$ 6,563,118</u>	<u>\$ 2,314,010</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 2 - DEPOSITS AND INVESTMENTS: (CONTINUED)**Interest Rate Risk**

The County Investment Policy requires that investment cash flows be optimized to match expected cash flow needs and are limited to investments with an average life of 5 years or less.

Investment Maturities (in years)			
Investment Type	Fair Value	Less Than 1 Year	1 - 5 Years
Virginia Investment Pool	\$ 2,314,010	\$ -	\$ 2,314,010
Money Market Mutual Funds (SNAP)	6,563,118	6,563,118	-
Total	<u>\$ 8,877,128</u>	<u>\$ 6,563,118</u>	<u>\$ 2,314,010</u>

Custodial Credit Risk

The County's investments are all insured, registered in the County's name and held in an account in the County's name, or invested in an external investment pool.

Fair Value Measurements:

Fair value of the Virginia Investment Pool is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above investments at the net asset value (NAV). There are no withdrawal limitations or restrictions imposed on participants.

External Investment Pool:

The fair values of the positions in the SNAP is the same as the value of the pool shares. As these pools are not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. SNAP is amortized cost basis portfolios. There are no withdrawal limitations or restrictions imposed on participants.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS:

Receivables due from other governmental units consist of the following at June 30, 2019:

	<u>Primary Government</u>	<u>Component Unit School Board</u>
Commonwealth of Virginia:		
Local sales tax	\$ 362,263	\$ -
Communication tax	113,433	-
Public assistance and welfare administration	25,281	-
State sales tax	-	520,035
PPTRA	1,438,261	-
Shared expenses	152,002	-
Children's services	294,725	-
Other	-	433,771
Federal Government:		
School grants	-	210,308
Public assistance and welfare administration	81,689	-
Other	-	-
Totals	<u>\$ 2,467,654</u>	<u>\$ 1,164,114</u>

NOTE 4 - INTERFUND OBLIGATIONS/TRANSFERS:

There were no Interfund obligations at June 30, 2019.

Interfund transfers for the year ended June 30, 2019, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government		
General Fund	\$ -	\$ 3,455,150
Sewer	156,008	-
Zion Crossroads Water & Sewer	580,330	-
Capital Projects Fund	2,718,812	-
Total	<u>\$ 3,455,150</u>	<u>\$ 3,455,150</u>

Transfers are used to (1) move revenue 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 5 - DUE TO/FROM PRIMARY GOVERNMENT/COMPONENT UNIT:

There were no interfund obligations between the primary government and its component unit.

NOTE 6 - CAPITAL ASSETS:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2019:

	Beginning Balance July 1, 2018	Additions	Deletions	Ending Balance June 30, 2019
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,968,230	\$ 1,066	\$ -	\$ 1,969,296
Construction in progress	258,809	749,216	52,595	955,430
Total capital assets not being depreciated	<u>\$ 2,227,039</u>	<u>\$ 750,282</u>	<u>\$ 52,595</u>	<u>\$ 2,924,726</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 33,300,855	\$ 259,704	\$ 1	\$ 33,560,558
Equipment	9,261,900	334,310	413,040	9,183,170
Jointly owned assets	84,691,576	-	4,257,489	80,434,087
Total capital assets being depreciated	<u>\$ 127,254,331</u>	<u>\$ 594,014</u>	<u>\$ 4,670,530</u>	<u>\$ 123,177,815</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 8,586,278	\$ 1,279,660	\$ 1	\$ 9,865,937
Equipment	6,573,441	724,731	413,040	6,885,132
Jointly owned assets	10,552,322	2,142,391	1,096,655	11,598,058
Total accumulated depreciation	<u>\$ 25,712,041</u>	<u>\$ 4,146,782</u>	<u>\$ 1,509,696</u>	<u>\$ 28,349,127</u>
Total capital assets being depreciated, net	<u>\$ 101,542,290</u>	<u>\$ (3,552,768)</u>	<u>\$ 3,160,834</u>	<u>\$ 94,828,688</u>
Governmental activities capital assets, net	<u>\$ 103,769,329</u>	<u>\$ (2,802,486)</u>	<u>\$ 3,213,429</u>	<u>\$ 97,753,414</u>

Tenancy in Common – State legislation enacted in 2002, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, granted the County a tenancy in common with the School Board when the County incurs a financial obligation for school property which is payable over more than one fiscal year. For financial reporting purposes, the net book value of School capital assets financed by the County guaranteed debt is shown under the County up to the amount of outstanding debt. At June 30, 2019, the School component unit capital assets financed by the outstanding County guaranteed debt with a book value of \$68,836,029 were reported in the Primary Government as tenant in common with the School Board.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2018	Additions	Deletions	Ending Balance June 30, 2019
Business-type Activities:				
<u>Fork Union Sanitary District:</u>				
Capital assets, not being depreciated:				
Land	\$ 11,736	\$ -	\$ -	\$ 11,736
Total capital assets not being depreciated	\$ 11,736	\$ -	\$ -	\$ 11,736
Capital assets being depreciated:				
Buildings and improvements	\$ 18,079	\$ -	\$ -	\$ 18,079
Infrastructure	3,106,057	-	-	3,106,057
Equipment	163,911	-	-	163,911
Total capital assets being depreciated	\$ 3,288,047	\$ -	\$ -	\$ 3,288,047
Less accumulated depreciation for:				
Buildings and improvements	\$ 16,752	\$ 221	\$ -	\$ 16,973
Infrastructure	1,664,734	79,914	-	1,744,648
Equipment	163,911	-	-	163,911
Total accumulated depreciation	\$ 1,845,397	\$ 80,135	\$ -	\$ 1,925,532
Total capital assets being depreciated, net	\$ 1,442,650	\$ (80,135)	\$ -	\$ 1,362,515
Fork Union Sanitary District capital assets, net	<u>\$ 1,454,386</u>	<u>\$ (80,135)</u>	<u>\$ -</u>	<u>\$ 1,374,251</u>
<u>Zion Crossroads Water & Sewer:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 744,063	\$ 3,100,645	\$ -	\$ 3,844,708
Total capital assets not being depreciated	\$ 744,063	\$ 3,100,645	\$ -	\$ 3,844,708
Zion Crossroads Water & Sewer capital assets, net	<u>\$ 744,063</u>	<u>\$ 3,100,645</u>	<u>\$ -</u>	<u>\$ 3,844,708</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2018	Additions	Deletions	Ending Balance June 30, 2019
Business-type Activities: (continued)				
<u>Sewer Fund:</u>				
Capital assets, not being depreciated:				
Land	\$ 284,440	\$ -	\$ -	\$ 284,440
Total capital assets not being depreciated	<u>\$ 284,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 284,440</u>
Capital assets being depreciated:				
Infrastructure	\$ 3,864,580	\$ -	\$ -	\$ 3,864,580
Total capital assets being depreciated	<u>\$ 3,864,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,864,580</u>
Less accumulated depreciation for:				
Infrastructure	\$ 920,735	\$ 96,615	\$ -	\$ 1,017,350
Total accumulated depreciation	<u>\$ 920,735</u>	<u>\$ 96,615</u>	<u>\$ -</u>	<u>\$ 1,017,350</u>
Total capital assets being depreciated, net	<u>\$ 2,943,845</u>	<u>\$ (96,615)</u>	<u>\$ -</u>	<u>\$ 2,847,230</u>
Sewer capital assets, net	<u>\$ 3,228,285</u>	<u>\$ (96,615)</u>	<u>\$ -</u>	<u>\$ 3,131,670</u>
Business-type activities capital assets, net	<u><u>\$ 5,426,734</u></u>	<u><u>\$ 2,923,895</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,350,629</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2018	Additions	Deletions	Ending Balance June 30, 2019
Discretely Presented Component-Unit School Board:				
Capital assets, not being depreciated:				
Land	\$ 359,782	\$ -	\$ -	\$ 359,782
Construction in progress	786,830	510,608	469,922	827,516
Total capital assets not being depreciated	<u>\$ 1,146,612</u>	<u>\$ 510,608</u>	<u>\$ 469,922</u>	<u>\$ 1,187,298</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 8,915,248	\$ 95,666	\$ -	\$ 9,010,914
Equipment	7,373,724	798,666	5,750	8,166,640
Jointly owned assets	28,119,996	4,257,489	-	32,377,485
Total capital assets being depreciated	<u>\$ 44,408,968</u>	<u>\$ 5,151,821</u>	<u>\$ 5,750</u>	<u>\$ 49,555,039</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 7,041,055	\$ 936,858	\$ -	\$ 7,977,913
Equipment	4,607,803	636,932	5,750	5,238,985
Jointly owned assets	10,706,727	1,096,655	-	11,803,382
Total accumulated depreciation	<u>\$ 22,355,585</u>	<u>\$ 2,670,445</u>	<u>\$ 5,750</u>	<u>\$ 25,020,280</u>
Total capital assets being depreciated, net	<u>\$ 22,053,383</u>	<u>\$ 2,481,376</u>	<u>\$ -</u>	<u>\$ 24,534,759</u>
School Board capital assets, net	<u>\$ 23,199,995</u>	<u>\$ 2,991,984</u>	<u>\$ 469,922</u>	<u>\$ 25,722,057</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government and component unit as follows:

Governmental Activities:

General government administration	\$ 208,601
Judicial administration	189,029
Public safety	1,289,034
Public works	125,300
Health and welfare	31,293
Education	2,142,391
Parks, recreation and cultural	86,409
Community development	<u>74,725</u>
Total	<u>\$ 4,146,782</u>

Business-Type Activities:

Fork Union Sanitary District	<u>\$ 80,135</u>
Sewer	<u>\$ 96,615</u>
Component Unit School Board	<u>\$ 2,670,445</u> (1)
(1) Depreciation Expense	\$ 1,573,790
Accumulated depreciation on joint tenancy asset transfer	<u>1,096,655</u>
Total additions to accumulated depreciation	<u>\$ 2,670,445</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS:

The following is a summary of changes in long-term obligation transactions for the fiscal year ended June 30, 2019:

	<u>Balance July 1, 2018</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2019</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Direct Borrowings and Direct Placements:					
School general obligation bonds	\$ 78,238,142	\$ -	\$ 3,846,143	\$ 74,391,999	\$ 3,956,834
Premium on general obligation bonds	5,237,254	-	566,242	4,671,012	549,398
Discount on general obligation bonds	(285,270)	-	(31,697)	(253,573)	(31,697)
Infrastructure and state moral obligation revenue bonds	2,480,000	-	385,000	2,095,000	400,000
Premium on infrastructure revenue bonds	258,593	-	72,651	185,942	59,170
Qualified energy conservation revenue bonds	7,417,740	-	472,812	6,944,928	478,320
Landfill postclosure costs	702,779	7,189	35,498	674,470	35,498
Capital leases	7,126,966	-	1,148,393	5,978,573	1,163,885
Net pension liability	361,661	2,488,235	2,471,092	378,804	-
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 535,000	\$ 124,000	\$ 103,000	\$ 556,000	\$ -
Net Health Insurance Credit OPEB liability	21,636	21,330	11,702	31,264	-
Total net pension liability	\$ 556,636	\$ 145,330	\$ 114,702	\$ 587,264	\$ -
Compensated absences	554,904	106,646	55,490	606,060	60,606
Total governmental activities	<u>\$ 102,649,405</u>	<u>\$ 2,747,400</u>	<u>\$ 9,136,326</u>	<u>\$ 96,260,479</u>	<u>\$ 6,672,014</u>

The general fund revenues are used to liquidate compensated absences and other long-term obligations.

	<u>Balance July 1, 2018</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2019</u>	<u>Due Within One Year</u>
Business-type Activities:					
Compensated absences	\$ 32,500	\$ -	\$ 32,500	\$ -	-
Direct Borrowings and Direct Placements:					
Water facilities bonds	415,626	-	41,667	373,959	43,584
Sewer system revenue bonds	540,000	-	60,000	480,000	60,000
Water and sewer system revenue bonds	7,715,000	-	250,000	7,465,000	255,000
Premium on revenue bonds	843,468	-	75,541	767,927	73,607
Total business-type activities	<u>\$ 9,546,594</u>	<u>\$ -</u>	<u>\$ 459,708</u>	<u>\$ 9,086,886</u>	<u>\$ 432,191</u>
Total Primary Government	<u>\$ 112,195,999</u>	<u>\$ 2,747,400</u>	<u>\$ 9,596,034</u>	<u>\$ 105,347,365</u>	<u>\$ 7,104,205</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**Primary Government**

Annual requirements to amortize long-term obligations and related interest are as follows:

Year	Direct Borrowings and Direct Placements			
	General Obligation Bonds		Infrastructure and State Moral Obligation Revenue Bond	
	Principal	Interest	Principal	Interest
2020	\$ 3,956,834	\$ 2,600,794	\$ 400,000	\$ 94,168
2021	3,973,139	2,483,111	420,000	74,631
2022	4,114,442	2,327,283	440,000	54,069
2023	4,286,073	2,151,613	205,000	37,541
2024	4,292,128	1,959,676	220,000	26,650
2025	4,458,030	1,780,723	230,000	15,119
2026	4,624,210	1,611,025	180,000	4,612
2027	4,407,143	1,443,584	-	-
2028	4,195,000	1,276,646	-	-
2029	4,340,000	1,134,003	-	-
2030	4,480,000	989,337	-	-
2031	4,240,000	817,391	-	-
2032	4,415,000	645,883	-	-
2033	4,575,000	489,720	-	-
2034	4,535,000	353,025	-	-
2035	4,675,000	214,875	-	-
2036	4,825,000	72,375	-	-
Totals	\$ <u>74,391,999</u>	\$ <u>22,351,064</u>	\$ <u>2,095,000</u>	\$ <u>306,790</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Primary Government: (Continued)

Annual requirements to amortize long-term obligations and related interest are as follows: (Continued)

Year	Direct Borrowings and Direct Placements		Direct Borrowings and Direct Placements							
	Qualified Energy Conservation Revenue Bonds		Capital Leases		Revenue Bonds				Water and Sewer System Revenue Bond	
	Principal	Interest	Principal	Interest	Water Facilities Bond		Sewer System Revenue Bond		Principal	Interest
2020	\$ 478,320	\$ 260,184	\$ 1,163,885	\$ 72,315	\$ 43,584	\$ 15,936	\$ 60,000	\$ -	\$ 255,000	\$ 305,866
2021	483,893	241,517	1,179,587	56,614	45,587	13,934	60,000	-	265,000	295,891
2022	489,530	222,632	1,195,500	40,701	47,681	11,839	60,000	-	280,000	283,250
2023	495,233	203,528	1,211,628	24,573	49,871	9,649	60,000	-	290,000	269,494
2024	501,002	184,201	1,227,973	8,227	52,162	7,358	60,000	-	305,000	256,147
2025	506,839	164,649	-	-	54,559	4,961	60,000	-	320,000	241,181
2026	512,744	144,869	-	-	57,065	2,455	60,000	-	335,000	225,397
2027	518,717	124,859	-	-	23,447	209	60,000	-	350,000	208,844
2028	524,760	104,615	-	-	-	-	-	-	370,000	190,394
2029	530,873	84,136	-	-	-	-	-	-	390,000	171,494
2030	537,058	63,418	-	-	-	-	-	-	410,000	153,210
2031	543,315	42,459	-	-	-	-	-	-	425,000	135,016
2032	549,644	21,255	-	-	-	-	-	-	445,000	117,184
2033	273,000	5,296	-	-	-	-	-	-	460,000	99,869
2034	-	-	-	-	-	-	-	-	480,000	81,881
2035	-	-	-	-	-	-	-	-	495,000	64,972
2036	-	-	-	-	-	-	-	-	510,000	49,269
2037	-	-	-	-	-	-	-	-	530,000	31,169
2038	-	-	-	-	-	-	-	-	550,000	10,519
Totals	\$ 6,944,928	\$ 1,867,618	\$ 5,978,573	\$ 202,430	\$ 373,956	\$ 66,341	\$ 480,000	\$ -	\$ 7,465,000	\$ 3,191,047

The total cost of equipment under current capital leases is \$8,223,125.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)Detail of Long-Term Obligations

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>		
<u>Direct Borrowings and Direct Placements:</u>		
<u>Infrastructure and State Moral Obligation Revenue Bonds:</u>		
\$3,520,000 Virginia Resources Authority Infrastructure and State Moral Obligation Revenue Bonds Series 2014C, issued November 19, 2014 maturing annually in installments ranging from \$180,000 to \$440,000 through October 1, 2025. Interest payable semiannually at ranging 3.007% to 5.125%.	\$ 2,095,000	\$ 400,000
Premium on School Bonds 2014C	<u>185,942</u>	<u>59,170</u>
Total infrastructure and state moral obligation revenue bonds	<u>\$ 2,280,942</u>	<u>\$ 459,170</u>
<u>School General Obligation Bonds:</u>		
\$1,000,000 Refunding School Bonds, 1999A, issued May 13, 1999, maturing annually in installments of \$50,000 through July 15, 2019, interest payable semiannually at 4.1%.	\$ 50,000	\$ 50,000
\$6,411,957 School Bonds, 2005A, issued November 10, 2005, maturing annually in installments ranging from \$273,104 to \$372,067 through July 15, 2025, interest payable semiannually at 5.1%.	2,475,174	335,009

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)Detail of Long-Term Obligations: (Continued)

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i>School General Obligation Bonds: (continued)</i>		
\$5,420,000 School Bonds, 2009A, issued November 13, 2009, maturing annually in installments ranging from \$135,500 to \$387,143 through September 15, 2026. The interest rate is 0.0%.	\$ 3,136,825	\$ 426,825
Discount on School Bonds 2009A	(253,573)	(31,697)
\$66,120,000 School Refunding Bonds, 2012B, issued December 20, 2012, maturing annually in installments ranging from \$345,000 to \$4,825,000 through June 30, 2036, interest payable semiannually at ranging from 1.25% to 5.00%.	62,480,000	2,630,000
Premium on School Bonds 2012B	4,138,079	451,965
\$3,995,000 School Bonds, 2012, issued November 15, 2012, maturing annually in installments ranging from \$135,000 to \$305,000 through July 15, 2032, interest payable semiannually at ranging from 2.05% to 5.05%.	2,680,000	265,000
Premium on School Bonds 2012	143,235	31,657
\$4,420,000 School Bonds, 2014C, issued November 20, 2014, maturing annually in installments ranging from \$170,000 to \$405,000 through July 15, 2029, interest payable semiannually at ranging from 2.05% to 5.05%.	3,570,000	250,000
Premium on School Bonds 2014C	<u>389,698</u>	<u>65,776</u>
Total school general obligation bonds	\$ <u>78,809,438</u>	\$ <u>4,474,535</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Detail of Long-Term Obligations: (Continued)

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i><u>Qualified Energy Conservation Revenue Bonds:</u></i>		
\$7,653,740 Qualified Energy Conservation Revenue Bonds, Series 2017, issued February 28, 2017, maturing annually in installments ranging from \$236,000 to \$549,644 through August 1, 2032, interest payable semiannually at 3.88%.	\$ 6,944,928	\$ 478,320
<i><u>Capital Leases:</u></i>		
\$8,223,125 capital lease dated October 31, 2016 maturing annually in installments ranging from \$1,096,159 to \$1,227,973 through September 1, 2023. Interest payable semiannually at 1.34%. Lease is for Radio Equipment.	\$ 5,978,573	\$ 1,163,885
Total capital leases	\$ 5,978,573	\$ 1,163,885
Landfill postclosure costs	\$ 674,470	\$ 35,498
Net pension liability	\$ 378,804	\$ -
Net Group Life Insurance OPEB liability	\$ 556,000	\$ -
Net Health Insurance Credit OPEB liability	\$ 31,264	\$ -
Compensated absences	\$ 606,060	\$ 60,606
Total Governmental Activities	<u>\$ 96,260,479</u>	<u>\$ 6,672,014</u>
<i><u>Business-type Activities:</u></i>		
<i><u>Direct Borrowings and Direct Placements:</u></i>		
<i>Water Facilities Bond:</i>		
\$1,000,000, Series 1998-A, authorized June 25, 1998, due in monthly installments of \$4,960, including principal and interest. The interest rate is 4.5% and final payment is due December 31, 2030.	\$ 373,959	\$ 43,584
<i>Sewer System Revenue Bond:</i>		
\$1,200,000, Series 2006, authorized August 1, 2006, due in semi-annual installments of \$30,000, principal only. The interest rate is 0.0% and final payment is due March 1, 2027.	480,000	60,000
<i>Water and Sewer System Revenue Bond:</i>		
\$7,715,000, Series 2017B, authorized August 16, 2017, due in annual installments ranging from \$250,000 to \$550,000 through October 1, 2037, interest payable semiannually at ranging from 2.825% to 5.125%	7,465,000	255,000
Premium on revenue bonds	767,927	73,607
Compensated absences	-	-
Total Business-type Activities Obligations	<u>\$ 9,086,886</u>	<u>\$ 432,191</u>
Total Primary Government	<u>\$ 105,347,365</u>	<u>\$ 7,104,205</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)**USDA Revenue Bond**

Under the terms of the USDA Revenue Bonds, the County is required to establish a reserve equal to 10% of the monthly installments of principal and interest until an amount equal to twelve monthly installments has been established. The funds are not required to be held in a separate bank account. The County has established this reserve and has a balance of \$59,520. The reserve had been reflected as restricted fund balance in the General Fund in the accompanying financial statements.

Component Unit School Board

The following is a summary of long-term obligations for the fiscal year ended June 30, 2019:

	<u>Balance</u> <u>July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 1,810,772	\$ 364,257	\$ 181,077	\$ 1,993,952	\$ 199,395
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 1,790,900	\$ 319,520	\$ 321,370	\$ 1,789,050	\$ -
Net Health Insurance Credit OPEB liability	3,148,190	361,050	351,920	3,157,320	-
Total net OPEB liability	\$ 4,939,090	\$ 680,570	\$ 673,290	\$ 4,946,370	\$ -
Net pension liability	30,715,053	6,859,943	8,104,867	29,470,129	-
Total	<u>\$ 37,464,915</u>	<u>\$ 7,904,770</u>	<u>\$ 8,959,234</u>	<u>\$ 36,410,451</u>	<u>\$ 199,395</u>

The School Operating and School Cafeteria Funds are used to liquidate the School Board's compensated absences liability.

NOTE 8 - PENSION PLAN:

All full-time, salaried permanent employees of the County 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)***Benefit Structures***

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, as detailed below.

- a. Employees hired before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of creditable service or age 50 with at least 30 years of creditable service. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of creditable service or age 50 with at least 10 years of creditable service. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of creditable service or age 50 with at least 25 years of creditable service. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of creditable service.
- b. Employees hired 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 are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of creditable service or when the sum of their age and service equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of creditable service. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of creditable service or age 50 with at least 25 years of creditable service. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of creditable service.
- c. Non-hazardous duty employees hired on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of creditable service, or when the sum of their age and service equal 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of creditable service. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total creditable service. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.7% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.7% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.7% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)***Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits***

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of creditable service are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

As of the June 30, 2017 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	90	47
Inactive members:		
Vested inactive members	36	14
Non-vested inactive members	55	38
Inactive members active elsewhere in VRS	<u>104</u>	<u>25</u>
Total inactive members	195	77
Active members	<u>144</u>	<u>94</u>
Total covered employees	<u><u>429</u></u>	<u><u>218</u></u>

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.

The County's contractually required contribution rate for the year ended June 30, 2019 was 8.14% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

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 \$599,500 and \$545,361 for the years ended June 30, 2019 and June 30, 2018, respectively.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)***Contributions (Continued)***

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2019 was 3.16% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

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 \$60,409 and \$117,666 for the years ended June 30, 2019 and June 30, 2018, respectively.

Net Pension Liability/Asset

The net pension liability (NPL) is calculated separately for each employer and represents that employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. The County's and Component Unit School Board's (nonprofessional) net pension liability/asset were measured as of June 30, 2018. The total pension liabilities used to calculate the net pension liability/asset were determined by an actuarial valuation performed as of June 30, 2017, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018.

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County's and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2017, 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, 2018.

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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)***Actuarial Assumptions – General Employees (Continued)***

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.

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, 2017 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%

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)***Actuarial Assumptions – General Employees (Continued)***

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%

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2017, 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, 2018.

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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)***Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits: (Continued)***

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.

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, 2017 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%

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits: (Continued)

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%

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%.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

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. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2018, the alternate rate was the employer contribution rate used in FY 2012 or 90% of the actuarially determined employer contribution rate from the June 30, 2015 actuarial valuations, whichever was greater. Through the fiscal year ending June 30, 2018, the rate contributed by the employer for the County 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, 2018 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.

Changes in Net Pension Liability

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2017	\$ 22,011,382	\$ 21,649,721	\$ 361,661
Changes for the year:			
Service cost	\$ 774,664	\$ -	\$ 774,664
Interest	1,502,751	-	1,502,751
Differences between expected and actual experience	195,740	-	195,740
Contributions - employer	-	546,067	(546,067)
Contributions - employee	-	330,070	(330,070)
Net investment income	-	1,594,955	(1,594,955)
Benefit payments, including refunds of employee contributions	(1,087,007)	(1,087,007)	-
Administrative expenses	-	(13,651)	13,651
Other changes	-	(1,429)	1,429
Net changes	\$ 1,386,148	\$ 1,369,005	\$ 17,143
Balances at June 30, 2018	\$ 23,397,530	\$ 23,018,726	\$ 378,804

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)**Changes in Net Pension Liability (Asset)**

	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, 2017	\$ 6,320,944	\$ 6,642,874	\$ (321,930)
Changes for the year:			
Service cost	\$ 195,750	\$ -	\$ 195,750
Interest	433,621	-	433,621
Differences between expected and actual experience	(275,526)	-	(275,526)
Contributions - employer	-	110,969	(110,969)
Contributions - employee	-	104,890	(104,890)
Net investment income	-	491,976	(491,976)
Benefit payments, including refunds of employee contributions	(252,705)	(252,705)	-
Administrative expenses	-	(4,201)	4,201
Other changes	-	(440)	440
Net changes	\$ 101,140	\$ 450,489	\$ (349,349)
Balances at June 30, 2018	\$ 6,422,084	\$ 7,093,363	\$ (671,279)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the County 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 (asset) 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		
	(6.00%)	(7.00%)	(8.00%)
County			
Net Pension Liability (Asset)	\$ 3,397,271	\$ 378,804	\$ (2,119,257)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 157,844	\$ (671,279)	\$ (1,363,369)

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2019, the County and Component Unit School Board (nonprofessional) recognized pension expense of \$12,477 and (\$124,866), respectively. At June 30, 2019, the County and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Unit School Board (nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 121,596	\$ 140,189	\$ 49,119	\$ 318,818
Change in assumptions	-	13,598	-	28,160
Net difference between projected and actual earnings on pension plan investments	-	192,434	-	62,330
Employer contributions subsequent to the measurement date	<u>562,352</u>	<u>-</u>	<u>60,409</u>	<u>-</u>
Total	<u>\$ 683,948</u>	<u>\$ 346,221</u>	<u>\$ 109,528</u>	<u>\$ 409,308</u>

\$562,352 and \$60,409 reported as deferred outflows of resources related to pensions resulting from the County's and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2020. 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 School Board (nonprofessional)</u>
2020	\$ (13,348)	\$ (133,542)
2021	26,568	(143,742)
2022	(220,370)	(77,218)
2023	(17,475)	(5,687)
Thereafter	-	-

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)**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 options provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

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, 2019 was 15.68% of covered employee compensation. 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 \$3,030,222 and \$3,187,199 for the years ended June 30, 2019 and June 30, 2018, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the school division reported a liability of \$29,470,129 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2018 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, 2018 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2018, the school division's proportion was .25059% as compared to .24403% at June 30, 2017.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - 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)***

For the year ended June 30, 2019, the school division recognized pension expense of \$1,419,927. Since there was a change in proportionate share between June 30, 2017 and June 30, 2018, 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, 2019, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 2,520,537
Change in assumptions	351,664	-
Net difference between projected and actual earnings on pension plan investments	-	624,536
Changes in proportion and differences between employer contributions and proportionate share of contributions	339,223	858,426
Employer contributions subsequent to the measurement date	<u>3,030,222</u>	<u>-</u>
Total	<u>\$ 3,721,109</u>	<u>\$ 4,003,499</u>

\$3,030,222 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 ended June 30, 2020. 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>	
2020	\$ (584,726)
2021	(776,315)
2022	(1,434,857)
2023	(418,845)
Thereafter	(97,869)

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)**Component Unit School Board (professional) (Continued)*****Actuarial Assumptions***

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2017, 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, 2018.

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.

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 75 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.

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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)**Component Unit School Board (professional) (Continued)*****Actuarial Assumptions (Continued)***

The actuarial assumptions used in the June 30, 2017 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:

- Update mortality table
- Adjustments to the rates of service retirement
- Decrease in rates of withdrawals for 3 through 9 years of service
- Decrease in rates of disability
- Reduce rates of salary increase by 0.25% per year

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, 2018, 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	\$	46,679,555
Plan Fiduciary Net Position		<u>34,919,563</u>
Employer's Net Pension Liability (Asset)	\$	<u><u>11,759,992</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		74.81%

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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - 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:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
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	100.00%		4.80%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.30%

* Using stochastic projection results provides an expected range of real rates of return over various time horizons. Looking at one year results produces an expected real return of 8.33% but also has a high standard deviation, which means there is high volatility. Over larger time horizons the volatility declines significantly and provides a median return of 7.44%, 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, 2018, 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, 2018 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 8 - 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		
	(6.00%)	(7.00%)	(8.00%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	\$ 45,015,513	\$ 29,470,129	\$ 16,602,037

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2018-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Primary Government and Component Unit School Board***Aggregate Pension Information***

	Primary Government				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	\$ 683,948	\$ 346,221	\$ 378,804	\$ 12,477	\$ -	\$ -	\$ -	\$ -
School Board Nonprofessional	-	-	-	-	109,528	409,308	(671,279)	(124,866)
School Board Professional	-	-	-	-	3,721,109	4,003,499	29,470,129	1,419,927
Totals	<u>\$ 683,948</u>	<u>\$ 346,221</u>	<u>\$ 378,804</u>	<u>\$ 12,477</u>	<u>\$ 3,830,637</u>	<u>\$ 4,412,807</u>	<u>\$ 28,798,850</u>	<u>\$ 1,295,061</u>

NOTE 9 - COMPENSATED ABSENCES:

The County has accrued the liability arising from outstanding claims and judgments and compensated absences.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 9 - COMPENSATED ABSENCES: (CONTINUED)

The County employees earn vacation and sick leave based on years of service at the rate of eight hours per month for each full-time employee with less than 5 years of service. Twenty-five percent of the unused sick leave or \$2,500 for County or \$5,000 for Social Services, whichever is less, will be paid to an employee who leaves county employment after five or more years of service. Accumulated vacation is paid upon termination based on length of employment as defined in the County's personnel policy. The County has accrued vacation and sick leave pay as follows:

Governmental Activities	\$ 606,060
Component Unit School Board	\$ 1,993,952

NOTE 10 - SELF INSURANCE/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 contracts with the Virginia Association of Counties Municipal Liability Pool to provide insurance coverage for these risk losses. The County pays an annual premium to the association for its general workers compensation insurance coverage. In the event of a loss deficit and depletion of all available excess insurance, the Association may assess all members in the proportion which the premium of each bears to the total premiums of all members in the year in which such deficit occurs.

The County continues to carry commercial insurance for all other risks of loss, including general liabilities and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 11 - DEFERRED/UNAVAILABLE/UNEARNED REVENUE:

Deferred revenue /unavailable revenue represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred.

	<u>Government-wide Statements</u>	<u>Balance Sheet</u>
	<u>Governmental Activities</u>	<u>Governmental Funds</u>
Primary Government:		
Deferred/Unavailable property tax revenue:		
Deferred/Unavailable revenue representing uncollected property tax billings for which asset recognition criteria has not been met. The uncollected tax billings are not available for the funding of current expenditures.	\$ -	\$ 4,049,625
Tax assessments due after June 30	18,272,189	18,272,189
Prepaid property tax revenues representing collections received for property taxes that are applicable to the subsequent budget year.	<u>242,029</u>	<u>242,029</u>
Total governmental activities	<u>\$ 18,514,218</u>	<u>\$ 22,563,843</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 12 - CONTINGENT LIABILITIES:

Federal assistance programs in which the County and its component units participate were audited in accordance with the provisions of the Uniform Guidance. Pursuant to the above provisions, major and nonmajor programs were tested for compliance with applicable grant requirements. While there are no items of non-compliance, as noted in the compliance report, the federal government may subject grant programs to additional compliance testing which may result in disallowances of current grant program expenditures. However, management believes that if any of these expenditures were disallowed it would be immaterial to the overall general-purpose financial statements.

NOTE 13 - LITIGATION:

At June 30, 2019, there were no matters of litigation involving the County which would materially affect the County's financial position should any court decisions on pending matters not be favorable to the County.

NOTE 14 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST:

The County of Fluvanna, Virginia owns and operates a landfill site. State and federal laws and regulations require the County to place a final cover on each phase of its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. In accordance with Statement 18 of the Governmental Accounting Standards Board entitled *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$674,470 reported as a landfill closure and postclosure care liability at June 30, 2019, represents the cumulative amount reported based on the use of 100% of the estimated capacity used of the landfill. The County has closed the landfill. These amounts are based on what it would cost to perform all closures and postclosure care in 2019. Actual closure and postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations.

The County has demonstrated financial assurance requirements for closure and postclosure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

The County plans to meet all federal laws, regulations and tests of financial assurance related to the financing of closure and postclosure care when they become effective.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 15 - SURETY BONDS:Fidelity and Deposit Company of Maryland - Surety:

Tristana Treadway, Clerk of the Circuit Court	\$ 25,000
Linda H. Lenherr, Treasurer	\$ 400,000
Andrew M. Sheridan, Commissioner of the Revenue	\$ 3,000
Eric B. Hess, Sheriff	\$ 30,000

The Department of Risk Management of the Virginia General Services Administration maintains a self-insurance plan which covers any duly elected Constitutional Officer required to present a bond and all deputies and/or employees of such Constitutional Officers. The coverage provided by the plan is \$500,000.

Western Surety Company - Surety:

Chuck Winkler, Superintendent of Schools	\$ 10,000
Brandi Critzer, Clerk of the School Board	\$ 10,000
Steven M. Nichols, County Administrator	\$ 2,000
John M. Sheridan, Supervisor	\$ 2,500
Anthony P. O'Brien, Supervisor	\$ 2,500
Donald W. Weaver, Supervisor	\$ 2,500
Mozell Booker, Supervisor	\$ 2,500
Patricia B. Eager, Supervisor	\$ 2,500

Continental Insurance Company - Surety:

Social Services Department employees - blanket bond	\$ 100,000
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The Travelers - Surety:

Manager, Fork Union Sanitary District	\$ 10,500
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NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN):**County and School Board*****Plan Description***

The County Post-Retirement Medical Plan (CPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the County and is eligible for retirement from VRS. The County's post-retirement medical plan does not issue a separate, audited GAAP basis report.

The School Board Post-Retirement Medical Plan (CPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the County and is eligible for retirement from VRS. The School Board's Post-Retirement Medical Plan does not issue a separate, audited GAAP basis report.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**County and School Board: (Continued)*****Plan Description: (Continued)***

Management of the CPRMP is vested in the County Finance Board, which consists of three members—the Chairman of the Board of Supervisors, the County Treasurer, and a Citizen of the County of proven integrity and business ability appointed by the current Court of the County.

Benefits Provided

The County of Fluvanna has established an irrevocable trust pursuant to Section 15.2-1544 of the Code of Virginia, as amended for the purpose of accumulating and investing assets to fund Other Postemployment Benefits (OPEB) and to participate in the Virginia Pooled OPEB Trust Fund and has established a Local Finance Board to become a Participating Employer in the Trust Fund. The Trust Fund provides administrative, custodial and investment services to the Participating Employers in the Trust Fund. The County participates in the Virginia Pooled OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Trust Fund issues a separate report, which can be obtained by requesting a copy from the plan administrator, Virginia Municipal League (VML) at P.O. Box 12164, Richmond, Virginia 23241.

Postemployment benefits are provided to eligible retirees include Medical, Dental, and Life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. All permanent employees of the County who meet eligibility requirements of the pension plan are eligible to receive postemployment health care benefits. Retirees pay 100 % of premiums. Coverage ceases when retirees reach the age of 65. Surviving spouses are not allowed access to the plan.

Postemployment benefits are provided to eligible retirees include Medical, Dental, and Life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. The School Board Post-Retirement Medical Plan (SBPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the School Board and is eligible for retirement from VRS.

Plan Membership

At June 30, 2019 (measurement date), the following employees were covered by the benefit terms:

	Primary Government	School Board
	<u> </u>	<u> </u>
Total active employees with coverage	\$ 131	\$ 507
Total retirees with coverage	<u>7</u>	<u>17</u>
Total	<u>\$ 138</u>	<u>\$ 524</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**County and School Board: (Continued)*****Plan Description: (Continued)***

Chapter 2 of the County Code grants the authority to establish and amend the contribution requirements of the County and plan members to the County Finance Board. The Board establishes rates based on an actuarially determined rate. For the year ended June 30, 2019, the County and School Board's average contribution rate was 0.48% percent of covered-employee payroll. For the year ended June 30, 2019 the County and School Board contributed \$48,382 and \$89,686, respectively, to the Plan. Plan members are not required to contribute to the plan.

Investment Policy

The County and School Board's policy in regard to the allocation of invested assets is established and may be amended by the County Finance Board by a majority vote of its members. It is the policy of the County Finance Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. FCRBP's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of June 30, 2019:

<u>Asset Class</u>	<u>Target Percentage</u>
Core Fixed Income	19.60%
High Yield Bonds	1.40%
Large Cap US Equities	26.00%
Small Cap US Equities	10.00%
Developed Foreign Equities	13.00%
Emerging Market Equities	5.00%
Private Equity	5.00%
Hedge Funds/Absolute Return	10.00%
Real Estate (REITS)	7.00%
Commodities	3.00%
Total	<u>100.00%</u>

Concentrations

The Trust does not hold investments in any one organization that represent five percent or more of the OPEB Trust's Fiduciary Net Position.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**County and School Board: (Continued)*****Rate of Return***

For the year ended June 30, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 4.60 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Schedule of Investment Returns**Last 10 Fiscal Years**

Annual Money-Weighted Rate of Return Net of Investment Expense	
6/30/2017	12.89%
6/30/2018	9.58%
6/30/2019	4.60%

The chart is intended to show information for 10 years. More data will be added as it becomes available.

Net/Total OPEB Liability

The County and School Board's net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2017.

Actuarial Assumptions

The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation		2.50%
Salary Increases	5.35% decreasing to 3.50% after 20 years	
Discount Rate		6.50%
Investment Rate of Return		6.50%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study at July 1, 2017.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**County and School Board: (Continued)**

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2019 (see the discussion of FCRBP's investment policy) are summarized in the following table:

Asset Class	Long-Term Expected Geometric Real Rate of Return
Core Fixed Income	2.02%
High Yield Bonds	3.54%
Large Cap US Equities	3.76%
Small Cap US Equities	4.11%
Developed Foreign Equities	4.59%
Emerging Market Equities	5.33%
Private Equity	5.57%
Hedge Funds/Absolute Return	1.66%
Real Estate (REITS)	3.13%
Commodities	1.42%
Assumed Inflation	2.60%
Portfolio Real Mean Return	3.95%
Portfolio Nominal Mean Return	6.65%
Portfolio Standard Deviation	10.85%
Long-Term Expected Rate of Return	6.50%

Discount Rate

Discount rate. The discount rate used to measure the total OPEB liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**County and School Board: (Continued)****Changes in Net OPEB Liability**

	Primary Government Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at June 30, 2018	\$ 286,017	\$ 405,752	\$ (119,735)
Changes for the year:			
Service cost	22,815	-	22,815
Interest	19,953	-	19,953
Difference between expected and actual experience	-	-	-
Changes in assumptions	12,098	-	12,098
Contributions - employer	-	48,382	(48,382)
Net investment income	-	18,652	(18,652)
Administrative expenses	-	(540)	540
Benefit payments	(48,382)	(48,382)	-
Net changes	<u>6,484</u>	<u>18,112</u>	<u>(11,628)</u>
Balances at June 30, 2019	<u>\$ 292,501</u>	<u>\$ 423,864</u>	<u>\$ (131,363)</u>
		School Board Increase (Decrease)	
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at June 30, 2018	\$ 1,072,631	\$ 1,636,294	\$ (563,663)
Changes for the year:			
Service cost	55,308	-	55,308
Interest	75,870	-	75,870
Difference between expected and actual experience	-	-	-
Changes in assumptions	40,463	-	40,463
Contributions - employer	-	89,686	(89,686)
Net investment income	-	75,216	(75,216)
Administrative expenses	-	(2,179)	2,179
Benefit payments	(89,686)	(89,686)	-
Net changes	<u>81,955</u>	<u>73,037</u>	<u>8,918</u>
Balances at June 30, 2019	<u>\$ 1,154,586</u>	<u>\$ 1,709,331</u>	<u>\$ (554,745)</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)

County and School Board: (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following amounts present the net OPEB liability of the County and School Board, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current discount rate:

	Rate		
	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Primary Government	\$ (104,632)	\$ (131,363)	\$ (154,787)
School Board	\$ (468,567)	\$ (554,745)	\$ (633,949)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County and School Board, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.00%) or one percentage point higher (7.00%) than the current healthcare cost trend rates:

	Rates		
	1% Decrease (5.00%)	Healthcare Cost Trend (6.00%)	1% Increase (7.00%)
Primary Government	\$ (166,381)	\$ (131,363)	\$ (89,569)
School Board	\$ (681,767)	\$ (554,745)	\$ (407,080)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2019, the County and School Board recognized OPEB expense in the amount of \$8,588 and (\$18,093), respectively. At June 30, 2019, the County and School Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 51,716	\$ -	\$ 103,560
Changes in assumptions	29,038	-	32,828	88,918
Net difference between projected and actual earnings on OPEB plan investments	7,786	5,732	31,400	23,119
Employer contributions subsequent to the measurement date	-	-	-	-
Total	\$ 36,824	\$ 57,448	\$ 64,228	\$ 215,597

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 16—MEDICAL, DENTAL, AND LIFE INSURANCE – (OPEB PLAN): (CONTINUED)**County and School Board: (Continued)*****OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: (Continued)***

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>School Board</u>
2020	\$ (6,336)	\$ (36,984)
2021	(6,336)	(36,984)
2022	(6,335)	(36,985)
2023	(1,617)	(29,278)
2024	-	(11,138)
Thereafter	-	-

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.

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM:***Plan Description***

The Political Subdivision 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. All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC Program upon employment. This is an agent 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 HIC 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 about the Political Subdivision HIC Program OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The Political Subdivision Retiree HIC Program was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)***Benefit Amounts***

The Political Subdivision Retiree HIC Program is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is \$1.50 per year of service per month with a maximum benefit of \$45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is \$45.00 per month.

HIC Program Notes

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Employees Covered by Benefit Terms

As of the June 30, 2017 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	<u>Number</u>
Inactive members or their beneficiaries currently receiving benefits	<u>15</u>
Inactive members:	
Vested inactive members	4
Total inactive members	<u>4</u>
Active members	47
Total covered employees	<u><u>66</u></u>

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) 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. The County's contractually required employer contribution rate for the year ended June 30, 2019 was 0.22% 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 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 County to the Health Insurance Credit Program were \$5,048 and \$4,823 for the years ended June 30, 2019 and June 30, 2018, respectively.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)***Net HIC OPEB Liability***

The County's net Health Insurance Credit OPEB liability was measured as of June 30, 2018. The total Health Insurance Credit OPEB liability was determined by an actuarial valuation performed as of June 30, 2017, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2017, 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, 2018.

Inflation	2.5%
Salary increases, including inflation:	
Locality - General employees	3.5%-5.35%
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 the OPEB liabilities.

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 Life Mortality Table projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)***Actuarial Assumptions: (Continued)*****Mortality Rates – Largest Ten Locality Employers – General Employees: (Continued)**

The actuarial assumptions used in the June 30, 2017 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%

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 Life Mortality Table projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)***Actuarial Assumptions: (Continued)*****Mortality Rates – Non-Largest Ten Locality Employers – General Employees: (Continued)**

The actuarial assumptions used in the June 30, 2017 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 Life Mortality Table projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)***Actuarial Assumptions: (Continued)*****Mortality Rates – Largest Ten Locality Employers – Hazardous Duty Employees: (Continued)**

The actuarial assumptions used in the June 30, 2017 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 Life Mortality Table projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2017 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%

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (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	<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 HIC OPEB liability 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 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, 2018, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2018 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC 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 HIC OPEB liability.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)**Changes in Net HIC OPEB Liability**

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2017	\$ 119,172	\$ 97,536	\$ 21,636
Changes for the year:			
Service cost	\$ 2,414	\$ -	\$ 2,414
Interest	8,104	-	8,104
Differences between expected and actual experience	10,150	-	10,150
Contributions - employer	-	4,823	(4,823)
Net investment income	-	6,879	(6,879)
Benefit payments	(6,797)	(6,797)	-
Administrative expenses	-	(161)	161
Other changes	-	(501)	501
Net changes	\$ 13,871	\$ 4,243	\$ 9,628
Balances at June 30, 2018	\$ 133,043	\$ 101,779	\$ 31,264

Sensitivity of the County's Health Insurance Credit Net OPEB Liability to Changes in the Discount Rate

The follow presents the County's Health Insurance Credit Program net HIC OPEB liability using the discount rate of 7.00%, as well as what the School Board's 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%)
Net HIC OPEB Liability	\$ 43,138	\$ 31,264	\$ 21,041

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 17—HEALTH INSURANCE CREDIT (HIC) PROGRAM: (CONTINUED)**Health Insurance Credit Program OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Health Insurance Credit Program OPEB**

For the year ended June 30, 2019, the **County** recognized Health Insurance Credit Program OPEB expense of \$5,011. At June 30, 2019, the **County** reported deferred outflows of resources and deferred inflows of resources related to the County's Health Insurance Credit Program from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 8,235	\$ -
Net difference between projected and actual earnings on HIC OPEB plan investments	-	2,478
Change in assumptions	-	1,774
Employer contributions subsequent to the measurement date	<u>5,048</u>	<u>-</u>
Total	<u>\$ 13,283</u>	<u>\$ 4,252</u>

\$5,048 reported as deferred outflows of resources related to the HIC OPEB resulting from the School Board's contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

Year Ended

2020	\$	567
2021		567
2022		567
2023		1,707
2024		575
Thereafter		-

Health Insurance Credit Program Plan Data

Information about the VRS Political Subdivision HIC Program is available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2018-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 18—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PROGRAM (OPEB PLAN):***Plan Description***

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. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC 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 HIC 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 HIC Program OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

The Teacher Employee Retiree HIC Program was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit. Eligible employees include full-time permanent (professional) salaried employees of public school divisions covered under VRS. These employees are enrolled automatically upon employment.

Benefit Amounts

The Teacher Employee HIC Program is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire with at least 15 years of service credit, the monthly benefit is \$4.00 per year of service per month with no cap on the benefit amount. 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: \$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.

HIC Program Notes

The monthly HIC 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 HIC as a retiree.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

**NOTE 18—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, 2019 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, 2017. 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 244,801 and \$244,784 for the years ended June 30, 2019 and June 30, 2018, 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, 2019, the school division reported a liability of \$3,157,320 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, 2018 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, 2018 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2018, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Program was 0.248618% as compared to 0.2481202% at June 30, 2017.

For the year ended June 30, 2019, the school division recognized VRS Teacher Employee Health Insurance Credit Program OPEB expense of \$248,170. Since there was a change in proportionate share between June 30, 2017 and June 30, 2018, 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

**NOTE 18—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, 2019, 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>
Differences between expected and actual experience	\$ -	\$ 15,770
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	2,490
Change in assumptions	-	27,390
Change in proportion	5,810	58,930
Employer contributions subsequent to the measurement date	<u>244,801</u>	<u>-</u>
Total	<u>\$ 250,611</u>	<u>\$ 104,580</u>

\$244,801 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, 2020. 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:

Year Ended June 30

2020	\$	(17,430)
2021		(17,430)
2022		(17,430)
2023		(15,770)
2024		(16,600)
Thereafter		(14,110)

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 18—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, 2017, 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, 2018.

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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 18—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, 2017 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, 2018, NOL amounts for the VRS Teacher Employee Health Insurance Credit Program is as follows (amounts expressed in thousands):

		Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	\$	1,381,313
Plan Fiduciary Net Position		111,639
Teacher Employee net HIC OPEB Liability (Asset)	\$	<u>1,269,674</u>
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability		8.08%

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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

**NOTE 18—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%.

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, 2018, 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, 2018 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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

**NOTE 18—TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PROGRAM (OPEB PLAN):
(CONTINUED)*****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:

	<u>Rate</u>		
	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
	<u>(6.00%)</u>	<u>(7.00%)</u>	<u>(8.00%)</u>
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	\$ 3,525,840	\$ 3,157,320	\$ 2,842,750

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Program's Fiduciary Net Position is available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2018-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN):***Plan Description***

The Group Life Insurance (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. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI 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 GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI 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 GLI Program OPEB.

The specific information for GLI OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The GLI Program was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the program. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)***Benefit Amounts***

The GLI Program is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, safety belt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts 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. For covered members with at least 30 years of creditable service, the minimum benefit payable was set at \$8,000 by statute. This amount is increased annually based on the VRS Plan 2 cost-of-living adjustment and was increased to \$8,279 effective July 1, 2018.

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 entity were \$38,298 and \$36,385 for the years ended June 30, 2019 and June 30, 2018, respectively, for the County; \$11,602 and \$12,036 for the years ended June 30, 2019 and June 30, 2018, respectively, for the School Board (nonprofessional); and \$106,081 and \$104,282 for the years ended June 30, 2019 and June 30, 2018, respectively, for the 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, 2019, the entity reported a liability of \$556,000, \$183,000, and \$1,606,050 for the County, School Board Nonprofessional, and School Board Professional, respectively, for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2018 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, 2018 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2018, the participating employer's proportion was 0.03554%, 0.01206%, and 0.103086% as compared to 0.03554%, 0.01254%, and 0.106455% at June 30, 2017 for the County, School Board Nonprofessional, and School Board Professional, respectively.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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)**

For the year ended June 30, 2019, the participating employer recognized GLI OPEB expense of \$10,000, (\$1,000), and \$5,810 for the County, School Board Nonprofessional, and School Board Professional, respectively. 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.

At June 30, 2019, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government		
Differences between expected and actual experience	\$ 27,000	\$ 10,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	18,000
Change in assumptions	-	23,000
Changes in proportion	27,000	-
Employer contributions subsequent to the measurement date	38,298	-
Total	<u>\$ 92,298</u>	<u>\$ 51,000</u>
Component Unit School Board (nonprofessional)		
Differences between expected and actual experience	\$ 9,000	\$ 3,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	6,000
Change in assumptions	-	8,000
Changes in proportion	-	11,000
Employer contributions subsequent to the measurement date	11,602	-
Total	<u>\$ 20,602</u>	<u>\$ 28,000</u>
Component Unit School Board (professional)		
Differences between expected and actual experience	\$ 78,850	\$ 28,220
Net difference between projected and actual earnings on GLI OPEB program investments	-	52,290
Change in assumptions	-	67,230
Changes in proportion	-	28,220
Employer contributions subsequent to the measurement date	106,081	-
Total	<u>\$ 184,931</u>	<u>\$ 175,960</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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)

\$38,298, \$11,602 and \$106,081 for the County, School Board Nonprofessional, and School Board Professional, respectively, 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, 2020. 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>Primary Government</u>	<u>Component Unit School Board (nonprofessional)</u>	<u>Component Unit School Board (professional)</u>
2020	\$ (2,000)	\$ (5,000)	\$ (29,880)
2021	(2,000)	(5,000)	(29,880)
2022	(2,000)	(5,000)	(29,880)
2023	3,000	(3,000)	(14,940)
2024	5,000	-	1,660
Thereafter	1,000	(1,000)	5,810

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2017, 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, 2018.

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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)***Actuarial Assumptions: (Continued)*****Mortality Rates – Largest Ten Locality Employers – Hazardous Duty Employees: (Continued)**

The actuarial assumptions used in the June 30, 2017 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (CONTINUED)***Actuarial Assumptions: (Continued)*****Mortality Rates – Non-Largest Ten Locality Employers – Hazardous Duty Employees: (Continued)**

The actuarial assumptions used in the June 30, 2017 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, 2018, NOL amounts for the Group Life Insurance Program is as follows (amounts expressed in thousands):

	Group Life Insurance OPEB Program
Total GLI OPEB Liability	\$ 3,113,508
Plan Fiduciary Net Position	<u>1,594,773</u>
Employers' Net GLI OPEB Liability (Asset)	<u>\$ 1,518,735</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	51.22%

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.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return
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	100.00%		4.80%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.30%

*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, 2018, 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, 2018 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 FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 19—GROUP LIFE INSURANCE (GLI) PROGRAM (OPEB PLAN): (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	\$ 726,000	\$ 556,000	\$ 418,000
School Board(nonporfessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 240,000	\$ 183,000	\$ 138,000
School Board(porfessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 2,099,070	\$ 1,606,050	\$ 1,205,990

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 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2018-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

NOTE 20—RESTRICTED ASSETS:

Restricted assets at June 30, 2019 consist of the following:

	Governmental Activities
Cash for E-911 Radio Project	\$ 63,275
Cash for Zion Crossroads Water & Sewer	6,499,843
Total	<u>\$ 6,563,118</u>

COUNTY OF FLUVANNA, VIRGINIA

Notes to Financial Statements
At June 30, 2019 (Continued)

NOTE 21—ADOPTION OF ACCOUNTING PRINCIPLES:

The County implemented the financial reporting provisions of Governmental Accounting Standards Board Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* during the fiscal year ended June 30, 2019. This Statement clarifies which liabilities governments should include when disclosing information related to debt. It also requires that additional essential information related to debt be disclosed in notes to financial statements. No restatement was required as a result of this implementation.

NOTE 22—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 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.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

Note to Required Supplementary Information:

Presented budgets were prepared on the modified accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America. The basis of budgeting is the same as generally accepted accounting principles.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 11

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - General Fund
 Year Ended June 30, 2019

	General Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
General property taxes	\$ 35,429,304	\$ 35,429,304	\$ 36,606,379	\$ 1,177,075
Other local taxes	3,439,500	3,439,500	3,729,925	290,425
Permits, privilege fees and regulatory licenses	271,100	271,100	266,135	(4,965)
Fines and forfeitures	46,000	46,000	66,715	20,715
Revenue from use of money and property	84,986	84,986	590,296	505,310
Charges for services	810,300	810,347	949,687	139,340
Miscellaneous	134,512	134,712	120,081	(14,631)
Recovered costs	133,691	201,777	195,792	(5,985)
Intergovernmental:				
Commonwealth	8,475,120	8,612,844	8,039,911	(572,933)
Federal	1,502,719	1,511,213	1,700,485	189,272
Total revenues	<u>\$ 50,327,232</u>	<u>\$ 50,541,783</u>	<u>\$ 52,265,406</u>	<u>\$ 1,723,623</u>
Expenditures:				
Current:				
General government administration	\$ 2,852,880	\$ 3,104,637	\$ 2,928,940	\$ 175,697
Judicial administration	1,159,992	1,193,044	1,156,453	36,591
Public safety	8,156,750	8,425,076	8,111,487	313,589
Public works	2,269,384	2,476,481	2,464,093	12,388
Health and welfare	6,261,686	6,501,788	5,891,086	610,702
Education	17,478,005	17,478,005	16,544,579	933,426
Parks, recreation, and cultural	924,549	980,931	910,949	69,982
Community development	792,117	799,891	741,256	58,635
Nondepartmental	741,826	214,223	33,693	180,530
Debt service:				
Principal retirement	5,852,348	5,852,348	5,852,348	-
Interest and other fiscal charges	3,266,245	3,266,245	3,255,930	10,315
Total expenditures	<u>\$ 49,755,782</u>	<u>\$ 50,292,669</u>	<u>\$ 47,890,814</u>	<u>\$ 2,401,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 571,450</u>	<u>\$ 249,114</u>	<u>\$ 4,374,592</u>	<u>\$ 4,125,478</u>
Other financing sources (uses):				
Transfers (out)	<u>\$ (1,619,848)</u>	<u>\$ (1,951,997)</u>	<u>\$ (3,455,150)</u>	<u>\$ (1,503,153)</u>
Total other financing sources (uses)	<u>\$ (1,619,848)</u>	<u>\$ (1,951,997)</u>	<u>\$ (3,455,150)</u>	<u>\$ (1,503,153)</u>
Changes in fund balances	\$ (1,048,398)	\$ (1,702,883)	\$ 919,442	\$ 2,622,325
Fund balances at beginning of year	<u>1,741,800</u>	<u>2,396,285</u>	<u>20,773,827</u>	<u>18,377,542</u>
Fund balances at end of year	<u>\$ 693,402</u>	<u>\$ 693,402</u>	<u>\$ 21,693,269</u>	<u>\$ 20,999,867</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability and Related Ratios
 Primary Government
 For the Measurement Dates of June 30, 2014 through June 30, 2018

	2014	2015	2016	2017	2018
Total pension liability					
Service cost	\$ 751,409	\$ 730,337	\$ 776,673	\$ 739,955	\$ 774,664
Interest	1,250,832	1,338,612	1,388,974	1,476,546	1,502,751
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	(517,486)	31,303	(724,313)	195,740
Changes in assumptions	-	-	-	(70,252)	-
Benefit payments, including refunds of employee contributions	(716,133)	(780,346)	(883,686)	(1,008,142)	(1,087,007)
Net change in total pension liability	\$ 1,286,108	\$ 771,117	\$ 1,313,264	\$ 413,794	\$ 1,386,148
Total pension liability - beginning	18,227,099	19,513,207	20,284,324	21,597,588	22,011,382
Total pension liability - ending (a)	<u>\$ 19,513,207</u>	<u>\$ 20,284,324</u>	<u>\$ 21,597,588</u>	<u>\$ 22,011,382</u>	<u>\$ 23,397,530</u>
Plan fiduciary net position					
Contributions - employer	\$ 753,913	\$ 645,140	\$ 636,560	\$ 518,149	\$ 546,067
Contributions - employee	294,866	304,586	299,883	311,591	330,070
Net investment income	2,447,855	836,435	340,419	2,370,791	1,594,955
Benefit payments, including refunds of employee contributions	(716,133)	(780,346)	(883,686)	(1,008,142)	(1,087,007)
Administrative expense	(12,807)	(11,109)	(11,717)	(13,584)	(13,651)
Other	129	(179)	(143)	(2,116)	(1,429)
Net change in plan fiduciary net position	\$ 2,767,823	\$ 994,527	\$ 381,316	\$ 2,176,689	\$ 1,369,005
Plan fiduciary net position - beginning	15,329,366	18,097,189	19,091,716	19,473,032	21,649,721
Plan fiduciary net position - ending (b)	<u>\$ 18,097,189</u>	<u>\$ 19,091,716</u>	<u>\$ 19,473,032</u>	<u>\$ 21,649,721</u>	<u>\$ 23,018,726</u>
County's net pension liability - ending (a) - (b)	\$ 1,416,018	\$ 1,192,608	\$ 2,124,556	\$ 361,661	\$ 378,804
Plan fiduciary net position as a percentage of the total pension liability	92.74%	94.12%	90.16%	98.36%	98.38%
Covered payroll	\$ 5,879,750	\$ 6,175,095	\$ 6,116,923	\$ 6,538,898	\$ 6,531,269
County's net pension liability as a percentage of covered payroll	24.08%	19.31%	34.73%	5.53%	5.80%

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 Measurement Dates of June 30, 2014 through June 30, 2018

	2014	2015	2016	2017	2018
Total pension liability					
Service cost	\$ 232,280	\$ 191,346	\$ 205,816	\$ 211,644	\$ 195,750
Interest	345,212	369,056	389,212	433,369	433,621
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	(27,711)	290,694	(318,329)	(275,526)
Changes in assumptions	-	-	-	(67,824)	-
Benefit payments, including refunds of employee contributions	(236,272)	(237,449)	(252,043)	(257,790)	(252,705)
Net change in total pension liability	\$ 341,220	\$ 295,242	\$ 633,679	\$ 1,070	\$ 101,140
Total pension liability - beginning	5,049,733	5,390,953	5,686,195	6,319,874	6,320,944
Total pension liability - ending (a)	\$ 5,390,953	\$ 5,686,195	\$ 6,319,874	\$ 6,320,944	\$ 6,422,084
Plan fiduciary net position					
Contributions - employer	\$ 167,500	\$ 141,552	\$ 149,321	\$ 118,506	\$ 110,969
Contributions - employee	104,820	106,079	111,415	110,414	104,890
Net investment income	760,024	257,575	104,465	728,404	491,976
Benefit payments, including refunds of employee contributions	(236,272)	(237,449)	(252,043)	(257,790)	(252,705)
Administrative expense	(4,020)	(3,467)	(3,586)	(4,161)	(4,201)
Other	40	(54)	(44)	(649)	(440)
Net change in plan fiduciary net position	\$ 792,092	\$ 264,236	\$ 109,528	\$ 694,724	\$ 450,489
Plan fiduciary net position - beginning	4,782,294	5,574,386	5,838,622	5,948,150	6,642,874
Plan fiduciary net position - ending (b)	\$ 5,574,386	\$ 5,838,622	\$ 5,948,150	\$ 6,642,874	\$ 7,093,363
School Division's net pension liability (asset) - ending (a) - (b)	\$ (183,433)	\$ (152,427)	\$ 371,724	\$ (321,930)	\$ (671,279)
Plan fiduciary net position as a percentage of the total pension liability	103.40%	102.68%	94.12%	105.09%	110.45%
Covered payroll	\$ 2,094,015	\$ 2,152,114	\$ 2,312,495	\$ 2,222,315	\$ 2,179,000
School Division's net pension liability (asset) as a percentage of covered payroll	-8.76%	-7.08%	16.07%	-14.49%	-30.81%

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 Measurement Dates of June 30, 2014 through June 30, 2018

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.23700%	0.25892%	0.28335%	0.24403%	0.25059%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 28,804,733	\$ 32,588,917	\$ 35,663,409	\$ 30,715,053	\$ 29,470,129
Employer's Covered Payroll	22,170,275	19,224,600	19,922,568	19,412,333	19,529,406
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	129.93%	169.52%	179.01%	158.22%	150.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.88%	70.88%	70.88%	72.92%	74.81%

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.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 15

Schedule of Employer Contributions - Pension
For the Years Ended June 30, 2010 through June 30, 2019

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					
2019	\$ 562,352	\$ 562,352	\$ -	\$ 7,364,870	7.64%
2018	545,361	545,361	-	6,531,269	8.35%
2017	545,998	545,998	-	6,538,898	8.35%
2016	647,170	647,170	-	6,116,923	10.58%
2015	653,325	653,325	-	6,175,095	10.58%
2014	755,548	755,548	-	5,879,750	12.85%
2013	718,465	718,465	-	5,591,165	12.85%
2012	550,380	550,380	-	5,206,999	10.57%
2011	558,946	558,946	-	5,288,046	10.57%
2010	479,024	479,024	-	5,499,701	8.71%
Component Unit School Board (nonprofessional)					
2019	\$ 60,409	\$ 60,409	\$ -	\$ 2,231,153	2.71%
2018	117,666	117,666	-	2,179,000	5.40%
2017	120,005	120,005	-	2,222,315	5.40%
2016	153,781	153,781	-	2,312,495	6.65%
2015	143,116	143,116	-	2,152,114	6.65%
2014	167,312	167,312	-	2,094,015	7.99%
2013	169,325	169,325	-	2,119,206	7.99%
2012	106,915	106,915	-	1,936,870	5.52%
2011	107,190	107,190	-	1,941,842	5.52%
2010	130,063	130,063	-	1,994,838	6.52%
Component Unit School Board (professional)					
2019	\$ 3,030,222	\$ 3,030,222	\$ -	\$ 19,325,395	15.68%
2018	3,187,199	3,187,199	-	19,529,406	16.32%
2017	2,845,848	2,845,848	-	19,412,333	14.66%
2016	2,801,113	2,801,113	-	19,922,568	14.06%
2015	2,787,567	2,787,567	-	19,224,600	14.50%

Current year contributions are from County of Culpeper and Culpeper County School Board's records and prior year contributions are from the VRS actuarial valuation performed each year.

The School Board Professional Schedule is intended to show information for 10 years. Information prior to 2015 is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information - Pension
For the Year Ended June 30, 2019

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:

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%

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) – 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%

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%

Component Unit School Board - Professional 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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 17

Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios
 Primary Government
 For the Measurement Dates of June 30, 2017 through June 30, 2019

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total OPEB liability			
Service cost	\$ 27,658	\$ 19,880	\$ 22,815
Interest	23,025	18,235	19,953
Changes in assumptions	-	30,356	12,098
Differences between expected and actual experience	-	(80,448)	-
Benefit payments	(16,890)	(45,364)	(48,382)
Net change in total OPEB liability	<u>\$ 33,793</u>	<u>\$ (57,341)</u>	<u>\$ 6,484</u>
Total OPEB liability - beginning	309,565	343,358	286,017
Total OPEB liability - ending (a)	<u><u>\$ 343,358</u></u>	<u><u>\$ 286,017</u></u>	<u><u>\$ 292,501</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 16,890	\$ 45,364	\$ 48,382
Net investment income	42,345	35,491	18,652
Administrative expenses	(494)	(515)	(540)
Benefit payments	(16,890)	(45,364)	(48,382)
Net change in plan fiduciary net position	<u>\$ 41,851</u>	<u>\$ 34,976</u>	<u>\$ 18,112</u>
Plan fiduciary net position - beginning	328,925	370,776	405,752
Plan fiduciary net position - ending (b)	<u><u>\$ 370,776</u></u>	<u><u>\$ 405,752</u></u>	<u><u>\$ 423,864</u></u>
County's net OPEB liability (asset) - ending (a) - (b)	<u><u>\$ (27,418)</u></u>	<u><u>\$ (119,735)</u></u>	<u><u>\$ (131,363)</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	107.99%	141.86%	144.91%
Covered payroll	\$ 5,960,400	\$ 6,132,946	\$ 6,132,946
County's net OPEB liability (asset) as a percentage of covered payroll	-0.46%	-1.95%	-2.14%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios
 Component Unit School Board
 For the Measurement Dates of June 30, 2017 through June 30, 2019

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total OPEB liability			
Service cost	\$ 59,314	\$ 58,813	\$ 55,308
Interest	88,303	81,623	75,870
Changes in assumptions	-	(130,276)	40,463
Differences between expected and actual experience	-	(151,728)	-
Benefit payments	(93,570)	(88,009)	(89,686)
Net change in total OPEB liability	\$ 54,047	\$ (229,577)	\$ 81,955
Total OPEB liability - beginning	1,248,161	1,302,208	1,072,631
Total OPEB liability - ending (a)	\$ 1,302,208	\$ 1,072,631	\$ 1,154,586
Plan fiduciary net position			
Contributions - employer	\$ 93,570	\$ 88,009	\$ 89,686
Net investment income	170,771	143,127	75,216
Administrative expenses	(1,985)	(2,079)	(2,179)
Benefit payments	(93,570)	(88,009)	(89,686)
Net change in plan fiduciary net position	\$ 168,786	\$ 141,048	\$ 73,037
Plan fiduciary net position - beginning	1,326,460	1,495,246	1,636,294
Plan fiduciary net position - ending (b)	\$ 1,495,246	\$ 1,636,294	\$ 1,709,331
School Board's net OPEB liability (asset) - ending (a) - (b)	\$ (193,038)	\$ (563,663)	\$ (554,745)
Plan fiduciary net position as a percentage of the total OPEB liability	114.82%	152.55%	148.05%
Covered payroll	\$ 20,150,500	\$ 21,708,114	\$ 21,708,114
School Board's net OPEB liability (asset) as a percentage of covered payroll	-0.96%	-2.60%	-2.56%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

Schedule of Employer Contributions - OPEB Plans
 For the Years Ended June 30, 2012 through June 30, 2019

Date	Actuarially Determined Contribution (ADC) (1)	Contributions in Relation to ADC (2)	Contribution Deficiency (Excess) (3)	Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2019	\$ 48,551	\$ 138,068	\$ (89,517)	\$ 27,841,060	0.50%
2018	44,050	133,373	(89,323)	27,841,060	0.48%
2017	80,000	110,460	(30,460)	26,110,900	0.42%
2016	74,200	100,000	(25,800)	26,110,900	0.38%
2015	136,100	124,400	11,700	27,419,800	0.45%
2014	136,100	102,300	33,800	27,419,800	0.37%
2013	141,700	183,600	(41,900)	25,782,200	0.71%
2012	133,000	321,700	(188,700)	25,782,200	1.25%

Schedule is intended to show information for 10 years. Additional years will be included as they become available. .

Schedule of Investment Returns
Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	\$ 4.60%	\$ 9.58%	\$ 12.89%

This schedule is intended to show information for 10 years. Since 2017 is the first year for this presentation, only one year is available. Additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information - County and School Board OPEB
For the Year Ended June 30, 2019

Valuation Date: 7/1/2017
Measurement Date: 6/30/2019

Actuarially determined contribution rates are calculated as of July 1, 2016, prior to the fiscal year in which they are reported, and have been projected to June 30, 2017 on a "no gain/no loss" basis.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Projected Unit Credit
Amortization Method/Period	Level Percentage of Payroll, Closed, 28 Years Remaining as of July 1, 2017, Amortization growth rate of 3.00%
Asset Valuation Method	Fair market value of assets
Inflation	2.50%
Medical Trend Rate	The medical trend rate assumption starts at 6.0% in 2017 and gradually declines to 4.20% by the year 2095.
Salary Increases	3.00%
Investment Rate of Return	6.50%
Retirement Age	The average age at retirement is 62
Mortality Rates	The mortality rates for active and healthy retirees was calculated using the RP-2014 using scale BB to 2020. The mortality rates for disabled retirees and calculated using the RP-2014 Disabled Mortality Rates with scale BB to 2020.

Schedule of Changes in Net OPEB Liability and Related Ratios
 County
 Health Insurance Credit (HIC) Program
 For the Measurement Dates of June 30, 2017 through June 30, 2018

	<u>2017</u>	<u>2018</u>
Total HIC OPEB Liability		
Service cost	\$ 3,136	\$ 2,414
Interest	7,882	8,104
Changes of benefit terms	-	-
Differences between expected and actual experience	-	10,150
Changes in assumptions	(2,836)	-
Benefit payments	(3,205)	(6,797)
Net change in total HIC OPEB liability	<u>\$ 4,977</u>	<u>\$ 13,871</u>
Total HIC OPEB Liability - beginning	114,195	119,172
Total HIC OPEB Liability - ending (a)	<u><u>\$ 119,172</u></u>	<u><u>\$ 133,043</u></u>
Plan fiduciary net position		
Contributions - employer	\$ 4,699	\$ 4,823
Net investment income	10,003	6,879
Benefit payments	(3,205)	(6,797)
Administrative expense	(164)	(161)
Other	501	(501)
Net change in plan fiduciary net position	<u>\$ 11,834</u>	<u>\$ 4,243</u>
Plan fiduciary net position - beginning	85,702	97,536
Plan fiduciary net position - ending (b)	<u><u>\$ 97,536</u></u>	<u><u>\$ 101,779</u></u>
County's net HIC OPEB liability - ending (a) - (b)	\$ 21,636	\$ 31,264
Plan fiduciary net position as a percentage of the total HIC OPEB liability	81.84%	76.50%
Covered payroll	\$ 2,135,804	\$ 2,192,316
County's net HIC OPEB liability as a percentage of covered payroll	1.01%	1.43%

Schedule is intended to show information for 10 years. Information prior to the 2018 valuation is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions
 County
 Health Insurance Credit (HIC) Program
 For the Years Ended June 30, 2017 through June 30, 2019

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)
2019	\$ 5,048	\$ 5,048	\$ -	\$ 2,294,629	0.22%
2018	4,823	4,823	-	2,192,316	0.22%
2017	4,699	4,699	-	2,135,804	0.22%

Schedule is intended to show information for 10 years. Information prior to the 2017 is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information
 County
 Health Insurance Credit (HIC) Program
 For the Year Ended June 30, 2019

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:

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%

COUNTY OF FLUVANNA, VIRGINIA

Schedule of School Board's Share of Net OPEB Liability
 Teacher Health Insurance Credit (HIC) Program
 For the Measurement Dates of June 30, 2017 through June 30, 2018

Date	Employer's Proportion of the Net HIC OPEB Liability (Asset)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
(1)	(2)	(3)	(4)	(5)	(6)
2018	0.2486%	\$ 3,157,320	\$ 19,901,142	15.87%	8.08%
2017	0.2481%	3,148,190	19,412,333	16.22%	7.04%

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
 Teacher Health Insurance Credit (HIC) Program
 For the Years Ended June 30, 2017 through June 30, 2019

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)
2019	\$ 244,801	\$ 244,801	\$ -	\$ 20,400,120	1.20%
2018	244,784	244,784	-	19,901,142	1.23%
2017	216,961	216,961	-	19,412,333	1.12%

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.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 27

Notes to Required Supplementary Information
 Teacher Health Insurance Credit Program (HIC)
 For the Year Ended June 30, 2019

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of County and School Board's Share of Net OPEB Liability
 Group Life Insurance Program
 For the Measurement Dates of June 30, 2017 through 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)
Primary Government					
2018	0.03658% \$	556,000	\$ 6,943,704	8.01%	51.22%
2017	0.03554%	535,000	6,538,898	8.18%	48.86%
Component Unit School Board (nonprofessional)					
2018	0.01206% \$	183,000	\$ 2,296,942	7.97%	51.22%
2017	0.01254%	189,000	2,222,315	8.50%	48.86%
Component Unit School Board (professional)					
2018	0.10309% \$	1,606,050	\$ 19,901,142	8.07%	51.22%
2017	0.10646%	1,601,900	19,412,333	8.25%	48.86%

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.

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions

Group Life Insurance Program

For the Years Ended June 30, 2017 through June 30, 2019

<u>Date</u>	<u>Contractually Required Contribution (1)</u>	<u>Contributions in Relation to Contractually Required Contribution (2)</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
Primary Government					
2019	\$ 38,298	\$ 38,298	\$ -	\$ 7,364,995	0.52%
2018	36,385	36,385	-	6,943,704	0.52%
2017	34,264	34,264	-	6,538,898	0.52%
Component Unit School Board (nonprofessional)					
2019	\$ 11,602	\$ 11,602	\$ -	\$ 2,231,153	0.52%
2018	12,036	12,036	-	2,296,942	0.52%
2017	12,138	12,138	-	2,222,315	0.55%
Component Unit School Board (professional)					
2019	\$ 106,081	\$ 106,081	\$ -	\$ 20,400,120	0.52%
2018	104,282	104,282	-	19,901,142	0.52%
2017	102,421	102,421	-	19,412,333	0.53%

Schedule is intended to show information for 10 years. Information prior to the 2017 is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 30

Page 1 of 2

Notes to Required Supplementary Information
Group Life Insurance Program
For the Year Ended June 30, 2019

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions

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%

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 30

Page 2 of 2

Notes to Required Supplementary Information
Group Life Insurance Program
For the Year Ended June 30, 2019 (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%

OTHER SUPPLEMENTARY INFORMATION

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Combining and Individual Fund Statements and Schedules

COUNTY OF FLUVANNA, VIRGINIA

Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Year Ended June 30, 2019

	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Revenues:				
Revenue from use of money	\$ -	\$ -	\$ 3,870	\$ 3,870
Miscellaneous	-	-	112,624	112,624
Intergovernmental:				
Commonwealth	150,000	-	-	-
Federal	497,970	-	-	-
Total revenues	<u>\$ 647,970</u>	<u>\$ -</u>	<u>\$ 116,494</u>	<u>\$ 116,494</u>
Expenditures:				
Capital projects:				
General government administration	\$ -	\$ 171,614	\$ 139,873	\$ 31,741
Public safety	1,502,930	2,474,772	1,072,065	1,402,707
Public works	225,000	1,002,401	379,981	622,420
Education	383,000	1,846,112	1,054,926	791,186
Parks, recreation, and cultural	-	121,471	14,996	106,475
Total capital projects	<u>\$ 2,110,930</u>	<u>\$ 5,616,370</u>	<u>\$ 2,661,841</u>	<u>\$ 2,954,529</u>
Total expenditures	<u>\$ 2,110,930</u>	<u>\$ 5,616,370</u>	<u>\$ 2,661,841</u>	<u>\$ 2,954,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,462,960)</u>	<u>\$ (5,616,370)</u>	<u>\$ (2,545,347)</u>	<u>\$ 3,071,023</u>
Other financing sources (uses):				
Transfers in	<u>\$ 1,462,960</u>	<u>\$ 4,174,509</u>	<u>\$ 2,718,812</u>	<u>\$ (1,455,697)</u>
Total other financing sources (uses)	<u>\$ 1,462,960</u>	<u>\$ 4,174,509</u>	<u>\$ 2,718,812</u>	<u>\$ (1,455,697)</u>
Changes in fund balances	\$ -	\$ (1,441,861)	\$ 173,465	\$ 1,615,326
Fund balance at beginning of the year	-	1,441,861	941,526	(500,335)
Fund balance at end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,114,991</u>	<u>\$ 1,114,991</u>

COUNTY OF FLUVANNA, VIRGINIA

Statement of Fiduciary Net Position -
Agency Fund
At June 30, 2019

	<u>Special Welfare Fund</u>
ASSETS	
Cash and cash equivalents	\$ <u>191,703</u>
Total assets	\$ <u><u>191,703</u></u>
LIABILITIES	
Amounts held for social services clients	\$ <u>191,703</u>
Total liabilities	\$ <u><u>191,703</u></u>

Agency Fund
 Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2019

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Special Welfare Fund:				
Assets:				
Cash and cash equivalents	\$ <u>171,132</u>	\$ <u>70,442</u>	\$ <u>49,871</u>	\$ <u>191,703</u>
Liabilities:				
Amounts held for social services clients	\$ <u>171,132</u>	\$ <u>70,442</u>	\$ <u>49,871</u>	\$ <u>191,703</u>
Total liabilities	\$ <u>171,132</u>	\$ <u>70,442</u>	\$ <u>49,871</u>	\$ <u>191,703</u>

Discretely Presented Component Unit-School Board

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Combining Balance Sheet - Discretely Presented Component Unit - School Board
 At June 30, 2019

	School Operating Fund	School Cafeteria Fund	Total
ASSETS			
Cash and cash equivalents	\$ 884,978	\$ 506,537	\$ 1,391,515
Accounts receivable	151,153	-	151,153
Due from other governmental units	1,164,114	-	1,164,114
Total assets	<u>\$ 2,200,245</u>	<u>\$ 506,537</u>	<u>\$ 2,706,782</u>
LIABILITIES			
Accrued liabilities	\$ 2,200,245	\$ 51,943	\$ 2,252,188
Total liabilities	<u>\$ 2,200,245</u>	<u>\$ 51,943</u>	<u>\$ 2,252,188</u>
FUND BALANCES			
Assigned	\$ -	\$ 454,594	\$ 454,594
Total fund balances	<u>\$ -</u>	<u>\$ 454,594</u>	<u>\$ 454,594</u>
Total liabilities and fund balances	<u>\$ 2,200,245</u>	<u>\$ 506,537</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net position:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the School Board as a whole.	25,722,057
Items related to measurement of net pension and OPEB liability/asset not available to pay for current-period expenditures	
Deferred inflows related to pensions	(4,412,807)
Deferred inflows related to OPEB	(524,137)
Deferred outflows related to pensions	3,830,637
Deferred outflows related to OPEB	520,372
Net Pension and OPEB Assets	1,226,024
Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.	<u>(36,410,451)</u>
Net position of General Government Activities	<u>\$ (9,593,711)</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2019

	<u>School Operating Fund</u>	<u>School Cafeteria Fund</u>	<u>Total</u>
Revenues:			
Revenue from use of money and property	\$ 12,144	\$ -	\$ 12,144
Charges for services	10,922	755,299	766,221
Miscellaneous	1,128,956	-	1,128,956
Recovered costs	5,638	-	5,638
Intergovernmental:			
County contribution to School Board	16,494,153	-	16,494,153
Commonwealth	21,235,017	27,512	21,262,529
Federal	<u>1,389,332</u>	<u>736,815</u>	<u>2,126,147</u>
Total revenues	<u>\$ 40,276,162</u>	<u>\$ 1,519,626</u>	<u>\$ 41,795,788</u>
Expenditures:			
Current:			
Education	<u>\$ 40,276,162</u>	<u>\$ 1,428,549</u>	<u>\$ 41,704,711</u>
Total expenditures	<u>\$ 40,276,162</u>	<u>\$ 1,428,549</u>	<u>\$ 41,704,711</u>
Changes in fund balances	\$ -	\$ 91,077	\$ 91,077
Fund balances at beginning of year	<u>-</u>	<u>363,517</u>	<u>363,517</u>
Fund balances at end of year	<u><u>\$ -</u></u>	<u><u>\$ 454,594</u></u>	<u><u>\$ 454,594</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities - Discretely Presented Component Unit - School Board
For the Year Ended June 30, 2019

		Component Unit School Board
Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds	\$	91,077
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. The following details support this adjustment.		
Capital additions	\$ 935,018	
Depreciation expense	<u>(1,573,790)</u>	(638,772)
Increase (decrease) in deferred inflows related to the measurement of the net pension liability/asset		712,639
Increase (decrease) in deferred inflows related to the measurement of the net OPEB liability/asset		77,859
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 change in compensated absences.		
Change in compensated absences	\$ (183,180)	
Change in net pension liability/asset	1,594,273	
Change in net OPEB liability/asset	(16,198)	
Change in deferred outflows related to OPEB	159,270	
Change in deferred outflows related to pensions	<u>(465,615)</u>	1,088,550
Transfer of joint tenancy assets from Primary Government to the Component Unit		<u>3,160,834</u>
Change in net position of governmental activities	\$	<u><u>4,492,187</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2019

	School Operating Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ 12,144	\$ 12,144
Charges for services	-	-	10,922	10,922
Miscellaneous	907,708	1,101,110	1,128,956	27,846
Recovered costs	-	-	5,638	5,638
Intergovernmental:				
County contribution to School Board	17,427,579	17,427,579	16,494,153	(933,426)
Commonwealth	20,943,446	21,434,634	21,235,017	(199,617)
Federal	1,254,200	1,453,052	1,389,332	(63,720)
Total revenues	\$ 40,532,933	\$ 41,416,375	\$ 40,276,162	\$ (1,140,213)
Expenditures:				
Current:				
Instruction	\$ 31,092,511	\$ 31,222,651	\$ 30,136,409	\$ 1,086,242
Administration, attendance, and health	1,779,639	1,964,639	1,911,744	52,895
Pupil transportation	2,848,784	2,848,784	2,740,488	108,296
Operation and maintenance	3,003,719	3,083,719	3,147,884	(64,165)
School food service costs	-	-	-	-
Technology	1,808,280	2,296,582	2,339,637	(43,055)
Total expenditures	\$ 40,532,933	\$ 41,416,375	\$ 40,276,162	\$ 1,140,213
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Net changes in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -

Exhibit 37

School Cafeteria Fund			
Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -
1,597,046	1,653,476	755,299	(898,177)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	27,512	27,512
-	-	736,815	736,815
<u>\$ 1,597,046</u>	<u>\$ 1,653,476</u>	<u>\$ 1,519,626</u>	<u>\$ (133,850)</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
1,597,046	1,653,476	1,428,549	224,927
-	-	-	-
<u>\$ 1,597,046</u>	<u>\$ 1,653,476</u>	<u>\$ 1,428,549</u>	<u>\$ 224,927</u>
\$ -	\$ -	\$ 91,077	\$ 91,077
\$ -	\$ -	\$ 91,077	\$ 91,077
-	-	363,517	363,517
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 454,594</u>	<u>\$ 454,594</u>

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Discretely Presented Component Unit-EDA

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 38

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Net Position
At June 30, 2019

Assets

Current assets:

Cash and cash equivalents \$ 62,369Total assets \$ 62,369**Net Position**Unrestricted \$ 62,369Total net position \$ 62,369

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 39

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2019

Operating revenues	
Charges for services	\$ 1,750
Operating Expenses	
Other operating expenses	<u>14,518</u>
Operating income (loss)	\$ <u>(12,768)</u>
Nonoperating revenues	
Investment income	\$ 100
Contribution from Fluvanna County	<u>1,000</u>
Total nonoperating revenues	\$ <u>1,100</u>
Change in net position	\$ (11,668)
Net position, beginning of year	<u>74,037</u>
Net position, end of year	<u><u>\$ 62,369</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 40

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Cash Flows
Year Ended June 30, 2019

Cash flows from operating activities

Receipts from customers	\$ 1,750
Payments to suppliers	<u>(14,518)</u>

Net cash provided by (used for) by operating activities	\$ <u>(12,768)</u>
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Cash flows from noncapital financing activities

Contribution from Fluvanna County	\$ <u>1,000</u>
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Cash flows from investing activities

Investment earnings	\$ <u>100</u>
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Net increase (decrease) in cash and cash equivalents	\$ (11,668)
--	-------------

Cash and cash equivalents, beginning of year	<u>74,037</u>
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Cash and cash equivalents, end of year	<u><u>\$ 62,369</u></u>
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Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:

Operating income (loss)	\$ (12,768)
Change in assets and liabilities:	<u>-</u>

Net cash provided by (used for) by operating activities	<u><u>\$ (12,768)</u></u>
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Supporting Schedules

COUNTY OF FLUVANNA, VIRGINIA

Schedule 1

Page 1 of 3

Governmental Funds
 Schedule of Revenues -- Budget and Actual
 Year Ended June 30, 2019

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government:				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 23,317,071	\$ 23,317,071	\$ 23,789,823	\$ 472,752
Real and personal public service corporation taxes	5,053,429	5,053,429	5,143,581	90,152
Personal property taxes	6,609,356	6,609,356	6,963,184	353,828
Mobile home taxes	19,643	19,643	16,366	(3,277)
Machinery and tools taxes	16,905	16,905	23,478	6,573
Penalties	300,000	300,000	470,287	170,287
Interest	112,900	112,900	199,660	86,760
Total general property taxes	<u>\$ 35,429,304</u>	<u>\$ 35,429,304</u>	<u>\$ 36,606,379</u>	<u>\$ 1,177,075</u>
Other local taxes:				
Local sales and use taxes	\$ 1,698,500	\$ 1,698,500	\$ 1,826,331	\$ 127,831
Consumer utility taxes	400,000	400,000	468,459	68,459
Gross receipts tax - utilities	130,000	130,000	96,905	(33,095)
Motor vehicle licenses	816,000	816,000	895,510	79,510
Bank stock taxes	65,000	65,000	96,888	31,888
Recordation taxes	325,000	325,000	340,922	15,922
Tax on wills	5,000	5,000	4,910	(90)
Total other local taxes	<u>\$ 3,439,500</u>	<u>\$ 3,439,500</u>	<u>\$ 3,729,925</u>	<u>\$ 290,425</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 14,000	\$ 14,000	\$ 10,486	\$ (3,514)
Building permits	120,000	120,000	108,350	(11,650)
Other permits, fees, and licenses	137,100	137,100	147,299	10,199
Total permits, privilege fees and regulatory licenses	<u>\$ 271,100</u>	<u>\$ 271,100</u>	<u>\$ 266,135</u>	<u>\$ (4,965)</u>
Fines and Forfeitures:				
Court and other fines and forfeitures	\$ 46,000	\$ 46,000	\$ 66,715	\$ 20,715
Revenue from use of money and property:				
Revenue from use of money	\$ 25,000	\$ 25,000	\$ 511,505	\$ 486,505
Revenue from use of property	59,986	59,986	78,791	18,805
Total revenue from use of money and property	<u>\$ 84,986</u>	<u>\$ 84,986</u>	<u>\$ 590,296</u>	<u>\$ 505,310</u>
Charges for services:				
Charges for Commonwealth Attorney	\$ 2,000	\$ 2,000	\$ 2,380	\$ 380
Charges for library	11,000	11,000	8,355	(2,645)
Law library fees	2,500	2,500	3,460	960
Courthouse maintenance fees	6,000	6,000	6,446	446
Courthouse security	25,000	25,000	25,806	806
Recreation program fees	108,500	108,500	113,182	4,682
EMS cost recovery	565,000	565,000	681,529	116,529
Landfill fees	79,000	79,000	98,192	19,192
Other charges for services	1,200	1,247	1,284	37
Fees of clerk	10,100	10,100	9,053	(1,047)
Total charges for services	<u>\$ 810,300</u>	<u>\$ 810,347</u>	<u>\$ 949,687</u>	<u>\$ 139,340</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule 1

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Governmental Funds
 Schedule of Revenues -- Budget and Actual
 Year Ended June 30, 2019 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Miscellaneous:				
Miscellaneous	\$ 134,512	\$ 134,712	\$ 120,081	\$ (14,631)
Total miscellaneous	\$ 134,512	\$ 134,712	\$ 120,081	\$ (14,631)
Recovered costs:				
Miscellaneous	\$ 133,691	\$ 201,777	\$ 195,792	\$ (5,985)
Total recovered costs	\$ 133,691	\$ 201,777	\$ 195,792	\$ (5,985)
Total revenue from local sources	\$ 40,349,393	\$ 40,417,726	\$ 42,525,010	\$ 2,107,284
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers tax	\$ 38,000	\$ 38,000	\$ 39,648	\$ 1,648
Mobile home titling taxes	7,500	7,500	24,427	16,927
Auto rental taxes	8,500	8,500	8,796	296
Recordation taxes	90,000	90,000	86,307	(3,693)
Communication taxes	770,000	770,000	710,689	(59,311)
PPTRA	2,996,570	2,996,570	2,996,570	-
Total noncategorical aid	\$ 3,910,570	\$ 3,910,570	\$ 3,866,437	\$ (44,133)
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	\$ 274,801	\$ 274,801	\$ 277,730	\$ 2,929
Sheriff	994,337	994,337	1,016,516	22,179
Commissioner of the Revenue	117,827	117,827	119,575	1,748
Treasurer	133,346	133,346	132,042	(1,304)
Registrar/electoral board	41,000	41,000	42,436	1,436
Clerk of the Circuit Court	256,531	256,531	292,169	35,638
Total shared expenses	\$ 1,817,842	\$ 1,817,842	\$ 1,880,468	\$ 62,626
Other categorical aid:				
Litter control	\$ 8,300	\$ 8,300	\$ 8,499	\$ 199
Library grant	81,211	81,840	81,840	-
Public assistance and welfare administration	653,743	732,142	498,144	(233,998)
Children's services act	1,767,000	1,819,360	1,457,943	(361,417)
E911 funds	65,000	65,000	67,819	2,819
Fire funds	86,000	89,924	88,924	(1,000)
Victim/witness coordinator grant	10,000	10,000	9,279	(721)
Four for life	27,000	29,285	28,285	(1,000)
Other categorical aid	48,454	48,581	52,273	3,692
Total other categorical aid	\$ 2,746,708	\$ 2,884,432	\$ 2,293,006	\$ (591,426)
Total categorical aid	\$ 4,564,550	\$ 4,702,274	\$ 4,173,474	\$ (528,800)
Total revenue from the Commonwealth	\$ 8,475,120	\$ 8,612,844	\$ 8,039,911	\$ (572,933)

Governmental Funds
 Schedule of Revenues -- Budget and Actual
 Year Ended June 30, 2019 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the federal government:				
Categorical aid:				
Criminal justice grants	\$ 42,500	\$ 42,500	\$ 34,506	\$ (7,994)
Commission for arts grant	4,500	4,500	4,500	-
Federal interest subsidy	213,411	213,411	214,542	1,131
Homeland security program grant				-
Other federal revenue	164,313	164,313	86,548	(77,765)
Public assistance and welfare administration	1,077,995	1,086,489	1,360,389	273,900
Total revenue from the federal government	<u>\$ 1,502,719</u>	<u>\$ 1,511,213</u>	<u>\$ 1,700,485</u>	<u>\$ 189,272</u>
Total General Fund	<u>\$ 50,327,232</u>	<u>\$ 50,541,783</u>	<u>\$ 52,265,406</u>	<u>\$ 1,723,623</u>
Capital Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 3,870	\$ 3,870
Miscellaneous:				
Miscellaneous	-	-	112,624	112,624
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,494</u>	<u>\$ 116,494</u>
Revenue from the commonwealth:				
Categorical aid:				
Burn building	\$ 150,000	\$ -	\$ -	-
Total revenue from the Commonwealth	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue from the federal government:				
Categorical aid:				
Fork Union grant	\$ 497,970	\$ -	\$ -	-
Total revenue from the federal government	<u>\$ 497,970</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Capital Projects Fund	<u>\$ 647,970</u>	<u>\$ -</u>	<u>\$ 116,494</u>	<u>\$ 116,494</u>
Total Revenues -- Primary Government	<u>\$ 50,975,202</u>	<u>\$ 50,541,783</u>	<u>\$ 52,381,900</u>	<u>\$ 1,840,117</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

Page 1 of 4

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2019

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 112,217	\$ 251,957	\$ 251,561	\$ 396
General and financial administration:				
County administrator	\$ 244,478	\$ 272,279	\$ 271,979	\$ 300
County attorney	300,000	300,000	195,087	104,913
Commissioner of the revenue	368,705	380,492	370,918	9,574
Reassessment	97,401	156,401	155,327	1,074
Human resources	130,826	120,811	120,803	8
Information technology	487,789	474,375	462,950	11,425
Treasurer	442,560	478,214	476,899	1,315
Finance department	453,408	429,450	429,150	300
Total general and financial administration	\$ 2,525,167	\$ 2,612,022	\$ 2,483,113	\$ 128,909
Board of Elections:				
Electoral board general registrar	\$ 215,496	\$ 240,658	\$ 194,266	\$ 46,392
Total board of elections	\$ 215,496	\$ 240,658	\$ 194,266	\$ 46,392
Total general government administration	\$ 2,852,880	\$ 3,104,637	\$ 2,928,940	\$ 175,697
Judicial administration:				
Courts:				
Circuit court	\$ 45,590	\$ 45,448	\$ 26,480	\$ 18,968
General district and juvenile relations court	8,920	8,715	5,909	2,806
Juvenile court service unit	3,100	3,029	2,836	193
VJCCCA	7,000	7,000	5,685	1,315
Clerk of the circuit court	615,813	632,403	617,874	14,529
Total courts	\$ 680,423	\$ 696,595	\$ 658,784	\$ 37,811
Commonwealth's attorney:				
Commonwealth's attorney	\$ 479,569	\$ 496,449	\$ 497,669	\$ (1,220)
Total judicial administration	\$ 1,159,992	\$ 1,193,044	\$ 1,156,453	\$ 36,591
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 3,145,447	\$ 3,304,534	\$ 3,262,716	\$ 41,818
Public safety grants	117,650	117,650	41,024	76,626
Total law enforcement and traffic control	\$ 3,263,097	\$ 3,422,184	\$ 3,303,740	\$ 118,444

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

Page 2 of 4

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2019 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Public Safety: (Continued)				
Fire and rescue services:				
Forest warden	\$ 9,012	\$ 9,142	\$ 9,142	\$ -
Volunteer fire and rescue	1,042,500	1,199,706	1,166,588	33,118
Emergency Medical Services Council	16,095	16,095	16,095	-
Total fire and rescue services	<u>\$ 1,067,607</u>	<u>\$ 1,224,943</u>	<u>\$ 1,191,825</u>	<u>\$ 33,118</u>
Correction and detention:				
Care of prisoners	\$ 1,416,832	\$ 1,416,832	\$ 1,412,387	\$ 4,445
Inspections:				
Building	\$ 218,905	\$ 225,046	\$ 224,144	\$ 902
Other protection:				
Animal control	\$ -	\$ -	\$ -	\$ -
Emergency management	1,099,305	658,528	568,016	90,512
E-911	1,087,004	1,473,543	1,407,375	66,168
Legal aid service	4,000	4,000	4,000	-
Total other protection	<u>\$ 2,190,309</u>	<u>\$ 2,136,071</u>	<u>\$ 1,979,391</u>	<u>\$ 156,680</u>
Total public safety	<u>\$ 8,156,750</u>	<u>\$ 8,425,076</u>	<u>\$ 8,111,487</u>	<u>\$ 313,589</u>
Public works:				
Sanitation and waste removal:				
Landfill	\$ 189,529	\$ 222,689	\$ 221,605	\$ 1,084
Landfill post closure cost	-	-	-	-
Litter control	6,800	8,144	7,882	262
Total sanitation and waste removal	<u>\$ 196,329</u>	<u>\$ 230,833</u>	<u>\$ 229,487</u>	<u>\$ 1,346</u>
Maintenance of general buildings and grounds:				
Facilities	\$ 923,166	\$ 1,012,137	\$ 1,008,997	\$ 3,140
Public works	278,134	274,264	274,007	257
Public utilities	134,765	150,967	148,605	2,362
James River Water Authority	253,480	252,305	247,485	4,820
General services	483,510	555,975	555,512	463
Total maintenance of general buildings and grounds	<u>\$ 2,073,055</u>	<u>\$ 2,245,648</u>	<u>\$ 2,234,606</u>	<u>\$ 11,042</u>
Total public works	<u>\$ 2,269,384</u>	<u>\$ 2,476,481</u>	<u>\$ 2,464,093</u>	<u>\$ 12,388</u>
Health and welfare:				
Health:				
Local health department	\$ 277,884	\$ 277,884	\$ 277,321	\$ 563
Mental health and mental retardation:				
Region Ten Community Services Board	\$ 126,250	\$ 126,250	\$ 126,250	\$ -

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

Page 3 of 4

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2019 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Health and Welfare: (Continued)				
Welfare:				
Public assistance and welfare administration	\$ 2,598,422	\$ 2,735,631	\$ 2,683,507	\$ 52,124
Children's services act program	2,926,240	3,029,133	2,471,118	558,015
Jefferson area board on aging	85,000	85,000	85,000	-
JAUNT, Inc.	85,000	85,000	85,000	-
Shelter for help in emergency	9,000	9,000	9,000	-
Sexual assault resource agency	1,000	1,000	1,000	-
Fluvanna housing foundation	16,000	16,000	16,000	-
Piedmont housing alliance	2,100	2,100	2,100	-
Hospice of the Piedmont	2,500	2,500	2,500	-
Jefferson area chip	52,020	52,020	52,020	-
Children, youth and family services	2,100	2,100	2,100	-
Foothills Child Advocacy Center	10,000	10,000	10,000	-
Interagency council	750	750	750	-
Youth advisory council				-
Piedmont workforce network	3,920	3,920	3,920	-
Offender Aid & Rescue	13,500	13,500	13,500	-
Monticello area community action agency	50,000	50,000	50,000	-
Total welfare	<u>\$ 5,857,552</u>	<u>\$ 6,097,654</u>	<u>\$ 5,487,515</u>	<u>\$ 610,139</u>
Total health and welfare	<u>\$ 6,261,686</u>	<u>\$ 6,501,788</u>	<u>\$ 5,891,086</u>	<u>\$ 610,702</u>
Education:				
Contributions to community colleges	\$ 50,426	\$ 50,426	\$ 50,426	-
Contribution to Component Unit School Board	17,427,579	17,427,579	16,494,153	933,426
Total education	<u>\$ 17,478,005</u>	<u>\$ 17,478,005</u>	<u>\$ 16,544,579</u>	<u>\$ 933,426</u>
Parks, recreation and cultural:				
Parks and recreation:				
Parks and recreation	\$ 532,746	\$ 567,585	\$ 502,596	\$ 64,989
Total parks and recreation	<u>\$ 532,746</u>	<u>\$ 567,585</u>	<u>\$ 502,596</u>	<u>\$ 64,989</u>
Cultural enrichment:				
Cultural arts	\$ 10,000	\$ 10,000	\$ 10,000	-
Total cultural enrichment	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Library:				
Regional library	\$ 381,803	\$ 403,346	\$ 398,353	\$ 4,993
Total parks, recreation and cultural	<u>\$ 924,549</u>	<u>\$ 980,931</u>	<u>\$ 910,949</u>	<u>\$ 69,982</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

Page 4 of 4

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2019 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Community development:				
Planning and community development:				
Planning commission	\$ 36,586	\$ 36,586	\$ 32,208	\$ 4,378
Planning				-
Zoning board	2,692	2,692	1,871	821
Economic development	136,891	115,286	88,984	26,302
County planner	439,017	448,640	442,495	6,145
Chamber of commerce	3,500	3,500	3,500	-
Small business development center	2,500	2,500	2,500	-
Rivanna River Basin	1,750	1,750	1,750	-
Leadership development program	1,000	1,000	1,000	-
Central Virginia Partnership for Economic Development	13,066	13,066	13,066	-
Thomas Jefferson Planning District Commission	33,900	34,900	34,900	-
Total planning and community development	<u>\$ 670,902</u>	<u>\$ 659,920</u>	<u>\$ 622,274</u>	<u>\$ 37,646</u>
Environmental management:				
Soil and water conservation district	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ -</u>
Cooperative extension program:				
Cooperative extension service	<u>\$ 100,715</u>	<u>\$ 119,471</u>	<u>\$ 98,482</u>	<u>\$ 20,989</u>
Total community development	<u>\$ 792,117</u>	<u>\$ 799,891</u>	<u>\$ 741,256</u>	<u>\$ 58,635</u>
Nondepartmental:				
Miscellaneous	<u>\$ 741,826</u>	<u>\$ 214,223</u>	<u>\$ 33,693</u>	<u>\$ 180,530</u>
Total nondepartmental	<u>\$ 741,826</u>	<u>\$ 214,223</u>	<u>\$ 33,693</u>	<u>\$ 180,530</u>
Debt service:				
Principal retirement	\$ 5,852,348	\$ 5,852,348	\$ 5,852,348	-
Interest and fiscal charges	<u>3,266,245</u>	<u>3,266,245</u>	<u>3,255,930</u>	<u>10,315</u>
Total debt service	<u>\$ 9,118,593</u>	<u>\$ 9,118,593</u>	<u>\$ 9,108,278</u>	<u>\$ 10,315</u>
Total General Fund Expenditures	<u><u>\$ 49,755,782</u></u>	<u><u>\$ 50,292,669</u></u>	<u><u>\$ 47,890,814</u></u>	<u><u>\$ 2,401,855</u></u>

Statistical Section

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These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
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Revenue Capacity	
These tables contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Assessed Value and Estimated Actual Value of Taxable Property	5
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Debt Capacity	
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.	
Ratios of Outstanding Debt by Type	9
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Demographic and Economic Information	
These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	
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Operating Information	
These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	
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Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

COUNTY OF FLUVANNA, VIRGINIA

Net Position by Component
 Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental activities				
Net investment in capital assets	\$ 12,884,537	\$ 15,481,925	\$ 17,779,481	\$ 18,058,155
Restricted	12,966	-	-	-
Unrestricted	<u>18,671,672</u>	<u>21,244,585</u>	<u>20,452,313</u>	<u>21,488,429</u>
Total governmental activities net position	<u>\$ 31,569,175</u>	<u>\$ 36,726,510</u>	<u>\$ 38,231,794</u>	<u>\$ 39,546,584</u>
Business-type activities				
Net investment in capital assets	\$ 4,548,235	\$ 4,359,941	\$ 4,220,066	\$ 4,130,335
Restricted	-	-	-	-
Unrestricted	<u>(657,499)</u>	<u>145,337</u>	<u>174,173</u>	<u>126,485</u>
Total business-type activities net position	<u>\$ 3,890,736</u>	<u>\$ 4,505,278</u>	<u>\$ 4,394,239</u>	<u>\$ 4,256,820</u>
Primary government				
Net investment in capital assets	\$ 17,432,772	\$ 19,841,866	\$ 21,999,547	\$ 22,188,490
Restricted	12,966	-	-	-
Unrestricted	<u>18,014,173</u>	<u>21,389,922</u>	<u>20,626,486</u>	<u>21,614,914</u>
Total primary government net position	<u>\$ 35,459,911</u>	<u>\$ 41,231,788</u>	<u>\$ 42,626,033</u>	<u>\$ 43,803,404</u>

Table 1

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 18,203,194	\$ 18,855,190	\$ 17,955,779	\$ 18,561,846	\$ 17,537,769	\$ 16,707,620
-	-	59,520	59,520	59,520	59,520
<u>22,113,118</u>	<u>21,036,690</u>	<u>21,785,862</u>	<u>22,928,022</u>	<u>21,507,081</u>	<u>23,698,945</u>
<u>\$ 40,316,312</u>	<u>\$ 39,891,880</u>	<u>\$ 39,801,161</u>	<u>\$ 41,549,388</u>	<u>\$ 39,104,370</u>	<u>\$ 40,466,085</u>
\$ 4,046,836	\$ 3,979,806	\$ 3,892,325	\$ 3,806,518	\$ 3,727,045	\$ 3,651,962
-	-	-	-	-	-
<u>152,478</u>	<u>141,897</u>	<u>233,162</u>	<u>362,385</u>	<u>1,233,648</u>	<u>1,808,171</u>
<u>\$ 4,199,314</u>	<u>\$ 4,121,703</u>	<u>\$ 4,125,487</u>	<u>\$ 4,168,903</u>	<u>\$ 4,960,693</u>	<u>\$ 5,460,133</u>
\$ 22,250,030	\$ 22,834,996	\$ 21,848,104	\$ 22,368,364	\$ 21,264,814	\$ 20,359,582
-	-	59,520	59,520	59,520	59,520
<u>22,265,596</u>	<u>21,178,587</u>	<u>22,019,024</u>	<u>23,290,407</u>	<u>22,740,729</u>	<u>25,507,116</u>
<u>\$ 44,515,626</u>	<u>\$ 44,013,583</u>	<u>\$ 43,926,648</u>	<u>\$ 45,718,291</u>	<u>\$ 44,065,063</u>	<u>\$ 45,926,218</u>

COUNTY OF FLUVANNA, VIRGINIA

Table 2
Page 1 of 2Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General government administration	\$ 2,088,545	\$ 2,266,965	\$ 2,946,369	\$ 2,179,821	\$ 2,092,329	\$ 2,912,977	\$ 2,316,368	\$ 2,660,192	\$ 2,507,323	\$ 2,894,457
Judicial administration	1,111,127	1,092,325	1,147,418	1,168,114	1,206,938	1,164,502	1,085,464	1,302,495	1,299,463	1,277,434
Public Safety	5,458,590	4,875,996	5,298,372	5,515,173	6,549,800	6,642,850	7,061,106	7,949,729	8,992,729	9,282,343
Public works	1,506,088	1,324,088	1,461,832	1,458,736	2,135,218	2,451,166	3,512,015	1,683,873	2,313,685	2,749,824
Health and welfare	4,955,292	4,826,649	5,203,796	4,660,190	4,989,704	4,861,639	5,423,546	6,063,693	6,065,223	5,856,235
Education	16,020,958	10,796,609	14,938,085	16,997,681	19,422,301	18,425,758	21,413,366	21,054,581	25,127,190	22,902,730
Parks, recreation and cultural	741,582	723,393	736,581	722,937	777,854	850,915	854,231	869,068	911,313	959,127
Community development	509,233	447,602	592,966	1,108,602	682,766	806,016	1,008,822	854,527	749,560	773,645
Interest on long-term debt	637,891	4,667,841	4,653,204	4,113,741	3,381,824	3,864,041	3,724,460	3,611,012	3,399,682	3,332,219
Total governmental activities expenses	\$ 33,029,306	\$ 31,021,468	\$ 36,978,623	\$ 37,924,995	\$ 41,238,734	\$ 41,979,864	\$ 46,399,378	\$ 46,049,170	\$ 51,366,168	\$ 50,028,014
Business-type activities:										
Community Programs	\$ 50,157	\$ 45,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	379,109	368,737	391,788	400,650	373,351	385,374	395,482	361,760	317,212	329,122
Water & Sewer	-	-	-	-	-	-	-	-	389,980	256,941
Sewer	159,433	182,931	195,289	203,840	200,969	207,350	191,119	302,949	300,088	244,110
Landfill	165,517	-	-	-	-	-	-	-	-	-
Total business-type activities expenses	\$ 754,216	\$ 597,378	\$ 587,077	\$ 604,490	\$ 574,320	\$ 592,724	\$ 586,601	\$ 664,709	\$ 1,007,280	\$ 830,173
Total primary government expenses	\$ 33,783,522	\$ 31,618,846	\$ 37,565,700	\$ 38,529,485	\$ 41,813,054	\$ 42,572,588	\$ 46,985,979	\$ 46,713,879	\$ 52,373,448	\$ 50,858,187
Program Revenues										
Governmental activities:										
Charges for services:										
General government administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial administration	69,546	74,985	64,598	69,974	76,552	63,426	53,289	101,825	104,064	113,860
Public safety	133,186	196,820	240,503	292,484	272,560	332,650	698,281	836,723	980,372	948,948
Public works	-	102,391	85,096	80,067	78,475	76,198	76,173	82,127	86,314	98,192
Parks, recreation and cultural	93,476	82,284	100,865	74,038	115,460	116,282	133,330	118,073	116,745	121,537
Community development	145,684	109,880	-	-	-	-	-	-	-	-
Operating grants and contributions	4,586,272	4,609,047	4,840,524	4,296,841	4,853,380	4,895,422	5,316,713	5,716,405	6,056,747	5,873,959
Capital grants and contributions	743,377	151,576	4,145	1,273,986	941,858	338,485	93,911	-	-	-
Total governmental activities program revenues	\$ 5,771,541	\$ 5,326,983	\$ 5,335,731	\$ 6,087,390	\$ 6,338,285	\$ 5,822,463	\$ 6,371,697	\$ 6,855,153	\$ 7,344,242	\$ 7,156,496
Business-type activities:										
Charges for services:										
Community Programs	\$ 36,172	\$ 30,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	279,980	301,071	302,522	318,506	302,439	356,573	375,863	365,562	371,481	355,953
Sewer	1,223,327	12,791	8,229	19,828	20,134	22,822	20,738	42,255	27,244	29,898
Landfill	97,752	-	-	-	-	-	-	-	-	-
Capital grants and contributions	258,300	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	\$ 1,895,531	\$ 343,996	\$ 310,751	\$ 338,334	\$ 322,573	\$ 379,395	\$ 396,601	\$ 407,817	\$ 398,725	\$ 385,851
Total primary government program revenues	\$ 7,667,072	\$ 5,670,979	\$ 5,646,482	\$ 6,425,724	\$ 6,660,858	\$ 6,201,858	\$ 6,768,298	\$ 7,262,970	\$ 7,742,967	\$ 7,542,347
Net (expense) / revenue										
Governmental activities	\$ (27,257,765)	\$ (25,694,485)	\$ (31,642,892)	\$ (31,837,605)	\$ (34,900,449)	\$ (36,157,401)	\$ (40,027,681)	\$ (39,194,017)	\$ (44,021,926)	\$ (42,871,518)
Business-type activities	1,141,315	(253,382)	(276,326)	(266,156)	(251,747)	(213,329)	(190,000)	(256,892)	(608,555)	(444,322)
Total primary government net expense	\$ (26,116,450)	\$ (25,947,867)	\$ (31,919,218)	\$ (32,103,761)	\$ (35,152,196)	\$ (36,370,730)	\$ (40,217,681)	\$ (39,450,909)	\$ (44,630,481)	\$ (43,315,840)

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 22,880,842	\$ 24,510,584	\$ 26,319,292	\$ 26,889,099	\$ 28,622,456	\$ 30,857,284	\$ 32,784,240	\$ 33,676,413	\$ 35,083,167	\$ 36,546,338
Local sales and use taxes	1,062,633	1,061,791	1,217,038	1,267,142	1,403,062	1,413,860	1,518,328	1,696,819	1,783,287	1,826,331
Taxes on recordation and wills	241,505	244,066	253,686	272,347	187,733	239,086	241,846	352,133	398,653	340,922
Motor vehicle licenses taxes	438,089	667,940	688,726	745,234	715,553	703,417	728,942	733,566	791,162	895,510
Consumer utility taxes	1,306,540	1,290,455	418,280	423,000	440,464	428,843	397,316	438,801	455,170	468,459
Other local taxes	197,684	236,955	228,344	264,079	210,955	267,393	262,373	215,290	211,345	198,703
Unrestricted grants and contributions	3,145,750	3,152,927	3,991,243	3,997,213	3,977,097	3,966,837	3,945,610	3,925,416	3,909,452	3,866,437
Unrestricted revenues from use of money and property	445,339	307,436	65,369	66,792	50,189	59,654	159,491	91,055	141,043	594,166
Miscellaneous	528,475	247,590	131,485	103,010	256,909	76,133	92,600	113,059	882,532	232,705
Transfers	(122,802)	(867,924)	(165,287)	(128,737)	(194,241)	(193,783)	(193,784)	(300,308)	(1,281,640)	(736,338)
Total governmental activities	\$ 30,124,055	\$ 30,851,820	\$ 33,148,176	\$ 33,899,179	\$ 35,670,177	\$ 37,818,724	\$ 39,936,962	\$ 40,942,244	\$ 42,374,171	\$ 44,233,233
Business-type activities:										
Unrestricted revenues from use of money and property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,705	\$ 207,424
Transfers	122,802	867,924	165,287	128,737	194,241	193,783	193,784	300,308	1,281,640	736,338
Total business-type activities	\$ 122,802	\$ 867,924	\$ 165,287	\$ 128,737	\$ 194,241	\$ 193,783	\$ 193,784	\$ 300,308	\$ 1,400,345	\$ 943,762
Total primary government	\$ 30,246,857	\$ 31,719,744	\$ 33,313,463	\$ 34,027,916	\$ 35,864,418	\$ 38,012,507	\$ 40,130,746	\$ 41,242,552	\$ 43,774,516	\$ 45,176,995
Change in Net Position										
Governmental activities	\$ 2,866,290	\$ 5,157,335	\$ 1,505,284	\$ 2,061,574	\$ 769,728	\$ 1,661,323	\$ (90,719)	\$ 1,748,227	\$ (1,647,755)	\$ 1,361,715
Business-type activities	1,264,117	614,542	(111,039)	(137,419)	(57,506)	(19,546)	3,784	43,416	791,790	499,440
Total primary government	\$ 4,130,407	\$ 5,771,877	\$ 1,394,245	\$ 1,924,155	\$ 712,222	\$ 1,641,777	\$ (86,935)	\$ 1,791,643	\$ (855,965)	\$ 1,861,155

COUNTY OF FLUVANNA, VIRGINIA

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General fund				
Nondisposable	\$ -	\$ 35,080	\$ 2,000	\$ 17,775
Reserved	91,904	-	-	-
Restricted	-	78,938	-	-
Unreserved, designated for capital projects	2,526,018	-	-	-
Unreserved, designated for high school debt service	2,761,681	-	-	-
Unreserved, designated for subsequent expenditures	-	-	-	-
Committed	-	7,077,296	9,834,019	11,319,125
Assigned	-	63,698	29,914	22,727
Unreserved, undesignated	15,032,678	-	-	-
Unassigned	-	13,528,036	10,348,950	10,271,385
Total general fund	<u>\$ 20,412,281</u>	<u>\$ 20,783,048</u>	<u>\$ 20,214,883</u>	<u>\$ 21,631,012</u>
All other governmental funds				
Reserved for Capital Projects	\$ 43,912,030	\$ -	\$ -	\$ -
Nondisposable	-	-	-	-
Restricted	-	16,544,058	3,312,322	519,759
Committed	-	183,265	-	-
Assigned	-	-	-	229,421
Unassigned	-	-	(655,894)	-
Unreserved, reported in:				
Capital projects funds	-	-	-	-
Total all other governmental funds	<u>\$ 43,912,030</u>	<u>\$ 16,727,323</u>	<u>\$ 2,656,428</u>	<u>\$ 749,180</u>

balance reporting, in FY2011. Restatement of prior year balances is not feasible. Therefore, ten years of fund balance information in accordance with GASB 54 is not available, but will be accumulated over time.

Table 3

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$	-	\$ 133,933	\$ 100,000	\$ 118,818	\$ 78,606	\$ 11,506
	-	-	-	-	-	-
	-	-	59,520	59,520	59,520	59,520
	-	-	-	-	-	-
	-	-	-	-	-	-
	12,206,403	10,737,302	4,875,335	6,649,051	6,103,010	4,989,493
	1,781	-	-	-	-	-
	<u>9,576,832</u>	<u>10,974,265</u>	<u>17,198,209</u>	<u>15,855,959</u>	<u>14,532,691</u>	<u>16,632,750</u>
\$	<u>21,785,016</u>	<u>21,845,500</u>	<u>22,233,064</u>	<u>22,683,348</u>	<u>20,773,827</u>	<u>21,693,269</u>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	-	531,616	-	-	-	245,106
	70,462	3,963,624	1,678,501	5,175,016	572,077	63,275
	50,697	51,292	50,000	27,535	-	-
	455,854	237,844	492,023	179,446	369,449	806,610
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>577,013</u>	<u>4,784,376</u>	<u>2,220,524</u>	<u>5,381,997</u>	<u>941,526</u>	<u>1,114,991</u>

COUNTY OF FLUVANNA, VIRGINIA

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011	2012	2013
Revenues				
General property taxes	\$ 22,881,694	\$ 24,333,649	\$ 25,783,612	\$ 26,886,904
Other local taxes	3,246,451	3,501,207	2,806,074	2,971,802
Permits, privilege fees and regulatory licenses	361,142	347,774	239,463	266,139
Fines and forfeitures	27,752	60,363	26,384	30,225
Revenue from use of money and property	445,339	307,436	65,369	66,792
Charges for services	52,998	158,223	225,215	220,199
Miscellaneous	528,475	247,590	131,485	103,010
Recovered costs	252,899	218,277	239,814	537,891
Intergovernmental:				
Contribution from School Board	-	-	-	-
Commonwealth	6,860,079	6,761,028	7,824,876	7,421,770
Federal	1,615,320	1,152,522	1,011,036	2,146,270
Total revenues	<u>\$ 36,272,149</u>	<u>\$ 37,088,069</u>	<u>\$ 38,353,328</u>	<u>\$ 40,651,002</u>
Expenditures				
General government administration	\$ 1,998,758	\$ 2,283,864	\$ 2,948,951	\$ 2,457,582
Judicial administration	941,916	924,825	966,938	997,142
Public safety	6,132,985	5,551,650	5,111,665	7,774,015
Public works	1,435,000	1,444,944	1,527,887	1,484,008
Health and welfare	4,928,507	4,858,939	5,163,813	4,588,355
Education	37,947,333	41,174,205	28,136,631	16,921,134
Parks, recreation and cultural	689,922	629,182	716,477	687,593
Community development	531,699	453,826	517,276	1,027,505
Nondepartmental	509,718	383,995	435,867	159,496
Debt service				
Principal	1,476,141	1,436,343	2,285,259	7,272,220
Interest and other fiscal charges	4,923,406	4,748,216	4,689,001	2,858,997
Bond Issuance Costs	-	-	-	393,927
Total expenditures	<u>\$ 61,515,385</u>	<u>\$ 63,889,989</u>	<u>\$ 52,499,765</u>	<u>\$ 46,621,974</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (25,243,236)</u>	<u>\$ (26,801,920)</u>	<u>\$ (14,146,437)</u>	<u>\$ (5,970,972)</u>
Other financing sources (uses)				
Transfers in	\$ 976,518	\$ 1,157,587	\$ 863,523	\$ 1,913,411
Transfers out	(1,099,320)	(1,203,684)	(1,356,146)	(1,994,483)
Bonds issued	5,420,000	2,704,077	-	77,542,813
Early retirement of indebtedness	(4,830,000)	(2,670,000)	-	-
Payments to refunded bond escrow agent	-	-	-	(72,784,959)
Issuance of capital leases	(507,149)	-	-	803,071
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>\$ (39,951)</u>	<u>\$ (12,020)</u>	<u>\$ (492,623)</u>	<u>\$ 5,479,853</u>
Net change in fund balances	<u>\$ (25,283,187)</u>	<u>\$ (26,813,940)</u>	<u>\$ (14,639,060)</u>	<u>\$ (491,119)</u>
Debt service as a percentage of noncapital expenditures	19.32%	19.98%	18.57%	24.60%

Table 4

	2014	2015	2016	2017	2018	2019
\$	28,437,543	\$ 30,390,483	\$ 32,381,780	\$ 33,035,019	\$ 34,771,214	\$ 36,606,379
	2,957,767	3,052,599	3,148,805	3,436,609	3,639,617	3,729,925
	271,315	328,492	316,674	325,604	325,260	266,135
	36,762	19,127	17,071	52,335	55,563	66,715
	50,189	59,654	159,491	91,055	141,043	594,166
	234,970	240,937	627,328	760,809	906,672	949,687
	256,909	76,133	92,600	113,059	882,532	232,705
	198,556	159,452	175,019	475,312	334,311	195,792
	-	-	-	-	-	-
	8,200,504	7,768,139	8,186,120	8,491,421	8,435,417	8,039,911
	1,571,831	1,432,605	1,170,114	1,150,400	1,530,782	1,700,485
\$	<u>42,216,346</u>	<u>\$ 43,527,621</u>	<u>\$ 46,275,002</u>	<u>\$ 47,931,623</u>	<u>\$ 51,022,411</u>	<u>\$ 52,381,900</u>
\$	2,375,839	\$ 2,973,426	\$ 2,504,595	\$ 2,675,883	\$ 2,573,114	\$ 3,068,813
	1,043,554	1,033,414	1,116,896	1,140,751	1,160,743	1,156,453
	7,046,266	6,504,341	14,031,007	9,103,245	8,904,135	9,183,552
	2,302,295	2,670,609	3,340,430	3,066,682	3,598,723	2,844,074
	4,961,275	4,900,555	5,494,433	6,047,790	6,094,617	5,891,086
	14,735,070	17,150,935	18,825,010	21,054,016	21,808,677	17,599,505
	1,734,527	1,055,476	830,275	841,396	1,168,673	925,945
	609,918	1,072,057	959,759	779,505	768,397	741,256
	18,742	26,199	37,462	25,699	109,625	33,693
	3,531,444	7,303,148	4,257,098	11,387,489	6,947,151	5,852,348
	3,681,338	3,433,568	3,455,086	3,501,825	3,510,465	3,255,930
	-	137,388	-	272,142	-	-
\$	<u>42,040,268</u>	<u>\$ 48,261,116</u>	<u>\$ 54,852,051</u>	<u>\$ 59,896,423</u>	<u>\$ 56,644,320</u>	<u>\$ 50,552,655</u>
\$	<u>176,078</u>	<u>\$ (4,733,495)</u>	<u>\$ (8,577,049)</u>	<u>\$ (11,964,800)</u>	<u>\$ (5,621,909)</u>	<u>\$ 1,829,245</u>
\$	2,590,807	\$ 2,999,934	\$ 3,308,881	\$ 3,398,928	\$ 4,260,752	\$ 2,718,812
	(2,785,048)	(3,193,717)	(3,502,665)	(3,699,236)	(4,988,835)	(3,455,150)
	-	9,195,125	-	7,653,740	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	6,594,545	8,223,125	-	-
	-	-	-	-	-	-
\$	<u>(194,241)</u>	<u>\$ 9,001,342</u>	<u>\$ 6,400,761</u>	<u>\$ 15,576,557</u>	<u>\$ (728,083)</u>	<u>\$ (736,338)</u>
\$	<u>(18,163)</u>	<u>\$ 4,267,847</u>	<u>\$ (2,176,288)</u>	<u>\$ 3,611,757</u>	<u>\$ (6,349,992)</u>	<u>\$ 1,092,907</u>
	18.24%	23.64%	17.30%	29.13%	20.55%	18.49%

COUNTY OF FLUVANNA, VIRGINIA

Table 5

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year June 30	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Public Service	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2010	\$ 3,064,883,350	\$ 175,944,814	\$ 2,571,353	\$ 218,951	\$ 507,275,582	\$ 3,750,894,050	6.930	\$ 3,750,894,050	100.00%
2011	3,095,758,000	181,590,092	2,576,016	216,911	533,735,987	3,813,877,006	7.290	3,813,877,006	100.00%
2012	3,112,787,100	184,437,171	2,587,284	230,729	532,397,425	3,832,439,709	7.350	3,832,439,709	100.00%
2013	3,517,225,600	188,459,699	2,567,684	243,801	496,073,506	4,204,570,290	7.740	4,204,570,290	100.00%
2014	2,611,906,300	191,333,953	2,201,249	636,444	501,948,833	3,308,026,779	7.910	3,308,026,779	100.00%
2015	2,625,367,600	190,731,239	2,043,565	735,590	497,863,789	3,316,741,783	8.148	3,316,741,783	100.00%
2016	2,683,562,300	192,165,797	2,029,462	538,634	543,812,012	3,422,108,205	8.184	3,422,108,205	100.00%
2017	2,725,781,920	217,648,526	1,954,200	495,288	523,791,381	3,469,671,315	8.064	3,469,671,315	100.00%
2018	2,809,690,700	221,776,610	1,807,902	551,420	522,609,364	3,556,435,996	8.128	3,556,435,996	100.00%
2019	2,983,695,602	246,788,362	2,159,942	590,595	548,679,811	3,781,914,312	8.100	3,781,914,312	100.00%

Source: Commissioner of the Revenue

Property Tax Rates (1)
 Direct and Overlapping Governments
 Last Ten Fiscal Years

Fiscal Years	Direct Rates				Total Direct Rates
	Real Estate	Personal Property/ Business Personal Property (3)	Mobile Homes	Machinery and Tools	
2010	0.54	3.85	0.54	2.00	6.93
2011	0.57	4.15	0.57	2.00	7.29
2012	0.5981	4.15	0.5981	2.00	7.3462
2013	0.7950	4.15	0.7950	2.00	7.7400
2014	0.8800	4.15	0.8800	2.00	7.9100
2015	0.8990	4.35	0.8990	2.00	8.1480
2016	0.9170	4.35	0.9170	2.00	8.1840
2017	0.9070	4.35 / 2.90	0.9070	1.90	8.0640
2018	0.9390	4.35 / 2.90	0.9390	1.90	8.1280
2019	0.9250	4.35 / 2.90	0.9250	1.90	8.1000

(1) Per \$100 of assessed value.

(2) There were no overlapping Governments.

(3) A separate tax rate for Business Personal Property was established in 2017.

Principal Property Taxpayers
Current Year and the Period Nine Years Prior

Fiscal Year 2019			
Taxpayer	Type Business	2018 Assessed Valuation	% of Total Assessed Valuation
Tenaska Virginia Partners, LP	Utility/Electric	211,102,846	5.94%
Virginia Electric and Power	Utility/Electric	192,813,093	5.42%
Central Va. Electric Co-op	Utility/Electric	44,815,886	1.26%
Transcontinental Gas Pipeline	Utility/Gas	24,647,287	0.69%
Aqua Resources	Utility/Water	19,627,675	0.55%
Colonial Pipeline Co.	Utility/Gas	12,794,094	0.36%
CSX Transportation	Railroad	12,675,410	0.36%
Columbia Gas of Va.	Utility/Gas	11,368,213	0.32%
Central Telephone Co. of Virginia	Utility/Telephone	7,857,412	0.22%
East Coast transport	Utility/Gas	4,502,458	0.13%
		\$ 542,204,374	15.25%

Fiscal Year 2010			
Taxpayer	Type Business	2009 Assessed Valuation	% of Total Assessed Valuation
Tenaska Virginia Partners, LP	Utility/Electric	314,221,620	8.38%
Virginia Electric & Power	Utility/Electric	113,023,295	3.01%
Central Va. Electric Co-op	Utility/Electric	33,569,350	0.89%
Aqua Resources	Utility/Water	18,656,594	0.50%
Central Telephone of Virginia	Utility/Telephone	11,263,038	0.30%
Colonial Pipeline Co.	Utility/Gas	9,936,706	0.26%
Transcontinental Gas Pipeline	Utility/Gas	9,224,711	0.25%
CSX Transportation Inc.	Railroad	8,350,304	0.22%
Virginia Properties LLC	Commercial Property	5,490,300	0.15%
Carysbrook Holdings LLC	Commercial Property	5,310,800	0.14%
		\$ 529,046,718	14.10%

Source: Commissioner of Revenue

Property Tax Levies and Collections
 Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year (1) (3)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount (1)	Percentage of Levy
2010	\$ 25,271,025	\$ 24,399,808	96.55%	\$ 773,558	\$ 25,173,366	99.61%
2011	27,322,612	22,860,700	83.67%	4,342,476	27,203,176	99.56%
2012	29,015,715	27,372,053	94.34%	1,509,903	28,881,956	99.54%
2013	29,846,109	28,261,251	94.69%	1,436,996	29,698,247	99.50%
2014	31,288,974	29,831,066	95.34%	1,242,749	31,073,815	99.31%
2015	33,381,054	31,724,032	95.04%	1,341,597	33,065,629	99.06%
2016	35,095,785	33,410,667	95.20%	1,232,407	34,643,074	98.71%
2017	36,527,462	34,182,932	93.58%	1,752,588	35,935,520	98.38%
2018	37,420,848	35,380,319	94.55%	1,116,393	36,496,712	97.53%
2019	40,627,644	38,623,308	95.07%	-	38,623,308	95.07%

Source: Commissioner of Revenue, County Treasurer's office

Notes: (1) Exclusive of the penalties and interest.
 (3) Original levy

COUNTY OF FLUVANNA, VIRGINIA

Table 9

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Years	Governmental Activities				Business- Type Activities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds (2)	Literary Fund Loans	Other Notes/ Bonds	Capital Leases	General Obligation Bonds			
2010	\$ 86,057,976	\$ 4,242,423	\$ 2,670,000	\$ 769,043	\$ 1,709,406	\$ 95,448,848	10.48%	\$ 3,715
2011	85,223,117	3,746,605	2,704,077	663,377	1,620,960	93,958,136	9.27%	3,615
2012	83,530,386	3,264,254	2,704,077	553,200	1,529,890	91,581,807	8.65%	3,518
2013	101,441,566	2,788,660	-	1,092,806	1,438,771	106,761,803	9.82%	4,103
2014	97,882,452	2,478,809	-	868,897	1,344,780	102,574,938	9.16%	3,943
2015	95,742,783	2,168,958	-	638,273	1,249,965	99,799,979	9.72%	3,794
2016	91,684,511	1,859,107	-	7,082,582	1,153,551	101,779,751	9.92%	3,869
2017	98,294,056	1,549,256	-	8,223,125	1,055,463	109,121,900	9.81%	4,176
2018	93,346,459	-	-	7,126,966	9,514,094	109,987,519	8.51%	4,101
2019	88,035,308	-	-	5,978,573	9,086,886	103,100,767	7.72%	3,842

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics - Table 12.

(2) Includes Public Facility Bonds and School General Obligation Bonds.

COUNTY OF FLUVANNA, VIRGINIA

Table 10

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt (3)	Less Debt Service Monies Available	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2010	\$ 94,679,805	\$ -	\$ 94,679,805	2.52%	3,685
2011	93,294,759	-	93,294,759	2.45%	3,590
2012	91,028,607	-	91,028,607	2.38%	3,462
2013	105,323,032	-	105,323,032	2.50%	4,048
2014	101,230,158	-	101,230,158	3.06%	3,891
2015	98,550,014	-	98,550,014	2.97%	3,746
2016	100,626,200	59,520	100,566,680	3.03%	3,823
2017	108,066,437	59,520	108,006,917	3.26%	4,106
2018	100,473,425	59,520	100,413,905	2.82%	3,744
2019	94,013,881	59,520	93,954,361	2.48%	3,501

(1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 12.

(2) See the Schedule of Assessed Value and Estimated Value of Taxable Property - Table 5.

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes revenue bonds, capital leases, and compensated absences.

COUNTY OF FLUVANNA, VIRGINIADebt Policy Information
Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total net debt applicable to debt limits (1)	\$ 93,954,361	\$ 100,413,905	\$ 108,066,437
Ratio of net debt to assessed taxable property value (2)	2.48%	2.82%	3.26%
Debt limit per policy for property value	3.50%	3.50%	3.50%
Total general governmental revenue (3)	52,381,900	51,022,411	47,931,623
Debt service to general governmental revenues (3)	17.39%	17.37%	15.98%
Debt limit per policy for general governmental revenues	12.00%	12.00%	12.00%

Notes:

- (1) Net bonded debt can be found on Table 10.
- (2) Property value data can be found on Table 5.
- (3) General governmental revenues can be found on Table 4

The County does not have any Constitutional or Statutory Debt Limits.

Table 11

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 101,626,200	\$ 98,550,014	\$ 101,230,158	\$ 105,323,032	\$ 91,028,607	\$ 93,294,759	\$ 94,679,805
3.03%	2.97%	3.06%	2.50%	2.38%	2.45%	2.52%
3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
46,275,002	43,527,621	42,216,346	40,651,002	38,353,328	37,088,069	36,272,149
16.67%	16.55%	17.09%	14.58%	18.18%	16.68%	17.64%
12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%

COUNTY OF FLUVANNA, VIRGINIA

Table 12

Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Personal Income(2)</u>	<u>Per Capita Personal Income (3)</u>	<u>School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
2010	25,844	883,890,000	34,201	3,703	6.4%
2011	25,989	926,497,000	35,650	3,691	6.0%
2012	26,033	953,214,000	36,616	3,736	5.8%
2013	26,019	961,195,000	36,942	3,660	5.2%
2014	25,970	989,636,000	38,107	3,591	4.7%
2015	26,162	1,052,417,000	40,227	3,541	4.0%
2016	26,133	1,072,515,000	41,041	3,482	3.5%
2017	26,467	1,141,266,000	43,120	3,518	3.2%
2018	26,692	1,180,559,427	44,229	3,565	2.8%
2019	26,833	1,217,156,769	45,360	3,444	2.5%

(1) Source: Population estimates for 2010 to 2018 is from the Weldon Cooper Center for Public Service, Demographics & Workforce Group - July 1st Estimates. Estimates for 2019 was N/A. Estimates for 2019 are based on an average growth rate of 0.53% from 2010 to 2018.

(2) Source: Personal income data for 2010 to 2018 is from the Bureau of Economic Analysis. Data for 2019 was N/A. Estimates for 2019 are based on an average growth rate of 3.10% from 2010 to 2018.

(3) Source: Per capita personal income is calculated by dividing the personal income data (2) by the population data (1).

(4) Source: Virginia Department of Education "Superintendent's Annual Report" (End-of-Year Membership), Includes K-12, special education, and post graduate, but excludes pre-kindergarten. School Enrollment data was N/A for 2019. 2019 data is provided by Fluvanna County Public Schools.

(5) Source: Virginia Employment Commission, unemployment rates for June of the fiscal year.

Principal Employers
 Current Year and the Period Nine Years Prior

Fiscal Year 2019

Employer	Employees	Rank
Fluvanna County Public Schools	500-999	1
Fluvanna Correctional Center	250-499	2
County of Fluvanna	100-249	3
Fork Union Military Academy	100-249	4
Lake Monticello Owners	100-249	5
BFI Transfer Systems of Va	100-249	6
AG Dillard Inc	50-99	7
Dominos Pizza	50-99	8
Food Lion	50-99	9
Armored Correctional Health	50-99	10

Fiscal Year 2010

Employer	Employees	Rank
Fluvanna County Public Schools	250-499	1
Fluvanna Correctional Center	250-499	2
Fork Union Military Academy	100-249	3
County of Fluvanna	100-249	4
Virginia Electric & Power Company Inc	50-99	5
Dominoes Pizza	50-99	6
Lake Monticello Owners	50-99	7
Correctional Medical Services	50-99	8
Alphastaff	50-99	9
Zions Crossroads Recycling	50-99	10

Source: Virginia Employment Commission.
 Quarter Census of Employment and Wages (QCEW)

COUNTY OF FLUVANNA, VIRGINIA

Table 14

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government	22	21	22.5	21.5	21.5	23.5	22.75	22.25	23.5	23.5
Judicial administration	12	12	12	12	12	12	13	13	13	13
Public safety										
Sheriffs department	53	39	43	40.5	43.5	47.5	48	48.5	48.5	50
Fire & rescue	0	0	0	0	0	0	0	0	0	0
Building inspections	4	3	4	4	4	4	3	3	3	3
Animal control	2	2	2	2	2	2	2	2	2	0
Emergency management	0	0	0	1	1	1	1	1	1	1.5
Public works										
General maintenance	18	18	16	16	16	17	17	17	17	18
Landfill	3	0	2	1.25	1.25	1.25	1.25	1.25	1.25	2
Engineering	1	0	1	1	1	1	1	1	1	0.5
Health and welfare										
Department of social services	25	22	25	29	29	28	30	33.5	33.5	31.5
Culture and recreation										
Parks and recreation	7	5	5	5	5	5	5	7.5	7.5	5
Museum	0	0	0	0	1.5	1.5	1.5	1	1	0.5
Library	6	3	3	3	3	3	3.75	4.25	4.25	4.25
Community development										
Planning	5	4	5.5	4.5	5	5	6	6	6	5
Economic development	0	0	0	1	1	1	1	1	1	1
Totals	<u>158</u>	<u>129</u>	<u>141</u>	<u>141.75</u>	<u>146.75</u>	<u>152.75</u>	<u>156.25</u>	<u>162.25</u>	<u>163.5</u>	<u>158.75</u>

Source: County Payroll Records.

COUNTY OF FLUVANNA, VIRGINIA

Table 15

Operating Indicators by Function
Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public safety										
Sheriffs department:										
Physical arrests	1,985	2,246	1,648	600	724	623	576	733	838	969
Traffic violations	n/a	n/a	n/a	775	712	460	500	948	1,255	1,283
Civil papers received	7,911	7,179	7,907	6,493	6,105	5,754	5,221	6,370	14,017	7,129
E911:										
Total calls	21,158	25,507	24,926	20,109	25,923	21,667	18,410	26,973	33,131	32,209
Emergency calls	n/a	n/a	n/a	6,568	6,144	6,106	6,256	6,590	6,586	5,882
Fire & Rescue calls:										
Number of fire calls answered	1,981	963	1,671	1,995	1,907	1,777	1,854	1,938	2,008	2,122
Number of rescue calls answered	n/a	n/a	n/a	n/a	2,697	2,628	2,644	2,591	2,680	2,733
Building inspections:										
Permits issued	385	415	424	386	461	469	463	547	755	1,093
Animal control:										
Number of calls answered	1,852	1,952	1,345	1,418	1,671	1,863	1,664	1,558	1,550	1,266
Public works										
Facilities Service Requests	6,000	6,950	376	555	817	776	546	500	525	525
Landfill:										
Refuse collected (tons/day)	7	7	6.56	6.67	6.67	7.14	6.44	6.5	7.6	8
Recycling (tons/day)	1	0	0.37	0.40	0.77	0.77	0.59	0.85	0.86	1
Health and welfare										
Department of Social Services:										
Adoption Cases	159	154	176	214	235	234	228	219	216	212
Adult Services	665	765	850	810	863	1,071	982	629	790	931
Child Protective Services Cases	262	285	327	292	382	335	342	409	350	341
Family Services Cases	1,186	1,127	991	952	874	955	1,051	869	612	543
Foster Care Cases	264	296	240	157	125	59	115	169	223	254
VIEW Cases	245	229	358	365	282	306	228	98	81	83
Auxiliary Grant Cases	75	43	55	27	12	35	40	27	34	27
General Relief Cases	61	30	43	47	30	6	12	5	0	6
Medicaid Cases	19,122	20,930	22,646	24,206	25,697	26,499	32,235	24,885	21,360	37,379
SNAP Cases	16,463	19,341	22,163	21,906	21,845	20,655	18,888	7,890	7,949	16,685
TANF Cases	587	622	715	777	609	663	654	575	494	460
Caseload	39,089	43,822	48,564	49,753	50,954	50,818	54,775	35,775	32,109	56,921
Culture and recreation										
Parks and recreation:										
Youth sports participants	1,200	1,300	1,350	1,400	1,359	250	1,186	1,351	1,752	2,834
Total program participants	n/a	n/a	n/a	n/a	4,267	10,870	8,007	12,323	16,685	17,035
Community development										
Planning:										
Zoning permits issued	227	185	157	148	181	267	219	326	375	452
Component Unit - School Board										
Education:										
School age population enrolled	3,761	3,703	3,696	3,669	3,593	3,564	3,522	3,556	3,564	3,570
Number of teachers	303	286	293	264	280	271	272	271	266	266
Local expenditures per pupil	\$ 9,999	\$ 9,249	\$ 9,153	\$ 9,080	\$ 9,498	\$ 9,804	\$ 10,452	\$ 10,556	\$ 10,891	\$ 10,781

Source: Individual county departments

COUNTY OF FLUVANNA, VIRGINIA

Table 16

Capital Asset Statistics by Function
Last Ten Fiscal Years

<u>Function</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government										
Administration buildings	31	31	31	31	31	32	32	32	32	31
Vehicles	4	4	4	3	2	3	3	2	3	3
Public safety										
Sheriffs office:										
Patrol units	43	43	34	35	34	28	32	32	39	47
Other vehicles	7	7	3	4	4	5	8	8	9	10
Building inspections:										
Vehicles	2	2	4	4	3	3	3	2	2	2
Animal control:										
Vehicles	2	2	2	2	3	3	2	2	2	2
Public works										
General maintenance:										
Trucks/vehicles	14	14	13	14	12	13	13	18	18	15
Landfill:										
Vehicles	3	3	2	1	1	1	1	1	1	1
Equipment	4	4	4	4	4	4	4	4	4	4
Sites	1	1	1	1	1	1	1	1	1	1
Health and welfare										
Department of Social Services:										
Vehicles	7	7	8	8	9	9	9	9	8	8
Culture and recreation										
Parks and recreation:										
Community centers	2	2	2	2	2	2	2	2	2	2
Vehicles	6	6	3	4	3	3	3	3	4	4
Parks	2	2	2	2	2	4	4	4	4	4
Swimming pools	0	0	0	0	0	0	0	0	0	0
Tennis courts	0	0	0	0	0	0	0	0	0	0
Community development										
Planning:										
Vehicles	2	2	2	2	3	2	2	3	3	4
Component Unit - School Board										
Education:										
Schools	9	9	9	6	5	5	5	5	5	5
School buses	90	90	74	80	78	82	84	84	86	88

Source: Individual County departments.



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

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 Fluvanna, 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 County of Fluvanna, Virginia, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County of Fluvanna, Virginia's basic financial statements, and have issued our report thereon dated November 26, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of Fluvanna, 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 Fluvanna, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Fluvanna, 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 Fluvanna, 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, Fournel, Cox Associates

Charlottesville, Virginia
November 26, 2019



ROBINSON, FARMER, COX ASSOCIATES, PLLC

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 Fluvanna, Virginia**

Report on Compliance for Each Major Federal Program

We have audited County of Fluvanna, 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 County of Fluvanna Virginia's major federal programs for the year ended June 30, 2019. County of Fluvanna, 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 County of Fluvanna, 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 Requirement, 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 County of Fluvanna, 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 County of Fluvanna, Virginia's compliance.

Opinion on Each Major Federal Program

In our opinion, County of Fluvanna, 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, 2019.

Report on Internal Control over Compliance

Management of County of Fluvanna, 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 County of Fluvanna, 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 County of Fluvanna, 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 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, Farnell, Cox Associates

Charlottesville, Virginia
November 26, 2019

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Expenditures of Federal Awards - Primary Government and
Discretely Presented Component Unit
Year Ended June 30, 2019

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Pass-through Entity Identifying Number	Federal CFDA Number	Federal Expendi- tures
PRIMARY GOVERNMENT:			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	0010109/0010110/0040109/0040110	10.561	\$ 332,498
<u>DEPARTMENT OF JUSTICE</u>			
<u>Pass through payments:</u>			
Department of Criminal Justice Services:			
Bulletproof Vest Partnership Program	Not Available	16.607	2,379
Crime Victim Assistance	CJS5601701	16.575	17,127
Total Department of Justice			\$ 19,506
<u>DEPARTMENT OF TRANSPORTATION:</u>			
<u>Pass through payments:</u>			
Virginia Department of Motor Vehicles:			
Alcohol Open Container Requirements	154AL 1858259 154AL 1959251	20.607	\$ 16,934
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<u>Pass Through Payments:</u>			
Department of Social Services:			
Promoting Safe and Stable Families	0950109/0950110	93.556	\$ 15,989
Temporary Assistance for Needy Families (TANF Cluster)	0400109/0400110	93.558	109,762
Refugee and Entrant Assistance - State Administered Programs	0500109/0500110	93.566	76
Low-Income Home Energy Assistance	0600409/0600410	93.568	15,584
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)	0760109/0760110	93.596	19,741
Chafee Education and Training Voucher Program	9160108/9160109	93.599	11,619
Stephanie Tubbs Jones Child Welfare Services Program	0900109	93.645	86
Foster Care-Title IV-E	1100109/1100110	93.658	212,513
Adoption Assistance	1120109/1120110	93.659	124,352
Social Services Block Grant	1000109/1000110	93.667	139,489
Chafee Foster Care Independence Program	915108/9150109/9150110	93.674	2,278
Children's Health Insurance Program	0540109/0540110	93.767	7,646
Medical Assistance Program (Medicaid Cluster)	1200109/1200110	93.778	368,756
Total Department of Health and Human Services			\$ 1,027,891
<u>NATIONAL ENDOWMENT FOR THE ARTS:</u>			
<u>Pass through payments:</u>			
Virginia commission for the arts			
Promotion of the Arts - Partnership Agreements	99910-10-0440	45.025	\$ 4,500
<u>DEPARTMENT OF HOMELAND SECURITY:</u>			
<u>Pass through payments:</u>			
Virginia Department of Emergency Management			
Emergency Management Performance Grants	Not Available	97.042	\$ 15,000
Hazard Mitigation Grant	Not Available	97.039	69,614
Total Department of Homeland Security			\$ 84,614
Total Primary Government			\$ 1,485,943

Schedule of Expenditures of Federal Awards - Primary Government and
Discretely Presented Component Units
Year Ended June 30, 2019 (Continued)

Federal Grantor/State Pass - Through Grantor/ Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Federal Expendi- tures
COMPONENT UNIT-SCHOOL BOARD:			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Agriculture and Consumer Services: Food distribution (Child Nutrition Cluster)	Not Available	10.555	\$ 93,262
Department of Education: National School Lunch Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.555	500,546 593,808
School Breakfast Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.553	\$ 143,007
Total Department of Agriculture			\$ 736,815
<u>DEPARTMENT OF EDUCATION:</u>			
<u>Pass through payments:</u>			
Department of Education:			
Title 1 Grants to Local Educational Agencies	S010A120046/S010A130046	84.010	\$ 395,321
Career and Technical Education - Basic Grants to States	V048A130046/V048A140046	84.048	47,172
Special Education - Grants to States (Special Education Cluster)	H027A130107/H027A140107	84.027	820,633
Special Education - Preschool Grant (Special Education Cluster)	H173A140112	84.173	24,222
Total Special Education Cluster			\$ 844,855
English Language Acquisition State Grants	Not Available	84.365	8,349
Supporting Effective Instruction State Grants	S367A130044/S367A140044	84.367	75,486
Student Support and Academic Enrichment Program	S424A170048	84.424	18,149
Total Department of Education			\$ 1,389,332
Total Component Unit School Board			\$ 2,126,147
Total Expenditures of Federal Awards			\$ 3,612,090

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF FLUVANNA, VIRGINIANotes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Fluvanna, Virginia under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County of Fluvanna, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Fluvanna, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures 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 fair market value of the commodities received and disbursed.

Note 4 - De Minimis 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 - Loan Balances

The County has no loans or loan guarantees which are subject to reporting requirements for the current year.

Note 7 - 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	\$ 1,700,485
Total primary government	\$ 1,700,485
Component Unit School Board:	
School Operating Fund	\$ 1,389,332
School Cafeteria Fund	736,815
Total component unit school board	\$ 2,126,147
Total federal expenditures per basic financial statements	\$ 3,826,632
Federal Interest Subsidiary	\$ (214,542)
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$ 3,612,090

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

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>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
84.010	Title I, Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs.	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

There are no financial statement findings to report.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

Section IV - Prior Year Findings

There were no prior year findings.

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB G

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	Adoption of the Fluvanna County Board of Supervisors December 04, 2019 Meeting Minutes.				
MOTION(s):	I move the meeting minutes of the Fluvanna County Board of Supervisors Regular Meeting on Wednesday, December 4, 2019, be adopted.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				XX	
STAFF CONTACT(S):	Caitlin Solis, Clerk to the Board				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	Approve				
TIMING:	Routine				
DISCUSSION:	None.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	Draft Minutes for December 4, 2019				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other

FLUVANNA COUNTY BOARD OF SUPERVISORS
REGULAR MEETING MINUTES
Circuit Court Room
December 4, 2019
Regular Meeting 4:00pm
Work Session at 7:00 pm

MEMBERS PRESENT: John M. (Mike) Sheridan, Columbia District, Chair
 Tony O'Brien, Rivanna District, Vice Chair
 Mozell Booker, Fork Union District
 Patricia Eager, Palmyra District
 Donald W. Weaver, Cunningham District

ABSENT: None.

ALSO PRESENT: Eric M. Dahl, County Administrator
 Fred Payne, County Attorney
 Caitlin Solis, Clerk for the Board of Supervisors

1 - CALL TO ORDER, PLEDGE OF ALLEGIANCE, & MOMENT OF SILENCE

At 4:05pm Chair Sheridan called to order the Regular Meeting of December 4, 2019. After the recitation of the Pledge of Allegiance, a moment of silence was observed.

3 - ADOPTION OF AGENDA

MOTION:	Accept the Agenda, for the December 4, 2019 Regular Meeting of the Board of Supervisors.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O'Brien	Mr. Sheridan	Mr. Weaver
ACTION:	Second				Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

4 - COUNTY ADMINISTRATOR'S REPORT

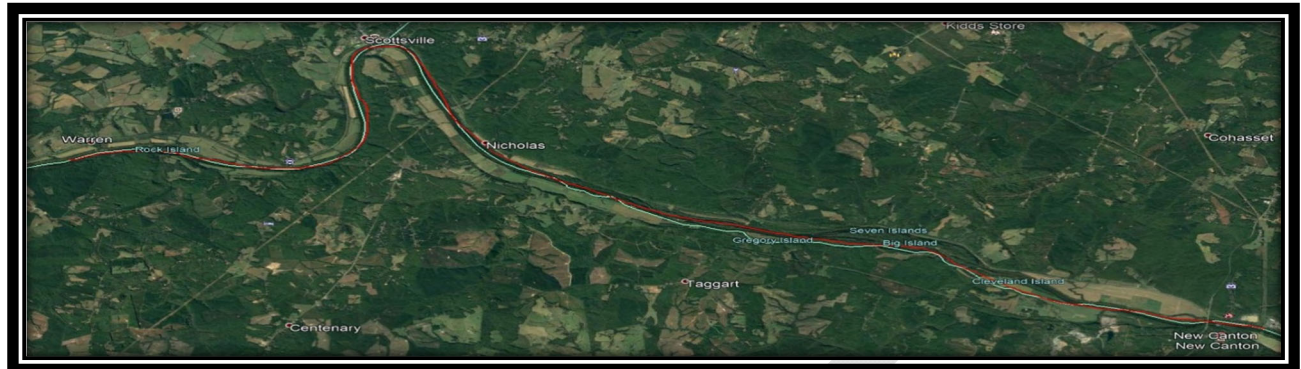
Mr. Dahl reported on the following topics:

- **Employee Recognition and Holiday Luncheon**
 - Thursday, December 19, 2019
 - 11:30 am – 2:00 pm
 - I will notify the departments heads and constitutional officers to close their offices, as permissible, during that time period
 - Nominations for Employee of the Year
 - Employee of the Year will be announced
- **FY19 Unassigned Fund Balance Update:**

FY19 Year End Audited Total Unassigned Fund Balance:	\$16,632,750
Unassigned Fund Balance – 12% Target Per Policy:	\$9,125,690
Unassigned Fund Balance – Excess Above Policy Target:	\$7,507,060
Less: FY20 Zion Crossroads Water - Projected	-\$3,000,000
Less: FY20 ZXR Waterworks Operations Plan Development – 07.02.19	-\$53,250
Less: FY20 Water and Sewer Master Plan – 07.02.19	-\$235,570
Less: FY20 Fluvanna Rescue Ambulance CIP – 08.21.19	-\$190,000
Less: FY20 Support 56 Water Rescue Truck – 11.04.19	-\$83,000
Less: FY20 Self Contained Breathing Apparatus Funding – 11.04.19	-\$618,000
Less: FY20 Water Distribution System Optimization Study – 11.20.19	-\$22,366
Current FY20 Unassigned Fund Balance – Excess Above Policy Target:	\$3,304,874

Scenic River Study: James River (20-mile stretch) - Qualifies

- Segment within the Town of Scottsville, and Albemarle, Buckingham and Fluvanna County
- A mile upstream of Warren boat ramp to New Canton
- Field evaluations took place September 27th and October 4th
- Should the Board wish to proceed, must let DCR know and pass a resolution.
- Additionally, the County should contact General Assembly representatives to request that they serve as patrons for the legislation that will codify the designation



Next BOS Meetings:

Day	Date	Time	Purpose	Location
Wed	Dec 18	4:00 PM	BOS Budget Work Session - Non-Profit Presentations	Courtroom
Wed	Dec 18	7:00 PM	Regular Meeting	Courtroom
Wed	Jan 8	4:00 PM	Regular Meeting – Organizational Meeting	Courtroom

6 - PUBLIC HEARING

None.

7 - ACTION MATTERS

Pleasant Grove Deer Hunt 2019 – Frederick W. Payne, County Attorney

The Sheriff’s Office continues to believe that it is necessary to reduce the numbers of deer on Pleasant Grove and that the best means of such control is through a managed hunt under the auspices of Wheelin Sportsmen, a group affiliated with the National Wild Turkey Federation. The proposal is to permit a small (7-10) group of hunters to take deer during the current hunting season. The hunt will be confined to carefully selected areas of Pleasant Grove on Friday, January 3, 2020. Like the events held in recent years past, it is proposed that the hunt be scheduled for the afternoon only (beginning around 2 p.m.). This reflects the success rate of the afternoon period of past years and is intended to minimize the closing of the Park as well as the time devoted by volunteers and maximizing the safety at the high school. Security will be provided by the sheriff’s office, and portions of the property west of the dog park will be closed to public access during that day only. Primary access for hunters will be at the sheriff’s office and the main entrance to the Pleasant Grove house. All hunters will be wheel-chair bound or otherwise handicapped, will be duly licensed and will escorted by qualified volunteers from the community. Wheelin Sportsmen organizes similar hunts at numerous locations in Virginia, including state parks and other similar properties as well as selected private properties and has done so for many years. It is a qualified charitable organization which maintains a \$2 million liability insurance policy. The County enjoys sovereign immunity.

Similar shoots were held in January of 2013-2019 with safety and success. It is expected that, if approved, this hunt will be similar, with minor changes based on previous years’ experience.

MOTION:	Authorize the Sheriff to conduct a deer hunt at Pleasant Grove for the purpose of controlling deer numbers, such hunt to be managed by Wheelin' Sportsmen, a non-profit organization providing outdoor recreation opportunities for handicapped hunters.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O'Brien	Mr. Sheridan	Mr. Weaver
ACTION:		Second	Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

FY19 to FY20 Carryover Requests - County – Liz Mclver, Management Analyst

As per the Financial Policies Manual:

- Requests shall be for specifically defined projects that could not reasonably be started prior to June 30.
- Those amounts necessary for the continuation of unencumbered operating projects or services may be requested by departments, amended by the County Administrator and adopted, with any changes, by the Board of Supervisors to be re-appropriated to the budget of the next fiscal year.
 - **Does not meet existing policy.**

Approval of the motion as stated will allow the Finance Department to increase FY20 revenue and expenses by \$40,635.

MOTION:	Approve the following carryover requests of FY19 unexpended budget lines from the listed departments to the FY20 Department Budget lines as specified and in the amounts listed: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Department</th> <th style="text-align: left;">Budget Line</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Registrar</td> <td>Contract Services</td> <td style="text-align: right;">\$30,900</td> </tr> <tr> <td>Registrar</td> <td>Machinery & Equipment</td> <td style="text-align: right;">\$3,400</td> </tr> <tr> <td>Registrar</td> <td>Part-Time Salary</td> <td style="text-align: right;">\$4,335</td> </tr> <tr> <td>Registrar</td> <td>Telecommunications</td> <td style="text-align: right;">\$1,000</td> </tr> <tr> <td>Registrar</td> <td>Mileage Allowance</td> <td style="text-align: right;">\$1,000</td> </tr> </tbody> </table> with an amount of \$5,000 to be re-appropriated to Part-Time Salary and an amount of \$35,635 to be re-appropriated to Machinery & Equipment.					Department	Budget Line	Amount	Registrar	Contract Services	\$30,900	Registrar	Machinery & Equipment	\$3,400	Registrar	Part-Time Salary	\$4,335	Registrar	Telecommunications	\$1,000	Registrar	Mileage Allowance	\$1,000
Department	Budget Line	Amount																					
Registrar	Contract Services	\$30,900																					
Registrar	Machinery & Equipment	\$3,400																					
Registrar	Part-Time Salary	\$4,335																					
Registrar	Telecommunications	\$1,000																					
Registrar	Mileage Allowance	\$1,000																					
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O'Brien	Mr. Sheridan	Mr. Weaver																		
ACTION:	Second		Motion																				
VOTE:	Yes	No	Yes	Yes	No																		
RESULT:	3-2																						

FY19 to FY20 Carryover Requests - Schools – Liz Mclver, Management Analyst

Fluvanna County Public Schools are requesting a local funds carryover from FY19 to FY20.

The Fluvanna County School Board requests that \$250,000 of unexpended FY19 Funds be re-allocated to the school division. Said funds are to be transferred to:

- \$250,000 to CIP – Bus Motors & Fleet Repair

This supplemental appropriation, if approved, would authorize staff to appropriate the additional funds to FY20 revenue and expenditures in the Fluvanna County Public Schools CIP budget.

MOTION:	Approve carryover of FY19 Fluvanna County Public Schools unexpended local funds in the amount of \$250,000 for the FY20 Schools Bus CIP budget.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O'Brien	Mr. Sheridan	Mr. Weaver
ACTION:	Motion		Second		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

5 - PUBLIC COMMENTS #1

At 4:36 pm Chair Sheridan opened the first round of Public Comments.

- Joseph Creasy, 38 Jennings Drive, addressed the Board of Supervisors to convey his interest to serve on the Economic Development Authority and let them know his application and resume had been submitted.
- Susan Morris, 512 Pine Forest Lane, Columbia District, spoke in support of a second amendment sanctuary county resolution.

Board of Supervisors Minutes

- Samuel A. Thompson, Cunningham District, spoke in support.
- William E. Eubank II, 2924 Rolling Road South, Cunningham District, spoke in support.
- Kimberly Flick, 499 Jefferson Drive, Cunningham District, spoke in support.
- Cody K. Stowe, 369 Bell Farms Lane, Fork Union District, spoke in support.
- Mike Goad, P.O. Box 611, Fork Union, Fork Union District, spoke in support.
- Pamela Herrington, 23 Stone Field Road, Palmyra District, spoke in support.
- Rose Lemaster, 15316 James Madison Highway, Columbia District, spoke in support of the proposed sanctuary resolution.
- Karen Hutchinson, 2321 Ruritan lake Road, Cunningham District, Spoke in support.
- William Huberth, 3798 Venable Road, Columbia District, spoke in support.
- Fred Nelson, 1860 Haden Martin Road, Cunningham District, spoke in support.
- James Wilmoth, 24 Fairwood Place, Rivanna District, Spoke in support.
- Matthew Pomeroy, 172 Rolling Hills Lane, Cunningham District, spoke in support.
- Angela Chainer, 604 Troy Heights Lane, Columbia District, spoke in support.
- Roger Bowles, 5520 James Madison Highway, Fork Union District, spoke in support
- Joe Caracciolo, 50 Ponderosa Lane, Rivanna District, spoke in support.
- Karl Partner, 27 Bridlewood Drive, Cunningham District, spoke in support.
- Jacky L. Gillispie, 1049 Lake Monticello Road, Palmyra District, spoke in support.
- Robert (*inaudible*), 3426 Kent’s Store Way, Columbia District, spoke in support.
- John Flick, 499 Jefferson Drive, Cunningham District, spoke in support.
- Carl R. Corbin, 2390 Ridge Road, Columbia District, spoke in support.
- Michael Hilton, 340 Manor Boulevard, Palmyra District, spoke in support.
- Laura L. Painter, 4 Goldfinch Court, Palmyra District, spoke in support.
- Tammy Ashcraft, 2367 Shores Road, Fork Union District, spoke in support.
- Katherine Campbell, Fork Union District, spoke in support.
- Andrew Pullen, 553 Plain Dealing Road, Columbia District, spoke in support.

With no one else wishing to speak, Chair Sheridan closed the first round of Public Comments at 5:51pm.

7A – BOARDS AND COMMISSIONS

None.

8 - PRESENTATIONS

Deferred until December 18, 2019.

9 - CONSENT AGENDA

The following items were discussed before approval:

- G - ZXR Sargent Corp Change Order 2 – Cyndi Toler, Purchasing Officer

The following items were approved under the Consent Agenda for December 4, 2019:

- Minutes of November 20, 2019 – Caitlin Solis, Clerk to the Board
- ZXR Sargent Corp Change Order 2 – Cyndi Toler, Purchasing Officer
- Open Space Contract (Burrier Trust) – Andrew M. Sheridan, Jr., Commissioner of the Revenue
- Open Space Contract (Kowalski Trust) – Andrew M. Sheridan, Jr., Commissioner of the Revenue
- Martha Brown Term End Correction – Eric Dahl, County Administrator
- FEMA FY19 Assistance to Firefighters Grant – Debbie Smith, Emergency Management Coordinator

MOTION:	Approve the consent agenda, for the December 4, 2019 Board of Supervisors meeting.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O’Brien	Mr. Sheridan	Mr. Weaver
ACTION:	Second				Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

10 - UNFINISHED BUSINESS

None.

11 - NEW BUSINESS

Second Amendment Sanctuary County Resolution– After discussion, the Board of Supervisors decided to reconvene this meeting until 12/11/2019 in the Central Elementary auditorium at 6pm to make a decision.

12 - PUBLIC COMMENTS #2

At 6:11pm Chair Sheridan opened the second round of Public Comments.

- Andrew Pullen, Columbia District, recited the quote “governing closet to the people, is the best way to govern”
- Tony Shifflett, 601 Troy Height Lane, Columbia District, spoke in favor of the resolution and asked the Board to covey this message on behalf of the people of Fluvanna to representatives in Richmond.

Board of Supervisors Minutes

- Angela Chainer, Columbia District, thanked the Board, expressed that she is looking forward to the December 11, 2019 meeting and hopes to see a draft of the proposed resolution before the Board makes a decision on the Second Amendment Sanctuary County Resolution.

With no one else wishing to speak, Chair Sheridan closed the second round of Public Comments at 6:18pm.

13 - CLOSED MEETING

MOTION:	At 6:27pm, move the Fluvanna County Board of Supervisors enter into a closed meeting, pursuant to the provisions of Section 2.2-3711 A.6, & A.19 of the Code of Virginia, 1950, as amended, for the purpose of discussing Investment of Funds, & Public Safety.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O’Brien	Mr. Sheridan	Mr. Weaver
ACTION:	Second		Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

MOTION:	At 7:02pm, move Closed Meeting be adjourned and the Fluvanna County Board of Supervisors convene again in open session and “BE IT RESOLVED, the Board of Supervisors does hereby certify to the best of each member’s knowledge (i) only public business matters lawfully exempted from open meeting requirements under Section 2.2-3711-A of the Code of Virginia, 1950, as amended, and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered in the meeting.”				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O’Brien	Mr. Sheridan	Mr. Weaver
ACTION:			Motion		Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

RECONVENE – JOINT WORK SESSION WITH SCHOOL BOARD

Mr. Winkler presented an update to the Board of Supervisors illustrating the Fluvanna County School Successes

- All Fluvanna County Public Schools are fully accredited for the sixth consecutive year. Fluvanna is one of only 19 school divisions to hold this distinction.
- On-time graduation rate of 93.4 percent and dropout rate of 1.8 percent in 2019.
- State Championships- Forensics (3rd Time) and Baseball
- WISE Blue Star Award for Financial Literacy for the Sixth Consecutive year.
- 36 Students receive AP Scholar Awards.
- Fluvanna County High School recognized as one of the Best High Schools in the Country by US News and World Report.

Mr. Winkler gave a Fluvanna County Public Schools preliminary budget discussion. Breaking down information such as VRS for employees, per pupil expenditure, categorical budget, current enrollment, enrollment projections, potential revenue changes, budget unknowns (such as Health Insurance Rates, State Budget Allocations, Cost of Living- FY2019 2.22% based on VRS, Local Composite Index (LCI)- Increase, approximately reduction of \$65,000 in state funding, Virginia Retirement System Rates- Projected Increase of .98%, Revisions to SOQ, Re-Benchmarking, PREP, Special Education- Population Growth) and budget priorities for FY21.

Priority	Estimated Cost
Increase for All Staff- Step for Teachers Costs approx. \$220,000/1% increase all staff= \$310,000	\$310,000
Matching COLA for All Staff- 2.2%	\$660,000
VRS Increase- .98	\$40,000
Health Insurance Premiums	\$300,000
Staffing – Apprenticeship Coordinator, HR Benefits Specialist, CTE Trades Teacher, 2- Special Education, Athletic Trainer	\$375,000
Transportation- Field trips, activity routes, office support	\$50,000
School Security- School Resource Officer	\$75,000
Scale Adjustments- School Psychologists, Nurses, Substitutes	\$50,000
Stipends- Degrees (\$250 for Masters), Coaches- 5% increase, Additional Work?	\$50,000
Possible SOQ Revisions- Local Share	\$340,000

At 7:53pm it was suggested that an extension to the Regular Meeting of December 4, 2019 be made.

MOTION:	Motion to extend the Regular Meeting of December 4, 2019 to 10:00 pm				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O'Brien	Mr. Sheridan	Mr. Weaver
ACTION:	Second				Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

14 - ADJOURN

MOTION:	At 8:11pm, recess until December 11, 2019 at 6pm with the Second Amendment Resolution on the agenda under new business.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. O'Brien	Mr. Sheridan	Mr. Weaver
ACTION:	Second				Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

ATTEST:

FLUVANNA COUNTY BOARD OF SUPERVISORS

Caitlin Solis
Clerk to the Board

John M. Sheridan
Chair

DRAFT

Fluvanna County Board of Supervisors Public Comment Cards**December 4, 2019****Topic: Resolution Declaring Fluvanna County a second Amendment Sanctuary**

1. Brandon Via, 4299 Rising Sun Rd, Columbia District, Support
2. Andy Wilson, 7 Goldfinch Ct, Palmyra District, Support
3. Steve Harris, 3642 Ruritan Lake Rd, Cunningham District, Support
4. Leslie M. Cloyd, 3332 Kidds Dairy Rd, Fork union District, Support
5. Shannon Christian, 543 Dobby Creek Rd, Cunningham District, Support
6. Patrick Kelly, 1161 Paynes Mill Rd, Palmyra District, Support
7. Becky Hicks, 501 Avalon Pl, Fork Union District, Support
8. Russell Hamm, 1631 Plain Dealing Rd, Columbia District, Support
9. William J. Collins, 1070 Hunters Lodge Rd, Columbia District, Support
10. A. Dale Mullins, 671 Bluebird Ln, Cunningham District, Support
11. Duane Hogge, 435 Green Shadows Ln, Fork Union District, Support
12. William L. Keating, 234 Jefferson Dr, Palmyra District, Support
13. Rodney A. Pace, 52 Mechunk Creek Dr, Palmyra District, Support
14. John M. Waring, 2433 Ridge Rd, Palmyra District, Support
15. Cris Schjoth, 8 Monish Dr, Palmyra District, Support
16. Shirley H. Mitchell, 3348 Kidds Dairy Rd, Fork Union District, Support
17. Kim Hyland, 1015 Poplar Spring Rd, Cunningham District, Support
18. Kenly Noel, 11 Sassafras Rd, Rivanna District, Support
19. Lisa Hazelwood, 8 Dogleg Rd, Rivanna District, Support
20. Jesse McLaughlin, 202 Miles Jackson Rd, Palmyra District, Support
21. Lisa White, 7840 Venable Rd, Columbia District, Support
22. Sharron Phillips, 3987 Venable Rd, Columbia District, Support
23. Thomas Hazelwood, 8 Dogleg Rd, Palmyra District, Support
24. Gregory Gipson, 2433 Ridge Rd, Columbia District, Support
25. Henry Walters, 2387 Sclaters Ford Rd, Fork Union, Support
26. Ryan Spillman, 4578 Rolling Rd S., Cunningham District, support
27. Sharon Johnson, 6721 James Madison Hwy, Fork Union District, Support
28. Buddy Dailey, 594 Mountian Laurel Rd, Palmyra District, Support
29. Seth Aldridge, 2857 Rolling Rd S., Cunningham District, Support
30. Steve Cohen, 38 Hardwood Rd, Rivanna District, Support
31. Davis R. Turner, 1801 East River Rd, Fork Union District, Support
32. Sandra Lindner Turner, 1801 East River Rd, Fork Union District, Support
33. Cheryl Falvella, 126 Cabel Ln, Fork Union District, Support
34. Mario Kuhar, 3247 West River Rd, Cunningham District, Support
35. Joy Kuhar, 3247 West River Rd, Cunningham District, Support
36. Linda Kubistek, 1796 Hollands Rd, Columbia District, Support
37. Bryan Morris, 4548 Venable Rd, Columbia District, Support
38. Von Hill, 452 Antioch Springs Ln, Cunningham District, Support
39. Jack Thompson, 403 Courthouse Rd, Columbia District, Support
40. H. Scott Fielding, 634 Sclaters Ford Rd, Fork union District, Support
41. Victoria A. Pulliam, 7 Vine Ridge Rd, Palmyra District, Support
42. Aldwin Williams, P.O. Box 183 Fork Union, Fork Union District, Support
43. Ben Shaw, 4608 Venable Rd, Columbia District, Support
44. George Field, 193 Haden Martin Rd, Palmyra District, Support
45. Petra B. Jones (Ryalls), 131 Timber Ridge Dr, Columbia District, Support
46. Jean Walters, 2387 Sclaters Ford Rd, Fork Union District, Support
47. Bobby Stanley Jr., 264 Double D Farm Trl, Cunningham District, Support
48. Charlie Mapp Floyd III, 1107 Bybees Church Rd, Palmyra District, Support
49. Justin Redman, 532 Haden Martin Rd, Fork Union District, Support
50. Debi Persinger, 1693 Shiloh Church Rd, Fork Union District, Support
51. Brittany Aldridge, 6186 James Madison Hwy, Fork Union District, Support
52. Matthew Aldridge, 6186 James Madison Hwy, Fork Union District, Support
53. Jacob Krahenbill, 4094 Ridge Rd, Fork Union District, Support
54. Shirley Phillips, 3175 Rolling Rd S., Cunningham District, Support
55. Dustin S. Haney, 442 Tepee Town Rd, Fork Union District, Support
56. Justin Ki(illegible), 1903 East Marshall St, Richmond VA, Support
57. Crystal Haislip, 2852 Long Acre Rd, Cunningham District, Support
58. Judy Carter, 1573 Beals Ln, Cunningham District, Support
59. Brandon Bossieux, 5524 Haden Martin Rd, Cunningham District, Support
60. Warren Painter, 53 Long Acre Rd, Cunningham District, Support
61. Maria L. Graff, 5764 Stage Junction Rd, Columbia District, Support
62. Natalie Hughes, 3453 West river Rd, Cunningham District, Support
63. Mike Rittenhouse, 1639 Antioch Rd, Cunningham District, Support

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64. Ruth Witt, 329 Beals Ln, Cunningham District, Support
65. Jack Witt, 329 Beals Ln, Cunningham District, Support
66. Michael N. Luniewski, 31 Long Leaf Ln, Rivanna District, Support
67. Adam Gragg 515 Pine Forest Lane, Cunningham District, Support
68. Gabriel Tyson 15876 Westriver Road, Fork Union District, Support
69. Matthew Dickerson, 3981 Ruritan Lake Road, Palmyra District, Support
70. Cory Richards, 354 Oliver Ridge Lane, Palmyra District, Support
71. Brianna Kunz, 495 Jefferson Drive, Palmyra District, Support
72. Summer Tocci, 2332 Antioch Road, Cunningham District, Support
73. Lori Laym, 63 Woodlawn Drive, Palmyra District, Support
74. Larry David Powell, 6117 Union Mills Road, Palmyra District, Support
75. Gavin Powell, 6117 Union Mills Road, Palmyra District, Support
76. Simon G. Kunz, 495 Jefferson Drive, Palmyra District, Support
77. Brett Ehrmann, 29 Indigo Lane, Palmyra District, Support
78. William C. Rutherford, 447 Oliver Ridge Lane, Palmyra District, Support
79. Michael S. Johnson, 1142 Poplar Spring Road-Apt. C, Cunningham District, Support
80. Scott Fraser, 3863 Ruritan Lake Road, Fork Union District, Support
81. Brian Baird, 916 The Cross Road, Cunningham District, Support
82. Miranda Baird, 916 The Cross Road, Cunningham District, Support
83. George Hall, Jr. 4 Iroquois Way, Palmyra District, Support
84. Charles Look, 1852 Ruritan Lake Road, Cunningham District, Support
85. George A. Hall, Sr., 11 Cohasset Circle, Fork Union District, Support
86. Robin Goodwin, 306 Ironhound Drive, Palmyra District, Support
87. Susan Himelrick, 810 S. Keswick Drive, Palmyra District, Support
88. William Baily Crockett, 4223 James Madison Highway, Fork Union District, Support
89. Amber Nicole Hensley, 19 Holly Circle, Palmyra District, Support
90. Gary Grunau 342 Gravel Hill Road, Fork Union District, Support
91. Kacie Grunau, 342 Gravel Hill Road, Fork Union District, Support
92. Amy M. Dyer, 1206 East River Road, Fork Union District, Support
93. David S. Seymore, 879 Sclaters Ford Road, Fork Union District, Support
94. Terry S. Opie, 1938 Cloverdale, Fork Union District, Support
95. Ray Michael Farmer, Jr. 105 Ducks Lake Ridge, Cunningham District, Support
96. Jane Saxton, 3 Cobb Court, Palmyra District, Support
97. Matthew Kidd, 76 Bell Farms Lane, Fork Union District, Support
98. Daniel Hoch, 3 Cobb Court, Cunningham District, Support
99. Robert Thompson, 4817 Rolling Road South, Cunningham District, Support
100. Eric C. Davis, 131 Canal View Lane, Palmyra District, Support
101. Steven C. Besecky, 449 Suncrest Drive, Cunningham District, Support
102. Robin C. Ingersoll, 2070 Rolling Road South, Cunningham, Support
103. Earl Ingersoll, 2070 Rolling Road South, Cunningham, Support
104. Ali Cline, 301 Rhodes School Lane, Palmyra District, Support
105. Raymond Bunch, 360 Branch Road, Cunningham, Support
106. Mary C. Grubb, 1649 Venable Road, Palmyra District, Support
107. Douglas W. Napier, 233 Holman Creek Lane, Fork Union, Support
108. Robert Leedy, 124 Grandstaff Trail, Fork Union District, Support
109. Dustin Parrish, 566 Bremono Bluff Road, Fork Union, Support
110. Michael O'Leary, 302 Manor Blvd., Palmyra District, Support
111. Josef Reynolds, 54 Jennings Drive, Palmyra District, Support
112. Bill Jones, 2425 Kents Store Way, Columbia District, Support
113. William R. Hamm 764 Jordan Store, Columbia District, Support
114. Michael Hilton, 340 Manor Blvd, Palmyra District, Support
115. Joseph Ryan, 113 Glenn Circle, Rivanna District, Support
116. Larry Knight, 1682 Shiloh Church Road, Fork Union District, Support
117. Patricia Grunau, 342 Gravel Hill Road, Fork Union District, Support
118. Robert D. Roberts, 6721 James Madison Highway, Fork Union District, Support
119. Elizabeth Grandstaff, 534 Rolling Road South, Fork Union District, Support
120. James M. Grandstaff, III, 534 Rolling Road South, Fork Union District, Support
121. Brennan Baber, 13 Stonewall Road, Palmyra District, Support
122. Joshua Riddle 292 Vines Lane, Columbia District, Support
123. Craig Gibbs, 1709 Courthouse Road, Columbia, Support
124. James M. Baber, Jr., 13 Stonewall Road, Palmyra District, Support
125. Josh Laidler, NO ADDRESS Provided, Fork Union District, Support
126. Greg Schlater 2253 Thomas Jefferson Parkway, Fork Union District, Support
127. John Goodwin, 325 Troy Heights Lane, Columbia District, Support
128. Beth Grandstaff, 234 Rolling Road South, Fork Union, Support
129. Nathan Payne, 2834 Shiloh Church Road, Palmyra District, Support
130. Richard Evenhorn, 748 Goldmine Road, Fork Union District, Support

131. Grant Gamache, 3602 Central Plain Road, Fork Union District, Support
132. Robert Roberts, Jr. 24 East Point Road, Palmyra District, Support
133. Rich Mullin, 33 Marwood Drive, Palmyra District, Support
134. Jay Hoffman, 568 Bybee Estates Lane, Support
135. Hobert C. Jenkins, 384 Goldmine Road, Palmyra District, Support
136. Laura Chow, 6333 James Madison Highway, Fork Union District, Support
137. Ruffin Clifton, 6333 James Madison Highway, Fork Union District, Support
138. Jonathan Russo, 5 Stonefield, Palmyra District, Support
139. Craig Russo, 5 Stonefield, Palmyra District, Support
140. Jason DeMers, 6089 Rolling Road, Cunningham District, Support
141. Bryce DeMers, 6089 Rolling Road South, Cunningham District, Support
142. Dawn Fisher 2187 Hunters Lodge Road, Columbia District, Support
143. Craig D. Fisher, 2187 Hungers Lodge Road, Columbia District, Support
144. Greg O'Dell, 2841 James Madison Highway, Fork Union District, Support
145. Jerome Waters, 21 N. Bearwood Drive, Palmyra District, Support
146. Gail J. Stowe, 369 Bell Farms Lane, Palmyra District, Support
147. Auslin Porter, Dogleg Road, Palmyra District, Support
148. James L. Baird, 942 The Cross Road, Cunningham District, Support
149. Heather Mathews, 3989 Shores Road, Palmyra District, Support
150. Michael Rakes, 10 Riverwood Court, Palmyra District, Support
151. Christopher E. Rohleder, 393 Oak Creek Road, Columbia District, Support
152. Brian Keith Staples, 116 Beechwood Lane, Columbia District, Support
153. Melanie Swan, 172 Palmer Farm Lane, Palmyra District, Support
154. Madison Fain, 391 Jefferson Drive, Cunningham District, Support
155. Curtis Race, 4567 James Madison Highway, Fork Union District, Support
156. Andrew Pullen, NO ADDRESS PROVIDED, Columbia District, Support
157. Marilyn Winsett, 8085 James Madison Highway, Fork Union District, Support
158. Veronica Lenherr, 640 Gold Mine Road, Palmyra District, Support
159. Phillip Powell, 2657 Sclaters Ford Road, Fork Union District, Support
160. Mike Powell 2667 Sclaters Ford Road, Fork Union District, Support
161. Harry T. Morris, Jr. 10340 James Madison Highway, Fork Union, Support
162. Will Shaw, 1612 Columbia Road, Zion Crossroads, 22942, Support
163. Raymond E. Washburn, 2 Rowell Road, Palmyra District, Support
164. Elizabeth Dailey, 594 Mountain Laurel Road, Columbia District, Support
165. Diane Arnold, 21 Stonefield Road, Palmyra District, Support
166. Dalton McWilliams, 1918 Deer Field Road, Columbia, Support
167. Michael H. Mason, 4121 Antioch Road, Cunningham District, Support
168. Mark Bond, 306 Sundown Lane, Columbia District, Support
169. Charles W. Kidd, 3317 Antioch Road, Cunningham District, Support
170. Pat LeFloch, 40 Dogleg Road, Palmyra District, Support
171. Justin Sorrels 1885 Bell Farms Lane, Fork Union District, Support
172. Joshua K(illegible), 7136 Venable Road, Columbia District, Support
173. Charles Wheaton, 20 Cedar Hill Road, Fork Union District, Support
174. David Field, 225 Martin Kings Road, Cunningham District, Support
175. Sidney Catoe, 66 Bolling Circle, Palmyra District, Support
176. Sam Clarke, 2185 Haden Martin Road, Fork Union District, Support
177. Patti Reynard, 662 Broken Island Road, Palmyra District, Support
178. Lucas Reynard, 662 Broken Island Road, Palmyra District, Support
179. Damon Mathews, 3989 Shores Road, Palmyra District, Support
180. Pam Arnold, 1004 The Cross Road, Cunningham District, Support
181. Wayne Griffin, 3474 Cloverdale Road, Fork Union District, Support
182. Rhonda Griffin, 3474 Cloverdale Road, Fork Union District, Support
183. Shawn Denby, 3893 Rolling Road South, Cunningham District, Support
184. Diane Baird, 942 The Cross Road, Cunningham District, Support
185. Mackenzie Fain, 391 Jefferson Drive, Cunningham District, Support
186. Richard Fain, 391 Jefferson Drive, Cunningham District, Support
187. Trevor O'Dell 2841 James Madison Hwy, Fork Union District, Support
188. Robert Mayo, 12493 James Madison Hwy, Fork Union District, Support
189. Crystal Mayo, 67 Warwick Lane, Fork Union District, Support
190. P. S. Kennedy, 2972 Schlaters Ford Road, Fork Union District, Support
191. Morgan McKenzie Cawthorne, 1717 Shores Rd, Palmyra District, Support
192. Jeff Hutchinson, 2321 Ruritan Lane Rd, Cunningham District, Support
193. Sam Carrannante, 5 Fairfield Court, No City Provided, Support
194. Berlie Botkin, 2249 Ruritan Lake Road, Cunningham District, Support
195. Miichael Gilmore, 386 Ridge Spring Rd, Cunningham District, Support
196. Jonathan Gilmore, 386 Ridge Road, Cunningham District, Support
197. W.E. McCorkle, Jr., 123 Meade Lane, Palmyra District, Support

198. Jesse Hart, 275 Haden Martin Road, Fork Union District, Support
199. Tammy Ashcraft, 2367 Shores Road, Fork Union District, Support
200. Jayne Clowater, 3457 Venable Road, Columbia District, Support
201. Justin Flevarakis, 13 Jefferson Drive, Palmyra District, Support
202. Steven E. Everett, 681 Haden Martin Road, Fork Union District, Support
203. Vernon L. Breeder, 5 Riverside Ct., Palmyra District, Support
204. Charlotte Robersts, 168 Frazier Cove Lane, Palmyra District, Support
205. Terry R. Mason, 6090 Rolling Road, Cunningham District, Support
206. Gary Baughn, 8 Wedge Ter., Rivanna District, Support
207. Roger Davis, 3860 Antioch Road, Cunningham District, Support
208. Roger Deane, 3965 Richmond Road, Palmyra District, Support
209. Calvin Tony Shifflett, 601 Troy Heights Lane, Columbia District, Support
210. David Chainer, 604 Troy Heights Lane, Columbia District, Support
211. Charlotte Layne, Fork Union, Fork Union District, Support
212. Cory Stillwell, 97 Partridge Berry Lane, Palmyra District, Support
213. Will Lyster, 16 Quail Hunt Place, Louisa, Support
214. Harold Decker, 24 Kingswood Road, Support
215. Lynn Kennedy 341 Jefferson Drive, Palmyra District, Support
216. Tim Puckett, 14 Landing Court, Palmyra District, Support
217. David Spencer, 15316 James Madison Hwy, Columbia District, Support
218. A(illegible) Jankowski, No Address, Palmyra District, Support
219. Dale Gravitt, 3426 Kents Store Way, Palmyra District, Support
220. Frankie Sheridan, Kents Store, Columbia District, Support
221. Chelsey Jankowski, 7 Riverwood Court, Palmyra District, Support
222. Eric D(illegible), 2285 Stage Junction Rd., Columbia District, Support
223. Shawn Seay, 2181 Hardware Rd, Fork Union District, Support
224. Don White, 4239 Dogwood Dr., Columbia District, Support
225. Reginald G. Hargett, 2 Hopi Way, Palmyra District, Support
226. Walter Goodrich, 771 Cold Spring Trl., Columbia District, Support
227. Valerie Hahn, 2303 Deep Creek Rd, Palmyra District, Support
228. Justin Hahn, 2303 Deep Creek, Palmyra District, Support
229. John Knoll, 36 Maple Valley Dr., Rivanna District, Support
230. Gerald E. Swiggett, 787 Taylor Ridge Way, Cunningham District, Support
231. Jack Arnold, 21 Stonefield Rd., Palmyra District, Support
232. Katelyn Good, P.O. Box 611, Fork Union District, Support
233. James Regn, 4250 Dogwood Dr., Columbia District, Support
234. Mott Campbell, 40 Old Homestead Circle, Palmyra District, Support
235. James Dugan, 645 Jefferson Dr., Palmyra District, Support
236. Schoen Falciglici, 29 Marwood Dr., Palmyra District, Support
237. Greg Trojan, 5354 Broadstreet (No District Provided) Support
238. James Morris, 202 Oliver Ridge Lane, Palmyra District, Support
239. Matt Henderson, 2765 Shores Road, Palmyra District, Support
240. James M. Fields, 368 Stage Coach Hills Rd., Palmyra District, Support
241. John Bailey, 2556 Thomas Jefferson Pkwy, Fork Union District, Support
242. Shelby Napier, 233 Holman Creek Lane, Fork Union District, Support
243. Cindy Norris, 15403 W. River Rd., Fork Union District, Support
244. Erin Hurley, 51 Rosewood Ct., Fork Union District, Support
245. Linda Hampshire, 2009 Antioch Rd, Palmyra District, Support
246. Richard A. Jarvis, 116 Riverside Dr., Palmyra District, Support
247. James Hartman, 8 Chippewa Lane, Palmyra District, Support
248. James Norcross, 3781 Dogwood Dr., Palmyra District, Support
249. Peggy Donohue, 441 Dream Lane, Palmyra District, Support
250. Randy Henshaw, 130 Belle Terre Ln., Columbia District, Support
251. Rocky Prater, 3899 Branch Rd., Cunningham District, Support
252. Brian Kidd, 1555 Rolling Rd, South, Palmyra District, Support
253. G. Glenn Becker, 209 Camelot Ln, Fork Union District, Support
254. Amy Becker, 209 Camelot Ln, Fork Union District, Support
255. Cody Farrish, 4539 Venable Rd., Columbia District, Support
256. Joseph Falvella, 126 Cabel Lane, Fork Union District, Support
257. Michael Donohue, 441 Dream Lane, Palmyra District, Support
258. Travis Kerr, 30 Hatchechubee Rd., Palmyra District, Support
259. Charlie Mapp Floyd, Jr. 1107 Bybees Ch. Rd., Palmyra District, Support
260. Charles Jenkins, 384 Gold Mine Rd., Fork Union District, Support
261. Richard Moe, 3241 Dogwood Dr., Palmyra District, Support
262. Carl R. Corbin, 2390 Ridge Rd. Columbia District, Support
263. Keith Landes, 19 Forest Dr., Palmyra District, Support
264. Timothy R. Beach, 571 Rhodes School Lane, Cunningham District, Support

265. Gordon Skeen, 6786 West River Rd., Fork Union District, Support
266. Linda Christian, 1071 Three Chopt Rd., Columbia District, Support
267. David C (illegible) 32 Turkeysag Trail, Cunningham District, Support
268. John Ashcraft, 2367 Shores Rd., Columbia District, Support
269. Michael Erickson, 215 Fayette Street, Columbia District, Support
270. Eugene Chow, 6333 James Madison Hwy, Fork Union, Support
271. Logan J. Marshall, 3172 Rock Island Rd., Cunningham District, Support
272. Scott Bradbury, 6904 James Madison Hwy, Fork Union District, Support
273. Bryan Currier, 586 Rose Hill Rd., Columbia District, Support
274. Jacob S. Goodwin, 2169 S. Shores Rd., Fork Union District, Support
275. Edward Claytor, 18819 James Madison Hwy., Palmyra District, Support
276. Dan Brown, 296 Westview Ln., Rivanna District, Support
277. James Landis, 12 Tobacco Ter., Cunningham District, Support
278. Celia Landis, 12 Tobacco Ter., Cunningham District, Support
279. J. Monroe Johnson, 3530 Kents Store, Columbia District, Support
280. Nanci Brown, 296 Westview Lane, Rivanna District, Support
281. Colin Provencher, 160 Cross Creek Way, Palmyra District, Support
282. Susan McLaughlin, 2472 Long Acre Rd., Palmyra, Support
283. Ted J. Schjoth, 8 Monish Dr., Palmyra District, Support
284. Stephani Johnson, 2095 W. River Rd., Cunningham District, Support
285. Brandon Johnson, 2095 West River Rd., Cunningham District, Support
286. Margie Johnson, 3530 Venable Road, Columbia, Support
287. Chris Sweeters, Palmyra-Route 640, Support
288. Shannon Race, 4567 James Madison Hwy, Fork Union District, Support
289. C. Dean Bossieux, 4 Stigger Road, Palmyra District, Support
290. Andrew Notman, 491 Antioch Lane, Cunningham District, Oppose
291. Patricia Brown, 22 Mulligan Drive, Cunningham District, Oppose
292. Bill Davis, 889 Jefferson Drive, Palmyra District, Oppose
293. Eve Gaige, 35 Blue Bell Lane, Rivanna District, Oppose
294. Millie Fife, 889 Jefferson Dr., Palmyra District, Oppose
295. Adrian Ardron, 45 Moreward Place, Palmyra District, Oppose
296. Gary Sellick, 8 Deer Path Rd., Rivanna District, Oppose
297. Adrienne Wyland, 2747 Antioch Rd., Cunningham, Support
298. Mike Carey, 61 Briarwood Dr., Palmyra District, Support
299. Richard Eaton, 3390 Cloverdale Rd., Fork Union District, Support
300. Jason Hamshar, 211 Dobby Creek Rd., Cunningham District, Support
301. Christian Brandt, 3975 James Madison Highway, Fork Union District, Support
302. Andrew Tocci, 2332 Antioch Rd, Cunningham District, Support
303. Sherry Begalske, 211 Dobby Creek, Cunningham District, Support
304. Colton Brandt, 3975 James Madison Hwy, Fork Union District, Support
305. Donald H. Spillman, 1180 Thomas Jefferson Pkwy. Fork Union District, Support
306. Kevin P (illegible), 14427 W. River Rd. Fork Union District, Support
307. Sam T. Edwards, 2332 Ruritan Lake Rd. Cunningham District, Support
308. Douglas C. Haden, Jr., 19794 James Mad. Hwy. Columbia District, Support
309. Garnette Bourne, 1961 Lake Monticello, Palmyra District, Support
310. Terry M (illegible) 51 Nahor Dr., Palmyra District, Support
311. Drake Windingland, 987 Deep Creek, Palmyra District, Support
312. Barry Richards, 359 Oliver Ridge Ln, Palmyra District, Support
313. Timothy Brown, 102 Wagner Pl., Fork Union District, Support
314. Sean Haney, 812 Gale Hill Rd., Fork Union District, Support
315. Charles M. James, 815 Justin Dr., Palmyra District, Support
316. Michael Kraft, 31 Brougham Rd., Rivanna District, Support
317. Kevin N. Brown, 31 Overlook Circle, Palmyra District, Support
318. Katie Brown, 31 Overlook, Palmyra District, Support
319. Debi Windingland, 987 Deep Creek Rd., Palmyra District, Support
320. Mike Carpenter (No Address Provided) Palmyra District, Support
321. Michael Perkins, Jr. 888 Jefferson Dr., Rivanna District, Support
322. Matthew Kolczynski, 61 Bridlewood Dr., Palmyra, Support
323. Mike Gentry, 863 E. River Rd., Fork Union District, Support
324. Samuel Richardson, 41 Lafayette Dr., Palmyra District, Support
325. David Belew, 523 Aldridge Ln, Cunningham District, Support
326. Ciara Race, 4567 James Madison Hwy, Fork Union District, Support
327. Ann Krahenbill, 4094 Ridge Rd, Columbia District, Support
328. John Grubb, 1508 Venable Road, Palmyra District, Support
329. Bonnie Barnett, 2953 Rolling Rd. South, Cunningham District, Support
330. Overton McGehee, 924 Courthouse Rd., Fork Union District, Oppose
331. Ethan Vaughn, 2425 Kents Store Way, Columbia District, Support

- 332.Roy Rankin, 6110 Thomas Jefferson Pkwy., Palmyra District, Support
333.George Bialkowski, 1215 Point of Fork Rd., Fork Union District, Support
334.Samuel A. Thompson, 487 Buck Horn Ln., Cunningham District, Support
335.Minor Eager, 1107 Mechunk Creek Dr., Palmyra District, Support
336.Eddie Wood, 185 Cloverdale Rd., Fork Union District, Support
337.Sarah M (illegible) 19 Seminole Trail, Palmyra District, Support
338.Dave Johnson, 183 Poorhouse Lane, Palmyra District, Support
339.John Pulliam, 7 Vine Ridge Dr., Palmyra District, Support
340.Sally Grubb, 1508 Venable Rd., Palmyra District, Support
341.Jim Farrow, 1630 Venable Rd., Palmyra District, Support
342.Bradley Pace, 2000 Antioch Rd., Cunningham District, Support
343.James Kramer, 18 Acre Lane, Palmyra District, Support
344.Chrystal Carpenter, 329 Shores Rd., Palmyra District, Support
345.Brad Kenny, 5394 Ruritan Lake Rd., Fork Union District, Support
346.Allen C. Dodds, 3066 Venable Road, Palmyra District, Support
347.Brandi Kennedy, 5394 Ruritan Lake Rd., Fork Union District, Support
348.Brad Kennedy, 5394 Ruritan Lake Rd., Fork Union District, Support
349.Glenna Tilman, 1 Trout Pt., Rivanna District, Support
350.David Dague, 322 Manor Blvd., Palmyra District, Support
351.Patricia Farrow, 1630 Venable Rd., Palmyra District, Support
352.William T. Tilman, Sr., 1 Trout Point, Palmyra District, Support
353.Michelle Painter, 4 Goldfinch Court, Palmyra District, Support
354.Floyd Gray 811 Jefferson, Palmyra District, Support
355.Eric McFarlowe, 16 Clark Ct., Palmyra District, Support
356.Jennifer Platt, 705 Terre Haute Ln., Palmyra District, Support
357.Edward Platt, 705 Terre Haute Ln., Palmyra District, Support
358.Daniel J. McLaughlin, 397 Carysbrook Rd., Fork Union District, Support
359.Frank Driver, 6228 W. River Rd., Fork Union District, Support
360.Carlos Jason Hubbard, 97 Williams Creek, Palmyra District, Support
361.Brian Crawford, 164 Winding River Rd., Fork Union District, Support
362.Janny Musselman, 112 Villa Dr., Palmyra District, Support
363.Jack Maynard, 42 Hardwood, Palmyra District, Support
364.Peter Thompson, 1578 Wind River Rd., Fork Union District, Support

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB H

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	FY20 Radiological Emergency Preparedness Program (REPP) Grant				
MOTION(s):	<p><u>Motion #1.</u> I move the Board of Supervisors ratify the application for the FY20 REPP in the amount of \$700 for supporting local emergency management preparedness.</p> <p><u>Motion #2</u> I further move the Board of Supervisors approve a supplemental appropriation of \$700 to the VDEM REPP Budget in FY20, with funding to come from this state grant award.</p>				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Debbie Smith, Emergency Management Coordinator Liz McIver, Management Analyst				
PRESENTER(S):	Debbie Smith, Emergency Management Coordinator				
RECOMMENDATION:	Approve				
TIMING:	Now				
DISCUSSION:	<ul style="list-style-type: none"> Grant funds will help in establishing, maintaining and operating such emergency plans, programs and capabilities to deal with nuclear accidents as are required by the Nuclear Regulatory Commission and the Federal Emergency Management Agency with respect to nuclear power stations 				
FISCAL IMPACT:	<ul style="list-style-type: none"> Grant award for Fluvanna County could be \$700 with no county match required. Once funds are awarded, they roll over up to 5 years at a maximum of \$3,500 or you lose it. We plan on spending the awarded \$700 this year and each year we receive the grant in the future. 				
POLICY IMPACT:	None				
LEGISLATIVE HISTORY:	Last REPP Grant was applied for in and awarded in FY19.				
ENCLOSURES:	None				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		XX			

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB I

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	Approval of Open Space Contract for Debra Lynn Kleinhans and Anthony Faul				
MOTION(s):	I move to approve the open space contract for Debra Lynn Kleinhans and Anthony Faul for tax map parcel 30-6-A; agreement shall remain in effect for a term of fifteen (15) consecutive years.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Andrew M. Sheridan, Jr., Commissioner of the Revenue				
PRESENTER(S):	Andrew M. Sheridan, Jr., Commissioner of the Revenue				
RECOMMENDATION:	Approval				
TIMING:	Immediate				
DISCUSSION:	This property qualifies for an open space contract with Fluvanna County in accordance with Code Section 58.1-3229 et. seq. of the Virginia State Code.				
FISCAL IMPACT:	None				
POLICY IMPACT:	In accordance with Section 58.1-3229 et. seq. of Virginia State Code.				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	-Debra Lynn Kleinhans and Anthony Faul's executed open space contract -Map of tax map parcel 30-6-A				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other



CONTRACT FOR OPEN SPACE LAND USE ASSESSMENT

THIS AGREEMENT, made this 26 day of November, 2019, by and between the Debra Lynn Kleinhans & Anthony Faul, party(ies) of the first part, hereinafter called the Grantor, and the COUNTY OF FLUVANNA, a political subdivision of the Commonwealth of Virginia, party of the second part, hereinafter called the County:

WITNESSETH

WHEREAS, the Grantor owns certain real estate, described below, hereinafter called the Property; and

WHEREAS, the County is the local governing body having real estate tax jurisdiction over the Property; and

WHEREAS, the County has determined:

- A. That it is in the public interest that the Property should be provided or preserved for conservation of agricultural and forestal land and of wildlife and
- B. That the property meets the applicable criteria for real estate devoted to open-space use as prescribed in Article 4 (Section 58.1-3229 et. seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, and the standards for classifying such real estate prescribed by the Director of the Virginia Department of Conservation and Recreation; and
- C. That the provisions of this agreement meet the requirements and standards prescribed under section 58.1-3233 of the Code of Virginia for recorded commitments by landowners not to change an open-space use to a non-qualifying use; and

WHEREAS, the Grantor is willing to make a written recorded commitment to preserve and protect the open-space uses of the Property during the term of this agreement in order for the Property to be taxed on the basis of a use assessment, and the Grantor has submitted an application for such taxation to the Commissioner of the Revenue of the County pursuant to Section 58.1-3234 of the Code of Virginia and Section 20-4-2(d) of the Fluvanna County Code; and

WHEREAS, the County is willing to extend the tax for the Property on the basis of a use assessment commencing with the next succeeding tax year and continuing for the term of this agreement, in consideration of the Grantor's commitment to preserve and protect the open-space uses of the property, and on the condition that the Grantor's application is satisfactory and that all other requirements of Article 4, Chapter 32, Title 58.1 of the Code of Virginia and Section 20-4-2(d) of the Fluvanna County Code are complied with.

NOW, THEREFORE, in consideration of the recital and the mutual benefits, covenants and terms herein contained, the parties hereby **COVENANT** and **AGREE** as follows:

1. This agreement shall apply to all the following described real estate:

Tax Map Parcel: 30-6-A (18.0 acres)

2. The Grantor agrees that during the term of this agreement:
 - A. There shall be no change in the use or uses of the Property that exist as of the date of this agreement to any use that would not qualify as open-space use. The qualifying use for the Property is conservation of agricultural and forestal land and of wildlife.
 - B. There shall be no display of billboards, signs or other advertisements on the property except to (i) state solely the name of the Grantor and the address of the Property, (ii) advertise the sale or lease of the Property, (iii) advertise the sale of goods or services produced pursuant to the permitted use of the Property, or (iv) provide warnings. No sign shall exceed four feet by four feet.
 - C. There shall be no construction, placement or maintenance of any structure on the Property unless such structure is either:
 - 1) on the Property as of the date of this agreement; or
 - 2) related to and compatible with the open-space uses of the Property which this agreement is intended to protect or provide for.
 - D. There shall be no dumping or storage of trash, garbage, ashes, waste, junk, abandoned property or other unsightly or offensive material on the Property.
 - E. There shall be no filling, excavating, mining, drilling, removal of topsoil, sand, gravel, rock, minerals, or other materials which alters the topography of the Property, except as required in the construction of permissible building structures and features under this agreement.

- F. There shall be no construction or placement of fences, screens, hedges, walls or other similar barriers which materially obstruct the public view of scenic areas of the Property.
 - G. The Grantor may engage in agricultural, horticultural or silvicultural activities and remove vegetation which constitutes a safety, a health or an ecological hazard, e.g., vegetation classified as noxious weed pursuant the Code of Virginia (1950), as amended.
 - H. There shall be no alteration or manipulation of natural water courses, shores, marshes, swamps, wetlands or other water bodies, nor any activities or uses which adversely affect water quality, level or flow.
 - I. On areas of the Property that are being provided or preserved for conservation of land, floodways or other natural resources, or that are to be left in a relatively natural or undeveloped state, there shall be no operation of dune buggies, all-terrain vehicles, motorcycles, motorbikes, snowmobiles or other motor vehicles, except to the extent necessary to inspect, protect or preserve the area.
 - J. There shall be no industrial or commercial activities, conducted on the property, except for the continuation of agricultural, horticultural or silvicultural activities; or activities that are conducted in a residence or an associated outbuilding such as garage, smokehouse, small shop or similar structure which is permitted on the property.
 - K. There shall be no separation or split-off of lots, pieces or parcels from the property. The Property may be sold or transferred during the term of this agreement only as the same entire parcel that is the subject to this agreement, provided, however, that the Grantor may grant to a public body or bodies open-space, conservation or historic preservation easements which apply to all or part of the Property.
3. This agreement shall be effective upon acceptance by the County, provided, however, that the real estate tax for the Property shall not be extended on the basis of its use value until the next succeeding tax year following timely application by the Grantor for the use assessment and taxation in accordance with Section 20-4-2(d) of the Fluvanna County Code. Thereafter, this agreement shall remain in effect for a terms of fifteen (15) consecutive years.

4. Nothing contained herein shall be construed as giving to the public a right to enter upon or to use the Property or any portion thereof, except as the Grantor may otherwise allow, consistent with the provisions of this agreement.
5. The County shall have the right at all reasonable times to enter the Property to determine whether the Grantor is complying with the provisions of this agreement.
6. Nothing in this agreement shall be construed to create in the public or member thereof a right to maintain a suit for any damages against the Grantor for any violation of this agreement.
7. Nothing in this agreement shall be construed to permit Grantor to conduct any activity or to build or maintain any improvement which is otherwise prohibited by law.
8. If any provision of this agreement is determined to be invalid by a court of competent jurisdiction, the remainder of the agreement shall not be affected thereby.
9. The provisions of this agreement shall run with the land and be binding upon the parties, their successors, assigns, personal representatives, and heirs.
10. Words of one gender used herein shall include the other gender, and words in the singular shall include words in the plural, whenever the sense requires.
11. This agreement may be terminated in the manner provided in Section 15.1-1513 of the Code of Virginia for withdrawal of land from an agricultural, forestal or an agricultural and forestal district.
12. Upon termination of this agreement, the Property shall thereafter be assessed and taxed at its fair market value, regardless of its actual use, unless the County determines otherwise in accordance with applicable law.
13. NOTICE: WHEN THE OPEN SPACE USE OR USES BY WHICH THE PROPERTY QUALIFIED FOR ASSESSMENT AND TAXATION ON THE BASIS OF USE CHANGES TO A NONQUALIFYING USE OR USES, OR WHEN THE ZONING FOR THE PROPERTY CHANGES TO A MORE INTENSIVE USE AT THE REQUEST OF THE GRANTOR, THE PROPERTY, OR SUCH PORTION OF THE PROPERTY WHICH NO LONGER QUALIFIES SHALL BE SUBJECT TO ROLLBACK TAXES IN ACCORDANCE WITH SECTION 58.1-3237 OF THE CODE OF VIRGINIA. THE GRANTOR SHALL BE SUBJECT TO ALL OF THE OBLIGATIONS AND LIABILITIES OF SAID CODES SECTION.

Debra Lynn Kleinhans (SEAL)
Landowner

Anthony Faul (SEAL)
Co-owner(s)



STATE OF VIRGINIA
COUNTY OF FLUVANNA, to-wit:

The foregoing instrument was acknowledged before me by

Debra Kleinhans & Anthony Faul, Landowner (s)

on this 26th day of November, 2019.

My commission expires: 3/31/2022

Lauren Sheridan
Notary Public

COUNTY OF FLUVANNA, VIRGINIA

By: _____
County Administrator

STATE OF VIRGINIA
COUNTY OF FLUVANNA, to-wit:

The foregoing instrument was acknowledged before me by

_____, Fluvanna County Administrator

on this _____ day of _____, _____.

My commission expires: _____

Notary Public

Tax Map Parcel 30-6-A

Located at 67 Thomas Jefferson Parkway, Palmyra, VA 22963



**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB J

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	Parks & Recreation Services Specialist Position Description Update				
MOTION(s):	I move to approve the updated position description as presented for job Class 4010, Parks & Recreation Services Specialist.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				XX	
STAFF CONTACT(S):	Jessica Rice, Human Resources Manager				
PRESENTER(S):	Jessica Rice, Human Resources Manager				
RECOMMENDATION:	Approval				
TIMING:	Current				
DISCUSSION:	<ol style="list-style-type: none"> 1) The Parks & Recreation Services Specialist position is a revision to the previously BOS approved Recreation Amenities Manager position. 2) The intent of the position description update is to retitle and incorporate the administrative and fiscal responsibilities inherent to the position. 3) The Parks & Recreation Services Specialist (previously Recreation Amenities Manager) position is currently vacant and serves as a ladder promotional opportunity within the department. 				
FISCAL IMPACT:	None. The position classification and pay band will remain the same.				
POLICY IMPACT:	None				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	New Position Description: #4010 - Parks & Recreation Services Specialist				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
				XX	Parks & Recreation



Fluvanna County, Virginia
Department of Parks and Recreation
Job Description

RECREATION AMENITIES MANAGER Parks and Recreation Services Specialist

Job Class #:	4010
Pay Grade:	12
Category:	Full-Time (with benefits)
FLSA Status:	Non-Exempt
Reports To:	Director of Parks and Recreation

SUMMARY

This position ~~provides~~ assists with supervision and management of parks, programs, ~~and~~ facilities, ~~and staff~~ in accordance with the mission, vision, and policies of the Fluvanna County Parks and Recreation Department. The Parks and Recreation Services Specialist's primary function is to serve as the Department's administrative manager and to advise, assist, and provide support to all of the Department's programming and events. Responsibilities include: ~~oversight of Pleasant Grove Park both Eastern and Western Trailheads, Fluvanna Community Center, and the Carysbrook Sports Complex. The Recreation Amenities Manager assists the Department Director with supervisory responsibilities and will manage either Athletics or Recreation programming as determined upon appointment.~~

ESSENTIAL FUNCTIONS

Duties include but not limited to the following:

- ~~Monitors Pleasant Grove Park and amenities~~ recreation facilities for maintenance issues.
- ~~Monitors Fluvanna County Community Center for maintenance issues~~ Manages Department inventory.
- Prepares complex fiscal and statistical reports.
- ~~Monitors Carysbrook Sports Complex for maintenance issues~~ Prepares and manages invoices for event rentals and programs.
- Researches and proposes grant opportunities.
- ~~Performs minor athletic field maintenance as necessary~~ Assists with Department budget preparation process.
- Assists Parks and Recreation Director with personnel supervision and dDepartment management as needed, and in the absence of the Director of Parks and Recreation.
- ~~Performs~~ Assists with planning and execution ~~job duties of either the Athletics, and Special Events Coordinator or Recreational, Programs and Special Events Coordinator and Active Seniors programming.~~

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REQUIRED KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Program budget development.
- Facility and equipment ~~Managing program revenues and expenses~~ rental management.
- Knowledge of R ~~ules and regulations for various types of organized sports.~~
- Community recreational programming.

- ~~Marketing strategies for events and programs.~~
- ~~Facilities and equipment used for all program activities.~~
- Safety policies and procedures for program participants.

Skills in:

- Oral and written communication.
- Organizing tasks and programs.
- Meeting deadlines, managing interruptions, and handling request efficiently.
- Engaging program participants.
- Modeling behaviors of caring, honesty, respect, and responsibility.

Ability to:

- Interpret, communicate, and promote department’s mission, goals, and objectives to employees, volunteers and members of the community.
- Build and maintain positive relationships with participants, customers, and staff.
- Demonstrate a flexible, adaptive work style.
- Use diplomacy and tact in working with a variety of people in various situations.
- Keep supervisor informed of plans, progress, and problems.
- Plan events and activities suitable for program participants.
- Provide supervision to volunteers and ~~part-time~~ staff.

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ACCEPTABLE EDUCATION, EXPERIENCE, AND TRAINING

Minimum Requirements:

- Possession of an ~~appropriate valid~~ driver’s license valid in the Commonwealth of Virginia.
- ~~Bachelor's Associate's~~ Degree in Recreation, ~~Administration~~, or related field, ~~preferably from a National Recreation and Parks Association (NRPA) from an~~ accredited college or university;
- ~~Three-Five~~ years of experience in recreation program planning and implementation;
- ~~3-5 years of supervisory experience~~
- or any equivalent combination of acceptable education and experience providing the knowledge, abilities, and skills to successfully perform in the position.

Preferred:

- ~~3-5 years of supervisory experience~~
- CPR and First Aid certification

WORKING CONDITIONS AND PHYSICAL REQUIREMENTS

Ability to sit and/or stand for long periods of time, use a computer, telephone and related business equipment as necessary for this position. Must be able to communicate effectively with others. Requires ability to travel to and between center/off site locations. May be required to lift up to 25lbs. Ability to work varied schedule, which may include evenings and weekends.

POST OFFER REQUIREMENTS

- Criminal background and driving record check

Department Head Recommended:	HR Manager Approval as to Form:	County Administrator Recommended:	Board of Supervisors Approved:
Dec 12, 2018	Dec Feb 614, 2019	Feb 14, 2019	Feb 13, 2019

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB K

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	FY20 Sheriff's Department Insurance Claim – 2016 Dodge Charger VIN#3729				
MOTION(s):	I move the Board of Supervisors approve a supplemental appropriation of \$5,935.95 to the FY20 Sheriff's Vehicle Repair & Maintenance Budget to reflect reimbursement from a VACORP insurance claim.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Mary Anna Twisdale – Director of Finance				
PRESENTER(S):	Mary Anna Twisdale – Director of Finance				
RECOMMENDATION:	Recommend approval of the following action.				
TIMING:	Routine.				
DISCUSSION:	<p>A 2016 Dodge Charger (VIN 3729) collided with a light pole and was declared to have body damage by VACORP. Claim estimate \$6,435.95 minus \$500.00 deductible.</p> <p>This supplemental appropriation would authorize staff to appropriate the additional revenue and expense.</p>				
FISCAL IMPACT:	This action will increase the FY20 Sheriff's Budget by \$5,935.95.				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	None.				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB L

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	FY20 Sheriff's Department Insurance Claim – 2019 Dodge Charger VIN#2556				
MOTION(s):	I move the Board of Supervisors approve a supplemental appropriation of \$1,344.75 to the FY20 Sheriff's Vehicle Repair & Maintenance Budget to reflect reimbursement from a VACORP insurance claim.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Mary Anna Twisdale – Director of Finance				
PRESENTER(S):	Mary Anna Twisdale – Director of Finance				
RECOMMENDATION:	Recommend approval of the following action.				
TIMING:	Routine.				
DISCUSSION:	<p>A 2019 Dodge Charger (VIN 2556) collided with a deer and was declared to have body damage by VACORP. Claim estimate \$1,844.75 minus \$500.00 deductible.</p> <p>This supplemental appropriation would authorize staff to appropriate the additional revenue and expense.</p>				
FISCAL IMPACT:	This action will increase the FY20 Sheriff's Budget by \$1,344.75.				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	None.				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			

TAB M

MEMORANDUM

Date: December 18, 2019
From: Finance Department
To: Board of Supervisors
Subject: **Accounts Payable Report for November 2019**

1. Staff recommends that the Board of Supervisors ratify the expenditures in the attached report and summarized below.

CATEGORY	AMOUNT
General	\$478,019.73
Capital Improvements	\$43,182.96
Debt Service	\$0.00
Sewer	\$1,753.04
Fork Union Sanitary District	\$19,882.85
Zion Crossroads Water & Sewer	\$705,894.28
TOTAL AP EXPENDITURES	\$1,248,732.86
Payroll	\$1,255,114.29
TOTAL	\$2,503,847.15

MOTION

I move the Accounts Payable and Payroll be ratified for November **2019** in the amount of **\$2,503,847.15**.

Encl:
AP Report

	A	B	C	D	F	G	H	J
1	County of Fluvanna			From Date: 11/1/2019				
2	Accounts Payable List			To Date: 11/30/2019				
3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
4	Fund # - 100 GENERAL FUND							
5	GENERAL FUND							
6	TREASURER OF VIRGINIA	SHERIFF'S FEE PAY TO C/W	SHERIFF FEES	78443	11/30/2019	11/30/2019	1,184.96	
7						Total:	\$1,184.96	
8								
9	REAL ESTATE TAXES							
10	GOOCH, HARRY G JR & ANN L	R E 2019 - 1ST	RE 2019 3-A-67A	73760	10/31/2019	11/1/2019	48.10	
11						Total:	\$48.10	
12								
13	REAL & PERSONAL PUBLIC SERV							
14	VERIZON VIRGINIA LLC	PS CORP 2019 - 1ST	RE 2019 6030	73761	10/31/2019	11/1/2019	191.47	
15	VERIZON VIRGINIA LLC	PS CORP 2019 - 2ND	RE 2019 6030	73761	10/31/2019	11/1/2019	191.49	
16	VERIZON WIRELESS (VAW) LLC	PS CORP 2019 - 1ST	RE 2019 14	73762	10/31/2019	11/1/2019	51.64	
17						Total:	\$434.60	
18								
19	PERSONAL PROPERTY TAXES							
20	EDWARDS-ALLBAUGH, LIBBY YVETTE	P P 2018 - 1ST	PP 2018 804	73763	10/31/2019	11/1/2019	35.80	
21	EDWARDS-ALLBAUGH, LIBBY YVETTE	P P 2018 - 2ND	PP 2018 804	73763	10/31/2019	11/1/2019	35.80	
22	MCDONALD, MARK BENSON	P P 2019 - 1ST	PP 2019 19893	73764	10/31/2019	11/1/2019	72.10	
23	MCDONALD, REBEKAH ALLYCE	P P 2019 - 1ST	PP 2019 13993	73765	10/31/2019	11/1/2019	60.66	
24	SNYDER, HOWARD DOUGLAS	P P 2019 - 1ST	PP 2019 224010	73766	10/31/2019	11/1/2019	54.08	
25	SNYDER, HOWARD DOUGLAS	P P 2019 - 1ST	PP 2019 224010	73766	10/31/2019	11/1/2019	158.77	
26	THE SALVATION ARMY	P P 2019 - 1ST	PP 2019 21692	73767	10/31/2019	11/1/2019	309.40	
27	THE SALVATION ARMY	P P 2019 - 1ST	PP 2019 21692	73767	10/31/2019	11/1/2019	346.37	
28	THE SALVATION ARMY	P P 2019 - 1ST	PP 2019 21692	73767	10/31/2019	11/1/2019	388.24	
29	THE SALVATION ARMY	P P 2019 - 1ST	PP 2019 21692	73767	10/31/2019	11/1/2019	420.87	
30						Total:	\$1,882.09	
31								
32	OTHER LOCAL TAXES							
33	EDWARDS-ALLBAUGH, LIBBY YVETTE	ADMIN FEE VEHICLE	PP 2018 804	73763	10/31/2019	11/1/2019	33.00	
34	MCDONALD, MARK BENSON	ADMIN FEE VEHICLE	PP 2019 19893	73764	10/31/2019	11/1/2019	33.00	
35	MCDONALD, REBEKAH ALLYCE	ADMIN FEE VEHICLE	PP 2019 13993	73765	10/31/2019	11/1/2019	33.00	
36	SNYDER, HOWARD DOUGLAS	ADMIN FEE VEHICLE	PP 2019 224010	73766	10/31/2019	11/1/2019	33.00	
37	THE SALVATION ARMY	ADMIN FEE VEHICLE	PP 2019 21692	73767	10/31/2019	11/1/2019	33.00	
38	TOWN OF SCOTTSVILLE	SALES TAX-	SCOTTSVILLE SALES TAX	78444	11/30/2019	11/30/2019	135.86	
39						Total:	\$300.86	
40								
41	CHARGES FOR SERVICES							
42	EMS MANAGEMENT & CONSULTANTS,	EMS COST RECOVERY	NPP LETTERS MAILED	037467	10/31/2019	11/22/2019	(\$2,078.46)	
43						Total:	(\$2,078.46)	
44								
45	BOARD OF SUPERVISORS							
46	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	24.21	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2019					
2	Accounts Payable List		To Date: 11/30/2019					
3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
47	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	89.00	
48	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	105.69	
49	FLUVANNA REVIEW	ADVERTISING	NOV MEETING AD	2019F45-18	11/7/2019	11/22/2019	135.19	
50	JOHN M. SHERIDAN	MILEAGE ALLOWANCES	BOS MILEAGE	111919	11/9/2019	11/22/2019	206.48	
51	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	724.10	
52						Total:	\$1,284.67	
53								
54	COUNTY ADMINISTRATOR							
55	BANK OF AMERICA	BOOKS/PUBLICATIONS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	5.95	
56	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	20.00	
57	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	40.00	
58	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	6.84	
59	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	20.23	
60	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	24.42	
61	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	31.97	
62	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	50.00	
63	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	223.00	
64	ERIC DAHL	OTHER OPERATING	2 24 PK WATER	11029	11/2/2019	11/8/2019	5.00	
65	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	(\$7.49)	
66	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	12.99	
67	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	14.98	
68	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	95.64	
69	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	79.70	
70	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	42.05	
71						Total:	\$665.28	
72								
73	COUNTY ATTORNEY							
74	PAYNE & HODOUS, LLP.	COUNTY ATTY LEGAL-	LEGAL FEES	139101	11/1/2019	11/22/2019	10,000.00	
75	PAYNE & HODOUS, LLP.	COUNTY ATTY LEGAL-	LEGAL FEES	139101	11/1/2019	11/22/2019	3,754.50	
76	PAYNE & HODOUS, LLP.	COUNTY ATTY LEGAL-	LEGAL FEES	139101	11/1/2019	11/22/2019	9.28	
77						Total:	\$13,763.78	
78								
79	COMMISSIONER OF THE REVENUE							
80	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	19.63	
81	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	50.65	
82	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	56.68	
83	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	61.08	
84	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	83.05	
85	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	175.19	
86	BANK OF AMERICA	SUBSISTENCE & LODGING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	25.13	
87	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FUEL	SQLCD-559416	11/4/2019	11/8/2019	19.52	
88	NADA USED CAR GUIDE	PRINTING AND BINDING	CAR GUIDE	000751015	11/1/2019	11/22/2019	212.00	
89	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	POSTAGE	48002653 102119	10/21/2019	11/1/2019	1,500.00	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2019					
2	Accounts Payable List		To Date: 11/30/2019					
3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
90	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	59.49	
91	STONEWALL TECHNOLOGIES	PROFESSIONAL SERVICES	VAMANET	9347	10/31/2019	11/22/2019	300.00	
92	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	6.84	
93	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	42.05	
94								
95						Total:	\$2,611.31	
96	TREASURER							
97	BMS DIRECT	PRINTING AND BINDING	POSTED-BILLS MAILED	139983	10/21/2019	11/1/2019	237.66	
98	BMS DIRECT	PRINTING AND BINDING	POSTAGE-MAILED BILLS	139526	10/21/2019	11/1/2019	1,542.01	
99	BMS DIRECT	PRINTING AND BINDING	DATA PROCESSING	139527	10/29/2019	11/8/2019	3,474.15	
100	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	125.00	
101	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	POSTAGE	09818795 110719	11/7/2019	11/22/2019	300.00	
102	PITNEY BOWES	POSTAL SERVICES	LEASE CHARGES	3309952713	10/29/2019	11/8/2019	706.86	
103	QUILL	OFFICE SUPPLIES	STORAGE BOX	2635448	11/13/2019	11/22/2019	68.99	
104	QUILL	OFFICE SUPPLIES	WHITE ENVELOPES	2613555	11/13/2019	11/22/2019	73.98	
105	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	11.23	
106	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	42.05	
107	VIRGINIA DEPT. OF MOTOR VEHICLES	DMV-ONLINE	DMV STOPS	201924300684	8/31/2019	11/15/2019	1,425.00	
108								
109						Total:	\$8,006.93	
110	INFORMATION TECHNOLOGY							
111	AMAZON CAPITAL SERVICES	ADP SUPPLIES	HANDSET CORD FOR IPHONE	1X14-HRXM-MD93	11/7/2019	11/22/2019	27.80	
112	BANK OF AMERICA	ADP SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	6.00	
113	BANK OF AMERICA	ADP SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	25.00	
114	BANK OF AMERICA	ADP SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	85.23	
115	BANK OF AMERICA	ADP SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	480.00	
116	BANK OF AMERICA	ADP SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	66.12	
117	BANK OF AMERICA	FURNITURE & FIXTURES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	249.99	
118	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	57.00	
119	DELL MARKETING, L.P.	ADP SUPPLIES	PRIMARY BATTERY	10350625764	11/5/2019	11/8/2019	72.43	
120	DELL MARKETING, L.P.	EDP EQUIPMENT	DELL LATITUDE	10349479000	10/30/2019	11/8/2019	1,435.54	
121	MICROSOFT AZURE	ADP SERVICES	USAGE CHARGES	E08009OMPT	11/16/2019	11/22/2019	99.52	
122	SHRED-IT USA LLC	PROFESSIONAL SERVICES	SHRED	8128531403	11/7/2019	11/15/2019	1,661.12	
123	TYLER TECHNOLOGIES	PROFESSIONAL SERVICES	ENERGOV DATA CONVERSION	025-277547	10/31/2019	11/22/2019	760.00	
124	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	2,065.10	
125	VERIZON	TELECOMMUNICATIONS	MONTHLY CHARGE	9840238542	10/16/2019	11/1/2019	40.01	
126	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	124.11	
127								
128						Total:	\$7,244.97	
129	FINANCE							
130	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	130.00	
131	BANK OF AMERICA	MILEAGE ALLOWANCES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	25.00	
132	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	185.83	

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1	County of Fluvanna		From Date: 11/1/2019					
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3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
133	EMS MANAGEMENT & CONSULTANTS,	CONTRACT SERVICES	NPP LETTERS MAILED	037467	10/31/2019	11/22/2019	3,515.69	
134	GOVERNMENT FINANCE	DUES OR ASSOCIATION	MEMBERSHIP DUES	0141823 102919	10/29/2019	11/22/2019	225.00	
135	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	6.10	
136	VIRGINIA CORRECTIONAL	OFFICE SUPPLIES	WINDOW ENVELOPES	9573696	11/6/2019	11/22/2019	189.75	
137								
138						Total:	\$4,277.37	
139	REGISTRAR/ELECTORAL BOARD							
140	ALEXANDER BURRUSS II	CONTRACT SERVICES	GENERAL ELECTION-CAP	103019	10/30/2019	11/22/2019	185.00	
141	ALLEN CARTER	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	30.00	
142	ALLEN CARTER	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	155.00	
143	ALLISON PACE	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	160.00	
144	AMY R. BRICE	CONTRACT SERVICES	GENERAL ELECTION-201	101919	10/30/2019	11/22/2019	160.00	
145	ANN LEE	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	160.00	
146	AUTOMATED OFFICE SYSTEMS	LEASE/RENT	LANIER COLOR-REGISTRAR	088455	10/30/2019	11/22/2019	150.00	
147	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	6.00	
148	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	23.13	
149	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	4.30	
150	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	4.43	
151	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	4.44	
152	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	5.55	
153	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	6.66	
154	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	7.77	
155	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	8.88	
156	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	9.99	
157	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	11.10	
158	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	12.21	
159	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	13.32	
160	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	27.75	
161	BANK OF AMERICA	POSTAL SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	31.08	
162	BANK OF AMERICA	SUBSISTENCE & LODGING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	46.74	
163	BANK OF AMERICA	SUBSISTENCE & LODGING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	69.34	
164	BARBARA J. GAINES	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	170.00	
165	BARBARA J. GAINES	MILEAGE ALLOWANCES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	12.76	
166	BENJ. FRANKLIN PRINTING CO.	OFFICE SUPPLIES	ENVELOPES-OFFICIAL VOTER INFO	41544	10/14/2019	11/15/2019	263.86	
167	BENJAMIN J. STOPPE, JR.	CONTRACT SERVICES	GENERAL ELECTION TRAINING-501	103019	10/30/2019	11/22/2019	30.00	
168	BERTHA THOMAS	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	240.00	
169	BRANDY SMITH	CONTRACT SERVICES	GENERAL ELECTION-501	103019	10/30/2019	11/22/2019	160.00	
170	CAROL M. WALKER	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	160.00	
171	CATHERINE E. HOBBS	CONVENTION AND	SNACKS FOR ELECTION TRAINING	110819	11/5/2019	11/15/2019	88.75	
172	CATHERINE E. HOBBS	MILEAGE ALLOWANCES	MILEAGE	110819A	11/8/2019	11/15/2019	92.22	
173	CECILE REY	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	107.50	
174	CHRISTINE E HOLT-HULL	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	160.00	
175	CLARENCE E. WELLS, JR.	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	185.00	

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1	County of Fluvanna			From Date: 11/1/2019				
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176	CODIE APPEGATE	CONTRACT SERVICES	GENERAL ELECTION-501	1011919	10/30/2019	11/22/2019	160.00	
177	CRAIG MEHALL	CONTRACT SERVICES	GENERAL ELECTION-501	103019	10/30/2019	11/22/2019	107.50	
178	CURTIS PUTNAM	CONTRACT SERVICES	GENERAL ELECTION-CAP	103019	10/30/2019	11/22/2019	210.00	
179	DANIEL D. GRAFF	CONVENTION AND	WORK LUNCH DURING CANVASS MEETING	110719	11/12/2019	11/15/2019	43.30	
180	DAVID GILLIAM	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	160.00	
181	DEBORAH B. NIXON	CONTRACT SERVICES	GENERAL ELECTION-501	103019	10/30/2019	11/22/2019	107.50	
182	DELOIS CARTER	CONTRACT SERVICES	GENERAL ELECTION-301	101919	10/30/2019	11/22/2019	160.00	
183	EDNA HARRIS	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	107.50	
184	ELIZABETH M. TRUAX	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	215.00	
185	ERNESTINE W. BURRUS	CONTRACT SERVICES	GENERAL ELECTION-CAP	103019	10/30/2019	11/22/2019	170.00	
186	ETTA H. COLLINS	CONTRACT SERVICES	GENERAL ELECTION TRAINING-401	103019	10/30/2019	11/22/2019	30.00	
187	FLUVANNA COUNTY SHERIFF'S	CONTRACT SERVICES	ELECTION BALLOT BOXES	111519	11/15/2019	11/22/2019	800.00	
188	FRANCES P. SCHUTZ	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	240.00	
189	FRANCES P. SCHUTZ	MILEAGE ALLOWANCES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	6.09	
190	FREDERIC L. BAYLESS	CONTRACT SERVICES	GENERAL ELECTION-101	101919	10/30/2019	11/22/2019	107.50	
191	GAIL BRUCE	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	215.00	
192	GAYLE HURWITZ	CONTRACT SERVICES	GENERAL ELECTION-501	103019	10/30/2019	11/22/2019	160.00	
193	GEORGE N. GOIN	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	160.00	
194	GINA PROULX	CONTRACT SERVICES	GENERAL ELECTION TRAINING-101	103019	10/30/2019	11/22/2019	30.00	
195	GINGER CHIESA	CONTRACT SERVICES	GENERAL ELECTION-201	101919	10/30/2019	11/22/2019	160.00	
196	GLORIA W. VEST	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	160.00	
197	GRACE L. NOLTING	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	107.50	
198	GWENDOLYN JACKSON	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	160.00	
199	HAROLD T. MORRIS	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	160.00	
200	JACQUELYN S GEER	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	160.00	
201	JEANIA L. OLIVER	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	200.00	
202	JESSICA ADKINS	CONTRACT SERVICES	GENERAL ELECTION-101	101919	10/30/2019	11/22/2019	160.00	
203	JOAN TALLEY	CONTRACT SERVICES	GENERAL ELECTION-301	103019	10/30/2019	11/22/2019	160.00	
204	JOHN HICKS	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	160.00	
205	JOYCE BLANTON	CONTRACT SERVICES	GENERAL ELECTION-401	101919	10/30/2019	11/22/2019	160.00	
206	JUAN PABLO FALOMIR	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	107.50	
207	KATE BEADLE	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	30.00	
208	KATE BEADLE	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	140.00	
209	KATHLEEN MARTIN-HANCOX	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	107.50	
210	KAYLA PACE	CONTRACT SERVICES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	240.00	
211	KAYLA PACE	MILEAGE ALLOWANCES	GENERAL ELECTION-201	103019	10/30/2019	11/22/2019	22.62	
212	KEVIN DAVIDSON	CONTRACT SERVICES	GENERAL ELECTION-501	103019	10/30/2019	11/22/2019	160.00	
213	KIM R. CARTER	CONTRACT SERVICES	GENERAL ELECTION-301	101919	10/30/2019	11/22/2019	107.50	
214	KIMBLEY ANN BRUCE	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/31/2019	11/22/2019	240.00	
215	LARRY MORRIS	CONTRACT SERVICES	GENERAL ELECTION-501	103019	10/30/2019	11/22/2019	107.50	
216	LAWRENCE STRAUSS	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	160.00	
217	LOIS WILLIAMS	CONTRACT SERVICES	GENERAL ELECTION-401	103019	10/30/2019	11/22/2019	160.00	
218	LORA S. PAYNE	CONTRACT SERVICES	GENERAL ELECTION-101	103019	10/30/2019	11/22/2019	107.50	

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1	County of Fluvanna			From Date: 11/1/2019				
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3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
262	GENERAL DISTRICT COURT							
263	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	134.00	
264	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	79.03	
265	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	13.46	
266								
267							Total:	\$226.49
268	COURT SERVICE UNIT							
269	DENNIS CRONIN	MILEAGE ALLOWANCES	OCT-MILEAGE	103119	10/31/2019	11/15/2019	213.44	
270	DENNIS CRONIN	OFFICE SUPPLIES	REIMBURSEMENT	111219	11/18/2019	11/22/2019	341.19	
271	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	6.37	
272								
273							Total:	\$561.00
274	CLERK OF THE CIRCUIT COURT							
275	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	219.60	
276	LOGAN SYSTEMS, INC.	PROFESSIONAL SERVICES	CONTRACT	53055	11/15/2019	11/22/2019	2,541.67	
277	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	(\$12.89)	
278	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	(\$5.69)	
279	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	5.69	
280	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	12.89	
281	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	37.93	
282	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	133.04	
283	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	15.53	
284								
285							Total:	\$2,947.77
286	CIRCUIT COURT JUDGE							
287	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	15.36	
288	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	37.78	
289	ALLISON MORRIS PACE	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-4	10/28/2019	11/1/2019	30.00	
290	AMANDA E. PETRYLAK	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-6	10/28/2019	11/1/2019	30.00	
291	DIANE H. GREENWOOD	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-2	10/28/2019	11/1/2019	30.00	
292	JOYCE FRITSCH PARR	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-5	10/28/2019	11/1/2019	30.00	
293	NORMAN G. JOHNSON JR	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-3	10/28/2019	11/1/2019	30.00	
294	PAUL HENRY CROWTHER	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-1	10/28/2019	11/1/2019	30.00	
295	ROBERT W. SILVERMAN	COMPENSATION-GRAND	GRAND JURY 10/28/19	GJ102019-7	10/28/2019	11/1/2019	30.00	
296	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	0.62	
297								
298							Total:	\$263.76
299	COMMONWEALTH ATTY							
300	BANK OF AMERICA	MAINTENANCE CONTRACTS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	119.88	
301	BLUE360 MEDIA	BOOKS/PUBLICATIONS	VA CRIMINAL TRAFFIC LAW MANUAL	58693	9/20/2019	11/22/2019	145.86	
302	MATTHEW BENDER & CO INC	BOOKS/PUBLICATIONS	VA LAW OF EVIDENCE	14333465	10/25/2019	11/8/2019	187.10	
303	MATTHEW BENDER & CO INC	MAINTENANCE CONTRACTS	SUBSCRIPTION	3092297235	10/31/2019	11/8/2019	142.00	
304	STAPLES CONTRACT & COMMERCIAL,	OTHER OPERATING	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	249.25	

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1	County of Fluvanna		From Date: 11/1/2019					
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305	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	9.64	
306	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	84.10	
307								
308						Total:	\$937.83	
309	SHERIFF							
310	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	OIL FILTER	7306927550010	10/2/2019	11/1/2019	29.85	
311	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	WIPER BLADES	7306928950650	10/16/2019	11/1/2019	33.48	
312	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	BRAKE & FRONTLINE PADS	7306928069428	10/7/2019	11/1/2019	38.99	
313	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	OIL FILTER	7306929860224	10/25/2019	11/1/2019	46.86	
314	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	BATTERY	7306930820822	11/4/2019	11/15/2019	110.54	
315	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	SHERIFF - BLUETOOTH SPEAKERS	1JPF-LHGJ-77TY	10/27/2019	11/1/2019	41.07	
316	AMERICAN UNIFORM SALES, INC	UNIFORM/WEARING	ARMOR SKIN	00055015	10/24/2019	11/1/2019	68.82	
317	AMERICAN UNIFORM SALES, INC	UNIFORM/WEARING	UNIFORMS	00055166	11/13/2019	11/22/2019	921.22	
318	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	45.00	
319	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	400.00	
320	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	30.71	
321	BANK OF AMERICA	INVESTIGATIVE SERVICES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	50.00	
322	BANK OF AMERICA	POLICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	35.76	
323	BANK OF AMERICA	SUBSISTENCE & LODGING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	474.63	
324	BANK OF AMERICA	VEHICLE FUEL	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	23.46	
325	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	MOUNT & BALANCE	102119	10/21/2019	11/1/2019	48.00	
326	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	MOUNT & BALANCE	102219	10/22/2019	11/1/2019	48.00	
327	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	MOUNT & BALANCE	FCSD001	10/23/2019	11/1/2019	48.00	
328	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	MOUNT & BALANCE	FCSD002	10/23/2019	11/1/2019	48.00	
329	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	MOUNT AND BALANCE	FCSD003	11/15/2019	11/22/2019	20.00	
330	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USAGE CHARGES	20727274	11/12/2019	11/22/2019	80.95	
331	CENTURYLINK	TELECOMMUNICATIONS	SHERIFF	309797542 101619	10/16/2019	11/1/2019	173.56	
332	CENTURYLINK	TELECOMMUNICATIONS	SHERIFF OFFICE	310191749 101619	10/16/2019	11/1/2019	962.73	
333	CENTURYLINK	TELECOMMUNICATIONS	SHERIFF OFFICE	309903768 110719	11/7/2019	11/22/2019	159.18	
334	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	REINSTALL DOCKING STATION	15354	10/31/2019	11/22/2019	75.00	
335	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	NEW DOCKING STATION	15355	10/31/2019	11/22/2019	75.00	
336	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	NEW DOCKING STATION	15357	10/31/2019	11/22/2019	75.00	
337	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	SWIVEL AND DOCKING STATION	15364	10/31/2019	11/22/2019	127.52	
338	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	ANTENNA AND DOCKING STATION	15356	10/31/2019	11/22/2019	150.00	
339	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	CAR MAINTENANCE	15353	10/31/2019	11/22/2019	421.32	
340	FEDEX	POSTAL SERVICES	OVERNIGHT DELIVERY	6-835-99752	11/12/2019	11/22/2019	35.31	
341	FLUVANNA ACE HARDWARE	OFFICE SUPPLIES	DOOR HOLD	78818	11/8/2019	11/15/2019	11.98	
342	FLUVANNA ACE HARDWARE	POLICE SUPPLIES	WINDSHIELD WASH	78978	11/15/2019	11/22/2019	11.97	
343	FLUVANNA REVIEW	OTHER OPERATING	SHERIFF OFFICE PAGE AD	2019F35-16	10/30/2019	11/8/2019	214.00	
344	FORK UNION ANIMAL CLINIC	CONTRACT SERVICES	EUTHANASIA	183472	10/23/2019	11/1/2019	67.50	
345	GALLS, LLC.	POLICE SUPPLIES	DOUBLE MAG POUCH	014156810	11/4/2019	11/22/2019	45.32	
346	GALLS, LLC.	UNIFORM/WEARING	DUTY GEAR	014022891	10/20/2019	11/8/2019	87.09	
347	GALLS, LLC.	UNIFORM/WEARING	SHERIFF UNIFORM	014022503	10/20/2019	11/8/2019	192.63	

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1	County of Fluvanna		From Date: 11/1/2019					
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348	GALLS, LLC.	UNIFORM/WEARING	POLYESTER VELCRO TIE	014257068	11/14/2019	11/22/2019	36.05	
349	GEORGE J PETRONIS ENTERPRISES	POLICE SUPPLIES	SHERIFF OFFICE SUPPLIES	44415	11/12/2019	11/22/2019	599.90	
350	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FUEL	SQLCD-559416	11/4/2019	11/8/2019	163.25	
351	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FUEL	SQLCD-561732	11/18/2019	11/22/2019	135.83	
352	MIDLOTHIAN BUSINESS FORMS	OFFICE SUPPLIES	VA UNIFORM SUMMONS	2246	11/7/2019	11/15/2019	798.18	
353	PERFORMANCE SIGNS	VEHICLES REP & MAINT	BLACK STRIPING PKG	19795	10/17/2019	11/8/2019	485.00	
354	SAFARILAND LLC	POLICE SUPPLIES	POLICE SUPPLIES	I19-131673	11/7/2019	11/22/2019	173.60	
355	SAFARILAND LLC	POLICE SUPPLIES	POLICE SUPPLIES	I19-130502	11/5/2019	11/22/2019	1,475.60	
356	SHULL'S AUTOMOTIVE, INC.	VEHICLES REP & MAINT	OIL CHANGE	100193560	10/1/2019	11/8/2019	20.00	
357	SHULL'S AUTOMOTIVE, INC.	VEHICLES REP & MAINT	STATE INSPECTION	1001938561	11/1/2019	11/15/2019	20.00	
358	SHULL'S AUTOMOTIVE, INC.	VEHICLES REP & MAINT	OIL CHANGE AND TIRE	100193562	11/6/2019	11/15/2019	40.00	
359	SPRINT	TELECOMMUNICATIONS	MONTHLY WIRELESS CHARGES	2361.65	10/26/2019	11/8/2019	2,021.80	
360	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	213.94	
361	VALLEY OFFICE MACHINES, INC.	MAINTENANCE CONTRACTS	KONICA-SHERIFF	650661	11/6/2019	11/15/2019	52.69	
362	VALLEY OFFICE MACHINES, INC.	MAINTENANCE CONTRACTS	KONICA-SHERIFF	650660	11/6/2019	11/15/2019	81.80	
363	VERIZON	TELECOMMUNICATIONS	MONTHLY CHARGES -SHERIFF	9841736991	10/9/2019	11/22/2019	400.10	
364	VIRGINIA DEPT. OF MOTOR VEHICLES	OFFICE SUPPLIES	SPECIAL ID	201930400713	10/31/2019	11/22/2019	10.00	
365	VIRGINIA DEPT. OF MOTOR VEHICLES	VEHICLE/POWER EQUIP	ORIGINAL REGISTRATION TAG	20192500059	9/12/2019	11/1/2019	10.00	
366	VIRGINIA WHOLESALE TIRE	VEHICLE/POWER EQUIP	GOODYEAR TIRES	3017575	10/21/2019	11/8/2019	375.21	
367	VIRGINIA WHOLESALE TIRE	VEHICLE/POWER EQUIP	FIREHAWK TIRES	3017962	10/28/2019	11/8/2019	912.00	
368	VIRGINIA WHOLESALE TIRE	VEHICLE/POWER EQUIP	8 FIREHAWK TIRES	3015937	9/20/2019	11/8/2019	1,046.72	
369	VIRGINIA WHOLESALE TIRE	VEHICLE/POWER EQUIP	8 FIREHAWK TIRES	3017576	10/21/2019	11/8/2019	1,046.72	
370	WELLS FARGO VENDOR FIN SERV	MAINTENANCE CONTRACTS	COPIER	5007979542	11/6/2019	11/22/2019	289.90	
371						Total:	\$15,936.74	
372								
373	E911							
374	AT&T MOBILITY	TELECOMMUNICATIONS	WIRELESS	X10262019 OCT	10/18/2019	11/8/2019	6.00	
375	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	13.90	
376	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	23.26	
377	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	29.27	
378	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	70.04	
379	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	397.68	
380	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	448.68	
381	BANK OF AMERICA	DUES OR ASSOCIATION	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	339.00	
382	BANK OF AMERICA	EDP EQUIPMENT	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	69.99	
383	BANK OF AMERICA	MAINTENANCE CONTRACTS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	25.00	
384	BANK OF AMERICA	MAINTENANCE CONTRACTS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	30.00	
385	BANK OF AMERICA	MAINTENANCE CONTRACTS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	220.00	
386	BANK OF AMERICA	SUBSISTENCE & LODGING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	474.63	
387	BRIAN DEANE	CONVENTION AND	MEAL REIMBURSEMENT	102219	11/1/2019	11/8/2019	153.50	
388	BRIAN DEANE	SUBSISTENCE & LODGING	MEAL REIMBURSEMENT	110619	11/6/2019	11/22/2019	81.00	
389	CALEB H. PACE	SUBSISTENCE & LODGING	MEAL REIMBURSEMENT	111219	11/12/2019	11/22/2019	27.00	
390	CALEB PACE	CONVENTION AND	MEAL REIMBURSEMENT	102219	11/1/2019	11/8/2019	153.50	

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391	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	80.95	
392	CENTURYLINK	TELECOMMUNICATIONS	WIRELINE	310042302 101019	10/10/2019	11/1/2019	3,107.00	
393	CENTURYLINK	TELECOMMUNICATIONS	E911	310214091 101919	10/19/2019	11/8/2019	144.21	
394	COMCAST CORPORATION	TELECOMMUNICATIONS	MONTHLY CHARGES	46933 110319	11/3/2019	11/22/2019	97.52	
395	ELECTRICAL CONTROLS &	BLDGS EQUIP REP & MAINT	REPAIRS	7314	10/30/2019	11/8/2019	162.40	
396	ELECTRICAL CONTROLS &	BLDGS EQUIP REP & MAINT	CCTV MONITOR DAMAGED DUE TO STORM	7315	10/30/2019	11/8/2019	4,109.00	
397	ETHAN WEAVER	SUBSISTENCE & LODGING	MEAL REIMBURSEMENT	111219	11/12/2019	11/22/2019	27.00	
398	KAREN PANKO	SUBSISTENCE & LODGING	MEAL REIMBURSEMENT	111219	11/12/2019	11/22/2019	27.00	
399	MICHAEL GRANDSTAFF	CONVENTION AND	LUNCH REIMBURSEMENT	102219	10/30/2019	11/8/2019	153.50	
400	MICHAEL GRANDSTAFF	SUBSISTENCE & LODGING	MEAL REIMBURSEMENT	110619	11/6/2019	11/22/2019	81.00	
401	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	OFFICE SUPPLIES	1302439422	10/11/2019	11/1/2019	305.84	
402	NEWEGG BUSINESS INC.	EDP EQUIPMENT	AMPLIFIED SPLITTER	1302449295	10/17/2019	11/1/2019	19.31	
403	NEWEGG BUSINESS INC.	EDP EQUIPMENT	CYBERPOWER	1302439091	10/11/2019	11/1/2019	139.90	
404	NEWEGG BUSINESS INC.	EDP EQUIPMENT	UNIVERSAL DOCKING STATION	1302440561	10/11/2019	11/1/2019	173.98	
405	NEWEGG BUSINESS INC.	EDP EQUIPMENT	WIRELESS EQUIPMENT	1302437845	10/10/2019	11/1/2019	416.83	
406	NWG SOLUTIONS, LLC.	IT SERVICES	MANAGED SERVER	48666	10/31/2019	11/8/2019	1,275.00	
407	NWG SOLUTIONS, LLC.	MAINTENANCE CONTRACTS	DATTO MONTHLY SERVICE	48668	10/31/2019	11/8/2019	1,168.70	
408	OLD BLUE RIDGE TURNPIKE	E911 NEW ROAD SIGNS	911 PLATES	1003	10/25/2019	11/8/2019	1,962.25	
409	SPRINT	TELECOMMUNICATIONS	MONTHLY WIRELESS CHARGES	2361.65	10/26/2019	11/8/2019	339.85	
410	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	3.18	
411	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	84.73	
412	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	213.94	
413						Total:	\$16,655.54	
414								
415	FIRE AND RESCUE SQUAD							
416	IDACO RISK ADVISORS	GENERAL LIABILITY	RENEW POLICY	216655	11/5/2019	11/22/2019	1,832.00	
417	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	560.14	
418						Total:	\$2,392.14	
419								
420	CORRECTION AND DETENTION							
421	COUNTY OF ALBEMARLE, VIRGINIA	CONFINEMENT - BRJDC	JUVENILE DETENTION CENTER - NOV FY20	FY2020-00000323	11/1/2019	11/1/2019	14,555.17	
422						Total:	\$14,555.17	
423								
424	BUILDING INSPECTIONS							
425	AMAZON CAPITAL SERVICES	OTHER OPERATING	WATERPROOF IPHONE CASE	1MNH-W1T7-JMKM	10/14/2019	11/15/2019	49.99	
426	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	69.16	
427	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FUEL	SQLCD-559416	11/4/2019	11/8/2019	76.03	
428	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FUEL	SQLCD-561732	11/18/2019	11/22/2019	20.00	
429	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	0.41	
430	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	204.13	
431						Total:	\$419.72	
432								
433	EMERGENCY MANAGEMENT							

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434	BANK OF AMERICA	SUBSISTENCE & LODGING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	97.38	
435	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	37.17	
436	DELTA RESPONSE TEAM LLC	CONTRACT SERVICES	OCT19 EMS STAFFING	2019010030	10/30/2019	11/1/2019	36,500.00	
437	DELTA RESPONSE TEAM LLC	CONTRACT SERVICES	EMS STAFFING-NOV19	2019011030	11/18/2019	11/22/2019	36,500.00	
438	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	50.57	
439	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FUEL	SQLCD-559416	11/4/2019	11/8/2019	56.69	
440	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	42.05	
441						Total:	\$73,283.86	
442								
443	FACILITIES							
444	ALBEMARLE LOCK & SAFE, INC.	BLDGS EQUIP REP & MAINT	REKEY	86748	11/1/2019	11/15/2019	170.80	
445	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	DUCT SEAL	1GYF-PCMT-WCWW	10/25/2019	11/22/2019	19.41	
446	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	WIRE CUTTER	14PC-C64Q-CQD1	10/9/2019	11/22/2019	31.68	
447	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	SUPPLIES	1PQQ-1YF7-KRFX	11/5/2019	11/22/2019	201.10	
448	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	BATTERIES	14NK-N1R3-R6Q6	11/12/2015	11/22/2019	13.03	
449	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	HOSE CLAMPS	1CVD-RC1T-QCCY	11/10/2019	11/22/2019	34.41	
450	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	RUBBER TABLE CHAIR LEG CAPS	1PT4-1QFK-DJWX	10/9/2019	11/22/2019	62.91	
451	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	SECURITY LIGHTS	1XMD-X9MR-GCKK	11/7/2019	11/22/2019	132.81	
452	BANK OF AMERICA	OFFICE SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	16.61	
453	BANK OF AMERICA	VEHICLE/POWER EQUIP	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	(\$36.97)	
454	BANK OF AMERICA	VEHICLE/POWER EQUIP	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	80.24	
455	BANK OF AMERICA	VEHICLE/POWER EQUIP	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	245.00	
456	BANK OF AMERICA	VEHICLE/POWER EQUIP	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	339.98	
457	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	CLEANING SUPPLIES	7464937	10/23/2019	11/1/2019	1,086.16	
458	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	CLEANING SUPPLIES	7470960	11/12/2019	11/22/2019	469.45	
459	BROWN MOTOR PARTS, INC.	GENERAL MATERIALS AND	CAR SUPPLIES	104868	10/31/2019	11/22/2019	8.59	
460	BROWN MOTOR PARTS, INC.	VEHICLE/POWER EQUIP	CAR SUPPLIES	104868	10/31/2019	11/22/2019	172.49	
461	BROWN MOTOR PARTS, INC.	VEHICLES REP & MAINT	CAR SUPPLIES	104868	10/31/2019	11/22/2019	200.81	
462	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	MOUNT & BALANCE	FCPW001	10/24/2019	11/1/2019	48.00	
463	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	2 TIRES	FCPW002	10/24/2019	11/1/2019	369.98	
464	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	CAR MAINTENANCE	102119A	10/21/2019	11/1/2019	551.96	
465	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	TIRES	FCPW003	10/28/2019	11/8/2019	624.13	
466	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	SENSOR	FCPW007	11/15/2019	11/22/2019	65.00	
467	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	NEW TIRES AND DISPOSAL	FCPW005	11/6/2019	11/22/2019	691.96	
468	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4033289587	10/24/2019	11/1/2019	125.42	
469	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4033795469	10/31/2019	11/8/2019	116.18	
470	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4034401991	11/7/2019	11/15/2019	116.18	
471	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4034985266	11/14/2019	11/22/2019	653.89	
472	FAYES OFFICE SUPPLY	OFFICE SUPPLIES	WALL CALENDAR	0201263-001	11/5/2019	11/15/2019	96.88	
473	FLUVANNA ACE HARDWARE	GENERAL MATERIALS AND	SUPPLIES	103119	10/31/2019	11/8/2019	57.22	
474	GARDNER SHOES CHARLOTTESVILLE	GENERAL MATERIALS AND	FOOTWEAR	05141978	10/14/2019	11/1/2019	124.49	
475	HILL MANUFACTURING COMPANY INC	JANITORIAL SUPPLIES	PUBLIC WORKS SUPPLIES	38352-54	11/5/2019	11/15/2019	97.83	
476	INKLINGS SCREEN PRINTING	VEHICLES REP & MAINT	ADD GRAPHICS TO COUNTY VEHICLES	11109	11/1/2019	11/22/2019	70.00	

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477	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	1,539.40	
478	JONES AUTOMOTIVE/ALL STAR AUTO	GENERAL MATERIALS AND	CAR SUPPLIES	497679	10/31/2019	11/8/2019	148.19	
479	JONES AUTOMOTIVE/ALL STAR AUTO	VEHICLE/POWER EQUIP	CAR SUPPLIES	497679	10/31/2019	11/8/2019	1,228.09	
480	JONES AUTOMOTIVE/ALL STAR AUTO	VEHICLES REP & MAINT	CAR SUPPLIES	497679	10/31/2019	11/8/2019	470.73	
481	LEGACY SIGNS & GRAPHICS	VEHICLES REP & MAINT	ADD GRAPHICS TO COUNTY VEHICLE	2019-N143	11/6/2019	11/22/2019	250.00	
482	LOWE'S	BLDGS EQUIP REP & MAINT	SUPPLIES	102519	10/25/2019	11/8/2019	928.71	
483	LOWE'S	GENERAL MATERIALS AND	SUPPLIES	102519	10/25/2019	11/8/2019	165.70	
484	LOWE'S	VEHICLE/POWER EQUIP	SUPPLIES	102519	10/25/2019	11/8/2019	134.64	
485	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	ALIGNMENT	0043612	11/7/2019	11/15/2019	114.50	
486	MCMASTER-CARR SUPPLY COMPANY	GENERAL MATERIALS AND	HOLE SAWS	20415471	10/31/2019	11/22/2019	22.07	
487	MCMASTER-CARR SUPPLY COMPANY	GENERAL MATERIALS AND	HOLE SAWS FOR HARD METAL	20803921	11/5/2019	11/22/2019	127.14	
488	MCMASTER-CARR SUPPLY COMPANY	VEHICLE/POWER EQUIP	CAR SUPPLIES	20279607	10/30/2019	11/15/2019	45.10	
489	QUALITY WELDING, INC	GENERAL MATERIALS AND	SUPPLIES	42761	5/10/2019	11/8/2019	136.97	
490	RAINGUARD ROOFING LLC	BLDGS EQUIP REP & MAINT	FORK UNION FIRE DEPT-REPAIR AROUND	2391	11/5/2019	11/15/2019	375.00	
491	RUHLMAN'S HAULING	AGRICULTURAL SUPPLIES	12.22 TONS-PLEASANT GROVE GARDEN	110719	10/23/2019	11/22/2019	194.65	
492	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	14.63	
493	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	462.55	
494	W.W. GRAINGER INC	GENERAL MATERIALS AND	WIRE CONNECTOR	9342659480	11/1/2019	11/8/2019	61.81	
495	W.W. GRAINGER INC	GENERAL MATERIALS AND	GASKET SEALANT	934537234	11/5/2019	11/15/2019	32.98	
496								
497								
						Total:	\$13,510.49	
498	GENERAL SERVICES							
499	AQUA VIRGINIA, INC.	WATER SERVICES	REGISTRARS	7970740556855 110719	11/7/2019	11/22/2019	22.11	
500	AQUA VIRGINIA, INC.	WATER SERVICES	COMMONWEALTH ATTORNEY	15301850550900 1119	11/7/2019	11/22/2019	23.60	
501	AQUA VIRGINIA, INC.	WATER SERVICES	197 NORTH GREEN	7929300552931 1119	11/7/2019	11/22/2019	33.33	
502	AQUA VIRGINIA, INC.	WATER SERVICES	PUBLIC WORKS OFFICE	7929310552932 1119	11/7/2019	11/22/2019	78.96	
503	AQUA VIRGINIA, INC.	WATER SERVICES	ADMIN OFFICE	7800100540828 1119	11/7/2019	11/22/2019	89.98	
504	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	214 COMMONS BLVD	275906-001 103119	10/31/2019	11/8/2019	1,467.28	
505	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PUBLIC SAFETY BLDG	85473-002 103119	10/31/2019	11/8/2019	3,487.30	
506	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	KENTS STORE FIRE DEPT	275907-002 110419	11/4/2019	11/15/2019	508.15	
507	CENTURYLINK	TELECOMMUNICATIONS	FACILITIES	309428096 101619	10/16/2019	11/1/2019	48.93	
508	CENTURYLINK	TELECOMMUNICATIONS	FACILITIES	309697981 101619	10/16/2019	11/1/2019	58.72	
509	CENTURYLINK	TELECOMMUNICATIONS	CIRCUIT COURT	310338742 101619	10/16/2019	11/1/2019	60.01	
510	CENTURYLINK	TELECOMMUNICATIONS	PERFORMING ARTS	309898636 101619	10/16/2019	11/1/2019	118.15	
511	CENTURYLINK	TELECOMMUNICATIONS	RESCUE SQUAD	310110229 101619	10/16/2019	11/1/2019	196.12	
512	CENTURYLINK	TELECOMMUNICATIONS	FINANCE	309762613 101619	10/16/2019	11/1/2019	205.66	
513	CENTURYLINK	TELECOMMUNICATIONS	FACILITIES	309363296 101619	10/16/2019	11/1/2019	602.96	
514	CENTURYLINK	TELECOMMUNICATIONS	FINANCE	309762613 101619	10/16/2019	11/1/2019	683.43	
515	CINTAS	MAINTENANCE CONTRACTS	FIRST AID-ADMIN	8404385695	11/8/2019	11/15/2019	67.91	
516	CINTAS	MAINTENANCE CONTRACTS	FIRST AID-TRAILER	5015240827	11/6/2019	11/15/2019	115.48	
517	CINTAS	MAINTENANCE CONTRACTS	FIRST AID-MAINTENANCE SHOP	5015240826	11/6/2019	11/15/2019	294.12	
518	CONTAINER RENTALS, LLC.	MAINTENANCE CONTRACTS	DAILY RENTAL	252683	10/31/2019	11/15/2019	25.00	
519	CONTAINER RENTALS, LLC.	MAINTENANCE CONTRACTS	CONTAINER PICK UP-COLUMBIA CLEAN UP	252978	11/4/2019	11/15/2019	500.00	

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1	County of Fluvanna		From Date: 11/1/2019					
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3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
520	COUNTY WASTE, LLC	MAINTENANCE CONTRACTS	TRASH SERVICE	06-00017537 111319	11/13/2019	11/22/2019	20.00	
521	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	JAIL MUSEUM	1424085007 102219	10/22/2019	11/1/2019	131.77	
522	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	RESCUE BLDG	4894115007 102219	10/22/2019	11/1/2019	175.68	
523	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CARYSBROOK GYM	0084297506 102219	10/22/2019	11/1/2019	209.28	
524	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PERFORMING ARTS	4144237502 102219	10/22/2019	11/1/2019	231.11	
525	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	HISTORIC COURTHOUSE	1144090006 102219	10/22/2019	11/1/2019	331.13	
526	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PALMYRA FIRE STATION	1005898992 102219	10/22/2019	11/1/2019	431.57	
527	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	TREASURER OFFICE	1024205005 102219	10/22/2019	11/1/2019	431.90	
528	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	ADMIN BLDG	1404067504 102219	10/22/2019	11/1/2019	973.24	
529	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SOCIAL SERVICES	0074032509 102219	10/22/2019	11/1/2019	1,420.94	
530	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COURTS BLDG	8895892548 102219	10/22/2019	11/1/2019	2,183.47	
531	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	HOUSING OFFICE	1134080009 102519	10/25/2019	11/8/2019	13.72	
532	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER @ FIRE STATION	5699060132 102519	10/25/2019	11/8/2019	14.97	
533	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	51 COURT SQ	1114097502 102519	10/25/2019	11/8/2019	16.52	
534	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	WEAVER BLDG	1124090000 102519	10/25/2019	11/8/2019	19.27	
535	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	8880 JMH	7048771663 102519	10/25/2019	11/8/2019	38.34	
536	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LG BALLFIELD CONCESSION	0692200942 102519	10/25/2019	11/8/2019	83.70	
537	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	REGISTRAR OFFICE	1284152509 102519	10/25/2019	11/8/2019	94.37	
538	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLICS OFFICE	1304130006 102519	10/25/2019	11/8/2019	126.84	
539	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LARGE BALLFIELD-LIGHTS	3023889169 102319	10/23/2019	11/8/2019	142.90	
540	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMONWEALTH ATTORNEY	6274752663 02519	10/25/2019	11/8/2019	144.02	
541	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER@ BREMO RD	6260822157 102519	10/25/2019	11/8/2019	147.62	
542	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SMALL BALLFIELD CONCESSION AND	0274195007 102519	10/25/2019	11/8/2019	159.94	
543	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FUSD OFFICE	8866300000 102519	10/25/2019	11/8/2019	239.13	
544	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUB;IC WORKS MAINT SHOP	2554330007 102519	10/25/2019	11/8/2019	402.02	
545	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FORK UNION FIRE STATION	4834680458 102319	10/23/2019	11/8/2019	529.70	
546	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMUNITY CENTER	4331888158 102319	10/23/2019	11/8/2019	631.79	
547	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION ST LIGHTS	7080078962 102519	10/25/2019	11/8/2019	72.21	
548	DOMINION VIRGINIA POWER	STREET LIGHTS	NEAR MASONIC LODGE	9609027314 102519	10/25/2019	11/8/2019	74.88	
549	DOMINION VIRGINIA POWER	STREET LIGHTS	COLUMBIA ST LIGHTS	4210122349 102519	10/25/2019	11/8/2019	207.36	
550	DOMINION VIRGINIA POWER	STREET LIGHTS	PALMYRA VILLAGE-ST LIGHTING	3595578927 102519	10/25/2019	11/8/2019	484.48	
551	GENSERV LLC	MAINTENANCE CONTRACTS	GENERATOR NOT STARTED	3434	11/7/2019	11/15/2019	249.00	
552	GENSERV LLC	MAINTENANCE CONTRACTS	PALMYRA FIRE STATION-COOLANT LEAK	3435	11/7/2019	11/15/2019	1,453.75	
553	HILL MANUFACTURING COMPANY INC	MAINTENANCE CONTRACTS	PUBLIC WORKS SUPPLIES	38352-54	11/5/2019	11/15/2019	162.00	
554	INTRASTATE PEST	MAINTENANCE CONTRACTS	QUARTERLY-STONE JAIL	1084633	8/29/2019	11/8/2019	85.00	
555	INTRASTATE PEST	MAINTENANCE CONTRACTS	RENEWAL	10116244 070819	7/9/2019	11/8/2019	300.00	
556	INTRASTATE PEST	MAINTENANCE CONTRACTS	MONTHLY SERVICES	1092226	9/30/2019	11/8/2019	1,064.00	
557	INTRASTATE PEST	MAINTENANCE CONTRACTS	FUSD-QUARTERLY	1097250	11/7/2019	11/22/2019	95.00	
558	MOJOHNS, INC.	MAINTENANCE CONTRACTS	CLEAN AND RESTOCK	122838	11/1/2019	11/15/2019	160.50	
559	REPUBLIC SERVICES #410	MAINTENANCE CONTRACTS	TRASH PICK UP	0410-000686642	10/31/2019	11/22/2019	830.95	
560	SHRED-IT USA LLC	LEASE/RENT	SHRED	8128531403	11/7/2019	11/15/2019	231.96	
561	TECHNIRAIN LIGHTING AND	MAINTENANCE CONTRACTS	REPAIR BROKEN SPRINKLERS	2066	10/11/2019	11/22/2019	393.70	
562	TECHNIRAIN LIGHTING AND	MAINTENANCE CONTRACTS	WINTERIZE ALL SOCCER FIELDS	2067	10/11/2019	11/22/2019	477.50	

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563	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	TANK RENTAL	8228133	11/1/2019	11/8/2019	15.00	
564	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	PROPANE	8165267	11/1/2019	11/8/2019	104.22	
565	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	PROPANE	8164585	11/1/2019	11/8/2019	189.02	
566	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	PROPANE	8293158	11/15/2019	11/22/2019	439.55	
567	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	PROPANE	8277039	11/14/2019	11/22/2019	668.62	
568	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	PROPANE	8277038	11/14/2019	11/22/2019	857.36	
569	THE SUPPLY ROOM	WATER SERVICES	WATER SUPPLY	103119	10/30/2019	11/8/2019	653.69	
570	TIGER FUEL COMPANY	HEATING SERVICES	OFFROAD DIESEL	181708	11/7/2019	11/15/2019	68.34	
571	TIGER FUEL COMPANY	HEATING SERVICES	OFFROAD DIESEL	181722	11/7/2019	11/15/2019	87.05	
572	TIGER FUEL COMPANY	HEATING SERVICES	HEATING OIL	181734	11/7/2019	11/15/2019	231.72	
573	TIGER FUEL COMPANY	HEATING SERVICES	HEATING OIL	185129	11/7/2019	11/15/2019	677.84	
574	TIGER FUEL COMPANY	HEATING SERVICES	HEATING OIL	188092	11/14/2019	11/22/2019	280.53	
575	TIGER FUEL COMPANY	HEATING SERVICES	HEATING OIL	192043	11/18/2019	11/22/2019	334.80	
576	TIGER FUEL COMPANY	HEATING SERVICES	HEATING OIL	188125	11/14/2019	11/22/2019	666.80	
577	TIGER FUEL COMPANY	HEATING SERVICES	HEATING OIL	192014	11/18/2019	11/22/2019	1,304.55	
578	TRANE U.S., INC.	MAINTENANCE CONTRACTS	TRANE CONTRACT	310399076	11/12/2019	11/22/2019	24,720.00	
579	TREASURER, FLUVANNA CO	SEWER SERVICES	PLEASANT GROVE HOUSE	45080	11/18/2019	11/22/2019	14.59	
580	TREASURER, FLUVANNA CO	SEWER SERVICES	181 MAIN ST	45059	11/18/2019	11/22/2019	15.36	
581	TREASURER, FLUVANNA CO	SEWER SERVICES	REGISTRAR	45062	11/18/2019	11/22/2019	15.36	
582	TREASURER, FLUVANNA CO	SEWER SERVICES	160 COMMONS SAFETY BLDG	45070	11/18/2019	11/22/2019	15.36	
583	TREASURER, FLUVANNA CO	SEWER SERVICES	LIBRARY	45071	11/18/2019	11/22/2019	19.95	
584	TREASURER, FLUVANNA CO	SEWER SERVICES	132 MAIN ST	45053	11/18/2019	11/22/2019	30.66	
585	TREASURER, FLUVANNA CO	SEWER SERVICES	72 MAIN ST	45052	11/18/2019	11/22/2019	40.60	
586	TREASURER, FLUVANNA CO	SEWER SERVICES	197 MAIN ST	45060	11/18/2019	11/22/2019	68.14	
587	TREASURER, FLUVANNA CO	WATER SERVICES	FLUVANNA GYM	45233	11/18/2019	11/22/2019	21.00	
588	TREASURER, FLUVANNA CO	WATER SERVICES	CARYSBROOK SOFTBALL FIELD	45396	11/18/2019	11/22/2019	21.00	
589	TREASURER, FLUVANNA CO	WATER SERVICES	CARYBROOK BASEBALL FIELD	45397	11/18/2019	11/22/2019	21.00	
590	TREASURER, FLUVANNA CO	WATER SERVICES	FIRE HOUSE-5753 JAMES MADISON HWY	45398	11/18/2019	11/22/2019	29.80	
591	TREASURER, FLUVANNA CO	WATER SERVICES	5725 JAMES MADISON HWY	45349	11/18/2019	11/22/2019	102.40	
592	TREASURER, FLUVANNA CO	WATER SERVICES	CARYSBROOK BLDG	45234	11/18/2019	11/22/2019	169.50	
593	VIRGINIA UTILITY PROTECTION	MAINTENANCE CONTRACTS	TRANSMISSION	10190160	10/31/2019	11/8/2019	10.50	
594	VIRGINIA UTILITY PROTECTION	MAINTENANCE CONTRACTS	TRANSMISSIONS	08190165	8/31/2019	11/15/2019	7.35	
595	W & H RESOURCES, INC	MAINTENANCE CONTRACTS	MAINTENANCE OCT 19	22447	10/1/2019	11/8/2019	1,725.00	
596						Total:	\$58,001.09	
597								
598	PUBLIC WORKS							
599	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	220.00	
600	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	168.20	
601	VIRGINIA BUSINESS SYSTEMS	LEASE/RENT	COPIER	25795208	10/28/2019	11/8/2019	93.04	
602						Total:	\$481.24	
603								
604	CONVENIENCE CENTER							
605	CAMPBELL EQUIPMENT, INC.	CONTRACT SERVICES	TIRES AND DISPOSAL	FCPW004	11/4/2019	11/15/2019	280.00	

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606	CAMPBELL EQUIPMENT, INC.	CONTRACT SERVICES	TIRE DISPOSALS	PCPW006	11/13/2019	11/22/2019	112.00	
607	CENTURYLINK	TELECOMMUNICATIONS	LANDFILL	310392717 101619	10/16/2019	11/1/2019	78.57	
608	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	75.05	
609	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	82.19	
610								
611						Total:	\$627.81	
612	PUBLIC UTILITIES							
613	ALBEMARLE LOCK & SAFE, INC.	GENERAL MATERIALS AND	PADLOCK	86171	11/4/2019	11/22/2019	131.70	
614	ARTHURS SEPTIC SERVICE	CONTRACT SERVICES	PUMP & HAUL	102519	10/25/2019	11/1/2019	740.00	
615	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	218.00	
616	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	305.00	
617	CENTURYLINK	TELECOMMUNICATIONS	WASTEWATER	310089744 101919	10/19/2019	11/1/2019	53.54	
618	CENTURYLINK	TELECOMMUNICATIONS	WASTEWATER	309433290 101919	10/19/2019	11/1/2019	69.87	
619	CENTURYLINK	TELECOMMUNICATIONS	FUSD	309719161 101619	10/16/2019	11/1/2019	213.89	
620	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4033289587	10/24/2019	11/1/2019	41.32	
621	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4033795469	10/31/2019	11/8/2019	41.32	
622	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4034401991	11/7/2019	11/15/2019	41.32	
623	CINTAS	LAUNDRY AND DRY	DRY CLEANING	4034985266	11/14/2019	11/22/2019	41.32	
624	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUMP HOUSE	4501632147 102319	10/23/2019	11/8/2019	135.45	
625	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING	68136	10/18/2019	11/1/2019	130.00	
626	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING 102419	68183	10/30/2019	11/8/2019	100.00	
627	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING 101719	68180	10/29/2019	11/8/2019	147.00	
628	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING 101719	68181	10/29/2019	11/8/2019	177.00	
629	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING 102419	68188	10/30/2019	11/8/2019	247.00	
630	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING	68300	11/5/2019	11/15/2019	50.00	
631	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING	68299	11/5/2019	11/15/2019	100.00	
632	INBODEN ENVIRONMENTAL	OUTSIDE ANALYTICAL	WASTEWATER MONITORING	68298	11/5/2019	11/15/2019	210.00	
633	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	713.21	
634	JONES AUTOMOTIVE/ALL STAR AUTO	VEHICLE/POWER EQUIP	CAR SUPPLIES	498109	10/31/2019	11/15/2019	46.69	
635	LOWE'S	GENERAL MATERIALS AND	SUPPLIES	102519	10/25/2019	11/8/2019	545.89	
636	MARYLAND BIOCHEMICAL CO., INC.	CHEMICAL SUPPLIES	WASTEWATER TREATMENT	10MM1135	10/30/2019	11/22/2019	1,981.07	
637	UNIVAR USA, INC.	CHEMICAL SUPPLIES	CHEMICAL SUPPLIES	RI763222	10/23/2019	11/1/2019	712.00	
638	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	779.17	
639	VSI SUPPLY	GENERAL MATERIALS AND	SUPPLIES	S4096	10/28/2019	11/22/2019	5.08	
640								
641						Total:	\$7,976.84	
642	HEALTH							
643	CENTURYLINK	TELECOMMUNICATIONS	FINANCE	309762613 101619	10/16/2019	11/1/2019	151.03	
644	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	20.36	
645						Total:	\$171.39	
646								
647	CSA							
648	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	3.05	

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649	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	3.37		
650	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	4.90		
651	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	11.26		
652	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	12.59		
653	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	20.98		
654	BANK OF AMERICA	FOOD SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	43.48		
655	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	57.00		
656	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	90.36		
657									
658									
659	CSA PURCHASE OF SERVICES								
660	1VISION MENTORING LLC	COMM SVCS		P10925051673	10/31/2019	11/1/2019	100.00		
661	1VISION MENTORING LLC	COMM SVCS		P10925030674	10/31/2019	11/1/2019	1,050.00		
662	1VISION MENTORING LLC	COMM SVCS		P10925047775	10/31/2019	11/1/2019	1,400.00		
663	1VISION MENTORING LLC	POS MANDATED WSS		P10925032188	10/31/2019	11/1/2019	1,400.00		
664	ALLIED INSTRUCTIONAL SERVICES	POS MANDATED SPED-		P10925048638	10/31/2019	11/22/2019	75.00		
665		POS MANDATED FFOP		P10925055251	10/3/2019	11/22/2019	199.83		
666		COMM SVCS		P10925051413	10/31/2019	11/15/2019	220.00		
667		COMM SVCS		P07925033109	7/31/2019	11/15/2019	275.00		
668		COMM SVCS		P07925033210	7/31/2019	11/15/2019	385.00		
669		COMM SVCS		P07925033311	7/31/2019	11/15/2019	385.00		
670		COMM SVCS		P08925033106	8/31/2019	11/15/2019	440.00		
671		COMM SVCS		P09925033120	9/30/2019	11/15/2019	440.00		
672		COMM SVCS		P10925051317	10/31/2019	11/15/2019	440.00		
673		COMM SVCS		P10925048715	10/31/2019	11/15/2019	495.00		
674		COMM SVCS		P10925049016	10/31/2019	11/15/2019	495.00		
675		COMM SVCS		P10925049114	10/31/2019	11/15/2019	495.00		
676		COMM SVCS		P08925033207	8/31/2019	11/15/2019	660.00		
677		COMM SVCS		P08925033308	8/31/2019	11/15/2019	660.00		
678		COMM SVCS		P09925033222	9/30/2019	11/15/2019	660.00		
679		COMM SVCS		P09925033321	9/30/2019	11/15/2019	660.00		
680		FF4E-COMM SVCS		P10925045528	10/31/2019	11/15/2019	467.50		
681		FF4E-COMM SVCS		P10925045429	10/31/2019	11/15/2019	1,722.26		
682		FF4E-COMM SVCS		P09925045430	9/30/2019	11/15/2019	2,229.47		
683	BELIEVE IN ME YOUTH & FAMILY	COMM SVCS		P10925044476	10/31/2019	11/1/2019	1,350.00		
684	BELIEVE IN ME YOUTH & FAMILY	FF4E-COMM SVCS		P10925033982	10/31/2019	11/1/2019	1,125.00		
685	BELIEVE IN ME YOUTH & FAMILY	FF4E-COMM SVCS		P10925034083	10/31/2019	11/1/2019	1,125.00		
686	BELIEVE IN ME YOUTH & FAMILY	NON-MAND COMM BASED		P10925052285	10/31/2019	11/1/2019	225.00		
687	BELIEVE IN ME YOUTH & FAMILY	NON-MAND COMM BASED		P10925044086	10/31/2019	11/1/2019	900.00		
688	C.M. MENTORING SERVICES LLC	COMM SVCS		P10925043192	10/31/2019	11/8/2019	1,100.00		
689	C.M. MENTORING SERVICES LLC	COMM SVCS		P10925042794	10/31/2019	11/8/2019	1,650.00		
690	C.M. MENTORING SERVICES LLC	COMM SVCS		P10925044693	10/31/2019	11/8/2019	1,650.00		
691	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10925049703	10/31/2019	11/8/2019	1,100.00		

Total: \$246.99

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692	CHILD CONNECTION DEVELOPMENT	COMM SVCS		P10925049318	10/31/2019	11/15/2019	1,050.00	
693	COMPASS COUNSELING SERVICES	POS MANDATED WSS		P10925047137	10/31/2019	11/15/2019	2,040.00	
694	DETOUR MENTORING	COMM SVCS		P10925047877	10/31/2019	11/1/2019	480.00	
695	DETOUR MENTORING	COMM SVCS		P10925041578	10/31/2019	11/1/2019	1,320.00	
696	DETOUR MENTORING	COMM SVCS. TRANSITION		P10925043481	10/31/2019	11/1/2019	360.00	
697	DETOUR MENTORING	FF4E-COMM SVCS		P10925027184	10/31/2019	11/1/2019	1,380.00	
698	DETOUR MENTORING	NON-MAND COMM BASED		P10925042687	10/31/2019	11/1/2019	600.00	
699	DETOUR MENTORING	POS MANDATED WSS		P10925044789	10/31/2019	11/1/2019	1,200.00	
700		POS MANDATED FFOP		P10925050433	10/31/2019	11/15/2019	2,513.00	
701	FAMILY PRESERVATION SERVICES	COMM SVCS		P07925032772	7/31/2019	11/1/2019	60.00	
702	FAMILY PRESERVATION SERVICES	COMM SVCS		P08925032771	8/31/2019	11/1/2019	90.00	
703	FAMILY PRESERVATION SERVICES	COMM SVCS		P09925048196	9/30/2019	11/8/2019	1,320.00	
704	FAMILY PRESERVATION SERVICES	COMM SVCS		P10925046840	10/31/2019	11/22/2019	270.00	
705	FAMILY PRESERVATION SERVICES	COMM SVCS		P10925047341	10/31/2019	11/22/2019	360.00	
706	FAMILY PRESERVATION SERVICES	COMM SVCS		P10925048142	10/31/2019	11/22/2019	720.00	
707	FAMILY PRESERVATION SERVICES	COMM SVCS. TRANSITION		P10925046644	10/31/2019	11/22/2019	570.00	
708	FAMILY PRESERVATION SERVICES	COMM SVCS. TRANSITION		P10925049445	10/31/2019	11/22/2019	570.00	
709	FLUVANNA CO PARKS & REC	COMM SVCS		P09925042823	9/30/2019	11/15/2019	70.00	
710	FLUVANNA DEPARTMENT OF SOCIAL	COMM SVCS		P09925052079	9/24/2019	11/1/2019	14.00	
711	FLUVANNA DEPARTMENT OF SOCIAL	COMM SVCS		P09925052180	9/24/2019	11/1/2019	14.00	
712	GRAFTON INTERGRATED HEALTH	EDUC SVCS CONG CARE		P09925050248	9/30/2019	11/22/2019	5,446.00	
713	GRAFTON INTERGRATED HEALTH	EDUC SVCS CONG CARE		P10925050247	10/31/2019	11/22/2019	6,262.90	
714	GRAFTON INTERGRATED HEALTH	POS MAND FC LIC RES CONG		P09925050150	9/30/2019	11/22/2019	2,130.00	
715	GRAFTON INTERGRATED HEALTH	POS MAND FC LIC RES CONG		P10925050149	10/31/2019	11/22/2019	2,201.00	
716	HALLMARK YOUTHCARE	EDUC SVCS CONG CARE		P09925042499	9/30/2019	11/8/2019	3,260.00	
717	HALLMARK YOUTHCARE	EDUC SVCS CONG CARE		P10925042425	10/31/2019	11/15/2019	3,749.00	
718	HALLMARK YOUTHCARE	RES. CONG. CARE		P08925042301	8/31/2019	11/8/2019	2,477.50	
719	HALLMARK YOUTHCARE	RES. CONG. CARE		P09925042336	9/30/2019	11/15/2019	14,865.00	
720	HALLMARK YOUTHCARE	RES. CONG. CARE		P10925042334	10/31/2019	11/15/2019	15,360.50	
721	INTERCEPT HEALTH	RES. CONG. CARE		P10925048435	10/31/2019	11/15/2019	5,633.94	
722	JACKSON-FEILD HOMES INC	EDUC SVCS CONG CARE		P10925049526	10/31/2019	11/15/2019	16,568.50	
723	LAFAYETTE SCHOOL, INC.	POS MANDATED SPED-		P10925029690	10/31/2019	11/8/2019	6,600.00	
724	LAFAYETTE SCHOOL, INC.	POS MANDATED SPED-		P10925029791	10/31/2019	11/8/2019	6,600.00	
725	LIBERTY POINT BEHAVIORAL	EDUC SVCS CONG CARE		P09925044200	9/30/2019	11/8/2019	4,800.00	
726	LIBERTY POINT BEHAVIORAL	EDUC SVCS CONG CARE		P10925044227	10/31/2019	11/15/2019	5,520.00	
727	NATIONAL COUNSELING GROUP	COMM SVCS		P07925034312	7/31/2019	11/15/2019	425.00	
728	NATIONAL COUNSELING GROUP	COMM SVCS		P10925048543	10/31/2019	11/22/2019	250.00	
729	NATIONAL COUNSELING GROUP	COMM SVCS. TRANSITION		P09925043946	9/30/2019	11/22/2019	227.50	
730	NATURAL STEPS LLC	COMM SVCS		P10925051295	10/31/2019	11/8/2019	440.00	
731	PARACLETE THERAPEUTICS LLC	COMM SVCS		P10925033419	10/31/2019	11/15/2019	1,500.00	
732	PEOPLE PLACES, INC.	POS MAND THER FC 4E		P10925045852	10/31/2019	11/22/2019	480.00	
733	PEOPLE PLACES, INC.	POS MAND THER FC 4E		P10925045354	10/31/2019	11/22/2019	3,720.00	
734	PEOPLE PLACES, INC.	POS MAND THER FC 4E		P10925046253	10/31/2019	11/22/2019	3,720.00	

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735	PEOPLE PLACES, INC.	POS MANDATED WSS		P10925044855	10/31/2019	11/22/2019	350.00	
736	REGION TEN	COMM SVCS. TRANSITION		P08925032097	8/31/2019	11/8/2019	326.50	
737	REGION TEN	COMM SVCS. TRANSITION		P08925031424	8/31/2019	11/15/2019	326.50	
738	THE DISCOVERY SCHOOL OF VA FOR	EDUC SVCS CONG CARE		P10925043898	10/31/2019	11/8/2019	2,635.00	
739	THE DISCOVERY SCHOOL OF VA FOR	RES. CONG. CARE		P10925043702	10/31/2019	11/8/2019	3,627.00	
740	THE FAISON CENTER	POS MANDATED SPED-		P10925030304	10/31/2019	11/15/2019	7,696.00	
741	THE FAISON CENTER	POS MANDATED SPED-		P10925030005	10/31/2019	11/15/2019	11,533.25	
742	THE FAISON CENTER	POS MANDATED SPED-		P10925027439	10/31/2019	11/22/2019	6,095.00	
743		POS MANDATED FFOP		P10925040531	10/31/2019	11/15/2019	1,688.00	
744		POS MANDATED FFOP		P10925040432	10/31/2019	11/15/2019	1,841.00	
745						Total:	\$188,935.15	
746								
747	PARKS & RECREATION							
748	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	TOWERMOUNT-PARKS N REC	14QN-WKKK-43LP	10/29/2019	11/8/2019	21.99	
749	ASHLEIGH MORRIS	PROFESSIONAL SERVICES	DOG CLASSES	14 100919	11/7/2019	11/15/2019	704.00	
750	AUTOMATED OFFICE SYSTEMS	LEASE/RENT	METER BILLING-COMM CENTER	088458	10/30/2019	11/15/2019	30.18	
751	AUTOMATED OFFICE SYSTEMS	LEASE/RENT	FORK UNION COMM CENTER COPIER	088459	10/30/2019	11/15/2019	129.00	
752	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	(\$78.51)	
753	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	49.53	
754	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	50.77	
755	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	51.17	
756	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	51.93	
757	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	52.46	
758	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	70.85	
759	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	72.00	
760	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	77.00	
761	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	78.51	
762	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	110.38	
763	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	111.42	
764	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	161.82	
765	BANK OF AMERICA	RECREATIONAL SUPPLIES	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	550.00	
766	CENTURYLINK	TELECOMMUNICATIONS	PARK N REC	309373828 101619	10/16/2019	11/1/2019	330.69	
767	CINTAS	CONTRACT SERVICES	FIRST AID-PARKS N REC	5015240829	11/6/2019	11/15/2019	80.02	
768	DEVI PETERSON	PROFESSIONAL SERVICES	YOGA	15 092319	11/6/2019	11/15/2019	838.00	
769	FLUVANNA REVIEW	ADVERTISING	HALLOWEEN ADS	2019F43-14	10/24/2019	11/1/2019	103.00	
770	HEATHER ANTONACCI	PROFESSIONAL SERVICES	LLAMA & HORSEBACK	13 100419	10/4/2019	11/8/2019	280.00	
771	HEATHER ANTONACCI	PROFESSIONAL SERVICES	LLAM TREK	16 111019	11/10/2019	11/22/2019	140.00	
772	IMAGE DESIGNERS, INC.	RECREATIONAL SUPPLIES	SHIRTS FOR REC LEAGUE	077057	11/7/2019	11/22/2019	303.75	
773	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	158.15	
774	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	6,846.45	
775	MOJOHNS, INC.	CONTRACT SERVICES	PORTABLE TOILET	123010	11/1/2019	11/8/2019	60.00	
776	MOJOHNS, INC.	CONTRACT SERVICES	PORTABLE TOILET	123011	11/1/2019	11/8/2019	60.00	
777	MOJOHNS, INC.	CONTRACT SERVICES	PORTABLE TOILET	123014	11/1/2019	11/8/2019	60.00	

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778	MOJOHNS, INC.	CONTRACT SERVICES	HANDICAP UNIT	123013	11/1/2019	11/8/2019	100.00	
779	MOJOHNS, INC.	CONTRACT SERVICES	PORTABLE TOILET	123012	11/1/2019	11/8/2019	120.00	
780	MOJOHNS, INC.	CONTRACT SERVICES	PORTABLE TOILET	123154	10/8/2019	11/15/2019	36.00	
781	MOJOHNS, INC.	CONTRACT SERVICES	PORTABLE TOILET	123153	10/8/2019	11/15/2019	72.00	
782	POSTMASTER	POSTAL SERVICES	500 FIRST CLASS STAMPS	111819	11/18/2019	11/22/2019	275.00	
783	SAM'S CLUB	RECREATIONAL SUPPLIES	WATER	102319	10/23/2019	11/1/2019	15.96	
784	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	31.18	
785	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	73.08	
786	THE SUPPLY ROOM	UNIFORM/WEARING	UNIFORM/PARKS N REC	3845368-0	10/21/2019	11/1/2019	556.13	
787	UPS	POSTAL SERVICES	PARKS N REC 2NDDAY AIR	0000T7646Y459	11/9/2019	11/22/2019	4.98	
788	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	1.31	
789	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	168.20	
790	VIRGINIA BUSINESS SYSTEMS	LEASE/RENT	COPIER	25782551	10/24/2019	11/8/2019	64.66	
791	VIRGINIA BUSINESS SYSTEMS	LEASE/RENT	PARKS N REC	25782550	10/24/2019	11/8/2019	101.15	
792	VIRGINIA RECREATION & PARK	POSTAL SERVICES	SHIPPING	35483	11/6/2019	11/15/2019	15.00	
793	VIRGINIA RECREATION & PARK	RECREATIONAL SUPPLIES	KD SUPER SAVER TICKETS	33788 110819	10/24/2019	11/8/2019	156.00	
794						Total:	\$13,345.21	
795								
796	LIBRARY							
797	BANK OF AMERICA	BOOKS/PUBLICATIONS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	13.89	
798	BANK OF AMERICA	BOOKS/PUBLICATIONS	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	48.42	
799	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	30.00	
800	CENTURYLINK	TELECOMMUNICATIONS	LIBRARY	309647441 101619	10/16/2019	11/1/2019	2,085.92	
801	GOSECURE INC	MAINTENANCE CONTRACTS	MAINTENANCE/WEB SECURITY RENEWAL	Q-58311-1	11/13/2019	11/22/2019	5,363.23	
802	HAWK LABELING SYSTEMS	OFFICE SUPPLIES	SUPPLIES	211862	10/18/2019	11/1/2019	497.00	
803	MICROMARKETING LLC	BOOKS/PUBLICATIONS	UNCD	788615	10/3/2019	11/15/2019	72.97	
804	SHOWCASES	OFFICE SUPPLIES	CD ALL CLOTH	314328	10/21/2019	11/1/2019	118.80	
805	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	USAGE CHARGES-LIBRBARY	T427660	11/5/2019	11/15/2019	3.06	
806						Total:	\$8,233.29	
807								
808	COUNTY PLANNER							
809	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	320.00	
810	FLUVANNA REVIEW	ADVERTISING	NOV BZA AD	2019F45-21	11/7/2019	11/22/2019	135.19	
811	JAMES RIVER SOLUTIONS	VEHICLE FUEL	FUEL	110119	11/1/2019	11/8/2019	166.39	
812	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	111.12	
813	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	OFFICE SUPPLIES	8056301248	11/2/2019	11/15/2019	208.79	
814	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	12.02	
815	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	126.15	
816	VIRGINIA BUSINESS SYSTEMS	LEASE/RENT	COPIER	25795209	10/28/2019	11/8/2019	93.04	
817						Total:	\$1,172.70	
818								
819	ECONOMIC DEVELOPMENT							
820	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	3.00	

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821	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	20.00	
822	BANK OF AMERICA	CONVENTION AND	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	95.00	
823	BANK OF AMERICA	OTHER OPERATING	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	14.00	
824	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COPIER LEASE & USUAGE CHARGES	20727274	11/12/2019	11/22/2019	57.00	
825	ECONOMIC DEVELOPMENT OF	FLU ECO DEV AUTHORITY	FY20 ALLOCATION	111119	11/11/2019	11/22/2019	1,000.00	
826	VERIZON	TELECOMMUNICATIONS	WIRELESS	9840453730	10/19/2019	11/1/2019	42.05	
827								
828								
829	VA COOPERATIVE EXTENSION							
830	FLUVANNA CO HEALTH DEPT	CONTRACT SERVICES	COMMUNITY KITCHEN FEE	112019	11/20/2019	11/22/2019	80.00	
831	KIMBERLY MAYO	OTHER OPERATING	REIMBURSEMENT	112019	11/20/2019	11/22/2019	145.97	
832	SARE	AGRICULTURAL SUPPLIES	FARMERS GUIDE TO BUSINESS	8322A	11/15/2019	11/22/2019	32.95	
833	SCARLETT'S FLOWERS & GIFT	OTHER OPERATING	PROGRAM SUPPLIES-SPIDER MUMS	000001	11/20/2019	11/22/2019	182.90	
834	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	20.91	
835	VESA	CONVENTION AND	REMAINING BALANCE (DUES)	110119	10/31/2019	11/8/2019	15.00	
836								
837								
838								
					100 GENERAL FUND	Fund Total:	\$478,019.73	
839	Fund # - 302 CAPITAL IMPROVEMENT							
840	PUBLIC SAFETY CAPITAL PROJ							
841	BANK OF AMERICA	VEHICLE	P-CARD PURCHASES	103119	10/31/2019	11/22/2019	469.47	
842	EAST COAST EMERGENCY VEHICLES	VEHICLE	CAR MAINTENANCE	15358	10/31/2019	11/22/2019	6,969.08	
843	EAST COAST EMERGENCY VEHICLES	VEHICLE	CAR MAINTENANCE	15359	10/31/2019	11/22/2019	6,969.08	
844	NEWEGG BUSINESS INC.	CONTRACT SERVICES	DUPLEX FIBER PATCH	1302438824	10/10/2019	11/1/2019	20.98	
845	NEWEGG BUSINESS INC.	CONTRACT SERVICES	TRIPP LITE PATCH CABLE	1302438978	10/11/2019	11/1/2019	39.94	
846	NEWEGG BUSINESS INC.	CONTRACT SERVICES	WALL MOUNT	1302450975	10/18/2019	11/1/2019	39.99	
847	NEWEGG BUSINESS INC.	CONTRACT SERVICES	TRANSCEIVER	1302441167	10/13/2019	11/1/2019	94.52	
848	NEWEGG BUSINESS INC.	CONTRACT SERVICES	WIRELESS NETWORKS	1302438282	10/10/2019	11/1/2019	95.30	
849	NEWEGG BUSINESS INC.	CONTRACT SERVICES	UBIQUITI NETWORKS	1302438977	10/11/2019	11/1/2019	358.24	
850								
851								
852	FIRE & RESCUE CAP PROJ							
853	CRABTREE, ROHRBAUGH &	PROFESSIONAL SERVICES	NEW BURN BLDG	4	10/31/2019	11/15/2019	946.00	
854	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	FORK UNION FIRE TRAINING BLDG	2019080176	8/31/2019	11/8/2019	405.00	
855	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	FORK UNION FIRE TRAINING	2019100206	10/31/2019	11/8/2019	486.00	
856								
857								
858	FACILITIES CAP PROJ							
859	COMMONWEALTH INTERIORS	CONTRACT SERVICES	FURNISH AND INSTALL TREAS LOBBY	2019-420	10/22/2019	11/15/2019	1,397.00	
860	RICH MASONRY, INC.	CONTRACT SERVICES	TREASURER OFFICE LOBBY FLOOR	829	10/20/2019	11/15/2019	14,812.36	
861								
862								
863	SCHOOL OPS & MAINT CAP PROJ							

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864	ORME FENCE COMPANY	CONTRACT SERVICES	BUS GARAGE FENCING-SOLAR	43782	11/13/2019	11/22/2019	10,080.00	
865						Total:	\$10,080.00	
866								
867						302 CAPITAL IMPROVEMENT	Fund Total:	\$43,182.96
868	Fund # - 502 SEWER							
869	PALMYRA SEWER OPER EXPENSES							
870	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SEWER PLANT	7129524547 102219	10/22/2019	11/1/2019	866.32	
871	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SEWAGE PUMP	7712348080 102519	10/25/2019	11/8/2019	45.52	
872	RIVANNA WATER & SEWER	CONTRACT SERVICES	WASTE DISPOSAL	INV11845	10/25/2019	11/8/2019	841.20	
873						Total:	\$1,753.04	
874								
875						502 SEWER	Fund Total:	\$1,753.04
876	Fund # - 505 FORK UNION SANITARY DISTRICT							
877	FORK UNION SANITARY DISTRICT							
878	USDA RURAL DEVELOPMENT	RDA BOND PAYABLE	FUSD DEBT SERVICE	112519	11/25/2019	11/25/2019	3,611.20	
879						Total:	\$3,611.20	
880								
881	FUSD OPERATIONAL EXPENSES							
882	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	MELTON WELL	9594215007 102319	10/23/2019	11/8/2019	62.67	
883	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	WEST BOTTOM WELL	7224360003 102319	10/23/2019	11/8/2019	103.56	
884	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	BREMO WELL	8434345008 102319	10/23/2019	11/8/2019	163.22	
885	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	OWENS WELL	9004200003 102319	10/23/2019	11/8/2019	282.39	
886	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	OMOHUNDRO WELL	9346182505 102319	10/23/2019	11/8/2019	670.08	
887	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	MORRIS WELL	9501772108 102319	10/23/2019	11/8/2019	1,001.03	
888	LOWE'S	BLDGS EQUIP REP & MAINT	SUPPLIES	102519	10/25/2019	11/8/2019	156.69	
889	MOJOHNS, INC.	PURCHASE OF SERVICES	PORTABLE TOILET	122676	11/1/2019	11/22/2019	60.00	
890	REPUBLIC SERVICES #410	BLDGS EQUIP REP & MAINT	1 WASTE CONTAINER	0410-000686161	10/31/2019	11/22/2019	205.48	
891	SCHNEIDER LABRATORIES INC	PURCHASE OF SERVICES	SUSPENDED SOLIDS	343911	10/24/2019	11/15/2019	30.00	
892	SYDNOR HYDRO, INC.	BLDGS EQUIP REP & MAINT	WELL MAINTENANCE	42006	10/30/2019	11/8/2019	11,711.44	
893	USDA RURAL DEVELOPMENT	REDEMPTION OF INTEREST	FUSD DEBT SERVICE	112519	11/25/2019	11/25/2019	1,348.80	
894	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	PHONE CHARGES	T427573	11/5/2019	11/15/2019	83.58	
895	WOLSELEY INVESTMENTS INC	GENERAL MATERIALS AND	FUSD SUPPLIES	5916925	10/31/2019	11/15/2019	392.71	
896						Total:	\$16,271.65	
897								
898						505 FORK UNION SANITARY DISTRICT	Fund Total:	\$19,882.85
899	Fund # - 510 ZION XR WATER & SEWER							
900	ZION XR W&S EXPENSES							
901	A.G. DILLARD, INC.	CONSTRUCTION	ZION CROSSROADS WATER AND SEWER	50078861 102519	10/31/2019	11/15/2019	352,088.91	
902	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	WATER/WASTEWATERMASTER PLAN	1747565	10/25/2019	11/1/2019	4,590.00	
903	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	WATERWORKS OPS PLAN	1747563	10/25/2019	11/1/2019	4,862.50	
904	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	WATER/SEWER LINES CONA	1747586	10/25/2019	11/1/2019	5,625.90	
905	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	CONA/INSPECTION	1747588	10/25/2019	11/1/2019	8,706.50	
906	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	ZXR WWPS WBPS-INSPECTION	1747590	10/25/2019	11/1/2019	8,970.00	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2019					
2	Accounts Payable List		To Date: 11/30/2019					
3	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
907	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	ZXR WWPS-CONA	1747589	10/25/2019	11/1/2019	9,963.00	
908	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	ZXR W&S INSPECTION	1747587	10/25/2019	11/1/2019	11,570.00	
909	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	ZION CROSSROADS ELEVATED WATER	2019100447	10/31/2019	11/15/2019	330.00	
910	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	ZION CROSSROADS ELEVATED WATER	2019090476	9/30/2019	11/15/2019	490.00	
911	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	WATER BOOSTER STATION AND	201910446	10/31/2019	11/15/2019	698.40	
912	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	WATER BOOSTER STATION AND	2019090475	9/30/2019	11/15/2019	2,007.30	
913	PAYNE & HODOUS, LLP.	COUNTY ATTY LEGAL- REAL	LEGAL FEES	139101	11/1/2019	11/22/2019	6,696.42	
914	QUINN CONSULTING SERVICES INC	PROFESSIONAL SERVICES	STRUCTURAL INSPECTION	3	9/20/2019	11/1/2019	1,142.77	
915	SARGENT CORPORATION	CONSTRUCTION	ZION CROSSROADS WBS AND WWPS	48602 102519	9/26/2019	11/8/2019	288,152.58	
916						Total:	\$705,894.28	
917								
918					510 ZION XR WATER & SEWER	Fund Total:	\$705,894.28	
919						Total Expenditures by Fund:	\$1,248,732.86	

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB N

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	A Resolution for the Scenic River Designation of a Segment of the James River				
MOTION(s):	I move the Board of Supervisors approve a resolution entitled, "A RESOLUTION TO THE VIRGINIA GENERAL ASSEMBLY PETITIONING FOR THE SCENIC RIVER DESIGNATION OF A SEGMENT OF THE JAMES RIVER"				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Eric Dahl, County Administrator				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	Approve				
TIMING:	Immediate				
DISCUSSION:					
FISCAL IMPACT:	None.				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	Resolution				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other



BOARD OF SUPERVISORS
 County of Fluvanna
 Palmyra, Virginia

RESOLUTION No. 20-2019

A RESOLUTION TO THE VIRGINIA GENERAL ASSEMBLY PETITIONING FOR THE SCENIC RIVER DESIGNATION OF A SEGMENT OF THE JAMES RIVER

At a Regular Meeting of the Fluvanna County Board of Supervisors held in the Fluvanna County Courts Building at 7:00 PM on Wednesday, December 18, 2019, the following resolution was adopted by the Board of Supervisors, the vote being as shown below and recorded in the minutes of the meeting.

WHEREAS, the Fluvanna County Board of Supervisors wish to thank their representatives in the General Assembly for their interest and support of this resolution petitioning the scenic river designation of a segment of the James River; and;

WHEREAS, the Virginia Scenic Rivers Act of 1970 establishes Virginia Scenic Rivers Program’s to identify, designate and help protect rivers and streams that possess outstanding scenic, recreational, historic and natural characteristics of statewide significance for future generations; and

WHEREAS, a 2019 survey effort by the Virginia Department of Conservation and Recreation, in partnership with the James River Association and initiated at the Town of Scottsville’s request, found a 20-mile segment of the river, from one mile upstream of the Warren boat ramp down to New Canton, to qualify for Virginia Scenic River designation; and

NOW, THEREFORE BE IT RESOLVED that the Fluvanna County Board of Supervisors respectfully requests the General Assembly to pass legislation amending the Code of Virginia § 10.1, Chapter 4, the Scenic Rivers Act, to include as a component of the Virginia Scenic Rivers System that portion of the James River in Buckingham, Albemarle, and Fluvanna Counties, including the Town of Scottsville, from one mile above the Warren boat ramp and running approximately 20 miles southeastward to the New Canton bridge.; and

BE IT FURTHER RESOLVED This resolution shall become effective immediately. The Fluvanna County Administrator shall mail or deliver a copy of this resolution to the County’s representatives in the General Assembly, other selected members of the General Assembly, area local governments, and to other interested persons, as appropriate.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at the annual Organizational Meeting of the Board held on the 18th day of December, 2019;

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District						
Patricia B. Eager, Palmyra District						
Anthony P. O’Brien, Rivanna District						
John M. Sheridan, Columbia District						
Donald W. Weaver, Cunningham District						

Attest:

 John M. Sheridan, Chair
 Fluvanna County Board of Supervisors

**FLUVANNA COUNTY BOARD OF SUPERVISORS
AGENDA ITEM STAFF REPORT**

TAB O

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	BZA Variance Application Refund Request				
MOTION(s):	I move that the Board of Supervisors [approve/deny/defer] a \$550 Variance Application Refund request for a Setback Variance request for the property located at 955 Lake Monticello Road that was determined to not be needed by Fluvanna County.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):	N/A	
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Douglas Miles, Community Development Director				
PRESENTER(S):	Douglas Miles, Community Development Director				
RECOMMENDATION:	\$550 Variance Application Fee can be refunded to the applicant				
TIMING:	Normal review process				
DISCUSSION:	The Applicant no longer needs to seek a Variance request and has requested that the \$550 Variance Application fee be refunded to him so that he can apply for his Building Permit in order to construct a proposed, detached storage building on the property.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	The Board of Zoning Appeals first heard this Variance Application request on May 21st and it was deferred 4-0 to the June 18th meeting in order for the applicant to seek a new Zoning Determination. On May 31st a new Zoning Determination was provided to the applicant. Then the Board of Zoning Appeals on June 18th found the request to be Moot since the new zoning determination was in the applicant's favor.				
ENCLOSURES:	Zoning Determination Letter 5-31-19 and BZA Variance Staff Report 6-18-19				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X

FLUVANNA COUNTY BOARD OF SUPERVISORS AGENDA ITEM STAFF REPORT

MEETING DATE:	December 18, 2019				
AGENDA TITLE:	BZA Variance Application Refund Request				
MOTION(s):	I move that the Board of Supervisors [approve/deny/defer] a \$550 Variance Application Refund request for a Setback Variance request for the property located at 955 Lake Monticello Road that was determined to not be needed by Fluvanna County.				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		N/A
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Douglas Miles, Community Development Director				
PRESENTER(S):	Douglas Miles, Community Development Director				
RECOMMENDATION:	\$550 Variance Application Fee can be refunded to the applicant				
TIMING:	Normal review process				
DISCUSSION:	The Applicant no longer needs to seek a Variance request and has requested that the \$550 Variance Application fee be refunded to him so that he can apply for his Building Permit in order to construct a proposed, detached storage building on the property.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	The Board of Zoning Appeals first heard this Variance Application request on May 21st and it was deferred 4-0 to the June 18th meeting in order for the applicant to seek a new Zoning Determination. On May 31st a new Zoning Determination was provided to the applicant. Then the Board of Zoning Appeals on June 18th found the request to be Moot since the new zoning determination was in the applicant's favor.				
ENCLOSURES:	Zoning Determination Letter 5-31-19 and BZA Variance Staff Report 6-18-19				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X

Sec. 22-17-7. – Fees

The following schedule of fees shall be applicable for zoning submittals and shall supersede any schedule of fees heretofore adopted:

Site Plan Review

Sketch Plan	\$ 150.00
Minor Plan	\$ 550.00
Major Plan	\$1,100.00
Amendment of Plan	\$ 150.00
<u>Landscape Plan Review*</u>	\$ 50.00
<u>Outdoor Lighting Plan Review*</u>	\$ 50.00
<u>Tree Protection Plan Review*</u>	\$ 50.00

* If not part of a site plan review

Special Use Permit

	\$ 800.00 plus Mailing costs•
Amendment of Condition	\$ 400.00 plus Mailing costs•
Telecommunications Towers	\$550 for colocation, modification, or addition, plus consultant review fees as set by contract from time to time, plus mailing costs
	New towers require a Special Use Permit, a Site Development Plan, plus consultant review fees as set by contract from time to time, plus mailing costs
Mobile Home	\$ 350.00 plus mailing costs•
Permit Extension (Mobile Home)	\$ 200.00 plus mailing costs•

Rezoning

Proffer or Master Plan Amendment	\$750.00 plus mailing costs•
----------------------------------	------------------------------

Zoning Text Amendment

	\$550.00
--	----------

Comprehensive Plan Amendment**

Text	\$750.000
Map	\$750.00 plus \$ 50.00 per acre

Variance

	\$550.00 plus mailing costs•
Appeal of Administrator	\$550.00
BZA Interpretation of Map	\$ 50.00

<u>Zoning Permit</u>	\$100.00 Primary Structures \$ 50.00 Accessory Bldgs
<u>Sign Permit</u>	\$155.00
<u>Copy of Ordinances</u> ••	\$ 30.00
<u>Comprehensive Plan</u> ••	\$ 50.00
<u>Tax Map Book</u> ••	\$ 30.00 b&w / \$50.00 color
<u>Request for Temporary Exception</u>	
<u>Outdoor Light Control</u>	\$ 50.00
<u>Street Sign Installation</u>	\$200.00 per intersection
<u>Sign Deposit for Public Hearing</u>	\$ 90.00 per sign

- Mailing Costs – \$20.00 per Adjacent Property Owner (APO) after 1st 15 APO's, Certified Mail,
- Available on-line for free

Fees as of May 17, 2018



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

132 Main Street
 P.O. Box 540
 Palmyra, VA 22963
 (434) 591-1910
 Fax (434) 591-1911
www.fluvannacounty.org

STAFF REPORT

To: Board of Zoning Appeals
Case Number: BZA 19:03
Tax Map: 8, Section 6, Parcel 2

Staff: Holly Steele
District: Palmyra
Date: June 18, 2019

General Info: The Board of Zoning Appeals is scheduled to hear this request at 7:00 pm on Tuesday, June 18, 2019 in the Morris Room of the Fluvanna County Administration Building.

Applicant: Keith Bray

Owner: Julie A. Negri

Requested Action: A request for a variance to Fluvanna County Code Sec.22-4-3(G) of the Zoning Ordinance to allow for the reduction of the minimum rear setback, from 75 feet to 51 feet, for the purpose of constructing a new 42' x 70' garage building with a gable roof with respect to 2.5 acres of Tax Map 8, Section 6, Parcel 2.

Code Section: Fluvanna County Code Sec.22-4-3(G) of the Zoning Ordinance

Location: The subject property is located in the Palmyra Election District at the intersection of Lake Monticello Road (Route 618) and White Oak Drive. (Attachment B)

Existing Zoning: A-1, Agricultural, General (Attachment C)

Existing Land Use: Dwelling

Adjacent Land Use: A-1, Agricultural, General and R-4, Residential, Limited

Comprehensive Plan: Rivanna Community Planning Area

Zoning History: None

Analysis:

The applicant is requesting a variance to reduce the minimum required rear building setback in order to construct a 42' x 70' garage with a gable roof. The subject property currently consists of an existing home, a carport, and another accessory building on 2.5 acres with an approximate 93 foot setback from the carport to the property line. The applicant wishes to remove the lean-to on the back of the carport and attach the new garage building to the existing carport. The edge of the new garage would lie 51 ½ feet from the rear property line.

During several meetings and phone calls with Mr. Bray, the former Director of Community Development made the determination that this structure would be considered the primary structure on the property since it will be larger than the home. Based on this interpretation, Mr. Bray is being asked to meet the primary setbacks as opposed to the less stringent accessory setbacks. This application is to reduce the rear setback and is not an appeal of the director's determination. No official zoning letter was requested by Mr. Bray to be appealed.

(Attachment A)

Sec. 22-4-3(G) of the Fluvanna County Zoning Ordinance states:

(G) Minimum rear yard: 75 feet

As stated in Section 22-18-2(B) of the Fluvanna County Code, the Board of Zoning Appeals must consider certain statutory considerations when reviewing a variance request. The Board may grant a variance if the evidence shows that the strict application of the terms of the ordinance would unreasonably restrict the utilization of the property or that the granting of the variance would alleviate a hardship due to a physical condition relating to the property or improvements thereon at the time of the effective date of the ordinance, and:

- i. the property interest for which the variance is being requested was acquired in good faith and any hardship was not created by the applicant for the variance;
- ii. the granting of the variance will not be of substantial detriment to adjacent property and nearby properties in the proximity of that geographical area;
- iii. the condition or situation of the property concerned is not of so general or recurring a nature as to make reasonably practicable the formulation of a general regulation to be adopted as an amendment to the ordinance;
- iv. the granting of the variance does not result in a use that is not otherwise permitted on such property or a change in the zoning classification of the property; and
- v. the relief or remedy sought by the variance application is not available through a special exception process or the process for modification of a zoning ordinance at the time of the filing of the variance application.

The Board must make each of the above findings in order to grant a variance as required by the Code of Virginia. Approval of a variance that does not meet each finding would be unlawful. The Board may impose, as part of an approval, conditions regarding the location, character, and other features of the proposed structure or use as it may deem necessary in the public interest and may require a guarantee or bond to ensure that the conditions imposed are being and will continue to be complied with.

After evaluation of the above factors, staff has the following comments:

The property interest for which the variance is being requested was acquired in good faith and any hardship was not created by the applicant for the variance:

This property was acquired by Mr. Bray and Ms. Negri in good faith. One side of the property fronts on a public road and another side of the property fronts on a private road, thus creating more stringent setback requirements for the property than would otherwise be required. Additionally, there are powerlines that intersect the property and the applicant is not permitted to build on the utility easement area. However, the applicant is choosing to construct a garage that is larger than his dwelling on the property and this decision lead the former zoning administrator to determine this structure would be considered the primary structure on the property.

The granting of the variance will not be of substantial detriment to adjacent property and nearby properties in the proximity of that geographical area:

Adjoining properties, Lake Monticello Road, and White Oak Drive will be largely shielded from the structure by trees. Additionally, both the home and the downward slope of the property will prevent this structure from being visible from Lake Monticello Road and adjoining property owners in the Lake Monticello subdivision. (Attachment D)

The condition or situation of the property concerned is not of so general or recurring a nature as to make reasonably practicable the formulation of a general regulation to be adopted as an amendment to the ordinance:

Though all properties that are zoned A-1 are required to meet the same setback requirements per the ordinance, it is relatively uncommon for a property to have frontage on both a public and a private road. This decreases the amount of buildable land that Mr. Bray has to construct his garage on.

The granting of the variance does not result in a use that is not otherwise permitted on such property or a change in the zoning classification of the property:

The proposed accessory use for a garage is a permitted use by right in the A-1 District and would not necessitate a change in the property's zoning classification.

The relief or remedy sought by the variance application is not available through a special exception process or the process for modification of a zoning ordinance at the time of the filing of the variance application:

A special exception process is not available to the applicant and no zoning ordinance amendment is currently in progress.

A draft resolution is attached. (Attachment E)

Board of Zoning Appeals History

BZA 19:03 was initially heard by the Board of Zoning Appeals on Tuesday, May 21, 2019. The Board voted to defer this case until July 9, 2019 and advised the applicant to seek a new zoning determination.

On May 22, 2019, Keith Bray contacted the Planning Department and requested a new zoning determination be made regarding his proposed garage. The zoning administrator determined that the structure is an accessory structure and, therefore, is permitted to meet the accessory setback requirements for the A-1, Agricultural zone.

(Attachment F)

Suggested Motion:

I move to declare moot BZA 19:03, a request for a variance to Fluvanna County Code Sec. 22-4-3(G) of the Zoning Ordinance to allow for the reduction of the minimum rear setback from 75 feet to 51 1/2 feet, for the purpose of constructing a 42' x 70' garage with respect to 2.5 acres of Tax Map 8, Section 6, Parcel 2; due to the determination of the structure as an accessory building in the A-1 zone.

Attachments:

- A – Application and APOs
- B – Aerial Vicinity Map
- C – Zoning Map
- D – Photos of Property
- E – Draft Resolution
- F- Zoning Determination

Copy:

Applicant: Keith Bray, via email – keithbray@comcast.net
File



COUNTY OF FLUVANNA

"Responsive & Responsible"

BOS2019-12-18 p.340/354

132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

May 31, 2019

Delivered via email to keithbray@comcast.net

Keith Bray
955 Lake Monticello Road
Palmyra, VA 22963

RE: 955 Lake Monticello Road
Tax Map 8-6-2

Dear Mr. Bray:

Thank you for your request for a zoning determination request regarding the property located at 955 Lake Monticello Road. Please be advised of the following information:

Based upon our research, this lot is zoned A-1; Agricultural, General. In this zone, accessory uses are permitted by right. Per Section 22-22-1 of the County of Fluvanna Zoning Ordinance, accessory uses are defined as *"A use or structure subordinate to the main use or structure on the same lot and serving a purpose naturally incidental to the main use or structure. When an accessory structure is attached to the main structure in a substantial manner, as by a wall or roof, such accessory structure shall be considered a part of the main structure."*


Furthermore, per Section 22-17-13 of the County of Fluvanna Zoning Ordinance, *"Except as otherwise expressly provided in this chapter, in the A-1, R-1 and R-2 districts, no accessory building shall be located within twenty-five feet (25') of any rear lot line or within fifteen feet (15') of any side lot line."*

Based on the use of your proposed garage for storage and space for metal working tools, this structure is considered an accessory structure. This use is naturally incidental to the primary use of the property, which is a dwelling. This structure will be required to meet the aforementioned accessory setbacks required in the A-1 zone. Provided that the proposed garage is able to meet the above setbacks, no variance is required.

You are hereby advised that you have thirty (30) days from this letter in which to appeal this decision to the Board of Zoning Appeals, in accordance with §15.2-2311 of the Code of Virginia and Section 22-18 of the Fluvanna County Zoning Ordinance, or this decision shall be final and not capable of appeal. Such appeal must be in writing and must be filed with the Board of Zoning Appeals at the Fluvanna County Planning Department. Said appeal shall indicate in specific terms

the grounds for the appeal and must be accompanied by a filing fee of five hundred fifty dollars (\$550.00) and any additional mailing costs.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric M. Dahl". The signature is fluid and cursive, with a large, prominent "D" and "H".

Eric M. Dahl
Interim Director of Community Development

**FLUVANNA COUNTY BOARD OF SUPERVISORS
MEETING PACKAGE ATTACHMENTS**

Incl?	Item
<input checked="" type="checkbox"/>	Unassigned Fund Balance Report
<input checked="" type="checkbox"/>	BOS Contingency Balance Report
<input checked="" type="checkbox"/>	Capital Reserve Balances Memo
<input type="checkbox"/>	Fluvanna County Bank Balances
<input checked="" type="checkbox"/>	Building Inspections Report
<input type="checkbox"/>	VDOT Monthly Report
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

MEMORANDUM

Date: December 18, 2019
From: Mary Anna Twisdale – Director of Finance
To: Board of Supervisors
Subject: Unassigned Fund Balance

FY19 Year End Audited Total Unassigned Fund Balance:	\$16,632,750
Unassigned Fund Balance – 12% Target Per Policy:	\$9,125,690
Unassigned Fund Balance – Excess Above Policy Target:	\$7,507,060
Less: FY20 Zion Crossroads Water Project	-\$3,000,000
Less: FY20 ZXR Waterworks Operations Plan Development – 07.02.19	-\$53,250
Less: FY20 Water and Sewer Master Plan – 07.02.19	-\$235,570
Less: FY20 Fluvanna Rescue Ambulance CIP – 08.21.19	-\$190,000
Less: FY20 Support 56 Water Rescue Truck – 11.04.19	-\$83,000
Less: FY20 Self Contained Breathing Apparatus Funding – 11.04.19	-\$618,000
Less: FY20 Water Distribution System Optimization Study – 11.20.19	-\$22,366
Less: FY19-20 County Carryover Request – 12.4.19	-\$40,635
Less: FY19-20 Schools Carryover Request – 12.4.19	-250,000
Current FY20 Unassigned Fund Balance – Excess Above Policy Target:	\$3,014,239

MEMORANDUM

Date: December 18, 2019
From: Mary Anna Twisdale – Director of Finance
To: Board of Supervisors
Subject: FY20 BOS Contingency Balance

The FY20 BOS Contingency line balance is as follows:

Beginning Budget:	\$211,744
Less: FY20 Purchase of TMP 51-A-130 – 08.07.19	-\$60,985
Less: FY20 Sheriff's Office Evidence Storage Building – 09.18.19	-\$28,500
Available:	\$122,259

MEMORANDUM

Date: December 18, 2019
From: Mary Anna Twisdale, Director of Finance
To: Board of Supervisors
Subject: FY20 Capital Reserve Balances

The FY20 Capital Reserve account balances are as follows:

County Capital Reserve:

FY20 Budget Allocation:	\$250,000
FY19 Carryover	\$86,389
Add: FY19 Closed CRM Projects 6/30/19	\$51,538
Total FY20 Budget:	\$387,927
Less: Skid Steer - 07.02.19	-\$3,500
Less: Library Roof Repair - 08.07.19	-\$12,000
Less: Energy Recovery Unit Repair – 08.21.19	-\$5,489
Less: Additional excavation & material for ADA Trail erosion repair – 10.16.19	-\$4,983
Less: John Deere Backhoe/Bobcat Mini Excavator Repair – 10.16.19	-\$14,000
Less: E911 UPS Battery Replacement – 11.06.19	-\$16,600
Less: Treasurer’s Office Front Lobby Concrete Floor – 11.06.19	-\$18,663
FY20 Available:	\$312,692

Schools Capital Reserve:

FY20 Budget Allocation:	\$250,000
FY19 Carryover	\$194,149
Total FY20 Budget:	\$444,149
Less: Bus Garage Fencing – 08.07.19	-\$18,500
Less: Flashing Speed Limit Sign – 08.07.19	-\$6,500
Less: Replace Diesel and Gas Pump – 08.07.19	-\$14,000
Less: FCHS Turf Inspection and Leveling – 11.06.19	-\$9,800
FY20 Available:	\$395,349



BUILDING INSPECTIONS MONTHLY REPORT

County of Fluvanna

Building Official:	Period:
Kevin Zoll	November, 2019

Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
BUILDING PERMITS ISSUED														
NEW - Single Family Detached (incl. Trades permits)	2015	4	5	10	9	12	12	14	13	2	4	7	3	95
	2016	11	11	8	15	9	18	6	5	9	2	6	8	108
	2017	3	2	16	6	4	10	6	5	14	5	7	13	91
	2018	8	3	15	11	13	17	13	10	8	8	6	9	121
	2019	8	10	14	9	12	9	10	14	13	2	11	0	112
NEW - Single Family Attached	2015	2	0	0	0	0	0	0	2	0	0	0	0	4
	2016	0	0	0	0	0	5	0	0	0	0	0	0	5
	2017	0	0	0	0	0	0	0	0	0	0	0	0	0
	2018	0	0	0	0	0	0	0	0	0	0	0	0	0
	2019	0	0	0	0	0	0	0	0	0	0	0	0	0
NEW - Mobil Homes	2015	0	0	0	0	1	1	0	2	0	0	0	0	4
	2016	0	1	0	0	0	0	0	1	0	0	0	0	2
	2017	0	0	0	0	2	1	0	1	0	0	0	0	4
	2018	0	0	1	1	0	0	0	0	0	0	0	1	3
	2019	0	0	0	0	0	0	0	0	1	1	0	0	2
Additions and Alterations	2015	21	30	38	28	21	30	22	25	23	27	35	18	318
	2016	13	10	31	27	29	29	15	32	31	28	27	27	299
	2017	29	20	29	43	20	29	32	18	23	27	43	28	341
	2018	19	6	10	19	8	13	26	25	32	42	22	21	243
	2019*	35	33	37	27	38	38	44	34	34	36	35	0	391
* Trade permits count not included as in previous years														
Accessory Buildings	2015	4	4	3	4	1	0	0	2	6	0	0	3	27
	2016	3	4	4	6	2	2	1	2	1	3	3	6	37
	2017	0	4	2	3	2	2	2	4	2	0	2	2	25
	2018	2	3	3	6	2	1	4	2	1	2	2	2	30
	2019	2	4	6	4	4	3	3	8	2	8	4	0	48
Swimming Pools	2015	0	0	0	0	0	0	0	1	1	0	0	0	2
	2016	0	0	0	0	0	1	1	0	0	0	0	0	2
	2017	0	0	0	0	0	1	1	0	0	1	1	0	4
	2018	0	1	1	1	0	1	2	0	1	2	0	0	9
	2019	0	0	0	3	2	2	0	1	0	1	0	0	9
Commercial/Industrial Build/Cell Towers	2015	1	0	0	0	0	0	2	0	0	1	1	1	6
	2016	0	0	2	2	0	0	1	0	1	1	1	1	9
	2017	1	2	0	0	0	0	2	2	1	1	0	0	9
	2018	0	0	0	0	0	2	0	0	0	0	0	0	2
	2019	0	0	1	1	0	2	0	0	0	0	0	0	4
TOTAL BUILDING PERMITS	2015	32	39	51	41	35	43	38	45	32	32	43	25	456
	2016	27	26	45	50	40	55	24	40	42	34	37	42	462
	2017	33	28	47	52	28	43	43	30	40	34	53	43	474
	2018*	29	13	30	38	23	34	45	37	42	54	30	33	408
	2019*	45	47	58	44	56	54	57	57	50	48	50	0	566
* Trade permits count not included as in previous years														
BUILDING VALUES FOR PERMITS ISSUED														
TOTAL BUILDING VALUES	2015	\$1,384,631	\$1,560,716	\$2,916,520	\$3,567,237	\$2,999,918	\$4,280,357	\$5,272,378	\$3,107,731	\$2,625,563	\$2,303,913	\$1,931,893	\$6,252,403	\$ 38,103,260
	2016	\$1,817,981	\$2,555,455	\$5,542,458	\$3,711,821	\$2,447,891	\$5,181,921	\$3,611,179	\$1,817,783	\$3,089,971	\$1,889,279	\$2,028,590	\$2,937,783	\$ 36,632,112
	2017	\$857,767	\$827,724	\$4,859,777	\$2,066,132	\$1,512,789	\$3,676,118	\$1,904,915	\$2,359,988	\$2,846,545	\$1,957,646	\$1,897,110	\$3,479,285	\$ 28,245,796
	2018	\$2,541,433	\$1,075,551	\$3,544,096	\$2,513,241	\$3,834,995	\$5,693,348	\$3,156,593	\$4,729,005	\$3,637,992	\$1,791,222	\$2,169,284	\$2,421,169	\$ 37,107,929
	2019	\$1,991,054	\$2,502,719	\$5,639,238	\$4,695,173	\$3,057,597	\$3,228,152	\$3,360,952	\$3,926,015	\$3,457,214	\$2,636,194	\$3,148,369	\$0	\$ 37,642,678

Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
LAND DISTURBING PERMITS ISSUED														
LAND DISTURBING PERMITS	2015	6	5	9	10	10	12	15	16	3	5	10	5	106
	2016	12	11	8	14	10	17	7	6	11	3	9	9	117
	2017	3	2	17	7	7	9	6	6	15	8	7	14	101
	2018	10	4	16	13	11	17	13	7	9	6	7	8	121
	2019	8	12	16	9	14	10	12	14	13	2	11	0	121
INSPECTIONS COMPLETED														
TOTAL INSPECTIONS	2015	105	137	146	214	113	232	193	181	208	206	149	149	2,033
	2016	116	91	153	157	155	214	249	230	197	181	184	172	2,099
	2017	159	144	171	141	177	152	202	182	153	183	181	169	2,014
	2018	163	148	173	186	215	176	164	220	144	221	154	141	2,105
	2019	237	207	232	297	305	246	324	332	295	298	204	0	2,977
FEES COLLECTED														
Building Permits	2015	\$6,731	\$8,351	\$13,711	\$16,037	\$13,508	\$16,628	\$14,931	\$18,895	\$10,411	\$8,558	\$10,381	\$9,575	\$ 147,717
	2016	\$11,850	\$11,954	\$11,576	\$14,889	\$8,447	\$18,588	\$12,947	\$7,537	\$11,285	\$12,548	\$8,361	\$11,213	\$ 141,195
	2017	\$4,060	\$3,660	\$22,692	\$9,249	\$6,703	\$11,948	\$9,494	\$7,790	\$13,169	\$6,895	\$9,022	\$12,886	\$ 117,568
	2018	\$8,988	\$4,311	\$9,939	\$14,765	\$13,796	\$23,633	\$14,993	\$8,748	\$10,826	\$12,613	\$9,556	\$14,570	\$ 146,738
	2019	\$11,377	\$13,617	\$14,005	\$14,308	\$11,228	\$16,260	\$13,778	\$18,772	\$14,375	\$8,468	\$14,747	\$0	\$ 150,935
Land Disturbing Permits	2015	\$1,775	\$875	\$1,425	\$3,425	\$1,750	\$1,850	\$2,325	\$3,338	\$1,085	\$2,819	\$10,450	\$2,298	\$ 33,415
	2016	\$3,200	\$2,575	\$1,700	\$1,950	\$2,250	\$2,200	\$4,020	\$875	\$28,074	\$2,000	\$1,450	\$1,100	\$ 51,494
	2017	\$475	\$800	\$7,000	\$1,523	\$2,366	\$2,425	\$1,733	\$7,784	\$2,100	\$2,050	\$1,000	\$1,625	\$ 30,881
	2018	\$1,450	\$5,975	\$1,890	\$1,625	\$1,625	\$2,850	\$1,625	\$1,175	\$1,125	\$875	\$10,675	\$2,150	\$ 33,040
	2019	\$1,000	\$1,500	\$1,625	\$1,125	\$3,553	\$1,250	\$2,975	\$6,556	\$1,920	\$250	\$1,375	\$0	\$ 23,129
Zoning Permits/ Proffers	2015	\$1,200	\$1,000	\$1,650	\$2,600	\$1,500	\$1,850	\$1,850	\$2,400	\$1,650	\$1,050	\$900	\$850	\$ 18,500
	2016	\$1,150	\$1,250	\$1,800	\$2,450	\$1,650	\$2,700	\$1,150	\$1,150	\$1,900	\$1,050	\$900	\$850	\$ 18,000
	2017	\$400	\$1,000	\$2,400	\$950	\$1,500	\$1,800	\$1,245	\$1,250	\$1,600	\$1,050	\$1,250	\$1,550	\$ 15,995
	2018	\$1,400	\$800	\$1,750	\$1,600	\$1,400	\$2,200	\$2,050	\$1,400	\$1,050	\$1,400	\$700	\$1,400	\$ 17,150
	2019	\$1,200	\$1,800	\$2,200	\$1,550	\$2,050	\$1,350	\$1,950	\$2,300	\$1,700	\$1,150	\$1,450	\$0	\$ 18,700
TOTAL FEES	2015	\$9,706	\$10,226	\$16,786	\$22,062	\$16,758	\$20,328	\$19,106	\$24,633	\$13,146	\$12,427	\$21,731	\$12,723	\$ 199,632
	2016	\$16,200	\$15,779	\$15,076	\$19,289	\$12,347	\$23,488	\$18,117	\$9,562	\$41,259	\$15,598	\$10,711	\$13,263	\$ 210,689
	2017	\$4,935	\$5,460	\$32,092	\$11,722	\$10,569	\$16,173	\$12,472	\$16,824	\$16,869	\$9,995	\$11,272	\$16,061	\$ 164,444
	2018	\$11,838	\$11,086	\$13,579	\$17,990	\$16,821	\$28,683	\$18,668	\$11,323	\$13,001	\$14,888	\$20,931	\$18,120	\$ 196,928
	2019	\$13,577	\$16,917	\$17,830	\$16,983	\$16,831	\$18,860	\$18,703	\$27,628	\$17,995	\$9,868	\$15,028	\$0	\$ 190,220