



FLUVANNA COUNTY BOARD OF SUPERVISORS
REGULAR MEETING AGENDA
 Non-Profit Budget Presentations at 5:00 pm
 Morris Room, County Administration Building
 Regular Meeting at 6:00 pm
 Circuit Courtroom, Fluvanna Courts Building
 December 18, 2024

TAB	AGENDA ITEMS
A – CALL TO ORDER	
B – PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE	
C – FY26 NON-PROFIT BUDGET PRESENTATIONS (normally not to exceed 5 minutes each)	
A	LAJC - Legal Aid Justice Center
B	TJPDC - Thomas Jefferson Planning District Commission
C	MACAA - Monticello Area Community Action Agency
D	Central Virginia Partnership for Economic Development
E	Piedmont Virginia Community College
D – CLOSED MEETING AND DINNER RECESS	
RECESS – DINNER BREAK	
RECONVENE @ 6:00pm	
6 – APPOINTMENTS	
7 – PRESENTATIONS (normally not to exceed 10 minutes each)	
F	FY24 Annual Comprehensive Financial Report (ACFR) – Tori Melton, Director of Finance & David Foley, Robinson, Farmer, Cox Associates
G	Children’s Services Act Semi-Annual Report – Bryan Moeller, CSA Program Manager
H	EMS Cost Recovery Program – Eric Dahl, County Administrator
I	Sign Regulation Discussion – Todd Fortune, Director of Planning & Dan Whitten, County Attorney
J	Code Enforcement Update – Todd Fortune, Director of Planning
8 – ACTION MATTERS	
K	FY24 to FY25 Carryover Request – Theresa McAllister, Management Analyst
L	Recommendation for Appointment to the Board of Zoning Appeals – Eric Dahl, County Administrator
M	FY24 CIP Stage Cover - Change of Location Request – Aaron Spitzer, Director of Parks and Recreation
9 – PUBLIC HEARING	
N	ZTA 24:06 – Amendments to the Fluvanna County Zoning Ordinances, amending §22-22-1, to include crematoriums and pet crematoriums in the definition of “Funeral home” and to include animal training in the definition of “Commercial kennel.” – Todd Fortune, Director of Planning & Dan Whitten, County Attorney

Fluvanna County is committed to providing an excellent quality of life for our citizens and businesses through the efficient delivery of core services and programs, while preserving the unique identity and rural character of the County.

- O ZTA 24:07 – Amendments to the Fluvanna County Zoning Ordinances, amending §§15-4-1 and 22-26-7 to clarify the requirements of the phrase “shielded and screened from view.” – Todd Fortune, Director of Planning & Dan Whitten, County Attorney
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10 – CONSENT AGENDA

- P Minutes of December 4, 2024 – Caitlin Solis, Clerk to the Board
- Q Resolution Recognizing Alanah McLaughlin - Eagle Scout – Eric Dahl, County Administrator
- R Accounts Payable Report for October 2024 – Teresa McAllister, Management Analyst
- S Accounts Payable Report for November 2024 – Teresa McAllister, Management Analyst
- T FY25 Public Works Insurance Claim – 2014 Chevrolet Silverado 3500 – 0744 – Tori Melton, Director of Finance
- U FY25 Public Works Insurance Claim – 2023 Chevrolet Silverado – 3751 – Tori Melton, Director of Finance
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11 – UNFINISHED BUSINESS

TBD

12 – NEW BUSINESS

TBD

13 – PUBLIC COMMENTS #2 (5 minutes each)

14 – CLOSED MEETING

TBD

15 – ADJOURN



County Administrator Review

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.

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FY25 Non-Profit Agency Funding Request Form -- INSTRUCTIONS

GENERAL INFORMATION

-- The purpose of this form is to summarize and standardize the information that is provided by non-profit agencies.
-- Before proceeding with your request preparation, please read the following general information and instructions:

Section 1 - AGENCY INFORMATION

-- **Submitting agencies need only to enter information in the boxes/cells without color**
-- Enter requesting agency name, agency address, contact person, contact email, and contact phone.

Section 2 - FUNDING REQUESTS BY PROGRAM AREA

-- Enter the title of each program for which funds are being requested as well as the amount requested.

Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS

-- Describe as briefly as possible the intended use of potential funds allocated by Fluvanna County.
-- Additional space is available in Section 6.

Section 4 - OTHER FUNDING SOURCES

-- List any other source(s) of funding for the program(s) for which you are seeking Fluvanna County contributions.

Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY

-- Briefly explain what problems will arise and the public disadvantage should the program be unfunded or partially funded.

Section 6 - ADDITIONAL INFORMATION

-- Use this space for any additional information you believe is relevant to the funding request.

SUBMISSION

-- **All request forms must be submitted digitally via email in Excel format.**
-- We are asking all agencies to submit an updated signed W9 to confirm that all information on file is correct
must be submitted via e-mail to Theresa McAllister, Management Analyst (tmcallister@fluvannacounty.org) by **5pm, Wednesday, November 22, 2023.** -- Forms

ADDITIONAL INFORMATION

-- Non-Profit Agency Presentations are scheduled for the BOS work session on Wednesday, December 20, 2023 at 5pm and Wednesday, January 17, 2024 at 5pm.
-- An email will be sent out in December confirming presentations.
-- All appropriations of \$25,000 or less will be paid in one check by the end of the first quarter.
-- All appropriations in excess of \$25,000 will be paid in quarterly installments.

FY25 BUDGET CALENDAR (Meeting Dates & Times are Tentative)

<u>Task Description</u>	<u>Due Date</u>
Release of Budget Packets	----- October 20, 2023
Deadline for submission of Budget Requests	----- November 22, 2023 by 5:00 p.m.
Initial Presentation to Board of Supervisors	----- December 20, 2023, 5:00 p.m. / January 17, 2024, 5:00 p.m.
BOS Public Hearing	----- April 10, 2024, 7:00 p.m.
BOS Budget/CIP Adoption	----- April 17, 2024, 7:00 p.m.

FY26 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Legal Aid Justice Center	\$ 7,500	\$ -	\$ -
Address:	1000 Preston Lane, Suite A; Charlottesville VA 22903	Contact E-mail:	contessa@justice4all.org	
Contact:	Contessa Riggs	Contact Phone:	571-215-3431	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY26 Prog Rqst	FY26 COAD	FY26 BOS
Program 1:	Civil Legal Representation for low-income Fluvanna residents	\$ 7,500	\$ -	\$ -
Program 2:		\$ -	\$ -	\$ -
Program 3:		\$ -	\$ -	\$ -
Program 4:		\$ -	\$ -	\$ -
Program 5:		\$ -	\$ -	\$ -
Program 6:		\$ -	\$ -	\$ -
Program 7:		\$ -	\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u>)				
<p>These funds will support a wide range of legal services that directly address threats to the financial stability and housing security of low-income Fluvanna residents, and expands their access to educational supports, public benefits, and healthcare.</p> <ul style="list-style-type: none"> • Housing & Consumer Justice helps people remain stably housed and removes barriers to financial stability by defending people against eviction and debt collection. • Health & Benefits helps people avoid high medical bills and access or reinstate health benefits and income supports such as Medicaid, SSI/SSDI, and SNAP. • Worker Justice helps residents recover stolen wages, including unpaid overtime, and fights discriminatory employment practices. • Youth Justice helps students receive the services they need including accessing special education services and mental health supports. <p>We help our constituents use the legal system and various administrative processes (e.g., school system, local department of social services) to assert their rights. We provide a full range of legal services, including the dissemination of legal information, legal advice, and full representation in court or administrative proceedings.</p>				

AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Legal Aid Justice Center	\$ 7,500	\$ -	\$ -
Section 4 - OTHER FUNDING SOURCES (Please list any other source(s) of funding for the program(s).)				
<p>We have recurring funding through a number of public and private sources whom we anticipate will provide renewed support. We also allocate a portion of our state funding through the Legal Services Corporation of Virginia and a portion of our unrestricted donations from individuals and law firms to support the services we provide to Fluvanna County.</p>				
Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>LAJC serves low-income residents and families throughout Virginia. We are committed to providing services to the residents of Fluvanna County, and they will continue at some level regardless of the outcome of this application. However, County funding for our services is integral to our ability to remain flexible and responsive to changes in the environment in which we provide our services. A loss of funding would hurt our ability to pivot to respond to new community challenges and we would have to prioritize our commitment to existing clients and cases. Funding from the County preserves our ability to meet community needs as they arise.</p>				
Section 6 - ADDITIONAL INFORMATION				
<p>In FY24, we worked 16 cases for Fluvanna residents representing 54 people. 9 of those cases have been resolved and 7 are on-going. The closed cases generated \$99,765 in direct economic benefits for our clients and their families. The open cases include 2 eviction defense cases where we have already delayed eviction of our clients and will hopefully avoid it all together.</p> <p>This year, we anticipate providing services to 20 Fluvanna households.</p>				

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Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS

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Section 4 - OTHER FUNDING SOURCES

-- List any other source(s) of funding for the program(s) for which you are seeking Fluvanna County contributions.

Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY

-- Provide detailed information explaining what problems will arise and the public disadvantage should the program be unfunded or partially funded.

Section 6 - ADDITIONAL INFORMATION

-- Use this space for any additional information you believe is relevant to the funding request.

SUBMISSION

-- **All request forms must be submitted digitally via email in Excel format.**
-- We are asking all agencies to submit an updated signed W9 to confirm that all information on file is correct and 2 years of Audited Financial Statements or IRS Form 990. Forms must be submitted via e-mail to Theresa McAllister, Management Analyst (tmcallister@fluvannacounty.org) prior or before, **Wednesday, November 27, 2024.**

ADDITIONAL INFORMATION

-- Non-Profit Agency Presentations are scheduled for the BOS work session on Wednesday, December 18, 2024 at 5pm, Wednesday, January 8, 2025 at 7pm and Wednesday, January 22, 2025 at 5pm.
-- An email will be sent out in December confirming presentations.
-- All appropriations of \$25,000 or less will be paid in one check by the end of the first quarter.
-- All appropriations in excess of \$25,000 will be paid in quarterly installments.

FY26 BUDGET CALENDAR (Meeting Dates & Times are Tentative)

Task Description	Due Date
Release of Budget Packets -----	October 18, 2024
Deadline for submission of Budget Requests -----	November 27, 2024 by 5:00 p.m.
Initial Presentation to Board of Supervisors -----	December 18, 2024, 5pm, January 8, 2025, 7pm, January 22, 2025, 5pm
BOS Public Hearing -----	April 9, 2025, 7:00 p.m.
BOS Budget/CIP Adoption -----	April 16, 2025, 6:00 p.m.

FY26 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Thomas Jefferson Planning District Commission	\$ 43,705	\$ -	\$ -
Address:	401 E. Water Street, Charlottesville, VA 22902	Contact E-mail:	cjacobs@tjpd.org	
Contact:	Christine Jacobs, Executive Director	Contact Phone:	434-979-1597	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY26 Prog Rqst	FY26 COAD	FY26 BOS
Program 1:	TJPDC Per Capita Member Assessments	\$ 19,186	\$ -	\$ -
Program 2:	Legislative Services	\$ 11,850	\$ -	\$ -
Program 3:	RideShare	\$ 4,197	\$ -	\$ -
Program 4:	Solid Waste Planning Unit (SWPU)	\$ 1,462	\$ -	\$ -
Program 5:	Rivanna River Basin Commission (RRBC)	\$ 1,462	\$ -	\$ -
Program 6:	Regional Housing Partnership (RHP)	\$ 5,549	\$ -	\$ -
Program 7:		\$ -	\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u>)				
<ul style="list-style-type: none"> • Per Capita Member Assessments (\$19,186): Per Capita member assessments are based on the most recently published population figures from the Weldon Cooper Center (Fluvanna population: 28,214) and the per capita rate of \$0.6800, as approved by the TJPDC Commission in their October 3, 2024 meeting. Member assessments provide the required match for rural transportation, the Chesapeake Bay Watershed Program (WIP), the PATH Mobility Management program, as well as support general operational expenses and fund both regional and direct local assistance for Fluvanna County. • Legislative Liaison (\$11,850): The Legislative Liaison assessment is based on the per capita rate of \$0.4200, and proportionately funds the regional staff position housed at and supervised by the TJPDC. Through the TJPDC Legislative Services Program, the interests and positions of the region's localities are represented to the state legislature and policymakers. Much of this occurs at the winter session of the General Assembly, but also in the offseason when legislative-related study committees of interest to local governments are monitored, and local officials are provided with regular updates. • RideShare (\$4,197): RideShare is the region's Travel Demand Management (TDM) program. RideShare services provided include carpool and vanpool matching, a toll-free commuter information line, Park & Ride lot marketing/development/inventory, a Guaranteed Ride Home Program, and customized planning for employers to improve commuter choices for employees. Two of the region's 20 Park & Ride lots are located in Fluvanna. The RideShare program is funded by DRPT with an 80% state/20% local share. Fluvanna's proportionate share of the required local match based on a \$0.1487 per capita rate. • Solid Waste (\$1,462): The TJPDC prepares, updates, and monitors the Regional Solid Waste Management Plan, and submits the annual recycling report to fulfill state regulations on behalf of localities in the Solid Waste Planning Unit-SWPU (comprised of Albemarle, Fluvanna, and Greene Counties and the City of Charlottesville). Fluvanna's contribution is based on a \$0.0518 per capita rate. • Rivanna River Basin Commission (\$1,462): The RRBC provides guidance for the stewardship and enhancement of the water and natural resources of the Rianna River Basin. The RRBC (comprised of Albemarle, Fluvanna, and Greene Counties and the City of Charlottesville) serves as a forum in which local governments and citizens can discuss issues affecting the Basin's water quality and quantity and other natural resources. Fluvanna's contribution is based on a \$0.0518 per capita rate. • Regional Housing Partnership (\$5,549): The TJPDC staffs the Central Virginia Regional Housing Partnership (RHP), a 21-member advisory board made up of members from the six member jurisdictions, the nonprofit sector, the public sector, and citizen representatives. The RHP facilitates regional coordination to ensure access to housing for all. From 2020 to present, the RHP has been able to leverage more than \$6.4 million in additional housing-related resources for the region (to include administering \$1.8M in Emergency Rent and Mortgage Relief (2020-2021), administering a \$2M VA Housing grant award to develop a minimum of 20 new affordable housing units in the region, and administering a \$2.4 million HOME-ARP program). The RHP includes a total request of \$53,501 from all 6 localities to support staffing for the RHP, distributed among the jurisdictions on the basis of population. Fluvanna's contribution is based on a \$0.1967 per capita rate. 				

AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Thomas Jefferson Planning District Commission	\$ 43,705	\$ -	\$ -
Section 4 - OTHER FUNDING SOURCES (Please list any other source(s) of funding for the program(s).)				
<ul style="list-style-type: none"> • Per Capita Member Assessments: Per Capita member assessment are based on a per capita rate of \$0.6800. In addition to Fluvanna County's \$19,186, other per capita member assessments include: Albemarle County - \$78,981, City of Charlottesville - \$34,770, Greene County - \$14,532, Louisa County - \$27,495, and Nelson County - \$10,005. • Legislative Liaison: This position is funded by all member localities at a per capita rate of \$0.4200. Other contributions include: Albemarle County - \$48,782, City of Charlottesville - \$21,475, Greene County - \$8,975, Louisa County - \$16,982, and Nelson County - \$6,179. • RideShare: Other funds for RideShare include a \$139,358 grant from the VA Department of Rail and Public Transportation (DRPT) with the required local match contributions from the other five localities at a per capita rate of \$0.1487, to include: Albemarle County - \$17,276, City of Charlottesville - \$7,605, Greene County - \$3,179, Louisa County - \$6,014, and Nelson County - \$2,188. • Solid Waste: All localities in the Solid Waste Planning Unit provide funds based on a per capita rate of \$0.0518, to include: Albemarle County - \$6,017, City of Charlottesville - \$2,649, and Greene County - \$1,107. • Rivanna River Basin Commission: All localities in the RRBC provide contributions at a per capita rate of \$0.0518, to include: Albemarle County - \$6,017, City of Charlottesville - \$2,649, and Greene County - \$1,107. • Regional Housing Partnership: All localities Region 10 contribute to the RHP based on a per capita rate of \$0.1967, to include: Albemarle County - \$22,845, City of Charlottesville - \$10,057, Greene County - \$4,203, Louisa County - \$7,953, and Nelson County - \$2,893.86. Additionally, contributions from private and nonprofit sector partners, and state and federal funding for this program are provided on a project-specific grant basis. 				
Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Local funds provide required matches for federal and state funding for transportation programs (Rural Transportation, RideShare, and PATH Mobility Management) and proportionately fund the Solid Waste program, Legislative Liaison, RRBC, and Regional Housing Partnership. A reduction from the requested amount for Fluvanna County would create inequities between the six member localities. The allocation of assessments by population among the six localities is intended to create equitable distribution of costs for TJPDC services and is based on a commission-approved per-capita rate. Reduction in funding of the General Per Capita would prevent participation by Fluvanna on the Commission Board per the TJPDC by-laws.</p>				
Section 6 - ADDITIONAL INFORMATION				
<p>The TJPDC administers several regional programs that directly benefit Fluvanna County for which we do not charge an additional assessment. These include the HOME Investment Partnership, HOME-ARP administration, the Housing Preservation Grant (HPG), and administration of the Virginia Telecommunications Initiative (VATI) grant program. Further, the TJPDC administers the Blue Ridge Cigarette Tax Board (BRCTB) on behalf of the participating jurisdictions, to include Fluvanna County and recently completed a Regional Comprehensive Economic Development Strategy and a Regional Transit Governance Study in FY24. Finally, the TJPDC, with support from Fluvanna County, will develop a multi-jurisdictional Comprehensive Safety Action Plan as a part of the USDOT's Safe Street and Roads for All program.</p> <p>The projected FY26 TJPDC agency balanced budget includes \$44,650,411 in revenues and expenditures, to include: \$33,727,392 in federal revenues (\$27,330,278 million of which is associated with the VATI Broadband Program), \$7,008,243 in state revenues, \$3,655,808 in project-specific local revenues (\$3,099,645 of which is associated with the Blue Ridge Cigarette Tax Board), \$184,967 in local per capita membership revenues, and \$74,000 in miscellaneous revenues (bank interest and space rental). Total local revenues (including BRCTB tax revenues) account for 8.6% of the TJPDC's total budget, representing a return on investment of \$11.63 for each local \$1.00 contributed to the TJPDC.</p>				

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FY26 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Monticello Area Community Action Agency (MACAA)	\$ 70,000	\$ -	\$ -
Address:	1025 Park Street, Charlottesville, VA 22901	Contact E-mail:	tanderson@macaa.org	
Contact:	Patricia Anderson	Contact Phone:	(434) 295-3171	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY26 Prog Rqst	FY26 COAD	FY26 BOS
Program 1:	Outreach and Emergency Assistance	\$ 55,000	\$ -	\$ -
Program 2:	Project Discovery	\$ 15,000	\$ -	\$ -
Program 3:			\$ -	\$ -
Program 4:		\$ -	\$ -	\$ -
Program 5:		\$ -	\$ -	\$ -
Program 6:		\$ -	\$ -	\$ -
Program 7:		\$ -	\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u>)				

Funding awarded to MACAA will be used as follows:

Outreach & Emergency Assistance:

- MACAA will provide emergency assistance for Fluvanna County residents in need of utility support to remain in safe, stable housing. The need for these services continues to increase as the local economy recovers from the COVID-19 pandemic and residents adjusting to rising costs for essential purchases (i.e. food, fuel, etc.).
 - Outreach & Emergency Assistance is expected to expand services to include a whole-family, two-generation approach to breaking cycles of generational poverty. This includes but is not limited to financial literacy training, family coaching, and programs that support financial resilience and thriving futures.
 - MACAA has expanded and remodeled our Food Pantry and will be adding hygiene and personal care items. This service bears an increase in costs, primarily in personnel, which is reflected in a modest increase per our request.
 - Funding provided by Fluvanna County will be used to support Outreach operations to include personnel expenses, client services, phone/internet, insurance costs, supplies, etc. If awarded, this funding will represent approximately 17% of the total expenses related to Outreach & Emergency Assistance operations.
- Project Discovery**
- serves income-eligible and/or prospective first-generation college students and their families enrolled in Fluvanna County High School. The free program provides enrolled students with mentoring relationships, workshops, college visits and campus tours, as well as support applying for scholarships and financial assistance that make post-secondary educational opportunities accessible for all interested students.
- Funding for MACAA Project Discovery includes a grant award from Project Discovery of Virginia, Inc. and a 100% match (cash and in-kind) by local programs. Annually, MACAA Project Discovery must demonstrate a local investment of no less than \$54,960 to continue program operations in the region; total match requirements are estimated at \$15,740 for up to 25 students served in Fluvanna County.
 - Funding provided by Fluvanna County will be used to support overall program delivery for up to 25 students who meet the program enrollment criteria during the 2025-2026 academic year.

AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Monticello Area Community Action Agency (MACAA)	\$ 70,000	\$ -	\$ -
Section 4 - OTHER FUNDING SOURCES (Please list any other source(s) of funding for the program(s).)				
<p>Fluvanna Outreach & Emergency Assistance:</p> <ol style="list-style-type: none"> 1. Federal Community Service Block Grant (CSBG) 2. Federal Temporary Assistance for Needy Families (TANF) 3. Energy Share administrative fee 4. Donations: cash and in-kind <p>Project Discovery:</p> <ol style="list-style-type: none"> 1. Federal Community Service Block Grant (CSBG) 2. Federal Temporary Assistance for needy Families (TANF) 3. Project Discovery of Virginia, Inc. 4. City of Charlottesville 5. Louisa County 6. Nelson County 7. Nelson County Community Fund (NCCF) for Nelson County student scholarships 8. Donations: cash and in-kind 				
Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY (Briefly explain the impact on each program area if not funded by Fluvanna County.)				
<p>Outreach & Emergency Assistance: A reduction in local funding support may result in limited staffing and hour of service within Fluvanna County, as well as a reduction in direct client services during times of crisis. The food pantry and emergency utility/housing assistance would be less available/accessible to families experiencing emergency circumstances. As a result, families experiencing low income or other crisis circumstances may be evicted from safe, stable housing, necessary utilities, and nutritional meals. A reduction in funding would result in increased community needs to be met by other social service agencies, as well as secondary crises for impacted families to include but not limited declining health, mental health concerns, poor academic performance in school-age students, and poor school/work attendance which may result in lost income or unemployment.</p> <p style="text-align: right;">Project Discovery: A reduction in local funds would make it difficult for the program to meet a required local funding match (cash and in-kind) and would limit enrollment and opportunities for low-income/first-generation college-bound FCHS students. Specifically, a reduction in funding would limit or eliminate the availability of scholarships, campus visits, workshops and support services that are essential for the success of students pursuing post-secondary education and family-support wage jobs in the community.</p>				
Section 6 - ADDITIONAL INFORMATION				

As the state- and federal-appointed Community Action Agency for the region, MACAA embodies our nation's spirit of hope, changes people's lives, and improves communities. When local leaders partner with MACAA and leverage our collective resources and experiences, we are able to promote sustainable solutions that connect more families to opportunity – and make Fluvanna a better place to live for everyone.

MACAA Mission Statement: To improve the lives of people with low income by helping them become self-reliant, thereby enhancing the economic vitality and well-being of our community.

MACAA History: The Monticello Area Community Action Agency (MACAA) was founded in 1965 as a result of President Lyndon B. Johnson's Economic Opportunity Act. While it has evolved and changed over the years, MACAA has always been committed to helping alleviate and help find solutions for individuals and families experiencing poverty.

Geographic Service Area: MACAA serves the City of Charlottesville and the Counties of Albemarle, Fluvanna, Louisa, and Nelson.

Client Demographics: MACAA aims to serve the most vulnerable children and families in Fluvanna County. While enrollment and eligibility requirements vary by program due to state and federal mandates, most programs serve families at or below 125% of the federal poverty level. Specifically, MACAA prioritizes families experiencing extreme poverty, homelessness, and financial emergencies.

Overview of Programs and Goals: MACAA holds itself accountable for success by focusing on measurable program goals. As a designated Community Action Agency, MACAA utilizes "Results Oriented Management and Accountability" (ROMA) practices to ensure that our services are efficient, effective, and aligned with local community goals. Furthermore, MACAA strives to maximize funding and reduce duplication of services by partnering with local and regional service providers, faith-based organizations, and government/social service agencies to ensure the most pressing needs of Fluvanna County residents are met.

MACAA's programs fall under one of three impact areas that reflect current and emerging needs in our communities:

- Education and Human Development
- Economic Empowerment
- Health Equity

FY26 Non-Profit Agency Funding Request Form -- INSTRUCTIONS

GENERAL INFORMATION

-- The purpose of this form is to summarize and standardize the information that is provided by non-profit agencies.
 -- Before proceeding with your request preparation, please read the following general information and instructions:

Section 1 - AGENCY INFORMATION

-- **Submitting agencies need only to enter information in the boxes/cells without color**
 -- Enter requesting agency name, agency address, contact person including their title, contact email, and contact phone.

Section 2 - FUNDING REQUESTS BY PROGRAM AREA

-- Enter the title of each program for which funds are being requested as well as the amount requested.

Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS

-- Describe as briefly as possible the intended use of potential funds allocated by Fluvanna County.
 -- Additional space is available in Section 6.

Section 4 - OTHER FUNDING SOURCES

-- List any other source(s) of funding for the program(s) for which you are seeking Fluvanna County contributions.

Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY

-- Provide detailed information explaining what problems will arise and the public disadvantage should the program be unfunded or partially funded.

Section 6 - ADDITIONAL INFORMATION

-- Use this space for any additional information you believe is relevant to the funding request.

SUBMISSION

-- **All request forms must be submitted digitally via email in Excel format.**
 -- We are asking all agencies to submit an updated signed W9 to confirm that all information on file is correct and 2 years of Audited Financial Statements or IRS Form 990. Forms must be submitted via e-mail to Theresa McAllister, Management Analyst (tmcallister@fluvannacounty.org) prior or before, **Wednesday, November 27, 2024.**

ADDITIONAL INFORMATION

-- Non-Profit Agency Presentations are scheduled for the BOS work session on Wednesday, December 18, 2024 at 5pm, Wednesday, January 8, 2025 at 7pm and Wednesday, January 22, 2025 at 5pm.
 -- An email will be sent out in December confirming presentations.
 -- All appropriations of \$25,000 or less will be paid in one check by the end of the first quarter.
 -- All appropriations in excess of \$25,000 will be paid in quarterly installments.

FY26 BUDGET CALENDAR (Meeting Dates & Times are Tentative)

<u>Task Description</u>	<u>Due Date</u>
Release of Budget Packets -----	October 18, 2024
Deadline for submission of Budget Requests -----	November 27, 2024 by 5:00 p.m.
Initial Presentation to Board of Supervisors -----	December 18, 2024, 5pm, January 8, 2025, 7pm, January 22, 2025, 5pm
BOS Public Hearing -----	April 9, 2025, 7:00 p.m.
BOS Budget/CIP Adoption -----	April 16, 2025, 6:00 p.m.

FY26 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Central Virginia Partnership for Economic Development	\$ 17,492		\$ -
Address:	1001 Research Park Blvd, Suite 301, Charlottesville, VA 22911	Contact E-mail:	hcauthen@centralvirginia.org	
Contact:	Helen Cauthen, President	Contact Phone:	434-979-5610 ext 100	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY26 Prog Rqst	FY26 COAD	FY26 BOS
Program 1:	Regional Economic Development	\$ 17,492	\$ -	\$ -
Program 2:			\$ -	\$ -
Program 3:			\$ -	\$ -
Program 4:			\$ -	\$ -
Program 5:			\$ -	\$ -
Program 6:			\$ -	\$ -
Program 7:			\$ -	\$ -
Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. <u>Bullets preferred.</u>)				
<p>CVPED is the public/private partnership that serves as the region's economic development organization and has as its mission to advance innovative strategies for regional economic prosperity. Our strategic plan, "Accelerate Central Virginia," for FY 2024 - FY 2028 has three major strategies. The first is to build national identity for the region as a premier location for business by marketing the region, attracting new businesses, supporting existing business retention and expansion, and serving as the region's liaison for Virginia Economic Development Partnership. The second area is facilitating regional collaboration including serving as the lead support organization for GO Virginia's Region 9 Council and assisting with the development of sites such as Fork Union Business Park. The third area is to attract, retain and align talent to strengthen our regional competitiveness. We now have a specific website, LivingCentralVA.com, to promote Central Virginia as a wonderful place to "live, work and play," and TechLink Central VA, a program to convince UVA students to start their careers in the region, retain community college students, and help our existing companies fill their tech-related job openings. CVPED staff also serve as "back office" support for your economic development efforts. Fluvanna County and the CVPED work collaboratively to foster economic growth, create and retain jobs for Fluvanna County's citizens and improve the tax base for essential county services.</p>				

AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Central Virginia Partnership for Economic Development	\$ 17,492	\$ -	\$ -

Section 4 - OTHER FUNDING SOURCES (Please list any other source(s) of funding for the program(s).)

The Central Virginia Partnership receives funding from a variety of local sources including about 70 private sector companies, the University of Virginia, Piedmont Virginia Community College, Germanna Community College, and Fluvanna County and eight other localities. Since 2012, fifty cents per capita has been requested from each local government. The CVPED Board is requesting an increase of 12 cents to 62 cents per capita for FY 2026. The increased funding will be used for lead generation (identifying target sector companies with need for a Mid-Atlantic location), increased site selector outreach, and/or matching funds for a GO Virginia project. The increase will not be used for salaries/overhead. For FY 2026, we are requesting the following amounts based upon Weldon Cooper Center population estimates published in January 2024: Fluvanna County - \$17,492; Albemarle County - \$72,011; Culpeper County - \$33,995; Charlottesville - \$31,701; Louisa County - \$25,069; Orange County - \$23,329; Greene County - \$13,249; Madison County - \$10,000; and Nelson County - \$10,000. (\$10,000 is the minimum.)

Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY (Briefly explain the impact on each program area if not funded by Fluvanna County.)

Regional economic development is a long-term, strategic process; therefore, short-term effects of underfunding are difficult to measure. CVPED performs functions that benefit from multiple communities acting in unison, such as research and marketing. As a CVPED supporter, Fluvanna County is recognized as an important regional leader. Eric Dahl is CVPED's Treasurer/Secretary, serves on the Executive Committee and Board of Directors, and plays a key role in overseeing and setting policy for regional economic development. Jennifer Schmack is a strong member of our ED Partners team. Also, CVPED actively promotes the region and all of its localities when meeting with consultants and businesses. If Fluvanna County did not participate in the organization, the County would not be part of this marketing outreach. Without access to research and the professional economic development staff at CVPED, Fluvanna County would not be have access to important information that has been used to support existing businesses and strategically plan for the County's future.

Section 6 - ADDITIONAL INFORMATION

We greatly appreciate Fluvanna County's active participation and generous support. Thank you very much for your consideratoin of CVPED's FY 2026 request.

FY26 Non-Profit Agency Funding Request Form -- INSTRUCTIONS

GENERAL INFORMATION

-- The purpose of this form is to summarize and standardize the information that is provided by non-profit agencies.
 -- Before proceeding with your request preparation, please read the following general information and instructions:

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Section 2 - FUNDING REQUESTS BY PROGRAM AREA

-- Enter the title of each program for which funds are being requested as well as the amount requested.

Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS

-- Describe as briefly as possible the intended use of potential funds allocated by Fluvanna County.
 -- Additional space is available in Section 6.

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-- List any other source(s) of funding for the program(s) for which you are seeking Fluvanna County contributions.

Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY

-- Provide detailed information explaining what problems will arise and the public disadvantage should the program be unfunded or partially funded.

Section 6 - ADDITIONAL INFORMATION

-- Use this space for any additional information you believe is relevant to the funding request.

SUBMISSION

-- **All request forms must be submitted digitally via email in Excel format.**
 -- We are asking all agencies to submit an updated signed W9 to confirm that all information on file is correct and 2 years of Audited Financial Statements or IRS Form 990. Forms must be submitted via e-mail to Theresa McAllister, Management Analyst (tmcallister@fluvannacounty.org) prior or before, **Wednesday, November 27, 2024.**

ADDITIONAL INFORMATION

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BOS Public Hearing -----	April 9, 2025, 7:00 p.m.
BOS Budget/CIP Adoption -----	April 16, 2025, 6:00 p.m.

FY26 NON-PROFIT AGENCY FUNDING REQUEST

Fluvanna County

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Piedmont Virginia Community College	\$ 7,570	\$ -	\$ -
Address:	501 College Drive, Charlottesville, VA 22902	Contact E-mail:	sjefferies@pvcc.edu	
Contact:	Dr. Scott Jefferies	Contact Phone:	(434) 961-5207	
Section 2 - FUNDING REQUESTS BY PROGRAM AREA		FY26 Prog Rqst	FY26 COAD	FY26 BOS
Program 1:	Operating Funds Budget	\$ 7,570	\$ -	\$ -
Program 2:		\$ -	\$ -	\$ -
Program 3:		\$ -	\$ -	\$ -
Program 4:		\$ -	\$ -	\$ -
Program 5:		\$ -	\$ -	\$ -
Program 6:		\$ -	\$ -	\$ -
Program 7:		\$ -	\$ -	\$ -

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Piedmont Virginia Community College	\$ 7,570	\$ -	\$ -

Section 3 - DESCRIPTION AND JUSTIFICATION OF FUNDING NEEDS (Briefly describe how the funding would be used. Bullets preferred.)

- The funding request to the localities is to support our local funds budget, which supports program expenses that the state and tuition funding do not support. These include student activities, operations (parking and safety), and learning opportunities to improve access to the individuals in our serve area. In addition, the funds from the localities in our service area help moderate the cost of attending PVCC by keeping the student’s fees (not tuition) and additional charges consistent.
- The amount requested from each locality is proportional to its respective share of enrollment. Fuvanna County currently accounts for about 12.3% of PVCC's service region credit enrollment. Relative to other colleges in the Virginia Community College System (VCCS). PVCC ranks slightly below average for Virginia Community Colleges in the local appropriation it receives per full-time equivalents (FTE) student.
- Local funds are budgeted separately from state funds, and the plan for the expenditure of local funds is subject to the review and approval of the PVCC College Board, which the local governments appoint.
- The FY26 localities request has been increased by 2%. PVCC does not charge tuition to our K-12 partners for students enrolled in dual enrollment courses. PVCC provides additional staff to support dual enrollment students, and dual enrollment students can access PVCC services, such as the library and testing center. The slight increase in the FY26 localities request will assist with the expenses associated with offering dual enrollment classes, accreditation compliance, and other required costs. Additional increases may be necessary should we continue to see expanded participation in dual enrollment courses.
- PVCC serves the educational and personal development needs of the citizens of its service region. Community College is the only viable higher education option for many area residents. In addition, PVCC is an active participant in regional workforce development efforts. PVCC representatives serve on multiple workforce-related organizations, including but not limited to the Central Virginia Partnership for Economic Development, Virginia Career Works Piedmont Region, and Thomas Jefferson Planning District Commission. PVCC is invested in the economic and social mobility of those who live and work in Central Virginia. The primary beneficiaries of the services provided by PVCC are individuals seeking educational opportunities and businesses seeking skilled workers. Students are prepared for employment in various fields and/or transfer to four-year colleges and universities.

Section 1 - AGENCY INFORMATION		FY26 Total Rqst	FY26 COAD	FY26 BOS
Agency:	Piedmont Virginia Community College	\$ 7,570	\$ -	\$ -
<p><u>Continuation: PVCC Response to Section 3</u></p> <p>- PVCC supports the goal of the Governor of Virginia to ensure all high school students graduate with either an associate degree or other higher education credential. This goal is further supported by the Virginia Community College System’s Strategic Plan (Opportunity 2027 Strategic Plan - VCCS) to provide all students with the knowledge, skills, credentials, and degrees that enable them to thrive in dynamic and emerging 21st century careers.</p>				
<p>Section 4 - OTHER FUNDING SOURCES (Please list any other source(s) of funding for the program(s).)</p>				
<p>PVCC receives funding from the localities served by the college. For FY26, locality requests are as follows:</p> <p>Albemarle County = \$25,750 City of Charlottesville = \$12,472 Greene County = \$5,196 Louisa County = \$6,154 Nelson County = \$2,124 Buckingham County = \$2,124</p>				
<p>Section 5 - IMPACT IF NOT FUNDED BY FLUVANNA COUNTY (Briefly explain the impact on each program area if not funded by Fluvanna County.)</p>				
<p>- This request supports program expenses that the state and tuition funding do not. These include student activities, operations (parking and safety), and learning opportunities to improve access to the individuals in our service area. Funds moderate the cost of attending PVCC keeping the student's fees (not tuition) and additional charges consistent. Services and support will be reduced without these funds.</p>				
<p>Section 6 - ADDITIONAL INFORMATION</p>				
<p><u>If you need additional information, please do not hesitate to contact me.</u></p> <p>Dr. Scott Jefferies, Vice President of Finance & Administrative Services, PVCC</p>				

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

TAB F

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	FY24 Annual Comprehensive Financial Report (ACFR)				
MOTION(s):	N/A				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
	X				
STAFF CONTACT(S):	Tori Melton, Director of Finance				
PRESENTER(S):	Tori Melton, Director of Finance & David Foley, Robinson, Farmer, Cox Associates				
RECOMMENDATION:	Information only				
TIMING:	N/A				
DISCUSSION:	FY24 Annual Comprehensive Financial Report summary brief for the Board of Supervisors				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	FY24 Annual Comprehensive Financial Report				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			



County of Fluvanna, Virginia

Annual Comprehensive Financial Report

Fiscal Year Ended
June 30, 2024

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



COUNTY OF FLUVANNA, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED JUNE 30, 2024

DRAFT

Prepared By:

Department of Finance
County of Fluvanna, Virginia
Eric Dahl, Tori Melton

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2024

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Fiscal Year Ended June 30, 2024

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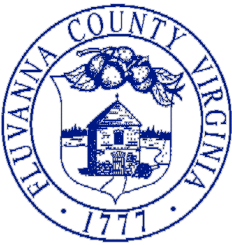
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Fiscal Year Ended June 30, 2024

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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

Christopher Fairchild
Chair
Cunningham District

John M. "Mike" Sheridan
Vice Chair
Columbia District

David M. "Mike" Goad
Fork Union District

Timothy M. Hodge
Palmyra District

Anthony P. "Tony" O'Brien
Rivanna District

COUNTY ADMINISTRATION

Eric M. Dahl
County Administrator

Caitlin Solis
Clerk to the Board

December 15, 2024

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 Annual Comprehensive Financial Report (ACFR) for the County of Fluvanna (the "County") for the fiscal year ended June 30, 2024. 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, 2024, 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.

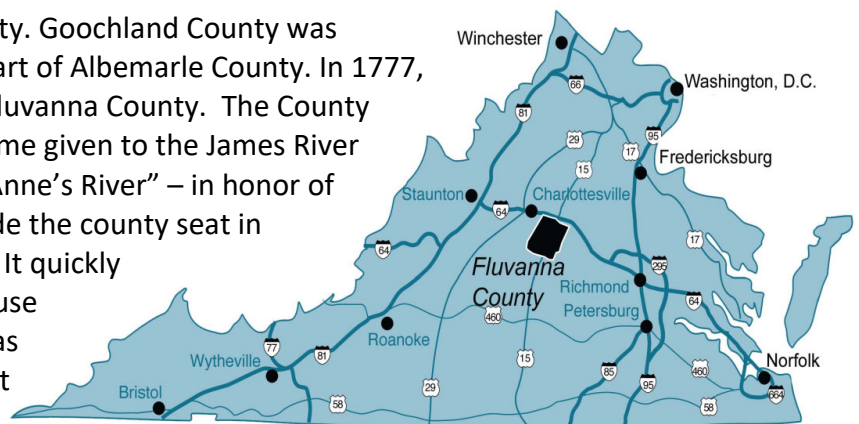
The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County’s financial statements for the fiscal year ended June 30, 2024 are fairly presented in all material respects, in conformity with GAAP. The auditors’ report is 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

PROFILE OF THE COUNTY (CONTINUED)

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, Emergency Services, 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.

PROFILE OF THE COUNTY (CONTINUED)

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 2024 totaled 3,349 students. The Fluvanna High School Completion Rate is 95.39% (VA On-Time Graduation Rate) with 69.2% 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

PROFILE OF THE COUNTY (CONTINUED)

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.

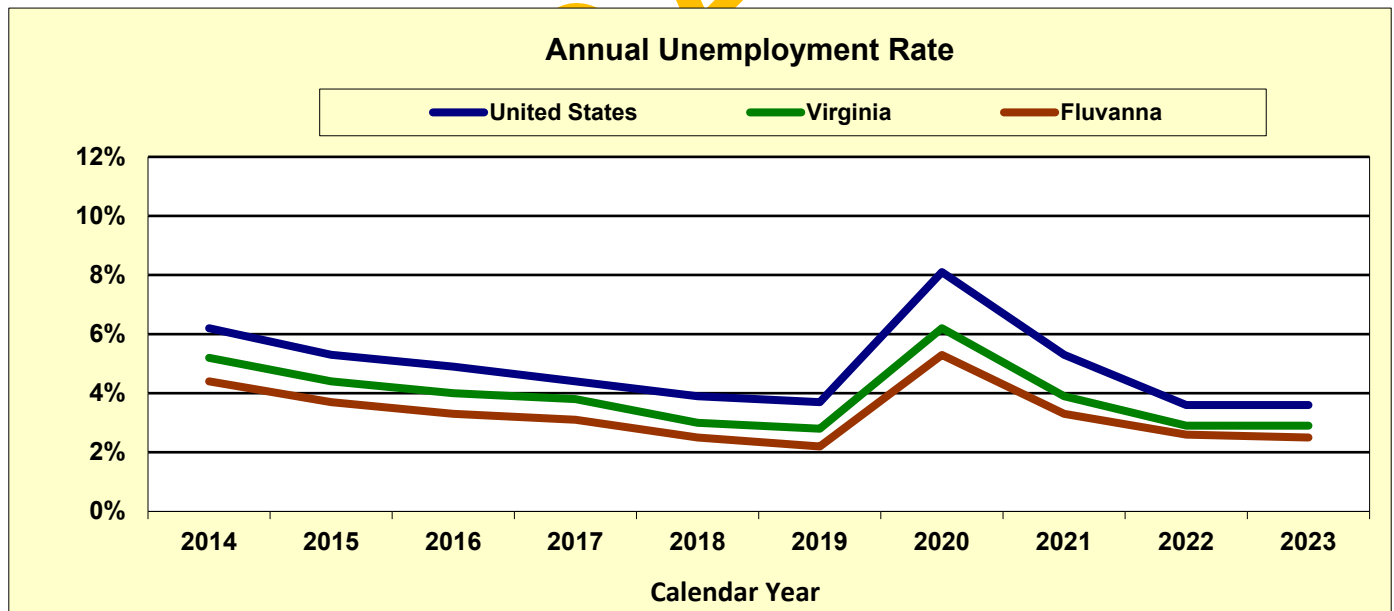
When necessary, the Board of Supervisors approves amendments to the adopted budget in accordance with 15.2-2507, Code of Virginia of 1950, as amended. Budgetary compliance is monitored and reported at the department level. The budget is implemented through appropriations that the Board makes annually, 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

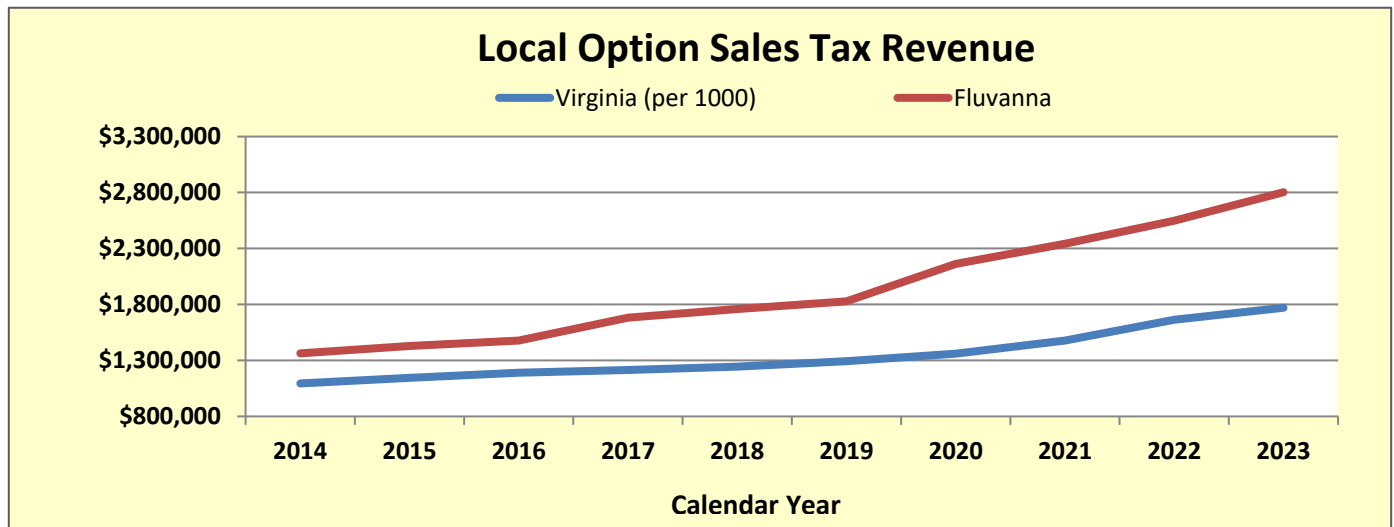
Based on available economic data, the annual local unemployment rate for 2023 was 2.5%, 0.1% lower than the 2.6% annual local unemployment rate for 2022. The local unemployment rate compares favorably to the state and national rate of 2.9% and 3.6%, respectively. The predominant industries are government, education, administrative and support services, health care, and retail trade. As of June 2024, monthly unemployment data reflects rates trending back toward 2019 pre-pandemic levels at 2.5%.



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

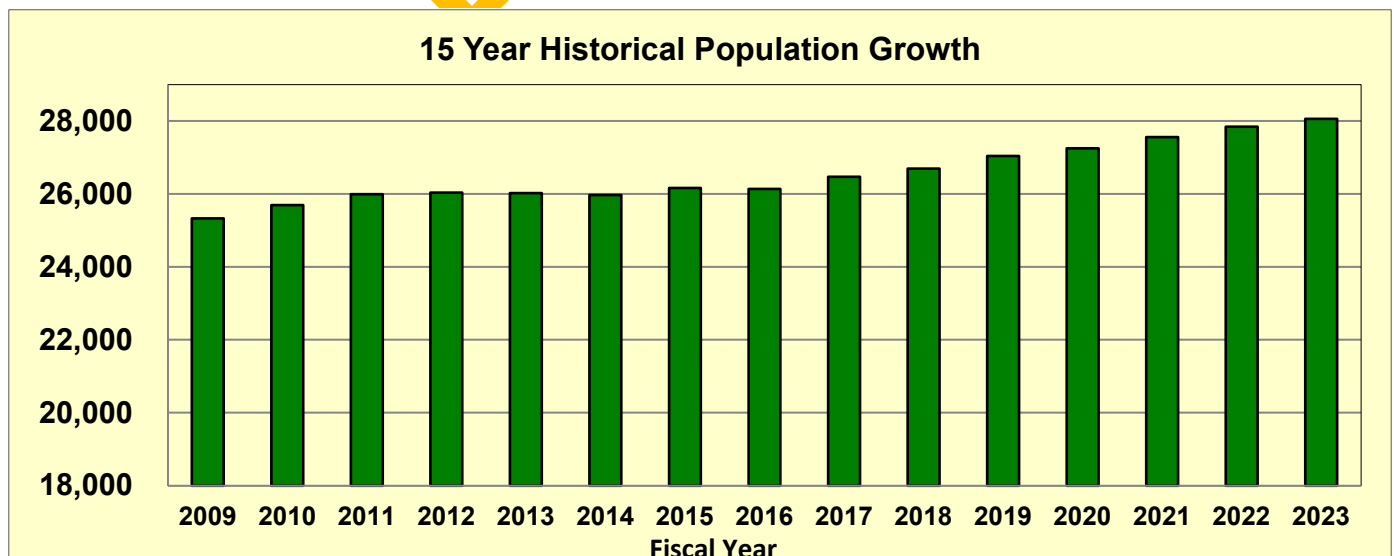
FACTORS AFFECTING FINANCIAL CONDITION (CONTINUED)

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 three years. Local Option Sales Tax revenue has increased 10.02% over the previous year and 66.7% from 2017 to 2023. In contrast, Virginia has seen a 49.0% increase during the same time period. Within the last ten years, Fluvanna County experienced its highest single year increase from 2019 to 2020 at 18.4%. This can be directly attributed to changes implemented from the Commonwealth for online retailers making more than \$100,000 in annual gross sales to collect and pay sales tax starting July 1, 2019. Another reason for the Local Option Sales Tax increase is due to residents shopping locally and having additional options.



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 to 2020 census at a rate of 6.1%. The population growth has increased an estimated 0.8% from 2022 to 2023.



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

FACTORS AFFECTING FINANCIAL CONDITION (CONTINUED)**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 2024, 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 provides water and sewer infrastructure for Fluvanna County's growth corridor in Zion Crossroads 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 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. In June 2020, an additional water and sewer Revenue Bond was issued, providing \$2.25 million in project funds. The project became operational in October 2022. The County has been working on punch list items pertaining to the project and is expected to issue an Invitation For Bid (IFB) in spring 2025.
- The Zion Crossroads west waterline extension expands the above original project 1.1 miles west on U.S. Route 250. The original creation for the project was necessitated by the request from the Virginia Department of Environmental Quality (DEQ) to provide clean drinking water for six households with contaminated private wells receiving filtration remediation from DEQ. The County entered into an agreement in July 2020 with DEQ to provide \$1.0 million toward engineering and construction costs. In June 2020, a Revenue Bond was issued, providing \$500,000 in project funds. Final design is complete and the anticipated total project cost is around \$3.0 million. The County submitted for a grant through the Virginia Department of Health (VDH) Drinking Water State Revolving Fund (DWSRF) Program, the Bipartisan Infrastructure Law (BIL), for the difference between existing funding sources and the estimated total project cost.
- The Zion Crossroads Route 250/15 wastewater system expansion Preliminary Engineering Report (PER) was completed, which provided options for the phasing of the design and construction for a wastewater pump station, force main and gravity sewer line extending south about a half mile from the intersection of Route 15 and Starlite Park.
- The Pleasant Grove Park and Commons Blvd. Complex water and sewer system expansion Preliminary Engineering Report (PER) commenced, which will provide options for necessary infrastructure for Pleasant Grove Park current and future amenities. This evaluation will also provide options for consolidated water and sewer infrastructure for the Commons Blvd. Complex, which is the current location of the Sheriff's Office and Library, as well as the future site for a new County Administration and Social Services Building.

MAJOR INITIATIVES (CONTINUED)

- The Virginia Department Of Corrections - Fluvanna Women's Correctional Center wastewater treatment plant expansion Preliminary Engineering Report (PER) commenced for the County to consider options for a plant expansion.
- The James River Water Authority (JRWA) water system is supported 50/50 and created by Fluvanna and Louisa County. 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 terminate around Route 6 in the southeast corner of Fluvanna County. Both County's will have access to the water system, with an ultimate water withdrawal of 8.57 million gallons per day. In May 2016, a Revenue Bond was issued, providing \$9.0 million in project funds. In June 2020, an additional Revenue Bond was issued, providing \$2.25 million in project funds. The project is currently under construction, with an anticipated completion date of September 2026.
- In June 2021, Dominion Energy proffered to the County \$49.6 million for water supply improvements in the Fork Union Sanitary District and a public amenity/recreation and green infrastructure payment. The proffer is associated with the rezoning for the Dominion Energy Bremo Power Station Coal Combustion Residual remediation project in Fluvanna County. This proposed project will provide a water treatment plant, elevated storage tank and finished waterlines to the existing Fork Union Sanitary District. The raw water for this project will be sourced from the James River Water Authority allocation for Fluvanna County. The County has entered into an agreement for a Preliminary Engineering Report (PER) as the first step to this important project and the PER will be completed around January 2025.
- Development of the Fork Union Commerce Park is underway in the Fork Union area of the County on 112 acres of County-owned property behind the Fluvanna Community Center and Fork Union Fire Station. Three additional adjoining parcels were purchased in prior fiscal years and \$111,360 was allocated for initial engineering, due diligence and a master plan report to make the property more marketable. The County is actively marketing the property for commercial development.
- Broadband expansion has been a priority for the County the last four years and funding of \$2.2 million (Virginia Telecommunication Initiative grant, CARES Act, ARPA and General Fund) has been committed to advance this utility necessity for the community. In 2021, the County partnered with Central Virginia Electric Cooperative (CVEC) and its wholly owned subsidiary Firefly Fiber Broadband, and Dominion Energy to deploy high speed internet to all homes and businesses in the County. Currently, the County has 90% fiber connectivity and it is projected that the County will have 100% broadband coverage by December 2025.
- In 2023, the County created its first career Department of Emergency Services to provide necessary Emergency Medical Services (EMS) for the community, to supplement the County's volunteer EMS providers. The transition for the new department began in July 2023 and was fully transitioned into service in September 2023. The initial implementation had each shift containing (2) fully staffed ambulances with (2) EMS providers per ambulance and a Quick Response Vehicle (QRV) with a Paramedic. Since the original implementation, the Board of Supervisors expanded the services in FY24 by adding (1) additional fully staffed ambulance with (2) EMS providers.

FUTURE BUDGET CONSIDERATIONS

For fiscal year 2025, the Board of Supervisors approved an Operating Budget of \$107.5 million, inclusive of a General Fund budget of \$62.4 million and a Capital Improvement budget of \$6.1 million. The Board of Supervisors approved to keep the real estate tax rate unchanged at \$0.844 per \$100 of assessed value for calendar year 2024, due to strong real estate value increases.

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 (ACFR) to the County of Fluvanna for its comprehensive annual financial report for the fiscal year ended June 30, 2023. This is the thirteenth 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 ACFR. 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 ACFR 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

DIRECTORY OF PRINCIPAL OFFICIALS

June 30, 2024

Board of Supervisors

Chris Fairchild, Chair Cunningham District
 John M. Sheridan, Vice Chair Columbia District
 David M. Goad Fork Union District
 Timothy M. Hodge Palmyra District
 Anthony P. O'Brien..... Rivanna District
 Caitlin Solis Clerk

Constitutional Officers

Andrew M. Sheridan Commissioner of Revenue
 Deborah A. Rittenhouse 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

Andrew Pullen, Chair Columbia District
 Andre’ Key, Vice Chair Rivanna District
 Dr. James Kelly Palmyra District
 Charles Rittenhouse Cunningham District
 Danny Reed Fork Union District
 Brandi Critzer Clerk

School Administrative Officials

Dr. Peter Gretz Superintendent of Schools

Social Services Board

Deborah Johnson, Chair Fork Union District
 David Wells, Vice Chair Rivanna District
 Sandra Patterson..... Columbia District
 Martha Brown Snyder Palmyra District
 James Wilkins Cunningham District
 Timothy M. Hodge Board of Supervisor’s Representative

Social Services Administrative Official

Kimberly Mabe Director of Social Services

Other Officials

Hon. David M. Barredo Judge of the Circuit Court
 Hon. Theresa W. Carter Judge of the General District Court
 Hon. Barbara G. Lowe Judge of the Juvenile and Domestic Relations District Court



Government Finance Officers Association

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in Financial
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**County of Fluvanna
Virginia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

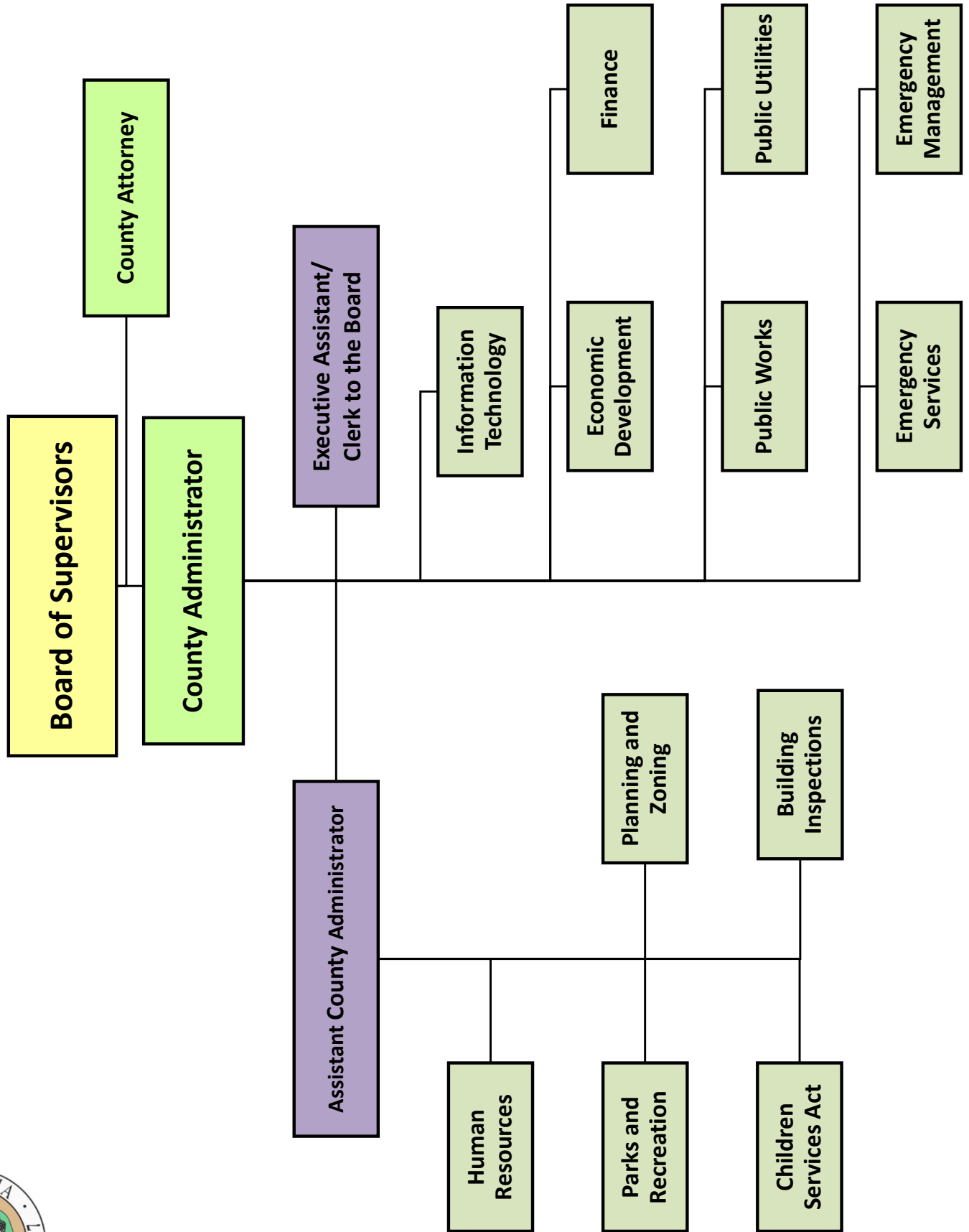
June 30, 2023

Christopher P. Morill

Executive Director/CEO



County Administration Structure



Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

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 the County of Fluvanna, Virginia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the 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 and for the year ended June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Fluvanna, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Fluvanna, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County of Fluvanna, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Fluvanna, Virginia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Fluvanna, Virginia's basic financial statements. The accompanying combining and individual fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual fund financial statements and schedules 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Draft, 2024, on our consideration of 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
Draft, 2024

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, 2024. 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 \$76.8 million (net position). Of this amount, \$52.4 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 \$11.5 million, of which the governmental activities increased by \$8.5 million and business-type activities increased by \$2.5 million.
- As of the close of fiscal year 2024, the County's governmental funds reported combined ending fund balances of \$48.5 million. Approximately 62.1% of this amount (\$30.1 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 \$43.6 million, or approximately 72.2% of total general fund expenditures.
- The total long-term obligations for Primary Government decreased by \$7.8 million during fiscal year 2024 (Note 7). This net decrease was the result of retirements on existing debt and a slight increase due to OPEB and compensated absences.

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.

Overview of the Financial Statements (Continued)

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.

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:

Governmental funds – Most of the County's basic services are included in governmental funds, which focus on (1) the inflows and outflows 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

Overview of the Financial Statements (Continued)

Fund Financial Statements (Continued)

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 currently only maintains Enterprise Funds as a Proprietary Fund. 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.

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 Annual Comprehensive Financial Report) for the primary government as of June 30, 2024 and 2023.

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 \$76.8 million at the close of the most recent fiscal year. The County's overall net position increased \$11.5 million from the prior year. The reasons for the overall increase are discussed in the following sections for governmental and business-type activities.

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

The County's investment in capital assets of \$22.6 million, or 29.4% 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).

The remaining \$54.2 million balance of net position contains \$52.4 million unrestricted, which may be used to meet the County's ongoing obligations to citizens and creditors, and \$1.8 million restricted, due to an assets liability.

Table 1

County of Fluvanna, Virginia						
Summary of Net Position						
(\$ in millions)						
Primary Government						
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 80.2	80.1	\$ 3.1	\$ 1.3	\$ 83.3	\$ 80.9
Capital assets	73.9	76.4	16.2	16.2	90.1	92.6
Total assets	\$ 154.1	\$ 156.5	\$ 19.3	\$ 17.5	\$ 173.4	\$ 174.0
Total deferred outflows of resources	\$ -	-	-	-	-	-
Long-term liabilities outstanding	\$ 64.5	70.8	\$ 8.6	\$ 9.3	\$ 73.1	\$ 80.1
Other liabilities	9.8	14.5	0.8	0.8	10.6	15.3
Total liabilities	\$ 74.3	\$ 85.3	\$ 9.4	\$ 10.1	\$ 83.7	\$ 95.4
Total deferred inflows of resources	\$ 23.0	\$ 23.8	\$ 0.1	\$ 0.2	\$ 23.1	\$ 24.0
Net position:						
Net investment in capital assets	\$ 14.4	14.6	\$ 8.2	\$ 7.4	\$ 22.6	\$ 22.0
Restricted	1.8	1.7	-	-	1.8	1.7
Unrestricted	50.8	42.2	1.6	(0.1)	52.4	41.6
Total net position	\$ 67.0	\$ 58.5	\$ 9.8	\$ 7.3	\$ 76.8	\$ 65.3

Government-wide Overall Financial Analysis (Continued)**Statement of Activities**

Table 2 summarizes the Statement of Activities (Exhibit 2 in the Financial Section of the Annual Comprehensive Financial Report) 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	2024	2023
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 1.6	\$ 1.5	\$ 0.3	\$ 0.3	\$ 1.9	\$ 1.8
Operating grants and contributions	12.7	7.5	-	-	12.7	7.5
Capital grants and contributions	0.3	0.3	-	-	0.3	0.3
General revenues:						
General property taxes	44.6	42.1	-	-	44.6	42.1
Other local taxes	5.2	5.2	-	-	5.2	5.2
Use of money and property	1.7	1.0	0.1	0.1	1.8	1.1
C/VA non-categorical aid	3.6	3.7	-	-	3.6	3.7
Other general revenues	0.4	0.3	2.2	0.1	2.6	0.4
Total revenues	\$ 70.1	\$ 61.6	\$ 2.6	\$ 0.5	\$ 72.7	\$ 62.1
Expenses:						
General government administration	\$ 3.5	\$ 3.5	\$ -	\$ -	\$ 3.5	\$ 3.5
Judicial administration	1.8	1.7	-	-	1.8	1.7
Public safety	14.0	12.1	-	-	14.0	12.6
Public works	3.4	4.0	-	-	3.4	4.0
Health and welfare	6.7	6.5	-	-	6.7	6.5
Education	26.6	22.6	-	-	26.6	22.6
Parks, recreation, and cultural	0.4	1.2	-	-	0.4	1.2
Community development	1.4	0.8	-	-	1.4	0.8
Interest and other fiscal charges	2.7	2.8	-	-	2.7	2.8
Fork Union Sanitary District	-	-	0.5	0.5	0.5	0.5
Zion Crossroads Water & Sewer	-	-	0.4	0.4	0.4	0.4
Palmyra Sewer	-	-	0.3	0.2	0.3	0.2
Total expenses	\$ 60.5	\$ 55.2	\$ 1.2	\$ 1.1	\$ 61.7	\$ 56.3
Increase in net position before transfers	\$ 9.6	\$ 6.4	\$ 1.4	\$ (0.6)	\$ 11.0	\$ 5.8
Transfers	(1.1)	(0.9)	1.1	0.9	-	-
Increase in net position	\$ 8.5	\$ 5.5	\$ 2.5	\$ 0.3	\$ 11.0	\$ 5.8
Net position, July 1, 2023	58.5	53.0	7.3	7.0	65.8	60.0
Net position, June 30, 2024	\$ 67.0	\$ 58.5	\$ 9.8	\$ 7.3	\$ 76.8	\$ 65.8

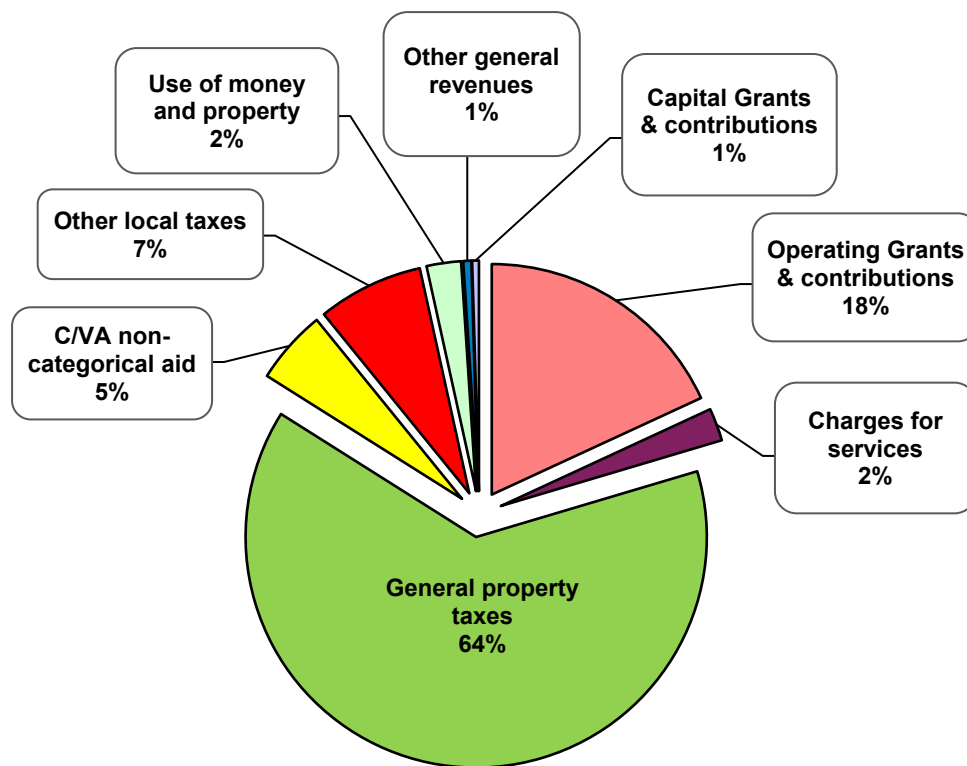
Government-wide Overall Financial Analysis (Continued)

Statement of Activities

The net position for governmental activities increased \$8.5 million for the current fiscal year, for an ending balance of \$67.0 million. Generally, net asset changes are the result of the difference between revenues and expenses. Total revenues exceeded expenses by \$9.6 million in the current fiscal year and transfers of \$1.1 million reduced the net position to \$8.5 million. Revenues for fiscal year 2024 increased by \$8.5 million over the previous year and the key revenue elements include:

- General Property Taxes are the largest source of County revenue, totaling \$44.6 million for fiscal year 2024, an increase of \$2.5 million, in comparison to fiscal year 2023. The County continues to experience steady new residential growth and the reassessments completed in FY24 increased taxable values by 10.8%.
- Use of Money and Property increased \$700,000 from the previous fiscal year, due to favorable interest rates and interest earnings.

**Governmental Activities - Revenues by Source
For the Fiscal Year Ended June 30, 2024**



For the fiscal year June 30, 2024, the expenses for governmental activities totaled \$60.5 million, an increase of \$5.3 million compared to the prior fiscal year. Key expense elements include:

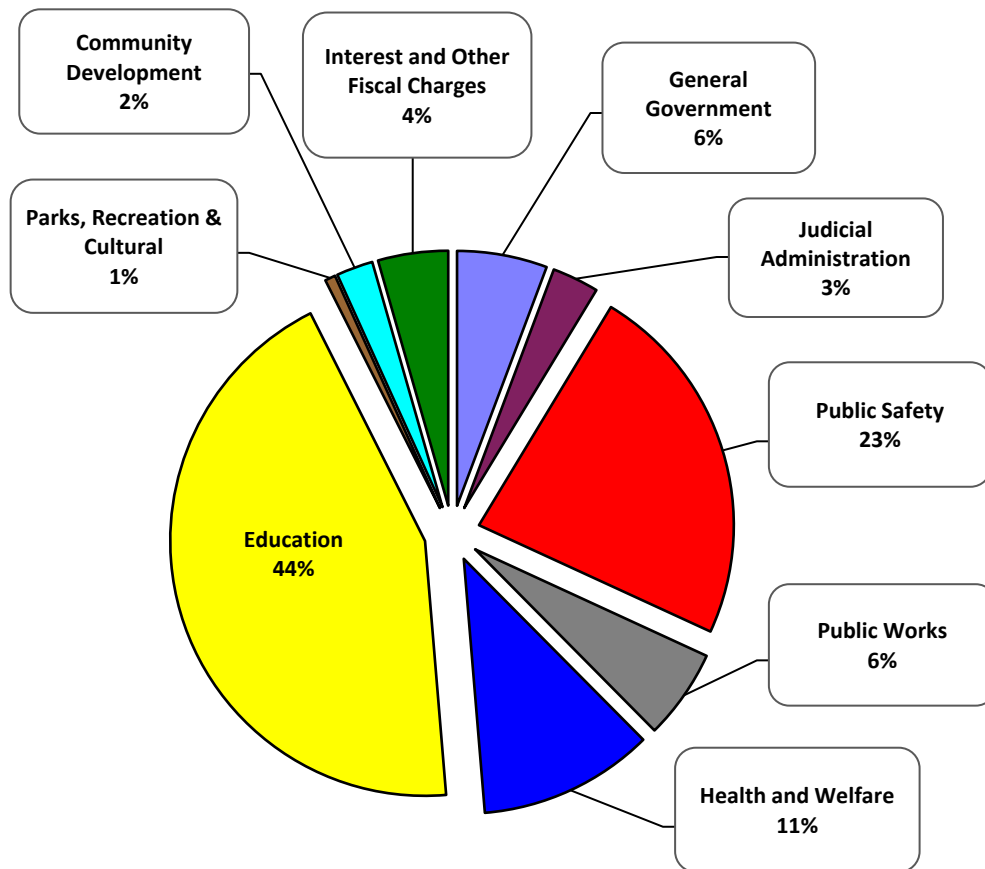
- Public Safety increased \$1.9 million mainly from the creation of the County’s new Department of Emergency Services.
- Education expenses increased by \$4.0 million over the previous fiscal year from increased salaries due to a recently completed compensation study and additional capital expenditures.
- Public Works and Parks, Recreation, and Cultural both saw significant decreases in FY24.

Government-wide Overall Financial Analysis (Continued)

Statement of Activities (Continued)

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.

**Governmental Activities - Functional Expenses
For the Fiscal Year Ended June 30, 2024**



Business-Type Activities – For the County’s business-type activities, the net position for the current fiscal year increased \$2.5 million for an ending balance of \$9.8 million. Revenues exceeded expenses by \$1.4 million for fiscal year 2024. A transfer from the General Fund of \$1.1 million 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, 2024, the County's governmental funds reported combined ending fund balances of \$48.5 million (Exhibit 3), increasing in comparison with the prior year by \$4.5 million. Of the \$48.5 million fiscal year 2024 fund balance: \$3.2 million is classified as nonspendable for prepaid amounts and contractual reasons; \$2.1 million 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; \$13.0 million is classified as committed to indicate that it has been set aside for specific purposes by the County's Board of Supervisors; and \$30.1 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 \$5.6 million (Exhibit 4) at \$43.7 million during fiscal year 2024; of which \$13.0 million is committed, \$30.6 million is unassigned and \$76,252 remains between nonspendable and restricted. The excess of revenues over expenditures was \$9.8 million, offset by \$4.2 million of interfund transfers for the Capital Improvements Fund, Zion Crossroads Water and Sewer Fund and the Sewer Fund. General Fund revenues saw an increase over the budgeted amount by \$6.7 million; with \$4.3 million of American Rescue Plan Act (ARPA) funding being deferred to FY24. General Fund expenditures came in below budget by \$6.6 million; with \$500,000 in savings from Public Safety, \$2.4 million from Health & Welfare, \$1.5 million from Education, \$900,000 in Debt Service and \$1.3 million from all other functions combined. 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 43.6% of General Fund revenues for fiscal year 2024. 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, 2024 is \$12.3 million and the unassigned General Fund balance exceeds this policy by \$18.3 million.

The fund balance in the Capital Projects Fund decreased by \$1.1 million, to a balance of \$4.8 million for fiscal year 2024.

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 \$3,325,046 between the original budget and the final budget. Significant changes included:

- \$2,070,225 increase – Health and Welfare
 - Increase due to ARPA funds deferred
- \$484,023 increase – Judicial Administration
 - Increase due to Drug Court department
- \$777,565 increase - Public Safety
 - Increase due to Public Safety salary adjustments

Capital Asset and Debt AdministrationCapital assets

The County's investment in capital assets as of June 30, 2024 totals \$90.1 million, net of accumulated depreciation. This represents a decrease of \$2.5 million, or 3.0% below fiscal year 2023. Capital assets are illustrated in Table 3 below.

Table 3

(\$ in millions)

			Totals at June 30	
			2024	2023
	Governmental Activities	Business-type Activities		
Land and improvements	\$ 2.1	\$ 0.3	\$ 2.4	\$ 2.4
Construction in progress - jointly owned	2.9	-	2.9	1.4
Construction in progress	0.1	12.1	12.2	12.0
Subtotal, capital assets not being depreciated	\$ 5.1	\$ 12.4	\$ 17.5	\$ 15.8
Buildings and improvements	\$ 35.1	\$ -	\$ 35.1	\$ 34.1
Equipment	14.3	0.1	14.4	12.5
Leased Equipment	0.3	-	0.3	0.4
Infrastructure	-	7.5	7.5	7.3
Jointly owned assets	60.2	-	60.2	65.4
Subtotal, capital assets being depreciated	\$ 109.9	\$ 7.6	\$ 117.5	\$ 119.7
Less: accumulated depreciation	\$ 41.2	\$ 3.7	\$ 44.9	\$ 42.9
Net capital assets being depreciated	\$ 68.7	\$ 3.9	\$ 72.6	\$ 76.8
Capital assets, net	\$ 73.8	\$ 16.3	\$ 90.1	\$ 92.6

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, 2024.

Table 4

(\$ in millions)

			Totals at June 30	
			2024	2023
	Governmental Activities	Business-type Activities		
General obligations bonds	\$ 57.0	\$ -	\$ 57.0	\$ 61.3
Qualified energy conservation revenue bonds	4.5	-	4.5	5.0
State moral obligation bonds	0.4	-	0.4	0.6
Revenue bonds	-	8.5	8.5	9.0
Capital lease obligations	4.4	-	4.4	6.1
Total	\$ 66.3	\$ 8.5	\$ 74.8	\$ 82.0

Capital Asset and Debt Administration (Continued)

Long-term debt

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 2024, the County's debt service to revenue ratio was 12.99%, which decreased 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 2024, this ratio decreased 0.14%, to 1.77% (Table 11).

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 2.5% for calendar year 2023, which is a 0.1% decrease from 2.6% for calendar year 2022. The local unemployment rate compares favorably to the State's rate of 2.9% and national rate of 3.6% for calendar year 2023. Currently, monthly unemployment data reflects rates trending back to 2019 pre-pandemic levels.

Fiscal Year 2025 Budget and Rates

For the fiscal year ending June 30, 2025, the adopted total budget is \$107.5 million, an increase of \$3.3 million from fiscal year 2024. This increase over the previous fiscal year was primarily the result of the following:

- \$1.4 million increase for County operations
- \$1.9 million increase in County contributions for Education

For calendar year 2024, the real estate tax rate remained unchanged from \$0.844 per \$100 of assessed value.

Key factors that are expected to impact future budgets include:

- Continued gradual increases in assessed property values
- Options for new revenue sources and enhancing existing sources
- State mandates on the 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

DRAFT

Government-wide Financial Statements

DRAFT

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 1

Statement of Net Position
At June 30, 2024

	Primary Government			Component Unit	Component Unit
	Governmental Activities	Business-type Activities	Total	School Board	Fluvanna County EDA
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 44,219,823	\$ 2,957,455	\$ 47,177,278	\$ 3,207,596	\$ 62,006
Receivables (net of allowance for uncollectibles):					
Property taxes	28,046,055	-	28,046,055	-	-
Accounts receivable	563,238	28,752	591,990	-	-
Leases receivable	50,610	96,403	147,013	-	-
Prepaid expenses	3,179,387	-	3,179,387	-	-
Due from other governments	2,624,943	-	2,624,943	1,387,611	-
Total Current Assets	\$ 78,684,056	\$ 3,082,610	\$ 81,766,666	\$ 4,595,207	\$ 62,006
Noncurrent Assets					
Net other postemployment benefit asset	\$ 320,719	\$ -	\$ 320,719	\$ 633,833	\$ -
Net pension asset	1,198,295	-	1,198,295	1,080,988	-
Total Noncurrent Assets	\$ 1,519,014	\$ -	\$ 1,519,014	\$ 1,714,821	\$ -
Capital assets:					
Land and construction in progress	\$ 5,140,068	\$ 12,366,584	\$ 17,506,652	\$ 359,782	\$ -
Other capital assets, net of accumulated depreciation	68,753,119	3,908,764	72,661,883	33,653,603	-
Total capital assets	\$ 73,893,187	\$ 16,275,348	\$ 90,168,535	\$ 34,013,385	\$ -
Total Noncurrent Assets	\$ 75,412,201	\$ 16,275,348	\$ 91,687,549	\$ 35,728,206	\$ -
Total Assets	\$ 154,096,257	\$ 19,357,958	\$ 173,454,215	\$ 40,323,413	\$ 62,006
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	\$ 9,079,934	\$ -	\$ 9,079,934	\$ -	\$ -
OPEB deferrals	188,803	-	188,803	968,657	-
Pension deferrals	903,811	-	903,811	7,001,996	-
Total Deferred Outflows of resources	\$ 10,172,548	\$ -	\$ 10,172,548	\$ 7,970,653	\$ -
Total Assets and Deferred Outflows of Resources	\$ 164,268,805	\$ 19,357,958	\$ 183,626,763	\$ 48,294,066	\$ 62,006
LIABILITIES					
Current Liabilities					
Accounts payable and other current liabilities	\$ 2,142,944	\$ 94,293	\$ 2,237,237	\$ 3,663,393	\$ -
Amounts held for others	213,091	-	213,091	-	-
Unearned revenue - grants	4,351	2,566	6,917	-	-
Accrued interest payable	990,946	81,195	1,072,141	-	-
Current portion of long-term obligations	6,487,301	617,572	7,104,873	242,152	-
Total Current Liabilities	\$ 9,838,633	\$ 795,626	\$ 10,634,259	\$ 3,905,545	\$ -
Noncurrent Liabilities					
Noncurrent portion of long-term obligations	64,470,492	8,638,692	73,109,184	28,803,188	-
Total Liabilities	\$ 74,309,125	\$ 9,434,318	\$ 83,743,443	\$ 32,708,733	\$ -
DEFERRED INFLOWS OF RESOURCES					
Deferred revenues - taxes	\$ 21,967,920	\$ -	\$ 21,967,920	\$ -	\$ -
Lease deferrals	46,240	88,274	134,514	-	-
Items related to measurement of net OPEB liability/asset	188,823	-	188,823	788,416	-
Items related to measurement of net pension liability/asset	796,107	-	796,107	3,771,068	-
Total Deferred Inflows of resources	\$ 22,999,090	\$ 88,274	\$ 23,087,364	\$ 4,559,484	\$ -
NET POSITION					
Net investment in capital assets	\$ 14,386,091	\$ 8,199,246	\$ 22,585,337	\$ 33,925,411	\$ -
Restricted for:					
Net other postemployment benefit asset	320,719	-	320,719	633,833	-
Net pension asset	1,198,295	-	1,198,295	1,080,988	-
Opioid settlement	171,056	-	171,056	-	-
Debt service	59,520	-	59,520	-	-
Unrestricted	50,824,909	1,636,120	52,461,029	(24,614,383)	62,006
Total Net Position	\$ 66,960,590	\$ 9,835,366	\$ 76,795,956	\$ 11,025,849	\$ 62,006
Total Liabilities, Deferred Outflows of Resources, and Net Position	\$ 164,268,805	\$ 19,357,958	\$ 183,626,763	\$ 48,294,066	\$ 62,006

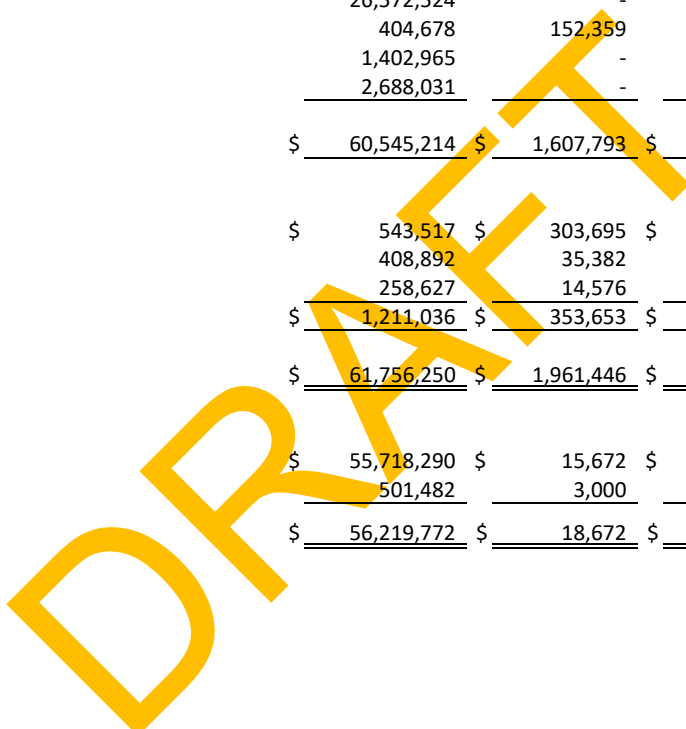
The accompanying notes to financial statements are an integral part of this statement.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 2

Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 3,458,361	\$ -	\$ 438,794	\$ -
Judicial administration	1,792,493	89,226	801,739	-
Public safety	14,038,641	1,232,779	7,177,339	-
Public works	3,455,225	133,429	5,024	333,317
Health and welfare	6,732,296	-	3,977,809	-
Education	26,572,524	-	-	-
Parks, recreation, and cultural	404,678	152,359	157,316	-
Community development	1,402,965	-	-	-
Interest on long-term debt	2,688,031	-	137,339	-
Total governmental activities	\$ 60,545,214	\$ 1,607,793	\$ 12,695,360	\$ 333,317
Business-type activities:				
Fork Union Sanitary District	\$ 543,517	\$ 303,695	\$ -	\$ -
Zion Crossroads Water & Sewer	408,892	35,382	-	-
Sewer	258,627	14,576	-	-
Total business-type activities	\$ 1,211,036	\$ 353,653	\$ -	\$ -
Total primary government	\$ 61,756,250	\$ 1,961,446	\$ 12,695,360	\$ 333,317
COMPONENT UNITS:				
School Board	\$ 55,718,290	\$ 15,672	\$ 33,376,498	\$ -
Fluvanna County EDA	501,482	3,000	-	-
Total component units	\$ 56,219,772	\$ 18,672	\$ 33,376,498	\$ -



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

Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Unit	Component Unit
	Governmental Activities	Business Type	Total	School Board	Fluvanna County EDA
		Activities			
PRIMARY GOVERNMENT:					
Governmental activities:					
General government administration	\$ (3,019,567)	\$ -	\$ (3,019,567)	\$ -	\$ -
Judicial administration	(901,528)	-	(901,528)	-	-
Public safety	(5,628,523)	-	(5,628,523)	-	-
Public works	(2,983,455)	-	(2,983,455)	-	-
Health and welfare	(2,754,487)	-	(2,754,487)	-	-
Education	(26,572,524)	-	(26,572,524)	-	-
Parks, recreation, and cultural	(95,003)	-	(95,003)	-	-
Community development	(1,402,965)	-	(1,402,965)	-	-
Interest on long-term debt	(2,550,692)	-	(2,550,692)	-	-
Total governmental activities	\$ (45,908,744)	\$ -	\$ (45,908,744)	\$ -	\$ -
Business-type activities:					
Fork Union Sanitary District	\$ -	\$ (239,822)	\$ (239,822)	\$ -	\$ -
Zion Crossroads Water & Sewer	-	(373,510)	(373,510)	-	-
Sewer	-	(244,051)	(244,051)	-	-
Total business-type activities	\$ -	\$ (857,383)	\$ (857,383)	\$ -	\$ -
Total primary government	\$ (45,908,744)	\$ (857,383)	\$ (46,766,127)	\$ -	\$ -
COMPONENT UNITS:					
School Board	\$ -	\$ -	\$ -	\$ (22,326,120)	\$ -
Fluvanna County EDA	-	-	-	-	(498,482)
Total component units	\$ -	\$ -	\$ -	\$ (22,326,120)	\$ (498,482)
General revenues:					
General property taxes	\$ 44,559,227	\$ -	\$ 44,559,227	\$ -	\$ -
Local sales and use taxes	2,916,857	-	2,916,857	-	-
Consumer utility taxes	471,250	-	471,250	-	-
Motor vehicle license taxes	1,018,521	-	1,018,521	-	-
Recordation taxes	424,146	-	424,146	-	-
Other local taxes	365,452	-	365,452	-	-
Commonwealth of Virginia non-categorical aid	3,641,117	-	3,641,117	-	-
Unrestricted revenues from use of money and property	1,685,016	68,859	1,753,875	36,563	2,036
Miscellaneous	397,508	75,535	473,043	1,380,116	-
Proffer	-	2,128,300	2,128,300	-	-
Contributions	-	-	-	25,178,307	500,000
Transfers	(1,106,531)	1,106,531	-	-	-
Total general revenues and transfers	\$ 54,372,563	\$ 3,379,225	\$ 57,751,788	\$ 26,594,986	\$ 502,036
Change in net position	\$ 8,463,819	\$ 2,521,842	\$ 10,985,661	\$ 4,268,866	\$ 3,554
Net position - beginning	58,496,771	7,313,524	65,810,295	6,756,983	58,452
Net position - ending	\$ 66,960,590	\$ 9,835,366	\$ 76,795,956	\$ 11,025,849	\$ 62,006

Fund Financial Statements

DRAFT

COUNTY OF FLUVANNA, VIRGINIA

Balance Sheet - Governmental Funds
At June 30, 2024

	Governmental Funds		Total Governmental Funds
	General	Capital Projects	
ASSETS			
Cash and cash equivalents	\$ 41,892,208	\$ 2,485,744	\$ 44,377,952
Receivables (Net of allowance for uncollectibles):			
Taxes, including penalties	28,046,055	-	28,046,055
Accounts receivable	563,238	-	563,238
Lease receivable	50,610	-	50,610
Prepaid items	-	3,179,387	3,179,387
Due from other governmental units	2,624,943	-	2,624,943
Total assets	\$ <u>73,177,054</u>	\$ <u>5,665,131</u>	\$ <u>78,842,185</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 1,314,772	\$ 828,172	\$ 2,142,944
Unearned revenue - grants	4,351	-	4,351
Amounts held for others	213,091	-	213,091
Total liabilities	\$ <u>1,532,214</u>	\$ <u>828,172</u>	\$ <u>2,360,386</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	\$ 27,772,519	\$ -	\$ 27,772,519
Unavailable revenue - opioid settlement	171,056	-	171,056
Lease deferrals	46,240	-	46,240
Total deferred inflows of resources	\$ <u>27,989,815</u>	\$ <u>-</u>	\$ <u>27,989,815</u>
FUND BALANCES			
Nonspendable	\$ 4,370	\$ 3,179,387	\$ 3,183,757
Restricted	71,882	2,051,743	2,123,625
Committed	12,998,520	50,000	13,048,520
Unassigned	30,580,253	(444,171)	30,136,082
Total fund balances	\$ <u>43,655,025</u>	\$ <u>4,836,959</u>	\$ <u>48,491,984</u>
Total liabilities, deferred inflows of resources and fund balances	\$ <u>73,177,054</u>	\$ <u>5,665,131</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.

\$ 73,893,187

The net OPEB asset is not an available resource and, therefore, is not reported in the funds.

320,719

The net pension asset is not an available resource and, therefore, is not reported in the funds.

1,198,295

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

(990,946)

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	5,804,599
Unavailable revenue - opioid settlement	171,056
Deferred inflows - pension deferrals	(796,107)
Deferred inflows - OPEB deferrals	(188,823)
Deferred outflows - Pension deferrals	903,811
Deferred outflows - OPEB deferrals	188,803

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.

(61,877,859)

Net position of General Government Activities

\$ 67,118,719

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, 2024

	Governmental Funds		Total Governmental Funds
	General	Capital Projects	
Revenues:			
General property taxes	\$ 44,881,502	\$ -	\$ 44,881,502
Other local taxes	5,196,226	-	5,196,226
Permits, privilege fees and regulatory licenses	278,454	-	278,454
Fines and forfeitures	44,386	-	44,386
Revenue from use of money and property	1,574,694	185,072	1,759,766
Charges for services	1,284,953	-	1,284,953
Miscellaneous	283,692	125,907	409,599
Recovered costs	338,307	-	338,307
Intergovernmental:			
Commonwealth	9,814,852	333,317	10,148,169
Federal	6,517,390	-	6,517,390
Total revenues	\$ 70,214,456	\$ 644,296	\$ 70,858,752
Expenditures:			
Current:			
General government administration	\$ 3,874,937	\$ 105,835	\$ 3,980,772
Judicial administration	1,680,011	-	1,680,011
Public safety	12,804,475	1,838,455	14,642,930
Public works	2,855,890	600,590	3,456,480
Health and welfare	6,933,450	76,084	7,009,534
Education	20,404,609	1,920,609	22,325,218
Parks, recreation, and cultural	1,282,448	893,380	2,175,828
Community development	1,360,510	-	1,360,510
Nondepartmental	39,045	-	39,045
Debt service:			
Principal retirement	6,791,031	-	6,791,031
Interest and other fiscal charges	2,410,418	-	2,410,418
Total expenditures	\$ 60,436,824	\$ 5,434,953	\$ 65,871,777
Excess (deficiency) of revenues over (under) expenditures	\$ 9,777,632	\$ (4,790,657)	\$ 4,986,975
Other financing sources (uses):			
Transfers in	\$ -	\$ 3,055,046	\$ 3,055,046
Transfers (out)	(4,161,577)	-	(4,161,577)
Total other financing sources (uses)	\$ (4,161,577)	\$ 3,055,046	\$ (1,106,531)
Changes in fund balances	\$ 5,616,055	\$ (1,735,611)	\$ 3,880,444
Fund balances at beginning of year, as restated	38,038,970	6,572,570	44,611,540
Fund balances at end of year	\$ 43,655,025	\$ 4,836,959	\$ 48,491,984

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, 2024

		<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	\$	3,880,444
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	\$ 4,803,467	
Depreciation expense	<u>(3,996,678)</u>	806,789
Transfer of joint tenancy assets from Primary Government to the Component Unit		(3,277,402)
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	\$ (322,275)	
Unearned revenue - opioid settlement	(12,091)	
Change in deferred inflows related to OPEB	(21,541)	
Change in deferred inflows related to pensions	<u>932,011</u>	576,104
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	\$ 4,292,128	
Principal retired on public facility note	220,000	
Principal retired on qualified energy conservation revenue bonds	501,002	
Principal retired on note payable obligations	1,777,901	
Principal retired on lease liability	23,804	
Landfill postclosure costs	<u>31,643</u>	6,846,478
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	\$ (27,878)	
Change in net OPEB asset	87,799	
Deferred amount on refunding	(764,976)	
Amortization of bond discount	(31,697)	
Amortization of bond premium	484,957	
Change in net pension asset	47,457	
Change in net GLI OPEB liability	(23,289)	
Change in net HIC OPEB liability	0	
Change in deferred outflows related to pensions	(119,561)	
Change in deferred outflows related to OPEB	19,241	
Change in accrued interest payable	<u>34,103</u>	(293,844)
Change in net position of governmental activities	\$	<u>8,538,569</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, 2024

	Business-type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion Crossroads Water & Sewer	Sewer	Totals
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 2,031,895	\$ 354,315	\$ 571,245	\$ 2,957,455
Accounts receivable	27,147	142	1,463	28,752
Lease receivable - current portion	75,533	-	-	75,533
Total Current Assets	\$ 2,134,575	\$ 354,457	\$ 572,708	\$ 3,061,740
Noncurrent Assets				
Lease receivable - noncurrent portion	\$ 20,870	\$ -	\$ -	\$ 20,870
Capital assets:				
Land and construction in progress	11,736	\$ 12,070,408	\$ 284,440	\$ 12,366,584
Other capital assets, net of depreciation	1,535,305	-	2,373,459	3,908,764
Total capital assets, net	1,547,041	12,070,408	2,657,899	16,275,348
Total Noncurrent Assets	\$ 1,567,911	\$ 12,070,408	\$ 2,657,899	\$ 16,296,218
Total Assets	\$ 3,702,486	\$ 12,424,865	\$ 3,230,607	\$ 19,357,958
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	\$ 70,242	\$ 24,051	\$ -	\$ 94,293
Accrued interest payable	-	81,195	-	81,195
Unearned revenue	2,566	-	-	2,566
Current portion of long-term obligations	54,559	503,013	60,000	617,572
Total Current Liabilities	\$ 127,367	\$ 608,259	\$ 60,000	\$ 795,626
Noncurrent Liabilities				
Noncurrent portion of long-term obligations	\$ 80,594	\$ 8,438,098	\$ 120,000	\$ 8,638,692
Total Liabilities	\$ 207,961	\$ 9,046,357	\$ 180,000	\$ 9,434,318
DEFERRED INFLOWS OF RESOURCES				
Lease deferrals	\$ 88,274	-	-	\$ 88,274
NET POSITION				
Net investment in capital assets	\$ 1,411,888	\$ 4,309,459	\$ 2,477,899	\$ 8,199,246
Unrestricted	1,994,363	(930,951)	572,708	1,636,120
Total Net Position	\$ 3,406,251	\$ 3,378,508	\$ 3,050,607	\$ 9,835,366
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 3,702,486	\$ 12,424,865	\$ 3,230,607	\$ 19,357,958

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, 2024

	Business-type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion Crossroads Water & Sewer	Sewer	Totals
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating revenues:				
Charges for services	\$ 303,695	\$ 35,382	\$ 14,576	\$ 353,653
Total operating revenues	<u>\$ 303,695</u>	<u>\$ 35,382</u>	<u>\$ 14,576</u>	<u>\$ 353,653</u>
Operating expenses:				
Contractual services	\$ 165,780	\$ 11,541	\$ 5,759	\$ 183,080
Other charges	286,981	163,057	155,091	605,129
Depreciation	83,332	-	97,777	181,109
Total operating expenses	<u>\$ 536,093</u>	<u>\$ 174,598</u>	<u>\$ 258,627</u>	<u>\$ 969,318</u>
Operating income (loss)	<u>\$ (232,398)</u>	<u>\$ (139,216)</u>	<u>\$ (244,051)</u>	<u>\$ (615,665)</u>
Nonoperating revenues (expenses):				
Interest income	\$ 4,119	\$ 64,740	\$ -	\$ 68,859
Interest expense	(7,424)	(234,294)	-	(241,718)
Proffer	2,128,300	-	-	2,128,300
Miscellaneous	75,535	-	-	75,535
Total nonoperating revenues (expenses)	<u>\$ 2,200,530</u>	<u>\$ (169,554)</u>	<u>\$ -</u>	<u>\$ 2,030,976</u>
Income (loss) before contributions and transfers	<u>\$ 1,968,132</u>	<u>\$ (308,770)</u>	<u>\$ (244,051)</u>	<u>\$ 1,415,311</u>
Transfers				
Transfers in	\$ -	\$ 903,472	\$ 203,059	\$ 1,106,531
Change in net position	<u>\$ 1,968,132</u>	<u>\$ 594,702</u>	<u>\$ (40,992)</u>	<u>\$ 2,521,842</u>
Net position at beginning of year	<u>1,438,119</u>	<u>2,783,806</u>	<u>3,091,599</u>	<u>7,313,524</u>
Net position at end of year	<u><u>\$ 3,406,251</u></u>	<u><u>\$ 3,378,508</u></u>	<u><u>\$ 3,050,607</u></u>	<u><u>\$ 9,835,366</u></u>

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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 8

Statement of Cash Flows
 Proprietary Funds
 Year Ended June 30, 2024

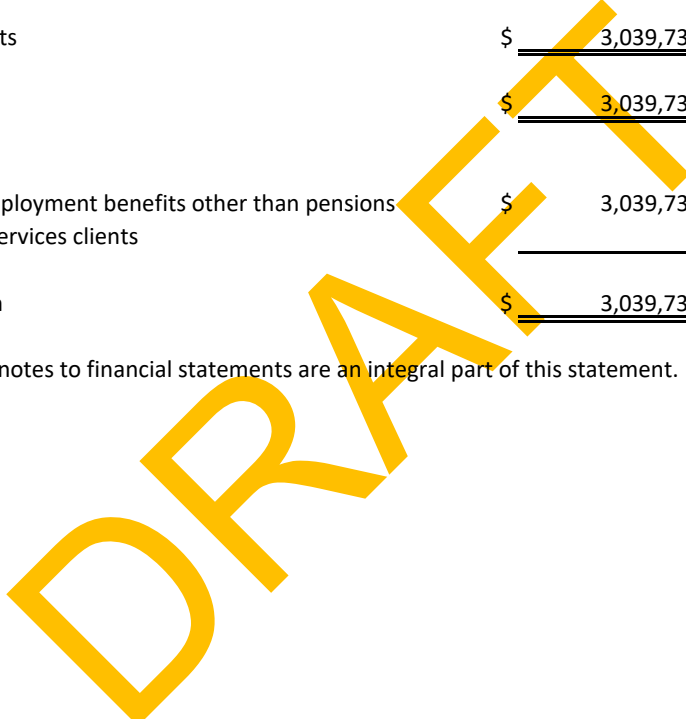
	Business-Type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion Crossroads Water & Sewer	Sewer	Totals
Cash flows from operating activities:				
Receipts from customers and users	\$ 305,464	\$ 35,240	\$ 15,713	\$ 356,417
Payments to suppliers	(412,173)	(217,114)	(163,715)	(793,002)
Net cash provided by (used for) operating activities	\$ (106,709)	\$ (181,874)	\$ (148,002)	\$ (436,585)
Cash flows from noncapital financing activities:				
Transfers in	\$ -	\$ 903,472	\$ 203,059	\$ 1,106,531
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	\$ (170,379)	\$ (61,959)	\$ (5,800)	\$ (238,138)
Proffer	2,128,300	-	-	2,128,300
Interest expense	(7,424)	(234,294)	-	(241,718)
Retirement of indebtedness	(52,096)	(488,659)	(60,000)	(600,755)
Net cash provided by (used for) capital and related financing activities	\$ 1,898,401	\$ (784,912)	\$ (65,800)	\$ 1,047,689
Cash flows from investing activities:				
Interest income	\$ 4,119	\$ 64,740	\$ -	\$ 68,859
Lease income	75,535	-	-	75,535
Net cash provided by (used for) investing activities	\$ 79,654	\$ 64,740	\$ -	\$ 144,394
Increase (decrease) in cash and cash equivalents	\$ 1,871,346	\$ 1,426	\$ (10,743)	\$ 1,862,029
Cash and cash equivalents at beginning of year	160,549	352,889	581,988	1,095,426
Cash and cash equivalents at end of year	\$ 2,031,895	\$ 354,315	\$ 571,245	\$ 2,957,455
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (232,398)	\$ (139,216)	\$ (244,051)	\$ (615,665)
Adjustments to reconcile net loss to net cash provided by (used for) operating activities:				
Depreciation	\$ 83,332	\$ -	\$ 97,777	\$ 181,109
Gain on disposal of assets	-	-	-	-
Changes in operating assets, liabilities, and deferred inflows/outflows of resources:				
(Increase)/decrease in accounts receivable	70	(142)	1,137	1,065
(Increase)/decrease in lease receivable	76,602	-	-	76,602
(Increase)/decrease in unearned revenue	147	-	-	147
(Increase)/decrease in deferred inflows	(75,050)	-	-	(75,050)
Increase/(Decrease) in accounts payable and accrued expenses	40,588	(42,516)	(2,865)	(4,793)
Total adjustments	\$ 125,689	\$ (42,658)	\$ 96,049	\$ 179,080
Net cash provided by (used for) operating activities	\$ (106,709)	\$ (181,874)	\$ (148,002)	\$ (436,585)

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

Statement of Fiduciary Net Position
 Fiduciary Funds
 At June 30, 2024

	Other Post - Employment Benefits Trust	Custodial Fund Special Welfare
ASSETS		
Cash and cash equivalents	\$ -	\$ 284,812
Investments:		
Fixed income	607,947	-
Stocks	1,489,469	-
Real Estate	455,960	-
Alternative investments	486,358	-
	<u>3,039,734</u>	<u>-</u>
Total investments	\$ <u>3,039,734</u>	\$ <u>-</u>
Total assets	\$ <u>3,039,734</u>	\$ <u>284,812</u>
NET POSITION		
Restricted - postemployment benefits other than pensions	\$ 3,039,734	\$ -
Restricted - social services clients	<u>-</u>	<u>284,812</u>
Total net position	\$ <u>3,039,734</u>	\$ <u>284,812</u>

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



Statement of Changes in Fiduciary Net Position
 Fiduciary Fund
 For the Year Ended June 30, 2024

	Other Post - Employment Benefits Trust	Custodial Fund Special Welfare
ADDITIONS		
Contributions:		
Employer	\$ -	\$ -
Private contributions	-	101,978
Total contributions	<u>\$ -</u>	<u>\$ 101,978</u>
Investment income or (loss)		
Net increase(decrease) in the fair market value of investments	\$ 260,093	\$ -
Total investment earnings	<u>\$ 260,093</u>	<u>\$ -</u>
Total additions	<u>\$ 260,093</u>	<u>\$ 101,978</u>
DEDUCTIONS		
Benefits	\$ -	\$ -
Administrative expenses	-	-
Recipient payments	-	100,803
Total deductions	<u>\$ -</u>	<u>\$ 100,803</u>
Change in net position	\$ 260,093	\$ 1,175
Net Position		
Net position - beginning	2,779,641	283,637
Net position - ending	<u><u>\$ 3,039,734</u></u>	<u><u>\$ 284,812</u></u>

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

Notes to Financial Statements
At June 30, 2024

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 the 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).

Notes to Financial Statements
At June 30, 2024 (Continued)

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

Statement of Activities: (Continued)

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.

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. 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 government-wide financial statements to emphasize it is both legally and substantively separate from the government.

B. Individual Component Unit Disclosures

Blended component Units:

The County has no blended component units.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

B. Individual Component Unit Disclosures: (Continued)

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.

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 ACFR: 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 accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

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

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 when they have been earned and 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, claims and judgments, postemployment benefits, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the government the right to use lease assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

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

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.

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.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

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

3. Fiduciary Funds (Trust and Custodial Funds)

Fiduciary Funds (Trust and Custodial 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 Custodial Funds. These funds utilize the accrual basis of accounting. Fiduciary funds are not included in the government-wide financial statements. The County's only Custodial 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.
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.

Notes to Financial Statements
 At June 30, 2024 (Continued)

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

E. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government’s proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments, and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end. 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. 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).

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 \$475,279 at June 30, 2024 and is comprised of the following:

Fork Union Sanitary District	\$	8,565
Sewer		2,521
Property Taxes		464,193
Total	\$	<u>475,279</u>

Notes to Financial Statements
 At June 30, 2024 (Continued)

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

G. Receivables and Payables: (Continued)

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 (except for intangible right-to-use lease assets, the measurement of which is discussed in more detail below) 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.

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
Lease equipment	5 to 10
Water and sewer system	20 to 50
Buses	12

Notes to Financial Statements
At June 30, 2024 (Continued)

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

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.

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

Nonspendable fund balance – amounts that are either not in spendable form (such as inventory and prepaids) or are legally or contractually required to be maintained intact (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).

Notes to Financial Statements
At June 30, 2024 (Continued)

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

L. Fund Balances: (Continued)

Financial Policies: (Continued)

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 purposes. 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 details of County’s Fund Balances on the following page.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

L. Fund Balances: (Continued)

Financial Policies: (Continued)

Category	General Fund	Capital Projects Fund	Component Unit School Board
Nonspendable:			
Prepaid Items	\$ -	\$ 3,179,387	\$ -
Receivables	4,370	-	-
Total Nonspendable	\$ 4,370	\$ 3,179,387	\$ -
Restricted:			
Unexpended Bond Proceeds - VPSA 2021	\$ -	\$ 2,051,743	\$ -
Unexpended Note Proceeds - JPM 2021	-	-	-
Opioid Settlement	12,362	-	-
USDA Debt Reserve	59,520	-	-
Total Restricted	\$ 71,882	\$ 2,051,743	\$ -
Committed:			
Recoat Central Waste Water Treatment Plant	\$ 70,000	\$ -	\$ -
Library & Public Safety - Combined Water System	50,000	-	-
School Board Office Renovations	53,749	-	-
Pleasant Grove Road Paving	98,000	-	-
County Capital Reserve	666,498	-	-
School Capital Reserve	385,739	-	-
Fleet Replacement - F&R Apparatus and Vehicles	193,841	-	-
Fleet Replacement - F&R Apparatus and Vehicles (ARPA)	1,282,125	-	-
Fleet Replacement - County Government Vehicles	299,585	-	-
Fleet Replacement - Major Machinery and Heavy Equipment	120,000	-	-
Fleet Replacement - Sheriff Vehicles	2,578	-	-
Fleet Replacement - Sheriff Vehicles (ARPA)	108,355	-	-
Fleet Replacement - Social Service Vehicles	9,931	-	-
Fleet Replacement - School Buses	268,935	-	-
Fleet Replacement - School Student Transport/ Facilities Vehicles	21,831	-	-
Carysbrook Softball Field	12,070	-	-
Historic Courthouse	672,592	-	-
Columbia Sewer Study	1,343	-	-
Pleasant Grove Playground Expansion	53,500	50,000	-
Master Water and Sewer Plan	11,981	-	-
Abrams Building Upgrades	188,760	-	-
Fork Union Site Development	5,600	-	-
Middle School Roof Replacement	25,528	-	-
Courthouse HVAC & Lighting	231,160	-	-
Fluvanna Middle School Athletic Field Lighting	101,826	-	-
Library Heating and Cooling	145,000	-	-
Public Safety Building Energy Recovery Unit	200,000	-	-
School Safety Vestibule	82,200	-	-
Palmyra Streetscape Project	332,740	-	-
Pleasant Grove Park Soccer Fencing	17,760	-	-
Pleasant Grove Spray Park	200,000	-	-
FY25 Operational Budget - Use of Fund Balance	977,318	-	-
FY25 Budget Capital Improvement Plan - Use of Fund Balance	5,612,856	-	-
Other Carryforwards	495,120	-	-
Total Committed	\$ 12,998,520	\$ 50,000	\$ -
Assigned:			
Activities fund	\$ -	\$ -	\$ 487,809
Cafeteria	-	-	444,005
Total Assigned	\$ -	\$ -	\$ 931,814
Unassigned:			
	\$ 30,580,253	\$ (441,171)	\$ -
Total Fund Balance	\$ 43,655,025	\$ 4,839,959	\$ 931,814

Notes to Financial Statements
At June 30, 2024 (Continued)

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

M. Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation/ amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable 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 included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

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.

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.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

O. Component Unit – School Board Capital Asset and Debt Presentation: (Continued)

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.

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets 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 resulted from the difference between 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 pension and OPEB. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources, represents an acquisition of net assets 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 pension, OPEB, opioid settlement, and leases are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

Q. Pensions

For purposes of measuring the net pension 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 and School Board's Retirement Plan and the additions to/deductions from the County's School Board'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.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

R. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI, HIC, and Teacher HIC OPEB Plans and the additions to/deductions from the VRS OPEB Plans' 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.

S. Leases

The County leases various assets requiring recognition. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset. Lease recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases.

Lessee

The County recognizes lease liabilities and intangible right-to-use lease assets (lease assets) with an initial value of \$5,000, individually or in the aggregate in the government-wide financial statements. At the commencement of the lease, the lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease liability is reduced by the principal portion of payments made. The lease asset is measured at the initial amount of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset.

Lessor

The County recognizes leases receivable and deferred inflows of resources in the government-wide and governmental fund financial statements. At commencement of the lease, the lease receivable is measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is measured at the initial amount of the lease receivable, less lease payments received from the lessee at or before the commencement of the lease term (less any lease incentives).

Key Estimates and Judgments

Lease accounting includes estimates and judgments for determining the (1) rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate stated in lease contracts. When the interest rate is not provided or the implicit rate cannot be readily determined, the County uses its estimated incremental borrowing rate as the discount rate for leases.

Notes to Financial Statements
At June 30, 2024 (Continued)

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

S. Leases: (Continued)

Key Estimates and Judgments (Continued)

- The lease term includes the noncancellable period of the lease and certain periods covered by options to extend to reflect how long the lease is expected to be in effect, with terms and conditions varying by the type of underlying asset.
- Fixed and certain variable payments as well as lease incentives and certain other payments are included in the measurement of the lease liability (lessee) or lease receivable (lessor).

The County monitors changes in circumstances that would require a remeasurement or modification of its leases. The County will remeasure the lease asset and liability (lessee) or the lease receivable and deferred inflows of resources (lessor) if certain changes occur that are expected to significantly affect the amount of the lease liability or lease receivable.

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 local governments and other public bodies 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 that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard & Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

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-

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS: (CONTINUED)

Credit Risk of Debt Securities: (Continued)

The County’s rated debt investments as of June 30, 2024 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
VACo/VML VIP Stable NAV Liquidity Pool	\$ 39,504,180	\$ 39,504,180	\$ -
VACo/VML VIP High Quality Bond Fund	497,358	-	497,358
Virginia State Non-Arbitrage Program	3,255,756	3,255,756	-
Total	<u>\$ 43,257,294</u>	<u>\$ 42,759,936</u>	<u>\$ 497,358</u>

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
VACo/VML VIP Stable NAV Liquidity Pool	\$ 39,504,180	\$ 39,504,180	\$ -
VACo/VML VIP High Quality Bond Fund	497,358	497,358	-
Virginia State Non-Arbitrage Program	3,255,756	3,255,756	-
Total	<u>\$ 43,257,294</u>	<u>\$ 43,257,294</u>	<u>\$ -</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 the 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 are 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS:

Receivables due from other governmental units consist of the following at June 30, 2024:

	<u>Primary Government</u>	<u>Component Unit School Board</u>
Commonwealth of Virginia:		
Local sales tax	\$ 490,553	\$ -
Communication tax	85,934	-
Public assistance and welfare administration	27,039	-
State sales tax	-	848,098
PPTRA	1,438,261	-
Shared expenses	212,835	-
Children's services	194,272	-
Federal Government:		
School grants	-	539,513
Public assistance and welfare administration	107,039	-
Interest rate subsidy	69,010	-
Totals	<u>\$ 2,624,943</u>	<u>\$ 1,387,611</u>

NOTE 4 - INTERFUND OBLIGATIONS/TRANSFERS:

There were no Interfund obligations at June 30, 2024.

Interfund transfers for the year ended June 30, 2024, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government		
General Fund	\$ -	\$ 4,161,577
Sewer	203,059	-
Zion Crossroads Water & Sewer	903,472	-
Capital Projects Fund	3,055,046	-
Total	<u>\$ 4,161,577</u>	<u>\$ 4,161,577</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.

Notes to Financial Statements
At June 30, 2024 (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, 2024:

	Beginning Balance July 1, 2023	Additions	Deletions	Ending Balance June 30, 2024
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 2,075,281	\$ 40,000	\$ -	\$ 2,115,281
Construction in progress-jointly owned assets	1,382,037	1,503,022	-	2,885,059
Construction in progress	-	139,728	-	139,728
Total capital assets not being depreciated	\$ 3,457,318	\$ 1,682,750	\$ -	\$ 5,140,068
Capital assets being depreciated:				
Buildings and improvements	\$ 34,146,204	\$ 973,190	\$ -	\$ 35,119,394
Equipment	12,305,000	2,147,527	107,459	14,345,068
Lease equipment	344,115	-	-	344,115
Jointly owned assets	65,437,814	-	5,292,664	60,145,150
Total capital assets being depreciated	\$ 112,233,133	\$ 3,120,717	\$ 5,400,123	\$ 109,953,727
Less accumulated depreciation for:				
Buildings and improvements	\$ 15,158,466	\$ 1,345,094	\$ -	\$ 16,503,560
Equipment	9,614,779	962,653	107,459	10,469,973
Lease equipment	136,372	28,363	-	164,735
Jointly owned assets	14,417,034	1,660,568	2,015,262	14,062,340
Total accumulated depreciation	\$ 39,326,651	\$ 3,996,678	\$ 2,122,721	\$ 41,200,608
Total capital assets being depreciated, net	\$ 72,906,482	\$ (875,961)	\$ 3,277,402	\$ 68,753,119
Governmental activities capital assets, net	\$ 76,363,800	\$ 806,789	\$ 3,277,402	\$ 73,893,187

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, 2024, the School component unit capital assets financed by the outstanding County guaranteed debt with a book value of \$48,967,869 were reported in the Primary Government as tenant in common with the School Board.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2023	Additions	Deletions	Ending Balance June 30, 2024
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	3,462,981	170,379	-	3,633,360
Equipment	162,972	-	65,966	97,006
Total capital assets being depreciated	\$ 3,644,032	\$ 170,379	\$ 65,966	\$ 3,748,445
Less accumulated depreciation for:				
Buildings and improvements	\$ 17,857	\$ 222	\$ -	\$ 18,079
Infrastructure	2,014,943	83,111	-	2,098,054
Equipment	162,972	-	65,966	97,006
Total accumulated depreciation	\$ 2,195,772	\$ 83,333	\$ 65,966	\$ 2,213,139
Total capital assets being depreciated, net	\$ 1,448,260	\$ 87,046	\$ -	\$ 1,535,306
Fork Union Sanitary District capital assets, net	\$ 1,459,996	\$ 87,046	\$ -	\$ 1,547,042
<u>Zion Crossroads Water & Sewer:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 12,008,449	\$ 61,959	\$ -	\$ 12,070,408
Total capital assets not being depreciated	\$ 12,008,449	\$ 61,959	\$ -	\$ 12,070,408
Zion Crossroads Water & Sewer capital assets, net	\$ 12,008,449	\$ 61,959	\$ -	\$ 12,070,408

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	<u>Beginning Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2024</u>
Business-type Activities:				
<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	\$ 3,870,405	\$ 5,800	\$ -	\$ 3,876,205
Total capital assets being depreciated	<u>\$ 3,870,405</u>	<u>\$ 5,800</u>	<u>\$ -</u>	<u>\$ 3,876,205</u>
Less accumulated depreciation for:				
Infrastructure	\$ 1,404,974	\$ 97,777	\$ -	\$ 1,502,751
Total accumulated depreciation	<u>\$ 1,404,974</u>	<u>\$ 97,777</u>	<u>\$ -</u>	<u>\$ 1,502,751</u>
Total capital assets being depreciated, net	<u>\$ 2,465,431</u>	<u>\$ (91,977)</u>	<u>\$ -</u>	<u>\$ 2,373,454</u>
Sewer capital assets, net	<u>\$ 2,749,871</u>	<u>\$ (91,977)</u>	<u>\$ -</u>	<u>\$ 2,657,894</u>
Business-type activities capital assets, net	<u><u>\$ 16,218,316</u></u>	<u><u>\$ 57,028</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,275,344</u></u>

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2023	Additions	Deletions	Ending Balance June 30, 2024
Discretely Presented Component-Unit School Board:				
Capital assets, not being depreciated:				
Land	\$ 359,782	\$ -	\$ -	\$ 359,782
Construction in progress-jointly owned assets	(1,382,037)	(1,503,022)	-	(2,885,059)
Construction in progress	<u>1,382,037</u>	<u>1,503,022</u>	-	<u>2,885,059</u>
Total capital assets not being depreciated	<u>\$ 359,782</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,782</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 123,280,878	\$ -	\$ -	\$ 123,280,878
Equipment	10,502,201	583,631	283,622	10,802,210
Leased equipment	216,211	-	-	216,211
Jointly owned assets	<u>(65,437,814)</u>	<u>5,292,664</u>	<u>-</u>	<u>(60,145,150)</u>
Total capital assets being depreciated	<u>\$ 68,561,476</u>	<u>\$ 5,876,295</u>	<u>\$ 283,622</u>	<u>\$ 74,154,149</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 43,812,649	\$ 3,128,410	\$ -	\$ 46,941,059
Equipment	7,103,610	656,207	267,022	7,492,795
Leased equipment	85,790	43,242	-	129,032
Jointly owned assets	<u>(14,417,034)</u>	<u>(1,660,568)</u>	<u>(2,015,262)</u>	<u>(14,062,340)</u>
Total accumulated depreciation	<u>\$ 36,585,015</u>	<u>\$ 2,167,291</u>	<u>\$ (1,748,240)</u>	<u>\$ 40,500,546</u>
Total capital assets being depreciated, net	<u>\$ 31,976,461</u>	<u>\$ 3,709,004</u>	<u>\$ 2,031,862</u>	<u>\$ 33,653,603</u>
School Board capital assets, net	<u><u>\$ 32,336,243</u></u>	<u><u>\$ 3,709,004</u></u>	<u><u>\$ 2,031,862</u></u>	<u><u>\$ 34,013,385</u></u>

Notes to Financial Statements
 At June 30, 2024 (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	\$ 274,605
Judicial administration	197,718
Public safety	1,424,138
Public works	204,575
Health and welfare	45,096
Education	1,662,786
Parks, recreation and cultural	113,035
Community development	74,725
Total	<u>\$ 3,996,678</u>

Business-Type Activities:

Fork Union Sanitary District	<u>\$ 83,333</u>
Sewer	<u>\$ 97,777</u>
Component Unit School Board	<u>\$ 2,167,291</u>

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Notes to Financial Statements
At June 30, 2024 (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, 2024:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Issuances/</u> <u>Increases</u>	<u>Retirements/</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Direct Borrowings and Direct Placements:					
School general obligation bonds	\$ 61,331,511	\$ -	\$ 4,292,128	\$ 57,039,383	\$ 4,633,030
Premium on general obligation bonds	3,081,543	-	469,576	2,611,967	431,269
Discount on general obligation bonds	(126,785)	-	(31,697)	(95,088)	(31,697)
Infrastructure and state moral obligation revenue bonds	630,000	-	220,000	410,000	230,000
Premium on infrastructure revenue bonds	26,695	-	15,381	11,314	11,314
Qualified energy conservation revenue bonds	4,997,952	-	501,002	4,496,950	506,839
Landfill postclosure costs	554,900	5,732	37,375	523,257	37,375
Notes payable	6,135,212	-	1,777,901	4,357,311	557,463
Lease liabilities	217,397	-	23,804	193,593	20,857
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 477,304	\$ 239,972	\$ 216,683	\$ 500,593	\$ -
Net Health Insurance Credit OPEB liability	-	-	-	-	-
Total net OPEB liability	\$ 477,304	\$ 239,972	\$ 216,683	\$ 500,593	\$ -
Compensated absences	880,635	115,942	88,064	908,513	90,851
Total governmental activities	<u>\$ 78,206,364</u>	<u>\$ 361,646</u>	<u>\$ 7,610,217</u>	<u>\$ 70,957,793</u>	<u>\$ 6,487,301</u>

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

	<u>Balance</u> <u>July 1, 2023</u>	<u>Issuances/</u> <u>Increases</u>	<u>Retirements/</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Business-type Activities:					
Direct Borrowings and Direct Placements:					
Water facilities bonds	\$ 187,249	\$ -	\$ 52,096	\$ 135,153	\$ 54,559
Sewer system revenue bonds	240,000	-	60,000	180,000	60,000
Water and sewer system revenue bonds	8,620,000	-	390,000	8,230,000	410,000
Premium on revenue bonds	809,770	-	98,658	711,112	93,013
Total business-type activities	<u>\$ 9,857,019</u>	<u>\$ -</u>	<u>\$ 600,754</u>	<u>\$ 9,256,265</u>	<u>\$ 617,572</u>
Total Primary Government	<u>\$ 88,063,383</u>	<u>\$ 361,646</u>	<u>\$ 8,210,971</u>	<u>\$ 80,214,058</u>	<u>\$ 7,104,873</u>

Notes to Financial Statements
At June 30, 2024 (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		Infrastructure and		Lease liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 4,633,030	\$ 1,902,927	\$ 230,000	\$ 15,119	\$ 20,857	\$ 1,945
2026	4,809,210	1,724,139	180,000	4,612	21,751	1,735
2027	4,602,143	1,547,103	-	-	22,674	1,517
2028	4,400,000	1,370,065	-	-	23,627	1,289
2029	4,555,000	1,216,817	-	-	24,612	1,052
2030	4,710,000	1,060,915	-	-	25,629	804
2031	4,485,000	876,975	-	-	26,680	547
2032	4,670,000	692,842	-	-	27,763	280
2033	4,710,000	526,831	-	-	-	-
2034	4,680,000	383,791	-	-	-	-
2035	4,825,000	241,261	-	-	-	-
2036	4,975,000	95,780	-	-	-	-
2037	155,000	40,558	-	-	-	-
2038	160,000	33,900	-	-	-	-
2039	160,000	26,940	-	-	-	-
2040	165,000	19,666	-	-	-	-
2041	170,000	11,960	-	-	-	-
2042	175,000	4,036	-	-	-	-
Totals	\$ 57,039,383	\$ 11,776,506	\$ 410,000	\$ 19,731	\$ 193,593	\$ 9,169

Notes to Financial Statements
At June 30, 2024 (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				Revenue Bonds							
	Notes payable		Water Facilities Bond		Sewer System Revenue Bond		Water and Sewer System Revenue Bond					
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2025	\$ 506,839	\$ 164,649	\$ 557,463	\$ 55,877	\$ 54,559	\$ 4,961	\$ 60,000	\$ -	\$ 410,000	\$ 317,925		
2026	512,744	144,869	565,099	48,187	57,065	2,455	60,000	-	425,000	297,528		
2027	518,717	124,859	572,842	40,392	23,529	209	60,000	-	445,000	276,234		
2028	524,760	104,615	580,689	32,490	-	-	-	-	470,000	252,788		
2029	530,873	84,136	588,645	24,480	-	-	-	-	495,000	228,634		
2030	537,058	63,418	490,770	17,086	-	-	-	-	525,000	204,713		
2031	543,315	42,459	497,494	10,317	-	-	-	-	545,000	180,497		
2032	549,644	21,255	504,309	3,455	-	-	-	-	570,000	156,563		
2033	273,000	5,296	-	-	-	-	-	-	590,000	133,538		
2034	-	-	-	-	-	-	-	-	615,000	110,534		
2035	-	-	-	-	-	-	-	-	635,000	89,103		
2036	-	-	-	-	-	-	-	-	655,000	68,947		
2037	-	-	-	-	-	-	-	-	680,000	46,463		
2038	-	-	-	-	-	-	-	-	700,000	22,100		
2039	-	-	-	-	-	-	-	-	155,000	8,341		
2040	-	-	-	-	-	-	-	-	155,000	5,047		
2041	-	-	-	-	-	-	-	-	160,000	1,700		
Totals	\$ 4,496,950	\$ 755,556	\$ 4,357,311	\$ 232,284	\$ 135,153	\$ 7,625	\$ 180,000	\$ -	\$ 8,230,000	\$ 2,400,653		

Detail of Long-Term Obligations

Governmental Activities:	Amount Outstanding	Amounts Due Within One Year
<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%.	\$ 410,000	\$ 230,000
Premium on School Bonds 2014C	11,314	11,314
Total infrastructure and state moral obligation revenue bonds	\$ 421,314	\$ 241,314

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Detail of Long-Term Obligations

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i>School General Obligation Bonds:</i>		
\$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%.	\$ 737,954	\$ 365,887
\$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%.	1,161,429	387,143
Discount on School Bonds 2009A	(95,088)	(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 ranging from 1.25% to 5.00%.	48,270,000	3,245,000
Premium on School Bonds 2012B	2,088,364	329,049
\$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 ranging from 2.05% to 5.05%.	1,415,000	140,000
Premium on School Bonds 2012	44,419	8,672
\$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%.	2,185,000	320,000
Premium on School Bonds 2014C	116,216	36,668
\$3,270,000 School Bonds, 2021, issued November 9, 2021, maturing annually in installments ranging from \$150,000 to \$255,000 through July 15, 2041, interest payable semiannually at ranging from 2.05% to 5.05%.	3,270,000	175,000
Premium on School Bonds 2021	362,968	56,880
Total school general obligation bonds	\$ 59,556,262	\$ 5,032,602

Notes to Financial Statements
At June 30, 2024 (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>Qualified Energy Conservation Revenue Bonds:</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%.	\$ <u>4,496,950</u>	\$ <u>506,839</u>
<i>Notes Payable:</i>		
\$5,231,500 note payable dated February 3, 2022 maturing annually in installments ranging from \$399,286 to \$613,390 through 2032 . Interest payable annually at 1.37%. Note is for various equipment and vehicles.	<u>4,357,311</u>	<u>557,463</u>
Total notes payable	\$ <u>4,357,311</u>	\$ <u>557,463</u>
<i>Lease liabilities:</i>		
Lease for communication tower payable in annual payments of \$26,434 through July 2031. Discount rate at 1.00%.	\$ 193,593	\$ 20,857
Total lease liabilities	\$ <u>193,593</u>	\$ <u>20,857</u>
Landfill postclosure costs	\$ <u>523,257</u>	\$ <u>37,375</u>
Net Group Life Insurance OPEB liability	\$ <u>500,593</u>	\$ <u>-</u>
Compensated absences	\$ <u>908,513</u>	\$ <u>90,851</u>
Total Governmental Activities	<u>\$ 70,957,793</u>	<u>\$ 6,487,301</u>

Notes to Financial Statements
At June 30, 2024 (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>Business-type Activities:</i>		
<u>Direct Borrowings and Direct Placements:</u>		
Water Facilities Bond:		
\$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 October 31, 2026.	\$ 135,153	\$ 54,559
Sewer System Revenue Bond:		
\$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.	180,000	60,000
Water and Sewer System Revenue Bond:		
\$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 ranging from 2.825% to 5.125%	5,985,000	325,000
\$2,400,000, Series 2020B, authorized June 19, 2020, due in annual installments ranging from \$75,000 to \$160,000 through November 1, 2041, interest payable semiannually ranging from 2.0% to 5.0%	2,245,000	85,000
Premium on revenue bonds	711,112	93,013
Total Business-type Activities Obligations	<u>\$ 9,256,265</u>	<u>\$ 617,572</u>
Total Primary Government	<u>\$ 80,214,058</u>	<u>\$ 7,104,873</u>

Direct Borrowings and Placements

In the event of default for any general obligation bond, the Commonwealth of Virginia may withhold state aid from the locality until such time that the event of default is cured in accordance with Section 15.2-2659 of the Code of Virginia, 1950 as amended.

Revenue bonds totaling \$14,045,201 contain a provision that, in the event of default, the Lender may declare the entire unpaid principal and interest on the issuance as due and payable.

Notes to Financial Statements
At June 30, 2024 (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, 2024:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 1,872,475	\$ 300,883	\$ 187,248	\$ 1,986,110	\$ 198,611
Lease liabilities	131,082	-	43,108	87,974	43,541
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 1,292,416	\$ 539,846	\$ 565,802	\$ 1,266,460	\$ -
Net Health Insurance Credit OPEB liability	3,033,183	609,452	774,491	2,868,144	-
Total net OPEB liability	\$ 4,325,599	\$ 1,149,298	\$ 1,340,293	\$ 4,134,604	\$ -
Net pension liability	21,652,594	10,653,121	9,469,063	22,836,652	-
Total	<u>\$ 27,981,750</u>	<u>\$ 12,103,302</u>	<u>\$ 11,039,712</u>	<u>\$ 29,045,340</u>	<u>\$ 242,152</u>

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

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

<u>Year Ending June 30,</u>	<u>Lease Liabilities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 43,541	682
2026	43,978	245
2027	455	1
Total	<u>\$ 87,974</u>	<u>\$ 928</u>

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Lease Liabilities

Lease for copiers payable in monthly installments of \$3,553 through June 2026, discount rate at 1.00%	\$ 83,985
Lease for equipment payable in quarterly payments of \$457 through September 2026, discount rate at 1.00%	<u>3,989</u>
Total	<u>\$ 87,974</u>

NOTE 8 – LEASES RECEIVABLE:

The County leases tower space to companies under various lease contracts. In fiscal year 2024, the County governmental activities recognized lease and interest revenue in the amount of \$4,949 and \$2,630, respectively. The business-type activities recognized lease and interest revenue in the amount of \$5,671 and \$4,119, respectively. A description of the leases is as follows:

<u>Lease Description</u>	<u>Start Date</u>	<u>End Date</u>	<u>Length of Lease Term (in months)</u>	<u>Payment Frequency</u>	<u>Discount Rate</u>	<u>Receivable Balance</u>
Governmental Activities:						
AT&T Tower	7/1/2021	2/1/2025	44	Monthly	3.00%	\$ 27,115
US Cellular Tower	7/1/2021	3/1/2025	45	Monthly	3.00%	23,495
Total governmental activities						<u>\$ 50,610</u>
Business-type Activities:						
US Cellular Tower	7/1/2021	3/1/2025	45	Monthly	3.00%	\$ 23,495
Verizon Water Tower	7/1/2021	10/1/2026	64	Monthly	3.00%	72,908
Total business-type activities						<u>\$ 96,403</u>
Total Primary Government:						<u>\$ 147,013</u>

Expected future payments at June 30, 2024 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 104,048	\$ 2,673	\$ 106,721
2026	31,818	854	32,672
2027	11,147	70	11,217
Total	<u>\$ 147,013</u>	<u>\$ 3,597</u>	<u>\$ 150,610</u>

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - 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.

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 service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. 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 service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before 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 service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- c. Non-hazardous duty employees with a membership date 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 service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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 service credit. Under Plan 1, average final compensation is the average of the employee’s 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% 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 1.70% 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.

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 service credit 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 service credit 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, 2022 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Primary Government</u>	<u>Component Unit School Board Nonprofessional</u>
Inactive members or their beneficiaries currently receiving benefits	111	48
Inactive members:		
Vested inactive members	46	19
Non-vested inactive members	73	48
Inactive members active elsewhere in VRS	<u>124</u>	<u>35</u>
Total inactive members	243	102
Active members	<u>161</u>	<u>82</u>
Total covered employees	<u><u>515</u></u>	<u><u>232</u></u>

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)***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, 2024 was 8.42% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022.

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 \$872,774 and \$752,462 for the years ended June 30, 2024 and June 30, 2023, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2024 was 2.65% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022.

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 \$63,809 and \$43,922 for the years ended June 30, 2024 and June 30, 2023, respectively.

Net Pension Liability (Asset)

The net pension liability (asset) (NPA) 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, 2023. The total pension liabilities used to calculate the net pension liability/asset were determined by an actuarial valuation performed as of June 30, 2022, and rolled forward to the measurement date of June 30, 2023.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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, 2022 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, 2023.

Inflation	2.50%
Salary increases, including inflation	3.50% – 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Actuarial Assumptions – General Employees (Continued)

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2022. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

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, 2021, 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, 2022.

Inflation	2.50%
Salary increases, including inflation	3.50% – 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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

Mortality rates:

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2022. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing 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>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	6.14%	2.09%
Fixed Income	15.00%	2.56%	0.38%
Credit Strategies	14.00%	5.60%	0.78%
Real Assets	14.00%	5.02%	0.70%
Private Equity	16.00%	9.17%	1.47%
MAPS - Multi-Asset Public Strategies	4.00%	4.50%	0.18%
PIP - Private Investment Partnership	2.00%	7.18%	0.14%
Cash	1.00%	1.20%	0.01%
Total	100.00%		5.75%
		Inflation	2.50%
		Expected arithmetic nominal return**	8.25%

*The above allocation provides a one-year expected return of 8.25%. 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. These results provide a range of returns over various time periods that ultimately provide a median return of 7.14%, including expected inflation of 2.50%.

**On June 15, 2023, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. 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, 2023, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2022 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2023, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 112% of the actuarially determined contribution rate. From July 1, 2023 on, participating employers and school divisions are assumed to continue 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, 2022	\$ 29,937,639	\$ 31,088,477	\$ (1,150,838)
Changes for the year:			
Service cost	\$ 1,086,393	\$ -	\$ 1,086,393
Interest	2,049,523	-	2,049,523
Differences between expected and actual experience	29,554	-	29,554
Contributions - employer	-	752,039	(752,039)
Contributions - employee	-	455,442	(455,442)
Net investment income	-	2,024,413	(2,024,413)
Benefit payments, including refunds of employee contributions	(1,321,469)	(1,321,469)	-
Administrative expenses	-	(19,784)	19,784
Other changes	-	817	(817)
Net changes	\$ 1,844,001	\$ 1,891,458	\$ (47,457)
Balances at June 30, 2023	\$ 31,781,640	\$ 32,979,935	\$ (1,198,295)

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Changes in Net Pension Liability

	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, 2022	\$ 8,037,925	\$ 9,027,554	\$ (989,629)
Changes for the year:			
Service cost	\$ 200,914	\$ -	\$ 200,914
Interest	543,726	-	543,726
Differences between expected and actual experience	(107,149)	-	(107,149)
Contributions - employer	-	44,845	(44,845)
Contributions - employee	-	108,941	(108,941)
Net investment income	-	580,677	(580,677)
Benefit payments, including refunds of employee contributions	(367,278)	(367,278)	-
Administrative expenses	-	(5,846)	5,846
Other changes	-	233	(233)
Net changes	\$ 270,213	\$ 361,572	\$ (91,359)
Balances at June 30, 2023	\$ 8,308,138	\$ 9,389,126	\$ (1,080,988)

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 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	(5.75%)	(6.75%)	(7.75%)
County			
Net Pension Liability (Asset)	\$ 3,111,017	\$ (1,198,295)	\$ (4,670,268)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 11,480	\$ (1,080,988)	\$ (1,967,905)

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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

For the year ended June 30, 2024, the County and Component Unit School Board (nonprofessional) recognized pension expense of \$25,250 and (\$184,441), respectively. At June 30, 2024, 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	\$ 18,231	\$ 329,153	\$ -	\$ 123,121
Change in assumptions	-	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	466,954	-	139,331
Employer contributions subsequent to the measurement date	885,580	-	49,915	-
Total	\$ 903,811	\$ 796,107	\$ 49,915	\$ 262,452

\$885,580 and \$49,915 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, 2025. 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:

Year ended June 30	Primary Government	Component Unit School Board (nonprofessional)
2025	\$ (662,792)	\$ (208,148)
2026	(573,046)	(187,820)
2027	444,046	129,260
2028	13,916	4,256
2029	-	-
Thereafter	-	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2023 Annual Comprehensive Financial Report (Annual Report). A copy of the 2023 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2023-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - 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 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, 2024 was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022. 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 \$3,951,893 and \$3,566,720 for the years ended June 30, 2024 and June 30, 2023, respectively.

In June 2023, the Commonwealth made a special contribution of approximately \$147.5 million to the VRS Teacher Retirement Plan. This special payment was authorized by Chapter 2 of the Acts of Assembly of 2022, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session, and is classified as a non-employer contribution. The school division's proportionate share is reflected in the operating grants and contributions section of Exhibit 2 in the financial statements.

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

At June 30, 2024, the school division reported a liability of \$22,836,652 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2023 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2022, and rolled forward to the measurement date of June 30, 2023. 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, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2023, the school division's proportion was .22742% as compared to .22743% at June 30, 2022.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - 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, 2024, the school division recognized pension expense of \$1,740,507. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions. Beginning with the June 30, 2023 measurement date, the difference between expected and actual contributions is included with the pension expense calculation.

At June 30, 2024, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 891,184
Change in assumptions	1,035,266	-
Net difference between projected and actual earnings on pension plan investments	1,961,688	1,484,843
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,234	1,132,589
Employer contributions subsequent to the measurement date	<u>3,951,893</u>	<u>-</u>
Total	<u>\$ 6,952,081</u>	<u>\$ 3,508,616</u>

\$3,951,893 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, 2025. 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>	
2025	\$ (930,407)
2026	(1,677,261)
2027	1,678,694
2028	420,546
Thereafter	-

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 9 - 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, 2022, 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, 2023.

Inflation	2.50%
Salary increases, including inflation	3.50% – 5.95%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:

Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:

Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

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, 2023, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	\$	57,574,609
Plan Fiduciary Net Position		<u>47,467,405</u>
Employer’s Net Pension Liability (Asset)	\$	<u><u>10,107,204</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		82.45%

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Component Unit School Board (professional) (Continued)

Net Pension Liability: (Continued)

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.

Long-Term Expected Rate of Return

The long-term expected rate of return and discount rate information previously described also apply to this plan.

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 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	<u>1% Decrease</u> <u>(5.75%)</u>	<u>Current Discount</u> <u>(6.75%)</u>	<u>1% Increase</u> <u>(7.75%)</u>
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	\$ 40,481,238	\$ 22,836,652	\$ 8,331,350

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan’s Fiduciary Net Position is available in the separately issued VRS 2023 Annual Comprehensive Financial Report (Annual Report). A copy of the 2023 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2023-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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	\$ 903,811	\$ 796,107	(1,198,295)	\$ 25,250	\$ -	\$ -	\$ -	\$ -
School Board								
Nonprofessional	-	-	-	-	49,915	262,452	(1,080,988)	(184,441)
Professional	-	-	-	-	6,952,081	3,508,616	22,836,652	1,740,507
Totals	<u>\$ 903,811</u>	<u>\$ 796,107</u>	<u>\$ (1,198,295)</u>	<u>\$ 25,250</u>	<u>\$ 7,001,996</u>	<u>\$ 3,771,068</u>	<u>\$ 21,755,664</u>	<u>\$ 1,556,066</u>

NOTE 10 - COMPENSATED ABSENCES:

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

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	\$ 908,513
Component Unit School Board	\$ 1,986,110

NOTE 11 - 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 12 - 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.	\$ -	\$ 5,804,599
Tax assessments due after June 30	21,610,448	21,610,448
Prepaid property tax revenues representing collections received for property taxes that are applicable to the subsequent budget year.	<u>357,472</u>	<u>357,472</u>
Total governmental activities	<u>\$ 21,967,920</u>	<u>\$ 27,772,519</u>

NOTE 13 - 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 noncompliance, 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 14 - LITIGATION:

At June 30, 2024, 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 15 - 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. 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 \$523,257 reported as a landfill closure and postclosure care liability at June 30, 2024, 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 2025. 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.

NOTE 16 - 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:

Dr. Peter Gretz, Superintendent of Schools	\$ 10,000
Brandi Critzer, Clerk of the School Board	\$ 10,000
Eric M. Dahl, County Administrator	\$ 2,000
John M. Sheridan, Supervisor	\$ 2,500
Anthony P. O'Brien, Supervisor	\$ 2,500
Chris Fairchild, 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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Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 17 - 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 (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 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.

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 accumulated 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 17 - MEDICAL, DENTAL, AND LIFE INSURANCE (OPEB PLAN): (CONTINUED)

County and School Board: (Continued)

Plan Membership

At June 30, 2024 (measurement date), the following employees were covered by the benefit terms:

	<u>Primary Government</u>	<u>School Board</u>
Total active employees with coverage	168	498
Total retirees with coverage	-	10
Total	<u>168</u>	<u>508</u>

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, 2024, the County and School Board's average contribution rate was 0.24% percent of covered-employee payroll. For the year ended June 30, 2024 the County and School Board contributed \$2,034 and \$4,780, 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, 2024:

<u>Asset Class</u>	<u>Target Percentage</u>
Core Fixed Income	20.00%
Large Cap US Equities	21.00%
Small Cap US Equities	10.00%
Developed Foreign Equities	13.00%
Emerging Market Equities	5.00%
Real Estate (REITS)	15.00%
Hedge Funds/Absolute Return	6.00%
Private Equity	<u>10.00%</u>
Total	<u>100.00%</u>

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 17 - MEDICAL, DENTAL, AND LIFE INSURANCE (OPEB PLAN): (CONTINUED)

County and School Board: (Continued)

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.

Rate of Return

For the year ended June 30, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 9.48 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

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, 2024. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions

The total OPEB liability in the July 1, 2023 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	No change
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.

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 17 - MEDICAL, DENTAL, AND LIFE INSURANCE (OPEB PLAN): (CONTINUED)

County and School Board: (Continued)

The actuarial assumptions used in the June 30, 2024 valuation report were based on the results of an actuarial experience study with valuation date of July 1, 2022.

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, 2024 (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	2.08%
Large Cap US Equities	3.80%
Small Cap US Equities	4.39%
Developed Foreign Equities	5.13%
Emerging Market Equities	6.21%
Real Estate (REITS)	3.91%
Private Equity	6.25%
Hedge Fund of Funds	1.94%
Assumed Inflation - mean	2.30%
Assumed Inflation - standard deviation	1.44%
Portfolio Real Mean Return	4.71%
Portfolio Nominal Mean Return	7.12%
Portfolio Standard Deviation	13.16%
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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 17 - MEDICAL, DENTAL, AND LIFE INSURANCE (OPEB PLAN): (CONTINUED)

County and School Board: (Continued)

Changes in Net OPEB Liability (Asset)

	Primary Government Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability(Asset) (a)-(b)
Balances at June 30, 2023	\$ 348,838	\$ 552,314	\$ (203,476)
Changes for the year:			
Service cost	27,537	-	27,537
Interest	24,399	-	24,399
Economic/Demographic Gains or Losses	(82,620)	-	(82,620)
Changes in assumptions	7,056	-	7,056
Contributions - employer	-	2,034	(2,034)
Net investment income	-	52,322	(52,322)
Administrative expenses	-	(641)	641
Benefit payments	(2,034)	(2,034)	-
Net changes	(25,662)	51,681	(77,343)
Balances at June 30, 2024	<u>\$ 323,176</u>	<u>\$ 603,995</u>	<u>\$ (280,819)</u>

The CPRMP's Plan Fiduciary net position was 186.89% of the total OPEB liability.

	School Board Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability(Asset) (a)-(b)
Balances at June 30, 2023	\$ 1,860,608	\$ 2,227,327	\$ (366,719)
Changes for the year:			
Service cost	71,439	-	71,439
Interest	122,963	-	122,963
Economic/Demographic Gains or Losses	(156,168)	-	(156,168)
Changes in assumptions	(14,989)	-	(14,989)
Contributions - employer	-	81,947	(81,947)
Net investment income	-	211,000	(211,000)
Administrative expenses	-	(2,588)	2,588
Benefit payments	(81,947)	(81,947)	-
Net changes	(58,702)	208,412	(267,114)
Balances at June 30, 2024	<u>\$ 1,801,906</u>	<u>\$ 2,435,739</u>	<u>\$ (633,833)</u>

The SBPRMP's Plan Fiduciary net position was 135.18% of the total OPEB liability.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 17 - MEDICAL, DENTAL, AND LIFE INSURANCE (OPEB PLAN): (CONTINUED)

County and School Board: (Continued)

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

The following amounts present the net OPEB liability (*asset*) of the County and School Board, as well as what the net OPEB liability (*asset*) 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	\$ (248,852)	\$ (280,819)	\$ (309,157)
School Board	\$ (507,284)	\$ (633,833)	\$ (751,713)

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

The following presents the net OPEB liability (*asset*) of the County and School Board, as well as what the net OPEB liability (*asset*) would be if it were calculated using healthcare cost trend rates that are one percentage point lower (4.00%) or one percentage point higher (6.00%) than the current healthcare cost trend rates:

	Rates		
	1% Decrease 4.00%	Healthcare Cost Trend (5.00%)	1% Increase (6.00%)
Primary Government	\$ (319,376)	\$ (280,819)	\$ (235,583)
School Board	\$ (804,774)	\$ (633,833)	\$ (438,644)

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

For the year ended June 30, 2024, the County and School Board recognized OPEB expense in the amount of (\$14,317) and \$63,293, respectively. At June 30, 2024, 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	\$ -	\$ 81,343	\$ -	\$ 144,726
Changes in assumptions	13,583	3,653	246,112	12,610
Net difference between projected and actual earnings on OPEB plan investments	-	1,540	-	6,210
Total	<u>\$ 13,583</u>	<u>\$ 86,536</u>	<u>\$ 246,112</u>	<u>\$ 163,546</u>

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 17 - 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>
2025	\$ (32,677)	\$ 10,377
2026	(878)	76,948
2027	(18,696)	3,276
2028	(17,793)	7,935
2029	(2,909)	(7,821)
Thereafter	-	(8,149)

Additional disclosures on changes in net OPEB liability (*asset*), related ratios, and employer contributions can be found in the required supplementary information following the notes to the financial statements.

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN:

Plan Description

The Political Subdivision Health Insurance Credit (HIC) Plan 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 Plan 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 Plan OPEB, including eligibility, coverage and benefits is described below:

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

Eligible Employees

The Political Subdivision Retiree HIC Plan 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.

Benefit Amounts

The Political Subdivision Retiree HIC Plan 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 Plan 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, 2022 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	Primary Government	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	86	43
Inactive members:		
Vested inactive members	1	2
Total inactive members	1	2
Active members	48	80
Total covered employees	135	125

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

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, 2024 was 0.12% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022. 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 Plan were \$5,068 and \$3,394 for the years ended June 30, 2024 and June 30, 2023, respectively. The School Board’s contractually required contribution rate for the year ended June 30, 2024 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022. 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 Board to the Health Insurance Credit Plan were \$25,750 and \$13,003 for the years ended June 30, 2024 and June 30, 2023, respectively.

Net HIC OPEB Liability

The County’s net Health Insurance Credit OPEB liability was measured as of June 30, 2023. The total Health Insurance Credit OPEB liability was determined by an actuarial valuation performed as of June 30, 2022, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2023.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2022, 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, 2023.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Ten Largest Locality Employers – General Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Ten Largest Locality Employers – Hazardous Duty Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) 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:

<u>Asset Class (Strategy)</u>	<u>Long-term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	6.14%	2.09%
Fixed Income	15.00%	2.56%	0.38%
Credit Strategies	14.00%	5.60%	0.78%
Real Assets	14.00%	5.02%	0.70%
Private Equity	16.00%	9.17%	1.47%
MAPS - Multi-Asset Public Strategies	4.00%	4.50%	0.18%
PIP - Private Investment Partnership	2.00%	7.18%	0.14%
Cash	1.00%	1.20%	0.01%
Total	<u>100.00%</u>		<u>5.75%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>8.25%</u>

*The above allocation provides a one-year return of 8.25%. 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. These results provide a range of returns over various time periods that ultimately provide a median return of 7.14%, including expected inflation of 2.50%.

** On June 15, 2023, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

Discount Rate:

The discount rate used to measure the total HIC OPEB liability was 6.75%. 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 ended June 30, 2023, the rate contributed by the entity for the HIC OPEB was 100% of the actuarially determined contribution rate. From July 1, 2023 on, employers are assumed to continue 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.

Changes in Net HIC OPEB Liability

	Primary Government		
	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2022	\$ 103,644	\$ 133,088	\$ -29,444
Changes for the year:			
Service cost	\$ 2,519	\$ -	\$ 2,519
Interest	6,972	-	6,972
Differences between expected and actual experience	(8,689)	-	(8,689)
Assumption changes	-	-	-
Contributions - employer	-	3,394	(3,394)
Net investment income	-	7,729	(7,729)
Benefit payments	(5,755)	(5,755)	-
Administrative expenses	-	(180)	180
Other changes	-	315	(315)
Net changes	\$ (4,953)	\$ 5,503	\$ (10,456)
Balances at June 30, 2023	\$ 98,691	\$ 138,591	\$ (39,900)

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

Changes in Net HIC OPEB Liability: (Continued)

	Component School Board (nonprofessional)		
	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2022	\$ 229,936	\$ 28,523	\$ 201,413
Changes for the year:			
Service cost	\$ 3,544	\$ -	\$ 3,544
Interest	15,613	-	15,613
Benefit changes	-	-	-
Differences between expected and actual experience	(57,269)	-	(57,269)
Assumption changes	-	-	-
Contributions - employer	-	21,671	(21,671)
Net investment income	-	2,618	(2,618)
Benefit payments	(4,346)	(4,346)	-
Administrative expenses	-	(71)	71
Other changes	-	3	(3)
Net changes	\$ (42,458)	\$ 19,875	\$ (62,333)
Balances at June 30, 2023	\$ 187,478	\$ 48,398	\$ 139,080

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 Plan net HIC OPEB liability using the discount rate of 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
County			
Net HIC OPEB Liability	\$ (29,345)	\$ (39,900)	\$ (48,792)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 162,855	\$ 139,080	\$ 119,172

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN: (CONTINUED)

Health Insurance Credit Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Health Insurance Credit Plan OPEB

For the year ended June 30, 2024, the County and School Board recognized Health Insurance Credit OPEB expense in the amount of (\$12,074) and \$3,423, respectively. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to the County’s Health Insurance Credit Plan 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	\$ -	\$ 19,527	\$ -	\$ 65,583
Net difference between projected and actual earnings on HIC OPEB plan investments	-	1,024	538	-
Change in assumptions	1,230	11,601	21,624	-
Employer contributions subsequent to the measurement date	5,068	-	25,750	-
Total	\$ 6,298	\$ 32,152	\$ 47,912	\$ 65,583

\$5,068 and \$25,750 reported as deferred outflows of resources related to the HIC OPEB resulting from the County and 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, 2025. 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	Primary Government	Component Unit School Board (nonprofessional)
2025	\$ (13,123)	\$ (13,295)
2026	(11,784)	(13,297)
2027	(4,617)	(13,170)
2028	(1,398)	(3,659)
2029	-	-
Thereafter	-	-

Health Insurance Credit Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2023 Annual Comprehensive Financial Report (Annual Report). A copy of the 2023 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2023-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN):

Plan Description

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan 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 Plan. 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 OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

The Teacher Employee Retiree HIC Plan 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 Plan 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 Plan 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN): (CONTINUED)

Contributions

The contribution requirements for active employees are 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, 2024 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was the final approved General Assembly rate, which was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. 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 HIC Plan were \$301,340 and \$271,801 for the years ended June 30, 2024 and June 30, 2023, respectively.

In June 2023, the Commonwealth made a special contribution of approximately \$4 million to the VRS Teacher HIC Plan. This special payment was authorized by Chapter 2 of the Acts of Assembly of 2022, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session, and is classified as a non-employer contribution. The school division's proportionate share is reflected in the operating grants and contributions section of Exhibit 2 in the financial statements.

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

At June 30, 2024, the school division reported a liability of \$2,729,064 for its proportionate share of the VRS Teacher Employee HIC Net OPEB Liability. The Net VRS Teacher Employee HIC OPEB Liability was measured as of June 30, 2023 and the total VRS Teacher Employee HIC OPEB liability used to calculate the Net VRS Teacher Employee HIC OPEB Liability was determined by an actuarial valuation performed as of June 30, 2022 and rolled forward to the measurement date of June 30, 2023. The school division's proportion of the Net VRS Teacher Employee HIC OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2023, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2023, the school division's proportion of the Net VRS Teacher Employee HIC OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2023, the school division's proportion of the VRS Teacher Employee HIC was 0.225262% as compared to 0.226715% at June 30, 2022.

For the year ended June 30, 2024, the school division recognized VRS Teacher Employee Health Insurance Credit Plan OPEB expense of \$93,203. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportionate share and differences between actual and expected contributions.

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN): (CONTINUED)

Teacher Employee Health Insurance Credit Plan OPEB Liabilities, Teacher Employee Health Insurance Credit Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee Health Insurance Credit Plan OPEB: (Continued)

At June 30, 2024, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC Plan OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 120,120
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	1,370	-
Change in assumptions	63,527	2,750
Change in proportion	1,435	169,963
Employer contributions subsequent to the measurement date	<u>301,340</u>	<u>-</u>
Total	<u>\$ 367,672</u>	<u>\$ 292,833</u>

\$301,340 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2025	\$ (59,390)
2026	(52,661)
2027	(40,090)
2028	(39,113)
2029	(26,335)
Thereafter	(8,912)

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2022, 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, 2023.

Inflation	2.50%
Salary increases, including inflation:	
Teacher employees	3.50%-5.95%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality Rates – Teachers

Pre-Retirement:

Pub-2010 Amount Weighted Teacher Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:

Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates – Teachers: (Continued)

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2023, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

		Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	\$	1,475,471
Plan Fiduciary Net Position		264,054
Teacher Employee net HIC OPEB Liability (Asset)	\$	<u>1,211,417</u>
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability		17.90%

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.

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (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 weighing 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)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	6.14%	2.09%
Fixed Income	15.00%	2.56%	0.38%
Credit Strategies	14.00%	5.60%	0.78%
Real Assets	14.00%	5.02%	0.70%
Private Equity	16.00%	9.17%	1.47%
MAPS - Multi-Asset Public Strategies	4.00%	4.50%	0.18%
PIP - Private Investment Partnership	2.00%	7.18%	0.14%
Cash	1.00%	1.20%	0.01%
Total	100.00%		5.75%
		Inflation	2.50%
		Expected arithmetic nominal return**	8.25%

*The above allocation provides a one-year return of 8.25%. 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. These results provide a range of returns over various time periods that ultimately provide a median return of 7.14%, including expected inflation of 2.50%.

**On June 15, 2023, the VRS Board elected a long-term rate of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 19 - TEACHER EMPLOYEE HEALTH INSURANCE CREDIT (HIC) PLAN (OPEB PLAN): (CONTINUED)

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. 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 ended June 30, 2023, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2023 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

Sensitivity of the School Division’s Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate

The follow presents the school division’s proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan			
Net HIC OPEB Liability	\$ 3,086,876	\$ 2,729,064	\$ 2,425,849

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan’s Fiduciary Net Position is available in the separately issued VRS 2023 Annual Comprehensive Financial Report (ACFR). A copy of the 2023 VRS annual report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2023-annual-report.pdf> or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN):

Plan Description

The Group Life Insurance (GLI) Plan 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 Plan 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 Plan. 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 plan, it is not included as part of the GLI Plan OPEB.

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

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. 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.

Benefit Amounts

The GLI Plan 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 plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt 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 service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$9,254 as of June 30, 2024.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Contributions

The contribution requirements for the GLI Plan 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 GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% 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, 2024 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2022. 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 Plan from the entity were \$63,224 and \$53,088 for the years ended June 30, 2024 and June 30, 2023, respectively, for the County; \$14,450 and \$13,021 for the years ended June 30, 2024 and June 30, 2023, respectively, for the School Board (nonprofessional); and \$134,506 and \$121,300 for the years ended June 30, 2024 and June 30, 2023, respectively, for the School Board (professional).

In June 2023, the Commonwealth made a special contribution of approximately \$10.1 million to the Group Life Insurance Plan. This special payment was authorized by Chapter 2 of the Acts of Assembly of 2022, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly Reconvened Session, and is classified as a non-employer contribution. The entity's proportionate share is reflected in the operating grants and contributions section of Exhibit 2 in the financial statements.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB

At June 30, 2024, the entity reported a liability of \$500,593, \$122,810, and \$1,143,650 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, 2023 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2023. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2023 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2023 the participating employer's proportion was 0.04174%, 0.01024%, and 0.09536% as compared to 0.03960%, 0.01020%, and 0.097110% at June 30, 2022 for the County, School Board Nonprofessional, and School Board Professional, respectively.

For the year ended June 30, 2024, the participating employer recognized GLI OPEB expense of \$38,741, (\$681), and \$23,263 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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (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 Plan OPEB: (Continued)

At June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Primary Government		
Differences between expected and actual experience	\$ 49,997	\$ 15,196
Net difference between projected and actual earnings on GLI OPEB program investments	-	20,117
Change in assumptions	10,700	34,683
Changes in proportion	45,001	139
Employer contributions subsequent to the measurement date	63,224	-
Total	<u>\$ 168,922</u>	<u>\$ 70,135</u>
Component Unit School Board (nonprofessional)		
Differences between expected and actual experience	\$ 12,266	\$ 3,728
Net difference between projected and actual earnings on GLI OPEB program investments	-	4,935
Change in assumptions	2,625	8,509
Changes in proportion	3,445	13,006
Employer contributions subsequent to the measurement date	15,450	-
Total	<u>\$ 33,786</u>	<u>\$ 30,178</u>
Component Unit School Board (professional)		
Differences between expected and actual experience	\$ 114,223	\$ 34,716
Net difference between projected and actual earnings on GLI OPEB program investments	-	45,958
Change in assumptions	24,446	79,237
Changes in proportion	-	76,365
Employer contributions subsequent to the measurement date	134,506	-
Total	<u>\$ 273,175</u>	<u>\$ 236,276</u>

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (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 Plan OPEB (Continued)

\$63,224, \$15,450 and \$134,506 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, 2025. 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:

Year Ended June 30	Primary Government	Component Unit School Board (nonprofessional)	Component Unit School Board (professional)
2025	\$ 9,714	\$ (5,871)	\$ (33,343)
2026	(10,156)	(8,442)	(68,977)
2027	17,487	86	3,504
2028	9,205	1,091	(6,378)
2029	9,313	1,294	7,587

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2022, 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, 2023. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS Annual Report.

Inflation	2.50%
Salary increases, including inflation:	
Teachers	3.50%-5.95%
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality Rates – Teachers

Pre-Retirement:

Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:

Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates – Teachers: (Continued)

Post-Disablement:

Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements replace load with a modified Mortality improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Mortality Rates – Non-Ten Largest Locality Employers – General Employees:

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Ten Largest Locality Employers – General Employees: (Continued)

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements replace load with a modified Mortality improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality Rates – Non-Ten Largest Locality Employers – Hazardous Duty Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Ten Largest Locality Employers – Hazardous Duty Employees: (Continued)

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2023, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		Group Life Insurance OPEB Plan
Total GLI OPEB Liability	\$	3,907,052
Plan Fiduciary Net Position		2,707,739
GLI Net OPEB Liability (Asset)	\$	<u>1,199,313</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		69.30%

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.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (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 weighing 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>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	6.14%	2.09%
Fixed Income	15.00%	2.56%	0.38%
Credit Strategies	14.00%	5.60%	0.78%
Real Assets	14.00%	5.02%	0.70%
Private Equity	16.00%	9.17%	1.47%
MAPS - Multi-Asset Public Strategies	4.00%	4.50%	0.18%
PIP - Private Investment Partnership	2.00%	7.18%	0.14%
Cash	1.00%	1.20%	0.01%
Total	100.00%		5.75%
		Inflation	2.50%
		Expected arithmetic nominal return*	8.25%

*The above allocation provides a one-year return of 8.25%. 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. These results provide a range of returns over various time periods that ultimately provide a median return of 7.14%, including expected inflation of 2.50%.

** On June 15, 2023, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Notes to Financial Statements
 At June 30, 2024 (Continued)

NOTE 20 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Discount Rate:

The discount rate used to measure the total GLI OPEB liability was 6.75%. 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 ended June 30, 2023, 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 which was 113% of the actuarially determined contribution rate. From July 1, 2023 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.

Sensitivity of the Employer’s Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer’s proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County's proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 742,036	\$ 500,593	\$ 305,386
School Board(nonprofessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 182,042	\$ 122,810	\$ 74,920
School Board(professional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 1,695,246	\$ 1,143,650	\$ 697,681

Group Life Insurance Plan Fiduciary Net Position

Detailed information about the GLI Plan’s Fiduciary Net Position is available in the separately issued VRS 2023 Annual Comprehensive Financial Report (Annual Report). A copy of the 2023 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2023-annual-report.pdf> or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 21 - SUMMARY OF NET OPEB LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Net/Total OPEB Liability/(Asset)</u>	<u>OPEB Expense</u>
Primary Government				
VRS OPEB Plans:				
Group Life Insurance Plan (Note 20):				
County	\$ 168,922	\$ 70,135	\$ 500,593	\$ 38,741
Health Insurance Credit Plan (Note 18):				
County	6,298	32,152	(39,900)	(12,074)
County Stand-Alone Plan (Note 17)	13,583	86,536	(280,819)	(14,317)
Totals	<u>\$ 188,803</u>	<u>\$ 188,823</u>	<u>\$ 179,874</u>	<u>\$ 12,350</u>
Component Unit School Board				
VRS OPEB Plans:				
Group Life Insurance Plan (Note 20):				
School Board Nonprofessional	\$ 33,786	\$ 30,178	\$ 122,810	\$ (681)
School Board Professional	273,175	236,276	1,143,650	23,263
Health Insurance Credit Plan (Note 18):				
School Board Nonprofessional	47,912	65,583	139,080	3,423
Teacher Health Insurance Credit Plan (Note 19)	367,672	292,833	2,729,064	193,203
School Stand-Alone Plan (Note 17)	246,112	163,546	(633,833)	63,293
Totals	<u>\$ 968,657</u>	<u>\$ 788,416</u>	<u>\$ 3,500,771</u>	<u>\$ 282,501</u>

NOTE 22 - UPCOMING PRONOUNCEMENTS:

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

Statement No. 102, *Certain Risk Disclosures*, provides users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024.

Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

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

Notes to Financial Statements
At June 30, 2024 (Continued)

NOTE 23 - ARPA AND ESF FUNDING:

ARPA Funding

On March 11, 2021, the American Rescue Plan (ARPA) Act of 2021 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments received funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered approximately 12 months later.

On June 25, 2021, the County received its share of the first half of the CSLFRF funds. The County received an additional allotment in 2022. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. There were no unspent funds from the initial allocation as of June 30, 2024.

ESF Funding

The CARES Act also established the Education Stabilization Fund (ESF) and allocated \$30.75 billion to the U.S. Department of Education. The ESF is composed of three primary emergency relief funds: (1) a Governor’s Emergency Education Relief (GEER) Fund, (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund, and (3) a Higher Education Emergency Relief (HEER) Fund. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) was signed into law on December 27, 2020 and added \$81.9 billion to the ESF. In March 2021, the American Rescue Plan Act (ARP Act), in support of ongoing state and institutional COVID-19 recovery efforts, added more than \$170 billion to the ESF. The School Board received this funding from the Virginia Department of Education on a reimbursement basis.

NOTE 24 – RESTATEMENT OF BEGINNING FUND BALANCE/Net Position:

Fund balance/net position has been restated as of July 1, 2023 as follows:

	<u>Governmental Activities</u>	<u>Capital Projects</u>	<u>Discretely Presented Component Unit Fluvanna County EDA</u>
Fund Balance/Net Position as reported at June 30, 2023	\$ 57,956,771	\$ 5,939,151	\$ 38,452
Cash adjustment	-	-	20,000
Reclassification of prepaid items	<u>550,000</u>	<u>550,000</u>	<u>-</u>
Fund Balance/Net Position as restated at July 1, 2023	<u>\$ 58,506,771</u>	<u>\$ 6,489,151</u>	<u>\$ 58,452</u>

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, 2024

	General Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
General property taxes	\$ 43,989,909	\$ 43,989,909	\$ 44,881,502	\$ 891,593
Other local taxes	4,992,680	4,992,680	5,196,226	203,546
Permits, privilege fees and regulatory licenses	434,925	434,925	278,454	(156,471)
Fines and forfeitures	40,800	40,800	44,386	3,586
Revenue from use of money and property	190,000	190,000	1,574,694	1,384,694
Charges for services	1,059,920	1,059,920	1,284,953	225,033
Miscellaneous	67,000	74,447	283,692	209,245
Recovered costs	237,924	338,280	338,307	27
Intergovernmental:				
Commonwealth	9,899,182	10,033,592	9,814,852	(218,740)
Federal	1,906,629	2,332,896	6,517,390	4,184,494
Total revenues	\$ 62,818,969	\$ 63,487,449	\$ 70,214,456	\$ 6,727,007
Expenditures:				
Current:				
General government administration	\$ 3,787,321	\$ 4,034,129	\$ 3,874,937	\$ 159,192
Judicial administration	1,587,271	2,071,294	1,680,011	391,283
Public safety	12,515,017	13,292,582	12,804,475	488,107
Public works	3,137,639	3,201,304	2,855,890	345,414
Health and welfare	7,294,939	9,365,164	6,933,450	2,431,714
Education	21,935,252	21,935,252	20,404,609	1,530,643
Parks, recreation, and cultural	1,263,332	1,338,988	1,282,448	56,540
Community development	928,643	1,506,839	1,360,510	146,329
Nondepartmental	1,183,968	212,876	39,045	173,831
Debt service:				
Principal retirement	6,791,031	6,791,031	6,791,031	-
Interest and other fiscal charges	3,259,568	3,259,568	2,410,418	849,150
Total expenditures	\$ 63,683,981	\$ 67,009,027	\$ 60,436,824	\$ 6,572,203
Excess (deficiency) of revenues over (under) expenditures	\$ (865,012)	\$ (3,521,578)	\$ 9,777,632	\$ 13,299,210
Other financing sources (uses):				
Transfers (out)	\$ (1,022,316)	\$ (7,009,588)	\$ (4,161,577)	\$ 2,848,011
Total other financing sources (uses)	\$ (1,022,316)	\$ (7,009,588)	\$ (4,161,577)	\$ 2,848,011
Changes in fund balances	\$ (1,887,328)	\$ (10,531,166)	\$ 5,616,055	\$ 16,147,221
Fund balances at beginning of year	2,542,256	11,186,094	38,038,970	26,852,876
Fund balances at end of year	\$ 654,928	\$ 654,928	\$ 43,655,025	\$ 43,000,097

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Pension Plans
Primary Government
For the Measurement Dates of June 30, 2014 through June 30, 2023

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
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
Differences between expected and actual experience	-	(517,486)	31,303	(724,313)	195,740
Changes in assumptions	-	-	-	(70,252)	-
Benefit payments	(716,133)	(780,346)	(883,686)	(1,008,142)	(1,087,007)
Net change in total pension liability	<u>\$ 1,286,108</u>	<u>\$ 771,117</u>	<u>\$ 1,313,264</u>	<u>\$ 413,794</u>	<u>\$ 1,386,148</u>
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	(716,133)	(780,346)	(883,686)	(1,008,142)	(1,087,007)
Administrator charges	(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	<u>\$ 2,767,823</u>	<u>\$ 994,527</u>	<u>\$ 381,316</u>	<u>\$ 2,176,689</u>	<u>\$ 1,369,005</u>
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%

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Pension Plans
Primary Government
For the Measurement Dates of June 30, 2014 through June 30, 2023

	2019	2020	2021	2022	2023
Total pension liability					
Service cost	\$ 789,985	\$ 875,095	\$ 888,479	\$ 906,708	\$ 1,086,393
Interest	1,601,171	1,702,691	1,786,452	2,019,389	2,049,523
Differences between expected and actual experience	294,773	(193,687)	140,083	(1,390,939)	29,554
Changes in assumptions	741,345	-	927,623	-	-
Benefit payments	(1,047,317)	(1,104,878)	(1,181,499)	(1,215,365)	(1,321,469)
Net change in total pension liability	\$ 2,379,957	\$ 1,279,221	\$ 2,561,138	\$ 319,793	\$ 1,844,001
Total pension liability - beginning	23,397,530	25,777,487	27,056,708	29,617,846	29,937,639
Total pension liability - ending (a)	\$ 25,777,487	\$ 27,056,708	\$ 29,617,846	\$ 29,937,639	\$ 31,781,640
Plan fiduciary net position					
Contributions - employer	\$ 559,085	\$ 583,329	\$ 633,079	\$ 694,268	\$ 752,039
Contributions - employee	344,979	362,666	367,291	400,858	445,442
Net investment income	1,538,655	466,000	6,779,865	(44,502)	2,024,413
Benefit payments	(1,047,317)	(1,104,878)	(1,181,499)	(1,215,365)	(1,321,469)
Administrator charges	(14,965)	(15,752)	(16,571)	(19,317)	(19,784)
Other	(974)	(557)	642	731	817
Net change in plan fiduciary net position	\$ 1,379,463	\$ 290,808	\$ 6,582,807	\$ (183,327)	\$ 1,881,458
Plan fiduciary net position - beginning	23,018,726	24,398,189	24,688,997	31,271,804	31,088,477
Plan fiduciary net position - ending (b)	\$ 24,398,189	\$ 24,688,997	\$ 31,271,804	\$ 31,088,477	\$ 32,969,935
County's net pension liability - ending (a) - (b)	\$ 1,379,298	\$ 2,367,711	\$ (1,653,958)	\$ (1,150,838)	\$ (1,188,295)
Plan fiduciary net position as a percentage of the total pension liability	94.65%	91.25%	105.58%	103.84%	103.74%
Covered payroll	\$ 7,364,870	\$ 7,788,143	\$ 7,867,787	\$ 8,621,884	\$ 9,831,040
County's net pension liability as a percentage of covered payroll	18.73%	30.40%	-21.02%	-13.35%	-12.09%

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 13

Page 1 of 2

Schedule of Changes in Net Pension Liability(Asset) and Related Ratios - Pension Plans

Component Unit School Board (nonprofessional)

For the Measurement Dates of June 30, 2014 through June 30, 2023

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
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
Differences between expected and actual experience	-	(27,711)	290,694	(318,329)	(275,526)
Changes in assumptions	-	-	-	(67,824)	-
Benefit payments	(236,272)	(237,449)	(252,043)	(257,790)	(252,705)
Net change in total pension liability	<u>\$ 341,220</u>	<u>\$ 295,242</u>	<u>\$ 633,679</u>	<u>\$ 1,070</u>	<u>\$ 101,140</u>
Total pension liability - beginning	5,049,733	5,390,953	5,686,195	6,319,874	6,320,944
Total pension liability - ending (a)	<u>\$ 5,390,953</u>	<u>\$ 5,686,195</u>	<u>\$ 6,319,874</u>	<u>\$ 6,320,944</u>	<u>\$ 6,422,084</u>
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	(236,272)	(237,449)	(252,043)	(257,790)	(252,705)
Administrator charges	(4,020)	(3,467)	(3,586)	(4,161)	(4,201)
Other	40	(54)	(44)	(649)	(440)
Net change in plan fiduciary net position	<u>\$ 792,092</u>	<u>\$ 264,236</u>	<u>\$ 109,528</u>	<u>\$ 694,724</u>	<u>\$ 450,489</u>
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)	<u>\$ 5,574,386</u>	<u>\$ 5,838,622</u>	<u>\$ 5,948,150</u>	<u>\$ 6,642,874</u>	<u>\$ 7,093,363</u>
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%

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 13

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Schedule of Changes in Net Pension Liability(Asset) and Related Ratios - Pension Plans
 Component Unit School Board (nonprofessional)
 For the Measurement Dates of June 30, 2014 through June 30, 2023

	2019	2020	2021	2022	2023
Total pension liability					
Service cost	\$ 196,264	\$ 199,058	\$ 184,290	\$ 155,977	\$ 200,914
Interest	439,279	463,580	490,763	538,545	543,726
Differences between expected and actual experience	58,691	101,325	(15,568)	(335,203)	(107,149)
Changes in assumptions	200,113	-	242,277	-	-
Benefit payments	(293,326)	(310,511)	(411,986)	(287,727)	(367,278)
Net change in total pension liability	\$ 601,021	\$ 453,452	\$ 489,776	\$ 71,592	\$ 270,213
Total pension liability - beginning	6,422,084	7,023,105	7,476,557	7,966,333	8,037,925
Total pension liability - ending (a)	<u>\$ 7,023,105</u>	<u>\$ 7,476,557</u>	<u>\$ 7,966,333</u>	<u>\$ 8,037,925</u>	<u>\$ 8,308,138</u>
Plan fiduciary net position					
Contributions - employer	\$ 58,626	\$ 56,914	\$ 68,453	\$ 74,278	\$ 44,845
Contributions - employee	102,157	103,106	93,402	101,221	108,941
Net investment income	471,722	141,724	1,997,427	(10,935)	580,677
Benefit payments	(293,326)	(310,511)	(411,986)	(287,727)	(367,278)
Administrator charges	(4,685)	(4,852)	(5,068)	(5,686)	(5,846)
Other	(296)	(167)	188	212	233
Net change in plan fiduciary net position	\$ 334,198	\$ (13,786)	\$ 1,742,416	\$ (128,637)	\$ 361,572
Plan fiduciary net position - beginning	7,093,363	7,427,561	7,413,775	9,156,191	9,027,554
Plan fiduciary net position - ending (b)	<u>\$ 7,427,561</u>	<u>\$ 7,413,775</u>	<u>\$ 9,156,191</u>	<u>\$ 9,027,554</u>	<u>\$ 9,389,126</u>
School Division's net pension liability (asset) - ending (a) - (b)	\$ (404,456)	\$ 62,782	\$ (1,189,858)	\$ (989,629)	\$ (1,080,988)
Plan fiduciary net position as a percentage of the total pension liability	105.76%	99.16%	114.94%	112.31%	113.01%
Covered payroll	\$ 2,231,153	\$ 2,247,317	\$ 2,028,982	\$ 2,218,315	\$ 2,407,875
School Division's net pension liability (asset) as a percentage of covered payroll	-18.13%	2.79%	-58.64%	-44.61%	-44.89%

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2023

	<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 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%

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Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2023

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.24554%	0.24087%	0.23344%	0.22743%	0.22594%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 32,290,832	\$ 35,030,476	\$ 18,122,333	\$ 21,652,594	\$ 22,836,652
Employer's Covered Payroll	19,325,395	20,860,019	20,463,218	21,130,142	22,462,865
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	167.09%	167.93%	88.56%	102.47%	101.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.51%	71.47%	85.46%	82.61%	82.45%

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COUNTY OF FLUVANNA, VIRGINIA

Exhibit 15

Schedule of Employer Contributions - Pension Plans
Years Ended June 30, 2014 through June 30, 2024

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					
2024	\$ 885,580	\$ 885,580	\$ -	\$ 11,708,072	7.56%
2023	752,462	752,462	-	9,831,040	7.65%
2022	697,023	697,023	-	8,621,884	8.08%
2021	633,079	633,079	-	7,867,787	8.05%
2020	633,955	633,955	-	7,788,143	8.14%
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%
Component Unit School Board (nonprofessional)					
2024	\$ 49,915	\$ 49,915	\$ -	\$ 2,861,182	1.74%
2023	43,922	43,922	-	2,407,875	1.82%
2022	74,276	74,276	-	2,218,315	3.35%
2021	68,738	68,738	-	2,028,982	3.39%
2020	71,015	71,015	-	2,247,317	3.16%
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%
Component Unit School Board (professional)					
2024	\$ 3,951,893	\$ 3,951,893	\$ -	\$ 24,904,149	15.87%
2023	3,566,720	3,566,720	-	22,462,865	15.88%
2022	3,350,988	3,350,988	-	21,130,142	15.86%
2021	3,259,369	3,259,369	-	20,463,218	15.93%
2020	3,270,851	3,270,851	-	20,860,019	15.68%
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%

*Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

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
Year Ended June 30, 2024

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 actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on a VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
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, 2024

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability								
Service cost	\$ 27,658	\$ 19,880	\$ 22,815	\$ 24,631	\$ 28,422	\$ 22,008	\$ 19,788	\$ 27,537
Interest	23,025	18,235	19,953	15,934	17,051	19,251	20,647	24,399
Economic/Demographic gains and losses	-	-	-	(61,336)	-	(10,340)	-	(82,620)
Changes in assumptions	-	30,356	12,098	(12,399)	-	(3,474)	12,972	7,056
Differences between expected and actual experience	-	(80,448)	-	-	-	-	-	-
Benefit payments	(16,890)	(45,364)	(48,382)	(21,687)	(7,614)	(2,737)	(4,780)	(2,034)
Net change in total OPEB liability	\$ 33,793	\$ (57,341)	\$ 6,484	\$ (54,857)	\$ 37,859	\$ 24,708	\$ 48,627	\$ (25,662)
Total OPEB liability - beginning	309,565	343,358	286,017	292,501	237,644	275,503	300,211	348,838
Total OPEB liability - ending (a)	\$ 343,358	\$ 286,017	\$ 292,501	\$ 237,644	\$ 275,503	\$ 300,211	\$ 348,838	\$ 323,176
Plan fiduciary net position								
Contributions - employer	\$ 16,890	\$ 45,364	\$ 48,382	\$ 21,687	\$ 7,614	\$ 2,737	\$ 4,780	\$ 2,034
Net investment income	42,345	35,491	18,652	12,956	131,116	(52,271)	39,152	52,322
Administrative expenses	(494)	(515)	(540)	(570)	(593)	(708)	(632)	(641)
Benefit payments	(16,890)	(45,364)	(48,382)	(21,687)	(7,614)	(2,737)	(4,780)	(2,034)
Net change in plan fiduciary net position	\$ 41,851	\$ 34,976	\$ 18,112	\$ 12,386	\$ 130,523	\$ (52,979)	\$ 38,520	\$ 51,681
Plan fiduciary net position - beginning	328,925	370,776	405,752	423,864	436,250	566,773	513,794	552,314
Plan fiduciary net position - ending (b)	\$ 370,776	\$ 405,752	\$ 423,864	\$ 436,250	\$ 566,773	\$ 513,794	\$ 552,314	\$ 603,995
County's net OPEB liability (asset) - ending (a) - (b)	\$ (27,418)	\$ (119,735)	\$ (131,363)	\$ (198,606)	\$ (291,270)	\$ (213,583)	\$ (203,476)	\$ (280,819)
Plan fiduciary net position as a percentage of the total OPEB liability	107.99%	141.86%	144.91%	183.57%	205.72%	171.14%	158.33%	186.89%
Covered payroll	\$ 5,960,400	\$ 6,132,946	\$ 6,132,946	\$ 7,217,890	\$ 7,217,890	\$ 7,571,221	\$ 7,571,221	\$ 10,739,117
County's net OPEB liability (asset) as a percentage of covered payroll	-0.46%	-1.95%	-2.14%	-2.75%	-4.04%	-2.82%	-2.69%	-2.61%

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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 18

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, 2024

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability								
Service cost	\$ 59,314	\$ 58,813	\$ 55,308	\$ 49,976	\$ 60,216	\$ 48,735	\$ 63,847	\$ 71,439
Interest	88,303	81,623	75,870	71,547	85,747	89,411	111,649	122,963
Economic/Demographic gains and losses	-	-	-	(61,742)	-	(3,727)	-	(156,168)
Changes in assumptions	-	(130,276)	40,463	172,391	-	272,568	77,032	(14,989)
Differences between expected and actual experience	-	(151,728)	-	-	-	-	-	-
Benefit payments	(93,570)	(88,009)	(89,686)	(85,574)	(85,772)	(70,213)	(90,069)	(81,947)
Net change in total OPEB liability	\$ 54,047	\$ (229,577)	\$ 81,955	\$ 146,598	\$ 60,191	\$ 336,774	\$ 162,459	\$ (58,702)
Total OPEB liability - beginning	1,248,161	1,302,208	1,072,631	1,154,586	1,301,184	1,361,375	1,698,149	1,860,608
Total OPEB liability - ending (a)	\$ 1,302,208	\$ 1,072,631	\$ 1,154,586	\$ 1,301,184	\$ 1,361,375	\$ 1,698,149	\$ 1,860,608	\$ 1,801,906
Plan fiduciary net position								
Contributions - employer	\$ 93,570	\$ 88,009	\$ 89,686	\$ 85,574	\$ 85,772	\$ 70,213	\$ 90,069	\$ 81,947
Net investment income	170,771	143,127	75,216	52,248	528,751	(210,800)	157,894	211,000
Administrative expenses	(1,985)	(2,079)	(2,179)	(2,301)	(2,394)	(2,854)	(2,548)	(2,588)
Benefit payments	(93,570)	(88,009)	(89,686)	(85,574)	(85,772)	(70,213)	(90,069)	(81,947)
Net change in plan fiduciary net position	\$ 168,786	\$ 141,048	\$ 73,037	\$ 49,947	\$ 526,357	\$ (213,654)	\$ 155,346	\$ 208,412
Plan fiduciary net position - beginning	1,326,460	1,495,246	1,636,294	1,709,331	1,759,278	2,285,635	2,071,981	2,227,327
Plan fiduciary net position - ending (b)	\$ 1,495,246	\$ 1,636,294	\$ 1,709,331	\$ 1,759,278	\$ 2,285,635	\$ 2,071,981	\$ 2,227,327	\$ 2,435,739
School Board's net OPEB liability (asset) - ending (a) - (b)	\$ (193,038)	\$ (563,663)	\$ (554,745)	\$ (458,094)	\$ (924,260)	\$ (373,832)	\$ (366,719)	\$ (633,833)
Plan fiduciary net position as a percentage of the total OPEB liability	114.82%	152.55%	148.05%	135.21%	167.89%	122.01%	119.71%	135.18%
Covered payroll	\$ 20,150,500	\$ 21,708,114	\$ 21,708,114	\$ 20,828,431	\$ 20,828,431	\$ 22,437,941	\$ 22,437,941	\$ 24,976,874
School Board's net OPEB liability (asset) as a percentage of covered payroll	-0.96%	-2.60%	-2.56%	-2.20%	-4.44%	-1.67%	-1.63%	-2.54%

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions - OPEB Plans
 Primary Government and Component Unit School Board
 Years Ended June 30, 2015 through June 30, 2024

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)
2024	\$ 32,049	\$ 83,981	\$ (51,932)	\$ 35,715,991	0.24%
2023	27,659	94,849	(67,190)	30,009,162	0.32%
2022	57,730	72,950	(15,220)	30,009,162	0.24%
2021	52,723	93,386	(40,663)	28,046,321	0.33%
2020	48,067	107,261	(59,194)	28,046,321	0.38%
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%

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COUNTY OF FLUVANNA, VIRGINIA

Schedule of Investment Returns
Primary Government and Component Unit School Board
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	9.48%	7.63%	-9.23%	30.08%	3.06%	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 six years are available. Additional years will be included as they become available.

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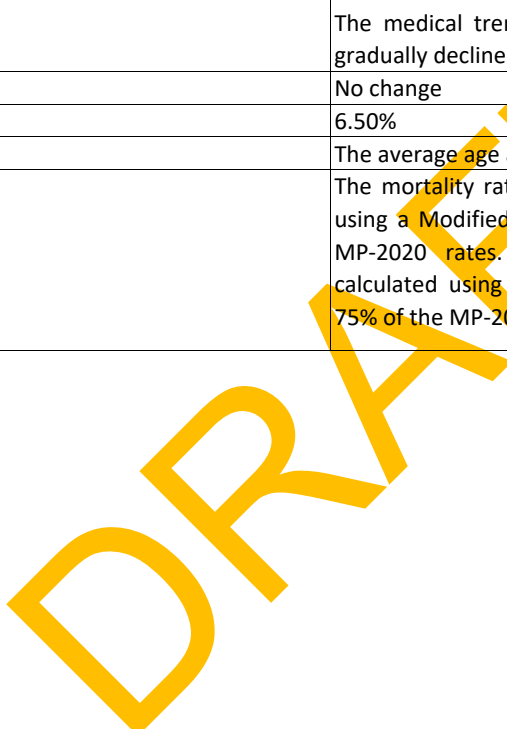
Notes to Required Supplementary Information - County and School Board OPEB
 Year Ended June 30, 2024

Valuation Date: 7/1/2023
 Measurement Date: 6/30/2024

Actuarially determined contribution rates are calculated as of July 1, 2023, prior to the fiscal year in which they are reported, and have been projected to June 30, 2024 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, 21 Years Remaining as of July 1, 2024, Amortization growth rate of 3.00%
Asset Valuation Method	Market value
Inflation	2.50%
Medical Trend Rate	The medical trend rate assumption starts at 11.0% in 2023 and gradually declines to 3.90% by the year 2072.
Salary Increases	No change
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 a Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates. The mortality rates for disabled retirees was calculated using a Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.



COUNTY OF FLUVANNA, VIRGINIA

Exhibit 22

Schedule of Changes in Net OPEB Liability and Related Ratios

County
Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2023

	2017	2018	2019	2020	2021	2022	2023
Total HIC OPEB Liability							
Service cost	\$ 3,136	\$ 2,414	\$ 2,190	\$ 3,255	\$ 3,509	\$ 2,898	\$ 2,519
Interest	7,882	8,104	9,098	8,997	8,982	8,761	6,972
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	10,150	(3,484)	(3,999)	(12,778)	(12,143)	(8,689)
Changes in assumptions	(2,836)	-	2,827	-	2,420	(18,675)	-
Benefit payments	(3,205)	(6,797)	(6,146)	(8,485)	(8,448)	(8,178)	(5,755)
Net change in total HIC OPEB liability	\$ 4,977	\$ 13,871	\$ 4,485	\$ (232)	\$ (6,315)	\$ (27,337)	\$ (4,953)
Total HIC OPEB Liability - beginning	114,195	119,172	133,043	137,528	137,296	130,981	103,644
Total HIC OPEB Liability - ending (a)	\$ 119,172	\$ 133,043	\$ 137,528	\$ 137,296	\$ 130,981	\$ 103,644	\$ 98,691
Plan fiduciary net position							
Contributions - employer	\$ 4,699	\$ 4,823	\$ 5,048	\$ 5,356	\$ 5,442	\$ 5,474	\$ 3,394
Net investment income	10,003	6,879	6,500	2,130	27,439	202	7,729
Benefit payments	(3,205)	(6,797)	(6,146)	(8,485)	(8,448)	(8,178)	(5,755)
Administrator charges	(164)	(161)	(142)	(202)	(318)	(229)	(180)
Other	501	(501)	(8)	(1)	-	5,875	315
Net change in plan fiduciary net position	\$ 11,834	\$ 4,243	\$ 5,252	\$ (1,202)	\$ 24,115	\$ 3,144	\$ 5,503
Plan fiduciary net position - beginning	85,702	97,536	101,779	107,031	105,829	129,944	133,088
Plan fiduciary net position - ending (b)	\$ 97,536	\$ 101,779	\$ 107,031	\$ 105,829	\$ 129,944	\$ 133,088	\$ 138,591
County's net HIC OPEB liability - ending (a) - (b)	\$ 21,636	\$ 31,264	\$ 30,497	\$ 31,467	\$ 1,037	\$ (29,444)	\$ (39,900)
Plan fiduciary net position as a percentage of the total HIC OPEB liability	81.84%	76.50%	77.82%	77.08%	99.21%	128.41%	140.43%
Covered payroll	\$ 2,135,804	\$ 2,192,316	\$ 2,294,629	\$ 2,433,962	\$ 2,473,655	\$ 2,488,527	\$ 2,828,442
County's net HIC OPEB liability as a percentage of covered payroll	1.01%	1.43%	1.33%	1.29%	0.04%	-1.21%	-1.61%

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 Changes in Net OPEB Liability and Related Ratios
 Component Unit School Board (nonprofessional)
 Health Insurance Credit (HIC) Plan
 For the Measurement Dates of June 30, 2020 through June 30, 2022

	2020	2021	2022	2023
Total HIC OPEB Liability				
Service cost	\$ -	\$ 2,906	\$ 2,336	\$ 3,544
Interest	-	9,138	10,082	15,613
Changes of benefit terms	135,375	-	73,940	-
Differences between expected and actual experience	-	-	(34,083)	(57,269)
Changes in assumptions	-	1,650	32,669	-
Benefit payments	-	-	(4,077)	(4,346)
Net change in total HIC OPEB liability	\$ 135,375	\$ 13,694	\$ 80,867	\$ (42,458)
Total HIC OPEB Liability - beginning	-	135,375	149,069	229,936
Total HIC OPEB Liability - ending (a)	\$ 135,375	\$ 149,069	\$ 229,936	\$ 187,478
Plan fiduciary net position				
Contributions - employer	\$ -	\$ 11,159	\$ 20,408	\$ 21,671
Net investment income	-	1,532	(414)	2,618
Benefit payments	-	-	(4,077)	(4,346)
Administrator charges	-	(50)	(61)	(71)
Other	-	-	26	3
Net change in plan fiduciary net position	\$ -	\$ 12,641	\$ 15,882	\$ 19,875
Plan fiduciary net position - beginning	-	-	12,641	28,523
Plan fiduciary net position - ending (b)	\$ -	\$ 12,641	\$ 28,523	\$ 48,398
County's net HIC OPEB liability - ending (a) - (b)	\$ 135,375	\$ 136,428	\$ 201,413	\$ 139,080
Plan fiduciary net position as a percentage of the total HIC OPEB liability	0.00%	8.48%	12.40%	25.82%
Covered payroll	\$ 2,247,317	\$ 2,028,982	\$ 2,218,315	\$ 2,407,875
County's net HIC OPEB liability as a percentage of covered payroll	6.02%	6.72%	9.08%	5.78%

Schedule is intended to show information for 10 years. Information prior to the 2020 valuation is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions
 County and Component Unit School Board (nonprofessional)
 Health Insurance Credit (HIC) Plan
 Years Ended June 30, 2017 through June 30, 2024

<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>
County:					
2024	\$ 5,068	\$ 5,068	\$ -	\$ 4,223,137	0.12%
2023	3,394	3,394	-	2,828,442	0.12%
2022	5,475	5,475	-	2,488,527	0.22%
2021	5,442	5,442	-	2,473,655	0.22%
2020	5,355	5,355	-	2,433,962	0.22%
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%
Component Unit School Board (nonprofessional):					
2024	\$ 25,750	\$ 25,750	\$ -	\$ 2,861,182	0.90%
2023	13,003	13,003	-	2,407,875	0.54%
2022	12,201	12,201	-	2,218,315	0.55%
2021	11,159	11,159	-	2,028,982	0.55%

Schedule is intended to show information for 10 years. Information prior to the 2017 for the County, and 2021 for the Component Unit School Board (nonprofessional) is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information
 County and Component Unit School Board (nonprofessional)
 Health Insurance Credit (HIC) Plan
 Year Ended June 30, 2024

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 actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

Schedule of School Board's Share of Net OPEB Liability
 Teacher Health Insurance Credit (HIC) Plan
 For the Measurement Dates of June 30, 2017 through June 30, 2023

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2023	0.2253%	\$ 2,729,064	\$ 22,462,865	12.15%	17.90%
2022	0.2267%	2,831,770	21,130,142	13.40%	15.08%
2021	0.2314%	2,969,910	20,463,218	14.51%	13.15%
2020	0.2381%	3,106,297	20,875,186	14.88%	9.95%
2019	0.2432%	3,183,920	20,400,120	15.61%	8.97%
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.

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Schedule of Employer Contributions
 Teacher Health Insurance Credit (HIC) Plan
 Years Ended June 30, 2017 through June 30, 2024

<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>
2024	\$ 301,340	\$ 301,340	\$ -	\$ 24,904,149	1.21%
2023	271,801	271,801	-	22,462,865	1.21%
2022	255,675	255,675	-	21,130,142	1.21%
2021	247,605	247,605	-	20,463,218	1.21%
2020	250,502	250,502	-	20,875,186	1.20%
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.

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Notes to Required Supplementary Information
 Teacher Health Insurance Credit (HIC) Plan
 Year Ended June 30, 2024

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 actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount rate	No change

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COUNTY OF FLUVANNA, VIRGINIA

Schedule of County and School Board's Share of Net OPEB Liability
 Group Life Insurance (GLI Plan)
 For the Measurement Dates of June 30, 2017 through June 30, 2023

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					
2023	0.03964%	\$ 500,593	\$ 9,831,040	5.09%	69.30%
2022	0.03960%	477,304	8,621,884	5.54%	67.21%
2021	0.03810%	443,704	7,867,787	5.64%	67.45%
2020	0.03780%	631,487	7,788,077	8.11%	52.64%
2019	0.03757%	611,364	7,364,995	8.30%	52.00%
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)					
2023	0.01020%	\$ 122,810	\$ 2,411,301	5.09%	69.30%
2022	0.01020%	122,818	2,218,315	5.54%	67.21%
2021	0.00990%	115,030	2,039,882	5.64%	67.45%
2020	0.01090%	182,571	2,250,769	8.11%	52.64%
2019	0.01138%	185,183	2,231,153	8.30%	52.00%
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)					
2023	0.09713%	\$ 1,143,650	\$ 22,462,865	5.09%	69.30%
2022	0.09711%	1,169,598	21,130,218	5.54%	67.21%
2021	0.09927%	1,155,555	20,491,951	5.64%	67.45%
2020	0.10151%	1,693,742	20,888,269	8.11%	52.64%
2019	0.10407%	1,693,421	20,400,120	8.30%	52.00%
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.

Schedule of Employer Contributions
 Group Life Insurance (GLI Plan)
 Years Ended June 30, 2017 through June 30, 2023

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					
2024	\$ 63,224	\$ 63,224	-	\$ 11,708,072	0.54%
2023	53,088	53,088	-	9,831,040	0.54%
2022	46,558	46,558	-	8,621,884	0.54%
2021	42,486	42,486	-	7,867,787	0.54%
2020	40,498	40,498	-	7,788,077	0.52%
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)					
2024	\$ 15,450	\$ 15,450	-	\$ 2,861,182	0.54%
2023	13,021	13,021	-	2,411,301	0.54%
2022	11,979	11,979	-	2,218,315	0.54%
2021	11,015	11,015	-	2,039,882	0.54%
2020	11,704	11,704	-	2,250,769	0.52%
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)					
2024	\$ 134,506	\$ 134,506	-	\$ 24,908,387	0.54%
2023	121,300	121,300	-	22,462,865	0.54%
2022	114,103	114,103	-	21,130,218	0.54%
2021	110,656	110,656	-	20,491,951	0.54%
2020	108,619	108,619	-	20,888,269	0.52%
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.

Notes to Required Supplementary Information
 Group Life Insurance (GLI Plan)
 Year Ended June 30, 2024

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 actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2021. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount rate	No change

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount rate	No change

OTHER SUPPLEMENTARY INFORMATION

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Combining and Individual Fund Statements and Schedules

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COUNTY OF FLUVANNA, VIRGINIA

Exhibit 32

Capital Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Year Ended June 30, 2024

	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Revenues:				
Revenue from use of money	\$ -	\$ -	\$ 185,072	\$ 185,072
Miscellaneous	125,907	125,907	125,907	-
Intergovernmental:				
Commonwealth	1,082,416	1,082,416	333,317	(749,099)
Total revenues	<u>\$ 1,208,323</u>	<u>\$ 1,208,323</u>	<u>\$ 644,296</u>	<u>\$ (564,027)</u>
Expenditures:				
Capital projects:				
General government	\$ 75,000	\$ 105,835	\$ 105,835	\$ -
Public safety	6,322,729	9,007,235	1,838,455	7,168,780
Public works	20,504,447	21,677,605	600,590	21,077,015
Health and welfare	59,835	109,835	76,084	33,751
Education	4,587,854	6,048,978	1,920,609	4,128,369
Parks, recreation, and cultural	1,384,060	1,444,710	893,380	551,330
Community development	5,600	5,600	-	5,600
Total expenditures	<u>\$ 32,939,525</u>	<u>\$ 38,399,798</u>	<u>\$ 5,434,953</u>	<u>\$ 32,964,845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (31,731,202)</u>	<u>\$ (37,191,475)</u>	<u>\$ (4,790,657)</u>	<u>\$ 32,400,818</u>
Other financing sources (uses):				
Transfers in	<u>\$ 9,354,097</u>	<u>\$ 5,670,736</u>	<u>\$ 3,055,046</u>	<u>\$ (2,615,690)</u>
Total other financing sources (uses)	<u>\$ 9,354,097</u>	<u>\$ 5,670,736</u>	<u>\$ 3,055,046</u>	<u>\$ (2,615,690)</u>
Changes in fund balances	<u>\$ (22,377,105)</u>	<u>\$ (31,520,739)</u>	<u>\$ (1,735,611)</u>	<u>\$ 29,785,128</u>
Fund balance at beginning of the year, as restated	<u>-</u>	<u>-</u>	<u>6,572,570</u>	<u>6,572,570</u>
Fund balance at end of the year	<u>\$ (22,377,105)</u>	<u>\$ (31,520,739)</u>	<u>\$ 4,836,959</u>	<u>\$ 36,357,698</u>

Discretely Presented Component Unit-School Board

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COUNTY OF FLUVANNA, VIRGINIA

Exhibit 33

Combining Balance Sheet - Discretely Presented Component Unit - School Board
At June 30, 2024

	School Operating Fund	School Cafeteria Fund	School Activities Fund	Total
ASSETS				
Cash and cash equivalents	\$ 2,275,782	\$ 487,809	\$ 444,005	\$ 3,207,596
Accounts receivable	-	-	-	-
Due from other governmental units	<u>1,387,611</u>	<u>-</u>	<u>-</u>	<u>1,387,611</u>
Total assets	<u>\$ 3,663,393</u>	<u>\$ 487,809</u>	<u>\$ 444,005</u>	<u>\$ 4,595,207</u>
LIABILITIES				
Accrued liabilities	<u>\$ 3,663,393</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,663,393</u>
Total liabilities	<u>\$ 3,663,393</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,663,393</u>
FUND BALANCES				
Reserved for:				
Assigned	<u>\$ -</u>	<u>\$ 487,809</u>	<u>\$ 444,005</u>	<u>\$ 931,814</u>
Total fund balances	<u>\$ -</u>	<u>\$ 487,809</u>	<u>\$ 444,005</u>	<u>\$ 931,814</u>
Total liabilities and fund balances	<u>\$ 3,663,393</u>	<u>\$ 487,809</u>	<u>\$ 444,005</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.

34,013,385

Items related to measurement of net pension and OPEB liability/asset not available to pay for current-period expenditures

Deferred inflows related to pensions (3,771,068)
Deferred inflows related to OPEB (788,416)

Deferred outflows related to pensions 7,001,996
Deferred outflows related to OPEB 968,657

Net Pension and OPEB Assets 1,714,821

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.

(29,045,340)

Net position of General Government Activities \$ 11,025,849

COUNTY OF FLUVANNA, VIRGINIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2024

	School Operating Fund	School Cafeteria Fund	School Activities Fund	Total
Revenues:				
Revenue from use of money and property	\$ 36,563	\$ -	\$ -	\$ 36,563
Charges for services	15,672	-	-	15,672
Miscellaneous	238,433	458,408	699,875	1,396,716
Recovered costs	19,840	-	-	19,840
Intergovernmental:				
County contribution to School Board	20,397,883	-	-	20,397,883
Commonwealth	28,618,192	42,548	-	28,660,740
Federal	3,090,426	1,272,427	-	4,362,853
Total revenues	<u>\$ 52,417,009</u>	<u>\$ 1,773,383</u>	<u>\$ 699,875</u>	<u>\$ 54,890,267</u>
Expenditures:				
Current:				
Education	<u>\$ 52,417,009</u>	<u>\$ 2,203,165</u>	<u>\$ 725,414</u>	<u>\$ 55,345,588</u>
Total expenditures	<u>\$ 52,417,009</u>	<u>\$ 2,203,165</u>	<u>\$ 725,414</u>	<u>\$ 55,345,588</u>
Changes in fund balances	\$ -	\$ (429,782)	\$ (25,539)	\$ (455,321)
Fund balances at beginning of year	-	917,591	469,544	1,387,135
Fund balances at end of year	<u>\$ -</u>	<u>\$ 487,809</u>	<u>\$ 444,005</u>	<u>\$ 931,814</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, 2024

		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	\$	(455,321)
Gain on sale of fixed assets		(16,600)
<p>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.</p>		
Capital outlays	\$	583,631
Depreciation expense		<u>(2,167,291)</u>
Increase (decrease) in deferred inflows related to the measurement of the net pension liability/asset		2,593,424
Increase (decrease) in deferred inflows related to the measurement of the net OPEB liability/asset		(33,582)
<p>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.</p>		
Change in compensated absences	\$	(113,635)
Change in lease liability		43,108
Change in net pension liability/asset		(1,092,699)
Change in net OPEB liability/asset		458,109
Change in deferred outflows related to OPEB		(86,790)
Change in deferred outflows related to pensions		<u>1,279,110</u>
Transfer of joint tenancy assets from Primary Government to the Component Unit		<u>3,277,402</u>
Change in net position of governmental activities	\$	<u><u>4,268,866</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 36

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2024

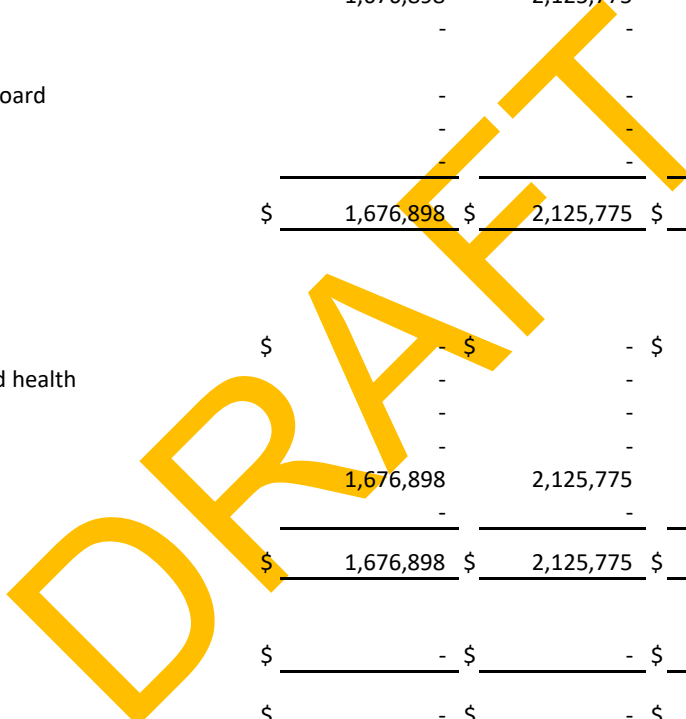
	School Operating Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ 36,563	\$ 36,563
Charges for services	-	-	15,672	15,672
Miscellaneous	450,000	553,429	238,433	(314,996)
Recovered costs	-	-	19,840	19,840
Intergovernmental:				
County contribution to School Board	21,928,526	21,928,526	20,397,883	(1,530,643)
Commonwealth	28,367,172	31,989,616	28,618,192	(3,371,424)
Federal	2,494,800	3,440,543	3,090,426	(350,117)
Total revenues	\$ 53,240,498	\$ 57,912,114	\$ 52,417,009	\$ (5,495,105)
Expenditures:				
Current:				
Instruction	\$ 43,825,421	\$ 43,505,165	\$ 40,741,276	\$ 2,763,889
Administration, attendance, and health	1,738,821	1,985,610	1,805,622	179,988
Pupil transportation	3,011,128	3,853,086	3,694,034	159,052
Operation and maintenance	3,011,128	6,593,253	4,218,657	2,374,596
School food service costs	-	-	-	-
Technology	1,654,000	1,975,000	1,957,420	17,580
Total expenditures	\$ 53,240,498	\$ 57,912,114	\$ 52,417,009	\$ 5,495,105
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Net changes in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 36

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2024

	School Cafeteria Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	1,676,898	2,125,775	458,408	(1,667,367)
Recovered costs	-	-	-	-
Intergovernmental:				
County contribution to School Board	-	-	-	-
Commonwealth	-	-	42,548	42,548
Federal	-	-	1,272,427	1,272,427
Total revenues	\$ 1,676,898	\$ 2,125,775	\$ 1,773,383	\$ (352,392)
Expenditures:				
Current:				
Instruction	\$ -	\$ -	\$ -	-
Administration, attendance, and health	-	-	-	-
Pupil transportation	-	-	-	-
Operation and maintenance	-	-	-	-
School food service costs	1,676,898	2,125,775	2,203,165	(77,390)
Technology	-	-	-	-
Total expenditures	\$ 1,676,898	\$ 2,125,775	\$ 2,203,165	\$ (77,390)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ (429,782)	\$ (429,782)
Net changes in fund balances	\$ -	\$ -	\$ (429,782)	\$ (429,782)
Fund balances at beginning of year	-	-	917,591	917,591
Fund balances at end of year	\$ -	\$ -	\$ 487,809	\$ 487,809



Discretely Presented Component Unit-EDA

DRAFT

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 37

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Net Position
At June 30, 2024

Assets

Current assets:		
Cash and cash equivalents		\$ <u>62,006</u>
Total assets		\$ <u><u>62,006</u></u>

Net Position

Unrestricted		\$ <u>62,006</u>
Total net position		\$ <u><u>62,006</u></u>

DRAFT

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 38

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2024

Operating revenues	
Charges for services	\$ 3,000
Operating expenses	
Other operating expenses	\$ <u>501,482</u>
Operating income (loss)	\$ <u>(498,482)</u>
Nonoperating revenues	
Investment income	\$ 2,036
Contribution from Fluvanna County	500,000
Other contributions	<u>-</u>
Total nonoperating revenues	\$ <u>502,036</u>
Change in net position	\$ 3,554
Net position, beginning of year, as restated	<u>58,452</u>
Net position, end of year	<u><u>\$ 62,006</u></u>

DRAFT

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 39

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Cash Flows
Year Ended June 30, 2024

Cash flows from operating activities	
Receipts from customers	\$ 3,000
Payments to suppliers	<u>(501,482)</u>
Net cash provided by (used for) operating activities	\$ <u>(498,482)</u>
Cash flows from noncapital financing activities	
Contribution from Fluvanna County	\$ 500,000
Other contributions	<u>-</u>
Net cash provided by (used for) financing activities	\$ 500,000
Cash flows from investing activities	
Investment earnings	\$ <u>2,036</u>
Net increase (decrease) in cash and cash equivalents	\$ 3,554
Cash and cash equivalents, beginning of year, as restated	<u>58,452</u>
Cash and cash equivalents, end of year	<u><u>\$ 62,006</u></u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:	
Operating income (loss)	\$ <u>(498,482)</u>
Net cash provided by (used for) by operating activities	<u><u>\$ (498,482)</u></u>

Supporting Schedules

DRAFT

COUNTY OF FLUVANNA, VIRGINIA

Governmental Funds
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2024

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	\$ 28,268,323	\$ 28,268,323	\$ 28,708,083	\$ 439,760
Real and personal public service corporation taxes	3,738,065	3,738,065	4,453,895	715,830
Personal property taxes	11,457,942	11,457,942	10,985,179	(472,763)
Mobile home taxes	17,819	17,819	15,926	(1,893)
Machinery and tools taxes	32,760	32,760	18,382	(14,378)
Penalties	300,000	300,000	348,693	48,693
Interest	175,000	175,000	351,344	176,344
Total general property taxes	<u>\$ 43,989,909</u>	<u>\$ 43,989,909</u>	<u>\$ 44,881,502</u>	<u>\$ 891,593</u>
Other local taxes:				
Local sales and use taxes	\$ 2,799,432	\$ 2,799,432	\$ 2,916,857	\$ 117,425
Consumer utility taxes	435,000	435,000	471,250	36,250
Gross receipts tax - utilities	128,000	128,000	97,424	(30,576)
Motor vehicle licenses	882,748	882,748	1,018,521	135,773
Bank stock taxes	90,000	90,000	98,873	8,873
Recordation taxes	500,000	500,000	424,146	(75,854)
Cigarette tax	150,000	150,000	161,648	11,648
Tax on wills	7,500	7,500	7,507	7
Total other local taxes	<u>\$ 4,992,680</u>	<u>\$ 4,992,680</u>	<u>\$ 5,196,226</u>	<u>\$ 203,546</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 10,500	\$ 10,500	\$ 6,174	\$ (4,326)
Building permits	273,275	273,275	186,379	(86,896)
Other permits, fees, and licenses	151,150	151,150	85,901	(65,249)
Total permits, privilege fees and regulatory licenses	<u>\$ 434,925</u>	<u>\$ 434,925</u>	<u>\$ 278,454</u>	<u>\$ (156,471)</u>
Fines and Forfeitures:				
Court and other fines and forfeitures	\$ 40,800	\$ 40,800	\$ 44,386	\$ 3,586
Revenue from use of money and property:				
Revenue from use of money	\$ 100,000	\$ 100,000	\$ 1,483,799	\$ 1,383,799
Revenue from use of property	90,000	90,000	90,895	895
Total revenue from use of money and property	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 1,574,694</u>	<u>\$ 1,384,694</u>
Charges for services:				
Charges for Commonwealth Attorney	\$ 1,500	\$ 1,500	\$ 1,286	\$ (214)
Charges for library	5,000	5,000	6,258	1,258
Law library fees	3,000	3,000	3,723	723
Courthouse maintenance fees	5,000	5,000	6,058	1,058
Courthouse security	20,000	20,000	25,024	5,024
Recreation program fees	97,000	97,000	146,101	49,101
EMS cost recovery	750,000	750,000	952,724	202,724
Landfill fees	141,000	141,000	133,429	(7,571)
Other charges for services	30,420	30,420	1,601	(28,819)
Fees of clerk	7,000	7,000	8,749	1,749
Total charges for services	<u>\$ 1,059,920</u>	<u>\$ 1,059,920</u>	<u>\$ 1,284,953</u>	<u>\$ 225,033</u>

COUNTY OF FLUVANNA, VIRGINIA

Governmental Funds
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2024 (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	\$ 67,000	\$ 74,447	\$ 283,692	\$ 209,245
Recovered costs:				
Miscellaneous	\$ 237,924	\$ 338,280	\$ 338,307	\$ 27
Total revenue from local sources	\$ 51,013,158	\$ 51,120,961	\$ 53,882,214	\$ 2,761,253
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers tax	\$ 40,000	\$ 40,000	\$ 43,150	\$ 3,150
Mobile home titling taxes	15,000	15,000	45,162	30,162
Auto rental taxes	1,300	1,300	5,681	4,381
Communication taxes	575,000	575,000	546,319	(28,681)
PPTRA	2,996,570	2,996,570	2,996,570	-
Total noncategorical aid	\$ 3,627,870	\$ 3,627,870	\$ 3,636,882	\$ 9,012
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	\$ 336,963	\$ 336,963	\$ 356,013	\$ 19,050
Sheriff	1,323,246	1,323,246	1,399,365	76,119
Commissioner of the Revenue	158,295	158,295	174,229	15,934
Treasurer	158,938	158,938	185,034	26,096
Registrar/electoral board	97,414	97,414	79,531	(17,883)
Clerk of the Circuit Court	335,568	335,568	420,680	85,112
Total shared expenses	\$ 2,410,424	\$ 2,410,424	\$ 2,614,852	\$ 204,428
Other categorical aid:				
Litter control	\$ 8,500	\$ 8,500	\$ 5,024	\$ (3,476)
Library grant	133,953	157,192	157,316	124
Public assistance and welfare administration	836,440	836,440	633,553	(202,887)
Children's services act	1,962,277	1,962,277	1,591,832	(370,445)
E911 funds	80,000	80,000	93,145	13,145
Fire funds	105,000	122,516	122,516	-
Victim/witness coordinator grant	12,000	12,000	11,603	(397)
Four for life	30,000	59,769	59,660	(109)
Other categorical aid	692,718	756,604	888,469	131,865
Total other categorical aid	\$ 3,860,888	\$ 3,995,298	\$ 3,563,118	\$ (432,180)
Total categorical aid	\$ 6,271,312	\$ 6,405,722	\$ 6,177,970	\$ (227,752)
Total revenue from the Commonwealth	\$ 9,899,182	\$ 10,033,592	\$ 9,814,852	\$ (218,740)

COUNTY OF FLUVANNA, VIRGINIA

Governmental Funds
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2024 (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:				
Victim/witness coordinator grant	\$ 26,000	\$ 26,000	\$ 25,046	\$ (954)
Commission for arts grant	4,500	4,500	-	(4,500)
Federal interest subsidy	141,082	141,082	137,339	(3,743)
ARPA	-	-	4,316,365	4,316,365
Other federal revenue	173,448	599,715	286,216	(313,499)
Public assistance and welfare administration	1,561,599	1,561,599	1,752,424	190,825
Total revenue from the federal government	<u>\$ 1,906,629</u>	<u>\$ 2,332,896</u>	<u>\$ 6,517,390</u>	<u>\$ 4,184,494</u>
Total General Fund	<u>\$ 62,818,969</u>	<u>\$ 63,487,449</u>	<u>\$ 70,214,456</u>	<u>\$ 6,727,007</u>
Capital Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 185,072	\$ 185,072
Recovered costs:				
Miscellaneous	\$ 125,907	\$ 125,907	\$ 125,907	\$ -
Revenue from the commonwealth:				
Categorical aid:				
Other	\$ 1,082,416	\$ 1,082,416	\$ 333,317	\$ (749,099)
Total revenue from the Commonwealth	<u>\$ 1,082,416</u>	<u>\$ 1,082,416</u>	<u>\$ 333,317</u>	<u>\$ (749,099)</u>
Total Capital Projects Fund	<u>\$ 1,208,323</u>	<u>\$ 1,208,323</u>	<u>\$ 644,296</u>	<u>\$ (564,027)</u>
Total Revenues -- Primary Government	<u>\$ 64,027,292</u>	<u>\$ 64,695,772</u>	<u>\$ 70,858,752</u>	<u>\$ 6,162,980</u>

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2024

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	\$ 132,434	\$ 142,818	\$ 137,433	\$ 5,385
General and financial administration:				
County administrator	\$ 438,847	\$ 473,030	\$ 468,760	\$ 4,270
County attorney	341,722	345,281	292,027	53,254
Commissioner of the revenue	454,569	488,376	486,211	2,165
Board of equalization	4,110	4,110	350	3,760
Reassessment	70,000	119,284	119,284	-
Human resources	222,006	233,462	221,585	11,877
Information technology	611,314	607,018	574,029	32,989
Treasurer	544,487	587,438	589,710	(2,272)
Finance department	534,064	559,417	545,789	13,628
Total general and financial administration	\$ 3,221,119	\$ 3,417,416	\$ 3,297,745	\$ 119,671
Board of Elections:				
Electoral board general registrar	\$ 433,768	\$ 473,895	\$ 439,759	\$ 34,136
Total general government administration	\$ 3,787,321	\$ 4,034,129	\$ 3,874,937	\$ 159,192
Judicial administration:				
Courts:				
Circuit court	\$ 123,576	\$ 128,087	\$ 103,533	\$ 24,554
General district and juvenile relations court	4,520	4,520	3,810	710
Juvenile court service unit	2,770	2,770	796	1,974
Drug court	-	426,267	115,522	310,745
VJCCA	6,585	6,585	5,144	1,441
Clerk of the circuit court	847,023	862,005	823,986	38,019
Total courts	\$ 984,474	\$ 1,430,234	\$ 1,052,791	\$ 377,443
Commonwealth's attorney:				
Commonwealth's attorney	\$ 602,797	\$ 641,060	\$ 627,220	\$ 13,840
Total judicial administration	\$ 1,587,271	\$ 2,071,294	\$ 1,680,011	\$ 391,283
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 4,504,756	\$ 4,980,320	\$ 5,014,361	\$ (34,041)
Total law enforcement and traffic control	\$ 4,504,756	\$ 4,980,320	\$ 5,014,361	\$ (34,041)

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2024 (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	\$ 9,142	\$ 9,142	\$ 9,142	\$ -
Volunteer fire and rescue	1,269,963	1,287,658	1,122,880	164,778
Emergency Medical Services Council	17,745	17,745	17,745	-
Total fire and rescue services	<u>\$ 1,296,850</u>	<u>\$ 1,314,545</u>	<u>\$ 1,149,767</u>	<u>\$ 164,778</u>
Correction and detention:				
Care of prisoners	\$ 1,395,039	\$ 1,395,039	\$ 1,393,135	\$ 1,904
Inspections:				
Building	\$ 361,452	\$ 357,581	\$ 348,801	\$ 8,780
Other protection:				
Animal control	\$ 356,204	\$ 356,204	\$ 355,004	\$ 1,200
Emergency services	1,894,846	1,991,179	1,854,926	136,253
Emergency management	257,253	206,322	201,574	4,748
E-911	2,443,232	2,686,007	2,481,522	204,485
Legal aid service	5,385	5,385	5,385	-
Total other protection	<u>\$ 4,956,920</u>	<u>\$ 5,245,097</u>	<u>\$ 4,898,411</u>	<u>\$ 346,686</u>
Total public safety	<u>\$ 12,515,017</u>	<u>\$ 13,292,582</u>	<u>\$ 12,804,475</u>	<u>\$ 488,107</u>
Public works:				
Sanitation and waste removal:				
Landfill	\$ 494,890	\$ 504,925	\$ 385,416	\$ 119,509
Litter control	5,000	5,000	6,801	(1,801)
Total sanitation and waste removal	<u>\$ 499,890</u>	<u>\$ 509,925</u>	<u>\$ 392,217</u>	<u>\$ 117,708</u>
Maintenance of general buildings and grounds:				
Facilities	\$ 1,271,284	\$ 1,292,484	\$ 1,203,871	\$ 88,613
Public works	328,569	310,395	286,389	24,006
Public utilities	165,556	209,160	146,111	63,049
James River Water Authority	251,067	251,067	221,626	29,441
General services	621,273	628,273	605,676	22,597
Total maintenance of general buildings and grounds	<u>\$ 2,637,749</u>	<u>\$ 2,691,379</u>	<u>\$ 2,463,673</u>	<u>\$ 227,706</u>
Total public works	<u>\$ 3,137,639</u>	<u>\$ 3,201,304</u>	<u>\$ 2,855,890</u>	<u>\$ 345,414</u>
Health and welfare:				
Local health department	\$ 325,553	\$ 325,553	\$ 325,553	\$ -
Mental health and mental retardation:				
Region Ten Community Services Board	\$ 131,794	\$ 131,794	\$ 131,794	\$ -

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2024 (continued)

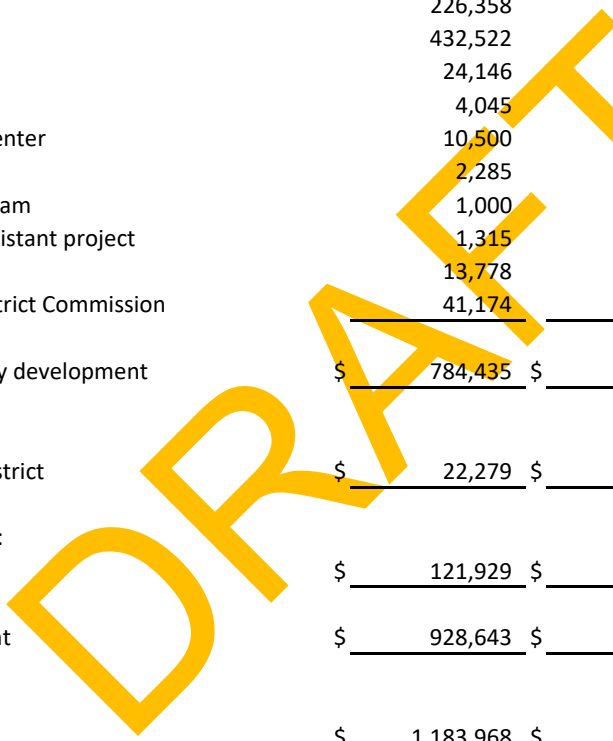
Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Welfare:				
Public assistance and welfare administration	\$ 3,393,279	\$ 3,543,289	\$ 3,370,241	\$ 173,048
Children's services act program	3,091,203	3,097,136	2,726,295	370,841
ARPA	-	1,903,332	15,507	1,887,825
Jefferson area board on aging	89,250	89,250	89,250	-
JAUNT, Inc.	76,120	87,070	87,070	-
Shelter for help in emergency	11,020	11,020	11,020	-
Sexual assault resource agency	1,365	1,365	1,365	-
Fluvanna housing foundation	21,000	21,000	21,000	-
Child Health Partnership	55,203	55,203	55,203	-
Piedmont housing alliance	2,890	2,890	2,890	-
Hospice of the Piedmont	3,000	3,000	3,000	-
Ready Kids	2,760	2,760	2,760	-
Foothills Child Advocacy Center	12,600	12,600	12,600	-
Interagency council	750	750	750	-
Piedmont workforce network	4,725	4,725	4,725	-
Offender Aid & Rescue	14,677	14,677	14,677	-
Monticello area community action agency	57,750	57,750	57,750	-
Total welfare	<u>\$ 6,837,592</u>	<u>\$ 8,907,817</u>	<u>\$ 6,476,103</u>	<u>\$ 2,431,714</u>
Total health and welfare	<u>\$ 7,294,939</u>	<u>\$ 9,365,164</u>	<u>\$ 6,933,450</u>	<u>\$ 2,431,714</u>
Education:				
Contributions to community colleges	\$ 6,726	\$ 6,726	\$ 6,726	-
Contribution to Component Unit School Board	<u>21,928,526</u>	<u>21,928,526</u>	<u>20,397,883</u>	<u>1,530,643</u>
Total education	<u>\$ 21,935,252</u>	<u>\$ 21,935,252</u>	<u>\$ 20,404,609</u>	<u>\$ 1,530,643</u>
Parks, recreation and cultural:				
Parks and recreation:				
Parks and recreation	<u>\$ 730,807</u>	<u>\$ 778,599</u>	<u>\$ 723,458</u>	<u>\$ 55,141</u>
Cultural enrichment:				
Cultural arts	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
Regional library	<u>\$ 522,525</u>	<u>\$ 550,389</u>	<u>\$ 548,990</u>	<u>\$ 1,399</u>
Total parks, recreation and cultural	<u>\$ 1,263,332</u>	<u>\$ 1,338,988</u>	<u>\$ 1,282,448</u>	<u>\$ 56,540</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2024 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Community development:				
Planning commission	\$ 24,562	\$ 24,732	\$ 18,671	\$ 6,061
Zoning board	2,750	2,750	2,324	426
Economic development	226,358	789,508	746,784	42,724
County planner	432,522	417,881	366,812	51,069
Commercial kitchen	24,146	23,663	40	23,623
Chamber of commerce	4,045	4,045	4,045	-
Small business development center	10,500	10,500	10,500	-
Rivanna Conservation Alliance	2,285	2,285	2,285	-
Leadership development program	1,000	1,000	1,000	-
Southeast rural community assistant project	1,315	1,315	1,315	-
Economic Development	13,778	13,778	13,778	-
Thomas Jefferson Planning District Commission	41,174	71,174	67,281	3,893
Total planning and community development	<u>\$ 784,435</u>	<u>\$ 1,362,631</u>	<u>\$ 1,234,835</u>	<u>\$ 127,796</u>
Environmental management:				
Soil and water conservation district	<u>\$ 22,279</u>	<u>\$ 22,279</u>	<u>\$ 22,279</u>	<u>\$ -</u>
Cooperative extension program:				
Cooperative extension service	<u>\$ 121,929</u>	<u>\$ 121,929</u>	<u>\$ 103,396</u>	<u>\$ 18,533</u>
Total community development	<u>\$ 928,643</u>	<u>\$ 1,506,839</u>	<u>\$ 1,360,510</u>	<u>\$ 146,329</u>
Nondepartmental:				
Miscellaneous	<u>\$ 1,183,968</u>	<u>\$ 212,876</u>	<u>\$ 39,045</u>	<u>\$ 173,831</u>
Principal retirement	<u>\$ 6,791,031</u>	<u>\$ 6,791,031</u>	<u>\$ 6,791,031</u>	<u>\$ -</u>
Interest and fiscal charges	<u>3,259,568</u>	<u>3,259,568</u>	<u>2,410,418</u>	<u>849,150</u>
Total debt service	<u>\$ 10,050,599</u>	<u>\$ 10,050,599</u>	<u>\$ 9,201,449</u>	<u>\$ 849,150</u>
Total General Fund Expenditures	<u><u>\$ 63,683,981</u></u>	<u><u>\$ 67,009,027</u></u>	<u><u>\$ 60,436,824</u></u>	<u><u>\$ 6,572,203</u></u>



Statistical Section

<u>Contents</u>	<u>Tables</u>
Financial Trends	
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.	
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Sources: Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

COUNTY OF FLUVANNA, VIRGINIA

Table 1

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Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental activities					
Net investment in capital assets	\$ 18,855,190	\$ 17,955,779	\$ 18,561,846	\$ 17,537,769	\$ 16,707,620
Restricted	-	59,520	59,520	59,520	59,520
Unrestricted	<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>
Total governmental activities net position	<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>
Business-type activities					
Net investment in capital assets	\$ 3,979,806	\$ 3,892,325	\$ 3,806,518	\$ 3,727,045	\$ 3,651,962
Unrestricted	<u>141,897</u>	<u>233,162</u>	<u>362,385</u>	<u>1,233,648</u>	<u>1,808,171</u>
Total business-type activities net position	<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>
Primary government					
Net investment in capital assets	\$ 22,834,996	\$ 21,848,104	\$ 22,368,364	\$ 21,264,814	\$ 20,359,582
Restricted	-	59,520	59,520	59,520	59,520
Unrestricted	<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>
Total primary government net position	<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>

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COUNTY OF FLUVANNA, VIRGINIA

Table 1

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental activities					
Net investment in capital assets	\$ 15,820,345	\$ 15,706,385	\$ 15,069,588	\$ 14,537,739	\$ 14,386,091
Restricted	59,520	350,790	2,154,170	1,748,893	1,749,590
Unrestricted	<u>27,406,973</u>	<u>30,236,499</u>	<u>35,757,133</u>	<u>41,660,139</u>	<u>50,983,038</u>
Total governmental activities net position	<u>\$ 43,286,838</u>	<u>\$ 46,293,674</u>	<u>\$ 52,980,891</u>	<u>\$ 57,946,771</u>	<u>\$ 67,118,719</u>
Business-type activities					
Net investment in capital assets	\$ 5,342,151	\$ 4,462,397	\$ 6,715,499	\$ 7,438,427	\$ 8,199,246
Unrestricted	<u>535,208</u>	<u>1,756,599</u>	<u>301,756</u>	<u>(124,903)</u>	<u>1,636,120</u>
Total business-type activities net position	<u>\$ 5,877,359</u>	<u>\$ 6,218,996</u>	<u>\$ 7,017,255</u>	<u>\$ 7,313,524</u>	<u>\$ 9,835,366</u>
Primary government					
Net investment in capital assets	\$ 21,162,496	\$ 20,168,782	\$ 21,785,087	\$ 21,976,166	\$ 22,585,337
Restricted	59,520	350,790	2,154,170	1,748,893	1,749,590
Unrestricted	<u>27,942,181</u>	<u>31,993,098</u>	<u>36,058,889</u>	<u>41,535,236</u>	<u>52,619,158</u>
Total primary government net position	<u>\$ 49,164,197</u>	<u>\$ 52,512,670</u>	<u>\$ 59,998,146</u>	<u>\$ 65,260,295</u>	<u>\$ 76,954,085</u>

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government administration	\$ 2,912,977	\$ 2,316,368	\$ 2,660,192	\$ 2,507,323	\$ 2,894,457	\$ 3,000,393	\$ 3,073,375	\$ 3,103,112	\$ 3,037,433	\$ 3,564,196
Judicial administration	1,164,502	1,085,464	1,302,495	1,299,463	1,277,434	1,416,769	1,500,052	1,521,053	1,749,345	1,792,493
Public Safety	6,642,850	7,061,106	7,949,729	8,992,729	9,282,343	10,384,660	12,065,263	10,929,548	12,625,301	14,038,641
Public works	2,451,166	3,512,015	1,683,873	2,313,685	2,749,824	2,862,090	2,725,499	2,567,283	3,045,463	3,190,066
Health and welfare	4,861,639	5,423,546	6,063,693	6,065,223	5,856,235	6,075,481	6,472,913	7,073,948	6,506,598	6,808,380
Education	18,425,758	21,413,366	21,054,581	25,127,190	22,902,730	23,016,433	22,900,398	20,338,559	23,994,220	25,762,384
Parks, recreation and cultural	850,915	854,231	869,068	911,313	959,127	1,036,357	975,977	1,059,115	1,164,534	1,298,058
Community development	806,016	1,008,822	854,527	749,560	773,645	723,779	1,212,310	1,389,699	823,669	1,402,965
Interest on long-term debt	3,864,041	3,724,460	3,611,012	3,399,682	3,332,219	3,188,309	3,038,534	3,026,271	2,789,344	2,688,031
Total governmental activities expenses	\$ 41,979,864	\$ 46,399,378	\$ 46,049,170	\$ 51,366,168	\$ 50,028,014	\$ 51,704,271	\$ 53,964,321	\$ 51,008,588	\$ 55,735,907	\$ 60,545,214
Business-type activities:										
Water	\$ 385,374	\$ 395,482	\$ 361,760	\$ 317,212	\$ 329,122	\$ 340,165	\$ 330,442	\$ 378,920	\$ 448,193	\$ 543,517
Water & Sewer	-	-	-	389,980	256,941	248,084	376,546	375,159	378,842	408,892
Sewer	207,350	191,119	302,949	300,088	244,110	252,529	233,080	240,938	244,748	-
Total business-type activities expenses	\$ 592,724	\$ 586,601	\$ 664,709	\$ 1,007,280	\$ 830,173	\$ 840,778	\$ 940,068	\$ 995,017	\$ 1,071,783	\$ 1,211,036
Total primary government expenses	\$ 42,572,588	\$ 46,985,979	\$ 46,713,879	\$ 52,373,448	\$ 50,858,187	\$ 52,545,049	\$ 54,904,389	\$ 52,003,605	\$ 56,807,690	\$ 61,756,250
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial administration	\$ 63,426	\$ 53,289	\$ 101,825	\$ 104,064	\$ 113,860	\$ 81,928	\$ 100,593	\$ 78,121	\$ 101,119	\$ 89,226
Public safety	332,650	698,281	836,723	980,372	948,948	1,085,154	936,990	1,362,690	1,153,240	1,232,779
Public works	76,198	76,173	82,127	86,314	98,192	121,286	146,403	151,397	136,463	133,429
Parks, recreation and cultural	116,282	133,330	118,073	116,745	121,537	82,455	7,652	47,307	128,151	152,359
Community development	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	4,895,422	5,316,713	5,716,405	6,056,747	5,873,959	7,423,037	9,802,648	8,527,924	7,478,010	12,695,360
Capital grants and contributions	338,485	93,911	-	-	-	112,500	333,317	-	258,283	333,317
Total governmental activities program revenues	\$ 5,822,463	\$ 6,371,697	\$ 6,855,153	\$ 7,344,242	\$ 7,156,496	\$ 8,906,360	\$ 11,327,603	\$ 10,167,439	\$ 9,255,266	\$ 14,636,470
Business-type activities:										
Charges for services:										
Water	\$ 356,573	\$ 375,863	\$ 365,562	\$ 371,481	\$ 355,953	\$ 355,953	\$ 298,026	\$ 328,091	\$ 306,765	\$ 303,695
Zion Crossroads Water & Sewer	-	-	-	-	-	-	-	-	-	35,382
Sewer	22,822	20,738	42,255	27,244	29,898	29,898	14,097	21,601	17,667	14,576
Total business-type activities program revenues	\$ 379,395	\$ 396,601	\$ 407,817	\$ 398,725	\$ 385,851	\$ 385,851	\$ 312,123	\$ 349,692	\$ 324,432	\$ 353,653
Total primary government program revenues	\$ 6,201,858	\$ 6,768,298	\$ 7,262,970	\$ 7,742,967	\$ 7,542,347	\$ 9,292,211	\$ 11,639,726	\$ 10,517,131	\$ 9,579,698	\$ 14,990,123
Net (expense) / revenue										
Governmental activities	\$ (36,157,401)	\$ (40,027,681)	\$ (39,194,017)	\$ (44,021,926)	\$ (42,871,518)	\$ (42,797,911)	\$ (42,636,718)	\$ (40,841,149)	\$ (46,480,641)	\$ (45,908,744)
Business-type activities	(213,329)	(190,000)	(256,892)	(608,555)	(444,322)	(454,927)	(627,945)	(645,325)	(747,351)	(857,383)
Total primary government net expense	\$ (36,370,730)	\$ (40,217,681)	\$ (39,450,909)	\$ (44,630,481)	\$ (43,315,840)	\$ (43,252,838)	\$ (43,264,663)	\$ (41,486,474)	\$ (47,227,992)	\$ (46,766,127)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 30,857,284	\$ 32,784,240	\$ 33,676,413	\$ 35,083,167	\$ 36,546,338	\$ 38,115,382	\$ 37,851,749	\$ 39,997,154	\$ 42,113,910	\$ 44,559,227
Local sales and use taxes	1,413,860	1,518,328	1,696,819	1,783,287	1,826,331	2,207,343	2,336,399	2,571,149	2,858,762	2,916,857
Taxes on recordation and wills	239,086	241,846	352,133	398,653	340,922	430,296	429,091	455,032	535,595	424,146
Motor vehicle licenses taxes	703,417	728,942	733,566	791,162	895,510	885,451	881,962	861,080	1,012,783	1,018,521
Consumer utility taxes	428,843	397,316	438,801	455,170	468,459	431,308	678,554	612,310	461,921	471,250
Other local taxes	267,393	262,373	215,290	211,345	198,703	213,317	223,512	311,685	388,510	365,452
Unrestricted grants and contributions	3,966,837	3,945,610	3,925,416	3,909,452	3,866,437	3,815,835	3,708,677	3,687,130	3,679,771	3,641,117
Unrestricted revenues from use of money and property	59,654	159,491	91,055	141,043	594,166	222,317	127,126	(26,737)	1,020,989	1,759,766
Miscellaneous	76,133	92,600	113,059	882,532	232,705	81,846	550,119	327,892	291,422	397,508
Transfers	(193,783)	(193,784)	(300,308)	(1,281,640)	(736,338)	(794,430)	(810,318)	(1,268,330)	(917,142)	(1,106,531)
Total governmental activities	\$ 37,818,724	\$ 39,936,962	\$ 40,942,244	\$ 42,374,171	\$ 44,233,233	\$ 45,608,665	\$ 45,976,871	\$ 47,528,365	\$ 51,446,521	\$ 54,447,313
Business-type activities:										
Unrestricted revenues from use of money and property										
Miscellaneous	\$ -	\$ -	\$ -	\$ 118,705	\$ 207,424	\$ 74,085	\$ 84,946	\$ 93,741	\$ 44,637	\$ 68,859
Proffer	-	-	-	-	-	-	74,318	81,513	81,841	75,535
Transfers	193,783	193,784	300,308	1,281,640	736,338	794,430	810,318	1,268,330	917,142	1,106,531
Total business-type activities	\$ 193,783	\$ 193,784	\$ 300,308	\$ 1,400,345	\$ 943,762	\$ 868,515	\$ 969,582	\$ 1,443,584	\$ 1,043,620	\$ 3,379,225
Total primary government	\$ 38,012,507	\$ 40,130,746	\$ 41,242,552	\$ 43,774,516	\$ 45,176,995	\$ 46,477,180	\$ 46,946,453	\$ 48,971,949	\$ 52,490,141	\$ 57,826,538
Change in Net Position										
Governmental activities	\$ 1,661,323	\$ (90,719)	\$ 1,748,227	\$ (1,647,755)	\$ 1,361,715	\$ 2,810,754	\$ 3,340,153	\$ 6,687,216	\$ 4,965,880	\$ 8,538,569
Business-type activities	(19,546)	3,784	43,416	791,790	499,440	413,588	341,637	798,259	296,269	2,521,842
Total primary government	\$ 1,641,777	\$ (86,935)	\$ 1,791,643	\$ (855,965)	\$ 1,861,155	\$ 3,224,342	\$ 3,681,790	\$ 7,485,475	\$ 5,262,149	\$ 11,060,411

COUNTY OF FLUVANNA, VIRGINIA

Table 3

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General fund					
Nonspendable	\$ 133,933	\$ 100,000	\$ 118,818	\$ 78,606	\$ 11,506
Restricted	-	59,520	59,520	59,520	59,520
Committed	10,737,302	4,875,335	6,649,051	6,103,010	4,989,493
Assigned	-	-	-	-	-
Unassigned	10,974,265	17,198,209	15,855,959	14,532,691	16,632,750
Total general fund	<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>
All other governmental funds					
Nonspendable	\$ 531,616	\$ -	\$ -	\$ -	\$ 245,106
Restricted	3,963,624	1,678,501	5,175,016	572,077	63,275
Committed	51,292	50,000	27,535	-	-
Assigned	237,844	492,023	179,446	369,449	806,610
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 4,784,376</u>	<u>\$ 2,220,524</u>	<u>\$ 5,381,997</u>	<u>\$ 941,526</u>	<u>\$ 1,114,991</u>

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COUNTY OF FLUVANNA, VIRGINIA

Table 3

Page 2 of 2

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General fund					
Nonspendable	\$ 36,731	\$ -	\$ 4,970	\$ 6,689	\$ 4,370
Restricted	59,520	59,520	67,409	117,348	71,882
Committed	5,368,959	4,832,001	5,974,681	11,330,851	12,998,520
Assigned	-	-	-	-	-
Unassigned	<u>19,939,645</u>	<u>24,035,309</u>	<u>26,519,445</u>	<u>26,584,082</u>	<u>30,580,253</u>
Total general fund	<u>\$ 25,404,855</u>	<u>\$ 28,926,830</u>	<u>\$ 32,566,505</u>	<u>\$ 38,038,970</u>	<u>\$ 43,655,025</u>
All other governmental funds					
Nonspendable	\$ -	\$ -	\$ 2,629,387	\$ 2,629,387	\$ 3,179,387
Restricted	-	-	6,313,215	4,705,933	2,051,743
Committed	-	56,500	50,000	50,000	50,000
Assigned	919,057	459,036	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>(131,066)</u>	<u>(1,446,129)</u>	<u>(444,171)</u>
Total all other governmental funds	<u>\$ 919,057</u>	<u>\$ 515,536</u>	<u>\$ 8,861,536</u>	<u>\$ 5,939,191</u>	<u>\$ 4,836,959</u>

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COUNTY OF FLUVANNA, VIRGINIA

Table 4

Page 1 of 2

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

	2015	2016	2017	2018	2019
Revenues					
General property taxes	\$ 30,390,483	\$ 32,381,780	\$ 33,035,019	\$ 34,771,214	\$ 36,606,379
Other local taxes	3,052,599	3,148,805	3,436,609	3,639,617	3,729,925
Permits, privilege fees and regulatory licenses	328,492	316,674	325,604	325,260	266,135
Fines and forfeitures	19,127	17,071	52,335	55,563	66,715
Revenue from use of money and property	59,654	159,491	91,055	141,043	594,166
Charges for services	240,937	627,328	760,809	906,672	949,687
Miscellaneous	76,133	92,600	113,059	882,532	232,705
Recovered costs	159,452	175,019	475,312	334,311	195,792
Intergovernmental:					
Commonwealth	7,768,139	8,186,120	8,491,421	8,435,417	8,039,911
Federal	1,432,605	1,170,114	1,150,400	1,530,782	1,700,485
Total revenues	\$ 43,527,621	\$ 46,275,002	\$ 47,931,623	\$ 51,022,411	\$ 52,381,900
Expenditures					
General government administration	\$ 2,973,426	\$ 2,504,595	\$ 2,675,883	\$ 2,573,114	\$ 3,068,813
Judicial administration	1,033,414	1,116,896	1,140,751	1,160,743	1,156,453
Public safety	6,504,341	14,031,007	9,103,245	8,904,135	9,183,552
Public works	2,670,609	3,340,430	3,066,682	3,598,723	2,844,074
Health and welfare	4,900,555	5,494,433	6,047,790	6,094,617	5,891,086
Education	17,150,935	18,825,010	21,054,016	21,808,677	17,599,505
Parks, recreation and cultural	1,055,476	830,275	841,396	1,168,673	925,945
Community development	1,072,057	959,759	779,505	768,397	741,256
Nondepartmental	26,199	37,462	25,699	109,625	33,693
Debt service					
Principal	7,303,148	4,257,098	11,387,489	6,947,151	5,852,348
Interest and other fiscal charges	3,433,568	3,455,086	3,501,825	3,510,465	3,255,930
Bond Issuance Costs	137,388	-	272,142	-	-
Total expenditures	\$ 48,261,116	\$ 54,852,051	\$ 59,896,423	\$ 56,644,320	\$ 50,552,655
Excess (deficiency) of revenues over (under) expenditures	\$ (4,733,495)	\$ (8,577,049)	\$ (11,964,800)	\$ (5,621,909)	\$ 1,829,245
Other financing sources (uses)					
Transfers in	\$ 2,999,934	\$ 3,308,881	\$ 3,398,928	\$ 4,260,752	\$ 2,718,812
Transfers out	(3,193,717)	(3,502,665)	(3,699,236)	(4,988,835)	(3,455,150)
Bonds issued	9,195,125	-	7,653,740	-	-
Premium on bonds issued	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-	-
Issuance of notes payable	-	6,594,545	8,223,125	-	-
Total other financing sources (uses)	\$ 9,001,342	\$ 6,400,761	\$ 15,576,557	\$ (728,083)	\$ (736,338)
Net change in fund balances	\$ 4,267,847	\$ (2,176,288)	\$ 3,611,757	\$ (6,349,992)	\$ 1,092,907
Debt service as a percentage of noncapital expenditures	23.64%	17.30%	29.13%	20.55%	18.49%

COUNTY OF FLUVANNA, VIRGINIA

Table 4

Page 2 of 2

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

	2020	2021	2022	2023	2024
Revenues					
General property taxes	\$ 37,831,969	\$ 37,379,857	\$ 38,898,133	\$ 41,890,987	\$ 44,881,502
Other local taxes	4,167,715	4,549,518	4,811,256	5,257,571	5,196,226
Permits, privilege fees and regulatory licenses	312,286	417,196	421,308	410,101	278,454
Fines and forfeitures	57,037	62,325	40,495	56,019	44,386
Revenue from use of money and property	222,317	127,126	(26,737)	1,020,989	1,759,766
Charges for services	1,011,500	712,117	1,177,712	1,052,853	1,284,953
Miscellaneous	81,846	568,266	108,672	327,495	409,599
Recovered costs	143,214	156,390	86,412	445,232	338,307
Intergovernmental:					
Commonwealth	8,385,602	8,293,015	9,406,886	9,052,668	10,148,169
Federal	2,965,770	5,218,310	2,808,168	2,363,396	6,517,390
Total revenues	\$ 55,179,256	\$ 57,484,120	\$ 57,732,305	\$ 61,877,311	\$ 70,858,752
Expenditures					
General government administration	\$ 2,890,930	\$ 2,929,854	\$ 2,957,296	\$ 3,429,382	\$ 3,980,772
Judicial administration	1,187,690	1,240,251	1,371,150	1,628,228	1,680,011
Public safety	9,141,123	11,478,678	10,241,123	11,884,480	14,642,930
Public works	2,795,897	2,743,585	2,672,295	3,385,762	3,456,480
Health and welfare	5,952,734	6,248,509	7,128,419	6,663,796	7,009,534
Education	18,223,423	17,913,084	17,800,193	20,257,976	22,325,218
Parks, recreation and cultural	927,843	859,219	1,002,001	1,116,154	2,175,828
Community development	637,737	1,107,119	1,326,877	782,943	1,360,510
Nondepartmental	36,757	74,250	43,963	48,550	39,045
Debt service					
Principal	5,999,039	6,056,619	6,239,472	6,522,195	6,791,031
Interest and other fiscal charges	3,076,001	2,904,180	2,691,965	2,690,583	2,410,418
Bond Issuance Costs	-	-	-	-	-
Total expenditures	\$ 50,869,174	\$ 53,555,348	\$ 53,474,754	\$ 58,410,049	\$ 65,871,777
Excess (deficiency) of revenues over (under) expenditures	\$ 4,310,082	\$ 3,928,772	\$ 4,257,551	\$ 3,467,262	\$ 4,986,975
Other financing sources (uses)					
Transfers in	\$ 2,175,286	\$ 1,799,062	\$ 720,376	\$ 1,197,056	\$ 3,055,046
Transfers out	(2,969,716)	(2,609,380)	(1,988,706)	(2,114,198)	(4,161,577)
Bonds issued	-	-	3,270,001	-	-
Premium on bonds issued	-	-	494,953	-	-
Payments to refunded bond escrow agent	-	-	-	-	-
Issuance of notes payable	-	-	5,231,500	-	-
Total other financing sources (uses)	\$ (794,430)	\$ (810,318)	\$ 7,728,124	\$ (917,142)	\$ (1,106,531)
Net change in fund balances	\$ 3,515,652	\$ 3,118,454	\$ 11,985,675	\$ 2,550,120	\$ 3,880,444
Debt service as a percentage of noncapital expenditures	18.30%	17.15%	17.12%	16.27%	14.36%

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
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%
2020	3,055,289,450	254,104,060	1,990,054	758,082	574,355,430	3,886,497,076	8.100	3,886,497,076	100.00%
2021	3,216,671,814	280,031,849	2,035,459	1,745,084	501,248,326	4,001,732,532	8.018	4,001,732,532	100.00%
2022	3,274,204,027	381,243,981	2,026,557	1,664,230	509,517,369	4,168,656,164	7.340	4,168,656,164	100.00%
2023	3,432,175,402	337,156,044	2,054,960	1,724,217	457,819,653	4,230,930,276	7.688	4,230,930,276	100.00%
2024	3,466,305,402	353,995,208	2,082,512	1,886,897	505,298,882	4,329,568,901	7.930	4,329,568,901	100.00%

Source: Commissioner of the Revenue

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COUNTY OF FLUVANNA, VIRGINIA

Table 6

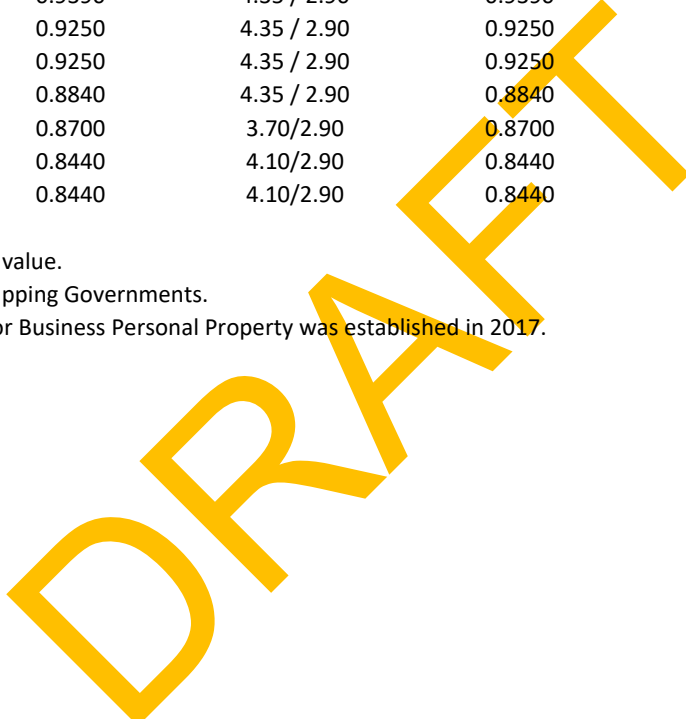
Property Tax Rates (1)
 Direct and Overlapping Governments
 Last Ten Fiscal Years

Fiscal Years	Direct Rates				Total Direct Rates
	Real Estate	Personal Property / Business Personal Property (3)	Mobile Homes	Machinery and Tools	
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
2020	0.9250	4.35 / 2.90	0.9250	1.90	8.1000
2021	0.8840	4.35 / 2.90	0.8840	1.90	8.0180
2022	0.8700	3.70/2.90	0.8700	1.90	7.9900
2023	0.8440	4.10/2.90	0.8440	1.90	7.9380
2024	0.8440	4.10/2.90	0.8440	1.90	7.9380

(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 2024			
Taxpayer	Type Business	2024 Assessed Valuation	% of Total Assessed Valuation
Virginia Electric and Power	Utility/Electric	168,359,583	4.07%
Tenaska Virginia Partners, LP	Utility/Electric	144,786,602	4.73%
Central Va. Electric Co-op	Utility/Electric	76,309,706	2.15%
Transcontinental Gas Pipeline	Utility/Gas	60,111,266	1.69%
CSX Transportation	Railroad	12,701,050	0.36%
Colonial Pipeline Co.	Utility/Gas	12,101,448	0.34%
Columbia Gas of Va.	Utility/Gas	9,509,475	0.27%
Aqua Resources	Utility/Water	7,819,815	0.22%
Central Telephone Co. of Virginia	Utility/Telephone	4,668,157	0.13%
East Coast transport	Utility/Gas	2,287,551	0.06%
		<u>\$ 330,295,070</u>	<u>9.95%</u>

Fiscal Year 2014			
Taxpayer	Type Business	2015 Assessed Valuation	% of Total Assessed Valuation
Tenaska Virginia Partners, LP	Utility/Electric	248,604,516	7.50%
Virginia Electric & Power	Utility/Electric	112,009,600	3.38%
Central Va. Electric Co-op	Utility/Electric	39,716,700	1.20%
Transcontinental Gas Pipeline	Utility/Gas	23,180,235	0.70%
Aqua Resource	Utility/Water	19,848,219	0.60%
Colonial Pipeline Co.	Utility/Gas	11,952,680	0.36%
CSX Transportation	Railroad	10,450,351	0.32%
Columbia Gas of Virginia	Utility/Gas	10,067,108	0.30%
Central Telephone Co. of Virginia	Utility/Telephone	9,492,273	0.29%
East Coast Transport	Utility/Gas	6,285,009	0.19%
		<u>\$ 491,606,691</u>	<u>14.84%</u>

COUNTY OF FLUVANNA, VIRGINIA

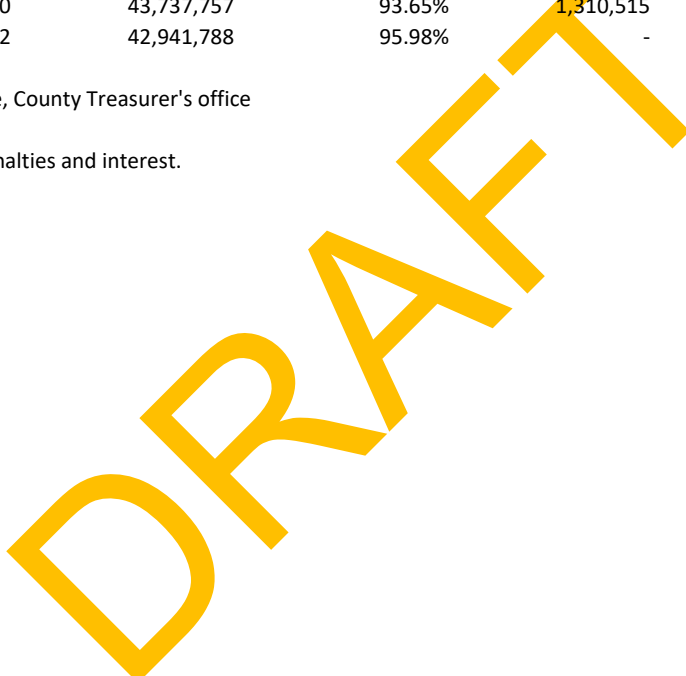
Table 8

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year (1) (2)	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
2015	\$ 33,381,054	\$ 31,724,032	95.04%	\$ 1,594,073	\$ 33,318,105	99.81%
2016	35,095,785	33,410,667	95.20%	1,608,320	35,018,987	99.78%
2017	36,527,462	34,182,932	93.58%	2,248,951	36,431,883	99.74%
2018	37,420,848	35,380,319	94.55%	1,924,014	37,304,333	99.69%
2019	40,627,644	38,623,308	95.07%	1,574,352	40,197,660	98.94%
2020	41,640,495	39,671,986	95.27%	1,445,742	41,117,728	98.74%
2021	41,322,318	39,790,519	96.29%	848,848	40,639,367	98.35%
2022	42,932,859	40,827,173	95.10%	962,536	41,789,709	97.34%
2023	46,705,060	43,737,757	93.65%	1,310,515	45,048,272	96.45%
2024	44,742,102	42,941,788	95.98%	-	42,941,788	95.98%

Source: Commissioner of Revenue, County Treasurer's office

- Notes: (1) Exclusive of the penalties and interest.
(2) 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	Lease Liabilities	Notes Payable	General Obligation Bonds			
2015	\$ 95,742,783	\$ 2,168,958	\$ -	\$ 638,273	\$ 1,249,965	\$ 99,799,979	9.25%	\$ 3,815
2016	91,684,511	1,859,107	-	7,082,582	1,153,551	101,779,751	9.26%	3,895
2017	98,294,056	1,549,256	-	8,223,125	1,055,463	109,121,900	9.43%	4,123
2018	93,346,459	-	-	7,126,966	9,514,094	109,987,519	8.34%	4,121
2019	88,035,308	-	-	5,978,573	9,086,886	103,100,767	7.55%	3,813
2020	82,623,283	-	-	4,814,688	8,654,698	96,092,669	6.58%	3,526
2021	77,208,604	-	-	3,635,101	11,012,142	91,855,847	5.85%	3,354
2022	75,440,283	-	280,726	7,671,101	10,440,684	93,832,794	5.62%	3,370
2023	69,940,916	-	217,397	6,135,212	9,857,019	86,150,544	4.90%	3,071
2024	64,474,526	-	193,593	4,357,311	9,256,265	78,281,695	4.23%	2,761

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.

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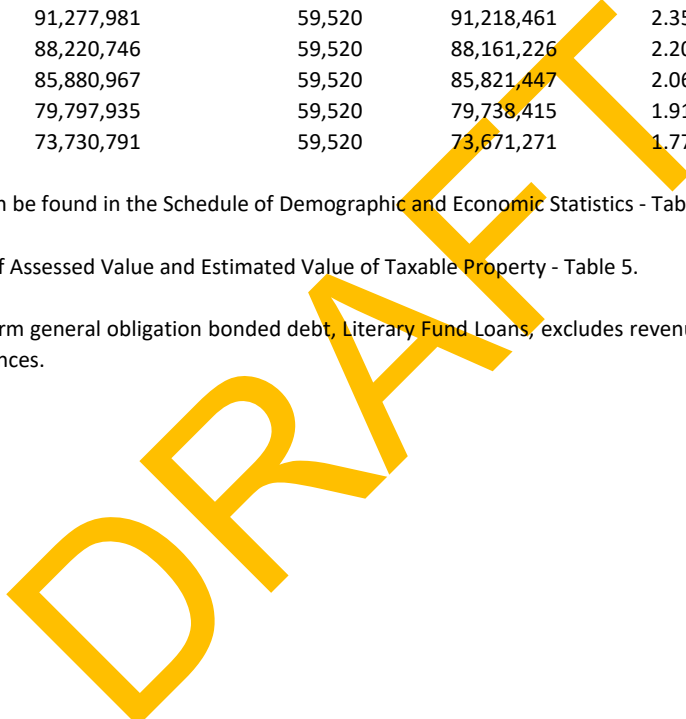
Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt (3)	Less		Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
		Debt Service Monies Available				
2015	\$ 99,161,706	\$ -	\$	99,161,706	2.99%	\$ 3,770
2016	94,697,169	59,520		94,637,649	2.85%	3,598
2017	100,898,775	59,520		100,839,255	3.04%	3,833
2018	102,860,553	59,520		102,801,033	2.89%	3,833
2019	97,122,194	59,520		97,062,674	2.57%	3,617
2020	91,277,981	59,520		91,218,461	2.35%	3,357
2021	88,220,746	59,520		88,161,226	2.20%	3,220
2022	85,880,967	59,520		85,821,447	2.06%	3,096
2023	79,797,935	59,520		79,738,415	1.91%	2,876
2024	73,730,791	59,520		73,671,271	1.77%	2,657

(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, VIRGINIA

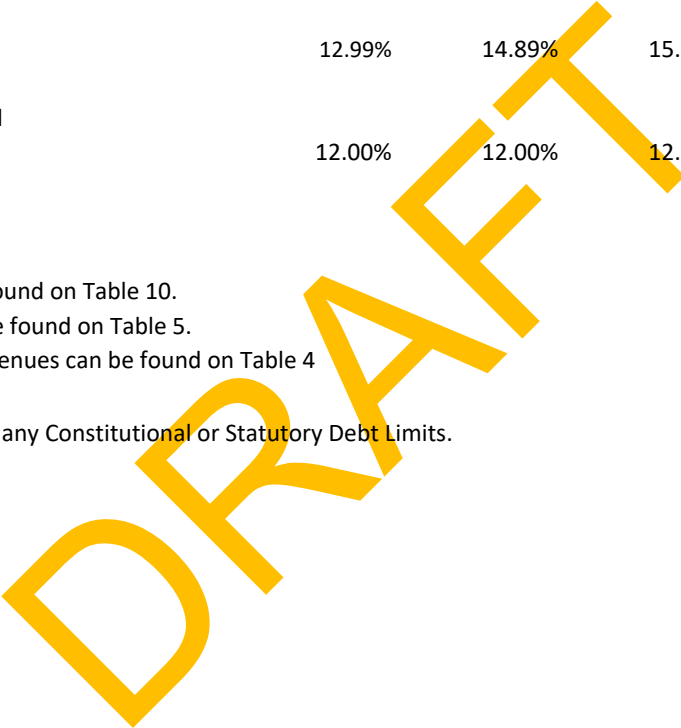
Debt Policy Information
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total net debt applicable to debt limits (1)	\$ 73,671,271	\$ 79,738,415	\$ 85,821,447	\$ 88,161,226	\$ 91,218,461
Ratio of net debt to assessed taxable property value (2)	1.77%	1.91%	2.06%	2.20%	3.16%
Debt limit per policy for property value	3.50%	3.50%	3.50%	3.50%	3.50%
Total general governmental revenue (3)	70,858,752	61,877,311	57,732,305	57,484,120	55,179,256
Debt service to general governmental revenues (3)	12.99%	14.89%	15.47%	15.59%	16.45%
Debt limit per policy for general governmental revenues	12.00%	12.00%	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.



COUNTY OF FLUVANNA, VIRGINIA

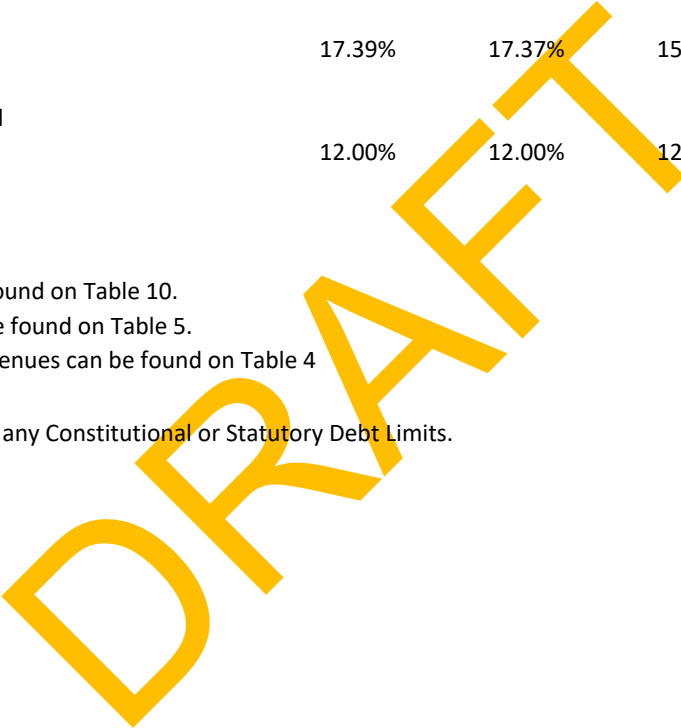
Debt Policy Information
Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total net debt applicable to debt limits (1)	\$ 97,062,674	\$ 102,801,033	\$ 100,898,775	\$ 101,626,200	\$ 99,161,706
Ratio of net debt to assessed taxable property value (2)	2.57%	2.89%	3.04%	3.03%	2.99%
Debt limit per policy for property value	3.50%	3.50%	3.50%	3.50%	3.50%
Total general governmental revenue (3)	52,381,900	51,022,411	47,931,623	46,275,002	43,527,621
Debt service to general governmental revenues (3)	17.39%	17.37%	15.98%	16.67%	16.55%
Debt limit per policy for general governmental revenues	12.00%	12.00%	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.



COUNTY OF FLUVANNA, VIRGINIA

Table 12

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population(1)		Personal Income(2)		Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2015	26,162	0.74%	1,065,431,000	5.35%	40,724	3,541	4.0%
2016	26,133	-0.11%	1,087,262,000	2.05%	41,605	3,482	3.5%
2017	26,467	1.28%	1,145,977,000	5.40%	43,298	3,518	3.2%
2018	26,692	0.85%	1,204,938,000	5.15%	45,142	3,565	2.5%
2019	27,038	1.30%	1,245,127,000	3.34%	46,051	3,464	2.3%
2020	27,249	0.78%	1,328,328,000	6.68%	48,748	3,240	7.4%
2021	27,383	0.49%	1,381,461,120	4.00%	50,450	3,175	3.8%
2022	27,843	1.68%	1,484,950,719	7.49%	53,333	3,338	3.8%
2023	28,055	2.46%	1,555,485,878	4.75%	55,444	3,403	2.5%
2024	28,349	1.05%	1,631,860,235	4.91%	57,563	3,349	2.7%

- (1) Source: Population estimates for 2015 to 2024 are from the Weldon Cooper Center for Public Service, Demographics & Workforce Group - July 1st Estimates. Estimates for 2024 was N/A. Estimates for 2024 are based on an average growth rate of 1.05% from 2015 to 2023.
- (2) Source: Personal income data for 2015 to 2024 is from the Bureau of Economic Analysis. Data for 2024 was N/A. Estimates for 2024 are based on an average growth rate of 4.91% from 2015 to 2023.
- (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 2024. 2024 data is provided by Fluvanna County Public Schools.
- (5) Source: Virginia Employment Commission, Local Area Unemployment Statistics - Annual, Not Seasonally Adjusted, unemployment rates for June of the fiscal year.

Principal Employers
 Current Year and the Period Nine Years Prior

Fiscal Year 2024

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 Home Owners Association	100-249	5
BFI Transfer Systems of Va	100-249	6
AG Dillard	100-249	7
Silk City Printing	50-99	8
Domino's Pizza	50-99	9
Food Lion	50-99	10

Fiscal Year 2015

Employer	Employees	Rank
Fluvanna County Public Schools	500-999	1
Fluvanna Correctional Center	250-499	2
S&N Locating Services, LLC	250-499	3
County of Fluvanna	100-249	4
Fork Union Military Academy	100-249	5
Food Lion	50-99	6
Dominos	50-99	7
Lake Monticello Owners	50-99	8
T & L Companies	50-99	9
Armor Correctional Health	50-99	10

Source: Fluvannacounty.org
 Quarter Census of Employment and Wages (QCEW)

COUNTY OF FLUVANNA, VA

Table 14

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government-Admin/HR/COR/TRS/FIN/IT/CSA/BOS/CTY ATTY	23.50	22.75	22.25	23.50	23.50	26.00	21.00	32.50	27.50	35.00
Judicial administration-Com Att & Clerk	12.00	13.00	13.00	13.00	13.00	13.00	13.00	8.00	13.00	14.00
Public safety										0.00
Sheriffs department	47.50	48.00	48.50	48.50	50.00	50.50	50.00	61.50	58.50	58.00
Fire & rescue	0.00	0.00	0.00	0.00		0.00	0.00	0.00	1.00	30.00
Building inspections	4.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Animal control	2.00	2.00	2.00	2.00	0.00	2.00	1.00	1.00	1.00	1.00
Emergency management	1.00	1.00	1.00	1.00	1.50	1.00	1.00	1.00	1.00	1.00
Public works										5.00
General maintenance-(Bldg & Grounds and Pub Utilities)	17.00	17.00	17.00	17.00	18.00	20.00	20.00	20.00	19.00	19.00
Landfill	1.25	1.25	1.25	1.25	2.00	2.00	2.00	3.00	2.50	2.50
Engineering	1.00	1.00	1.00	1.00	0.50	0.00	0.00	0.00	0.00	0.00
Health and welfare										0.00
Department of social services	28.00	30.00	33.50	33.50	31.50	32.00	35.00	34.00	32.00	39.00
Culture and recreation										0.00
Parks and recreation	5.00	5.00	7.50	7.50	5.00	5.00	5.00	14.00	11.00	6.00
Museum	1.50	1.50	1.00	1.00	0.50	0.50	1.00	1.00	1.00	1.00
Library	3.00	3.75	4.25	4.25	4.25	6.50	3.00	11.50	8.50	3.00
Community development										0.00
Planning	5.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	4.00	5.00
Economic development	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00
Totals	<u>152.75</u>	<u>156.25</u>	<u>162.25</u>	<u>163.50</u>	<u>158.75</u>	<u>168.50</u>	<u>162.00</u>	<u>197.50</u>	<u>185.00</u>	<u>226.50</u>

Source: County Payroll Records.

COUNTY OF FLUVANNA, VIRGINIA

Table 15

Operating Indicators by Function
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public safety										
Sheriffs department:										
Physical arrests	623	576	733	838	969	721	283	289	253	249
Traffic violations	460	500	948	1,255	1,283	3,181	681	1,081	1,410	3,092
Civil papers received	5,754	5,221	6,370	14,017	7,129	5,251	4,089	4,709	4,820	5,168
E911:										
Total calls	21,667	18,410	26,973	33,131	32,209	N/A	N/A	N/A	39,002	37,353
Emergency calls	6,106	6,256	6,590	6,586	5,882	7,108	7,530	8,083	8,107	7,980
Fire & Rescue calls:										
Number of fire calls answered	1,777	1,854	1,938	2,008	2,122	1,607	1,549	1,577	1,662	1,530
Number of rescue calls answered	2,628	2,644	2,591	2,680	2,733	2,734	2,811	2,969	3,024	3,458
Building inspections:										
Permits issued	469	463	547	755	1,093	1,383	2,229	1,855	1,488	1,323
Animal control:										
Number of calls answered	1,863	1,664	1,558	1,550	1,266	1,606	1,667	1,765	1,741	1,795
Public works										
Facilities Service Requests	776	546	500	525	525	600	500	600	600	600
Landfill:										
Refuse collected (tons/day)	7.14	6.44	6.5	7.6	8	10	10	9	8	9
Recycling (tons/day)	0.77	0.59	0.85	0.86	1	1	10	1	1	1
Health and welfare										
Department of Social Services:										
Adpotion Cases	234	228	219	216	212	233	233	236	230	187
Adult Services	1,071	982	629	790	931	935	861	788	913	1,099
Child Protective Services Cases	335	342	409	350	341	235	288	393	332	241
Family Services Cases	955	1,051	869	612	543	427	508	605	860	963
Foster Care Cases	59	115	169	223	254	218	239	214	224	277
VIEW Cases	306	228	98	81	83	47	108	208	150	230
Auxiliary Grant Cases	35	40	27	34	27	24	24	18	12	9
General Relief Cases	6	12	5	0	6	12	12	12	12	20
Medicaid Cases	26,499	32,235	24,885	21,360	37,379	44,009	54,831	37,226	40,769	40,808
SNAP Cases	20,655	18,888	7,890	7,949	16,685	16,487	17,959	9,511	10,896	10,582
TANF Cases	663	654	575	494	460	402	514	480	427	467
Caseload	50,818	54,775	35,775	32,109	56,921	63,029	75,577	49,691	54,825	54,883
Culture and recreation										
Parks and recreation:										
Youth sports participants	250	1,186	1,351	1,752	2,834	764	439	781	790	1,840
Total program participants	10,870	8,007	12,323	16,685	17,035	18,720	925	1,077	1,291	2,205
Community development										
Planning:										
Zoning permits issued	267	219	326	375	452	519	432	432	321	352
Component Unit - School Board										
Education:										
School age population enrolled	3,564	3,522	3,556	3,564	3,570	3,444	3,197	3,322	3,403	3,349
Number of teachers	271	272	271	266	266	273	258	286	286	286
Local expenditures per pupil	\$9,804	\$10,452	\$10,556	\$10,891	\$10,781	\$10,821	\$12,159	\$12,059	\$13,192	\$14,609

Source: Individual county departments

COUNTY OF FLUVANNA, VIRGINIA

Table 16

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public safety										
Sheriffs office:										
Patrol units	28	32	32	39	42	39	31	43	43	40
Other vehicles	5	8	8	9	10	10	13	7	7	8
Building inspections:										
Vehicles	3	3	2	2	2	2	3	3	3	3
Animal control:										
Vehicles	3	2	2	2	2	2	2	2	2	2
Public works										
General maintenance:										
Trucks/vehicles	13	13	18	18	15	16	16	24	30	18
Landfill:										
Vehicles	1	1	1	1	1	1	1	1	1	2
Equipment	4	4	4	4	4	4	4	4	4	2
Sites	1	1	1	1	1	1	1	1	1	1
Health and welfare										
Department of Social Services:										
Vehicles	9	9	9	8	8	9	9	8	8	8
Culture and recreation										
Parks and recreation:										
Community centers	2	2	2	2	2	2	2	2	1	1
Vehicles	3	3	3	4	4	4	3	3	4	5
Parks	4	4	4	4	4	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	3	3	4	4	2	2	2	2
Component Unit - School Board										
Education:										
Schools	5	5	5	5	5	5	5	5	5	5
School buses	82	84	84	86	88	89	93	84	73	73

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 the County of Fluvanna, Virginia, as of and for the year ended June 30, 2024, 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 December 15, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Fluvanna, Virginia's internal control over financial reporting (internal control) as a basis for designing 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 the County of Fluvanna, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. 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.

Charlottesville, Virginia
December 15, 2024

DRAFT



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

Opinion on Each Major Federal Program

We have audited County of Fluvanna, Virginia's compliance with the types of compliance requirements identified as subject to audit 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, 2024. 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.

In our opinion, County of Fluvanna, Virginia's complied, in all material respects, with 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Fluvanna, Virginia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County of Fluvanna, Virginia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County of Fluvanna, Virginia's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County of Fluvanna, Virginia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County of Fluvanna, Virginia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Fluvanna, Virginia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County of Fluvanna, Virginia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 County of Fluvanna, Virginia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Charlottesville, Virginia
December 15, 2024

DRAFT

Schedule of Expenditures of Federal Awards - Primary Government and Discretely Presented Component Unit
Year Ended June 30, 2024

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Pass-through Entity Identifying Number	Federal Assistance Listing	Federal Expenditures
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	\$ <u>519,434</u>
<u>DEPARTMENT OF JUSTICE</u>			
<u>Direct payments</u>			
Drug Court Discretionary Grant Program		16.585	\$ 255,276
<u>Pass through payments:</u>			
Department of Criminal Justice Services:			
Bulletproof Vest Partnership Program	Not Available	16.607	905
Crime Victim Assistance	CJS5601701	16.575	<u>25,046</u>
Total Department of Justice			\$ <u>281,227</u>
<u>DEPARTMENT OF TRANSPORTATION:</u>			
<u>Pass through payments:</u>			
Virginia Department of Motor Vehicles:			
State and community highway safety	SC1252085	20.600	\$ 2,191
Alcohol Open Container Requirements	154AL 1858259 154AL 1959251	20.607	<u>12,844</u>
Total Department of Transportation			\$ <u>15,035</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<u>Pass Through Payments:</u>			
Department of Social Services:			
Guardianship Assistance	Not Available	93.090	\$ 364
MaryLee Allen Promoting Safe and Stable Families	0950109/0950110	93.556	21,499
Temporary Assistance for Needy Families (TANF)	0400109/0400110	93.558	130,052
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	0500109/0500110	93.566	577
Low-Income Home Energy Assistance	0600409/0600410	93.568	28,202
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)	0760109/0760110	93.596	34,861
Chafee Education and Training Voucher Program	9160108/9160109	93.599	780
Stephanie Tubbs Jones Child Welfare Services Program	0900109	93.645	212
Title IV-E Prevention Program	1100109	93.472	5,188
Foster Care-Title IV-E	1100109/1100110	93.658	234,629
Adoption Assistance	1120109/1120110	93.659	153,288
Social Services Block Grant	1000109/1000110	93.667	197,076
John H. Chafee Foster Care Independence Program for Successful Transition to Adulthood	915108/9150109/9150110	93.674	9,560
Elder Abuse Prevention Interventions Program	8000109	93.747	2,399
Children's Health Insurance Program	0540109/0540110	93.767	4,421
Medical Assistance Program (Medicaid Cluster)	1200109/1200110	93.778	<u>397,287</u>
Total Department of Health and Human Services			\$ <u>1,220,395</u>
<u>DEPARTMENT OF HOMELAND SECURITY:</u>			
<u>Pass through payments:</u>			
Virginia Department of Emergency Management:			
Emergency Management Performance Grants	Not Available	97.042	\$ <u>15,000</u>
Total Department of Homeland Security			\$ <u>15,000</u>

Schedule of Expenditures of Federal Awards - Primary Government and Discretely Presented Component Units
Year Ended June 30, 2024 (Continued)

Federal Grantor/State Pass - Through Grantor/ Program Title	Pass-through Entity Identifying Number	Federal Assistance Listing	Federal Expenditures
PRIMARY GOVERNMENT: (Continued)			
<u>DEPARTMENT OF TREASURY:</u>			
<u>Direct payments:</u>			
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	\$ 4,328,960
Total Department of Treasury			\$ 4,328,960
Total Primary Government			\$ 6,380,051
COMPONENT UNIT-SCHOOL BOARD:			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Education:			
National School Lunch Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.555	\$ 931,337
School Breakfast Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.553	314,861
Summer Food Service Program for Children (Child Nutrition Cluster)		10.559	12,151
Total Child Nutrition Cluster			\$ 1,258,349
Child and Adult Care Food Program		10.558	10,822
COVID-19 Pandemic EBT Administrative Costs		10.649	3,256
Total Department of Agriculture			\$ 1,272,427
<u>DEPARTMENT OF TREASURY:</u>			
<u>Pass through payments:</u>			
Department of Education:			
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	SLFRP1026	21.027	\$ 393,403
<u>DEPARTMENT OF EDUCATION:</u>			
<u>Pass through payments:</u>			
Department of Education:			
Title 1 Grants to Local Educational Agencies	S010A120046/S010A130046	84.010	\$ 431,140
Career and Technical Education - Basic Grants to States	V048A130046/V048A140046	84.048	51,556
Special Education - Grants to States (Special Education Cluster)	H027A130107/H027A140107	84.027	\$ 1,142,985
Special Education - Preschool Grant (Special Education Cluster)	H173A140112	84.173	21,258
Total Special Education Cluster			\$ 1,164,243
English Language Acquisition State Grants	Not Available	84.365	6,260
Supporting Effective Instruction State Grants	S367A130044/S367A140044	84.367	88,272
Student Support and Academic Enrichment Program	S424A170048	84.424	23,307
Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	S425D200008	84.425D	932,245
Total Department of Education			\$ 2,697,023
Total Component Unit School Board			\$ 4,362,853
Total Expenditures of Federal Awards			\$ 10,742,904

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Note 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, 2024. 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	\$ <u>6,517,390</u>
Total primary government	\$ <u>6,517,390</u>
Component Unit School Board:	
School Operating Fund	\$ 3,090,426
School Cafeteria Fund	<u>1,272,427</u>
Total component unit school board	\$ <u>4,362,853</u>
Total federal expenditures per basic financial statements	\$ <u>10,880,243</u>
Federal Interest Subsidy	\$ <u>(137,339)</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$ <u>10,742,904</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

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:

Assistance Listing #	Name of Federal Program or Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
10.553/10.555/10.559	Child Nutrition Cluster
84.425	COVID-19-Education Stabilization Fund

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, 2024				
AGENDA TITLE:	Children’s Services Act Semi-Annual Report				
MOTION(s):	N/A				
BOS WORKPLAN?	Yes	No	If yes, list item(s):		
		XX			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			XX		
STAFF CONTACT(S):	Bryan Moeller, CSA Program Manager				
PRESENTER(S):	Bryan Moeller, CSA Program Manager				
RECOMMENDATION:	Information Only				
TIMING:	Routine				
DISCUSSION:	<ul style="list-style-type: none"> • Review of Purchases of Services from the Children’s Services Act during FY 2023 • Summary of demographics during FY 2023 • Summary of items of interest in FY 2024 • Opportunity for questions from Board of Supervisors 				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	None.				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					XX

FLUVANNA COUNTY BOARD OF SUPERVISORS AGENDA ITEM STAFF REPORT

TAB H

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	EMS Cost Recovery Program				
MOTION(s):	N/A				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
	X				
STAFF CONTACT(S):	Eric Dahl, County Administrator; Tori Melton, Director of Finance; Jim True, Director of Emergency Services				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	N/A				
TIMING:	Normal				
DISCUSSION:	<p>Staff is seeking guidance on the EMS Cost Recovery Program. The Finance Department has received questions from volunteers for having to provide health insurance information due to the language on Form 1.3 - Ambulance Fee Waiver Request. This created a deeper analysis of the EMS Cost Recovery Program policies, as well as on the Form 1.3 - Ambulance Fee Waiver Request.</p> <p>Of particular focus in the EMS Cost Recovery Program (attached) is Section 1.3.6. - Policy, Subsection E.:</p> <p style="text-align: center;"><i>E. Fire, rescue, and law enforcement personnel volunteering in or employed by Fluvanna County will not be billed for any charges not covered by insurance incurred in the performance of their duties.</i></p> <p>A discrepancy was identified between the Program policy section identified above and on Form 1.3 - Ambulance Fee Waiver Request (attached). On the form under Section A. – Patient Information, there is a section that states:</p> <p style="text-align: center;"><i>Household member who is Fire, Rescue, or Law Enforcement person currently volunteering in or employed by Fluvanna County? (Name: _____).</i></p> <p>Depending if the person answers “Yes or No” to this question, the form states to skip Section B – Financial Information.</p> <p>Additionally, this section of the form creates interpretation discrepancy as well:</p> <ul style="list-style-type: none"> • Is this only applicable for the volunteer “Household member who is Fire, Rescue, or Law Enforcement person currently volunteering in or employed by Fluvanna County”? Does this mean a volunteer or paid employee who is Fire, Rescue, or Law Enforcement person and those that live in the household are eligible? 				

	<ul style="list-style-type: none"> • Is this only applicable for the volunteer “Household member who is Fire, Rescue, or Law Enforcement person currently volunteering in <u>or</u> employed by Fluvanna County”? Does this mean Fire, Rescue, or Law Enforcement person currently volunteering in <u>or</u> someone employed by the County is also eligible (not being Fire, Rescue, or Law Enforcement)? • Should the waiver be eligible to <u>others in the household</u> besides the volunteer or someone employed by the County? • Additionally, the policy itself under Section 1.3.6. - Policy, Subsection E. is worded so it only applies to <u>“Fire, rescue, and law enforcement personnel volunteering in or employed by Fluvanna County will not be billed for any charges not covered by insurance incurred in the performance of their duties”?</u> <p>After speaking with the County Attorney, at minimum language changes are needed either on the Form 1.3 - Ambulance Fee Waiver Request or to the EMS Cost Recovery Program.</p>				
FISCAL IMPACT:	Depending on the Boards decision, it could have an impact on the revenue collected under the EMS Cost Recovery Program.				
POLICY IMPACT:	TBD				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	<ul style="list-style-type: none"> • 1.3 EMS Cost Recovery Program • Form 1.3 - Ambulance Fee Waiver Request 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X	X			



County of Fluvanna, Virginia

Form 1.3 - Ambulance Fee Waiver Request

Submit for to: Fluvanna County Finance Department, P.O. Box 540, 132 Main Street, Palmyra, VA 22963 – Ph: (434) 591-1930

Section A - PATIENT INFORMATION			
Patient's Name		Date of Birth	Social Security Number
Home Address		City	State Zip Code
Home Phone	Cell Phone	Work Phone	
Date(s) of Ambulance Service?			
Household member who is Fire, Rescue, or Law Enforcement person currently volunteering in or employed by Fluvanna County? (Name: _____)		<input type="checkbox"/> Yes <input type="checkbox"/> No	If YES for either item, skip Section B and go to Section C
Patient is a Victim of a crime and has filed a claim under the Compensating Victims of a Crime Code and whose bill should be paid by the Virginia Victims Fund directly.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Section B - FINANCIAL INFORMATION			
Employment Information <input type="checkbox"/> Employed <input type="checkbox"/> Unemployed <input type="checkbox"/> Retired		Gross Household Income	Source(s) of Income
Health Insurance: <input type="checkbox"/> Medicare <input type="checkbox"/> Medicaid <input type="checkbox"/> Private Insurance <input type="checkbox"/> Medicare Supplement <input type="checkbox"/> None			
Number of Family Members living in household (including patient):		Adults:	Children:
Are you currently eligible for Elderly, Disabled, or Disabled Veteran Tax Relief?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Briefly describe why you are requesting a waiver or reduction of fees.			
Name of Person Completing Form (if not patient)		Relationship to Patient	Telephone
SECTION C – CERTIFICATION AND SIGNATURE			
I hereby request that I, as either the patient or responsible party for the above-named patient, be considered for a reduction in my payment responsibilities for ambulance transport services. I understand that I will be held liable for any false statements made herein. I also understand that the County reserves the right to require proof of income in consideration of this request and to verify any information contained in this document for the sole purpose of assessing financial need.			
Signature of Patient or Legal Representative		Date	Relationship to Patient

FLUVANNA COUNTY STAFF USE ONLY			
Date Received:	Date of Service:	Incident #:	Billing Invoice #:
Financial hardship verified? <input type="checkbox"/> Yes <input type="checkbox"/> No	Reviewer Comments:		
If Yes, % reduction of charges: _____			
Billing notified? <input type="checkbox"/> Yes <input type="checkbox"/> No	Signature		Date

01. ADMINISTRATION

1.3. EMS Cost Recovery Program

BOS approved – July 5, 2017

Updated/Formatted – Sep 25, 2018

1.3.1 Purpose. To establish a policy for implementation of emergency medical services vehicle transport (“EMS transport”) billing in Fluvanna County. Fluvanna’s EMS Cost Recovery Program follows a “Compassionate Billing” model whereby users of EMS transport services are balance billed for charges not covered by insurance and hardship waivers are available for those meeting specific criteria. Fluvanna County may reduce or eliminate the patient’s financial responsibility for EMS transport services on a case-by-case basis where the patient qualifies under published financial hardship guidelines. Determination of financial hardship is based upon a percentage of established Federal Poverty Income Guidelines in relation to household income and household assets. Insured patients who choose not to have their claim filed with their insurance company are not eligible for our financial hardship assistance program.

1.3.2. Authorization. This policy is hereby established pursuant to the Code of Virginia §32.1-111.14 that authorizes the exercise of certain powers necessary to assure the provision of adequate and continuing emergency services and to preserve, protect and promote the public health, safety, and general welfare; and pursuant to the Code of Virginia §38.2-3407.9, authorizing insurance reimbursement for services provided by an emergency medical services vehicle; and Chapter 8 (Fire Protection and Public Safety) of the Code of Fluvanna County, establishing an Emergency Medical Services (EMS) Cost Recovery Program, including without limitation Section 8-6-4.C of the Fluvanna County EMS Cost Recovery Ordinance.

1.3.3. Scope. This policy is applicable to all agencies providing emergency medical services in Fluvanna County who operate under Fluvanna County authority and a permit issued by Fluvanna County (“EMS transport agencies”, each an “EMS transport agency”).

1.3.4. Background. Fluvanna County has established fees for EMS transport services via Resolution on July 15, 2015, and effective September 1, 2015. The fees are based on the level of service provided, plus loaded mileage driven. Fluvanna County contracts with a billing company to provide billing and collection services for these fees. The billing company is responsible for obtaining insurance information that is not easily obtained in the course of the transport and for billing the appropriate parties.

1.3.5. Definitions

A. Billing - Invoice for EMS transport services sent to recipient or responsible party for payment of services provided by an EMS transport agency. Billing is based on a fee schedule adopted by the Fluvanna County Board of Supervisors. The fee schedule may change from time to time.

B. Billing Contractor - Third-party company retained by Fluvanna County to prepare billings and collect monies due for EMS transport services rendered. Also referred to as the billing company.

C. Billing Data - Information collected at the time the EMS transport services are provided, or as soon thereafter as practicable, including but not limited to: primary and secondary insurance carriers, including Medicare and Medicaid, related insurance policy and group numbers, the person responsible for cost of patient's care, and the patient's name, address, and telephone number.

D. Financial Hardship - The patient's inability to pay, in whole or in part, fees charged for EMS transport services rendered by an EMS transport agency. Page 2 of 2.

E. Hardship Waiver - The determination, made on a case-by-case basis, not to bill for and collect all or a portion of the fee due for EMS transport services provided. The financial hardship waiver is one in which all or part of the fee may be waived on the basis of financial hardship.

F. Health Insurance - Any third party entity legally and/or contractually obligated to pay all or part of the cost of medical care for a patient, including but not limited to insurance corporations, insurance reciprocals, and Medicare or Medicaid. For purposes of this policy, health insurance shall include health savings accounts and medical savings accounts established pursuant to paragraphs 859A and 860 of the Internal Revenue Code and subsequent amendments thereto.

G. Patient - Any person who receives emergency medical care provided by an EMS transport agency.

H. Service Levels:

1. BLS (Basic Life Support) Emergency – EMS transport service, including but not limited to transportation by ground ambulance vehicle, in the context of an emergency response and the provision of medically necessary supplies and services, including BLS ambulance/emergency services vehicle services as defined by the State of Virginia.

2. ALS1 (Advanced Life Support Level 1) Emergency – EMS transport service, including but not limited to transportation by ground ambulance vehicle, in the context of an emergency response and the provision of medically necessary supplies and services including the provision of an ALS assessment or at least one ALS intervention.

3. ALS2 (Advanced Life Support Level 2) Emergency - EMS transport service, including but not limited to transportation by ground ambulance vehicle, in the context of an emergency response and the provision of medically necessary supplies and services including:

a. at least three separate administrations of one or more medications by intravenous push/bolus or by continuous infusion (excluding crystalloid fluids); or

b. the provision of at least one of the ALS2 procedures listed below:

Manual defibrillation/cardioversion;
Endotracheal intubation;
Central venous line;
Cardiac pacing;
Chest decompression;
Surgical airway; or
Intraosseous line.

4. Mileage - Assessed on actual miles travelled with patient on ambulance/emergency medical services vehicle.

I. Victim of a Crime:

1. Victim – Victim as defined in the Compensating Victims of Crime Code (Virginia Code Sections 19.2-368.1 et seq.)

2. Victim Claim – a claim for health care related services properly filed by a Victim and approved for payment /award under the Compensating Victims of a Crime Code.

3. Victim Hardship – the bill of a Victim filed as a Victim Claim and accepted by the VVF for payment directly to the County under the VVF MOA. Page 3 of 3

4. Virginia Victims Fund (“VVF”) – the fund awarding Victims Claims under the Compensating Victims of a Crime Act.

5. VVF MOA – that memorandum of agreement between the County of Fluvanna and the VVF for payment to the County of patient bills for Victims filing a Victim Claim pursuant to the Compensating Victims of Crime Code.

1.3.6. Policy

A. NO ONE WILL EVER BE DENIED emergency medical transport service due to either their lack of insurance or inability to pay.

B. A Cost Recovery Program information brochure will be available to all patients at the time of transport. Insurance coverage information generally will be obtained either in route or at the hospital. Additional information is available on the County’s website and from the County’s billing company.

C. County Residents are subject to “Compassionate Billing” for EMS transport services and will be billed for charges not covered by insurance.

D. Non-County Residents are subject to “Compassionate Billing” for EMS transport services and will be billed for charges not covered by insurance.

E. Fire, rescue, and law enforcement personnel volunteering in or employed by Fluvanna County will not be billed for any charges not covered by insurance incurred in the performance of their duties.

1.3.7. Financial Hardship Waivers

A. Fluvanna County may reduce or eliminate the patient's financial responsibility for EMS transport services on a case-by-case basis where the patient qualifies under our financial hardship guidelines. Determination of financial hardship is based upon a percentage of established Federal Poverty Guidelines in relation to household income and household assets. (NOTE: Insured patients who choose not to have their claim filed with their insurance company are not eligible for our financial hardship assistance program.)

B. To apply for financial hardship assistance, the patient or responsible party will need to complete an Ambulance Fee Waiver Request and submit the completed worksheet to the Finance Department for verification of financial information.

C. The most current Federal Poverty Guidelines (<https://aspe.hhs.gov/poverty-guidelines>) will be used in evaluating possible partial or full waiver of charges.

D. Upon verification of a patient's financial hardship, the County uses the below structure to determine the level of charges waiver warranted.

<u>When Family Income is:</u>	<u>Waiver of Charges</u>
0.0 – 0.99 x poverty level	100%
1.0 – 1.75 x poverty level	75%
1.76 – 2.25 x poverty level	50%
2.26 – 3.00 x poverty level	25%
Over 3.00 x poverty level	No discount

E. The determination of financial hardship is applicable to the current EMS transport only. To waive or reduce future payments, the patient must again demonstrate financial hardship.

F. Elderly or disabled residents and disabled veterans who apply for financial hardship assistance, and qualify for real estate tax relief pursuant to County ordinance or other applicable law, will be deemed to have demonstrated financial hardship and will not be billed for any charges not covered by insurance.

G. Victims of Crime. Transport bills for patients who are a victim of a crime and who have filed a claim under the Compensating Victims of a Crime Code will be paid directly to the County by the Virginia Victims Fund (VVF). The County has a Memorandum of Agreement (MOU) with the Virginia Victims Fund and will work with the VVF regarding payment of the patient's bill. Should the victim's claim be denied, the County will seek payment directly from the patient if authorized under applicable law. Patient may still be eligible for a financial

hardship waiver at such time and may complete the hardship waiver for financial hardship if victim hardship billing is denied.

1.3.8. Payment Plans. Payment plans may be arranged for charges due based on a review of circumstances and approval by the County Administrator or his designee. Fluvanna County generally does not extend payment plans to patients who have failed to make timely payments in the past. Fluvanna County may authorize monthly installment payments based on the following minimum payment guidelines:

<u>Account Balance</u>	<u>Minimum Monthly Payment</u>
\$250 or less	\$25.00
\$251 - \$500	\$45.00
\$501 - \$750	\$65.00
\$751 - \$1000	\$85.00
Over \$1,000	10%

1.3.9. Medical Necessity. If the insurance company deems the transport is not medically necessary the billing company will verify the information that was submitted to the insurance company and resubmit the claim for reconsideration. If the insurance carrier still deems the transport not medically necessary, the County Administrator or his designee will review the individual case for possible waiver of the fees.

1.3.10. Debt Collection Actions. Fluvanna County's billing company will not pursue payment recovery through a debt collection agency without express authorization of the County Administrator or his designee.

1.3.11. EMS Transport Agency Requirements. All EMS transport agencies shall adhere to applicable laws, ordinances, rules, regulations, policies and directives, complete necessary forms, and provide pertinent information relating to patient care to facilitate generation of appropriate bills for any EMS transport services provided by EMS transport agencies. **NOTHING IN THIS POLICY OR IN THE EMS COST RECOVERY PROGRAM IN GENERAL IS INTENDED TO PLACE THE NEEDS OF COST RECOVERY ABOVE THE NEEDS OF PATIENT CARE.**

1.3.12. Fee Structure. EMS Cost Recovery Program fees for BLS, ALS1, and ALS2 EMS transport services and mileage are established by resolution and adopted by the Board of Supervisors. Effective on and after September 1, 2015, fees for these EMS transport services have been set at 125% of the Medicare allowable charges at the time of service. Fees shall be monitored to ensure that they comply with applicable requirements, including but not limited to all requirements of the U.S. Department of Health and Human Services' regulations regarding allowable fees paid by Medicare and Medicaid.

1.3.13. Billing Process. A bill will be generated for EMS transport services performed by EMS transport agencies. Patients will fall into one of the following categories for billing purposes:

A. INSURED County Residents and Non-Residents

1. The appropriate insurance carrier will be billed.
2. If insurance does not pay 100%, a balance bill goes to patient transported, with notice of hardship waiver guidelines and payment options.
3. 30- and 60-day balance due notices are sent, if payment is not received.
4. County Administrator, or his designee, decides whether collection will be pursued and/or whether account may be written off as uncollectable.

B. UNINSURED County Residents and Non-Residents

1. A fee for services bill goes to patient transported, with notice of hardship waiver guidelines and payment options.
2. 30- and 60-day balance due notices are sent, if payment is not received.
3. County Administrator, or his designee, decides whether collection will be pursued and/or whether account may be written off as uncollectable.

Note: Contractual write offs. The bills that Medicaid, Medicare, and insurance companies pay on behalf of an insured individual are sometimes adjusted to pay only a portion of the billed amount. This adjustment, referred to here as a "contractual write off", is usually due to the laws governing the payment amount or through agreements between the insurance companies and billing entity. The contractual write offs are not considered unpaid balances, and will not be billed to patients.

1.3.14. HIPAA and Privacy Policy. The notice will be mailed to each patient by the billing company. All patients receiving transport (or designee) will be asked to sign a "Combined Notice to Ambulance Patients – HIPAA Acknowledgement Form /Authorization to Bill Insurance Company Consent Form."

FLUVANNA COUNTY BOARD OF SUPERVISORS AGENDA ITEM STAFF REPORT

TAB I

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	Sign Regulation Discussion				
MOTION(s):	N/A				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
	X				
STAFF CONTACT(S):	Todd Fortune, Director of Planning				
PRESENTER(S):	Todd Fortune, Director of Planning & Dan Whitten, County Attorney				
RECOMMENDATION:	N/A				
TIMING:	Normal				
DISCUSSION:	<p>Staff is seeking guidance on enforcement of the sign ordinance. Of particular focus is Sec. 22-15-2. - General provisions, Paragraph 2:</p> <p style="text-align: center;"><i>Any temporary exempt sign, defined in Section 22-22-1 of this Code, shall be posted a reasonable time before prior to and shall be removed a reasonable time after, but in no event greater than ten days after the event, election, production, group, occurrence, speaker, program or seasonal activity to which the temporary sign refers.</i></p> <p>Signs are continuing to appear around the County; in response to increased removal of signs in the VDOT right-of-way, County staff has noticed these same, or similar, signs appearing on private property just outside of the VDOT right-of-way. Resident concerns regarding business, as well as election signs has prompted staff to seek additional guidance on sign regulation enforcement.</p>				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	TBD				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	Fluvanna County Code Chapter 22 Zoning Ordinance, Article 15 Sign Regulations				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X				X

Chapter 22 - ZONING
ARTICLE 15. SIGN REGULATIONS

ARTICLE 15. SIGN REGULATIONS

Sec. 22-15-1. Statement of intent.

The following sign regulations are established to assure compatibility of signs with surrounding land usage, to enhance the economy of the County, to protect public investment in streets and highways, to promote the safety and recreational value of public travel, to minimize possible adverse effects of signs on nearby public and private property, to preserve natural beauty, to protect the environment from litter and refuse, including abandoned signs, to identify, direct and provide necessary information efficiently to motorists and pedestrians, to decrease distraction of motorists and pedestrians by limiting confusing, distracting and obsolete signs, and to reduce obstruction of the roadway. No sign shall be permitted erected or used in the County, except as permitted in this article.

(Ord. 6-16-10; Ord. 12-16-15)

Sec. 22-15-2. General provisions.

- (1) Restricted Signs. The following types of signs are prohibited in all zoning districts:
 - (a) Flashing signs;
 - (b) Inflatable signs;
 - (c) Moving signs;
 - (d) (Intentionally omitted);
 - (e) Pennant signs;
 - (f) Portable signs;
 - (g) Roof signs;
 - (h) Any sign that obstructs any window, door, fire escape, stairway, ladder, or opening intended to provide light, air, ingress or egress for any building, as required by law;
 - (i) Any sign which imitates or resembles any official traffic sign, signal or device, or uses the words "Stop" or "Danger" in close proximity to any public right-of-way, or interferes with any other public traffic sign;
 - (j) Signs which produce noise or any visible smoke, vapor, particles, or odor;
 - (k) Signs which advertise any activities which are illegal under state or federal law or regulations in effect at the location of such sign or at the location of such activities; and
 - (l) Signs that violate state or federal laws, whether or not identified in this ordinance as being permitted.
- (2) Exempt Signs. Exempt signs shall be of reasonable size and no larger than the largest permitted signs in the zoning district, unless otherwise specified in this Code. Exempt signs shall be legible, and shall be reasonably maintained in good repair, and in safe, neat, and clean condition. Any temporary exempt sign, defined in Section 22-22-1 of this Code, shall be posted a reasonable time before prior to and shall be removed a reasonable time after, but in no event greater than ten days

after the event, election, production, group, occurrence, speaker, program or seasonal activity to which the temporary sign refers. The following types of signs, as defined in and subject to the regulations in Section 22-22-1, are exempt from the sign permit requirements in all zoning districts:

- (a) Auction signs;
- (b) Banner signs;
- (c) Construction signs;
- (d) Directional signs;
- (e) Estate signs;
- (f) Public signs;
- (g) Real estate signs;
- (h) Temporary sale, announcement or merchandising signs;
- (i) Temporary signs;
- (j) Temporary directional signs;
- (k) Warning signs; and
- (l) Window signs.

(3) Illuminated Signs.

- (a) Signs may be illuminated, either internally or externally, as permitted by this ordinance, provided that the illumination is fully shielded and directed at the sign and not in a manner as to cause a traffic hazard.
- (b) Where a permit is required, the permit shall not be issued until the location and illumination of the sign has been approved by the Zoning Administrator, or designee.
- (c) No light from any illuminated sign shall cause direct glare onto any adjoining piece of property, right-of-way, or building other than the building to which the sign applies to.
- (d) The copy of electronic message signs may not flash, scroll, move, or change at timed intervals of less than twenty (20) seconds.
- (e) All electronic message signs must be equipped with an automatic dimmer that controls the intensity of the light source. The intensity of light allowed for all illuminated signs shall be eight-five percent (85%) by day and fifty percent (50%) at night.
- (f) All electronic message signs must be turned off at the close of business, unless displaying time or temperature.

(4) Setbacks.

- (a) Signs shall be exempt from setback requirements in all zones, provided that no sign shall be located as to interfere with vehicular sight distances at intersections or to create a safety hazard.
- (b) Signs shall not be located within any public right-of-way, unless approved by the Virginia Department of Transportation.

(5) Sign Area.

- (a) The sign area shall be measured as the area of the sign face which includes the advertising surface and any framing, trim, or molding. Two-sided sign faces shall be counted as a single sign face.
- (b) Area not included: the sign area shall not include any of the support structure or architectural features that are not an integral part of the sign which may consist of landscaping, building structural form complementing the site in general.

(6) Sign Height.

- (a) The sign height shall be measured as the vertical distance from the normal grade directly below the sign to the highest point of the sign or sign structure, whichever is higher and shall include the base and any support structure.
- (b) Signs shall not exceed six feet (6') in height, except as otherwise permitted by this article.

(Ord. 6-16-10; Ord. 12-16-15; Ord 6-21-17; Ord. of 08-21-2019 (1))

Sec. 22-15-2.1. Repealed.

(Ord. 6-16-10; Ord. 12-16-15)

Sec. 22-15-3. Signs permitted.

- (1) Agricultural (A-1) — The following signs shall be permitted in the A-1, Agricultural, General zoning district:

Type of Sign	Number Allowed	Max. Sign Area	Max. Sign Height
Awning Sign	1 per establishment	6 sq. ft.	N/A
Business Sign	1 per parcel	32 sq. ft. (freestanding or monument)	10 feet
Entrance Sign	1 per entrance	12 sq. ft.	4 feet
Home Occupation Sign	1 per parcel	4 sq. ft.	4 feet
Projecting Sign	1 per establishment	9 sq. ft.	Roof line of the building
Subdivision Sign	1 per entrance	40 sq. ft.	6 feet
Temporary Subdivision Advertising Sign	1 per public road frontage	32 sq. ft.	8 feet
Wall Sign	1 per public road frontage	3 sq. ft. per 1 lineal foot of building/tenant frontage*	Roof line of the building

* No more than 50% of the total sign area may be displayed on the front of the building. The remaining 50% may be distributed on the sides and rear of the building, with a maximum of 25% distribution per side and a maximum of 50% distribution on the rear of the building.

(2) Residential (R-1, R-2, R-4, MHP) — The following signs shall be permitted in the R-1, Residential, Limited; R-2, Residential, General; R-4, Residential, Limited; and MHP, Manufactured Home Park zoning districts:

Type of Sign	Number Allowed	Max. Sign Area	Max. Sign Height
Business Sign	1 per parcel	32 sq. ft. (freestanding or monument)	10 feet
Entrance Sign	1 per entrance	12 sq. ft.	4 feet
Home Occupation Sign	1 per parcel	4 sq. ft.	4 feet
Subdivision Sign	1 per entrance	40 sq. ft.	6 feet
Temporary Subdivision Advertising Sign	1 per public road frontage	32 sq. ft.	8 feet

(3) Residential (R-3), Business (B-1, B-C), Planned Unit Development (PUD), and Industrial (I-1, I-2) — The following signs shall be permitted in the R-3, Residential, Planned Community; B-1, Business, General; B-C, Business, Convenience; PUD, Planned Unit Development; I-1, Industrial, Limited; and I-2, Industrial, General zoning districts:

Type of Sign	Number Allowed	Max. Sign Area	Max. Sign Height
Awning Sign	1 per establishment	6 sq. ft.	N/A
Business Sign (standalone businesses or not part of business/industrial park)	1 per parcel	32 sq. ft. (freestanding) 40 sq. ft. (monument)	10 feet (freestanding) 12 feet (monument)
Business Sign (shopping centers or business/industrial parks)	1 per shopping center or business park entrance	1.5 sq. ft. of sign area for each lineal foot of building/tenant frontage - up to a maximum of 150 sq. ft. aggregate	10 feet (freestanding) 15 feet (monument)
Canopy Sign	1 per establishment	12 sq. ft.	N/A
Directory Sign	1 per establishment or development	16 sq. ft.	6 feet
Electronic Message Sign	1 per parcel	28 sq. ft.	8 feet
Entrance Sign	1 per entrance	12 sq. ft.	4 feet
Projecting Sign	1 per establishment	12 sq. ft.	Roof line of the building
Subdivision Sign	1 per entrance	40 sq. ft.	8 feet
Temporary Subdivision Advertising Sign	1 per public road frontage	32 sq. ft.	8 feet

Wall Sign	1 per public road frontage	3 sq. ft. per 1 lineal foot of building/tenant frontage*	Roof line of the building
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* No more than 50% of the total sign area may be displayed on the front of the building. The remaining 50% may be distributed on the sides and rear of the building, with a maximum of 25% distribution per side and a maximum of 50% distribution on the rear of the building.

(4) Zion Crossroads Urban Development Area. The following signs shall be permitted in the Zion Crossroads Urban Development Area, and supersede other sign dimensions listed in this ordinance:

Type of Sign	Number Allowed	Max. Sign Area	Max. Sign Height
Awning Sign	1 per establishment	6 sq. ft.	N/A
Business Sign (standalone businesses or not part of business/industrial park)	1 per parcel or 1 per public road frontage	36 sq. ft. (freestanding) 40 sq. ft. (monument)	20 feet (freestanding) 25 feet (monument)
Business Sign (shopping centers or business/industrial parks)	1 per shopping center or business park entrance or 1 per public road frontage	2.5 sq. ft. of sign area for each lineal foot of building/tenant frontage - up to a maximum of 200 sq. ft. aggregate	25 feet (freestanding) 30 feet (monument)
Canopy Sign	1 per establishment	12 sq. ft.	N/A
Directory Sign	1 per establishment or development	16 sq. ft.	6 feet
Electronic Message Sign	1 per parcel	40 sq. ft.	8 feet
Entrance Sign	1 per entrance	12 sq. ft.	4 feet
Projecting Sign	1 per establishment	12 sq. ft.	Roof line of the building
Subdivision Sign	1 per entrance	40 sq. ft.	8 feet
Temporary Subdivision Advertising Sign	1 per public road frontage	32 sq. ft.	8 feet
Wall Sign	1 per public road frontage	3 sq. ft. per 1 lineal foot of building/tenant frontage*	Roof line of the building

* No more than 50% of the total sign area may be displayed on the front of the building. The remaining 50% may be distributed on the sides and rear of the building, with a maximum of 25% distribution per side and a maximum of 50% distribution on the rear of the building.

(Ord. 6-16-10; Ord. 6-21-17; Ord. 10-17-18)

Sec. 22-15-4. Administration.

- (1) Permit Requirements. Except as otherwise provided herein, no sign shall be erected, altered, refaced or relocated unless a sign permit has been approved by the Zoning Administrator. Where there is a discrepancy between Fluvanna County and the Virginia Department of Transportation sign regulations, the more stringent shall apply. Where the Fluvanna County sign regulations do not recognize a particular type of sign, the Virginia Department of Transportation regulations shall apply.
- (2) Maintenance and Removal.
 - (a) All signs shall be constructed in compliance with the Uniform Statewide Building Code, as adopted by the Virginia State Code.
 - (b) All signs and components thereof shall be legible and shall be maintained in good repair and in a safe, neat, and clean condition.
 - (c) The Zoning Administrator may cause to have removed or repaired immediately any sign which, in the Zoning Administrator's opinion, has become insecure, in danger of falling, or otherwise unsafe, and, as such, presents an immediate threat to the safety of the public. If such action is necessary to render a sign safe, the cost of such emergency removal or repair shall be at the expense of the owner or lessee thereof.
 - (d) Any sign that is obsolete, because of discontinuance of the subject activity or any other reason that would cause the sign to be obsolete, shall be removed within ten (10) days.
 - (e) Any sign located on property, which becomes vacant and is unoccupied for a period of two (2) years or more shall be deemed abandoned. An abandoned sign shall be removed by the owner or lessee of the property. If the owner or lessee fails to remove the sign, the Zoning Administrator shall give the owner fifteen (15) days written notice to remove it. Upon failure to comply with this notice, the Zoning Administrator may initiate such action as may be necessary to gain compliance with this provision.

(Ord. 6-16-10; Ord. 12-16-15)

Sec. 22-15-4.1. "Going out of business" and "Special" sales.

- (A) All persons must obtain a permit from the County in order to advertise or conduct a sale for the purpose of discontinuing a retail business, or to modify the word "sale" in any advertisement with the words "going out of business" or any other words which tend to insinuate that the retail business is going to be discontinued and the merchandise liquidated.
- (B) The applicant shall submit an application for a permit to the County Administrator, or his designee, which shall include the following:
 - (1) A statement of the purpose of the sale (i.e., liquidation of assets, terminating retail business);
 - (2) An inventory including the kind and quantity of all goods to be offered for sale during the sale;
 - (3) A copy of any proposed advertisements which may be posted or published in connection with the special sale; and

- (4) A fee of \$50.00* for the processing of the permit, which shall not be refunded.
- (C) Upon receipt of the complete application and fee, the County Administrator or his designee, shall issue a special sale permit which shall be valid for a maximum of sixty (60) days. An extension of the sale or additional sale shall require an additional permit application and fee as described above. A maximum of one (1) permit beyond the initial sixty (60) day permit may be granted solely for the purpose of liquidating only those goods contained in the initial inventory list which remain unsold.
- (D) The permittee shall prominently display the permit number and effective dates of the special sale on any and all advertisements for such sale. The permittee may not advertise along with its special sale any goods not listed in the inventory provided to the County in its application.
- (E) The permittee may not commingle or add to the special sale any goods not listed in the inventory list provided to the County. Upon proof that the permittee has commingled or added goods not listed in the inventory list to the special sale, the County may revoke the special sale permit.
- (F) The County Administrator's designee shall inspect the advertisement and conducting of the special sale to ensure it is being advertised and conducted in conformity with the permit.
- (G) Advertising or conducting a special sale without a permit, as required by this section, shall be punishable as a Class 1 misdemeanor.

(Ord. 12-16-15)

State law reference(s)—For state law requiring the County to oversee and permit such sales, see Code of Va., §§ 18.2-223 and 18.2-224.

***Editor's note**— The Board of Supervisors resolution of 12-16-15 approved a fee of \$50.00, previously Sec. 22-15-4.1(B)(4) had required a fee of \$65.00.

Sec. 22-15-5. Non-conforming signs.

- (1) No nonconforming sign shall be enlarged nor be worded so as to advertise or identify any use other than that in effect at the time it became a nonconforming sign.
- (2) Signs lawfully existing on the effective date of this ordinance or prior ordinances, which do not conform to the provisions of this ordinance, and signs which are accessory to a nonconforming use shall be deemed to be nonconforming signs and may remain except as qualified below. Such signs shall not be enlarged, extended or structurally reconstructed or altered in any manner, except a sign face may be changed so long as the new face is equal to or reduced in height and/or sign area. The burden of establishing the nonconforming status of signs and of the physical characteristics/location of such signs shall be that of the owner of the property. Upon notice from the Zoning Administrator, a property owner shall submit verification that sign(s) lawfully existed at time of erection. Failure to provide such verification shall be cause for order to remove sign(s) or bring sign(s) into conformance with the current ordinance.
- (3) Nothing in this section shall be deemed to prevent keeping in good repair a nonconforming sign; provided, however, that no nonconforming sign which has been declared by the Zoning Administrator to be unsafe because of its physical condition, as provided for in this ordinance, shall

be repaired, rebuilt or restored unless such repair or restoration will result in a sign which conforms to all applicable regulations.

- (4) No nonconforming sign shall be moved for any distance on the same lot or to any other lot unless such change in location will make the sign conform to the provisions of this article.
- (5) If a nonconforming sign is removed, the subsequent erection of a sign shall be in accordance with the provisions of this article.
- (6) A nonconforming sign that is destroyed or damaged by any casualty to an extent not exceeding fifty percent (50%) of its replacement value may be restored within two (2) years after such destruction or damage but shall not be enlarged in any manner. If such sign is so destroyed or damaged to an extent exceeding fifty percent (50%), it shall not be reconstructed except for a sign, which would be in accordance with the provisions of this article.
- (7) A nonconforming sign that is changed to, or replaced by, a conforming sign shall no longer be deemed nonconforming, and thereafter such sign shall be in accordance with the provisions of this article.
- (8) A nonconforming sign shall be removed if the structure to which it is accessory is demolished or destroyed to an extent exceeding fifty percent (50%) of its appraised value.
- (9) The ownership of the sign or the property on which the sign is located shall not, in and of itself, affect the status of a non-conforming sign.
- (10) A nonconforming sign shall be considered abandoned if the business for which the sign was erected has not been in operation for a period of at least two (2) years. After the two (2) year period, the Zoning Administrator shall make a reasonable attempt to contact the property owner. If the property owner refuses to remove the abandoned sign, the County's agents or employees may enter the property upon which the sign is located and remove such sign and charge the cost of removal to the owner of the property. Nothing herein shall prevent the County from applying to the appropriate courts for an order requiring removal of the abandoned nonconforming sign by injunction or other appropriate remedy.*

(Ord. 6-16-10; Ord. 12-16-15)

***State law reference**—For state authority as to the removal of abandoned nonconforming signs, see Code of Va., § 15.2-2307.

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

TAB J

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	Code Enforcement Update				
MOTION(s):	N/A				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
	X				
STAFF CONTACT(S):	Todd Fortune, Director of Planning				
PRESENTER(S):	Todd Fortune, Director of Planning				
RECOMMENDATION:	N/A				
TIMING:	Normal				
DISCUSSION:	An update regarding Code Enforcement activities and process.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	Code Compliance Cases				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X				X

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

TAB K

MEETING DATE:	December 18, 2024																			
AGENDA TITLE:	FY24 to FY25 Carryover Request																			
MOTION(s):	<p>I move the Board of Supervisors [approve/deny/defer] the following carryover requests of FY24 unexpended budget lines from the listed departments to the FY25 Department Budget lines as specified and in the amounts listed:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Department</th> <th>Budget Line</th> <th>Amount</th> <th>Meets Policy</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Health Department</td> <td>Contract Services</td> <td>\$61,124</td> <td>No</td> </tr> <tr> <td align="right" colspan="3">Total</td> <td>\$61,124</td> <td></td> </tr> </tbody> </table> <p>With a total amount of \$_____ to be re-appropriated.</p>					Item	Department	Budget Line	Amount	Meets Policy	A	Health Department	Contract Services	\$61,124	No	Total			\$61,124	
Item	Department	Budget Line	Amount	Meets Policy																
A	Health Department	Contract Services	\$61,124	No																
Total			\$61,124																	
BOS WORKPLAN?	Yes	No	If yes, which item(s):																	
		X																		
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other															
		X																		
STAFF CONTACT(S):	Theresa McAllister, Management Analyst																			
PRESENTER(S):	Theresa McAllister, Management Analyst Ryan McKay, MPB, BRHD Health Director																			
RECOMMENDATION:	Approve/Deny																			
TIMING:	Effective July 1, 2024																			
DISCUSSION:	<p>Per Fluvanna County Financial Policies - Budget 3.1.10 Reappropriation of Balances (Carryovers):</p> <p><u>Had budget authority in FY24</u></p> <ol style="list-style-type: none"> 1. Initiative/Project was started in FY24, but was not able to be completed. <ol style="list-style-type: none"> a. Meets existing policy. 2. Initiative/project not started in FY24 due to circumstances. <ol style="list-style-type: none"> a. Meets existing policy. <p><u>No budget authority in FY24</u></p> <ol style="list-style-type: none"> 1. Requesting carryover of FY24 remaining funds to cover certain one-time special or capital projects that are not already approved/funded. <ol style="list-style-type: none"> a. Does not meet existing policy. 2. Requesting carryover of FY24 remaining funds for unanticipated operating expenses not included in the FY25 budget <ol style="list-style-type: none"> a. i.e., Not funded in FY25, but request/need has been identified; asking for unexpended FY24 dollars to cover that request/need (rather than wait until FY26 budget). <ol style="list-style-type: none"> b. Does not meet existing policy. 																			

FISCAL IMPACT:	Approval of the motion as stated above will allow the Finance Department to increase FY25 revenue and expenditure budgets equally within the assigned funds.				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	Financial Policies 3.1.10 Reappropriation of Balances (Carryovers)				
ENCLOSURES:	<ul style="list-style-type: none"> • Budget 3.1.10 Reappropriation of Balances (Carryovers) • Office/Departmental Carryover Requests Forms (1) 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			

County of Fluvanna
Office/Department: Health Department

Carryover Request FY24/FY25

General Ledger Account Title	FY24 Org Code	FY24 Object Code	FY25 Org Code (If Different)	FY25 Object Code (If Different)	Amount Requested	Justification: <u>Please answer all three questions. Why should these funds be carried forward? Why was the project not completed within FY24? If this request is denied, what impact will it have on this Office/Department's ability to function efficiently?</u>
1 Contract Services	10051000	403300			\$61,124.24	<p>The funds should be carried over so that the Health Department can support two programs:</p> <ol style="list-style-type: none"> 1. Maintenance and expansion of sexually transmitted infection (STI) testing which includes purchasing test kits and lab services. Federal grant funding for these programs has ended and while VDH is providing limited funding for lab services, we want to assure access with some level of expansion. 2. A contract Community Health Assessment Project Officer and Community Health Specialist: these are temporary contract positions who are managing all aspects of our MAPP2Health process to identify health priorities for the next three years. The following activities are being conducted in support and/or in Fluvanna County: <ul style="list-style-type: none"> o Focus groups to obtain community input from Fluvanna residents o data analysis from survey responses o writing the Community Health Assessment Report and the Community Health Improvement Plan o Convening stakeholder groups, including those from Fluvanna County <p>The Community Health Assessment project is an 18-month project that started in January 2024 and the funds will be used to continue the project with the level of staffing support needed to sustain the project.</p> <p>If the request is denied, the Health District may need to hold a vacancy open to appropriate funds for the projects noted above.</p>
2						
3						
4						
5						
6						
Office/Department: Health Department					Total Carryover Amount Requested: \$61,124.24	

3.1.10. Reappropriation of Balances (Carryovers)

- A. Appropriations lapse on June 30, for all unencumbered budget items other than capital projects and grants.
- B. All outstanding encumbrances, both operating and capital, as of fiscal year-end shall be automatically reappropriated to the subsequent fiscal year to the same department and account for which they were encumbered in the previous fiscal year.
- C. All capital reserve appropriations shall be automatically reappropriated to the subsequent fiscal year to the same department and account for which they were originally appropriated.
- D. All unencumbered balances for capital projects shall remain appropriations until the completion of the capital project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation.
- E. All supplemental appropriations approved within a fiscal year for a specific purpose or project shall be automatically reappropriated to the subsequent fiscal year and utilized to complete original purpose or project as identified in the board action
- F. External school funding shall be reappropriated to the subsequent fiscal year upon receipt of approval by the funding agency. School administration is required to notify the county Finance Department of such approval no later than August 30th of the subsequent fiscal year in which the funding is to be reappropriated. This excludes the local general fund appropriation, which requires the school board or superintendent of schools to submit a formal request for carryover to the Board of Supervisors.
- G. 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 reappropriated to the budget of the next fiscal year. Such requests for reappropriation shall be for specifically defined projects that could not reasonably be started prior to June 30.

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

TAB L

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	Recommendation for Appointment to the Board of Zoning Appeals				
MOTION(s):	I move the Board of Supervisors recommend to the Circuit Court ____, ____, and ____ for appointment to The Board of Zoning Appeals, At-large position, with a term to begin January 1, 2025 and ending December 31, 2029.				
BOS WORKPLAN?	Yes	No	If yes, list item(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:	The Fluvanna County Board of Supervisors recommends Board of Zoning Appeals (BZA) members, who are then appointed by the Fluvanna County Circuit Court to serve. Three positions available with a terms to begin January 1, 2025 and end December 31, 2029. Edward Zimmer, Harold Morris, and James Winsett are incumbents seeking reappointment to the Board of Zoning Appeals.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	Applications				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Applicants are considered as vacancies occur and your application will be kept on file for three years.

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. Before completing the application, please review the membership requirements for the Board, Commission, or Committee for which you are interested. Applicants who do not meet membership requirements will not be put forward for consideration.

Name: Edward Zimmer	Election <input checked="" 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
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience. You may also provide a resume/CV.): I have over 30 years experience in natural resources and land use. I am very familiar with the county, its people, and its land use patterns. I have also completed the Planning Commissioner training.	
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: I have been an active member of the Fluvanna Planning Commission since 2012 and have served as Vice-Chairman of the Commission for about six of those years. I have also served on the Board of Zoning Appeals for about eight years	
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): I am an active scout leader. I also serve on the Holiday Lake 4-H Center Board of Directors	
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: I believe it is every citizen's responsibility to give back to the locality where the live within their abilities. I have become well versed in the work of the Planning Commission and believe I am an asset to the Commission, the county, and its citizens as a member of the Commission	

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.

**PLEASE INDICATE BELOW THE BOARDS, COMMISSIONS, OR COMMITTEES (BCC)
ON WHICH YOU WISH TO SERVE.**

X	BCC	X	BCC	X	BCC
	Agricultural/Forestral District Advisory Committee		Finance Board		Piedmont Virginia Community College (PVCC) Board
	Board of Equalization (BOE)		Fluvanna Partnership for Aging Committee (FPA)	X	Planning Commission (PC)
X	Board of Zoning Appeals (BZA)		Fork Union Sanitary District (FUSD) Advisory Committee		Region Ten Community Services Board
	Building Code of Appeals Board		James River Water Authority (JRWA)		Rivanna River Basin Commission
	Central Virginia Regional Jail (CVRJ) Authority		JAUNT Board		Social Services Board
	Columbia Task Force (CARE)		Jefferson Area Board of Aging (JABA) Advisory Council		Thomas Jefferson Planning District Commission (TJPDC)
	Community Policy & Management Team (CPMT)		Jefferson Area Board of Aging (JABA) Board of Directors		Thomas Jefferson Water Resources Protection Foundation
	Economic Development Authority (EDA)		Library Board of Trustees		
	Economic Develop. & Tourism Advisory Council (EDTAC)		Monticello Area Community Action Agency (MACAA)		
	Family Assessment and Planning Team (FAPT)		Parks & Recreation Advisory Board (RAB)		

**Submit by email (clerk@fluvannacounty.org) or mail to:
County of Fluvanna, Attention: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963**

By signing below you are indicating that you have read and understand the 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.

In accordance with Virginia Code §2.2-3705.1, by submitting this application, it is presumed that you are providing your personal contact information to be used for communicating with the County, and unless otherwise indicated by you, your personal contact information will not be shared publicly.

Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	
Edward Zimmer		5-2-2022	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
8023 Venable Road, Kents Store, VA 23084			
Years Lived in Fluvanna	Phone #	Alternate Phone #	Email Address
14	■■■■-■■■■-■■■■		■■■■■■■■■■@■■■■■■■■■■.■■■■
Office Use Only			
Application Received On:	5-2-2022	Application Received By:	
Acknowledgement Sent:	5-2-2022	Caitlin Solis	
Renewal Date:		Remarks:	
Renewal Date:		Confirmed with Mr. Zimmer receipt of application	
Renewal Date:			
Renewal Date:			



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Applicants are considered as vacancies occur and your application will be kept on file for three years.

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Name: Harold T. Morris, Sr.	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
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience. You may also provide a resume/CV.): Salesman/Insurance for 41 years.	
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: Board of Zoning Appeals	
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): Chamber of Commerce, Elks and Moose Lodges National Association of Insurance and Financial Advisors	
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: Would like to continue to serve on the BZA	

Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

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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.
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**PLEASE INDICATE BELOW THE BOARDS, COMMISSIONS, OR COMMITTEES (BCC)
ON WHICH YOU WISH TO SERVE.**

X	BCC	X	BCC	X	BCC
	Agricultural/Forestral District Advisory Committee		Finance Board		Piedmont Virginia Community College (PVCC) Board
	Board of Equalization (BOE)		Fluvanna Partnership for Aging Committee (FPA)		Planning Commission (PC)
X	Board of Zoning Appeals (BZA)		Fork Union Sanitary District (FUSD) Advisory Committee		Region Ten Community Services Board
	Building Code of Appeals Board		James River Water Authority (JRWA)		Rivanna River Basin Commission
	Central Virginia Regional Jail (CVRJ) Authority		JAUNT Board		Social Services Board
	Columbia Task Force (CARE)		Jefferson Area Board of Aging (JABA) Advisory Council		Thomas Jefferson Planning District Commission (TJPDC)
	Community Policy & Management Team (CPMT)		Jefferson Area Board of Aging (JABA) Board of Directors		Thomas Jefferson Water Resources Protection Foundation
	Economic Development Authority (EDA)		Library Board of Trustees		
	Economic Develop. & Tourism Advisory Council (EDTAC)		Monticello Area Community Action Agency (MACAA)		
	Family Assessment and Planning Team (FAPT)		Parks & Recreation Advisory Board (RAB)		

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In accordance with Virginia Code §2.2-3705.1, by submitting this application, it is presumed that you are providing your personal contact information to be used for communicating with the County, and unless otherwise indicated by you, your personal contact information will not be shared publicly.

Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	
Harold T. Morris, Sr		12/13/2024	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
17 Oak Grove Rd, Palmyra, VA 22963			
Years Lived in Fluvanna	Phone #	Alternate Phone #	Email Address
38	(████████) ██████████-████████		██████████@██████████.██████████
Office Use Only			
Application Received On:		Application Received By:	
Acknowledgement Sent:			
Renewal Date:		Remarks:	
Renewal Date:		Application on file updated to the current format	
Renewal Date:			
Renewal Date:			



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Applicants are considered as vacancies occur and your application will be kept on file for three years.

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Name: <h2 style="margin: 0;">James K. Winsett</h2>	Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input checked="" type="checkbox"/> Fork Union District: <input type="checkbox"/> Palmyra <input type="checkbox"/> Rivanna <input type="checkbox"/> Other
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience. You may also provide a resume/CV.): 1949-1960 Early school in Alabama. High school in Alabama and Michigan. Various college courses - Industrial Psychology Drafting and Blue Print Drawing 1960 - 2006 Industrial Training and work in Chemical Plants Fossil Fuel and Nuclear Electrical Generations Various Crafts - Carpenter - Pipefitter - Electrical - Iron Worker - Supervisor of jobs	
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES:	
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): 2002-present Member of Calvary Chapel Fluvanna Church Deacon Sunday School teacher for 1st and 2nd Grade children Continuing to do volunteer work for church benevolence	
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: Throughout my working career, I spent most of my time working "out of town" on construction jobs. Never had the "time" to help in the community. Now, since 2016, I am semi-retired, driving school bus for Fluvanna County. And I am able to put my experience into helping my community.	

Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

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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.

**PLEASE INDICATE BELOW THE BOARDS, COMMISSIONS, OR COMMITTEES (BCC)
ON WHICH YOU WISH TO SERVE.**

X	BCC	X	BCC	X	BCC
	Agricultural/Forestral District Advisory Committee		Finance Board		Piedmont Virginia Community College (PVCC) Board
	Board of Equalization (BOE)		Fluvanna Partnership for Aging Committee (FPA)		Planning Commission (PC)
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	Community Policy & Management Team (CPMT)		Jefferson Area Board of Aging (JABA) Board of Directors		Thomas Jefferson Water Resources Protection Foundation
	Economic Development Authority (EDA)		Library Board of Trustees		
	Economic Develop. & Tourism Advisory Council (EDTAC)		Monticello Area Community Action Agency (MACAA)		
	Family Assessment and Planning Team (FAPT)		Parks & Recreation Advisory Board (RAB)		

**Submit by email (clerk@fluvannacounty.org) or mail to:
County of Fluvanna, Attention: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963**

By signing below you are indicating that you have read and understand the 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.

In accordance with Virginia Code §2.2-3705.1, by submitting this application, it is presumed that you are providing your personal contact information to be used for communicating with the County, and unless otherwise indicated by you, your personal contact information will not be shared publicly.

Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	
James K. Winsett		07-25-2022	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
8085 James Madison Hwy Fork Union, VA			
Years Lived in Fluvanna	Phone #	Alternate Phone #	Email Address
24	[REDACTED]		
Office Use Only			
Application Received On:	07-25-2022	Application Received By:	
Acknowledgement Sent:	07-25-2022	Leontyne Peck	
Renewal Date:		Remarks:	
Renewal Date:			
Renewal Date:			
Renewal Date:			

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

TAB M

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	FY24 CIP Stage Cover - Change of Location Request				
MOTION(s):	<p><u>Motion #1:</u> I move the Board of Supervisors (approve/deny/defer) the use of the approved FY24 CIP funds of \$70,000 originally for the back stage at Pleasant Grove Park to be used for the engineering and construction of a stage cover over the newer front stage at Pleasant Grove Park.</p> <p><u>Motion #2 (Needed If Motion #1 Selected Above):</u> I move the Board of Supervisors approve Project Agreement #01 between Fluvanna County and Architectural Partners for professional services for the Pleasant Grove Park stage canopy totaling \$13,725, and further authorize the County Administrator to execute the agreement subject to approval as to form by the County Attorney.</p>				
BOS GOALS?	Yes X	No	If yes, which goal(s):		D5
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		X			
STAFF CONTACT(S):	Aaron Spitzer, Director of Parks and Recreation				
PRESENTER(S):	Aaron Spitzer, Director of Parks and Recreation				
RECOMMENDATION:	Recommend Motion #1 and Motion #2.				
TIMING:	Current				
DISCUSSION:	<p>After the deadline for the FY24 CIP budget submittals, a new stage was completed in the front of Pleasant Grove Park. Since the completion of the new stage in the front of the park, it is being used for County Fair entertainment, the County's annual Groovin' at the Grove concert series, and Scout movie nights. I am asking for the \$70,000 approved funds for the back stage in Pleasant Grove Park to be used for the newer front stage at Pleasant Grove Park.</p> <p>Approval would open opportunities for music performances in the park that requires a stage without the extra work on Parks and Recreation's staff to put up and take down a tent before each event. This will also allow for the possibility of additional rental revenue with the stage being covered at all times and available to use without a lot of staff set up time.</p> <p>Architectural Partners signed a term contract with the County on January 18, 2024 to provide architectural services on an as-needed basis. The attached proposal includes</p>				

	preparation of construction documents for the stage canopy and assisting with the bidding and construction phase. The cost for services will not exceed \$13,725.				
FISCAL IMPACT:	None unless bids for construction are higher than \$57,000, then additional funds will need to be requested to complete the project.				
POLICY IMPACT:	None				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	<ul style="list-style-type: none"> • Stage Canopy Scope and Fee Proposal from Architectural Partners • Project Agreement with Architectural Partners 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X	X			COAD



December 3, 2024

Mr. Aaron Spitzer – Director of Parks and Recreation
271 Pleasant Grove Drive
Palmyra, VA 22963

RE: Pleasant Grove Park Band Stage Canopy

Dear, Aaron:

Thank you again for this opportunity to offer our design services to Fluvanna County's Parks and Recreation Department. Based on our meeting on 13 November, the following scope of work will be provided –

Construction Documents Phase

1. Architectural Partners in concert with our structural engineer will prepare Construction Documents addressing the canopy to cover the existing 20'x20' wood platform/stage. We understand the following project items are requested –
 - Primary construction / structural elements to be wood, with a clear span over the stage and 5' clear around the stage.
 - Stage access is via an existing ramp – no new access elements are needed.
 - Roof material to be metal, with 20' clear from the stage front to the canopy above, sloping to the rear. No permanent ladder access to the roof is needed.

We discussed that the County will work with the power company to raise the height of the power line that crosses above the stage, allowing for a better construction sequence as the structural members are set.
 - No lighting or electrical design is needed.
2. We will prepare an initial Schematic Design drawing and meet with you at Pleasant Grove for your review, comment, and approval.
3. Based on the approved Schematic Design, Architectural Partners will prepare the following drawings for use by Parks and Recreation for construction –
 - CO1 – Cover Sheet, Location Map, Project Information
 - S0.1 – General Structural Notes, Typical Details and Schedules
 - S1.0 – Foundation Plan and Sections
 - S2.0 – Roof Framing Plan and Sections
 - S3.0 – Elevations and Details
 - Needed Specifications will be included on the above noted drawings
4. At the end of the Design period, we will attend a review session at Pleasant Grove with you for design input and comments, incorporating those into the drawings for final approval.

Bidding and Construction Administration Phase

- 1. During the Bidding and Construction Administration phase we will –
 - Provide the Drawings to Parks and Recreation Department for their use in pricing, and answer questions as submitted.
 - Review product data submittals from your selected contractor for the project, discussing these with you for your approval.
 - Review and respond to Request for Information items as submitted by the contractor.
 - Conduct site visits to observe the work included in the Construction Documents. Our fee includes three architectural site visits over the anticipated four-month construction period.

Exclusions

Not included in this proposal are Environmental Services, Construction Estimating Services, or Meetings and reviews more than the quantities listed in the above scope of work.

Schedule

AP can begin work upon notice-to-proceed, working into our current workload queue – with the holidays upon us, this looks to be in January. We anticipate two months for the design / drawings prep period.

Fee

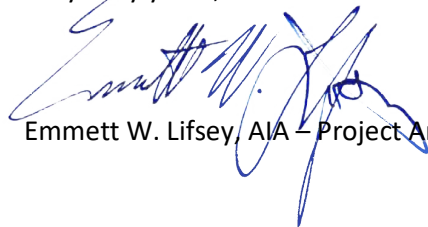
A. Architectural / Structural Construction Documents Preparation	\$ 9,500
B. Bidding and Construction Administration Phase	\$ 3,550
C. Estimated Reimbursable Expenses (travel, meals, printing)	\$675 (billed at actual cost + 10%)

Per your request, if the second 29’x32’ stage canopy is added, we would see a subsequent fee of approximately \$6,500 for the Architectural / Structural Design Documents Preparation, based on a general clone of the first canopy.

At our meeting you inquired about a possible estimated construction cost. Based on some historical data, this canopy is probably in the \$65,000 range. Please know that in today’s volatile bidding market, budgets can vary wildly on bid day, so please be cognizant of potential variables.

If you agree with the above scope of work, associated fee, and the attached Terms & Conditions, please sign one copy of this letter and return to our office. We are looking forward to our partnership with Fluvanna County.

Very truly yours,



Emmett W. Lifsey, AIA – Project Architect

For Fluvanna County – signature and title

Date

attachment: Architectural Partners Terms and Conditions

ENTIRE AGREEMENT

This Agreement is the offer of Architectural Partners (herein referred to as "AP") to perform the consulting services described in the attached proposal. Acceptance by the Client is limited to the attached proposal and these Terms and Conditions for Architectural Services, which when acknowledged in writing, is authorization to proceed. The Client is defined as the person or business entity signing the Agreement authorizing AP to proceed. This Agreement supersedes all prior written proposals and/or negotiations not referenced herein between the parties and is expressly conditioned upon the Client's agreement of the Terms and Conditions hereof. This Agreement may only be modified in writing executed by both parties.

SERVICES TO BE PERFORMED

The services to be performed are described in the attached Proposal. Unless otherwise specified in the proposal of Terms and Conditions, AP shall furnish all technical and professional services as Client selected from AP's Scope of Services.

COMPENSATION

Fee. The attached proposal describes the tasks, phases and compensation or references a separate Project Order. Any specifics pertaining to Compensation listed in the Project Order are in full effect.

Terms of Payment. Invoices shall be submitted upon completion of a phase, bi-monthly or monthly based on percentage complete at that time. Payments are due upon the Client's receipt of invoice. Client will be notified regarding amounts that are unpaid thirty (30) days after the invoice date. Amounts that are unpaid thirty (30) days after the invoice date shall bear interest at the rate of one and one-half percent (1 ½ %) per month, unless agreed upon in writing by AP.

Payments Withheld. No deductions shall be made from AP's compensation on account of penalty or other sums withheld from payments due to AP, or on amount of the costs of changes in the contractor's services for the work.

Suspension. If any payment is more than forth-five (45) days past due, AP may, after giving seven (7) days written notice to the Client, suspend services under this agreement until AP is paid in full all amounts due for services, expenses and other charges. Additionally, in the event of suspension the Client shall waive all rights, claims, etc. which it might otherwise have against AP as a direct or indirect result of such suspension.

Collection. AP shall be compensated for all costs and time associated with collection of unpaid invoices and associated fees including but not limited to AP and consultants' time at current hourly rates, legal fees, and collections. Any associated collection fees and/or legal fees will be at the cost to the Client.

WAGE RATE SCHEDULE 2024

ARCHITECTURAL STAFF:

Principal, Registered Senior Architect	\$194.00
Registered Senior Architect	176.00
Registered Architect 1	132.00
Registered Architect 2	130.00
Architectural Designer 1	120.00
Architectural Designer 2	118.00
Architectural Technician	72.00

ADMINISTRATIVE STAFF:

Senior Administration	\$85.00
Assistant Administration	66.00

TRAVEL TIME:

Travel time over 30 minutes each way will be billed at 50% of the above listed wage rates.

REIMBURSABLE EXPENSES:

The following expenses, including but not limited to, will be billed at cost plus 10%:

- Lodging
 - Meals
 - Mileage
 - Printing/Reproduction
 - Supplies (project related)
 - Mileage at IRS Allowable Rate
- Rates are subject to change on 1/1/2025

ADDITIONAL SERVICES

Fees for Additional Services. AP may provide Additional Services beyond those listed in the Proposal by a negotiated sum or on an hourly basis. Architectural Partner's current hourly rates are attached. Hourly rates are valid for period listed on Wage Rate Sheet.

Reimbursable Expenses. Reimbursable expenses shall include, but not be limited to, consultants' fees, printing, reproductions, bulk copying, photographic services, postage, shipping, delivery, travel expenses, lodging, meals and/or other project related out-of-pocket expense.

SCHEDULE

AP shall commence work on this project within twenty (20) business days of authorization to proceed or as otherwise mutually agreed upon in writing in the proposal. Construction Administration (CA) work, if applicable, that was designated/specified in the original proposal, shall be completed within the time frame outlined in the proposal. If through no fault of AP, Construction Administration Basic Architectural Services have not been completed within two (2) months of the final completion date specified on the proposal, compensation for AP's services beyond that time shall be considered Additional Services.

OWNERSHIP OF DOCUMENTS

All documents prepared or furnished by AP pursuant to this Agreement are instruments of AP's professional service and AP shall retain an ownership and property interest therein. AP grants the Client a license to use instruments of AP's professional service for the purpose of constructing, occupying, and maintaining this specific project. Reuse and/or modification of any such documents, without AP's written permission shall be prohibited. Client agrees to indemnify and hold the Architect harmless from all claims, damages, and expenses, including attorney's fees, arising out of such reuse and/or modification by the Client or by others acting through and/or on the behalf of the Client.



Notice of Copyright. All ideas, designs, arrangements and/or plans indicated or represented by AP's drawings will be created, evolved, and developed for use on this specific Project. Architect retains the copyright to the drawings and none of such ideas, designs, arrangements, and/or plans shall be used by or disclosed to any purpose whatsoever without the written permission by AP.

PUBLICITY

The Architect and its consultants shall have the right to photograph the Project and to use the photographs in the promotion of its professional service through publication advertising, public relations, brochures, websites, or other marketing media unless mutually agreed upon in the proposal.

INSURANCE, INDEMNITY AND LIMITATIONS

Insurance. AP shall maintain Workman's Compensation, General Liability and Professional Liability Insurance throughout the period of this agreement. Certificates of Insurance are available upon request.

The expense of any additional insurance coverage or increased policy limits of liability beyond, including professional liability insurance, requested by the Client in excess of the standard coverage of the Architect and its consultants shall be borne by the Client.

The Client shall require the contractor to name AP as an Additional Insured on the contractor insurance policy.

Limitation of Liability. For any damage on account of error, omission or other professional negligence, AP's liability shall be limited to AP's fee received under this Agreement.

Waiver of Consequential Damage. AP and the Client waive consequential damage for claims, disputes and other matters in question arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination in accordance with the provisions defining termination.

Hazardous Substances. AP shall not be responsible for the identification, removal, testing and/or certification of removal relative to any hazardous substance including, but not limited to, PCB, petroleum, mold infestation, hazardous waste, asbestos, lead, and any other similar substances. AP and the Client acknowledge that architectural services do not include any items related to a Hazardous Environmental Condition.

Unforeseen, Latent or Hidden Conditions. Unforeseen, latent, or hidden conditions may not be readily ascertainable regardless of the extent of the investigation. Such conditions may impact the design and necessitate extensive revisions to the design. If this occurs, architectural services shall be deemed Additional Services.

STANDARD OF PRACTICE

Services performed by AP under this Agreement shall be conducted in a manner consistent with the level of care and skill ordinarily exercised by members of their respective professions practicing in the same locality under similar conditions

No other representation, expressed or implied, and no warranty or guarantee is included or intended in this Agreement, or any report, opinion, document or otherwise.

DISPUTE RESOLUTION

Mediation and Arbitration. It is mutually agreed that the terms of this Agreement shall be binding upon both parties and their successors, executors, administrators, and assigns.

Any dispute or claim arising in connection with this Agreement shall be submitted to mediation for resolution in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect. If not resolved, then the dispute or claim may be subject to Construction Industry Arbitration Rules of the American Arbitration Association currently in effect. The mediation and arbitration shall take place in Lynchburg, VA.

MISCELLANEOUS PROVISIONS

Architect's Representative. AP shall identify a representative authorized to act on behalf of AP with respect to the project.

Approved Project Scope. The project scope shall be all elements of the project to be designed or specified by AP that will have an associated construction cost. The owner shall approve the project scope and associated construction budget. If, after approval, the project scope changes at the Client's request, the construction budget will be updated, and the stipulated sum may be adjusted accordingly.

Construction Budget. AP may calculate a construction budget. The construction budget shall be calculated by determining the area of project scope and multiplying the result by a figure based on the expected level of finish. AP shall apply an approximate lump sum to items that will have a cost but cannot be determined by an area calculation. The construction budget shall be an approximation of construction cost. AP and its consultants do not warranty, guarantee or certify the construction cost for the project or any part of the project.

Certification of the Construction Documents. The final construction documents shall be reviewed by the Client prior to contractor bidding and/or municipal review. Approval by the Client shall indicate that the construction documents meet the Client's full approval. All revisions made to the construction documents subsequent to the certification shall be considered Additional Services.

Termination. Either party may elect to terminate this Agreement with not less than seven (7) days' notice should either party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

The Client shall hold AP harmless for delays, clarifications, or non-conformance with the contract documents if AP has been terminated prior to the completion of construction administration portion or phase of the work.

Proposal Validity. This proposal shall remain in effect for sixty (60) days from the proposal date. If not executed within this period of time, this proposal may be deemed null and void by AP.

Method and Means of Construction. AP and its consultants are not responsible for the method, means or sequencing of construction unless this is arranged contractually (in writing) executed by both parties.

AIA CONTRACT

Should the Client desire and/or project require an AIA Contract, the terms and conditions pertaining to the specific AIA Contract will be in effect. All fees associated with developing an AIA Contract will be that of the Client.

DEFINITIONS

Construction Costs. Construction cost shall be the total cost or, to the extent the project is not completed, the estimated cost to the Client of all elements of the project designed, selected or specified by AP. Construction cost shall include the cost at current market rates of labor and material furnished by the Client and equipment designed, specified, selected or specially provided for by AP, including the costs of management or supervision of construction or installation provided by a separate construction manager or contractor, plus a reasonable allowance for their overhead and profit. In addition, a reasonable allowance for contingencies shall be included for market conditions at the time of bidding and for changes in the project. Construction cost does not include compensation of AP and AP's consultants or any other costs that are the responsibility of the Client as provided in this Agreement.

Surveyed Space. Surveyed space shall be all the space surveyed and documented during an Existing Conditions Survey (ECS) as measured from the interior surface of the exterior walls. Survey space shall include all interior space.

CLIENT(S) INITIALS _____

PROJECT AGREEMENT # 01
TERM CONTRACT BETWEEN COUNTY AND ARCHITECT/ENGINEER FOR
PROFESSIONAL SERVICES
Pleasant Grove Park Band Stage Canopy

This Project Agreement #01 (the "Project Agreement") made this ___ day of _____, 2024 between Fluvanna County, Virginia (the "County"), a political subdivision of the Commonwealth of Virginia, and Architectural Partners, P.C. ("A/E"), a Virginia corporation, is an addendum to that TERM CONTRACT BETWEEN COUNTY AND ARCHITECT/ENGINEER FOR PROFESSIONAL SERVICES dated the 18th day of January, 2024 (including all exhibits, and as modified by any amendments or addenda thereto the "Agreement"). All defined terms in the Agreement shall have the same meaning in this Project Agreement unless the context used herein requires otherwise.

Whereas, pursuant to the Agreement the County shall issue written task orders to the A/E as services are needed;

Whereas, the A/E submitted a proposal letter dated December 3, 2024 entitled "Pleasant Grove Park Band Stage Canopy" (the "Proposal") which is attached hereto as **Exhibit 1** and made a material part hereof;

Whereas, the County desires that the Consultant complete the work and services set forth in the Proposal, including, without limitation, the services described in the "Scope of Services" section, which services are generally described therein as:

The purposes of this task order ("Task Order") will be:

1. To prepare Construction Documents addressing the canopy to cover the existing 20'x20' wood platform/stage. The Construction Documents will include:
 - o Initial Schematic Design Drawing
 - o CO1 – Cover Sheet, Location Map, Project Information
 - o S0.1 – General Structural Notes, Typical Details and Schedules
 - o S1.0 – Foundation Plan and Sections
 - o S2.0 – Roof Framing Plan and Sections
 - o S3.0 – Elevations and Details
 - o Needed Specifications will be included on the above noted drawings
2. To assist with the Bidding and Construction Phase of the Project as detailed in the Proposal.

Now therefore, for good and valuable consideration, the parties hereby agree as follows:

ARTICLE I: THE AGREEMENT

The foregoing recitations are incorporated by reference into this Project Agreement.

This Project Agreement is an addendum to and made a material part of the Agreement. The parties hereto agree that except as specifically and expressly modified hereby that Agreement remains in full force and effect and the provisions of the Agreement are incorporated herein and are a material part hereof.

ARTICLE II: TASK ORDER

Consultant shall provide all work and services as needed and necessary or desired to complete Services on the Task Order consistent with all provisions of this Project Agreement, the Proposal, and the Agreement.

The County's project manager for technical inquiries relating to this Project Agreement shall be:

Aaron Spitzer
 Director of Parks and Recreation
 271 Pleasant Grove Drive
 P.O. Box 540
 Palmyra, VA 22963
 Phone: (434) 589-2016 Ext. 1160
 Email: aspitzer@fluvannacounty.org

Billing inquiries should be directed to Victoria Melton, Finance Director, whose contact information appears below in Article VI.

ARTICLE III: EXHIBITS AND RESOLVING CONFLICTS

The rights and duties of the County and Consultant applicable to the County's projects under this Project Agreement are set forth in the following Agreement Documents:

- i. This Project Agreement;
- ii. Exhibit 1 hereto;
- iii. Exhibit 2 hereto, being the Term Contract for Professional Services dated January 18, 2024 and including exhibits thereto; and
- iv. Exhibit 3 hereto, being the County of Fluvanna General Terms Conditions and Instructions to Bidders and Contractors

Whenever possible, the terms of the above Agreement Documents shall be read together, however in the event of a conflict, the order of preference above shall govern which Document will control. In other words, (i) shall control over (ii) to (iv) above, and (ii) shall control over (iii) and (iv) and so forth.

ARTICLE IV: FEES

The A/E shall receive up to a not-to-exceed total of THIRTEEN THOUSAND SEVEN HUNDRED TWENTY-FIVE DOLLARS AND NO/100 (\$13,725.00) based on actual time worked, which shall be payable by the County MONTHLY based on actual time worked upon Final Completion of the Services.

The flat fee is a not-to exceed amount. The hourly fees up to the not-to-exceed total per task shall be payable by the County upon proper invoice by the A/E as described herein. The A/E shall submit invoices to the County monthly for services actually rendered on each subtask and upon final completion. The invoice shall describe the services rendered to date with specificity. The A/E will be paid within forty-five (45) days of receipt of a valid invoice following final acceptance of all work by the County in the County's sole discretion ("Final Completion"). No invoice may be provided by the A/E to the County until the items or services purchased have been delivered to, inspected by and accepted by the County. In no event shall the fees invoiced or due under this Project Agreement exceed \$13,725.00 total.

Notwithstanding anything to the contrary contained in the Proposal, the A/E shall be paid the lower of the hourly rate for the title/type of person actually performing the work set forth in the Proposal hereto or the hourly rate set forth in **Exhibit 2** to this Agreement, up to the not-to-exceed fees for the Task Order Services set forth in this Project Agreement. The County shall be billed for increments of an hour based on A/E's standard procedure except as otherwise required by the Agreement.

The fee includes all fees, costs and charges of any kind to perform all the services and work, including supplying at its own cost and expense any necessary tools, equipment or materials necessary or desirable for completion of the task specified.

ARTICLE V: TERM

A/E shall with due diligence and dispatch assiduously pursue this Task Order to completion. In any event such Services and work on this Task Order must be completed to the sole satisfaction of the County no later than four (4) months from the date the County executes this Project Agreement, time being of the essence.

ARTICLE VI: MISCELLANEOUS

As appropriate to the context, the singular will include the plural and vice versa, and reference to one gender will include the others. This Project Agreement may be executed in one or more counterparts, each of which will be considered the Project Agreement for all purposes of proof. In addition to allowing electronic signatures upon an electronic copy of this Project Agreement, as provided by Virginia law, facsimile signatures upon any signature page will be considered to be original signatures. This Project Agreement contains the entire understanding of the parties with respect to the subject matter hereof and is to be modified only by a writing signed by the parties to this Project Agreement. This Project Agreement will be binding upon and inure to the benefit of the respective parties and their successors. This Project Agreement is not assignable by either party, except by operation of law. The legal address for the County and for the Consultant and the addresses for delivery of Notices and other documents related to the administration of this Project Agreement are as follows:

County:

ATTN: Victoria Melton, Finance Director
 Fluvanna County
 P.O. Box 540
 Palmyra, VA 22963
 Telephone: (434) 591-1930
 Facsimile: (434) 591-1931

A/E:

Architectural Partners, P.C.
 ATTN: Emmett W. Lifsey, AIA
 10 9th Street
 Lynchburg, VA 24504
 Telephone: (434) 846-8456

Any party may substitute another address for the one set forth above by giving a notice in the manner required. Any notice given by mail will be deemed to be received on the fifth (5th) day after deposit in the United States mail. Any notice given by hand will be deemed to be received when delivered. Notice by courier will be deemed to have been received on the date shown on any certificate of delivery.

[Signature page to follow.]

In witness whereof the undersigned duly authorized representatives have executed this Project Agreement on the dates set forth beside their respective signatures.

A/E:
Architectural Partners, P.C.

County:
Fluvanna County:

By: _____
Name:
Title:

Date: _____

By: _____ Date: _____
Name: Eric M. Dahl
Title: County Administrator

Approved as to form:

By: _____
Fluvanna County Attorney

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

TAB N

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	ZTA 24:06 – Amendments to the Fluvanna County Zoning Ordinances, amending §22-22-1, to include crematoriums and pet crematoriums in the definition of “Funeral home” and to include animal training in the definition of “Commercial kennel.”				
MOTION(s):	I move that the Board of Supervisors (approve / deny / defer) ZTA 24:06, an ordinance to amend and reordain “The Code of the County of Fluvanna, Virginia” by amending §22-22-1, to include crematoriums and pet crematoriums in the definition of “Funeral home” and to include animal training in the definition of “Commercial kennel.”				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
			X		
STAFF CONTACT(S):	Todd Fortune, Director of Planning; Dan Whitten, County Attorney				
PRESENTER(S):	Todd Fortune, Director of Planning; Dan Whitten, County Attorney				
RECOMMENDATION:	Approve				
TIMING:	Routine				
DISCUSSION:	Proposed amendments to the County Code, §22-22-1, to clarify that: 1) Cremation of both human and pet remains is a permitted activity at funeral homes; and 2) Animal training is a permitted activity at commercial kennels.				
FISCAL IMPACT:	None				
POLICY IMPACT:	This change, if approved, would add crematoriums as an allowed use in properties where funeral homes are currently allowed (A-1 with a SUP, B-C by right, B-1 by right) and would add animal training facilities as an allowed use in properties where commercial kennels are currently allowed (A-1 with a SUP, B-C with a SUP, B-1 with a SUP).				
LEGISLATIVE HISTORY:	This proposed Zoning Text Amendment was presented to the Planning Commission for review on November 12, 2024. The Commission, by a vote of 5-0, recommended approval of the proposed amendment.				
ENCLOSURES:	<ul style="list-style-type: none"> • Staff Report • Proposed Ordinance Amendment 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X				X



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS2024-12-18 p.283/386

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

BOARD OF SUPERVISORS STAFF REPORT

To: Fluvanna County Board of Supervisors

From: Dan Whitten, County Attorney; and Todd Fortune, Director of Planning

Case Number: ZTA 24:06

District: Countywide Amendment

General Information: This Zoning Text Amendment request is to be heard by the Fluvanna County Board of Supervisors on Wednesday, December 18, 2024 at 7:00 pm in the in the Fluvanna County Circuit Court.

Requested Action: Approval of amendments to the Fluvanna County Zoning Ordinance by amending §22-22-1, to include crematoriums and pet crematoriums in the definition of "Funeral home" and to include animal training in the definition of "Commercial kennel."

Background Information: These amendments clarify that 1. Cremation of both human and pet remains is a permitted activity at funeral homes and 2. Animal training is a permitted activity at commercial kennels.

Recommended Motion:

I MOVE THAT THE BOARD OF SUPERVISORS (APPROVE / DENY / DEFER) ZTA 24:06 – AN ORDINANCE TO AMEND AND REORDAIN "THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA" BY AMENDING § 22-22-1 TO INCLUDE CREMATORIIUMS AND PET CREMATORIIUMS IN THE DEFINITION OF "FUNERAL HOME" AND TO INCLUDE ANIMAL TRAINING IN THE DEFINITION OF "COMMERCIAL KENNEL."

ORDINANCE TO AMEND AND REORDAIN “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA” BY AMENDING § 22-22-1 TO INCLUDE CREMATORIUMS AND PET CREMATORIUMS IN THE DEFINITION OF “FUNERAL HOME” AND TO INCLUDE ANIMAL TRAINING IN THE DEFINITION OF “COMMERCIAL KENNEL”

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

- (1) *That the Code of the County of Fluvanna, Virginia is amended by amending § 22-22-1 as follows:*

CHAPTER 22 ZONING

ARTICLE 22. – DEFINITIONS

Sec. 22-22-1. – Rules of construction; definitions.

Funeral home: A facility used for undertaking services such as burial preparation or cremation, and where funeral services may be arranged and held. Permitted uses include funeral homes, mortuaries, crematoriums and pet crematoriums.

Kennel, commercial: A place designed and used to house, board, breed, train, handle or otherwise keep or care for dogs, cats, or other household pets for the specific intent of sale or in return for compensation.

- (2) *That the Ordinance shall be effective upon adoption.*

ORDINANCE TO AMEND AND REORDAIN “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA” BY AMENDING § 22-22-1 TO INCLUDE CREMATORiums AND PET CREMATORiums IN THE DEFINITION OF “FUNERAL HOME” AND TO INCLUDE ANIMAL TRAINING IN THE DEFINITION OF “COMMERCIAL KENNEL”

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

- (1) *That the Code of the County of Fluvanna, Virginia is amended by amending § 22-22-1 as follows:*

CHAPTER 22 ZONING

ARTICLE 22. – DEFINITIONS

Sec. 22-22-1. - Rules of construction; definitions.

Funeral home: A facility ~~for the preparation of the deceased for burial and display of the deceased and rituals connected therewith before~~ **used for undertaking services such as burial preparation** or cremation, **and where funeral services may be arranged and held.** Typical **Permitted** uses include funeral homes, ~~or mortuaries,~~ **crematoriums and pet crematoriums.**

kennel, commercial: A place designed and used to house, board, breed, **train,** handle or otherwise keep or care for dogs, cats, or other household pets for the specific intent of sale or in return for compensation.

- (2) *That the Ordinance shall be effective upon adoption.*

FLUVANNA COUNTY BOARD OF SUPERVISORS AGENDA ITEM STAFF REPORT

TAB O

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	ZTA 24:07 – Amendments to the Fluvanna County Zoning Ordinances, amending §§15-4-1 and 22-26-7 to clarify the requirements of the phrase “shielded and screened from view.”				
MOTION(s):	I move that the Board of Supervisors (approve / deny / defer) ZTA 24:07, an ordinance to amend and reordain “The Code of the County of Fluvanna, Virginia” by amending §§15-4-1 and 22-26-7 to clarify the requirements of the phrase “shielded and screened from view.”				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
			X		
STAFF CONTACT(S):	Todd Fortune, Director of Planning; Dan Whitten, County Attorney				
PRESENTER(S):	Todd Fortune, Director of Planning; Dan Whitten, County Attorney				
RECOMMENDATION:	Approve				
TIMING:	Routine				
DISCUSSION:	Proposed amendments to the County Code, §§15-4-1 and 22-26-7 to clarify the requirement that inoperable vehicles be “ <i>shielded or screened from view</i> ” can be met by: 1) placing the vehicle within a fully enclosed building or structure; 2) placing the vehicle within an area completely enclosed either by a solid, rigid, opaque fence composed of standard fencing materials or by a landscaped arrangement of nondeciduous trees, sufficient in height, spacing, density and circumference to eliminate visibility of the vehicle; or 3) covering the vehicle with a tarpaulin or other vehicle cover.				
FISCAL IMPACT:	None				
POLICY IMPACT:	This change, if approved, would clarify methods by which inoperable vehicles could be “ <i>shielded or screened from view</i> ” under the Fluvanna County Code.				
LEGISLATIVE HISTORY:	This proposed Zoning Text Amendment was presented to the Planning Commission for review on November 12, 2024. The Commission, by a vote of 5-0, recommended approval of the proposed amendment.				
ENCLOSURES:	<ul style="list-style-type: none"> • Staff Report • Proposed Ordinance Amendment 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X				X



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS2024-12-18 p.289/386
132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

BOARD OF SUPERVISORS STAFF REPORT

To: Fluvanna County Board of Supervisors

From: Dan Whitten, County Attorney; and Todd Fortune, Director of Planning

Case Number: ZTA 24:07

District: Countywide Amendment

General Information: This Zoning Text Amendment request is to be heard by the Fluvanna County Board of Supervisors on Wednesday, December 18, 2024 at 7:00 pm in the in the Fluvanna County Circuit Court.

Requested Action: Approval of amendments to the Fluvanna County Zoning Ordinance by amending §§15-4-1 and 22-26-7 to clarify the requirements of the phrase "shielded and screened from view."

Background Information: These amendments clarify that the requirement that inoperable vehicles be "*shielded or screened from view*" can be met by 1. placing the vehicle within a fully enclosed building or structure, 2. placing the vehicle within an area completely enclosed either by a solid, rigid, opaque fence composed of standard fencing materials or by a landscaped arrangement of nondeciduous trees, sufficient in height, spacing, density and circumference to eliminate visibility of the vehicle, or 3. covering the vehicle with a tarpaulin or other vehicle cover.

Recommended Motion:

I MOVE THAT THE BOARD OF SUPERVISORS (APPROVE / DENY / DEFER) ZTA 24:07 – AN ORDINANCE TO AMEND AND REORDAIN "THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA" BY AMENDING §§ 15-4-1 AND 22-26-7 TO CLARIFY THE REQUIREMENTS OF THE PHRASE "SHIELDED AND SCREENED FROM VIEW"

ORDINANCE TO AMEND AND REORDAIN “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA” BY AMENDING §§ 15-4-1 AND 22-26-7 TO CLARIFY THE REQUIREMENTS OF THE PHRASE “SHIELDED AND SCREENED FROM VIEW”

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

- (1) *That the Code of the County of Fluvanna, Virginia is amended by amending § 15-4-1 and 22-26-7 as follows:*

CHAPTER 15 MOTOR VEHICLES AND TRAFFIC

ARTICLE 4. – INOPERABLE VEHICLES

Sec. 15-4-1. – Restriction of keeping of inoperable vehicles, etc.; removal; penalty.

(A) Definitions.

(1) As used in this section, the term *farm use* shall have the meaning ascribed to it in section 46.2-698(B) of the Code of Virginia.

(2) As used in this section, the term *inoperable* shall apply to: (i) any vehicle which is not in operating condition; (ii) any vehicle which for a period of 90 days or longer has been partially or totally disassembled by the removal of tires and wheels, the engine, or other essential parts required for operation of the vehicle; or (iii) any vehicle on which there are displayed neither valid license plates nor a valid inspection decal. Farm use vehicles shall not be considered "inoperable" solely for failure to display valid license plates and a valid inspection decal.

(3) As used in this section, *shielded or screened from view* means completely precluding visibility of the subject vehicle by someone standing at ground level from outside of the property on which the subject vehicle is located by (i) placing the vehicle within a fully enclosed building or structure, (ii) placing the vehicle within an area completely enclosed either by a solid, rigid, opaque fence composed of standard fencing materials or by a landscaped arrangement of nondeciduous trees, sufficient in height, spacing, density and circumference to eliminate visibility of the vehicle, or (iii) covering the vehicle with a tarpaulin or other vehicle cover.

(4) As used in this section, *vehicle* means a motor vehicle, trailer or semitrailer, as each is defined in section 46.2-100 of the Code of Virginia.

(B) It shall be unlawful for any person to keep any inoperable vehicle on any property zoned for residential or agricultural purposes except:

(1) In all zoning districts, such inoperable vehicle(s) may be kept within a fully enclosed building or structure; and

(2) In areas zoned residential, a maximum of two such inoperable vehicles to be restored may be kept if they are shielded or screened from view; and

(3) In areas zoned agricultural, a maximum of five such inoperable vehicles may be kept if they are shielded or screened from view.

(C) The owners of property zoned for residential or agricultural purposes shall remove therefrom any such inoperable vehicles that are kept in violation of this section within 30 days of receipt of written notice thereof from the County. If a property owner fails to comply with this subsection, the County, through its own agents or employees may remove any such inoperable vehicles. In the event the County, through its own agents or employees, removes any such inoperable vehicle pursuant to this subsection, the County may dispose of such inoperable vehicle no sooner than 15 days after giving written notice to the owner of the inoperable vehicle.

(D) The cost of the removal and disposal described in subsection (c) above shall be chargeable to the owner of the inoperable vehicles or premises and may be collected by the County as taxes are collected. Every cost authorized by this section with which the owner of the premises has been assessed shall constitute a lien against the property from which the inoperable vehicle was removed, the lien to continue until actual payment of such costs has been made to the County.

(E) Notwithstanding the other provisions of this section, if the owner of such inoperable vehicle can demonstrate that he is actively restoring or repairing the inoperable vehicle, and if it is shielded or screened from view, the inoperable vehicle and one additional inoperative vehicle that is shielded or screened from view and being used for the restoration or repair may remain on the property.

(F) Violations of this section shall be punishable as a Class 1 misdemeanor.

(G) The provisions of this section shall not apply to a licensed business which on June 26, 1970, was regularly engaged in business as an automobile dealer, salvage dealer or scrap processor.

CHAPTER 22 ZONING

ARTICLE 26. – OFF-STREET PARKING AND LOADING SPACES

Sec. 22-26-7. - Interpretations of off-street parking and loading requirements.

(A) The off-street parking and loading requirements are in addition to space for the storage of trucks or other vehicles used in connection with any use.

(B) The off-street parking and loading requirements do not limit special requirements that may be imposed in the case of planned unit developments, conditional uses, or special exceptions.

(C) Where fractional spaces result, the parking spaces and loading spaces required shall be construed to be the next highest whole number.

(D) No inoperable vehicle shall be parked or stored on a lot in any zoning district unless the vehicle is shielded or screened from view from all public roads and adjoining properties.

“Shielded or screened from view” means completely precluding visibility of the subject vehicle by someone standing at ground level from outside of the property on which the subject vehicle is

located by (i) placing the vehicle within a fully enclosed building or structure, (ii) placing the vehicle within an area completely enclosed either by a solid, rigid, opaque fence composed of standard fencing materials or by a landscaped arrangement of nondeciduous trees, sufficient in height, spacing, density and circumference to eliminate visibility of the vehicle, or (iii) covering the vehicle with a tarpaulin or other vehicle cover.

(2) *That the Ordinance shall be effective upon adoption.*

ORDINANCE TO AMEND AND REORDAIN “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA” BY AMENDING §§ 15-4-1 AND 22-26-7 TO CLARIFY THE REQUIREMENTS OF THE PHRASE “SHIELDED AND SCREENED FROM VIEW”

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

- (1) *That the Code of the County of Fluvanna, Virginia is amended by amending § 15-4-1 and 22-26-7 as follows:*

CHAPTER 15 MOTOR VEHICLES AND TRAFFIC

ARTICLE 4. – INOPERABLE VEHICLES

Sec. 15-4-1. – Restriction of keeping of inoperable vehicles, etc.; removal; penalty.

(A) Definitions.

(1) As used in this section, the term *farm use* shall have the meaning ascribed to it in section 46.2-698(B) of the Code of Virginia.

(2) As used in this section, the term *inoperable* shall apply to: (i) any vehicle which is not in operating condition; (ii) any vehicle which for a period of 90 days or longer has been partially or totally disassembled by the removal of tires and wheels, the engine, or other essential parts required for operation of the vehicle; or (iii) any vehicle on which there are displayed neither valid license plates nor a valid inspection decal. Farm use vehicles shall not be considered "inoperable" solely for failure to display valid license plates and a valid inspection decal.

(3) As used in this section, *shielded or screened from view* means ~~not visible~~ **completely precluding visibility of the subject vehicle** by someone standing at ground level from outside of the property on which the subject vehicle is located **by (i) placing the vehicle within a fully enclosed building or structure, (ii) placing the vehicle within an area completely enclosed either by a solid, rigid, opaque fence composed of standard fencing materials or by a landscaped arrangement of nondeciduous trees, sufficient in height, spacing, density and circumference to eliminate visibility of the vehicle, or (iii) covering the vehicle with a tarpaulin or other vehicle cover.**

(4) As used in this section, *vehicle* means a motor vehicle, trailer or semitrailer, as each is defined in section 46.2-100 of the Code of Virginia.

(B) It shall be unlawful for any person to keep any inoperable vehicle on any property zoned for residential or agricultural purposes except:

(1) In all zoning districts, such inoperable vehicle(s) may be kept within a fully enclosed building or structure; and

(2) In areas zoned residential, a maximum of two such inoperable vehicles to be restored may be kept if they are shielded or screened from view; and

(3) In areas zoned agricultural, a maximum of five such inoperable vehicles may be kept if they are shielded or screened from view.

(C) The owners of property zoned for residential or agricultural purposes shall remove therefrom any such inoperable vehicles that are kept in violation of this section within 30 days of receipt of written notice thereof from the County. If a property owner fails to comply with this subsection, the County, through its own agents or employees may remove any such inoperable vehicles. In the event the County, through its own agents or employees, removes any such inoperable vehicle pursuant to this subsection, the County may dispose of such inoperable vehicle no sooner than 15 days after giving written notice to the owner of the inoperable vehicle.

(D) The cost of the removal and disposal described in subsection (c) above shall be chargeable to the owner of the inoperable vehicles or premises and may be collected by the County as taxes are collected. Every cost authorized by this section with which the owner of the premises has been assessed shall constitute a lien against the property from which the inoperable vehicle was removed, the lien to continue until actual payment of such costs has been made to the County.

(E) Notwithstanding the other provisions of this section, if the owner of such inoperable vehicle can demonstrate that he is actively restoring or repairing the inoperable vehicle, and if it is shielded or screened from view, the inoperable vehicle and one additional inoperative vehicle that is shielded or screened from view and being used for the restoration or repair may remain on the property.

(F) Violations of this section shall be punishable as a Class 1 misdemeanor.

(G) The provisions of this section shall not apply to a licensed business which on June 26, 1970, was regularly engaged in business as an automobile dealer, salvage dealer or scrap processor.

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Sec. 22-26-7. - Interpretations of off-street parking and loading requirements.

(A) The off-street parking and loading requirements are in addition to space for the storage of trucks or other vehicles used in connection with any use.

(B) The off-street parking and loading requirements do not limit special requirements that may be imposed in the case of planned unit developments, conditional uses, or special exceptions.

(C) Where fractional spaces result, the parking spaces and loading spaces required shall be construed to be the next highest whole number.

(D) No inoperable vehicle shall be parked or stored on a lot in any zoning district unless the vehicle is ~~within a fully enclosed building or structure, or are otherwise~~ shielded or screened from view from all public roads and adjoining properties. **“Shielded or screened from view” means completely precluding visibility of the subject vehicle by someone standing at**

ground level from outside of the property on which the subject vehicle is located by (i) placing the vehicle within a fully enclosed building or structure, (ii) placing the vehicle within an area completely enclosed either by a solid, rigid, opaque fence composed of standard fencing materials or by a landscaped arrangement of nondeciduous trees, sufficient in height, spacing, density and circumference to eliminate visibility of the vehicle, or (iii) covering the vehicle with a tarpaulin or other vehicle cover.

(2) *That the Ordinance shall be effective upon adoption.*

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

TAB P

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	Adoption of the Fluvanna County Board of Supervisors December 4, 2024 Meeting Minutes.				
MOTION(s):	I move the meeting minutes of the Fluvanna County Board of Supervisors Regular Meeting on Wednesday December 4, 2024, be adopted.				
BOS WORKPLAN?	Yes	No	If yes, list item(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:	N/A				
ENCLOSURES:	Draft Minutes December 4, 2024.				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X

**FLUVANNA COUNTY BOARD OF SUPERVISORS
REGULAR MEETING MINUTES
Circuit Courtroom, Fluvanna Courts Building
72 Main Street, Palmyra, VA 22963
December 4, 2024
Regular Meeting 5:00pm
Work Session 7:00pm**

MEMBERS PRESENT:

Chris Fairchild, Cunningham District, Chair
John M. (Mike) Sheridan, Columbia District, Vice Chair
Mike Goad, Fork Union District
Timothy M. Hodge, Palmyra District
Tony O’Brien, Rivanna District

ABSENT:

None.

ALSO PRESENT:

Eric M. Dahl, County Administrator
Kelly Harris, Assistant County Administrator
Dan Whitten, County Attorney
Caitlin Solis, Clerk for the Board of Supervisors
Andrew Pullen, Columbia District School Board, Chair
Andre Key, Rivanna District School Board, Vice-Chair
Charles Rittenhouse, Cunningham District School Board
Danny Reed, Fork Union District School Board
James Kelley, Palmyra District Supervisor

1 - CALL TO ORDER, PLEDGE OF ALLEGIANCE, & MOMENT OF SILENCE

At 5:01pm, Chair Fairchild called to order the Regular Meeting of December 4, 2024. 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, 2024 Regular Meeting of the Board of Supervisors, as presented.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:		Second			Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

4 - COUNTY ADMINISTRATOR’S REPORT

Mr. Dahl reported on the following topics:

Announcements and Updates

Ribbon Cutting Ceremony Cunningham Creek Winery & Brewery

- Celebrating the opening of the new brewery
- Friday, December 6, 2024 at 3:00 pm
- Meet the Brewer and enjoy a complimentary pour of beer

Palmyra Arts Fest

- Stone Jail Street, Palmyra
- Saturday, December 14, 2024 (rain date December 15)
- 10:00 am to 3:00 pm
- Local artists and artisans, performers, food trucks, and children’s activities

Buy Fluvanna First Holiday Passport Campaign

- Pick up a passport and visit participating businesses to receive a special “Buy Fluvanna First” Sticker
- Turn in passport by January 5th for a chance to win exciting prizes

5 - PUBLIC COMMENTS #1

At 5:06pm, Chair Fairchild opened the first round of Public Comments.

- James Kelley, 363 Manor Blvd, commented on the carryover request projects.

With no one else wishing to speak, Chair Fairchild closed the first round of Public Comments at 5:10pm.

Board of Supervisors Minutes
6 – BOARDS AND COMMISSIONS

MOTION:	Move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s)/reappointments(s):				
BOARD/COMMISSION/COMMITTEE	APPOINTEES	APPT/ REAPPT	BEGINS TERM	ENDS TERM	
Economic Development and Tourism Advisory Council (EDTAC)	David Wells	Appt	12/4/2024	06/30/2025	
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:			Second	Motion	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

7 – PRESENTATIONS

VDOT Quarterly Report – Scott Thornton, Residency Administrator/Louisa Residency

Mr. Thornton gave an update on VDOT projects in the county including, temporary sign removal, maintenance, and construction projects. Mr. Thornton gave an update on 35MPH signs being installed on Carys Creek Rd.

- Mr. Goad asked about the intersection of Rt 15 and Rt 6 at Dixie, to see if any signs could be installed to bring attention to the intersection.
- Mr. Sheridan asked for advisory signs on Rt 15 where the road was damaged and temporarily repaired near the Lion’s Club Park.
- Mr. Hodge asked about adding a hidden driveway sign at Payne’s mill Rd where there is a hill before a driveway with little visibility.

8 - ACTION MATTERS

Authorization to Advertise a Public Hearing for a Lease Agreement with Monticello Area Community Action Agency to Lease Property at Carysbrook Complex – Dan Whitten, County Attorney

- Before the pandemic MACAA used the space under the Carysbrook gym for a thrift store, for food-pantry operations, and for office space for emergency assistance counselling services.
- This lease formalizes the previously-existing arrangement.
- MACAA is planning to re-open the thrift store.
- Lease term will be 5 years with an automatic 5-year renewal term.

The Board will be retroactively approving the advertisement which will be advertised in the December 5, 2024 Fluvanna Review.

MOTION:	Advertise a public hearing to be held January 22, 2025 for the lease of property to the Monticello Area Community Action Agency.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:			Second		Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

Fluvanna County Community Center Commercial Kitchen – Jennifer Schmack, Director of Economic Development

- Collaboration began in 2015, between Fluvanna County and Cooperative Extension staff to create a commercial kitchen in an existing space in the Fluvanna Community Center. The Cooperative Extension purchased kitchen equipment using remaining Fluvanna County budgeted funds.
- In November 2022, certification to operate a Commissary Kitchen was issued by the health department. Fluvanna County Parks and Recreation began accepting rental applications for use of the Commercial Kitchen on January 2, 2023.
- When the County originally received the certification to operate the Commissary Kitchen, it was understood that a permanent part-time Serve Safe Manager was required per the Virginia Department of Health. It has since been communicated that is not the case, Economic Development and Parks and Recreation staff can oversee it. There may be a periodic need for flex part-time staffing.
- Currently, the hourly Use Fees are the second highest in the region. Eliminating the Commercial Kitchen Coordinator position will allow for a reduction in Use Fees, making the kitchen more competitive in the Central Virginia region. The reduction in Use Fees will still cover expenditures.

MOTION:	Approve the Commercial Kitchen Rental Fees as presented in the Fluvanna County Community Center Commercial Kitchen Use Application.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:		Motion	Second		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

§ 58.1-3370. Appointment.

- The circuit court having jurisdiction within each city and each county other than those counties operating under § 58.1-3371 shall, in each tax year immediately following the year a general reassessment or annual or biennial assessment is conducted in such city or county, appoint for such city or county a board of equalization of real estate assessments, unless such county or city has a permanent board of equalization appointed according to law.

§ 58.1-3374. Qualifications of members; vacancies.

- Every board of equalization shall be composed of not less than three members nor more than five members or the number of local election districts in the locality, whichever is greater.
- In addition to such regular members, at the request of the local governing body, the circuit court for any locality shall appoint one alternate member in the case of a board with less than five members.
- All members of every board of equalization, including alternate members, shall be residents, a majority of whom shall be freeholders, in the county or city for which they are to serve and shall be selected from the citizens of the county.
- Appointments to the board of equalization shall be broadly representative of the community. Thirty percent of the members of the board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, and at least one such member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer.

Recommended Appointees to the Board of Equalization for 2025:

- Mr. Daniel T. Nunziato – Cunningham District
- Mr. Woody Fincham – Rivanna District
- Mr. Scott Marshall – Cunningham District
- Mr. Nelson Cook Jr. – Columbia District
- Mr. Garren Charles – Fork Union District

MOTION:	Adopt a resolution entitled, “A RESOLUTION RECOMMENDING APPOINTMENT TO THE BOARD OF EQUALIZATION;” and further direct the County Attorney submit to the court a suggested list of members for such Board of Equalization to include the four previous Board of Equalization members with the addition of Garren Charles.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:		Motion	Second		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

FY24 to FY25 Carryover Requests – Tori Melton, Director of Finance

Per Fluvanna County Financial Policies - Budget 3.1.10 Reappropriation of Balances (Carryovers):

Had budget authority in FY24

1. Initiative/Project was started in FY24, but was not able to be completed.
 - a. **Meets existing policy.**
2. Initiative/project not started in FY24 due to circumstances.
 - a. **Meets existing policy.**

No budget authority in FY24

1. Requesting carryover of FY24 remaining funds to cover certain one-time special or capital projects that are not already approved/funded.
 - a. **Does not meet existing policy.**
2. Requesting carryover of FY24 remaining funds for unanticipated operating expenses not included in the FY25 budget
 - a. i.e., Not funded in FY25, but request/need has been identified; asking for unexpended FY24 dollars to cover that request/need (rather than wait until FY26 budget).
 - b. **Does not meet existing policy.**

MOTION:	Approve the following carryover requests of FY24 unexpended budget lines from the listed departments to the FY25 Department Budget lines as specified and in the amounts listed:				
	Item	Department	Budget Line	Amount	Meets Policy
	A	Economic Development	Opportunity Fund	\$11,625	Yes
	C	Human Resources	Employee Recognition	\$9,053	Yes
	D	Convenience Center	Building Expense	\$30,000	Yes

	E	Convenience Center	Site Improvements	\$25,000	Yes
	F	Facilities	Machinery & Equipment	\$9,279	No
	G	Fire & Rescue	Other Operating Supplies	\$25,000	Yes
	H	School	Sec Door Lock Upgrades	\$143,285	No
	I	School	Dec Door Lock Install	\$12,000	No
			Sec Wear Crisis Alert		
	J	School	Button	\$66,400	No
	K	School	Sec Weapon Detector	\$40,000	No
			Enroll & Demographic		
	L	School	Study	\$30,000	No
			Central Bathroom		
	N	School	Renovations (CIP)	\$78,906	No
	O	Sheriff	Contract Services	\$2,663	Yes
			Vehicle/Power Equipment		
	P	Sheriff	Supplies	\$5,480	Yes
	Q	Sheriff	Uniform/Wearing Apparel	\$6,411	Yes
			Total	\$495,102	
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:		Motion	Second		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

MOTION:	Defer the following carryover requests of FY24 unexpended budget lines from the listed departments to the FY25 Department Budget lines as specified and in the amount listed:				
	Item	Department	Budget Line	Amount	Meets Policy
	B	Health Department	Contract Services	\$61,124	No
			Total	\$61,124	
	MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien
ACTION:		Motion			Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

MOTION:	Deny the following carryover requests of FY24 unexpended budget lines from the listed departments to the FY25 Department Budget lines as specified and in the amount listed:				
	Item	Department	Budget Line	Amount	Meets Policy
	M	School	Capital Reserve Maintenance Fund (CRM)	\$55,000	No
			Total	\$55,000	
	MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien
ACTION:		Motion	Second		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

Professional Services for Fire Training Building – Dan Whitten, County Attorney

History:

- August 2017: Fluvanna County was awarded the Live Fire Training Structure Grant (aka Burn Building) for a Prototype 2
 - o \$450,000 for construction
 - o \$30,000 for A&E
 - o \$630,000 original cost estimate, \$150,000 County Contribution
- June 2018 – November 2022: Issued numerous Solicitations for a Prototype 2; RFP for Design/Build, two Invitation For Bids and redesigns to try and save costs.
 - o Minimum \$1M project costs, which did not include a contingency fund, site work, special inspections, construction administration, electric and water hookups.
- September 2021 – Attended the Virginia Fire Services Board meeting requesting additional grant funding due to significant costs increases for Live Fire Training Structures. The request was denied.
- Winter 2022/2023 – Burn Building Committee was looking for additional cost effective burn building options.
- April 2023 – A presentation was made to our local Live Fire Training Building Committee for a Prototype 4 - container type fire training structure.

Board of Supervisors Minutes

- With the challenges we have encountered to build a Prototype 2 in a cost effective manner and knowing two other localities (City of Richmond and Goochland County) have received approval from the Fire Services Board for a Prototype 4 - container style structure (which currently is not approved under the grant), it was important to pursue this request to serve the training needs of our volunteer firefighters and therefore serving our community.
- August 2023 - A presentation was brought forward to the BOS to determine moving forward with a special request to the Virginia Fire Services Board and what Prototype 4 design that would be. Our local committee recommended the following:
 - o Design "B" – A 5 container structure total, but 1 vertical container. The estimated current cost of containers, props, equipment, training and shipping for this configuration is \$675K (previously estimated at \$585K). If approved to use this type of prototype structure with the grant funds, \$450K could be used toward the structure costs only. The \$675K does not include costs for a contingency fund, site work, special inspections, construction administration, electric and water hookups (some items could be reduced/removed). The estimated costs to be \$325K, for an estimated maximum project price of \$1M, with \$450K potential to be covered by the grant if authorized by the Fire Services Board. The estimated maximum cost to the County would be \$550,000.
- September 2023 – Made a presentation to the Virginia Fire Services Board – Live Structure Committee for the Prototype 4 - container style structure request and another grant extension. The Live Fire Training Structure Committee approved the request and a one year grant extension. The full Virginia Fire Services Board tabled the approval until their December 1, 2023, waiting to get more information from their engineers on a Prototype 4.
- December 2023 – Attended the Virginia Fire Services Board meeting, where Fluvanna and an additional locality was requesting approval of a Prototype 4 - container style structure from the full Virginia Fire Services Board. The City of Hopewell was approved and Fluvanna was tabled again to present to the Virginia Fire Services Board – Live Fire Training Structure Committee in February 2024 for the following reasons:
 - o More information was required and that the locality had received multiple extensions.
 - o There was a comment about the County’s funding commitment for the project.
- To date, the County has received 5 grant extension approvals.
- February 7, 2024 – The Board of Supervisors approved a not to exceed funding amount of \$550,000 from Unassigned Fund Balance.
- February 22, 2024 – Attended and presented to the Virginia Fire Services Board – Live Fire Training Structure Committee, to address the Live Fire Training Structure Committee for allowing Fluvanna County to use its grant for a Prototype 4 - container style structure, discuss our funding progress and request a grant extension. All requests were granted/approved by the Virginia Fire Services Board.

Current:

- A condition of the grant is for the locality to have engineering support for design components. The four services needed are for:
 - o Civil Construction Documents – Minor Site Plan Revision
 - o Structural Design Services
 - o Electrical Engineering Services
 - o Architectural Services
- In addition, the County would need technical assistance for Bidding Phase Services.
- The current amount needed to get the project out to bid is \$61,850.
- The costs after the bids have been decided will be for:
 - o The Prototype 4 - container style structure (amount TBD)
 - o Site Work (amount TBD)
 - o Construction Phase Services (\$55,900)

Budget:

Below is a breakdown of proposed actual and estimates costs to fir within the existing budget:

Description	Cost
Grant funding - Applies to Structure only	\$450,000
Costs (Est.): containers, props, equipment, training and shipping	(\$580,000)
County Cost	(\$130,000)
County funding	\$550,000
Costs (Actual): Professional Services (site plan, structural, eletrical, architechural, bidding)	(\$61,850)
Costs (Actual): construction phase services	(\$55,900)
Costs (Est.): site work, special inspections, contingency fund and electric	(\$302,250)
Costs (Est.): Differential from above for containers, props, equipment, training and shipping	(\$130,000)
TOTAL ESTIMATED COUNTY COST	\$0

Board of Supervisors Minutes

Contract:

- The County signed a General Professional Engineering & Architectural Services Term Contract with TRC Engineers, Inc. on January 31, 2024.
- Under this Project Agreement #02, TRC will provide the following professional services for the Fire Training Building:
 - o Civil Construction Documents – Minor site plan revision
 - o Structural Design Services
 - o Electrical Engineering Services
 - o Architectural Services
 - o Bidding Phase Services
- Not-to-exceed cost of \$61,100 for professional services and \$750 for reimbursable expenses. Funding for these services would come out the \$550,000 County funding.

MOTION:	Approve Project Agreement #02 between Fluvanna County and TRC Engineers, Inc. for professional services for the Fire Training Building totaling \$61,100 and reimbursable expenses up to \$750, and further authorize the County Administrator to execute the agreement subject to approval as to form by the County Attorney.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:			Motion		Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

9 - PUBLIC HEARING

None.

10 - CONSENT AGENDA

The following items were approved under the Consent Agenda for December 4, 2024:

- *Minutes of November 20, 2024 IAC Dinner* – Caitlin Solis, Clerk to the Board
- *Minutes of November 20, 2024* – Caitlin Solis, Clerk to the Board
- *Minutes of November 21, 2024 Elected Officials Breakfast* – Caitlin Solis, Clerk to the Board
- *Approval of Construction Contract with Brindle & Tan Construction, LLC* – Dan Whitten, County Attorney
- *Approval of Open Space Agreement for Jack L. Beuth, Jr. and Lisa M. Ritter* – Andrew M. Sheridan, Jr., Commissioner of the Revenue
- *Approval of Open Space Agreement for the James B. Hallissy and Pamela G. Hallissy*
- *Asset Protection Trust dated May 29, 2012* – Andrew M. Sheridan, Jr., Commissioner of the Revenue
- *Transient Occupancy Tax Supplemental Appropriation* – Tori Melton, Director of Finance

MOTION:	Approve the consent agenda, for the December 4, 2024 Board of Supervisors meeting.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:		Second	Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

11 - UNFINISHED BUSINESS

None.

12 - NEW BUSINESS

None.

13 - PUBLIC COMMENTS #2

At 7:15pm, Chair Fairchild opened the second round of Public Comments. With no one wishing to speak, Chair Fairchild closed the second round of Public Comments at 7:15pm.

MOTION:	Enter recess of the Regular Board of Supervisors meeting at 7:15pm.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:			Second	Motion	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

MOTION:	Close the recess of the Regular Board of Supervisors meeting at 7:28pm.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O’Brien	Mr. Sheridan
ACTION:		Motion	Second		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

15 - FCPS AND COUNTY PRELIMINARY BUDGET DISCUSSION

Dr. Gretz gave a high-level overview of the Fluvanna County Public Schools FY26 budget priorities including per pupil expenditures, enrollment data, staff compensation, health insurance, revenue sources, budget considerations and unknowns.

- During the discussions, the Board of Supervisors and the School Board agreed a committee should look at the options and benefits to combining the county and school health insurance under one policy.
- At 8:45pm, a motion was made to extend the Board of Supervisors meeting.

MOTION:	Approve a motion to extend the December 4, 2024 Regular Board of Supervisors meeting to 9:30pm.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:		Second	Motion		
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

14 - CLOSED MEETING

MOTION:	At 8:46pm, move the Fluvanna County Board of Supervisors enter into a closed meeting, pursuant to the provisions of Section 2.2-3711 A.1, A.6, & A.8 of the Code of Virginia, 1950, as amended, for the purpose of discussing Personnel – employee of the CSA Department, County Administrator performance evaluation, personnel of the Sheriff’s Office; Investment of Funds – County utility easement in the Columbia District; Legal Matters – Contract user grants under the water and sewer ordinance in Zion Crossroads.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:			Second	Motion	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

MOTION:	At 10:27 pm, 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:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

- At 10:27pm, a motion was made to extend the Board of Supervisors meeting.

MOTION:	Approve a motion to extend the December 4, 2024 Regular Board of Supervisors meeting to 10:30pm.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:			Second	Motion	
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

16 - ADJOURN

MOTION:	Adjourn the regular meeting of Wednesday, December 4, 2024 at 10:28pm.				
MEMBER:	Mr. Fairchild	Mr. Goad	Mr. Hodge	Mr. O'Brien	Mr. Sheridan
ACTION:			Second		Motion
VOTE:	Yes	Yes	Yes	Yes	Yes
RESULT:	5-0				

ATTEST:

FLUVANNA COUNTY BOARD OF SUPERVISORS

Caitlin Solis
Clerk to the Board

Christopher S. Fairchild
Chair



BOARD OF SUPERVISORS

County of Fluvanna
Palmyra, Virginia

RESOLUTION No. 38-2024

**A RESOLUTION RECOMMENDING APPOINTMENT TO
THE BOARD OF EQUALIZATION**

WHEREAS, Virginia Code Section 58.1-3370 requires the appointment of a Board of Equalization in each tax year immediately following the year a general reassessment is conducted in the County; and

WHEREAS, it is the desire of the Board of Supervisors of Fluvanna County to request that the Circuit Court of the County appoint such a Board and to suggest to the court the members to be appointed; and

WHEREAS, the Board of Supervisors desires to provide necessary clerical assistance for such Board of Equalization in accordance with Virginia Code Section 58-1-3376; and

WHEREAS, a general reassessment of the County has recently been completed; and

WHEREAS, the Fluvanna County Board of Supervisors requests the Board of Equalization to meet as frequently as necessary to hear all appeals from landowners concerning their reassessment; and

WHEREAS, the Fluvanna County Board of Supervisors encourages the Board of Equalization to meet with the assessors and review and evaluate their method of assessing the value of land in this reassessment.

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Fluvanna County, as follows:

- 1) That the County Attorney be, and he is hereby, **DIRECTED** to request the appointment by the Circuit Court of the County of a Board of Equalization as required by law; and that, in so doing, the County Attorney submit to the court a suggested list of members for such Board of Equalization, such list being attached to this resolution as Exhibit A; and
- 2) That the County Administrator be, and he is hereby, **AUTHORIZED AND DIRECTED** to provide necessary clerical assistance for such Board of Equalization, by the hiring of additional personnel or otherwise providing support as may be necessary; and
- 3) That the Commissioner of the Revenue be, and he is hereby, **REQUESTED** to assist such Board of Equalization.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at a meeting of the Board held on the 4th day of December 2024:

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Chris Fairchild, Cunningham District	X					
John M. Sheridan, Columbia District	X					
Mike Goad, Fork Union District	X				X	
Timothy Hodge, Palmyra District	X					X
Anthony P. O'Brien, Rivanna District	X					

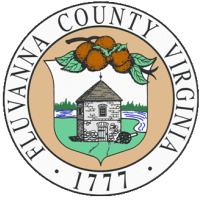
Attest:

Christopher S. Fairchild, Chair
Fluvanna County Board of Supervisors

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

TAB Q

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	Resolution Recognizing Alanah McLaughlin – Eagle Scout				
MOTION(s):	I move the Fluvanna County Board of Supervisors adopt the resolution entitled “Recognizing Alanah McLaughlin for Award of Eagle Scout Status.”				
BOS 2 YEAR GOAL?	Yes	No	If yes, list goal(s):		
		XX			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Caitlin Solis, Clerk to the Board of Supervisors				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	Approve				
TIMING:	Routine				
DISCUSSION:	Alanah has completed all requirements and has been examined by an Eagle Scout Board of Review and deemed worthy of the Eagle Scout Award.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	Resolution				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X



BOARD OF SUPERVISORS
 County of Fluvanna
 Palmyra, Virginia
RESOLUTION No. 39-2024

**A RESOLUTION RECOGNIZING
 ALANAH MCLAUGHLIN
 AWARD OF EAGLE SCOUT STATUS**

The Fluvanna County Board of Supervisors adopted the following resolution on Wednesday, December 18, 2024

WHEREAS, the Boy Scouts of America was incorporated by Mr. William D. Boyce on February 8, 1910; and

WHEREAS, the Boy Scouts of America was founded to promote citizenship, training, personal development and fitness of individuals; and

WHEREAS, Alanah McLaughlin has completed all the requirements for becoming an Eagle Scout; and

WHEREAS, Alanah has been examined by an Eagle Scout Board of Review and deemed worthy of the Eagle Scout award; and

WHEREAS, Boy Scout Troop 1154 convened an Eagle Scout Court of Honor on December 15, 2024 at 4:00 p.m. at Lake Christian Church, Palmyra, Virginia; and

WHEREAS, the Fluvanna County Board of Supervisors fully supports the programs of the Boy Scouts of America and recognizes the important services they provide to the youth of our Country.

NOW, THEREFORE BE IT RESOLVED that the Fluvanna County Board of Supervisors joins Alanah’s family and friends in congratulating him on his achievements, the award of Eagle Scout status and acknowledges the good fortune of the County to have such an outstanding youth as one of its citizens.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at a regular meeting of the Board held on the 18th of December, 2024, by the following vote:

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Chris Fairchild, Cunningham District						
John M. Sheridan, Columbia District						
Mike Goad, Fork Union District						
Timothy Hodge, Palmyra District						
Anthony P. O’Brien, Rivanna District						

Attest:

 Christopher S. Fairchild, Chair
 Fluvanna County Board of Supervisors



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS2024-12-18 p.311/386
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

MEMORANDUM

TAB R

Date: December 9, 2024
From: Finance Department
To: Board of Supervisors
Subject: Accounts Payable Report for October 2024

1. Staff recommends that the Board of Supervisors ratify the expenditures in the attached report and summarized below.

CATEGORY	AMOUNT
General	\$1,768,817.64
Capital Improvements	\$1,091,791.59
Debt Service	\$0.00
Sewer	\$1,370.61
Fork Union Sanitary District	\$109,815.55
Zion Crossroads Water & Sewer	\$21,582.22
TOTAL AP EXPENDITURES	\$2,993,377.61
Payroll	\$1,481,053.87
TOTAL	\$4,474,431.48

MOTION

I move the Accounts Payable and Payroll be ratified for October 2024 in the amount of \$4,474,431.48.

Encl:
AP Report

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 10/1/2024					
2	Accounts Payable List		To Date: 10/31/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
5	Fund # - 100 GENERAL FUND							
6	GENERAL FUND							
7	ANGELA M. SCOLFORO, TRUSTEE	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116211	9/13/2024	10/2/2024	652.82	
8	ANGELA M. SCOLFORO, TRUSTEE	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116634	9/27/2024	10/2/2024	652.82	
9	ANGELA M. SCOLFORO, TRUSTEE	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117091	10/11/2024	10/28/2024	652.82	
10	ANGELA M. SCOLFORO, TRUSTEE	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117620	10/25/2024	10/28/2024	652.82	
11	DELTA DENTAL OF VIRGINIA	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116212	9/13/2024	10/2/2024	925.55	
12	DELTA DENTAL OF VIRGINIA	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116635	9/27/2024	10/2/2024	925.55	
13	DELTA DENTAL OF VIRGINIA	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117092	10/11/2024	10/28/2024	970.30	
14	DELTA DENTAL OF VIRGINIA	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117621	10/25/2024	10/28/2024	970.30	
15	INDEPENDENT EYE CARE MSO, INC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116213	9/13/2024	10/2/2024	157.41	
16	INDEPENDENT EYE CARE MSO, INC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116636	9/27/2024	10/2/2024	157.41	
17	INDEPENDENT EYE CARE MSO, INC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117093	10/11/2024	10/28/2024	162.22	
18	INDEPENDENT EYE CARE MSO, INC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117622	10/25/2024	10/28/2024	162.22	
19	INTERFLEX PAYMENTS, LLC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116208	9/13/2024	10/2/2024	2,744.96	
20	INTERFLEX PAYMENTS, LLC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116632	9/27/2024	10/2/2024	3,077.46	
21	INTERFLEX PAYMENTS, LLC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117090	10/11/2024	10/28/2024	3,088.98	
22	INTERFLEX PAYMENTS, LLC	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117619	10/25/2024	10/28/2024	3,088.98	
23	MEDICAL AIR SERVICES ASSOCIATION,	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116214	9/13/2024	10/2/2024	77.00	
24	MEDICAL AIR SERVICES ASSOCIATION,	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116637	9/27/2024	10/2/2024	77.00	
25	MEDICAL AIR SERVICES ASSOCIATION,	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117094	10/11/2024	10/28/2024	84.00	
26	MEDICAL AIR SERVICES ASSOCIATION,	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117623	10/25/2024	10/28/2024	84.00	
27	MINNESOTA LIFE INS. CO	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116205	9/13/2024	10/2/2024	658.68	
28	MINNESOTA LIFE INS. CO	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116630	9/27/2024	10/2/2024	658.68	
29	MINNESOTA LIFE INS. CO	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117088	10/11/2024	10/28/2024	613.82	
30	MINNESOTA LIFE INS. CO	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117617	10/25/2024	10/28/2024	613.82	
31	KEVIN WILSON-CAMP YELLOW	CUSTOMERS	PLAN-PUBLIC HEARING SIGN DEPOSIT	100924	10/7/2024	10/11/2024	90.00	
32	TAXING AUTHORITY CONSULTING	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116209	9/13/2024	10/2/2024	302.92	
33	TREASURER OF VIRGINIA	SHERIFF'S FEE PAY TO C/W	SHERIFF'S FEES SEPT' 24	78677	10/1/2024	10/31/2024	1,063.20	
34	TREASURER OF VIRGINIA	SHERIFF'S FEE PAY TO C/W	SHERIFFS DEPT LOST MONIES -CODE	78678	10/9/2024	10/31/2024	2,461.00	
35	TREASURER OF VIRGINIA	SHERIFF'S FEE PAY TO C/W	UNCLAIMED PROPERTY 2023	78681	10/30/2024	10/31/2024	1,890.11	
36	VACORP	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 092724	116631	9/27/2024	10/2/2024	1,116.70	
37	VACORP	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 091324	116206	9/13/2024	10/2/2024	1,143.31	
38	VACORP	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101124	117089	10/11/2024	10/28/2024	1,162.17	
39	VACORP	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102524	117618	10/25/2024	10/28/2024	1,162.17	
40						Total:	\$32,301.20	
41								
42	REAL ESTATE TAXES							

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 10/1/2024					
2	Accounts Payable List		To Date: 10/31/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
43	ARNETT, EVELYN	R E 2024 - 1ST	RE 2024 13-A-34AA	117418	10/22/2024	10/22/2024	163.99	
44	BARNES, JOHN L & THELMA E	R E 2024 - 1ST	RE 2024 36-A-A143	117629	10/29/2024	10/29/2024	48.53	
45	BRANDT, KEVIN	R E 2024 - 1ST	RE 2024 60-8-10	117630	10/29/2024	10/29/2024	81.04	
46	BROWN, STEPHANIE R	R E 2024 - 2ND	RE 2024 28-A-35A	117631	10/29/2024	10/29/2024	642.28	
47	CORELOGIC CENTRALIZED REFUNDS	R E 2022 - 1ST	RE 2022 18A-12-439	117203	10/15/2024	10/18/2024	1,003.89	
48	CORELOGIC CENTRALIZED REFUNDS	R E 2022 - 1ST	RE 2022 32-15-1	117204	10/15/2024	10/18/2024	1,103.59	
49	CORELOGIC CENTRALIZED REFUNDS	R E 2024 - 1ST	RE 2024 18A-8-184	116839	9/30/2024	10/4/2024	854.13	
50	G & D INVESTMENTS LLC	R E 2024 - 1ST	RE 2024 50-24-8	116999	10/4/2024	10/11/2024	215.54	
51	HACKNEY, JASON ET AL	R E 2024 - 1ST	RE 2024 60-1-2B	117419	10/22/2024	10/22/2024	21.45	
52	HUMBLE PROPERTIES LLC	R E 2024 - 1ST	RE 2024 36A-A-25	116838	9/30/2024	10/4/2024	140.53	
53	JEFFCOAT, DAVID PARK & MELISSA A	R E 2024 - 1ST	RE 2024 40-18-21	116837	9/30/2024	10/4/2024	202.98	
54	JEFFCOAT, DAVID PARK & MELISSA A	R E 2024 - 2ND	RE 2024 40-18-21	116837	9/30/2024	10/4/2024	0.51	
55	LERETA LLC	R E 2022 - 1ST	RE 2022 59-A-33	117205	10/15/2024	10/18/2024	202.93	
56	MALLOY, MICHAEL T & AMY L	R E 2020 - 1ST	RE 2020 9-A-21A	117201	10/15/2024	10/18/2024	990.67	
57	MALLOY, MICHAEL T & AMY L	R E 2020 - 1ST	RE 2020 9-A-22	117202	10/15/2024	10/18/2024	589.23	
58	MCDONALD, DEBORAH P	R E 2024 - 1ST	RE 2024 18A-9-320	117421	10/22/2024	10/22/2024	44.66	
59	PACE, HARRY H., III	R E 2024 - 1ST	RE 2024 16-20-18	117634	10/29/2024	10/29/2024	32.62	
60	RED FOX TITLE	R E 2024 - 1ST	RE 2024 18A-2-269	117633	10/29/2024	10/29/2024	1,005.20	
61	SWAIN, ANTHONY H & APRIL I	R E 2024 - 1ST	RE 2024 18A-8-354	117635	10/29/2024	10/29/2024	171.65	
62	THOMPSON, WILLIAM JAMES III	R E 2024 - 1ST	RE 2024 36-A-48	117420	10/22/2024	10/22/2024	66.94	
63	TIFFANY CALDIN	R E 2024 - 1ST	RE 2024 34-A-5	117632	10/29/2024	10/29/2024	1,378.34	
64	VIRGINIA HOUSING DEVELOPMENT	R E 2024 - 1ST	RE 2024 52-A-89	117206	10/15/2024	10/18/2024	226.83	
65	WOODS, SHARI JILL	R E 2024 - 1ST	RE 2024 12-21-13	116841	9/30/2024	10/4/2024	274.30	
66						Total:	\$9,461.83	
67								
68	REAL & PERSONAL PUBLIC SERV							
69	LUMOS NETWORKS INC	PS CORP - 2024 1ST	RE 2024 6039	116842	9/30/2024	10/4/2024	99.50	
70	LUMOS NETWORKS INC	PS CORP - 2024 2ND	RE 2024 6039	116842	9/30/2024	10/4/2024	84.26	
71						Total:	\$183.76	
72								
73	PERSONAL PROPERTY TAXES							
74	GRIFFIN, ALEXIS ALOLA	P P 2022 - 1ST	EXP#000065	116881	10/2/2024	10/4/2024	242.00	
75	HVT INC AS TRUSTEE FOR HLT	P P 2024 - 1ST	EXP#000066	116882	10/2/2024	10/4/2024	341.74	
76	HVT INC AS TRUSTEE FOR HLT	P P 2024 - 1ST	EXP#000066	116882	10/2/2024	10/4/2024	482.16	
77						Total:	\$1,065.90	
78								
79	PROPERTY TAX PENALTIES & INT							
80	JEFFCOAT, DAVID PARK & MELISSA A	PENALTIES-ALL PROPERTY	RE 2024 40-18-21	116837	9/30/2024	10/4/2024	20.30	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 10/1/2024					
2	Accounts Payable List		To Date: 10/31/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
81							Total:	\$20.30
82								
83	OTHER LOCAL TAXES							
84	BAMFORD, MARGARET MARIE	ADMIN FEE VEHICLE	PP 2024 16448	117000	10/4/2024	10/11/2024		57.32
85	BROOKS, TYSHAWN DELANTE	ADMIN FEE VEHICLE	PP 2024 33886	117001	10/4/2024	10/11/2024		6.15
86	DAUGHDRILL, DONALD KEVIN	ADMIN FEE VEHICLE	PP 2024 640	117002	10/4/2024	10/11/2024		4.05
87	DUDLEY, TERESA LYNN	ADMIN FEE VEHICLE	PP 2024 201908	117637	10/29/2024	10/29/2024		35.56
88	EDWARDS, MITCHELL STEPHEN	ADMIN FEE TRAILER	PP 2024 222515	117638	10/29/2024	10/29/2024		472.59
89	GILBERT, BERNARD R	ADMIN FEE VEHICLE	PP 2024 37777	117003	10/4/2024	10/11/2024		6.71
90	GILBERT, JAMES EDWARD	ADMIN FEE VEHICLE	PP 2024 203107	117004	10/4/2024	10/11/2024		4.00
91	GILLESPIE, JAMES SELWYN	ADMIN FEE VEHICLE	PP 2024 35728	117422	10/22/2024	10/22/2024		53.57
92	GILLESPIE, JAMES SELWYN	ADMIN FEE VEHICLE	PP 2024 36005	117423	10/22/2024	10/22/2024		87.00
93	GRIFFIN, ALEXIS ALOLA	ADMIN FEE VEHICLE	EXP#000065	116881	10/2/2024	10/4/2024		33.00
94	GRIFFIN, PATSY PARRISH	ADMIN FEE VEHICLE	PP 2024 203509	117636	10/29/2024	10/29/2024		1.47
95	HARRIS, DONNA PEARL	ADMIN FEE VEHICLE	PP 2024 203945	117005	10/4/2024	10/11/2024		10.54
96	HOUSER, ERIK MATTHEW	ADMIN FEE VEHICLE	PP 2024 227024	117006	10/4/2024	10/11/2024		10.00
97	HVT INC AS TRUSTEE FOR HLT	ADMIN FEE VEHICLE	EXP#000066	116882	10/2/2024	10/4/2024		33.00
98	KENNEDY, MELANIE TOWNSEND	ADMIN FEE TRAILER	PP 2024 38081	117639	10/29/2024	10/29/2024		18.92
99	LAVIN, JEFFREY ALAN	ADMIN FEE TRAILER	PP 2024 206090	117007	10/4/2024	10/11/2024		7.95
100	LEWIS, LUCILLE ANDERSON	ADMIN FEE VEHICLE	PP 2024 206409	117424	10/22/2024	10/22/2024		20.74
101	MANUEL, CERVANTES	ADMIN FEE TRAILER	PP 2024 13915	117008	10/4/2024	10/11/2024		6.80
102	MAY, MICHAEL CURTIS	ADMIN FEE VEHICLE	PP 2024 220664	117425	10/22/2024	10/22/2024		91.06
103	MCDONALD, DEBORAH PLISKO	ADMIN FEE VEHICLE	PP 2024 26048	117640	10/29/2024	10/29/2024		76.56
104	MORALES, DAMARIS	ADMIN FEE VEHICLE	PP 2024 32033	117009	10/4/2024	10/11/2024		610.55
105	NAPIER, MARILYN FAYE	ADMIN FEE VEHICLE	PP 2024 208007	117426	10/22/2024	10/22/2024		66.40
106	PATTERSON, JAQUAY LEE	ADMIN FEE VEHICLE	PP 2024 39752	117010	10/4/2024	10/11/2024		6.42
107	RAMIREZ HARO, HERMINIA M	ADMIN FEE VEHICLE	PP 2024 14339	117641	10/29/2024	10/29/2024		37.13
108	RICHARDSON, GARY BORIS	ADMIN FEE VEHICLE	PP 2024 209715	117427	10/22/2024	10/22/2024		75.90
109	ROSE, PIERRE JOSEPH	ADMIN FEE VEHICLE	PP 2024 223812	117428	10/22/2024	10/22/2024		75.20
110	SCOTT, MONICA	ADMIN FEE VEHICLE	PP 2024 36368	117011	10/4/2024	10/11/2024		211.94
111	SMITH, AUBRELYN PONTON	ADMIN FEE VEHICLE	PP 2024 210960	117012	10/4/2024	10/11/2024		7.15
112	STEPPE, CONNIE ELIZABETH	ADMIN FEE VEHICLE	PP 2024 226502	117013	10/4/2024	10/11/2024		1.43
113	TOWN OF SCOTTSVILLE	SALES TAX-	SALES TAX	78679	10/16/2024	10/31/2024		169.49
114	TUCKER, DAVID BRUCE	ADMIN FEE VEHICLE	PP 2024 32710	117429	10/22/2024	10/22/2024		17.21
115	WATSON, RODERICK DION	ADMIN FEE VEHICLE	PP 2024 36977	117642	10/29/2024	10/29/2024		48.89
116	WILSON, GARY LEE	ADMIN FEE VEHICLE	PP 2024 14911	117643	10/29/2024	10/29/2024		100.00
117							Total:	\$2,464.70
118								

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2	Accounts Payable List		To Date: 10/31/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
119	BOARD OF SUPERVISORS							
120	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	425.00	
121	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	47.55	
122	BERKLEY GROUP, LLC	PROFESSIONAL SERVICES	ADMIN-BD RETREAT PERIOD 7/22/24-	FLUVANNA-NPS-1	10/2/2024	10/11/2024	6,609.88	
123	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13-DANGEROUS DOSGS	2024F39-7	9/25/2024	10/11/2024	94.90	
124	FLUVANNA REVIEW	ADVERTISING	COMM DEV-FR 1/8-13X- BOS MEETING	2024F39-8	9/25/2024	10/11/2024	94.90	
125	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13X-TO AMEND &	2024F40-9	10/3/2024	10/18/2024	94.90	
126	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.21)	
127	TIMOTHY HODGE	MILEAGE ALLOWANCES	REIMBURSE LOCAL TRAVEL MILEAGE	100224	10/2/2024	10/4/2024	64.99	
128	TONY O'BRIEN	SUBSISTENCE & LODGING	REIMBURSE-2023 VACO CONFERENCE	1220823REISSUE	12/8/2023	10/4/2024	30.00	
129	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	202.35	
130						Total:	\$7,654.26	
131								
132	COUNTY ADMINISTRATOR							
133	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	350.00	
134	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	9.50	
135	CAITLIN SOLIS	MILEAGE ALLOWANCES	REIMBURSE-2024 VMCA INST &	101724	10/17/2024	10/18/2024	76.38	
136	CAITLIN SOLIS	SUBSISTENCE & LODGING	REIMBURSE-2024 VMCA INST &	101724	10/17/2024	10/18/2024	56.00	
137	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	234.40	
138	CIVICPLUS, LLC	CONTRACT SERVICES	BOS-MONTHLY ELECTRONIC	320038	10/10/2024	10/11/2024	7,599.95	
139	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$274.38)	
140	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.21)	
141	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	8000909001515654	9/18/2024	10/11/2024	18.67	
142	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	8000909001515654	9/18/2024	10/11/2024	28.00	
143	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS	T466645	10/3/2024	10/11/2024	30.04	
144	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	80.94	
145						Total:	\$8,199.29	
146								
147	COUNTY ATTORNEY							
148	DAN WHITTEN	MILEAGE ALLOWANCES	REIMBURSE-LGA FALL CONF-	100724	10/7/2024	10/11/2024	199.38	
149	DELORIA & HOFMANN LLP	COUNTY ATTY LEGAL-	FLUV CO OTHER, MATTER:02-3070, 22-	166957	10/1/2024	10/11/2024	30.00	
150	KARIS WHITE	MILEAGE ALLOWANCES	REIMBURSE-LOCAL TRAVEL MILEAGE	101124	10/11/2024	10/18/2024	71.02	
151	RELX INC.	BOOKS/PUBLICATIONS	CO&COMM ATTY-ACT#424YMJMP3	3095368213	9/30/2024	10/4/2024	55.65	
152	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	80.94	
153						Total:	\$436.99	
154								
155	COMMISSIONER OF THE REVENUE							
156	ANDREW M. SHERIDAN, JR.	SUBSISTENCE & LODGING	REIMB. FOR 9/24 DINNER @CRAV	092724	9/24/2024	10/4/2024	91.44	

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157	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	2.50	
158	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	25.00	
159	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	40.00	
160	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	132.79	
161	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	170.00	
162	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	8.07	
163	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	8.25	
164	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	9.57	
165	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	19.60	
166	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	28.47	
167	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	31.90	
168	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COR & FCPR-LEASE CHARGE & USAGE	35821671	10/12/2024	10/25/2024	200.00	
169	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	26.92	
170	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	COR-FUEL USAGE FOR 9/16-9/30/24	SQLCD-1004019	10/2/2024	10/11/2024	49.58	
171	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.47	
172						Total:	\$884.56	
173								
174	REASSESSMENT							
175	PEARSON'S APPRAISAL SERVICE INC	PROFESSIONAL SERVICES	COR-BILLING FOR APRAISAL SRV FOR	INVOICE#13:10/10/	10/10/2024	10/18/2024	13,253.83	
176						Total:	\$13,253.83	
177								
178	TREASURER							
179	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-SMEAD FASTAB HANGING FILE	14R6-G4HY-JTCH	10/9/2024	10/11/2024	86.47	
180	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-24X18" DOUBLE SIDED	1QX6-CQL7-XL1G	10/8/2024	10/11/2024	98.98	
181	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-PERKOOP EZPANDING FILE	1JLR-CNJH-WT7D	10/10/2024	10/11/2024	112.18	
182	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-SCOTCH HEAVY DUTY	1GDV-D6NR-D7MK	10/14/2024	10/18/2024	10.43	
183	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-DAMPRID HI-CAPACITY	1TKP-QNGX-9JMP	10/16/2024	10/25/2024	75.32	
184	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	132.96	
185	MECHUMS RIVER SECURITY	LEASE/RENT	TREAS-QTRLY CELL MONITORING	47980	10/1/2024	10/11/2024	105.00	
186	PITNEY BOWES GLOBAL FINANCIAL	LEASE/RENT	TREAS-ACCT#0010130674-SENDPRO C	3319829808	10/9/2024	10/11/2024	564.84	
187	TAXING AUTHORITY CONSULTING	PROFESSIONAL SERVICES	TREAS-BANKRUPTCY SERVICES	9810	10/1/2024	10/4/2024	450.00	
188	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.47	
189	VIRGINIA DEPT. OF MOTOR VEHICLES	DMV-ONLINE	TREAS-ACCT#546001282025	100324	10/3/2024	10/11/2024	3,375.00	
190						Total:	\$5,051.65	
191								
192	INFORMATION TECHNOLOGY							
193	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-OIKWAN USB TO RS232,USB SERIAL	1CLW-96VP-334L	9/26/2024	10/11/2024	32.91	
194	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-DERBLUE 3 PCS TRUE HEPA FILTER	1PJT-KJWW-	9/12/2024	10/18/2024	42.96	

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195	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-PERIXX PERIBOARD- 526 US WIRED	1FFH-WQM9-	10/15/2024	10/18/2024	87.63		
196	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-DCC STANDS SWIVEL & TILT	1CG7-P1V3-6FL1	9/2/2024	10/25/2024	126.00		
197	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	IT-DERBLUE 3 PCS TRUE HEPA FILTER	1PJT-KJWW-	9/12/2024	10/18/2024	49.98		
198	B&H PHOTO-VIDEO	ADP SUPPLIES	IT-APC BACK-UPS ES 600VA 120V-1	227864144	10/1/2024	10/11/2024	598.50		
199	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	8.00		
200	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	29.00		
201	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	59.99		
202	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	65.00		
203	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	208.14		
204	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	209.97		
205	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	676.13		
206	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	1,919.00		
207	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	39.85		
208	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	45.95		
209	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	56.23		
210	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	115.19		
211	BANK OF AMERICA	EDP EQUIPMENT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	149.18		
212	BANK OF AMERICA	EDP EQUIPMENT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	188.00		
213	BANK OF AMERICA	EDP EQUIPMENT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	1,768.82		
214	CDW GOVERNMENT, INC.	ADP SERVICES	IT-CUST#4299310-BLUEBEAM REVU	AA8BM1N	9/27/2024	10/4/2024	825.58		
215	CDW GOVERNMENT, INC.	ADP SERVICES	IT-CUST#4299310-ADO ACROBAT PRO	AA87L1M	10/3/2024	10/11/2024	513.50		
216	FIREFLY	TELECOMMUNICATIONS	IT & E911- INTERNET MONTHLY	11068OCT24	10/1/2024	10/4/2024	1,748.97		
217	HORNETSECURITY INC.	ADP SERVICES	REISSUE OF PYMT FOR ADVANCE	US-230727-R2	3/3/2023	10/11/2024	259.55		
218	HORNETSECURITY INC.	ADP SERVICES	REISSUE OF PYMT FOR ADANVE	US-230728-R2	3/3/2023	10/11/2024	297.25		
219	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS	T466645	10/3/2024	10/11/2024	84.77		
220	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	87.71		
221	VIRTRU CORPORATION	ADP SERVICES	IT-STARTER PACKAGE & ADDTL	INV-129362	9/24/2024	10/4/2024	1,842.40		
222	VISION GOVERNMENT SOLUTIONS,	ADP SERVICES	IT-VAMANET 10/1/24-10/31/24	114209	10/1/2024	10/4/2024	300.00		
223									
224									
225	FINANCE								
226	AMAZON CAPITAL SERVICES	FURNITURE & FIXTURES	FIN-COLAMY HIGH BACK EXECUTIVE	1QY7-CM3J-KFRN	10/11/2024	10/18/2024	141.90		
227	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FIN-OFFICEMATE STANDARD	1F7Y-7HWQ-D1LH	10/22/2024	10/25/2024	6.74		
228	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	117.20		
229	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.22)		
230	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	8000909001515654	9/18/2024	10/11/2024	155.56		
231	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	45.47		
232									
						Total:	\$12,436.16		
						Total:	\$456.65		

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1	County of Fluvanna		From Date: 10/1/2024					
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233								
234	REGISTRAR/ELECTORAL BOARD							
235	ALAN DAVIS	MILEAGE ALLOWANCES	REISSUE FOR PYMT OF LOCAL	051623-R	5/16/2023	10/4/2024	23.58	
236	AUTOMATED OFFICE SYSTEMS	LEASE/RENT	REGISTRAR-CONT ID#5220-FOR 8/30/24-	112445	10/2/2024	10/11/2024	155.00	
237	B.W. MURRAY & CO., INC.	CONTRACT SERVICES	REGISTRAR-ELECTORAL BD	2288	10/7/2024	10/11/2024	1,070.91	
238	B.W. MURRAY & CO., INC.	CONTRACT SERVICES	REGISTRAR-ELECTORAL BOARD	2214	12/7/2023	10/18/2024	1,070.91	
239	B.W. MURRAY & CO., INC.	CONTRACT SERVICES	REGISTRAR-ELECTORAL BOARD	2220	1/7/2024	10/18/2024	1,070.91	
240	B.W. MURRAY & CO., INC.	CONTRACT SERVICES	REGISTRAR-ELECTORAL BOARD	2273	8/7/2024	10/18/2024	1,070.91	
241	B.W. MURRAY & CO., INC.	CONTRACT SERVICES	REGISTRAR-ELECTORAL BOARD	2281	9/7/2024	10/18/2024	1,070.91	
242	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	2.60	
243	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	6.50	
244	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	11.05	
245	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	13.00	
246	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	14.30	
247	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	16.90	
248	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	19.50	
249	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	22.11	
250	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	44.20	
251	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	839.80	
252	BRIAN W. HAMSHAR	CONTRACT SERVICES	2ND REISSUE FOR PYMT OF 11/08/22	110822R2	11/8/2022	10/4/2024	107.50	
253	FLUVANNA REVIEW	ADVERTISING	REGISTRAR-FR 3/8-13X, NOV 5TH,	2024F41-9	10/10/2024	10/25/2024	201.50	
254	JEFFERSON CENTRE PROPERTIES	LEASE/RENT	OCTOBER FLUV CO RENT, JEFFERSON	100124	10/1/2024	10/4/2024	150.00	
255	JOYCE PACE	POSTAL SERVICES	REIMBURESEMENT FOR COMS-	092724	9/24/2024	10/4/2024	12.35	
256	MARIA L. GRAFF	CONTRACT SERVICES	2ND REISSUE OF PYMT FOR 11/7/23	110723-R	11/7/2023	10/4/2024	30.00	
257	PITNEY BOWES GLOBAL FINANCIAL	POSTAL SERVICES	REGISTRAR-ACCT#0018385734-	3319754297	9/23/2024	10/4/2024	495.51	
258	SCOTT NEWMAN	MILEAGE ALLOWANCES	REIMBURSE-VEBA N. CENTRAL DIST	100824	10/8/2024	10/18/2024	93.80	
259	THE PITNEY BOWES BANK INC	POSTAL SERVICES	REGISTRAR-POSTAGE 9/1-9/30/24	52365707SEPT24	10/1/2024	10/18/2024	0.88	
260	ULINE	OFFICE SUPPLIES	FCPR-11X9X8 32 ECT BOX 25/900	183975947	10/4/2024	10/18/2024	95.56	
261	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	45.47	
262							Total:	
263							\$7,755.66	
264	HUMAN RESOURCES							
265	ANTHEM EAP	OTHER OPERATING	HR-CUST#NV000417-EAP FEES (30)	205380133816	9/25/2024	10/11/2024	25.80	
266	BANK OF AMERICA	DUES OR ASSOCIATION	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	(\$325.00)	
267	BANK OF AMERICA	EMPLOYEE RECOGNITION	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	(\$60.00)	
268	BANK OF AMERICA	EMPLOYEE RECOGNITION	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	182.85	
269	BANK OF AMERICA	RECRUITMENT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	102.09	
270	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	52.26	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 10/1/2024					
2	Accounts Payable List		To Date: 10/31/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
271	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	117.20	
272	STAPLES CONTRACT & COMMERCIAL,	FURNITURE & FIXTURES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	1,342.78	
273	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.47	
274	VIRGINIA DEPARTMENT OF STATE	RECRUITMENT	HR-ACCT#1514- CCRE-SOR SEARCH	CJIS-51887	10/1/2024	10/11/2024	20.00	
275								
276								
277	GENERAL DISTRICT COURT							
278	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	138.19	
279								
280								
281	COURT SERVICE UNIT							
282	QUILL	OFFICE SUPPLIES	CT SRVCS-ACCT#6090964-OFFICE	092524	9/11/2024	10/4/2024	146.82	
283								
284								
285	DRUG COURT							
286	OAR JEFFERSON AREA COMM.	CONTRACT SERVICES	DRUG COURT SERVICES JULY-	100224	10/2/2024	10/11/2024	1,042.50	
287	OAR JEFFERSON AREA COMM.	MILEAGE ALLOWANCES	DRUG COURT SERVICES JULY-	100224	10/2/2024	10/11/2024	345.72	
288	OAR JEFFERSON AREA COMM.	OFFICE SUPPLIES	DRUG COURT SERVICES JULY-	100224	10/2/2024	10/11/2024	1,304.12	
289	OAR JEFFERSON AREA COMM.	PROFESSIONAL SERVICES	DRUG COURT SERVICES JULY-	100224	10/2/2024	10/11/2024	9,342.41	
290	OAR JEFFERSON AREA COMM.	SUBSISTENCE & LODGING	DRUG COURT SERVICES JULY-	100224	10/2/2024	10/11/2024	52.00	
291								
292								
293	CLERK OF THE CIRCUIT COURT							
294	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIR CT-JAM PAPER STRONG	11R4-Y3Y7-WLX3	10/24/2024	10/25/2024	9.79	
295	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIR CT-INFUN ALL IN ONE	14TX-3PXQ-CK4W	10/22/2024	10/25/2024	89.78	
296	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	CIR CT-LEASE CHARGE FOR 10/1-	35593202	10/12/2024	10/25/2024	289.00	
297	LOGAN SYSTEMS, INC.	PROFESSIONAL SERVICES	CIR CT-PROF SRV PER CONT.	59386	10/17/2024	10/25/2024	2,668.75	
298	TRISTANA TREADWAY	MILEAGE ALLOWANCES	REIMBURSE-114TH VA CO CLEARK'S	102124	10/21/2024	10/25/2024	239.86	
299	TRISTANA TREADWAY	SUBSISTENCE & LODGING	REIMBURSE-114TH VA CO CLEARK'S	102124	10/21/2024	10/25/2024	1,029.87	
300	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.01	
301								
302								
303	CIRCUIT COURT OPERATIONS							
304	DANIEL S. MARRS	COMPENSATION-	REISSUE OF PAYMENT FOR JURY	012023-#15R	1/20/2023	10/4/2024	30.00	
305								
306								
307	COMMONWEALTH ATTY							
308	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	20.00	

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309	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	35.00		
310	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	151.21		
311	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	203.54		
312	COMPUTER PROJECTS OF ILLINOIS	MAINTENANCE CONTRACTS	COMM ATTY-ANNUAL OPENFOX	24-10-112ME	10/10/2024	10/25/2024	198.00		
313	JEFF HAISLIP	MILEAGE ALLOWANCES	REIMBURSE-VTLA CRIMINAL JUSTICE	092424	9/24/2024	10/4/2024	79.33		
314	JEFF HAISLIP	MILEAGE ALLOWANCES	REISSUE OF PYMT FOR HOUSE BILL	020623-R	2/6/2023	10/4/2024	83.58		
315	JEFF HAISLIP	MILEAGE ALLOWANCES	REIMBURSE LOCAL TRAVEL MILEAGE	092624	9/26/2024	10/4/2024	85.76		
316	JEFF HAISLIP	SUBSISTENCE & LODGING	REIMBURSE-VTLA CRIMINAL JUSTICE	092424	9/24/2024	10/4/2024	62.25		
317	LAWYERS WEEKLY, INC.	BOOKS/PUBLICATIONS	COMM ATTY-LAWYERS WEEKLY	7253966	10/8/2024	10/11/2024	494.00		
318	MATTHEW BENDER & CO INC	BOOKS/PUBLICATIONS	COMM ATTY-ACT#3399735002 VA	42754976	9/23/2024	10/4/2024	93.43		
319	MATTHEW BENDER & CO INC	BOOKS/PUBLICATIONS	COMM ATTY-ACT#3399735002-VA	42754984	9/23/2024	10/4/2024	93.43		
320	MATTHEW BENDER & CO INC	BOOKS/PUBLICATIONS	COMM ATTY-ACT#3399735002 VA	42754992	9/23/2024	10/4/2024	93.43		
321	RELX INC.	MAINTENANCE CONTRACTS	CO&COMM ATTY-ACT#424YMJMP3	3095368213	9/30/2024	10/4/2024	111.30		
322	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	264.59		
323	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.47		
324									
325									
326	SHERIFF								
327	AARON HURD	SUBSISTENCE & LODGING	REIMBURSE-VSA FALL SHERIFF'S	092724	9/27/2024	10/11/2024	170.00		
328	ALBEMARLE LOCK & SAFE, INC.	OFFICE SUPPLIES	FCSO-ITEM#934-KEY:3.00, 936	128477	10/1/2024	10/4/2024	103.40		
329	ALBEMARLE LOCK & SAFE, INC.	PROFESSIONAL SERVICES	FCSO-ITEM#920-SRVC CALL, ITEM #233	128811	10/15/2024	10/25/2024	206.95		
330	ALICIA HERZOG	FOOD SUPPLIES	REISSUE FOR PD FOR INMATE'S MEAL	AH01-R	1/20/2023	10/4/2024	3.12		
331	ALICIA HERZOG	UNIFORM/WEARING	REISSUE-REIMBURSEMENT FOR \$150	082923-R	8/29/2023	10/4/2024	150.00		
332	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-RESILIA OFFICE DESK CHAIR	1LKG-NRP6-F36L	10/14/2024	10/18/2024	71.00		
333	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-LARGE DRY ERASE CALENDAR	1HJK-QK7V-LD4J	10/21/2024	10/25/2024	5.49		
334	AMAZON CAPITAL SERVICES	POLICE SUPPLIES	FCSO-SAFARILAND 6390RDS LEVEL	1CNX-FQFP-1TK1	10/21/2024	10/25/2024	296.96		
335	AMAZON CAPITAL SERVICES	UNIFORM/WEARING	FCSO-TESKYER 3PK SLIDING ID	1M7W-9476-JW4D	8/17/2024	10/4/2024	7.98		
336	AMAZON CAPITAL SERVICES	UNIFORM/WEARING	FCSO-MECHANIX WEAR HI-VIZ	1XCL-RWTG-7X49	8/13/2024	10/4/2024	30.60		
337	AMAZON CAPITAL SERVICES	UNIFORM/WEARING	FCSO-110V DRINKING WATER PUMP	1XPM-HLXH-LXXL	9/18/2024	10/25/2024	20.00		
338	AMAZON CAPITAL SERVICES	VEHICLE/POWER EQUIP	FCSO-GAZEER 2-PACK DXVC6910	1NVG-1JMY-DPCX	10/9/2024	10/18/2024	28.99		
339	AT&T MOBILITY	TELECOMMUNICATIONS	FCSO-MONTHLY STATEMENT FOR	7305055828001OC	10/6/2024	10/18/2024	72.61		
340	AXON ENTERPRISES INC	POLICE SUPPLIES	FCSO-21FT STANDARD CARTRIDGE,	INUS282578	9/21/2024	10/18/2024	3,680.00		
341	BANK OF AMERICA	COMMUNITY EDUCATION	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	561.13		
342	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	93.00		
343	BANK OF AMERICA	EXTRADITION OF	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	22.12		
344	BANK OF AMERICA	EXTRADITION OF	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	42.06		
345	BANK OF AMERICA	EXTRADITION OF	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	47.05		
346	BANK OF AMERICA	EXTRADITION OF	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	62.04		
						Total:	\$2,109.32		

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1	County of Fluvanna		From Date: 10/1/2024					
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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
347	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	53.29	
348	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	709.80	
349	BANK OF AMERICA	POLICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	198.50	
350	BANK OF AMERICA	POLICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	1,143.36	
351	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	147.73	
352	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	148.17	
353	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	771.42	
354	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	835.92	
355	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	1,409.66	
356	BANK OF AMERICA	VEHICLE FUEL	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	50.50	
357	BANK OF AMERICA	VEHICLE FUEL	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	65.45	
358	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	76.41	
359	CENTRAL BATTERY SPECIALIST	VEHICLE/POWER EQUIP	FCSO-40 AGM (1)	44835	10/1/2024	10/4/2024	198.00	
360	CHANDLER LEE	EXTRADITION OF	FCSO-REIMBURSE GAS FOR	101724	9/27/2024	10/18/2024	32.54	
361	CHANDLER LEE	SUBSISTENCE & LODGING	REIMBURSE-CT SECURITY/CIVIL PROC	101024	10/10/2024	10/25/2024	76.00	
362	CLEAR COMMUNICATIONS AND	POLICE SUPPLIES	FCSO-ACCT#C0091 PART SALE-	128633	6/26/2024	10/11/2024	889.42	
363	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSO-MONTHLY STATEMENT FOR 10/7-	309903768OCT24	10/7/2024	10/18/2024	3.79	
364	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSO-MONTHLY STATEMENT FOR	309797542OCT24	10/16/2024	10/25/2024	201.12	
365	DELL MARKETING, L.P.	EDP EQUIPMENT	6 DELL LATITUDE 5430, RIGID HANDLE,	10776314587	10/10/2024	10/18/2024	19,540.74	
366	ERIC HESS	SUBSISTENCE & LODGING	REIMBURSE-VA SHERIFF'S ASSOC	093024	9/30/2024	10/11/2024	114.00	
367	FLUVANNA ACE HARDWARE	VEHICLE/POWER EQUIP	FCSO-MAG 1-3/4" COV LCK 1.5 3PK,	102647 ACCT 218	10/18/2024	10/25/2024	107.96	
368	GALLS, LLC.	POLICE SUPPLIES	FCSO-ACCT#5416594-COLORED	029093712	9/17/2024	10/11/2024	234.52	
369	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACCT#5416594-1/2 X 2 3/8 IN	029168823	9/25/2024	10/11/2024	16.98	
370	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACCT#5416594-1/2 X 2 3/8 IN	029156704	9/24/2024	10/11/2024	32.01	
371	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACCT#5416594- 5.11 MENS PERF	029169605	9/25/2024	10/11/2024	65.54	
372	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACT#5416594-FIRST TACTICAL	029280669	10/7/2024	10/25/2024	76.98	
373	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACT#5416594-MOAB 3 WP	025664501	9/14/2023	10/25/2024	125.94	
374	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACT#5416594-ELBECO V4	029250663	10/3/2024	10/25/2024	131.41	
375	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACT#5416594-DOUBLE DUTY	029259975	10/4/2024	10/25/2024	174.49	
376	GALLS, LLC.	UNIFORM/WEARING	FCSO-ACT#5416594-TAC	025676236	9/15/2023	10/25/2024	1,013.58	
377	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	11,015.47	
378	JUSTIN LAMB	SUBSISTENCE & LODGING	REIMBURSE-CT SECURITY/CIVIL PROC	101024	10/10/2024	10/25/2024	76.00	
379	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#10-OIL CHANGE, TIRE ROT,	RO#13970	9/25/2024	10/4/2024	45.00	
380	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#14 -STATE INSPECTION	RO#14200	10/8/2024	10/11/2024	20.00	
381	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#32-OIL CHANGE, TIRE ROT,	RO#14222	10/9/2024	10/18/2024	45.00	
382	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#31-OIL CHANGE, TIRE ROT,	RO#14232	10/9/2024	10/18/2024	45.00	
383	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#48-OIL CHANGE, TIRE ROT,	RO#14293	10/14/2024	10/18/2024	45.00	
384	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#40-OIL CHANGE,TIRE ROT,	RO#14422	10/21/2024	10/25/2024	45.00	

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385	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FCSO-FUEL USAGE FOR 10/1/24-	SQLCD-1007416	10/18/2024	10/25/2024	61.36	
386	O'REILLY AUTOMOTIVE STORES, INC.	VEHICLE/POWER EQUIP	FCSO-CAPSULE ITEM#9012BP	6421-195029	10/7/2024	10/11/2024	22.92	
387	O'REILLY AUTOMOTIVE STORES, INC.	VEHICLE/POWER EQUIP	FCSO-GL-WIPER FLD (4)	6421-195975	10/15/2024	10/18/2024	28.60	
388	O'REILLY AUTOMOTIVE STORES, INC.	VEHICLE/POWER EQUIP	FCSO-CAPSULE FOR 2021 DODGE	6421-195528	10/11/2024	10/18/2024	53.28	
389	PSYCHOLOGICAL HEALTH ROANOKE	PROFESSIONAL SERVICES	FCSO-96101-1	C-C-36023	10/1/2024	10/4/2024	120.00	
390	SIERRA JOHNSON	SUBSISTENCE & LODGING	REIMBURSE-POLICE ACADEMY 9/1-	100424	10/4/2024	10/11/2024	216.00	
391	SIERRA JOHNSON	SUBSISTENCE & LODGING	REIMBURSE-POLICE ACADEMY-9/15-	100424-3	10/4/2024	10/11/2024	216.00	
392	SIERRA JOHNSON	SUBSISTENCE & LODGING	REIMBURSE-POLICE ACADEMY 9/8-	100424-4	10/4/2024	10/11/2024	216.00	
393	SIERRA JOHNSON	SUBSISTENCE & LODGING	REIMBURSE-POLICE ACADEMY 9/29-	100424-2	10/4/2024	10/11/2024	270.00	
394	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	344.19	
395	TIMOTHY SHIFLETT	EXTRADITION OF	REIMBURSE-	102324	10/17/2024	10/25/2024	87.16	
396	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS	T466645	10/3/2024	10/11/2024	207.87	
397	VERIZON WIRELESS	POLICE SUPPLIES	FCSO-ACCT#VA52267- PLU W/O	9022372891	10/11/2024	10/18/2024	150.00	
398	VERIZON WIRELESS	TELECOMMUNICATIONS	E911 & FCSO-MONTHLY STATEMENT	9973406983	9/8/2024	10/18/2024	1,196.88	
399	VERIZON WIRELESS	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR 9/9-	9975831772	10/8/2024	10/18/2024	1,197.13	
400	VIRGINIA WHOLESALE TIRE	VEHICLE/POWER EQUIP	FCSO- (9) 265/70R18 FS DESTINATION	3085745	10/16/2024	10/18/2024	1,290.24	
401								
402								
403	E911							
404	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-MASTER LOCK DIGITAL LOCK	1VXR-43VM-GT3H	10/11/2024	10/18/2024	155.49	
405	AT&T CORP	TELECOMMUNICATIONS	E911-NAT'L CAPITAL REGION ESI NET	479773905	9/16/2024	10/11/2024	5,562.49	
406	AT&T MOBILITY	MAINTENANCE CONTRACTS	E911-NETMOTION COMPLETE 1 YEAR	697167909	6/28/2024	10/11/2024	14,250.00	
407	AT&T MOBILITY	TELECOMMUNICATIONS	E911-WIRELESS SRVC FOR 434-242-	287284406274X09	9/18/2024	10/11/2024	2.19	
408	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	33.00	
409	BANK OF AMERICA	IT SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	139.80	
410	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	15.00	
411	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	28.00	
412	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	34.01	
413	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	62.71	
414	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	657.26	
415	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	255.32	
416	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	296.66	
417	BANK OF AMERICA	TELECOMMUNICATIONS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	41.80	
418	BANK OF AMERICA	TELECOMMUNICATIONS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	72.99	
419	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	76.42	
420	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR 9/19-	310214091SEP24	9/16/2024	10/11/2024	144.21	
421	FIREFLY	TELECOMMUNICATIONS	IT & E911- INTERNET MONTHLY	11068OCT24	10/1/2024	10/4/2024	550.00	
422	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	APX 6000 SERIES 2	8281966183	8/28/2024	10/18/2024	101,370.20	
						Total:	\$51,333.83	

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423	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	APX 6000 SERIES	8281924163	6/27/2024	10/18/2024	108,498.20	
424	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	APX 4500 ENHANCED	8281962823	8/23/2024	10/18/2024	133,220.25	
425	NATIONAL ACADEMIES OF	CONVENTION AND	E911-ACCT#IA24905-RETEST FEE,	SIN385636	10/11/2024	10/18/2024	30.00	
426	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-UBIGUITI NETWORKS LITE 8 POE	130519332	10/8/2024	10/11/2024	220.73	
427	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-APC BE670M1 675VA 360 WATTS	1305166555	10/10/2024	10/18/2024	122.81	
428	NWG SOLUTIONS, LLC.	IT SERVICES	E911-MANAGED SRVCS-PATCH: NWG	69149	9/30/2024	10/11/2024	1,629.00	
429	NWG SOLUTIONS, LLC.	IT SERVICES	E911-SONICWALL TZ470: SONICWALL	69420	10/8/2024	10/11/2024	4,376.98	
430	NWG SOLUTIONS, LLC.	MAINTENANCE CONTRACTS	E911-MANAGED SRVCS-PATCH: NWG	69149	9/30/2024	10/11/2024	1,320.00	
431	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	105.06	
432	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS	T466645	10/3/2024	10/11/2024	207.87	
433	VERIZON WIRELESS	TELECOMMUNICATIONS	E911 & FCSSO-MONTHLY STATEMENT	9973406983	9/8/2024	10/18/2024	327.78	
434	VERIZON WIRELESS	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR 9/9-	9975831772	10/8/2024	10/18/2024	327.84	
435	WORLDWIDE INTERPRETERS, INC.	MAINTENANCE CONTRACTS	E911-SPANISH OTP INTERPRETATION	55167	10/4/2024	10/11/2024	35.70	
436								
437								
						Total:	\$374,169.77	
438	FIRE AND RESCUE SQUAD							
439	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	5.00	
440	FLUVANNA COUNTY VOLUNTEER FIRE	FIRE & RESCUE ASSN	FCFD (QUARTERLY)	FF2-25	10/1/2024	10/4/2024	59,062.50	
441	JONATHAN S. GRANT	CONVENTION AND	EMS-BLS INSTRUCTOR COURSE FEE	2024-09-187	10/11/2024	10/18/2024	1,600.00	
442	LAKE MONTICELLO FIRE & RESCUE	FIRE & RESCUE ASSN	LM FIRE (QUARTERLY), PUMPRE	LM2-25	10/1/2024	10/4/2024	106,121.25	
443	LAKE MONTICELLO FIRE & RESCUE	FIRE & RESCUE CAPITAL	LM FIRE (QUARTERLY), PUMPRE	LM2-25	10/1/2024	10/4/2024	65,000.00	
444	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	2,240.56	
445								
446								
						Total:	\$234,029.31	
447	EMERGENCY SERVICES							
448	AMAZON CAPITAL SERVICES	EMS EDUCATION	EMS-ZINUS 8 INCH COMFORT	1LKW-MCYW-	10/10/2024	10/25/2024	620.10	
449	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	EMS-GUDAILY PREMIUM SILICONE	1R6H-FJKP-C4K6	9/27/2024	10/4/2024	66.12	
450	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	EMS-ANGEL SOFT TOILET PAPER, 48	1CXC-MYFR-9Q3V	9/17/2024	10/4/2024	196.46	
451	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	EMS-4SGM NEW 361970 ARM HAMMER	131K-LQHV-TF6R	9/19/2024	10/4/2024	19.64	
452	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	EMS-CLOROX DISINFECTING ALL	1F3P-JGX7-4JTF	9/25/2024	10/4/2024	58.48	
453	AMAZON CAPITAL SERVICES	VEHICLE/POWER EQUIP	EMS-MAGNETIC MIC	1YT9-449L-4DWR	9/30/2024	10/4/2024	224.75	
454	AMAZON CAPITAL SERVICES	VEHICLE/POWER EQUIP	EMS-DORMAN 904-5301 HEAVY DUTY	1PMD-WW4C-	10/12/2024	10/25/2024	33.66	
455	BANK OF AMERICA	FURNITURE & FIXTURES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	396.00	
456	BANK OF AMERICA	PHARMACY SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	9.85	
457	BANK OF AMERICA	PHARMACY SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	19.70	
458	DILLARD ALARM COMPANY	TELECOMMUNICATIONS	EMS-CUST#544-0055-ALARM.COM	80106	10/1/2024	10/4/2024	64.00	
459	FIREFLY	TELECOMMUNICATIONS	EMS-MONTHLY INTERNET STMT FOR	26834OCT24	10/1/2024	10/4/2024	67.86	
460	FRANK LESUEUR	VEHICLES REP & MAINT	REIMBURSEMENT FOR PARTS	100824	9/18/2024	10/11/2024	79.55	

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461	HOWARD UNIFORM COMPANY	UNIFORM/WEARING	EMS-TAC A4 BLACK GLOVES, VALIANT	294532-01	10/8/2024	10/25/2024	69.50	
462	HOWARD UNIFORM COMPANY	UNIFORM/WEARING	EMS-TAC A4 BLACK GLOVES, VALIANT	294532	9/26/2024	10/25/2024	289.90	
463	HOWARD UNIFORM COMPANY	UNIFORM/WEARING	EMS-5.11 S/S PROFESSIONAL POLO,	293982-01	10/8/2024	10/25/2024	1,099.40	
464	HOWARD UNIFORM COMPANY	UNIFORM/WEARING	EMS-TACLITE EMS PANTS, TACLITE	293982	9/26/2024	10/25/2024	1,372.56	
465	HUNTER AMES	CONVENTION AND	EMS-CPR FOR EMT STUDENTS @	100824	10/8/2024	10/11/2024	150.48	
466	HUNTER AMES	CONVENTION AND	EMS-REIMBURSEMENT FOR CPR FOR	102324	10/18/2024	10/25/2024	41.04	
467	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	3,164.31	
468	JAMES TRUE	OFFICE SUPPLIES	REISSUE- SUPPLIES FOR CREW	081723-R	8/17/2023	10/4/2024	26.10	
469	JASON PUGH	FURNITURE & FIXTURES	EMS- REIMBURSEMENT FOR LOWES	102324	9/18/2024	10/25/2024	272.68	
470	JASON PUGH	SUBSISTENCE & LODGING	REIMBURSE-EMT CLASS LUNCH	100824	10/5/2024	10/11/2024	160.47	
471	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-CUST#68562364 OXYGEN USP D,	45206647	9/18/2024	10/4/2024	114.94	
472	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-CUST#68562364-MED HIGH	45322491	9/22/2024	10/4/2024	467.30	
473	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-CUST#68562364-INV 45206647	ST#11239338	9/30/2024	10/25/2024	582.24	
474	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV1823 DIESEL VEHICLE	46715	9/20/2024	10/4/2024	1,749.96	
475	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV4839-DRIVERS DOOR	46612	9/12/2024	10/4/2024	2,396.06	
476	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV5020-DIESEL ENGINE OIL	46905	10/8/2024	10/11/2024	279.74	
477	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV4837-DIESEL ENGINE OIL	46906	10/8/2024	10/11/2024	929.99	
478	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-NITROGLYCERIN, TAB 1.4MG	22605587	9/10/2024	10/11/2024	51.68	
479	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-MIDAZOLAM HCL, VL 5MG/ML 1ML	22621812	9/12/2024	10/11/2024	168.04	
480	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-DEXTROSE, SYR 50% 50ML	22630944	9/16/2024	10/11/2024	173.09	
481	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-DOPAMINE HCL, VL 200MG/ML	22605323	9/10/2024	10/11/2024	204.88	
482	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-NALOXONE HCL, SYR 1MG/ML,	22594364	9/7/2024	10/11/2024	575.91	
483	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-NALOXONE HCL SYR 1MG/ML 2ML	22604974	9/10/2024	10/11/2024	639.90	
484	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-MORPHINE, SDV 10MG/ML 1ML,	22616004	9/11/2024	10/11/2024	720.18	
485	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-GLUCAGON, VL 1MG/ML,	22604906	9/10/2024	10/11/2024	3,485.15	
486	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-TRANEXAMIC ACID, AMP	22767331	10/15/2024	10/25/2024	118.14	
487	PENNCARE, INC	EMS MEDICAL & LAB	EMS-NRB MASK, FULL	M117610.03	10/1/2024	10/4/2024	3.18	
488	PENNCARE, INC	EMS MEDICAL & LAB	EMS-DRUG LOCK, PULL-TIGHT,	M119931	9/16/2024	10/4/2024	282.14	
489	PENNCARE, INC	EMS MEDICAL & LAB	EMS-TEST STRIP, ARKRAY ASSURE	M121108	10/1/2024	10/4/2024	1,438.56	
490	PENNCARE, INC	EMS MEDICAL & LAB	EMS-SUCTION UNIT, S-SCORT III UNIT	M121109	10/1/2024	10/4/2024	3,148.79	
491	PENNCARE, INC	EMS MEDICAL & LAB	EMS-OXYGEN MASK,	M117610.04	10/4/2024	10/25/2024	4.29	
492	PENNCARE, INC	EMS MEDICAL & LAB	EMS-CPAP, PULMODYNE, O2-MAX	M121557.01	10/11/2024	10/25/2024	124.64	
493	PENNCARE, INC	EMS MEDICAL & LAB	EMS-IV FLUID, SODIUM CHOLORIDE	M121535	10/8/2024	10/25/2024	223.68	
494	PENNCARE, INC	EMS MEDICAL & LAB	EMS-PATIENT MOVER, MEGAMOVER	M121557	10/8/2024	10/25/2024	1,302.44	
495	TELEFLEX LIFE SCIENCES LIMITED	EMS MEDICAL & LAB	EMS-EZ-IO 45MM NEEDLE (BOX OF 5),	9509045294	10/4/2024	10/25/2024	1,100.00	
496	T-MOBILE USA INC.	TELECOMMUNICATIONS	EMS-MONTHLY STMT FOR SEPT. FLUV	998194170OCT24	9/6/2024	10/4/2024	134.40	
497	VERIZON WIRELESS	TELECOMMUNICATIONS	EMS-ACT#442085156-00001-MONTHLY	9974499222	9/22/2024	10/4/2024	120.03	
498	VERIZON WIRELESS	TELECOMMUNICATIONS	EMS-MONTHLY STMT 8/28-9/27/24	9974919806	9/27/2024	10/11/2024	40.35	

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499	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	280.53	
500	VIRGINIA ASSOCIATION OF	DUES OR ASSOCIATION	EMS-2024 DUES ASSESSMENT -	1504607-	8/20/2024	10/25/2024	400.00	
501							Total: \$29,762.84	
502								
503	FOREST WARDEN							
504	VIRGINIA DEPARTMENT OF FORESTRY	FOREST FIRE SUPPRESSION	COUNTY FIRE SUPPRESSION P..1400-	20185113	10/1/2024	10/11/2024	8,991.99	
505							Total: \$8,991.99	
506								
507	CORRECTION AND DETENTION							
508	CENTRAL VIRGINIA REGIONAL JAIL	CVRJ COST OF PRISONERS	FCSO-OPERATIONAL COSTS, FY25,	100124F	10/1/2024	10/4/2024	280,172.25	
509	COUNTY OF ALBEMARLE, VIRGINIA	CONFINEMENT - BRJDC	FCSO-RENT FOR JUV DET. CTR FY25-	FY2025-00000175	9/23/2024	10/11/2024	18,663.00	
510	COUNTY OF ALBEMARLE, VIRGINIA	CONFINEMENT - BRJDC	FCSO-BILLING FOR JUV DET CTR FY25,	FY2025-00000201	10/11/2024	10/18/2024	18,663.00	
511							Total: \$317,498.25	
512								
513	BUILDING INSPECTIONS							
514	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	BLG INSP-KLEIN TOOLS RT210 OUTLET	19NG-GLKC-KYDY	9/28/2024	10/4/2024	25.10	
515	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	BLDG INSPEC-MAXMARK NOTARY	1T73-HNG4-1G41	10/10/2024	10/11/2024	23.95	
516	AMY HELFRICH	OTHER OPERATING	BLDG INSP-REIMBURSEMENT FOR	100724	10/7/2024	10/11/2024	45.00	
517	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	279.71	
518	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.21)	
519	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	201.43	
520							Total: \$564.98	
521								
522	EMERGENCY MANAGEMENT							
523	GARY MORRIS	CONTRACT SERVICES	EMS-IMAGE TREND TECH SUPPORT \$3	100824	10/8/2024	10/11/2024	1,470.00	
524	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	45.47	
525							Total: \$1,515.47	
526								
527	FACILITIES							
528	ALBEMARLE LOCK & SAFE, INC.	GENERAL MATERIALS AND	FCPW-ITEM# 934 KEY: 3.00, 935 KEY:	128113	9/17/2024	10/4/2024	70.00	
529	ALBEMARLE LOCK & SAFE, INC.	GENERAL MATERIALS AND	FCPW- ITEM##934 KEY: 3.00, 934 KEY:	128191	9/19/2024	10/4/2024	133.00	
530	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	FCPW-6PK 9 INCH LED FLUSH MOUNT	11HT-FJVX-1T9H	9/30/2024	10/11/2024	53.99	
531	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	FCPW-REIBII 60" W GARAGE SHELIVING	1LKG-NRP6-JKTJ	10/14/2024	10/18/2024	79.98	
532	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCPW-SWIFFER SWEEPER 2 IN 1 DRY	17CL-DTCR-HCLY	9/25/2024	10/18/2024	57.87	
533	AMAZON CAPITAL SERVICES	UNIFORM/WEARING	FCPW-VUVEA RAIN SUIT FOR MEN &	1KWR-4HCN-JHX3	9/25/2024	10/4/2024	200.00	
534	AMELIA OVERHEAD DOOR	CONTRACT SERVICES	FCPW-PALMYRA FIRE DEPT- FUEL	164171	9/25/2024	10/4/2024	1,202.60	
535	BANK OF AMERICA	AGRICULTURAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	210.00	
536	BANK OF AMERICA	AGRICULTURAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	280.00	

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537	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	456.91	
538	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	1,081.80	
539	BANK OF AMERICA	GENERAL MATERIALS AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	267.80	
540	BANK OF AMERICA	JANITORIAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	199.00	
541	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-TWL MFLD WHITE 420580 TORK	7939069	9/26/2024	10/4/2024	761.65	
542	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-WAND, 2 BEND, 2 PIECE, TOOL	7940319	10/10/2024	10/18/2024	267.34	
543	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-DRYER XLERATOR XL-BW	7936814	10/9/2024	10/18/2024	1,071.73	
544	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-DEOD DOOR POD SEA BREEZE	7944748	10/17/2024	10/25/2024	119.11	
545	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-TOWEL HWRT KRAFT 840-NP	7934674	9/4/2024	10/25/2024	144.69	
546	COSNER BROTHERS AUTO PARTS,	VEHICLES REP & MAINT	FCPW-23 CHEVY SILVERADO VIN *1585	101624	10/16/2024	10/25/2024	3,649.64	
547	DAY ELECTRIC	CONTRACT SERVICES	FCPW-FLUV COMM CTR-CHANGE	FLUVCC101824	10/18/2024	10/25/2024	160.00	
548	DAY ELECTRIC	CONTRACT SERVICES	FCPW-TROUBLESHOOT HVAC	FLUVCOURT1011	10/18/2024	10/25/2024	200.00	
549	DAY ELECTRIC	CONTRACT SERVICES	FCPW-INSTALL 2 HAND DRYERS IN	FLUVGROVE1018	10/18/2024	10/25/2024	1,577.00	
550	DENNIS MITCHELL	CONTRACT SERVICES	FCPW- PG-PLAYGROUND-PUMP	5418	10/10/2024	10/18/2024	450.00	
551	DENNIS MITCHELL	CONTRACT SERVICES	FCPW-PUMP HOLDING TANK: PUMP	5419	10/10/2024	10/18/2024	450.00	
552	DENNIS MITCHELL	CONTRACT SERVICES	FCPW-PUMP HOLDING TANK , PUMP	5394	10/3/2024	10/11/2024	450.00	
553	FISCHER RESTORATION, LLC DBA	BLDGS EQUIP REP & MAINT	FCPW- REPAIRS-SHERIFF'S OFFICE	24-0220-STR-F	9/26/2024	10/4/2024	1,489.39	
554	FLUVANNA ACE HARDWARE	AGRICULTURAL SUPPLIES	FCPW-	09/30/24 ACCT 127	9/30/2024	10/11/2024	91.97	
555	FLUVANNA ACE HARDWARE	GENERAL MATERIALS AND	FCPW-	09/30/24 ACCT 127	9/30/2024	10/11/2024	377.66	
556	FLUVANNA ACE HARDWARE	VEHICLES REP & MAINT	FCPW-	09/30/24 ACCT 127	9/30/2024	10/11/2024	223.99	
557	GARDNER SHOES CHARLOTTESVILLE	UNIFORM/WEARING	FCPW & FUSD-BOOTS	20241010079792	10/10/2024	10/18/2024	150.00	
558	GENSERV LLC	CONTRACT SERVICES	FCPW-10/3/24-E911 TOWER BREMO,	5655	10/20/2024	10/25/2024	15.00	
559	GENSERV LLC	CONTRACT SERVICES	FCPW-COURST BUILDING 9/23/24-	5656	10/20/2024	10/25/2024	875.00	
560	GENSERV LLC	CONTRACT SERVICES	FCPW-10/4/24-TREASURER'S	5654	10/20/2024	10/25/2024	2,545.00	
561	HAWTHORNE INVESTMENTS LLC	CONTRACT SERVICES	FCPW-FEE FOR JANITORIAL SRVC:	141525	9/30/2024	10/4/2024	1,296.00	
562	J&A PAINTING	CONTRACT SERVICES	FCPW-UTILITY OFFICE BACK & LEFT	24-310	10/21/2024	10/25/2024	5,925.00	
563	JAKES AUTO PARTS LLC	GENERAL MATERIALS AND	FCPW- PARTS FOR 8/31-9/19/24	09302024	9/30/2024	10/4/2024	534.60	
564	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	2,044.89	
565	LOWE'S	BLDGS EQUIP REP & MAINT	FCPW- MATERIALS & SUPPLIES FOR	99000330383-	9/25/2024	10/4/2024	452.86	
566	LOWE'S	GENERAL MATERIALS AND	FCPW- MATERIALS & SUPPLIES FOR	99000330383-	9/25/2024	10/4/2024	454.33	
567	LOWE'S	UNIFORM/WEARING	FCPW- MATERIALS & SUPPLIES FOR	99000330383-	9/25/2024	10/4/2024	115.76	
568	LOWE'S	VEHICLE/POWER EQUIP	FCPW- MATERIALS & SUPPLIES FOR	99000330383-	9/25/2024	10/4/2024	428.24	
569	MCMASTER-CARR SUPPLY COMPANY	BLDGS EQUIP REP & MAINT	FCPW-MCMASTER-CARR#2879503-	9/24/24	9/24/2024	10/4/2024	81.90	
570	MIDWEST MOTOR SUPPLY CO. INC.	GENERAL MATERIALS AND	FCPW-ACCT#317772-ASSORTMENT,	102667490	10/3/2024	10/11/2024	671.88	
571	NOLAND	BLDGS EQUIP REP & MAINT	FCPW-CUST#00858-005522-	092424	9/24/2024	10/4/2024	1,041.52	
572	NOLAND	BLDGS EQUIP REP & MAINT	FCPW-CUST#00858-0005522-	630754 01	9/25/2024	10/11/2024	329.61	
573	ROBERT POPOWICZ	GENERAL MATERIALS AND	3RD REISSUE FOR REIMBURSEMENT	011322RP-3	1/5/2022	10/4/2024	157.28	
574	PARRISH FORD	VEHICLES REP & MAINT	FCPW- LV6Z 2C190 A: SENSORY ASY	5039358 1	10/2/2024	10/11/2024	32.72	

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575	PARRISH FORD	VEHICLES REP & MAINT	FCPW- BXT 67R: BATTERY, BXT 67R-C:	5039367 1	10/2/2024	10/11/2024	192.95	
576	PARRISH FORD	VEHICLES REP & MAINT	FCPW-AG9Z 6A785 A: SEPARATOR ASY	5039426 1	10/8/2024	10/18/2024	78.45	
577	RAFALY ELECTRICAL CONTRACTORS,	CONTRACT SERVICES	FCPW-ELECTRICAL SRVCS-KENTS	10680	9/26/2024	10/4/2024	1,280.00	
578	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.21)	
579	TIRE SOLUTIONS LLC	VEHICLES REP & MAINT	FCPW- (2) 235/55/17 PLATE#186-513L	11233	10/4/2024	10/11/2024	280.00	
580	TIRE SOLUTIONS LLC	VEHICLES REP & MAINT	FCPW-LIC 205-442L- (4) 265/70/17	11456	10/17/2024	10/25/2024	649.00	
581	TRANE U.S., INC.	BLDGS EQUIP REP & MAINT	FCPW-CAPACITOR; 30 & 5MFD 440V	17812661	10/8/2024	10/18/2024	27.08	
582	UNIFIRST CORP	LAUNDRY AND DRY	CONV CTR-MONTHLY STMT FOR	1579261SEP24	9/30/2024	10/4/2024	290.96	
583	UNIFIRST CORP	LAUNDRY AND DRY	FCPW-MAINT. MONTHLY STMT FOR	1579312SEP24	9/30/2024	10/4/2024	676.68	
584	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	566.58	
585	W & H RESOURCES, INC	CONTRACT SERVICES	FCPW-VA LABOR- REPAIRS/ QUOTES	58633	9/30/2024	10/4/2024	292.50	
586						Total:	\$37,252.70	
587								
588	GENERAL SERVICES							
589	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV. MAINT COURTHOUSE, 12'	164442	10/8/2024	10/11/2024	100.00	
590	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV MAINT-PALMYRA RESCUE	164440	10/8/2024	10/11/2024	200.00	
591	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV MAIN. KENTS SORE FIRE	164439	10/8/2024	10/11/2024	600.00	
592	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV MAINT.-PALMYRA FIRE	164441	10/8/2024	10/11/2024	600.00	
593	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV. MAINT.- FORK UNION,	164443	10/8/2024	10/11/2024	600.00	
594	AQUA VIRGINIA, INC.	WATER SERVICES	REGISTRARS OFFICE-213 MAIN	0007970740556855	10/9/2024	10/18/2024	25.00	
595	AQUA VIRGINIA, INC.	WATER SERVICES	PUBLIC WORKS OFFICE-197 MAIN	0007929310552932	10/9/2024	10/18/2024	29.11	
596	AQUA VIRGINIA, INC.	WATER SERVICES	COMMONWEALTH ATTORNEY OFFICE-	0015301850550900	10/9/2024	10/18/2024	33.22	
597	AQUA VIRGINIA, INC.	WATER SERVICES	197 NORTH GREEN- HCH & 2 BLDGS	0007929300552931	10/9/2024	10/18/2024	143.11	
598	AQUA VIRGINIA, INC.	WATER SERVICES	ADMINISTRATIVE OFFICE -132 MAIN	007800100540828	10/9/2024	10/18/2024	149.58	
599	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PUBLIC SAFETY BUILDING- 160	085473-002OCT24	9/30/2024	10/4/2024	2,111.69	
600	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	LIBRARY-214 COMMONS BLVD.	275906-001OCT24	9/30/2024	10/4/2024	3,575.61	
601	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FLUVANNA COUNTY RESCUE SQUAD	057783-001OCT24	10/3/2024	10/11/2024	218.35	
602	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FIRE STATION-KENTS STORE (51	275907-002OCT24	10/3/2024	10/11/2024	540.39	
603	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-200A-FOR USE BY	105221-002OCT24	10/17/2024	10/25/2024	33.59	
604	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE-	105221-009OCT24	10/17/2024	10/25/2024	33.59	
605	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE-271	105211-008OCT24	10/17/2024	10/25/2024	34.19	
606	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE	105221-006OCT24	10/17/2024	10/25/2024	34.19	
607	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE-271	105221-007OCT24	10/17/2024	10/25/2024	34.19	
608	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	HERITAGE FARM MUSEUM-271	275906-011OCT24	10/17/2024	10/25/2024	34.80	
609	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-400A-FOR USE BY	105221-003OCT24	10/17/2024	10/25/2024	35.41	
610	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANTGROVE- POLE BARN-271	275904-006OCT24	10/17/2024	10/25/2024	40.88	
611	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	DOG KENNEL- W RIVER RD	275904-008OCT24	10/17/2024	10/25/2024	46.94	
612	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PUBLIC SAFETY-OUTLETS BEHIND	085473-003OCT24	10/17/2024	10/25/2024	52.77	

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613	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-SOCCER FIELD-	105221-004OCT24	10/17/2024	10/25/2024	70.74		
614	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	REGISTRAR OFFICE SUITE 116	85473-009OCT24	10/17/2024	10/25/2024	151.82		
615	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SVC-	105221-010OCT24	10/17/2024	10/25/2024	154.73		
616	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	CONVENIENCE CENTER-LANDFILL-	275904-002OCT24	10/17/2024	10/25/2024	155.09		
617	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	REGISTRAR OFFICE SUITE 115	85473-008OCT24	10/17/2024	10/25/2024	192.86		
618	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-VFW HALL-2977 RIVER	275904-010OCT24	10/17/2024	10/25/2024	194.31		
619	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE HOUSE-271	275904-004OCT24	10/17/2024	10/25/2024	247.17		
620	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-LANDFILL-11206 W RIVER	085473-005OCT24	10/17/2024	10/25/2024	254.46		
621	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-COLUMBIA SCHOOL- 563	085473-006OCT24	10/17/2024	10/25/2024	258.15		
622	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-PUBLIC SAFETY BLDG-	275904-009OCT24	10/17/2024	10/25/2024	409.41		
623	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SVC-SOCCER	105221-011OCT24	10/17/2024	10/25/2024	507.01		
624	CENTRAL VA ELECTRIC COOP	STREET LIGHTS	PUBLIC SAFETY-STREET LIGHTS NEAR	085473-001OCT24	10/17/2024	10/25/2024	90.16		
625	CINTAS CORPORATION NO 2	HEATING SERVICES	FCPW-ACCT#10513192-FLUV CO	5231830644	9/26/2024	10/4/2024	56.50		
626	CINTAS CORPORATION NO 2	HEATING SERVICES	FCPW-ACT#10526981-FLUV CO -	5231830650	9/26/2024	10/4/2024	75.14		
627	CINTAS CORPORATION NO 2	HEATING SERVICES	FCPW-ACT#10526981-FLUV CO ADMIN	5231830677	9/26/2024	10/4/2024	99.80		
628	CINTAS CORPORATION NO 2	HEATING SERVICES	FCPW-ACT#10526981-PUBLIC WORKS	5231830608	9/26/2024	10/4/2024	124.72		
629	CINTAS CORPORATION NO 2	MAINTENANCE CONTRACTS	FCPW-ACT#10526981-PUBLIC WROKS	9290169859	9/30/2024	10/4/2024	99.18		
630	COMPUTER CABLING & TECHNOLOGY	MAINTENANCE CONTRACTS	FCPW-SEPT 2024 VUPS LOCATING	9/30/24	9/30/2024	10/4/2024	380.00		
631	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	REGISTRAR'S OFFICE FOR 9/16-	309762613SEP24	9/16/2024	10/4/2024	60.69		
632	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FACILITIES-PW EMERG LINE	309428096OCT24	10/16/2024	10/25/2024	63.11		
633	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	REGISTRAR'S OFFICE MONTHLY STMT	309762613OCT24	10/16/2024	10/25/2024	65.81		
634	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FACILITIES-CIRCUIT COURT-PANIC	310338742OCT24	10/16/2024	10/25/2024	75.29		
635	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FACILITIES-72 MAIN ST. ALARM	309697981OCT24	10/16/2024	10/25/2024	79.22		
636	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	PALMYRA RESCUE SQUAD	310110229OCT24	10/16/2024	10/25/2024	146.39		
637	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FACILITIES-PERFORMING ARTS-MAIN &	309898636OCT24	10/16/2024	10/25/2024	159.45		
638	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FACILITIES-13 LINES-ELEVATORS &	309363296OCT24	10/16/2024	10/25/2024	733.03		
639	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	WEAVER BUILDING (NEW CSA OFFICE)-	00112409000OCT	9/26/2024	10/4/2024	0.16		
640	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	211 MAIN ST	001284152509OCT	9/25/2024	10/4/2024	6.31		
641	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	HOUSING OFFICE (2 STORY BUILDING)-	001134080009OCT	9/24/2024	10/4/2024	10.53		
642	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	IT DEPARTMENT OFFICE- 51 COURT	001114097502OCT	9/24/2024	10/4/2024	13.97		
643	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER @ FIRE STATION-14591	005699060132OCT	9/24/2024	10/4/2024	31.16		
644	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLIC WORKS OFFICE-197 MAIN ST.	001304130006OCT	9/25/2024	10/4/2024	90.36		
645	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LARGE BALLFIELD-CONCESSIONS	000692200942OCT	9/24/2024	10/4/2024	140.13		
646	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	8880 JMH	007048771633OCT	9/24/2024	10/4/2024	147.20		
647	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER@ 1038 BREMO RD	006260822157OCT	9/24/2024	10/4/2024	174.79		
648	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMONWEALTH'S ATTORNEY- 181	006274752663OCT	9/24/2024	10/4/2024	231.91		
649	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLIC WORKS MAINTENANCE SHOP	002554330007OCT	9/24/2024	10/4/2024	587.61		
650	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	OLD STONE JAIL	00142085007NOV2	10/18/2024	10/25/2024	21.96		

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651	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	HISTORIC COURTHOUSE	001144090006NOV	10/18/2024	10/25/2024	151.13		
652	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PERFORMING ARTS CENTER	004144237502NOV	10/18/2024	10/25/2024	167.49		
653	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LARGE BALLFIELD-LIGHTS	003023889169NOV	10/18/2024	10/25/2024	225.94		
654	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	RESCUE SQUAD-PALMYRA-90 RESCUE	004894115007NOV	10/18/2024	10/25/2024	227.48		
655	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FIRE STATION-PALMYRA	001005898992NOV	10/18/2024	10/25/2024	442.36		
656	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMUNITY CENTER & EXTENSION	004331888158NOV	10/21/2024	10/25/2024	452.05		
657	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FIRE STATION-FORK UNION-5753	004834680458NOV	10/21/2024	10/25/2024	494.53		
658	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	ADMINISTRATION BUILDING	001404067504NOV	10/18/2024	10/25/2024	965.17		
659	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	TREASURER'S OFFICE	001024205005NOV	10/18/2024	10/25/2024	1,037.33		
660	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SOCIAL SERVICES BUILDING	000074032509NOV	10/18/2024	10/25/2024	1,061.48		
661	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COURTS BUILDING	008895892548NOV	10/18/2024	10/25/2024	4,497.31		
662	DOMINION VIRGINIA POWER	STREET LIGHTS	COLUMBIA STREET LIGHTS	004210122349OCT	9/24/2024	10/4/2024	240.57		
663	DOMINION VIRGINIA POWER	STREET LIGHTS	PALMYRA VILLAGE-STREET LIGHTING	003595578927NOV	9/24/2024	10/4/2024	542.05		
664	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION STREET LIGHTS- NORTH-	7080078962OCT24	9/24/2024	10/11/2024	72.61		
665	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION STREET LIGHTS- NORTH-	9609027314OCT24	9/24/2024	10/11/2024	76.79		
666	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUVANNA PUBLIC WORKS 197 MAIN	201100-575OCT24	10/10/2024	10/18/2024	14.59		
667	FORK UNION SANITARY DISTRICT	SEWER SERVICES	COMMONWEALTH ATTORNEY 181	201000-574OCT24	10/10/2024	10/18/2024	15.36		
668	FORK UNION SANITARY DISTRICT	SEWER SERVICES	REGISTRAR 211 MAIN STREET	201300-577OCT24	10/10/2024	10/18/2024	17.65		
669	FORK UNION SANITARY DISTRICT	SEWER SERVICES	PLEASANT GROVE HOUSE 1730	206800-	10/10/2024	10/18/2024	17.65		
670	FORK UNION SANITARY DISTRICT	SEWER SERVICES	PUBLIC SAFETY BLDG 160 COMMONS	206000-592OCT24	10/10/2024	10/18/2024	25.30		
671	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUCO LIBRARY 214 COMMONS BLVD	206100-593OCT24	10/10/2024	10/18/2024	25.30		
672	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUVANNA ADMIN BLDG 132 MAIN	200300-567OCT24	10/10/2024	10/18/2024	41.37		
673	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUVANNA COURTS BUILDING 72 MAIN	200200-565OCT24	10/10/2024	10/18/2024	45.96		
674	FORK UNION SANITARY DISTRICT	WATER SERVICES	CARYSBROOK BASEBALL FIELD (GYM)	11259-3956OCT24	10/10/2024	10/18/2024	24.00		
675	FORK UNION SANITARY DISTRICT	WATER SERVICES	CARYSBROOK SOFTBALL FIELD 8880	11266-3955OCT24	10/10/2024	10/18/2024	24.00		
676	FORK UNION SANITARY DISTRICT	WATER SERVICES	FLUVANNA COUNTY-FORK UNION 5725	11120-134OCT24	10/10/2024	10/18/2024	43.64		
677	FORK UNION SANITARY DISTRICT	WATER SERVICES	FLUVANNA COUNTY-FIRE HOUSE 5753	11121-139OCT24	10/10/2024	10/18/2024	51.49		
678	FORK UNION SANITARY DISTRICT	WATER SERVICES	CARYSBROOK BUILDING 8880 JAMES	11265-131OCT24	10/10/2024	10/18/2024	56.54		
679	GENSERV LLC	MAINTENANCE CONTRACTS	FCPW-9/20-10/7/24-PERFORM PREV	5653	10/20/2024	10/25/2024	5,075.00		
680	GFL ENVIRONMENTAL HOLDINGS (US),	MAINTENANCE CONTRACTS	FCPW-FLUV RESCUE SQ TRASH STD	KC0000591060	10/15/2024	10/25/2024	54.00		
681	JEFFERSON CENTRE PROPERTIES	LEASE/RENT	OCTOBER FLUV CO RENT, JEFFERSON	100124	10/1/2024	10/4/2024	3,929.91		
682	LINDE GAS & EQUIPMENT INC.	MAINTENANCE CONTRACTS	FCPW-CUST#69896328-INDUST.	45864844	10/21/2024	10/25/2024	73.92		
683	MECHUMS RIVER SECURITY	MAINTENANCE CONTRACTS	REGISTRAR'S QTRLY CELL	48105	10/1/2024	10/11/2024	105.00		
684	MID-ATLANTIC CONTROLS CORP	MAINTENANCE CONTRACTS	FCPW-FLUV CO CTHOUSE BAS, MAINT	36645	10/1/2024	10/11/2024	337.50		
685	STERICYCLE, INC.	LEASE/RENT	FCPW-REG SRVC-ON-SITE PAPER:	8008619727	10/3/2024	10/11/2024	203.80		
686	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-CUST#5555559-PUBLIC WORKS	28974359	9/27/2024	10/4/2024	366.23		
687	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-ACT#886562-GENERATOR-EMS	29143782	10/17/2024	10/25/2024	67.33		
688	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-ACT#886562-GENERATOR-E911	29143764	10/16/2024	10/25/2024	76.98		

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689	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-ACT#886562-GENERATOR-E911	29143777	10/17/2024	10/25/2024	182.53	
690	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-ACT#886562-GENERATOR-E911	29143773	10/18/2024	10/25/2024	232.59	
691	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-ACT#886562-GENERATOR-E911	29143756	10/16/2024	10/25/2024	257.32	
692	THE BLOSSMAN COMPANIES, INC.	LEASE/RENT	FCPW-PALMYRA FIRE HOUSE-CONT	29026637	10/1/2024	10/4/2024	21.00	
693	THE BLOSSMAN COMPANIES, INC.	LEASE/RENT	FCPW-MAINT SHOP CONT RENEW	29031926	10/1/2024	10/4/2024	21.00	
694	THE SUPPLY ROOM	LEASE/RENT	FCPW-EQ RENTAL & WATER BOTTLE	9/30/24	9/30/2024	10/4/2024	249.75	
695	THE SUPPLY ROOM	WATER SERVICES	FCPW-EQ RENTAL & WATER BOTTLE	9/30/24	9/30/2024	10/4/2024	466.94	
696	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267949-4 -COURTHOUSE-	980443	10/10/2024	10/18/2024	1,595.08	
697	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-18-GENERATOR-	987036	10/17/2024	10/25/2024	80.99	
698	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-17-GENERATOR-	987248	10/17/2024	10/25/2024	99.64	
699	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-3-GENERATOR-	986921	10/17/2024	10/25/2024	118.85	
700	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-16-GENERATOR-	986910	10/17/2024	10/25/2024	138.64	
701	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-2-GENERATOR-	986943	10/17/2024	10/25/2024	160.97	
702	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-4-GENERATOR-	987304	10/17/2024	10/25/2024	164.17	
703	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-8-GENERATOR-	987029	10/17/2024	10/25/2024	164.98	
704	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-7-GENERATOR-	987047	10/17/2024	10/25/2024	172.70	
705	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACT#267981-1-GENERATOR-	987254	10/17/2024	10/25/2024	175.36	
706	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-15-GENERATOR-	986933	10/17/2024	10/25/2024	191.91	
707	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#39223-1-PLEASANT	964455	10/17/2024	10/25/2024	263.09	
708	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACCT#267981-6-GENERATOR-	987234	10/17/2024	10/25/2024	584.09	
709	VIRGINIA UTILITY PROTECTION	MAINTENANCE CONTRACTS	FCPW-TRANSMISSIONS (10) FLU591	09240170	9/30/2024	10/4/2024	11.50	
710	W & H RESOURCES, INC	MAINTENANCE CONTRACTS	FCPW-ACCT#271 PG	58803	10/1/2024	10/11/2024	1,776.75	
711	W & H RESOURCES, INC	MAINTENANCE CONTRACTS	FCPW- VA MATERIALS	59319	10/18/2024	10/25/2024	18.40	
712						Total:	\$44,162.00	
713								
714	PUBLIC WORKS							
715	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	FCPW- LEASE CHARGE AND USAGE	35265588	9/23/2024	10/11/2024	273.00	
716	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	234.40	
717	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	75.95	
718	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.47	
719						Total:	\$623.82	
720								
721	CONVENIENCE CENTER							
722	BFI - FLUVANNA TRANSFER STATION	CONTRACT SERVICES	CONV CTR-CUST#4-4347-0105075	4347-000006936	9/30/2024	10/11/2024	8,425.10	
723	CAROLINA SOFTWARE	BLDGS EQUIP REP & MAINT	FCPW-WASTEWORX SOFTWARE	92129	10/1/2024	10/11/2024	250.00	
724	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	283.69	
725	REPUBLIC SERVICES #410	CONTRACT SERVICES	FCPW-ACCT#3-0410-0007601-P/U SRV	0410-000800147	9/30/2024	10/11/2024	7,808.04	
726	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	80.94	

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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
727							Total:	\$16,847.77
728								
729	PUBLIC UTILITIES							
730	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024		3.73
731	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024		100.00
732	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024		150.00
733	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	FUSD- (1) REPAIR INSIDE	FCPW140	10/15/2024	10/18/2024		30.00
734	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	FUSD- LEASE & USAGE CHARGE FOR	35593206	10/12/2024	10/18/2024		97.37
735	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-DOG PARK WELL-	203061-001NOV24	10/17/2024	10/25/2024		33.71
736	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-COMPETITION	105221-001NOV24	10/17/2024	10/25/2024		161.66
737	CINTAS CORPORATION NO 2	OFFICE SUPPLIES	FUSD-CUST#22015884-HARD SURFACE	5231830671	9/26/2024	10/4/2024		374.50
738	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUMP HOUSE- COURTS BUILDING	004501632147NOV	10/18/2024	10/25/2024		59.51
739	FERGUSON US HOLDINGS, INC.	GENERAL MATERIALS AND	REISSUE PAYMENT-ADJ VLV KEY	0244913-R	8/22/2023	10/4/2024		245.85
740	FLUVANNA REVIEW	ADVERTISING	FUSD-FR 3/8-O OPEN RATE PERMIT	2024F35-34	8/29/2024	10/11/2024		196.00
741	FLUVANNA REVIEW	ADVERTISING	FUSD-FR 3/8-O -OPEN RATE VIRGINIA	2024F36-67	9/5/2024	10/11/2024		196.00
742	GARDNER SHOES CHARLOTTESVILLE	EDP EQUIPMENT	FCPW & FUSD-BOOTS	20241010079792	10/10/2024	10/18/2024		150.00
743	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CENTRAL WWTP WASTEWATER	82706	10/7/2024	10/11/2024		157.50
744	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CARYSBROOK WWTP	82707	10/7/2024	10/11/2024		363.00
745	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-PALMYRA WWTP WASTEWATER	82708	10/7/2024	10/11/2024		363.00
746	IRELAND ELECTRIC CO.	BLDGS EQUIP REP & MAINT	FUSD-CUST#C0768 FREIGHT OUT-	SI-83208	10/1/2024	10/11/2024		528.50
747	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024		1,054.51
748	MOJOHNS, INC.	CONTRACT SERVICES	FUSD-FLUV CO WASTE WATER	35007	10/1/2024	10/11/2024		85.00
749	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024		(\$20.44)
750	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024		(\$10.22)
751	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	8000909001515654	9/18/2024	10/11/2024		295.58
752	UNIFIRST CORP	LAUNDRY AND DRY	FUSD-CUST#1579270-SS POLO-100%	1680151947	9/26/2024	10/4/2024		82.60
753	VERIZON WIRELESS	TELECOMMUNICATIONS	FUSD-MONTHLY WIRELESS	9974919805	9/27/2024	10/11/2024		153.97
754	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024		367.39
755							Total:	\$5,218.72
756								
757	HEALTH							
758	BLUE RIDGE HEALTH DISTRICT	CONTRACT SERVICES	FY25 2ND QUARTER ALLOCATION-	100124	10/1/2024	10/4/2024		82,985.00
759							Total:	\$82,985.00
760								
761	VJCCCA							
762	SATELLITE TRACKING OF PEOPLE LLC	PROFESSIONAL SERVICES	CT SRVCS-CUST#0049-0006792 PYMT	STPINV00126524	9/30/2024	10/11/2024		279.00
763	SHANNON OVERSTREET	PROFESSIONAL SERVICES	PYMT FOR FLUV YOUTH#1181231 &	093024	9/30/2024	10/4/2024		728.00
764							Total:	\$1,007.00

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765								
766	CSA							
767	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	220.00	
768	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	6.75	
769	BANK OF AMERICA	PROFESSIONAL SERVICES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	83.40	
770	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	12.40	
771	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.22)	
772	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	8000909001515654	9/18/2024	10/11/2024	9.33	
773	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	40.47	
774								
775								
						Total:	\$362.13	
776	CSA PURCHASE OF SERVICES							
777	1VISION MENTORING LLC	COMM SVCS		P08001031294	8/31/2024	10/11/2024	715.00	
778	1VISION MENTORING LLC	COMM SVCS		P09001030735	9/30/2024	10/25/2024	130.00	
779	1VISION MENTORING LLC	COMM SVCS		P09001031236	9/30/2024	10/25/2024	585.00	
780	1VISION MENTORING LLC	COMM SVCS		P07001030634	7/31/2024	10/25/2024	1,105.00	
781	1VISION MENTORING LLC	COMM SVCS		P08001030733	8/31/2024	10/25/2024	1,137.50	
782	1VISION MENTORING LLC	FF4E-COMM SVCS		P07001030839	7/31/2024	10/25/2024	1,072.50	
783	1VISION MENTORING LLC	FF4E-COMM SVCS		P08001030838	8/31/2024	10/25/2024	1,072.50	
784	1VISION MENTORING LLC	POS MANDATED WSS		P07001030943	7/31/2024	10/25/2024	390.00	
785	1VISION MENTORING LLC	POS MANDATED WSS		P08001030940	8/31/2024	10/25/2024	1,040.00	
786	AN	POS MANDATED FFOP		P09001014383	9/30/2024	10/4/2024	836.00	
787	C.M. MENTORING SERVICES LLC	COMM SVCS		P09001028820	9/30/2024	10/25/2024	105.00	
788	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P09001020573	9/30/2024	10/4/2024	875.00	
789	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P09001019774	9/30/2024	10/4/2024	1,190.00	
790	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P09001016975	9/30/2024	10/4/2024	1,400.00	
791	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P08001018322	8/31/2024	10/25/2024	175.00	
792	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P09001025323	9/30/2024	10/25/2024	980.00	
793	CR	POS MANDATED FFOP		P09001014882	9/30/2024	10/4/2024	882.00	
794	CHRISTINE BOWERS LMFT, LLC	COMM SVCS		P09001021395	9/30/2024	10/11/2024	350.00	
795	CHRISTINE BOWERS LMFT, LLC	COMM SVCS		P09001021796	9/30/2024	10/11/2024	700.00	
796	DOMINION ACADEMY LLC	POS MANDATED SPED-		P09001025087	9/30/2024	10/11/2024	11,745.60	
797	ELK HILL	POS MANDATED SPED-		P08001022316	8/31/2024	10/25/2024	4,354.00	
798	ELK HILL	POS MANDATED SPED-		P08001024714	8/31/2024	10/25/2024	4,354.00	
799	ELK HILL	POS MANDATED SPED-		P08001024815	8/31/2024	10/25/2024	4,354.00	
800	ELK HILL	POS MANDATED SPED-		P08001026418	8/31/2024	10/25/2024	4,354.00	
801	ELK HILL	POS MANDATED SPED-		P08001026517	8/31/2024	10/25/2024	4,354.00	
802	ELK HILL	POS MANDATED SPED-		P08001026613	8/31/2024	10/25/2024	4,354.00	

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803	ELK HILL	POS MANDATED SPED-		P07001026419	7/31/2024	10/25/2024	4,665.00	
804	FLUVANNA DEPARTMENT OF SOCIAL	FF4E-COMM SVCS		P09001029369	9/17/2024	10/4/2024	1,000.00	
805	FLUVANNA DEPARTMENT OF SOCIAL	FF4E-COMM SVCS		P10001032121	10/31/2024	10/25/2024	1,390.00	
806	HEALTH CONNECT AMERICA	POS MANDATED SPED-		P07001024991	7/31/2024	10/11/2024	3,487.00	
807	HEALTH CONNECT AMERICA	POS MANDATED SPED-		P09001024493	9/30/2024	10/11/2024	6,023.00	
808	HB	POS MANDATED FFOP		P09001029770	9/24/2024	10/4/2024	1,499.60	
809	HB	POS MANDATED FFOP		P09001029888	9/30/2024	10/11/2024	391.20	
810	LIVE OAK MENTORING LLC	NON-MAND COMM BASED		P09001018685	9/30/2024	10/4/2024	1,400.00	
811	LIVE OAK MENTORING LLC	NON-MAND COMM BASED		P09001018986	9/30/2024	10/4/2024	1,400.00	
812	LIVE OAK MENTORING LLC	POS MANDATED WSS		P08001029041	8/31/2024	10/25/2024	350.00	
813	LIVE OAK MENTORING LLC	POS MANDATED WSS		P09001029044	9/30/2024	10/25/2024	420.00	
814	LIVE OAK MENTORING LLC	POS MANDATED WSS		P08001027642	8/31/2024	10/25/2024	2,100.00	
815	RISE UP, LLC	RES. CONG. CARE		P09001029171	9/30/2024	10/4/2024	1,258.68	
816	RISE UP, LLC	RES. CONG. CARE		P09001027372	9/24/2024	10/4/2024	2,727.14	
817	SM	POS MANDATED FFOP		P09001020481	9/30/2024	10/4/2024	836.00	
818	STARS	RES. CONG. CARE		P09001025484	9/30/2024	10/4/2024	9,240.00	
819	SJ	POS MANDATED FFOP		P09001030077	9/30/2024	10/4/2024	325.74	
820	SJ	POS MANDATED FFOP		P09001029978	9/24/2024	10/4/2024	448.80	
821	TA	POS MANDATED FFOP		P09001018276	9/30/2024	10/4/2024	1,060.00	
822	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P08001027189	8/31/2024	10/11/2024	3,564.00	
823	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P08001027290	8/31/2024	10/11/2024	3,564.00	
824	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P07001027192	7/31/2024	10/11/2024	5,832.00	
825	VM	POS MANDATED FFOP		P09001014979	9/30/2024	10/4/2024	836.00	
826	VM	POS MANDATED FFOP		P09001021080	9/30/2024	10/4/2024	1,792.00	
827	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P08001026224	8/31/2024	10/25/2024	1,848.24	
828	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P08001022025	8/31/2024	10/25/2024	9,186.70	
829	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P08001026326	8/31/2024	10/25/2024	9,350.20	
830	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P08001026127	8/31/2024	10/25/2024	9,622.70	
831	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P09001022031	9/30/2024	10/25/2024	12,267.10	
832	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P09001026132	9/30/2024	10/25/2024	12,485.10	
833	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P07001026128	7/31/2024	10/25/2024	12,719.68	
834	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P07001026329	7/31/2024	10/25/2024	12,828.68	
835	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P07001026230	7/31/2024	10/25/2024	13,264.68	
836	XTRA MILE, LLC	COMM SVCS		P09001025797	9/30/2024	10/11/2024	520.00	
837	XTRA MILE, LLC	COMM SVCS		P09001021598	9/30/2024	10/11/2024	715.00	
838	XTRA MILE, LLC	COMM SVCS		P09001028299	9/30/2024	10/11/2024	975.00	
839	XTRA MILE, LLC	COMM SVCS		P09001015000	9/30/2024	10/11/2024	1,300.00	
840	XTRA MILE, LLC	COMM SVCS		P09001016302	9/30/2024	10/11/2024	1,300.00	

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841	XTRA MILE, LLC	COMM SVCS		P09001017401	9/30/2024	10/11/2024	1,300.00	
842	XTRA MILE, LLC	COMM SVCS		P09001021103	9/30/2024	10/11/2024	1,300.00	
843	XTRA MILE, LLC	COMM SVCS		P09001021604	9/30/2024	10/11/2024	1,300.00	
844	XTRA MILE, LLC	COMM SVCS		P09001020605	9/30/2024	10/11/2024	1,625.00	
845	XTRA MILE, LLC	COMM SVCS		P09001028537	9/30/2024	10/25/2024	975.00	
846	XTRA MILE, LLC	FF4E-COMM SVCS		P09001016106	9/30/2024	10/11/2024	1,300.00	
847	XTRA MILE, LLC	FF4E-COMM SVCS		P09001020808	9/30/2024	10/11/2024	1,625.00	
848	XTRA MILE, LLC	FF4E-COMM SVCS		P09001024607	9/30/2024	10/11/2024	1,625.00	
849	XTRA MILE, LLC	NON-MAND COMM BASED		P09001017109	9/30/2024	10/11/2024	211.25	
850	XTRA MILE, LLC	POS MANDATED WSS		P09001015210	9/30/2024	10/11/2024	975.00	
851	XTRA MILE, LLC	POS MANDATED WSS		P09001015311	9/30/2024	10/11/2024	1,625.00	
852	XTRA MILE, LLC	POS MANDATED WSS		P09001022212	9/30/2024	10/11/2024	1,625.00	
853						Total:	\$222,089.59	
854								
855	PARKS & RECREATION							
856	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-RAINFORCE MASON JARS 8 OZ,	1PP4-3K1D-NMK4	10/3/2024	10/11/2024	27.98	
857	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-COLORFULHALL WINDOW FILM	13GX-HG7W-9G14	10/16/2024	10/18/2024	13.56	
858	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-PLAYBEES RUBBER DUCKS IN	1QY7-CM3J-KVF1	10/11/2024	10/18/2024	582.35	
859	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-NANCIA 100PK FLAMELESS LED	1D3Q-KKDP-LCNJ	10/21/2024	10/25/2024	70.17	
860	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-CAMBRO EPP300110 BLACK CAM	1C6Q-MDVD-	10/24/2024	10/25/2024	516.34	
861	ASHLEIGH Y. MORRIS	PROFESSIONAL SERVICES	FCPR-DOG CLINIC 10/9/24	INV#9 OCT24	10/10/2024	10/11/2024	120.00	
862	ASHLEIGH Y. MORRIS	PROFESSIONAL SERVICES	FCPR-DOG CLASS SESSION 1 : 10/1-	INV#11 10/23/24	10/23/2024	10/25/2024	200.00	
863	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	160.25	
864	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	644.58	
865	BANK OF AMERICA	MACHINERY AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	105.99	
866	BANK OF AMERICA	MACHINERY AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	4,494.00	
867	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	164.02	
868	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	199.01	
869	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	233.12	
870	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	269.24	
871	BANK OF AMERICA	SITE IMPROVEMENTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	(\$7.47)	
872	BANK OF AMERICA	SITE IMPROVEMENTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	10.00	
873	BANK OF AMERICA	SITE IMPROVEMENTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	18.94	
874	BANK OF AMERICA	SITE IMPROVEMENTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	35.57	
875	BANK OF AMERICA	SITE IMPROVEMENTS	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	159.97	
876	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	504.30	
877	BONNIE SNODDY	PROFESSIONAL SERVICES	FCPR-KARATE 10/21/24	INV#10 OCT24	10/21/2024	10/25/2024	284.20	
878	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	COR & FCPR-LEASE CHARGE & USAGE	35821671	10/12/2024	10/25/2024	138.64	

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879	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCPR-MONTHLY STATEMENT 10/16-	309373828OCT24	10/16/2024	10/25/2024	56.19	
880	E.W. THOMAS	RECREATIONAL SUPPLIES	FCPR-SENIOR LUNCHE-KENTS	100724	10/7/2024	10/11/2024	1,066.46	
881	FLUVANNA ACE HARDWARE	RECREATIONAL SUPPLIES	FCPR- INV 102234,102319	09/30/24 ACCT 341	9/30/2024	10/11/2024	33.16	
882	FLUVANNA ACE HARDWARE	SITE IMPROVEMENTS	FCPR- INV 102234,102319	09/30/24 ACCT 341	9/30/2024	10/11/2024	9.56	
883	FLUVANNA REVIEW	ADVERTISING	FCPR-FR 1/4-13X-LOOKING FOR	2024F40-12	10/3/2024	10/18/2024	119.00	
884	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	752.72	
885	MJC DESIGNS, LLC.	SITE IMPROVEMENTS	FCPR-R1000 FULL COLOR DIGITAL	4117	10/2/2024	10/4/2024	176.50	
886	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-EQUESTRIAN FIELD PORTABLE	34797	10/1/2024	10/11/2024	92.50	
887	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-PG BALLFIELDS PORTABLE	34798	10/1/2024	10/11/2024	92.50	
888	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-POLE BARN@ PG PORTABLE	34801	10/1/2024	10/11/2024	92.50	
889	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-CARYSBROOK HANDICAP UNIT	34800	10/1/2024	10/11/2024	152.50	
890	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-SOCCER FIELD @PG HANDICAP	34799	10/1/2024	10/11/2024	481.66	
891	PIEDMONT POWER	BLDGS EQUIP REP & MAINT	FCPR-SERVICE, GO OVER	RO:29866P	10/3/2024	10/11/2024	664.34	
892	SAM'S CLUB	RECREATIONAL SUPPLIES	FCPR-NATHANS HD, 6LB BEEF PF,	092124	9/21/2024	10/4/2024	292.77	
893	SAM'S CLUB	RECREATIONAL SUPPLIES	FCPR-TWZLRJRCAND, SWT	100524	10/5/2024	10/11/2024	305.04	
894	SAM'S CLUB	RECREATIONAL SUPPLIES	FCPR-16IN PEPPRNI, 16 PEPPRNI, 16IN	100424	10/4/2024	10/18/2024	24.15	
895	SAM'S CLUB	RECREATIONAL SUPPLIES	FCPR-ENR AA24PK (3) FOR	101924	10/19/2024	10/25/2024	53.91	
896	TRAFFIC SAFETY SUPPLIES, LLC	SITE IMPROVEMENTS	SB SPIKE, SBRHD45, SBRECS	INV911489	10/16/2024	10/25/2024	2,942.51	
897	U.S. POSTAL SERVICE	DUES OR ASSOCIATION	FCPR-12 MO RENEWAL FEE FOR POST	BOX 70 OCT 2024	10/1/2024	10/4/2024	342.00	
898	UPS	POSTAL SERVICES	FCPR-GROUND COMMERCIAL TO	0000Y7646Y384	9/21/2024	10/4/2024	21.53	
899	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	202.35	
900	VIRGINIA RECREATION & PARK	DUES OR ASSOCIATION	FCPR-MBRSHIP RENEW-A.SPITZER	8733	10/10/2024	10/11/2024	200.00	
901	VIRGINIA RECREATION & PARK	RECREATIONAL SUPPLIES	FCPR-KINGS DOMINION TICKETS SOLD	43724OCT24	3/25/2024	10/25/2024	820.00	
902						Total:	\$17,938.61	
903								
904	LIBRARY							
905	AMAZON CAPITAL SERVICES	BOOKS/PUBLICATIONS	LIBRARY-WILD EYES (ROSE HILL, 2),	1VNP-PK9F-F7D7	10/7/2024	10/11/2024	16,582.19	
906	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	LIBRARY-WILD EYES (ROSE HILL, 2),	1VNP-PK9F-F7D7	10/7/2024	10/11/2024	296.45	
907	DEMCO INC	OFFICE SUPPLIES	LIBRARY-CUST#450157675 (2) BOX PS	7540566	9/23/2024	10/4/2024	185.18	
908	DEMCO INC	OFFICE SUPPLIES	LIBRARY-CTN DURAFOLD 12"H X 26"	7550755	10/10/2024	10/25/2024	36.84	
909	DEMCO INC	OFFICE SUPPLIES	LIBRARY-REF#42250536-PETE THE CAT	7550813	10/11/2024	10/25/2024	535.53	
910	FIREFLY	TELECOMMUNICATIONS	LIBRARY-INTERNET MONTHLY	15623OCT24	10/1/2024	10/11/2024	400.00	
911	MICROMARKETING LLC	BOOKS/PUBLICATIONS	LIBRARY-ME LLAMO LA CHIVA: EL	965308	10/8/2024	10/18/2024	1,081.44	
912	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (1)	03100DA24277044	9/19/2024	10/4/2024	23.99	
913	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (2),	03100DA24281112	9/24/2024	10/4/2024	210.00	
914	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (10),	03100DA24274028	9/17/2024	10/4/2024	891.88	
915	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005 EBOOK (1)	03100DA24291854	9/30/2024	10/11/2024	19.99	
916	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-AUDIOBOOK	03100DA24301235	10/8/2024	10/18/2024	76.99	

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917	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (1),	03100DA24304259	10/10/2024	10/18/2024	103.88	
918	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (3),	03100DA24294814	10/1/2024	10/18/2024	179.98	
919	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (8),	03100CO24298411	10/5/2024	10/18/2024	1,249.24	
920	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK (9),	03100DA24314630	10/15/2024	10/25/2024	787.40	
921	THE DAILY PROGRESS	BOOKS/PUBLICATIONS	LIBRARY-52 WKS DAILY PROGRESS	720-000090107369	9/25/2024	10/18/2024	903.99	
922	THE PENWORTHY COMPANY	BOOKS/PUBLICATIONS	LIBRARY-ANYA FLEES THE FALLOUT,	0602492-IN	10/1/2024	10/11/2024	872.00	
923	THE PENWORTHY COMPANY	BOOKS/PUBLICATIONS	LIBRARY-ALL ABOUT DINOSAURS KIT	0601945-IN	9/9/2024	10/11/2024	5,031.16	
924	THE PENWORTHY COMPANY	BOOKS/PUBLICATIONS	LIBRARY-4-H AND FFA	0602545-IN	10/2/2024	10/11/2024	5,444.48	
925						Total:	\$34,912.61	
926								
927	COUNTY PLANNER							
928	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	238.59	
929	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	234.40	
930	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHARGE	35593203	10/12/2024	10/25/2024	252.45	
931	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL USED FOR VARIOUS	10/4/24	10/4/2024	10/11/2024	66.31	
932	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.22)	
933	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	8000909001515654	9/18/2024	10/11/2024	14.38	
934	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	85.94	
935						Total:	\$881.85	
936								
937	PLANNING COMMISSION							
938	FLUVANNA REVIEW	ADVERTISING	PLAN-FR 1/8-BZA 24:02- CLYDE	2024F40-10	10/3/2024	10/18/2024	94.90	
939	FLUVANNA REVIEW	ADVERTISING	PLAN-FR 1/8-13X ORDINANCE TO	2024F40-11	10/3/2024	10/18/2024	94.90	
940	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.22)	
941						Total:	\$179.58	
942								
943	BOARD OF ZONING APPEALS							
944	FLUVANNA REVIEW	ADVERTISING	COMM DEV-BZA 24:02- CLYDE	2024F39-9	9/25/2024	10/11/2024	94.90	
945						Total:	\$94.90	
946								
947	ECONOMIC DEVELOPMENT							
948	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	ED-COLLAPSIBLE FOLDING BEACH	14KN-Y7MD-9HMK	10/16/2024	10/18/2024	44.72	
949	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	10.00	
950	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	15.00	
951	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	50.00	
952	BANK OF AMERICA	MARKETING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	119.00	
953	BANK OF AMERICA	MARKETING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	196.47	
954	BANK OF AMERICA	MARKETING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	581.86	

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955	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	44.23	
956	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	12.41	
957	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	80.75	
958	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARE	STATEMENT	9/30/2024	10/22/2024	105.00	
959	COUNTY OF ALBEMARLE, VIRGINIA	FLU ECO DEV AUTHORITY	ED-EXPENSES: GRANT MATCH FROM	FY2025-00000203	10/10/2024	10/25/2024	6,500.00	
960	FLUVANNA REVIEW	MARKETING	ED-FR 1/4-8X CLR-PALMYRA ARTS	2024F36-10	9/5/2024	10/18/2024	160.00	
961	GREGORY A DORAZIO	MARKETING	ED-WEBSTIE DESIGN-BUILD PKG-ARTS	5507	10/7/2024	10/11/2024	4,750.00	
962	GREGORY A DORAZIO	MARKETING	ED-WEB SRVCS MONTHLY-	5517	10/22/2024	10/25/2024	154.00	
963	GREGORY A DORAZIO	MARKETING	ED-AD FEES-FACEBOOK AD FEES FOR	5509	10/21/2024	10/25/2024	579.02	
964	GREGORY A DORAZIO	MARKETING	ED-PR/MARKETING: SERIES OF 6	5508	10/21/2024	10/25/2024	4,700.00	
965	INKLINGS SCREEN PRINTING	OTHER OPERATING	ED-DG20W WHITE, WATER TOWER, LC	16112	10/22/2024	10/25/2024	52.00	
966	STAPLES CONTRACT & COMMERCIAL,	POSTAL SERVICES	MULTIPLE DEPTS PAPER & SUPPLIES	7002410004	9/30/2024	10/4/2024	(\$10.22)	
967	VERIZON WIRELESS	TELECOMMUNICATIONS	MULTIPLE DEPTS WIRELESS	9976705660	10/19/2024	10/25/2024	80.94	
968							Total:	
969							\$18,225.18	
970	VA COOPERATIVE EXTENSION							
971	VESA	DUES OR ASSOCIATION	VCE-VESA DUES-KIM MAYO,RICK	101424	10/14/2024	10/18/2024	55.00	
972	VESA	DUES OR ASSOCIATION	VCE-VESA DUES-KIM MAYO,RICK	101424	10/14/2024	10/18/2024	115.00	
973	VESA	DUES OR ASSOCIATION	VCE-VESA DUES-KIM MAYO,RICK	101424	10/14/2024	10/18/2024	220.00	
974	VIRGINIA COOPERATIVE EXTENSION	CONTRACT SERVICES	VCE-BILLING SALARY FY25 1ST	202501	10/8/2024	10/25/2024	23,824.91	
975							Total:	
976							\$24,214.91	
977	NON PROFITS							
978	CHILD HEALTH PARTNERSHIP, INC.	CHILD HEALTH	FY25 2ND QUARTER ALLOCATION	100124	10/1/2024	10/4/2024	13,800.75	
979	FLUVANNA/LOUISA HOUSING	FLUVANNA HOUSING	FY25 2ND QUARTER ALLOCATION	100124	10/1/2024	10/4/2024	8,562.50	
980	JAUNT, INC.	JAUNT	FY25 2ND QTR ALLOCATION	100124	10/1/2024	10/4/2024	20,204.00	
981	JEFFERSON AREA BOARD FOR AGING	JEFFERSON AREA	FY25 2ND QTR ALLOCATION	100124	10/1/2024	10/4/2024	20,928.25	
982	MONTICELLO AREA COMMUNITY	MACAA	FY25 2ND QTR ALLOCATION	100124	10/1/2024	10/4/2024	15,000.00	
983	REGION TEN	REGION TEN COMMUNITY	FY25 2ND QTR ALLOCATION	100124	10/1/2024	10/4/2024	32,948.50	
984	THOMAS JEFFERSON PLANNING	T J PLANNING DIST. COMM.	FY25 2ND QTR ALLOCATION	100124	10/1/2024	10/4/2024	10,507.50	
985							Total:	
986							\$121,951.50	
987							100 GENERAL FUND	
988	Fund # - 302 CAPITAL IMPROVEMENT						Fund Total:	
989	FIRE & RESCUE CAP PROJ							
990	C.W. WILLIAMS & COMPANY, LLC.	MACHINERY AND	FORK UNION PPE GEAR	664463	10/9/2024	10/25/2024	110.31	
991	C.W. WILLIAMS & COMPANY, LLC.	MACHINERY AND	FORK UNION PPE GEAR	664463	10/9/2024	10/25/2024	14,455.90	
992	MATHENY MOTOR TRUCK CO.	MACHINERY AND	EMG-18" PPV FAN N6343.755798.00	100370K	9/30/2024	10/18/2024	5,798.00	

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993	MOTOROLA SOLUTIONS, INC.	MACHINERY AND	Fork Union Equipment Radio	8281964841	8/27/2024	10/18/2024	6,302.86		
994	PERFORMANCE SIGNS	VEHICLE	EMG-APPLIED CUT VINYL-2024 TAHOE	27966	10/1/2024	10/11/2024	2,400.00		
995	WITMER PUBLIC SAFETY GROUP, INC	MACHINERY AND	EMG-INV 510390,520481,530804: FORK	090124	9/1/2024	10/4/2024	7,552.67		
996									
997									
998	EMERGENCY SERVICES CAPITAL								
999	LAAKE ENTERPRISES, INC.	VEHICLE	EMS-FESCO STOCK MEDIX MSV-OO	24A-1011	10/14/2024	10/18/2024	291,818.00		
1000	STRYKER SALES CORPORATION	MACHINERY AND	LUCAS & MCGRATH DEVICES	9207347979	10/2/2024	10/25/2024	1,446.71		
1001	STRYKER SALES CORPORATION	MACHINERY AND	LUCAS & MCGRATH DEVICES	9207388902	10/8/2024	10/25/2024	2,829.61		
1002	STRYKER SALES CORPORATION	MACHINERY AND	LUCAS & MCGRATH DEVICES	9207412112	10/10/2024	10/25/2024	8,943.13		
1003	STRYKER SALES CORPORATION	MACHINERY AND	LUCAS & MCGRATH DEVICES	9207366222	10/4/2024	10/25/2024	121,996.42		
1004	STRYKER SALES CORPORATION	VEHICLE	PAYER#20225872 STRYKER POWER	9207197334	9/16/2024	10/4/2024	27,331.79		
1005	STRYKER SALES CORPORATION	VEHICLE	PAYER#20025872 STRYKER POWER	9207252828	9/23/2024	10/4/2024	30,262.46		
1006	ZOLL MEDICAL CORPORATION	MACHINERY AND	EMS-CIRCUIT, VENT, SINGLE LIMB,	4056839	9/26/2024	10/25/2024	63,094.80		
1007	ZOLL MEDICAL CORPORATION	MACHINERY AND	EMS-CIRCUIT, VENT, SINGLE LIMB,	4056839	9/26/2024	10/25/2024	131,518.55		
1008									
1009									
1010	FACILITIES CAP PROJ								
1011	ABOVE AND BEYOND CONSTRUCTION	CONTRACT SERVICES	FCPW-211 MAIN ST-PAINTING ALL	0345	10/7/2024	10/11/2024	10,300.00		
1012	ABOVE AND BEYOND CONSTRUCTION	CONTRACT SERVICES	FCPW-211 MAIN ST-TRIM WORK &	0344	10/7/2024	10/11/2024	11,500.00		
1013	ABOVE AND BEYOND CONSTRUCTION	CONTRACT SERVICES	FCPW-211 MAIN ST-ADDTL WORK,	0346	10/15/2024	10/18/2024	7,500.00		
1014	AMAZON CAPITAL SERVICES	CONTRACT SERVICES	FCPW-REIBII 60" W GARAGE SHELIVING	1LKG-NRP6-JKTJ	10/14/2024	10/18/2024	608.76		
1015	CII SERVICE	CONTRACT SERVICES	FCPW-CUST#12418-INSTALL 2 TON	54043	9/25/2024	10/4/2024	6,587.00		
1016	DODSON GLASS & MIRROR INC	CONTRACT SERVICES	FCPW-PROVIDED (1) CLEAR	JP94968	10/10/2024	10/18/2024	296.04		
1017	J&A PAINTING	CONTRACT SERVICES	FCPW-CO ATTY WINDOW REPAIR	24-303	10/14/2024	10/18/2024	1,950.00		
1018	J&A PAINTING	CONTRACT SERVICES	FCPW-CO ATTY WINDOW REPAIR,	24-304	10/14/2024	10/18/2024	4,472.26		
1019	J&A PAINTING	CONTRACT SERVICES	FCPW-SHERIFF'S OFFICE FOYER,	24-312	10/21/2024	10/25/2024	2,900.00		
1020	J&A PAINTING	CONTRACT SERVICES	FCPW-SHERIFF'S OFFICE EOC RM	24-311	10/21/2024	10/25/2024	3,600.00		
1021	MID-ATLANTIC CONTROLS CORP	CONTRACT SERVICES	FCPW-24060-CIRCUIT CT BAS	36733	10/8/2024	10/11/2024	38,208.72		
1022	MOORE'S PLUMBING & SEPTIC	CONTRACT SERVICES	FCPW-9/10/24 SRVCS-SHERIFF'S	86567	10/15/2024	10/18/2024	775.00		
1023	MOORE'S PLUMBING & SEPTIC	CONTRACT SERVICES	FCPW-SHERIFF'S OFFICE REMOVED 2	79770	10/18/2024	10/25/2024	375.00		
1024	NOLAND	CONTRACT SERVICES	FCPW-CUST#00858-005522-	092424	9/24/2024	10/4/2024	209.66		
1025	TJL ENVIRONMENTAL HEALTH	CONTRACT SERVICES	FCPW-FUNGAL SPORE INDOOR AIR	FLUCO824-2	8/27/2024	10/11/2024	595.00		
1026									
1027									
1028	PUBLIC WORKS CAPITAL PROJECT								
1029	MTFA ARCHITECTURE PLLC	CONTRACT SERVICES	PROJ 23073 FLUV CO CTHOUSE AES	23073-02	10/17/2024	10/18/2024	11,648.82		
1030									
							Total:	\$11,648.82	

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1	County of Fluvanna		From Date: 10/1/2024					
2	Accounts Payable List		To Date: 10/31/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
1031								
1032	SCHOOL TRANSPORT CAP PROJ							
1033	WAGNER'S WRECKER SERVICE	VEHICLE	FCPS-2022 FORD TRANSIT CONNECT	092624	9/26/2024	10/11/2024	31,900.00	
1034						Total:	\$31,900.00	
1035								
1036	SCHOOL OPS & MAINT CAP PROJ							
1037	CMC SUPPLY INC	CONTRACT SERVICES	FCPS-FMS HOT WATER HEATER	S3707718.001	9/25/2024	10/18/2024	9,094.12	
1038	TRANE U.S., INC.	CONTRACT SERVICES	FCPS-CENTRAL CHILLERS	314917674	10/10/2024	10/18/2024	5,985.00	
1039						Total:	\$15,079.12	
1040								
1041	SCHOOL TECH CAP PROJ							
1042	APT ACQUISITION AND	OPERATION AND MAINT	FCPS-FCHS TRACK RESURFACING	24-2048-12-3	9/30/2024	10/18/2024	196,175.00	
1043	MOORE'S PLUMBING & SEPTIC	OPERATION AND MAINT	FCPS-FMS TRACK	79730	9/12/2024	10/11/2024	31,250.00	
1044						Total:	\$227,425.00	
1045								
1046						302 CAPITAL IMPROVEMENT	Fund Total:	\$1,091,791.59
1047	Fund # - 502 SEWER							
1048	PALMYRA SEWER OPER EXPENSES							
1049	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PALMYRA SEWAGE PUMP STATION	00771234808OCT	9/24/2024	10/4/2024	37.20	
1050	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PALMYRA AREA WWTP	007129524547NOV	10/18/2024	10/25/2024	1,333.41	
1051						Total:	\$1,370.61	
1052								
1053						502 SEWER	Fund Total:	\$1,370.61
1054	Fund # - 505 FORK UNION SANITARY DISTRICT							
1055	FORK UNION SANITARY DISTRICT							
1056	USDA RURAL DEVELOPMENT	RDA BOND PAYABLE	FUSD DEBT SERVICE	102524	10/25/2024	10/25/2024	4,498.10	
1057						Total:	\$4,498.10	
1058								
1059	FUSD OPERATIONAL EXPENSES							
1060	CONSOLIDATED PIPE & SUPPLY	BLDGS EQUIP REP & MAINT	FUSD-CUST#VA0620545L-3 IPS SCH80	VA0621548	9/26/2024	10/11/2024	459.49	
1061	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	FUSD-FORK UNION WATER SYS FOR	22423457	10/9/2024	10/11/2024	22,457.25	
1062	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	FUSD-FORK UNION WATER SYS PROJ	22413784	7/15/2024	10/11/2024	7,485.75	
1063	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FUSD OFFICE-15704 W RIVER RD	008866300000OCT	9/24/2024	10/4/2024	171.39	
1064	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	WEST BOTTOM WELL-2622 BREMO	007224360003NOV	10/21/2024	10/25/2024	6.59	
1065	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	OWENS WELL-4308 JAMES MADISON	009004200003NOV	10/21/2024	10/25/2024	27.34	
1066	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	BREMO WELL-RT 666	008434345008NOV	10/21/2024	10/25/2024	68.44	
1067	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	MELTON WELL- RT 15	009594215007NOV	10/21/2024	10/25/2024	98.23	
1068	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	MORRIS WELL/WTP-41 EMERALD	009501772108NOV	10/21/2024	10/25/2024	1,307.88	

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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
1069	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	OMUHUNDRO WELL-WTP-TANK-14349	009346182505NOV	10/21/2024	10/25/2024	1,351.18	
1070	E.W. OWEN	LEASE/RENT	FUSD-MONTHLY WELL RENT	10012024	10/1/2024	10/4/2024	150.00	
1071	MOORE'S PLUMBING & SEPTIC	CONTRACT SERVICES	FUSD-10/4 SRVC: INSTALLED WATER	79749	10/4/2024	10/11/2024	22,500.00	
1072	REPUBLIC SERVICES #410	CONTRACT SERVICES	FUSD-FUSD 11206 RIVER RD W, 1	0410-000799961	9/30/2024	10/11/2024	257.01	
1073	SYDNOR HYDRO, INC.	BLDGS EQUIP REP & MAINT	FUSD-REPLACED 6" WEBTROL PUMP	7179	9/30/2024	10/18/2024	6,975.00	
1074	SYDNOR HYDRO, INC.	CONTRACT SERVICES	FUSD-OPER. OF FUSD WATER SYS &	7177	10/4/2024	10/11/2024	41,338.40	
1075	USDA RURAL DEVELOPMENT	REDEMPTION OF INTEREST	FUSD DEBT SERVICE	102524	10/25/2024	10/25/2024	461.90	
1076	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS	T466645	10/3/2024	10/11/2024	201.60	
1077						Total:	\$105,317.45	
1078								
1079								
					505 FORK UNION SANITARY	Fund Total:	\$109,815.55	
1080	Fund # - 510 ZION XR WATER & SEWER							
1081	ZION XR W&S EXPENSES							
1082	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	WATER TANK-JAMES MADISON HWY	275904-013OCT24	9/30/2024	10/4/2024	390.83	
1083	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	WWPS-JAMES MADISON HWY (ZXCR)	275904-015OCT24	9/30/2024	10/4/2024	408.30	
1084	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	WWPS-RICHMOND (PRISON BOOSTER	275904-017OCT24	9/30/2024	10/4/2024	589.23	
1085	DEWBERRY ENGINEERS INC.	CONTRACT SERVICES	FUSD-TASK 15 ON-CALL WATER &	22423456	10/8/2024	10/11/2024	520.30	
1086	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	FUSD-ZION XRDS W/S PUNCH LIST BID	22423380	10/9/2024	10/11/2024	910.00	
1087	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	PA 10-ZXR WL ADDL DESIGN/PLATS	22416288	8/5/2024	10/11/2024	17,500.00	
1088	VIRGINIA DEPT OF CORRECTIONS	PURCHASE OF SEWER -	FUSD-WATER & WASTEWATER FOR	ROWR2574304	10/7/2024	10/11/2024	73.31	
1089	VIRGINIA DEPT OF CORRECTIONS	PURCHASE OF WATER -	FUSD-WATER & WASTEWATER FOR	ROWR2574304	10/7/2024	10/11/2024	1,190.25	
1090						Total:	\$21,582.22	
1091								
1092								
					510 ZION XR WATER & SEWER	Fund Total:	\$21,582.22	
1093						Total Expenditures by Fund:	\$2,993,377.61	



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS2024-12-18 p.343/386
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

TAB S

MEMORANDUM

Date: December 9, 2024
From: Finance Department
To: Board of Supervisors
Subject: **Accounts Payable Report for November 2024**

1. Staff recommends that the Board of Supervisors ratify the expenditures in the attached report and summarized below.

CATEGORY	AMOUNT
General	\$665,309.84
Capital Improvements	\$1,025,147.98
Debt Service	\$0.00
Sewer	\$2,318.49
Fork Union Sanitary District	\$33,897.37
Zion Crossroads Water & Sewer	\$1,688.52
TOTAL AP EXPENDITURES	\$1,728,362.20
Payroll	\$1,476,371.03
TOTAL	\$3,204,733.23

MOTION

I move the Accounts Payable and Payroll be ratified for November 2024 in the amount of \$3,204,733.23.

Encl:
AP Report

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2	Accounts Payable List			To Date: 11/30/2024				
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
5	Fund # - 100 GENERAL FUND							
6	GENERAL FUND							
7	BEULAH BAPTIST CHURCH	PLANNING ESCROW	ES CASH BOND BALANCE REFUND-	111824-2	11/18/2024	11/25/2024	7,200.00	
8	TREASURER OF VIRGINIA	SHERIFF'S FEE PAY TO C/W	SHERIFF'S FEE OCTOBER 2024	78682	11/1/2024	11/30/2024	1,930.51	
9						Total:	\$9,130.51	
10								
11	REAL ESTATE TAXES							
12	BERNARD, JOSHUA L	R E 2024 - 2ND	RE 2024 18A-3-273	118160	11/19/2024	11/25/2024	893.38	
13	CORELOGIC CENTRALIZED REFUNDS	R E 2024 - 1ST	RE 2024 32-A-9C	117795	11/6/2024	11/8/2024	16.00	
14	D'AMICO, ISADORE & CONSTANCE F.	R E 2024 - 1ST	RE 2024 18A-9-301	118161	11/19/2024	11/25/2024	27.44	
15	DAY, BARBARA	R E 2024 - 2ND	RE 2024 18-12-37	117788	11/6/2024	11/8/2024	1,971.16	
16	DELAURIER, JAMES E & BARBARA E	R E 2024 - 1ST	RE 2024 18A-5-165	117789	11/6/2024	11/8/2024	40.00	
17	FERGUSON, CYNTHIA TARA	R E 2022 - 1ST	EXP#000067	118165	11/20/2024	11/25/2024	440.32	
18	FERGUSON, CYNTHIA TARA	R E 2023 - 2ND	EXP#000068	118166	11/20/2024	11/25/2024	465.99	
19	FERGUSON, CYNTHIA TARA	R E 2024 - 1ST	EXP#000070	118168	11/20/2024	11/25/2024	228.93	
20	FERGUSON, CYNTHIA TARA	RE 2022-2ND	EXP#000067	118165	11/20/2024	11/25/2024	440.34	
21	FERGUSON, CYNTHIA TARA	RE 2023 - 1ST	EXP#000068	118166	11/20/2024	11/25/2024	465.99	
22	FRAZIER, PAULA S	R E 2024 - 1ST	RE 2024 20-9-2	118162	11/19/2024	11/25/2024	130.00	
23	GILLIS, ROBERT S & BRESLIN	R E 2024 - 2ND	RE 2024 18-16-21	117790	11/6/2024	11/8/2024	1,700.24	
24	GUNTHER, ELSWOOD J & KELLY	R E 2023 - 2ND	EXP#000069	118167	11/20/2024	11/25/2024	867.36	
25	GUNTHER, ELSWOOD J & KELLY	R E 2024 - 1ST	RE 2024 48-A-80	118011	11/12/2024	11/15/2024	1,301.02	
26	HENDERSON, HERNON D & ELMA C	R E 2024 - 1ST	RE 2024 9-13-24	118017	11/12/2024	11/15/2024	1,634.83	
27	HOANG, THANH VAN ET AL	R E 2024 - 2ND	RE 2024 10-23-29	117791	11/6/2024	11/8/2024	1,252.08	
28	JOHNSON, STUART	R E 2024 - 1ST	RE 2024 33-A-61B	117792	11/6/2024	11/8/2024	12.85	
29	KIDD, DANIEL W	R E 2024 - 2ND	RE 2024 10-A-3B	118163	11/19/2024	11/25/2024	1,620.06	
30	KREPS, GEORGE R & SUSAN B	R E 2024 - 2ND	RE 2024 18A-3-479	118012	11/12/2024	11/15/2024	1,011.55	
31	MARCKEL, EVAN	R E 2024 - 2ND	RE 2024 18A-7-36	118164	11/19/2024	11/25/2024	857.08	
32	PESTA, MARSHALL & SHEILA A	R E 2024 - 1ST	EXP#000071	118169	11/20/2024	11/25/2024	719.09	
33	SANDERS, CAROLE J	R E 2024 - 1ST	RE 2024 18A-6-5	117793	11/6/2024	11/8/2024	100.00	
34	SPANGLER, GRACE B.	R E 2024 - 1ST	RE 2024 18A-2-338	118013	11/12/2024	11/15/2024	126.60	
35	SPRINGETT, JESSICA & POWERS,	R E 2024 - 2ND	RE 2024 18A-5-514	117794	11/6/2024	11/8/2024	1,156.28	
36	WIMBERLY, ELANOR PATRICIA ANN	R E 2024 - 1ST	RE 2024 18-12-111	117796	11/6/2024	11/8/2024	49.50	
37						Total:	\$17,528.09	
38								
39	PERSONAL PROPERTY TAXES							
40	BURNER II, LARRY WAYNE	P P 2024 - 1ST	EXP#000079	118177	11/20/2024	11/25/2024	45.05	
41	CARTER, RODNEY WILSON	P P 2024 - 1ST	EXP#000080	118178	11/20/2024	11/25/2024	10.25	
42	CARTER, RODNEY WILSON	P P 2024 - 1ST	EXP#000080	118178	11/20/2024	11/25/2024	133.39	

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43	CARTER, RODNEY WILSON	P P 2024 - 1ST	EXP#000080	118178	11/20/2024	11/25/2024	235.59	
44	FERGUSON, CYNTHIA TARA	P P 2021 - 1ST	EXP#000072	118170	11/20/2024	11/25/2024	389.87	
45	FERGUSON, CYNTHIA TARA	P P 2021 - 2ND	EXP#000072	118170	11/20/2024	11/25/2024	389.86	
46	FERGUSON, CYNTHIA TARA	P P 2022 - 1ST	EXP#000074	118172	11/20/2024	11/25/2024	431.15	
47	FERGUSON, CYNTHIA TARA	P P 2023 - 2ND	EXP#000076	118174	11/20/2024	11/25/2024	365.51	
48	FERGUSON, CYNTHIA TARA	P P 2024 - 1ST	EXP#000081	118179	11/20/2024	11/25/2024	517.53	
49	FERGUSON, CYNTHIA TARA	PP 2022 - 2ND	EXP#000074	118172	11/20/2024	11/25/2024	431.14	
50	FERGUSON, CYNTHIA TARA	PP 2023 - 1ST	EXP#000076	118174	11/20/2024	11/25/2024	365.52	
51	GAONA, EDGAR	P P 2024 - 1ST	EXP#000082	118180	11/20/2024	11/25/2024	662.56	
52	GAONA, EDGAR	P P 2024 - 1ST	EXP#000083	118181	11/20/2024	11/25/2024	510.35	
53	GUNTHER JR, ELWOOD JAMES	P P 2023 - 2ND	EXP#000077	118175	11/20/2024	11/25/2024	180.49	
54	GUNTHER JR, ELWOOD JAMES	P P 2024 - 1ST	EXP#000084	118182	11/20/2024	11/25/2024	8.66	
55	VAULT	P P 2022 - 1ST	PP 2022 5784	118014	11/12/2024	11/15/2024	4,398.95	
56	WINSTON, RICHARD D	P P 2024 - 1ST	EXP#000085	118183	11/20/2024	11/25/2024	11.48	
57								
58						Total:	\$9,087.35	
59	PROPERTY TAX PENALTIES & INT							
60	RAMIREZ HARO, HERMINIA M	INTEREST-ALL PROPERTY	EXP#000073	118171	11/20/2024	11/25/2024	8.80	
61	RAMIREZ HARO, HERMINIA M	INTEREST-ALL PROPERTY	EXP#000075	118173	11/20/2024	11/25/2024	5.50	
62	RAMIREZ HARO, HERMINIA M	INTEREST-ALL PROPERTY	EXP#000078	118176	11/20/2024	11/25/2024	2.20	
63	RAMIREZ HARO, HERMINIA M	PENALTIES-ALL PROPERTY	EXP#000073	118171	11/20/2024	11/25/2024	3.30	
64	RAMIREZ HARO, HERMINIA M	PENALTIES-ALL PROPERTY	EXP#000075	118173	11/20/2024	11/25/2024	3.30	
65	RAMIREZ HARO, HERMINIA M	PENALTIES-ALL PROPERTY	EXP#000078	118176	11/20/2024	11/25/2024	3.30	
66	WINSTON, RICHARD D	INTEREST-ALL PROPERTY	EXP#000085	118183	11/20/2024	11/25/2024	0.29	
67	WINSTON, RICHARD D	INTEREST-ALL PROPERTY	EXP#000085	118183	11/20/2024	11/25/2024	0.45	
68	WINSTON, RICHARD D	PENALTIES-ALL PROPERTY	EXP#000085	118183	11/20/2024	11/25/2024	2.95	
69						Total:	\$30.09	
70								
71	OTHER LOCAL TAXES							
72	BRODERICK, CALEB MATTHEW	ADMIN FEE VEHICLE LICENSE	PP 2024 30772	117798	11/6/2024	11/8/2024	40.00	
73	BURNER II, LARRY WAYNE	ADMIN FEE VEHICLE LICENSE	EXP#000079	118177	11/20/2024	11/25/2024	33.00	
74	CANINE CONCIERGE AND EQUINE LLC	ADMIN FEE VEHICLE LICENSE	PP 2024 12920	118154	11/19/2024	11/25/2024	100.00	
75	CARTER, RODNEY WILSON	ADMIN FEE TRAILER LICENSE	EXP#000080	118178	11/20/2024	11/25/2024	18.00	
76	CARTER, RODNEY WILSON	ADMIN FEE VEHICLE LICENSE	EXP#000080	118178	11/20/2024	11/25/2024	33.00	
77	COLLIER, BILLY JOE	ADMIN FEE VEHICLE LICENSE	PP 2024 225166	117799	11/6/2024	11/8/2024	10.01	
78	COLLIER, WENDY GALE	ADMIN FEE VEHICLE LICENSE	PP 2024 542	117800	11/6/2024	11/8/2024	10.97	
79	CUMMINGS, CHARLES NAUDAR	ADMIN FEE VEHICLE LICENSE	PP 2024 31038	117801	11/6/2024	11/8/2024	10.00	
80	DCOSTA, MINTU ALOSIOUS	ADMIN FEE TRAILER LICENSE	PP 2024 39586	118015	11/12/2024	11/15/2024	23.21	

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81	DEMARCO, KERI ANN	ADMIN FEE TRAILER LICENSE	PP 2024 36759	118155	11/19/2024	11/25/2024	25.79	
82	DEMPSEY, PATRICK JAMES	ADMIN FEE VEHICLE LICENSE	PP 2024 25092	118156	11/19/2024	11/25/2024	116.88	
83	DEVARENNES, JULIANNE PARRISH	ADMIN FEE VEHICLE LICENSE	PP 2024 9482	118157	11/19/2024	11/25/2024	619.06	
84	FERGUSON, CYNTHIA TARA	ADMIN FEE VEHICLE LICENSE	EXP#000072	118170	11/20/2024	11/25/2024	33.00	
85	FERGUSON, CYNTHIA TARA	ADMIN FEE VEHICLE LICENSE	EXP#000074	118172	11/20/2024	11/25/2024	33.00	
86	FERGUSON, CYNTHIA TARA	ADMIN FEE VEHICLE LICENSE	EXP#000076	118174	11/20/2024	11/25/2024	33.00	
87	FERGUSON, CYNTHIA TARA	ADMIN FEE VEHICLE LICENSE	EXP#000081	118179	11/20/2024	11/25/2024	33.00	
88	FERLAN, PAUL STEPHEN	ADMIN FEE VEHICLE LICENSE	PP 2024 219983	117802	11/6/2024	11/8/2024	32.66	
89	GAONA, EDGAR	ADMIN FEE VEHICLE LICENSE	EXP#000082	118180	11/20/2024	11/25/2024	33.00	
90	GAONA, EDGAR	ADMIN FEE VEHICLE LICENSE	EXP#000083	118181	11/20/2024	11/25/2024	33.00	
91	GLEED, CHRISTOPHER ROBIN	ADMIN FEE VEHICLE LICENSE	PP 2024 35732	118016	11/12/2024	11/15/2024	90.60	
92	GUNTHER JR, ELWOOD JAMES	ADMIN FEE VEHICLE LICENSE	EXP#000084	118182	11/20/2024	11/25/2024	33.00	
93	KENT, FREDERICK WILLIAM	ADMIN FEE VEHICLE LICENSE	PP 2024 1481	117803	11/6/2024	11/8/2024	8.56	
94	MARKS, MARY ELIZABETH	ADMIN FEE TRAILER LICENSE	PP 2024 1697	118158	11/19/2024	11/25/2024	21.08	
95	NAPIER, LYNWOOD	ADMIN FEE VEHICLE LICENSE	PP 2024 36067	117804	11/6/2024	11/8/2024	40.00	
96	RAMIREZ HARO, HERMINIA M	ADMIN FEE VEHICLE LICENSE	EXP#000073	118171	11/20/2024	11/25/2024	33.00	
97	RAMIREZ HARO, HERMINIA M	ADMIN FEE VEHICLE LICENSE	EXP#000075	118173	11/20/2024	11/25/2024	33.00	
98	RAMIREZ HARO, HERMINIA M	ADMIN FEE VEHICLE LICENSE	EXP#000078	118176	11/20/2024	11/25/2024	33.00	
99	SWEITZER, MICHAEL WAYNE	ADMIN FEE VEHICLE LICENSE	PP 2024 14686	117805	11/6/2024	11/8/2024	42.99	
100	TOWN OF SCOTTSVILLE	SALES TAX-	SALES TAX	78683	11/15/2024	11/30/2024	175.51	
101	WERTMAN, CHRISTOPHER MATTHEW	ADMIN FEE VEHICLE LICENSE	PP 2024 30326	118159	11/19/2024	11/25/2024	44.67	
102	WILLIAMS, WILLAMAE ODESSA	ADMIN FEE VEHICLE LICENSE	PP 2024 39153	117806	11/6/2024	11/8/2024	14.63	
103	WINDINGLAND, DEREK MAXWELL	ADMIN FEE VEHICLE LICENSE	PP 2024 22283	117807	11/6/2024	11/8/2024	8.55	
104	WINSTON, RICHARD D	ADMIN FEE TRAILER LICENSE	EXP#000085	118183	11/20/2024	11/25/2024	18.00	
105						Total:	\$1,867.17	
106								
107	PERMITS/FEES/LICENSES							
108	ALBEMARLE HEATING & AIR, INC.	BUILDING PERMITS	MR24-140 PERMIT VOIDED BY	111824	11/18/2024	11/25/2024	91.80	
109						Total:	\$91.80	
110								
111	RECOVERED COSTS							
112	RAMIREZ HARO, HERMINIA M	DMV STOP FEES	EXP#000078	118176	11/20/2024	11/25/2024	25.00	
113	RAMIREZ HARO, HERMINIA M	TAX LIEN ADMINISTRATIVE	EXP#000078	118176	11/20/2024	11/25/2024	20.00	
114						Total:	\$45.00	
115								
116	BOARD OF SUPERVISORS							
117	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	78.24	
118	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	80.75	

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2	Accounts Payable List		To Date: 11/30/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
119	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	(\$413.17)	
120	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	1,071.45	
121	FLUVANNA REVIEW	ADVERTISING	BOS FR 1/8-13X-PUBLIC HEARING TAX	2024F44-11	10/31/2024	11/15/2024	94.90	
122	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13X-ORDIN. TO AMEND &	2024F44-12	10/31/2024	11/15/2024	94.90	
123	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13X-EROSION &	2024F44-9	10/31/2024	11/15/2024	94.90	
124	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13-REEINACTING CH6-	2024F45-11	11/7/2024	11/27/2024	94.90	
125	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13- ELIMINATE RURAL	2024F45-12	11/7/2024	11/27/2024	94.90	
126	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13-TO EXEMPT FROM	2024F45-13	11/7/2024	11/27/2024	94.90	
127	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/8-13X-LEASE AGREEMENT	2024F45-14	11/7/2024	11/27/2024	94.90	
128	TIMOTHY HODGE	MILEAGE ALLOWANCES	REIMBURSE-LOCAL TRAVEL MILEAGE	111224	10/31/2024	11/15/2024	97.69	
129						Total:	\$1,579.26	
130								
131	COUNTY ADMINISTRATOR							
132	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	BOS-BLUEAIR BLUE PURE 211 SERIES	1DF3-14X6-C33D	11/14/2024	11/15/2024	69.99	
133	BANK OF AMERICA	DUES OR ASSOCIATION	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	712.00	
134	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	182.37	
135	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	320.29	
136	CIVICPLUS, LLC	CONTRACT SERVICES	BOS-MUNICODE ELECTRONIC	319667	9/30/2024	11/15/2024	342.00	
137	CIVICPLUS, LLC	CONTRACT SERVICES	BOS-MUNICODE ELECTRIC UPDATE	319665	9/30/2024	11/15/2024	794.44	
138	CIVICPLUS, LLC	CONTRACT SERVICES	BOS-MUNICODE ELECTRONIC	307392	6/21/2024	11/15/2024	1,283.00	
139	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	173.76	
140	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USE FOR	8000909001515654	10/18/2024	11/8/2024	4.94	
141	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USE FOR	8000909001515654	10/18/2024	11/8/2024	20.06	
142	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T467214	11/1/2024	11/8/2024	32.45	
143						Total:	\$3,935.30	
144								
145	COUNTY ATTORNEY							
146	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	223.19	
147	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	65.09	
148	DELORIA & HOFMANN LLP	COUNTY ATTY LEGAL-	CO ATTY-OTHER, MATTER: 22-9090,23-	167271	11/1/2024	11/8/2024	180.00	
149						Total:	\$468.28	
150								
151	COMMISSIONER OF THE REVENUE							
152	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	29.29	
153	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	34.86	
154	PITNEY BOWES GLOBAL FINANCIAL	LEASE/RENT	COR-POSTAGE METER LEASE CHRG	3319941777	11/11/2024	11/15/2024	452.58	
155	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	184.81	
156						Total:	\$701.54	

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157								
158	REASSESSMENT							
159	PEARSON'S APPRAISAL SERVICE INC	PROFESSIONAL SERVICES	COR-REIMBURSEMENT FOR	INVOICE#14.5:11/6/	11/6/2024	11/8/2024	3,000.00	
160	PEARSON'S APPRAISAL SERVICE INC	PROFESSIONAL SERVICES	COR-APPRAISAL SRVCS FOR FC 2025	INVOICE#14:11/6/24	11/6/2024	11/8/2024	13,253.83	
161							Total:	\$16,253.83
162								
163	TREASURER							
164	AMAZON CAPITAL SERVICES	EDP EQUIPMENT	TREAS-DETECK DT50P DIRECT	1TDC-W61X-J4HQ	11/12/2024	11/15/2024	124.00	
165	AMAZON CAPITAL SERVICES	EDP EQUIPMENT	TREAS-DETECK SPARK MONEY	1M7F-Y6MR-JYKT	11/8/2024	11/15/2024	595.00	
166	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-EPSON SIJIC18(K) ORIGINAL	19XG-GFWC-KQGX	11/8/2024	11/15/2024	231.92	
167	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	135.00	
168	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	160.00	
169	BMS DIRECT	PRINTING AND BINDING	TREAS-CUST#MW91- REAL EST. 2ND	207692	10/30/2024	11/1/2024	1,453.63	
170	VIRGINIA DEPT. OF MOTOR VEHICLES	DMV-ONLINE	TREAS- ACCT#546001282025	110424	11/4/2024	11/8/2024	3,675.00	
171							Total:	\$6,374.55
172								
173	INFORMATION TECHNOLOGY							
174	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-ENDUST FOR ELECTRONICS;	1C6D-9GDV-4M7X	10/28/2024	11/1/2024	32.99	
175	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	IT-ENDUST FOR ELECTRONICS;	1C6D-9GDV-4M7X	10/28/2024	11/1/2024	38.28	
176	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	8.00	
177	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	29.00	
178	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	59.99	
179	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	65.00	
180	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	199.20	
181	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	263.88	
182	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	683.20	
183	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	2,000.00	
184	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	124.32	
185	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	151.26	
186	BANK OF AMERICA	EDP EQUIPMENT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	526.96	
187	BANK OF AMERICA	EDP EQUIPMENT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	599.99	
188	BANK OF AMERICA	EDP EQUIPMENT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	628.81	
189	BANK OF AMERICA	FURNITURE & FIXTURES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	249.99	
190	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	14.27	
191	CIVICPLUS, LLC	ADP SERVICES	IT-WEB OPEN PLATFORM MIGRATION,	297395	6/1/2024	11/15/2024	10,004.40	
192	COMPUTER CABLING & TECHNOLOGY	PROFESSIONAL SERVICES	IT-RELASH PIPE AT RIVER & ZIPTIE	114699	10/21/2024	11/1/2024	1,387.50	
193	FIREFLY	TELECOMMUNICATIONS	IT & E911-INTERNET MONTHLY	11068NOV24	11/1/2024	11/8/2024	1,751.20	
194	HORNETSECURITY INC.	ADP SERVICES	IT-ARCHIVE EXPORT-	US-2403662	11/3/2024	11/8/2024	1,344.00	

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195	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	48.90	
196	SUMMIT BUSINESS ASSOC., INC.	PROFESSIONAL SERVICES	IT-IBM HW MAINTENANCE 9009-41G	2024398	10/17/2024	11/27/2024	4,637.00	
197	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T467214	11/1/2024	11/8/2024	86.87	
198	VISION GOVERNMENT SOLUTIONS,	ADP SERVICES	IT-11/1/24 VAMANET 11/1/24-11/30/24	114541	11/1/2024	11/8/2024	300.00	
199								
200							Total: \$25,235.01	
201	FINANCE							
202	MILLIMAN, INC.	PROFESSIONAL SERVICES	FIN-BASIC SRVC-7/1/23 OPEB	36VML011124FLU	11/20/2024	11/27/2024	15,400.00	
203	ROBINSON, FARMER, COX	PROFESSIONAL SERVICES	FIN-CLIENT#65102.0 FY23 COST	11/21/24	11/21/2024	11/27/2024	3,970.00	
204	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USE FOR	8000909001515654	10/18/2024	11/8/2024	102.88	
205							Total: \$19,472.88	
206								
207	REGISTRAR/ELECTORAL BOARD							
208	ALBERT R. PECK	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	30.00	
209	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	REGISTRAR-FROSTED PLASTIC GIFT	167R-FGKD-H9VP	10/29/2024	11/1/2024	103.54	
210	AMY BRADEN GILLESPIE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
211	AMY R. BRICE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
212	ANGELA CHAINER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
213	ANGELA KRISTINE CROWDER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
214	B.W. MURRAY & CO., INC.	CONTRACT SERVICES	REGISTRAR-ELECTROAL BD	2294	11/7/2024	11/15/2024	1,070.91	
215	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	3.98	
216	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	7.01	
217	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	12.93	
218	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	26.10	
219	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	50.61	
220	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	96.00	
221	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	139.63	
222	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	185.35	
223	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	5.20	
224	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	5.85	
225	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	7.15	
226	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	7.80	
227	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	8.45	
228	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	9.10	
229	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	9.75	
230	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	10.40	
231	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	11.70	
232	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	12.35	

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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
233	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	14.95	
234	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	16.25	
235	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	24.05	
236	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	31.85	
237	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	32.00	
238	BENJAMIN L. HUDSON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	188.00	
239	BENJAMIN L. HUDSON	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	1.75	
240	CAROLYN LACAMERA	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
241	CARRIE SLINKMAN-KERWICK	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
242	CODIE APPEGATE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
243	COLIN HUNTER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
244	CURTIS PUTNAM	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
245	CYNTHIA GIRARD	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	188.00	
246	DANIEL GRAFF	CONVENTION AND	REG-OE TRAINING 11/1 & 10/25, EB	102124	10/21/2024	11/27/2024	216.19	
247	DANIEL GRAFF	OFFICE SUPPLIES	REG-OE TRAINING 11/1 & 10/25, EB	102124	10/21/2024	11/27/2024	10.52	
248	DAVID CHAINER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	77.50	
249	DAVID R. VOLIN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	130.00	
250	DEBORAH A. WINSLOW	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
251	DEBORAH P. COMBS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
252	DEBRA JOHNSON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
253	DELOIS CARTER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
254	DONALD WRENTMORE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
255	DOROTHY DARLENE LEON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
256	ELIZABETH D. CAMPBELL	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
257	ETHEL ZULLO	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
258	EVE B. GAIGE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	130.00	
259	FLUVANNA COUNTY SHERIFF'S OFFICE	CONTRACT SERVICES	REGISTRAR-POLLING BOXES 11/5/24	FCRO32	11/18/2024	11/27/2024	900.00	
260	FREDRIC L. BAYLESS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
261	GEOFFREY W. DUNN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
262	GEORGE LAWRENCE MACOMBER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
263	JACQUELYN NASCA	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
264	JAMES D. WOLFE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
265	JAMES SCHOENSTER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	216.00	
266	JAMES SCHOENSTER	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	9.88	
267	JAMES TATANGELO	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
268	JANE K. SMITH	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
269	JANE SHEPARD	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
270	JANICE TATANGELO	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	

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271	JEANETTE B. SHEPHARD	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
272	JEANNE LEAMAN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
273	JEFFERSON CENTRE PROPERTIES	LEASE/RENT	NOV FLUV CO RENT & JEFFERSON	11/1/24	11/1/2024	11/1/2024	150.00	
274	JEFFREY NEIL WARE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
275	JENNIFER DEVORE	CONTRACT SERVICES	REG-GENERAL ELECTION -CONT	110524	11/5/2024	11/25/2024	188.00	
276	JENNIFER JOHN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	30.00	
277	JENNIFER JOHN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	198.00	
278	JENNIFER JOHN	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	6.56	
279	JOHN HICKS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	216.00	
280	JOHN HICKS	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	6.56	
281	JOHN R. NEIGHBOURS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	30.00	
282	JOY ANN LEE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
283	JUANITA L. DARLINGTON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
284	JUDITH E. SPELLMAN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	130.00	
285	JULIA NEAL ROSE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
286	JULIANA HARRIS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
287	KAYLA PACE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	77.50	
288	KIMBERLY RIBARIC	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
289	KIMBLEY BRUCE MORTON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	216.00	
290	LARRY A. FAWKES	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
291	LAUREL A. DUNN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
292	LAUREN M. WOODEN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
293	LINDA EASTHAM	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
294	LOIS WILLIAMS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	258.00	
295	LOIS WILLIAMS	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	6.06	
296	MARGARET HOOVER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
297	MARGUERITE GRACE FIELDS	CONTRACT SERVICES	REG-GENERAL ELECTIONS 11/5/24	110524	11/5/2024	11/25/2024	160.00	
298	MARIA L. GRAFF	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	258.00	
299	MARIA L. GRAFF	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	9.88	
300	MARILYN K. PAYNE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
301	MARK LEAMAN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
302	MARY ANN NICHOLSON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
303	MICHAEL VESHELA	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
304	NANCY PARSONS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
305	NANCY SANDERS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
306	OLIVIA ROSALIND DODSON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
307	PATRICIA L. MELTON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
308	PATRICIA MARA	CONTRACT SERVICES	REGISTRAR-GENERAL ELECTION	110524	11/5/2024	11/27/2024	107.50	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2024					
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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
309	PATSY A. JACKSON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	30.00	
310	PETRA B. RYALLS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
311	RALPH HOWARD WOODEN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
312	RAY C. WEIMER. JR.	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
313	RAYNELL STOKES	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
314	REBECCA L. NEWMAN	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
315	REBECCA MANI	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
316	RENEE HOYOS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
317	RICHARD AGUILAR	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
318	RICHARD RUSSELL	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
319	RICHARD S. HENRY	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
320	ROBERT G. MINNIS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	77.50	
321	ROBERT LANE JR	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24-	110524	11/5/2024	11/27/2024	218.00	
322	ROBERT LANE JR	MILEAGE ALLOWANCES	REG-GENERAL ELECTION 11/5/24-	110524	11/5/2024	11/27/2024	8.50	
323	RODNEY CAULKINS	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
324	ROMAN BAKKE	CONVENTION AND	REG- SUPPLIES FOR TRAINING OE'S	112124	11/21/2024	11/27/2024	52.76	
325	ROMAN BAKKE	CONVENTION AND	REG- SUPPLIES FOR TRAINING OE'S	112124	11/21/2024	11/27/2024	85.24	
326	SALLY ANN MONTGOMERY	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
327	SANDRA WALDRON WEIRICH	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
328	SCOTT NEWMAN	CONVENTION AND	REG-REIMBURSEMENT FOR	11/20/24	11/20/2024	11/27/2024	35.49	
329	SKYLAR LARK	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	160.00	
330	SUSAN ANN MAY	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
331	SUSAN SCHERRER	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	160.00	
332	TAMMY L. ASHCRAFT	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	246.00	
333	THOMAS SMEDLEY	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24-	110524	11/5/2024	11/27/2024	160.00	
334	TRACEY ANN SMITH	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	130.00	
335	VALERIE WASHINGTON	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	188.00	
336	VICKIE ARGIE	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	77.50	
337	WILLIS ESTES	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/25/2024	107.50	
338	YVONNE GRAHAM	CONTRACT SERVICES	REG-GENERAL ELECTION 11/5/24	110524	11/5/2024	11/27/2024	107.50	
339						Total:	\$15,230.30	
340								
341	HUMAN RESOURCES							
342	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	HR-DUST-OFF DISPOSABLE	1LQJ-61CP-9VPK	10/25/2024	11/1/2024	45.79	
343	ANTHEM EAP	OTHER OPERATING	HR-EAP FEES FOR 11/1-11/30/24 (30	2053823043777	10/25/2024	11/8/2024	25.80	
344	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	19.75	
345	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	31.50	
346	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	133.67	

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1	County of Fluvanna		From Date: 11/1/2024					
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347	VIRGINIA DEPARTMENT OF STATE	OTHER OPERATING	HR-ACCT#1514-CCRE SOR NAME	CJIS-53560	11/1/2024	11/8/2024	80.00	
348								
349								
350	COURT SERVICE UNIT							
351	VA JUVENILE JUSTICE ASSOC	CONVENTION AND	CT SRVCS-ANNUAL MEMBERSHIP	2024-2025	11/6/2024	11/8/2024	20.00	
352								
353								
354	CLERK OF THE CIRCUIT COURT							
355	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIR CT-SCOTCH TAP DISPENSE,	1CXJ-MCXJ-19P3	11/6/2024	11/8/2024	9.44	
356	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIR CT-SCOTCH TAP DISPENSE,	1CXJ-MCXJ-19P3	11/6/2024	11/8/2024	13.89	
357	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIR CT-PINWHEEL POSTAGE METER	1VNM-NFJH-D6YP	11/20/2024	11/25/2024	18.82	
358	BC GROUP HOLDINGS INC.	PRINTING AND BINDING	CIR CT-CUST#1111901884-FULL	INV7431731	11/12/2024	11/15/2024	148.96	
359	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	146.35	
360	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	CIR CT- LEASE CHARGE & USAGE	36265600	11/11/2024	11/25/2024	289.00	
361	LOGAN SYSTEMS, INC.	PROFESSIONAL SERVICES	CIR CT-PROF SRVS PER CONT-	59480	11/18/2024	11/25/2024	2,668.75	
362	TREASURER OF VA SUPREME COURT	PROFESSIONAL SERVICES	CIR CT-ANNUAL RECORDS	25-065C-RMS1	11/6/2024	11/15/2024	1,750.32	
363	U.S. POSTAL SERVICE	POSTAL SERVICES	CIR CT-USPS (POSTAGE BY PHONE)	11/13/24	11/13/2024	11/15/2024	1,500.00	
364								
365								
366	CIRCUIT COURT OPERATIONS							
367	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	10.99	
368	ALLISON M. PACE	COMPENSATION-GRAND	GRAND JURY SERVICE: 10/28/24	GJ102024-4	10/28/2024	11/1/2024	50.00	
369	JACOB D. SHELLEY	COMPENSATION-GRAND	GRAND JURY SERVICE: 10/28/24	GJ102024-5	10/28/2024	11/1/2024	50.00	
370	JEFFREY F. FUSSELL	COMPENSATION-GRAND	GRAND JURY SERVICE; 10/28/24	GJ102024-2	10/28/2024	11/1/2024	50.00	
371	MARK FULK	COMPENSATION-GRAND	GRAND JURY SERVICE: 10/28/24	GJ102024-1	10/28/2024	11/1/2024	50.00	
372	WILLIAM M. HELFRICH	COMPENSATION-GRAND	GRAND JURY SERVICE: 10/28/24	GJ102024-3	10/28/2024	11/1/2024	50.00	
373	GARY E. OSTEEN	COMPENSATION-JURY	JURY COMMISSIONER SERVICES	JC112024-2	11/22/2024	11/27/2024	50.00	
374	JOHN MICHAEL SHERIDAN	COMPENSATION-JURY	JURY COMMISSIONER SERVICES	JC112024-5	11/22/2024	11/27/2024	50.00	
375	SARA BROWN	COMPENSATION-JURY	JURY COMMISSIONER SERVICES	JC112024-1	11/22/2024	11/27/2024	50.00	
376	SARA M. PHILIPP	COMPENSATION-JURY	JURY COMMISSIONER SERVICES	JC112024-3	11/22/2024	11/27/2024	50.00	
377	SARAH PULLEN	COMPENSATION-JURY	JURY COMMISSIONER SERVICES	JC112024-4	11/22/2024	11/27/2024	50.00	
378								
379								
380	COMMONWEALTH ATTY							
381	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	119.88	
382	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	170.25	
383	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	171.64	
384	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	177.60	

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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
385							Total:	\$639.37
386								
387	SHERIFF							
388	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	FCSO-OIL FILTER LD 1EA C 1 E, OIL	7306430383069	10/29/2024	11/1/2024		91.20
389	AMAZON CAPITAL SERVICES	COMMUNICATIONS	E911-APPLE MAGIC KEYBOARD: IPAD	1KNX-YDML-NRXG	11/16/2024	11/25/2024		1,400.00
390	AMAZON CAPITAL SERVICES	COMMUNITY EDUCATION	FCSO-BIG BULK CANDY- 8 LBS-	1CGQ-MHMT-9PKL	10/25/2024	11/1/2024		222.76
391	AMAZON CAPITAL SERVICES	EDP EQUIPMENT	E911-APPLE MAGIC KEYBOARD: IPAD	1KNX-YDML-NRXG	11/16/2024	11/25/2024		1,629.45
392	AMAZON CAPITAL SERVICES	POLICE SUPPLIES	FCSO-ASTROAI DIGITAL MULTIMETER	1NKD-1JHR-643M	10/28/2024	11/1/2024		12.87
393	AMAZON CAPITAL SERVICES	POLICE SUPPLIES	FCSO-PROHEAR GEP03 UPGRADED	1C13-JG9W-3LTW	10/28/2024	11/1/2024		35.21
394	AMAZON CAPITAL SERVICES	POLICE SUPPLIES	FCSO-BIRCHWOOD CASEY GUN &	1JCK-WPKH-7X9Y	11/11/2024	11/15/2024		32.64
395	AMAZON CAPITAL SERVICES	POLICE SUPPLIES	FCSO-JBL TUNE 720BT-WIRELESS	1CRX-61PM-RYTY	11/22/2024	11/25/2024		39.95
396	AMERICAN UNIFORM SALES, INC	POLICE SUPPLIES	FCSO-CUSTOM SO PATCHES ORDER	00064359	10/9/2024	11/1/2024		1,875.00
397	ARCHANGEL DEVICE LLC	VEHICLE/POWER EQUIP	FCSO-RED/BLUE ELITE SERIES-	WC-124837	11/4/2024	11/25/2024		4,199.58
398	AT&T MOBILITY	TELECOMMUNICATIONS	FCSO-MONTHLY BUSINESS LONG	7305055828001DEC	11/6/2024	11/27/2024		75.53
399	BANK OF AMERICA	AGRICULTURAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		250.00
400	BANK OF AMERICA	COMMUNITY EDUCATION	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		48.46
401	BANK OF AMERICA	COMMUNITY EDUCATION	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		260.00
402	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		531.00
403	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		11.34
404	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		18.13
405	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		29.65
406	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		38.36
407	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		43.66
408	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		201.17
409	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		204.37
410	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		513.97
411	BANK OF AMERICA	EXTRADITION OF PRISONERS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		867.95
412	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		87.86
413	BANK OF AMERICA	INVESTIGATIVE SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		150.00
414	BANK OF AMERICA	POLICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		143.47
415	BANK OF AMERICA	POLICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		150.46
416	BANK OF AMERICA	POLICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		243.48
417	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		31.25
418	BANK OF AMERICA	PROFESSIONAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		67.00
419	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		(\$6.77)
420	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		121.20
421	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		134.32
422	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024		141.38

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423	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	151.62	
424	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	245.66	
425	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	337.15	
426	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	390.90	
427	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	420.00	
428	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	683.53	
429	BANK OF AMERICA	UNIFORM/WEARING APPAREL	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	4.06	
430	BANK OF AMERICA	UNIFORM/WEARING APPAREL	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	93.14	
431	BANK OF AMERICA	VEHICLE/POWER EQUIP	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	132.60	
432	CANON FINANCIAL SERVICES, INC.	MAINTENANCE CONTRACTS	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	78.05	
433	CANON FINANCIAL SERVICES, INC.	MAINTENANCE CONTRACTS	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	134.61	
434	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSO-MONTHLY STATEMENT FOR	310191749OCT24	10/16/2024	11/1/2024	1,135.84	
435	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSO-MONTHLY STMT FOR 11/7-	309903768NOV24	11/7/2024	11/25/2024	175.16	
436	EAST COAST EMERGENCY VEHICLES	VEHICLE/POWER EQUIP	FCSO-VIN*4921-PROBLEM REPORTED	39764	9/30/2024	11/25/2024	150.00	
437	FLUVANNA ACE HARDWARE	POLICE SUPPLIES	FCSO-SINGLE CUT KEY, KEY RACK 8	10768	10/29/2024	11/1/2024	33.99	
438	GARY SHULL	VEHICLES REP & MAINT	FCSO-CHARGER CAR #23-34929, LIC	110624	11/6/2024	11/27/2024	20.00	
439	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	11,139.56	
440	KUSTOM SIGNALS, INC.	POLICE SUPPLIES	KUSTOM SIGNALS	615324	10/15/2024	11/15/2024	17,544.00	
441	KUSTOM SIGNALS, INC.	VEHICLE/POWER EQUIP	KUSTOM SIGNALS	615324	10/15/2024	11/15/2024	17,544.00	
442	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#3-STATE INSPECTION	RO#14497	10/24/2024	11/1/2024	20.00	
443	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#34-OIL CHANGE TIRE	RO#14413	10/21/2024	11/1/2024	45.00	
444	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#36-OIL CHANGE, TIRE	RO#14463	10/23/2024	11/1/2024	45.00	
445	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#30-OIL CHANGE, TIRE	RO#14492	10/23/2024	11/1/2024	45.00	
446	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#22-OIL CHANGE, TIRE	RO#14515	10/24/2024	11/1/2024	84.09	
447	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#37-OIL CHANGE, TIRE	RO#14522	10/25/2024	11/1/2024	161.00	
448	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#15-OIL CHANGE, TIRE	RO#14509	10/24/2024	11/1/2024	270.95	
449	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#23-ST INSPEC, OIL	RO#14568	10/28/2024	11/8/2024	65.00	
450	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#13-OIL CHANGE, TIRE	RO#14612	10/31/2024	11/8/2024	337.75	
451	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#13-R&I DRIVER &	RO#14775	11/6/2024	11/15/2024	77.78	
452	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#27-ST INSP, 4 MT &	RO#13647	9/10/2024	11/15/2024	181.00	
453	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#24-OIL CHANGE, TIRE	RO#14787	11/11/2024	11/15/2024	655.19	
454	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#54-OIL CHANGE, 21 PT CK,	RO#14576	11/4/2024	11/15/2024	898.98	
455	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSO-UNIT#17-OIL CHANGE, TIRE	RO#14987	11/18/2024	11/25/2024	50.00	
456	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FCSO-FUEL FOR PERIOD 10/16/24-	SQLCD-1013493	11/4/2024	11/8/2024	252.46	
457	O'REILLY AUTOMOTIVE STORES, INC.	VEHICLE/POWER EQUIP	FCSO-ITEM#9012BP CAPSULE	6421-197674	10/29/2024	11/1/2024	22.92	
458	O'REILLY AUTOMOTIVE STORES, INC.	VEHICLE/POWER EQUIP	FCSO-ITEM 9005SU/BP CAPSULE	6421-197706	10/29/2024	11/1/2024	53.28	
459	O'REILLY AUTOMOTIVE STORES, INC.	VEHICLE/POWER EQUIP	FCSO-WIPER BLADE FOR 2022 FORD	6421-199092	11/10/2024	11/15/2024	39.26	
460	SIERRA JOHNSON	SUBSISTENCE & LODGING	REIMBURSE-POLICE ACADEMY 10/27-	110124	11/1/2024	11/15/2024	245.00	

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461	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	97.59		
462	T-MOBILE USA INC.	TELECOMMUNICATIONS	E911-MONTHLY STMT FOR 9/15-	998630068OCT24	10/15/2024	11/8/2024	801.20		
463	T-MOBILE USA INC.	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR	998630068	11/15/2024	11/27/2024	760.60		
464	TREASURER OF VIRGINIA	PROFESSIONAL SERVICES	FCSO-INVESTIGATION REPORT FOR	101624	10/16/2024	11/1/2024	20.00		
465	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T467214	11/1/2024	11/8/2024	207.87		
466	VIRGINIA DEPT. OF MOTOR VEHICLES	VEHICLE/POWER EQUIP	FCSO-ACCT#546001282-	202428200021	10/8/2024	11/1/2024	20.00		
467	VIRGINIA STRONG	SUBSISTENCE & LODGING	REIMBURSE-VA ANIMAL CONTROL	110624	11/6/2024	11/15/2024	217.00		
468	VIRGINIA STRONG	VEHICLE FUEL	REIMBURSE FOR GAS OF PERSONAL	102524	10/25/2024	11/1/2024	45.00		
469	WAGNER'S MOBILE GLASS & MIRROR	VEHICLES REP & MAINT	FCSO-CAR#8 WINSHIELD-(ACOUSTIC	I007553	11/15/2024	11/27/2024	565.00		
470									
471									
472	E911								
473	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-CUBICUBI COMPUTER DESK, 32	1933-MF7J-HDCQ	11/15/2024	11/25/2024	29.99		
474	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-VIVO ELECTRIC CORNER L-	1XCT-MCD4-G7QD	11/15/2024	11/25/2024	554.05		
475	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	E911-BROTHER GENUNINE P-TOUCH,	1Y96-G1HM-ND9F	10/23/2024	11/15/2024	19.85		
476	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	E911-POST-IT SUPER STICKY NOTES,	14XT-GKPT-GT46	11/15/2024	11/25/2024	29.68		
477	AMAZON CAPITAL SERVICES	TELECOMMUNICATIONS	FCSO-MOHAVE 2 PACK SCEEN	1KP9-DYKG-6CGQ	11/18/2024	11/25/2024	745.96		
478	AT&T CORP	TELECOMMUNICATIONS	E911-NAT'L CAPITAL REION ESINET	4977034902	10/16/2024	11/15/2024	11,124.98		
479	AT&T MOBILITY	TELECOMMUNICATIONS	E911-WIRELESS MONTHLY STMT	287284406274X102	10/31/2024	11/15/2024	2.19		
480	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	50.00		
481	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	138.23		
482	BANK OF AMERICA	IT SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	139.80		
483	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	15.00		
484	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	28.00		
485	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	35.90		
486	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	66.00		
487	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	687.50		
488	BANK OF AMERICA	TELECOMMUNICATIONS	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	72.99		
489	BRIAN DEANE	CONVENTION AND	REIMBURSE-APCO-PRECONF. COM-L	110724	11/7/2024	11/15/2024	197.00		
490	CLEAR COMMUNICATIONS AND	PROFESSIONAL SERVICES	E911-ACT#C0271-KNOB, PLASTIC-	129069	10/31/2024	11/8/2024	42.60		
491	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR	310214091OCT24	10/19/2024	11/15/2024	144.21		
492	FIREFLY	TELECOMMUNICATIONS	IT & E911-INTERNET MONTHLY	11068NOV24	11/1/2024	11/8/2024	550.00		
493	KIMBERLY HUMMEL	MILEAGE ALLOWANCES	REIMBURSE-BASIC DCJS ACADEMY	110124	11/1/2024	11/8/2024	91.12		
494	KIMBERLY HUMMEL	SUBSISTENCE & LODGING	REIMBURSE-BASIC DCJS ACADEMY	110124	11/1/2024	11/8/2024	35.00		
495	KRISTIAN NEGRON	CONVENTION AND	E911-BASIC DCJS-WEYERS CAVE10/7-	110124	11/1/2024	11/15/2024	91.12		
496	KRISTIAN NEGRON	SUBSISTENCE & LODGING	E911-BASIC DCJS-WEYERS CAVE10/7-	110124	11/1/2024	11/15/2024	326.00		
497	MEDICAL PRIORITY CONSULTANTS,	CONVENTION AND	E911-AGENCY ID 24905-COURSE	SIN387553	10/31/2024	11/15/2024	425.00		
498	MICHAEL GRANDSTAFF	CONVENTION AND	REIMBURSE-APCO-PRECONF. COM-L	110724	11/7/2024	11/15/2024	197.00		

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499	MOTOROLA SOLUTIONS, INC.	MAINTENANCE CONTRACTS	E911-CUST#1036895871-SRVC FROM	8230487157	10/26/2024	11/8/2024	1,165.18	
500	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	E911-CUST#1000321612-DEVICE	8281965881	8/28/2024	11/8/2024	2,301.91	
501	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	E911-CUST#1000321612-APX4500	8281965529	8/27/2024	11/8/2024	9,212.22	
502	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-ACER NITRO CUREVED ED270R	13052303435	11/13/2024	11/27/2024	258.30	
503	NWG SOLUTIONS, LLC.	IT SERVICES	E911-PATROL-PATCH:NWG PATROL	69668	10/31/2024	11/8/2024	1,629.00	
504	NWG SOLUTIONS, LLC.	MAINTENANCE CONTRACTS	E911-PATROL-PATCH:NWG PATROL	69668	10/31/2024	11/8/2024	1,320.00	
505	T-MOBILE USA INC.	PROFESSIONAL SERVICES	E911-MONTHLY STMT FOR 9/15-	998630068OCT24	10/15/2024	11/8/2024	201.60	
506	T-MOBILE USA INC.	PROFESSIONAL SERVICES	E911-MONTHLY STATEMENT FOR	998630068	11/15/2024	11/27/2024	201.60	
507	T-MOBILE USA INC.	TELECOMMUNICATIONS	E911-MONTHLY STMT FOR 9/15-	998630068OCT24	10/15/2024	11/8/2024	70.60	
508	T-MOBILE USA INC.	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR	998630068	11/15/2024	11/27/2024	99.20	
509	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T467214	11/1/2024	11/8/2024	207.87	
510	WORLDWIDE INTERPRETERS, INC.	MAINTENANCE CONTRACTS	E911-SPANISH OTP INTERPRETATION	55641	11/5/2024	11/15/2024	13.30	
511						Total:	\$32,519.95	
512								
513	FIRE AND RESCUE SQUAD							
514	FIRE & SAFETY EQUIPMENT COMPANY	VEHICLE	EMG-KENTS STORE FD-ALTAIR 5X	134428	10/24/2024	11/25/2024	18,000.00	
515	FLUVANNA CO PUBLIC SCHOOLS	CONVENTION AND	EMG-SITE MANAGER/CUSTODIAN	NOVEMBER 1, 2024	11/1/2024	11/15/2024	288.00	
516	LAKE MONTICELLO FIRE & RESCUE	FOUR FOR LIFE FUNDS	FOUR FOR LIFE (ANNUAL PASS	63024	11/14/2024	11/15/2024	13,574.19	
517	LAKE MONTICELLO FIRE & RESCUE	FOUR FOR LIFE FUNDS	FOUR FOR LIFE (ANNUAL PASS	63023	11/14/2024	11/15/2024	16,732.27	
518						Total:	\$48,594.46	
519								
520	EMERGENCY SERVICES							
521	AMAZON CAPITAL SERVICES	EDP EQUIPMENT	EMS-ANGEL SOFT TOILET PAPER, 48	14GX-YXHY-FRJC	10/9/2024	11/15/2024	417.98	
522	AMAZON CAPITAL SERVICES	EMS EDUCATION EQUIPMENT	EMS-ANGEL SOFT TOILET PAPER, 48	14GX-YXHY-FRJC	10/9/2024	11/15/2024	28.38	
523	AMAZON CAPITAL SERVICES	FURNITURE & FIXTURES	EMS-ANGEL SOFT TOILET PAPER, 48	14GX-YXHY-FRJC	10/9/2024	11/15/2024	410.90	
524	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	EMS-ANGEL SOFT TOILET PAPER, 48	14GX-YXHY-FRJC	10/9/2024	11/15/2024	171.59	
525	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	EMS-SCOTCH-BRITE DEEP CLEAN	1DJY-R7XC-467G	10/5/2024	11/15/2024	20.25	
526	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	EMS-ANGEL SOFT TOILET PAPER, 48	14GX-YXHY-FRJC	10/9/2024	11/15/2024	27.60	
527	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	EMS-SPARKLE PICK A SIZE PAPER	1994-1VLD-1Q9X	10/24/2024	11/15/2024	59.24	
528	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	EMS-MEGUIAR'S CLEANER WAX-	1V3L-N6C1-F4CG	10/31/2024	11/15/2024	128.49	
529	AMAZON CAPITAL SERVICES	VEHICLE/POWER EQUIP	EMS-BLUEDEF DEF002 DIESEL	1QPM-WD9P-JWKF	10/2/2024	11/15/2024	189.00	
530	BANK OF AMERICA	DUES OR ASSOCIATION	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	250.00	
531	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	144.76	
532	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	65.08	
533	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	66.98	
534	DEBRA G. PERINA,MD	CONTRACT SERVICES	EMS-OPER. MED. DIRECTION EMS	INVOICE NO 1	11/12/2024	11/15/2024	10,000.00	
535	DILLARD ALARM COMPANY	TELECOMMUNICATIONS	EMS-CUST#544-0055-ALARM.COM	80567	11/1/2024	11/1/2024	64.00	
536	FIREFLY	TELECOMMUNICATIONS	EMS-MONTHLY INTERNET	26834NOV24	11/1/2024	11/15/2024	71.99	

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537	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	3,408.50	
538	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-CUST#68562364-OXYGEN USP D,	46059826	10/30/2024	11/15/2024	302.85	
539	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-CUST#68562364-MED HIGH	45864141	10/21/2024	11/15/2024	452.45	
540	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-CUST#68562364- EMERG DEL	45913108	10/22/2024	11/15/2024	488.20	
541	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV4837-PERFORM PREMLIM	47115	10/24/2024	11/15/2024	299.90	
542	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV4839-VA ST INSP, LAMPS &	47198	10/30/2024	11/15/2024	766.55	
543	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-VA EV4837-TIRE RPLMT	47138	10/25/2024	11/15/2024	2,858.65	
544	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-EPHINEPHRINE, SYR 0.1MG/ML	22807608	10/23/2024	11/25/2024	14.96	
545	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-FENTANYL CITRATE, VL	22778332	10/16/2024	11/25/2024	144.20	
546	MCKESSON MEDICAL-SURGICAL INC.	PHARMACY SUPPLIES	EMS-EPINEPHRINE, SYR 0.1MG/ML	22807656	10/23/2024	11/25/2024	1,281.68	
547	MOTOROLA SOLUTIONS, INC.	EDP EQUIPMENT	E911-CUST#1000321612-APX4500	8281965061	8/27/2024	11/8/2024	4,521.43	
548	PENNCARE, INC	EMS MEDICAL & LAB	EMS-ASPIRIN, 81MG CHEWABLE,	M122841.01	10/23/2024	11/15/2024	19.80	
549	PENNCARE, INC	EMS MEDICAL & LAB	EMS-SUCTION, LAREDAL AC POWER	M121109.01	10/23/2024	11/15/2024	31.18	
550	PENNCARE, INC	EMS MEDICAL & LAB	EMS-NEEDLE, SAFETY HYPODERMIC	M122841	10/23/2024	11/15/2024	407.40	
551	T-MOBILE USA INC.	TELECOMMUNICATIONS	EMS-BILL PERIOD 9/15/24-10/14/24	998194170NOV24	10/15/2024	11/15/2024	33.60	
552	VERIZON WIRELESS	TELECOMMUNICATIONS	EMS-ACCT#442318197-00002	9977357849	10/27/2024	11/15/2024	40.61	
553							Total:	
554							\$27,188.20	
555	CORRECTION AND DETENTION							
556	COUNTY OF ALBEMARLE, VIRGINIA	CONFINEMENT - BRJDC	FCSOJUV DET FAC-BILLING FOR JUV	FY2025-00000277	11/12/2024	11/27/2024	18,663.00	
557							Total:	
558							\$18,663.00	
559	BUILDING INSPECTIONS							
560	AMAZON CAPITAL SERVICES	UNIFORM/WEARING APPAREL	BLDG INSP-WOLVERINE MENS	1CRG-LV3P-YKXT	11/2/2024	11/8/2024	129.27	
561	ANDREW WILLS	OFFICE SUPPLIES	BLDG INSP-2 APPLE CARDS FOR	102924	10/29/2024	11/1/2024	50.00	
562	BANK OF AMERICA	SURCHARGE	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	1,177.30	
563	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	252.50	
564							Total:	
565							\$1,609.07	
566	EMERGENCY MANAGEMENT							
567	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRGR FOR	35593205	10/12/2024	11/1/2024	65.09	
568							Total:	
569							\$65.09	
570	FACILITIES							
571	ALBEMARLE LOCK & SAFE, INC.	CONTRACT SERVICES	FCPW-ITEM 920- SVC CALL, ITEM 956	128810	10/15/2024	11/1/2024	168.00	
572	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	FCPW-HORDION 6PCS DESK	1D74-QRH3-PRJ7	10/30/2024	11/8/2024	22.47	
573	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	FCPW-KLEIN TOOLS 32767 IMPACT	14LY-CV33-WK6V	10/24/2024	11/1/2024	39.96	
574	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	FCPW-GORILLA MAX STRENGTH	1LQV-PCR1-9QV7	11/7/2024	11/15/2024	21.98	

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575	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	FCPW-SOSCH GLM100-23 100 FT	1RGH-4PM9-9C17	11/14/2024	11/25/2024	153.22		
576	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	FCPW-TREELEN BROOM WITH	1KJF-YNQP-YWXV	10/28/2024	11/1/2024	158.20		
577	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	FCPW-PROTEAM BELT, DRIVE	1FPL-MCV9-9WRL	11/13/2024	11/25/2024	12.50		
578	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	FCPW-PROTEAM BELT, DRIVE	1G4C-FGWD-1RQW	11/14/2024	11/25/2024	12.50		
579	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCPW-AIJIEGUANG 2PCS SPRING	1M9K-XMPR-WQ91	10/24/2024	11/1/2024	35.39		
580	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCPW-SMELLS BEGONE ODOR	1349-WPVN-1RDJ	10/28/2024	11/1/2024	92.63		
581	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCPW-AT A GLANCE 2025 WALL	141P-11KQ-QMTV	11/1/2024	11/8/2024	54.51		
582	AMELIA OVERHEAD DOOR	CONTRACT SERVICES	FCPW-PALMYRA FD-MANARAS	164786	10/25/2024	11/1/2024	3,700.00		
583	BANK OF AMERICA	UNIFORM/WEARING APPAREL	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	104.99		
584	BFPE INTERNATIONAL	BLDGS EQUIP REP & MAINT	FCPW-FC CT BLDG-11/1- TROUBLE ON	3137410	11/8/2024	11/15/2024	285.00		
585	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-TWL MFLD WHITE 420580 TORK	7946277	10/31/2024	11/8/2024	1,051.95		
586	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-PGC79127 MR CLEAN CLEAN	7949438	11/7/2024	11/15/2024	235.15		
587	BROWN'S LOCK & SAFE	CONTRACT SERVICES	FCPW-FC COURTS BLDG, 6/24/24-	0000056767	6/27/2024	11/8/2024	187.90		
588	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	FCPW-MOWER (1) 24X12.10-12 TURF	FCPW142	10/30/2024	11/8/2024	136.99		
589	CAVALIER CONTAINER, LLC	CONTRACT SERVICES	FCPW-INCLUDES DELIVERY &	81325	9/12/2024	11/8/2024	794.65		
590	CONTAINER RENTALS, LLC.	BLDGS EQUIP REP & MAINT	FCPW-FLUV LIBRARY- 520 NET WT0	TICKET#0013223	11/7/2024	11/15/2024	15.60		
591	DAIKIN APPLIED	BLDGS EQUIP REP & MAINT	FCPW-CUST#888941- EVAP FRESH	5992664	10/24/2024	11/1/2024	67.50		
592	DAY ELECTRIC	CONTRACT SERVICES	FCPW-FSCO INSTALL DEDICATED	FLUVCC102524	10/25/2024	11/1/2024	2,300.00		
593	DETAILMENOW	VEHICLES REP & MAINT	FCPW-HYUNDAI SONATA INTERIOR	INv-000366	11/15/2024	11/25/2024	150.00		
594	FLUVANNA ACE HARDWARE	BLDGS EQUIP REP & MAINT	FCPW-INV	10/31/24 ACCT:127	10/31/2024	11/8/2024	69.96		
595	FLUVANNA ACE HARDWARE	GENERAL MATERIALS AND	FCPW-INV	10/31/24 ACCT:127	10/31/2024	11/8/2024	140.48		
596	FLUVANNA ACE HARDWARE	VEHICLE/POWER EQUIP	FCPW-INV	10/31/24 ACCT:127	10/31/2024	11/8/2024	560.00		
597	GARY SHULL	GENERAL MATERIALS AND	FCPW- VERMEER 2014-WOOD	110424-2	11/4/2024	11/27/2024	20.00		
598	GARY SHULL	VEHICLES REP & MAINT	FCPW-TRAILER 190-076L-INSPECTION	101824	10/18/2024	11/1/2024	20.00		
599	GARY SHULL	VEHICLES REP & MAINT	FCPW-TOWMASTER 2023- TRAILER,	111324	11/13/2024	11/25/2024	20.00		
600	GARY SHULL	VEHICLES REP & MAINT	FCPW-VAN 1998 TOW RT15 TO SHOP	110424	11/4/2024	11/25/2024	125.00		
601	HAWTHORNE INVESTMENTS LLC	CONTRACT SERVICES	FCPW-FEE FOR JANITORIAL SRVC-	143149	10/31/2024	11/8/2024	4,968.00		
602	HAWTHORNE INVESTMENTS LLC	CONTRACT SERVICES	FCPW-FEE FOR JANITORIAL SRVC-	143304	11/15/2024	11/25/2024	2,376.00		
603	J&A PAINTING	CONTRACT SERVICES	FCPW-UTILITY OFF. FRT & RT SIDE	24-336	11/6/2024	11/15/2024	6,472.00		
604	JAKES AUTO PARTS LLC	GENERAL MATERIALS AND	FCPW-AUTO PARTS FOR OCTOBER	2024-10-31	10/31/2024	11/8/2024	96.98		
605	JAKES AUTO PARTS LLC	VEHICLES REP & MAINT	FCPW-AUTO PARTS FOR OCTOBER	2024-10-31	10/31/2024	11/8/2024	638.64		
606	JAKES AUTO PARTS LLC	VEHICLES REP & MAINT	FCPW-1014 CHEV SILVERADO K3500	51506	10/16/2024	11/8/2024	141.41		
607	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	2,283.08		
608	LANE TECHNOLOGY, INC.	CONTRACT SERVICES	FCPW-SRVCS PROPOSE TO SUPPLY	2750	11/9/2024	11/15/2024	1,812.00		
609	LOWE'S	BLDGS EQUIP REP & MAINT	FCPW-MATERIALS AND SUPPLIES	99000330383-	10/25/2024	11/8/2024	980.77		
610	NOLAND	BLDGS EQUIP REP & MAINT	FCPW-CUST#00858-005522-INV629001-	10/25/24 STMT	10/25/2024	11/8/2024	387.68		
611	NOLAND	GENERAL MATERIALS AND	FCPW-CUST#00858-005522- 102-041-	632057 01	10/22/2024	11/1/2024	87.66		
612	RAFALY ELECTRICAL CONTRACTORS,	CONTRACT SERVICES	FCPW-ELECTRICAL SRVCS-KENTS	10721	10/28/2024	11/1/2024	1,583.85		

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613	RAFALY ELECTRICAL CONTRACTORS,	CONTRACT SERVICES	FCPW-COMMUNITY CTR-FORK UNION-	10744	11/6/2024	11/15/2024	611.34		
614	RAINGUARD ROOFING LLC	CONTRACT SERVICES	FCPW-ROOF REPAIR-FLUV FIRE	5120	11/7/2024	11/15/2024	1,425.00		
615	TRANE U.S., INC.	GENERAL MATERIALS AND	FCPW-CUST#492016-CHEMICAL:	18011153	11/8/2024	11/15/2024	294.93		
616	UNIFIRST CORP	LAUNDRY AND DRY	FCPW-ACCT#1579261 UNIFORMS	10/31/24 CONVEN	10/31/2024	11/8/2024	363.70		
617	UNIFIRST CORP	LAUNDRY AND DRY	FCPW-ACCT#1579312 UNIFORMS	10/31/24	10/31/2024	11/8/2024	852.18		
618	UNITED RENTALS, INC.	LEASE/RENT	FCPW-LIGHT TOWER, 4- 7KW LED	240965633-001	11/6/2024	11/15/2024	350.00		
619	W.W. GRAINGER INC	VEHICLES REP & MAINT	FCPW-GASOLINE HOSE ASSEMBLY	9314317646	11/13/2024	11/25/2024	317.42		
620									
621									
622	GENERAL SERVICES								
623	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-KENTS STORE VOL FIRE CO-	20241301	10/25/2024	11/1/2024	35.00		
624	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-PLEASANT GROVE MANOR	20241302	10/25/2024	11/1/2024	35.00		
625	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-PALMYRA VOL FIRE- ANNYAL	20241303	10/25/2024	11/1/2024	35.00		
626	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-FORK UNION SANITARY DIST.	20241304	10/25/2024	11/1/2024	35.00		
627	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-TRAINING CTR-ANNUAL	20241306	10/25/2024	11/1/2024	35.00		
628	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-FORK UNION VOL FIRE CO,	20241305	10/25/2024	11/1/2024	47.25		
629	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-FLUV RESCUE SQ-ANNUAL	20241307	10/25/2024	11/1/2024	273.75		
630	ALLIED PORTABLE TOILET	MAINTENANCE CONTRACTS	FCPW-INV I235861 & I235873- PG DOG	100724	10/7/2024	11/8/2024	352.00		
631	AMERICAN PEST MANAGEMENT, INC.	MAINTENANCE CONTRACTS	FCPW-CONT PEST CONTROL SRVC	9345175	10/8/2024	11/1/2024	75.00		
632	AMERICAN PEST MANAGEMENT, INC.	MAINTENANCE CONTRACTS	FCPW-CONT. PEST CONTROL SRVC	9345179	10/8/2024	11/1/2024	75.00		
633	AMERICAN PEST MANAGEMENT, INC.	MAINTENANCE CONTRACTS	FCPW PEST CTRL MO SRVC-(OCT	9061411	10/14/2024	11/1/2024	634.54		
634	AMERICAN PEST MANAGEMENT, INC.	MAINTENANCE CONTRACTS	FCPW-QTRLY PEST CONTROL -	9061787	10/21/2024	11/8/2024	121.37		
635	AQUA VIRGINIA, INC.	WATER SERVICES	REGISTRARS OFFICE-213 MAIN	0007970740556855	11/12/2024	11/15/2024	22.82		
636	AQUA VIRGINIA, INC.	WATER SERVICES	PUBLIC WORKS OFFICE-197 MAIN	0007929310552932	11/12/2024	11/15/2024	27.06		
637	AQUA VIRGINIA, INC.	WATER SERVICES	COMMONWEALTH ATTORNEY OFFICE-	0015301850550900	11/12/2024	11/15/2024	29.17		
638	AQUA VIRGINIA, INC.	WATER SERVICES	197 NORTH GREEN-HCH & 2BLDGS	0007929300552931	11/12/2024	11/15/2024	132.96		
639	AQUA VIRGINIA, INC.	WATER SERVICES	ADMINISTRATIVE OFFICE-132 MAIN	0007800100540828	11/12/2024	11/15/2024	139.73		
640	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FLUVANNA COUNTY RESCUE SQUAD	057783-001NOV24	11/4/2024	11/8/2024	225.02		
641	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FIRE STATION-KENTS STORE (51	275907-002NOV24	11/4/2024	11/8/2024	512.59		
642	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	LIBRARY-214 COMMONS BLVD	275906-001NOV24	10/31/2024	11/8/2024	1,838.35		
643	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PUBLIC SAFETY BUILDING-160	085473-002NOV24	10/31/2024	11/8/2024	2,048.84		
644	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE-	105211-007NOV24	11/18/2024	11/25/2024	33.59		
645	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-200A-FOR USE BY	105221-002NOV24	11/18/2024	11/25/2024	33.59		
646	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE	105221-006NOV24	11/18/2024	11/25/2024	33.59		
647	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE-	105221-009NOV24	11/18/2024	11/25/2024	33.59		
648	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	HERITAGE FARM MUSEUM- 271	275904-011NOV24	11/18/2024	11/25/2024	34.07		
649	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SERVICE-	105221-008NOV24	11/18/2024	11/25/2024	34.19		
650	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-400A-FOR USE BY	105221-003NOV24	11/18/2024	11/25/2024	36.02		
						Total:	\$36,799.17		

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651	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-POLE BARN-271	275904-006NOV24	11/18/2024	11/25/2024	39.30		
652	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	DOG KENNEL-W RIVER RD	275904-008NOV24	11/18/2024	11/25/2024	47.18		
653	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-SOCCER FIELD-	105221-004NOV24	11/18/2024	11/25/2024	55.81		
654	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PUBLIC SAFETY-OUTLETS BEHIND	085473-003NOV24	11/18/2024	11/25/2024	69.04		
655	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SVC-	105221-010NOV24	11/18/2024	11/25/2024	154.50		
656	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	CONVENIENCE CENTER-LANDFILL-	275904-002NOV24	11/18/2024	11/25/2024	158.01		
657	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	REGISTRAR OFFICE SUITE 115	85473-008NOV24	11/18/2024	11/25/2024	159.80		
658	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	REGISTRAR OFFICE SUITE 116	85473-009NOV24	11/18/2024	11/25/2024	161.66		
659	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-VFW HALL-2977 RIVER	275904-010NOV24	11/18/2024	11/25/2024	187.15		
660	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-LANDFILL-11206 W	085473-005NOV24	11/18/2024	11/25/2024	246.47		
661	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-COLUMBIA SCHOOL-	085473-006NOV24	11/18/2024	11/25/2024	248.81		
662	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE HOUSE-271	2759014-004NOV24	11/18/2024	11/25/2024	327.01		
663	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	E911 TOWER-PUBLIC SAFETY BLDG-	275904-009NOV24	11/18/2024	11/25/2024	395.58		
664	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-ELEC SVC-	105221-011NOV24	11/18/2024	11/25/2024	749.79		
665	CENTRAL VA ELECTRIC COOP	STREET LIGHTS	PUBLIC SAFETY-STREET LIGHTS	085473-001NOV24	11/18/2024	11/25/2024	92.95		
666	CINTAS CORPORATION NO 2	MAINTENANCE CONTRACTS	FCPW-SD EYEWASH SERVICE	9294605050	10/31/2024	11/8/2024	99.18		
667	COMPUTER CABLING & TECHNOLOGY	MAINTENANCE CONTRACTS	FCPW-OCT 2024 VUPS LOCATING	103124	10/31/2024	11/8/2024	170.00		
668	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	211 MAIN STREET	001284152509NOV2	10/23/2024	11/1/2024	8.58		
669	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	HOUSING OFFICE (2 STORY	001134080009NOV2	10/23/2024	11/1/2024	10.53		
670	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	IT DEPARTMENT OFFICE -51 COURT	001114097502NOV2	10/23/2024	11/1/2024	12.50		
671	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	WEAVER BUILDING (NEW CSA	001124090000NOV2	10/23/2024	11/1/2024	29.42		
672	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER @ FIRE STATION- 14591	005699060132NOV2	10/23/2024	11/1/2024	35.34		
673	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLIC WORKS OFFICE-197 MAIN ST.	001304130006NOV2	10/23/2024	11/1/2024	66.99		
674	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LARGE BALLFIELD-CONCESSIONS	000692200942NOV2	10/23/2024	11/1/2024	117.27		
675	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER @ 1038 BREMO RD.	006260822157NOV2	10/23/2024	11/1/2024	151.79		
676	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	8880 JMH	007048771633NOV2	10/24/2024	11/1/2024	154.45		
677	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SMALL BALLFIELD-CONCESSIONS &	000274195007NOV2	10/23/2024	11/1/2024	161.77		
678	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMONWEALTH'S ATTORNEY- 181	006274752663NOV2	10/23/2024	11/1/2024	183.87		
679	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLIC WORKS MAINTENANCE SHOP	002554330007NOV2	10/23/2024	11/1/2024	277.41		
680	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION STREET LIGHTS-NORTH-	7080078962NOV24	10/23/2024	11/1/2024	71.54		
681	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION STREET LIGHTS-NORTH-	9609027314NOV24	10/23/2024	11/1/2024	75.68		
682	DOMINION VIRGINIA POWER	STREET LIGHTS	PALMYRA VILLAGE-STREET LIGHTING	003595578927DEC2	10/23/2024	11/1/2024	557.84		
683	FORK UNION SANITARY DISTRICT	SEWER SERVICES	REGISTRAR 211 MAIN STREET	R 201300-	11/18/2024	11/27/2024	10.00		
684	FORK UNION SANITARY DISTRICT	SEWER SERVICES	COMMONWEALTH ATTORNEY 181	R 201000-	11/18/2024	11/27/2024	12.30		
685	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUVANNA PUBLIC WORKS 197 MAIN	R 201100-	11/18/2024	11/27/2024	12.30		
686	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUVANNA ADMIN BLDG 132 MAIN	R 200300-	11/18/2024	11/27/2024	14.59		
687	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUCO LIBRARY 214 COMMONS BLVD	R 2006100-	11/18/2024	11/27/2024	25.30		
688	FORK UNION SANITARY DISTRICT	SEWER SERVICES	PUBLIC SAFETY BLDG 160 COMMONS	R 206000-	11/18/2024	11/27/2024	25.30		

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689	FORK UNION SANITARY DISTRICT	SEWER SERVICES	PLEASANT GROVE HOUSE 1730	R 206800-	11/18/2024	11/27/2024	25.30	
690	FORK UNION SANITARY DISTRICT	SEWER SERVICES	FLUVANNA COURTS BUILDING 72	R 200200-	11/18/2024	11/27/2024	49.78	
691	FORK UNION SANITARY DISTRICT	WATER SERVICES	CARYSBROOK BASEBALL FIELD	R 11259-	11/18/2024	11/27/2024	24.00	
692	FORK UNION SANITARY DISTRICT	WATER SERVICES	CARYSBROOK SOFTBALL FIELD 8880	R 11266-	11/18/2024	11/27/2024	24.00	
693	FORK UNION SANITARY DISTRICT	WATER SERVICES	FLUVANNA COUNTY-FIRE HOUSE	R 11121-139NOV24	11/18/2024	11/27/2024	41.39	
694	FORK UNION SANITARY DISTRICT	WATER SERVICES	FLUVANNA COUNTY-FORK UNION	R 11120-134NOV24	11/18/2024	11/27/2024	41.95	
695	FORK UNION SANITARY DISTRICT	WATER SERVICES	CARYSBROOK BUILDING 8880 JAMES	R 11265-131NOV24	11/18/2024	11/27/2024	54.86	
696	GFL ENVIRONMENTAL HOLDINGS (US),	MAINTENANCE CONTRACTS	FCPW-FLUV CO RESCUE SQ TRASH	KC0000619106	11/15/2024	11/25/2024	30.00	
697	JEFFERSON CENTRE PROPERTIES	LEASE/RENT	NOV FLUV CO RENT & JEFFERSON	11/1/24	11/1/2024	11/1/2024	3,929.91	
698	MID-ATLANTIC CONTROLS CORP	MAINTENANCE CONTRACTS	FCPW-FLUV CTY CT HOUSE BAS-	36853	11/1/2024	11/8/2024	337.50	
699	REPUBLIC SERVICES #410	MAINTENANCE CONTRACTS	FCPW-ACT#304102040434-P/U SRVC-	0410-000800784	9/30/2024	11/1/2024	626.56	
700	STERICYCLE, INC.	LEASE/RENT	CUST#100035864 REG SRV ON SITE-	8008884557	11/3/2024	11/8/2024	257.75	
701	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-CUST#888295-51 KENTS	29324922	10/31/2024	11/8/2024	1,017.78	
702	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-CUST#886554 -FUSD OFFICE	29518673	11/18/2024	11/25/2024	378.37	
703	THE SUPPLY ROOM	LEASE/RENT	FCPW-TSR EQUIPMENT RENTAL AND	5911930 -	10/31/2024	11/8/2024	249.75	
704	THE SUPPLY ROOM	WATER SERVICES	FCPW-TSR EQUIPMENT RENTAL AND	5911930 -	10/31/2024	11/8/2024	397.53	
705	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-ACT#267949-4-NEW CTHOUSE-	8228	11/7/2024	11/15/2024	1,564.96	
706	VIRGINIA UTILITY PROTECTION	MAINTENANCE CONTRACTS	FCPW-TRANSMISSIONS (5) FLU591	10240174	10/31/2024	11/8/2024	5.75	
707						Total:	\$21,403.24	
708								
709	PUBLIC WORKS							
710	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	FCPW- LEASE CHARGE FOR	35962720	10/24/2024	11/8/2024	273.00	
711	UNITED RENTALS, INC.	CONVENTION AND	FCPW-2 SLII BOOM BL EN, BOOMLIFT	240581791-001	10/29/2024	11/25/2024	342.00	
712						Total:	\$615.00	
713								
714	CONVENIENCE CENTER							
715	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	29.54	
716	BFI - FLUVANNA TRANSFER STATION	CONTRACT SERVICES	FCPW-OCTOBER TONNAGE - MSW &	4347-000006937	10/31/2024	11/8/2024	8,859.88	
717	CAMPBELL EQUIPMENT, INC.	BLDGS EQUIP REP & MAINT	CONV CTR-TRACTOR (BACKHOE)	FCPW143	11/7/2024	11/15/2024	50.00	
718	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	239.76	
719	REPUBLIC SERVICES #410	CONTRACT SERVICES	FCPW-ACT#304100007601 FLUV CO	0410-000802026	10/31/2024	11/25/2024	8,147.52	
720	RUHLMAN'S HAULING	CONTRACT SERVICES	FCPW-10/8/24- 20.51 TONS C.R.	110824	11/8/2024	11/25/2024	469.68	
721	SHADE EQUIPMENT COMPANY INC	VEHICLE/POWER EQUIP	FCPW-BAFFLE WLMT GX-61V	390685	11/11/2024	11/25/2024	112.95	
722	TIRE SOLUTIONS LLC	CONTRACT SERVICES	FCPW-DISPOSE OF WASTE TIRES (51)	99922	11/6/2024	11/25/2024	248.50	
723						Total:	\$18,157.83	
724								
725	PUBLIC UTILITIES							
726	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	15.00	

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727	BANK OF AMERICA	DUES OR ASSOCIATION	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	126.00	
728	BANK OF AMERICA	GENERAL MATERIALS AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	14.46	
729	BANK OF AMERICA	GENERAL MATERIALS AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	35.74	
730	BANK OF AMERICA	OUTSIDE ANALYTICAL	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	60.75	
731	BANK OF AMERICA	OUTSIDE ANALYTICAL	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	259.51	
732	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	FUSD-COPIER LEASE & USAGE FOR	36282982	11/11/2024	11/15/2024	97.37	
733	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE- DOG PARK WELL-	203061-001DEC24	11/18/2024	11/25/2024	33.84	
734	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	PLEASANT GROVE-COMPETITION	105221-001DEC24	11/18/2024	11/25/2024	162.62	
735	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	PALMYRA-PUMP STATION ALARM	310089744OCT24	10/19/2024	11/1/2024	68.81	
736	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	PALMYRA WASTEWATER	309433290OCT24	10/19/2024	11/1/2024	88.48	
737	CONSOLIDATED PIPE & SUPPLY	GENERAL MATERIALS AND	FUSD-3 MSTRMTR 0303-M1-A04 AC	VA0621692	10/15/2024	11/8/2024	1,869.33	
738	CONSOLIDATED PIPE & SUPPLY	GENERAL MATERIALS AND	FUSD-AY MCDONALD 720-209WCDD-	VA0621693	10/15/2024	11/8/2024	1,888.42	
739	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CENTRAL WWTP	82825	10/29/2024	11/8/2024	157.50	
740	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-OMOHUNDRO WWTP	82961	11/8/2024	11/15/2024	20.60	
741	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CARYSBROOK WWTP	82962	11/8/2024	11/15/2024	299.10	
742	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CENTRAL WWTP	82963	11/8/2024	11/15/2024	372.10	
743	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	821.00	
744	SYDNOR HYDRO, INC.	OUTSIDE ANALYTICAL	FUSD-CHOLORINE, CAUSTIC SODA,	7435	11/8/2024	11/15/2024	45.00	
745	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USE FOR	8000909001515654	10/18/2024	11/8/2024	367.05	
746	UNIFIRST CORP	LAUNDRY AND DRY	FUSD-CUST#1579270-SS POLO-	1680157420	10/31/2024	11/8/2024	82.60	
747	UNIFIRST CORP	LAUNDRY AND DRY	FUSD-CUST#1579270-SS POLO 100%	1680158468	11/7/2024	11/15/2024	83.40	
748	VIRGINIA UTILITY PROTECTION	DUES OR ASSOCIATION	FUSD-TRANSMISSIONS (10)- PBFLU1	10240227	10/31/2024	11/8/2024	11.50	
749							Total:	\$6,980.18
750								
751	VJCCCA							
752	SATELLITE TRACKING OF PEOPLE LLC	PROFESSIONAL SERVICES	CT SRV-CUST#00490006792 PYMT -	STPINV00126963	10/31/2024	11/8/2024	65.10	
753	SHANNON OVERSTREET	PROFESSIONAL SERVICES	CT SRVCS-PYMT FOR FLUV YOUTH,	OCT-24	10/31/2024	11/15/2024	806.00	
754							Total:	\$871.10
755								
756	CSA							
757	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CSA-JABRA EVOLVE2 65 FLEX	1V4L-7QG3-C9KW	11/13/2024	11/15/2024	225.53	
758	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	5.04	
759	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	5.91	
760	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	6.03	
761	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	99.17	
762	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	29.99	
763	BANK OF AMERICA	PROFESSIONAL SERVICES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	18.00	
764	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	325.66	

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2	Accounts Payable List			To Date: 11/30/2024					
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765	BRYAN MOELLER	SUBSISTENCE & LODGING	REIMBURSE-ANNUAL CSA	111224	11/12/2024	11/15/2024	70.25		
766	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRG FOR	35593205	10/12/2024	11/1/2024	65.09		
767	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	61.78		
768	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	362.27		
769	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USE FOR	8000909001515654	10/18/2024	11/8/2024	4.12		
770									
771									
772	CSA PURCHASE OF SERVICES								
773	1VISION MENTORING LLC	COMM SVCS		P07001031864	7/31/2024	11/1/2024	780.00		
774	1VISION MENTORING LLC	COMM SVCS		P08001031962	8/31/2024	11/1/2024	910.00		
775	1VISION MENTORING LLC	COMM SVCS		P09001031965	9/30/2024	11/1/2024	1,105.00		
776	1VISION MENTORING LLC	COMM SVCS		P10001031922	10/31/2024	11/15/2024	195.00		
777	1VISION MENTORING LLC	COMM SVCS		P10001031320	10/31/2024	11/15/2024	682.50		
778	1VISION MENTORING LLC	COMM SVCS		P10001031721	10/31/2024	11/15/2024	1,007.50		
779	1VISION MENTORING LLC	FF4E-COMM SVCS		P09001030825	9/30/2024	11/15/2024	812.50		
780	1VISION MENTORING LLC	NON-MAND COMM BASED		P09001031673	9/30/2024	11/1/2024	910.00		
781	1VISION MENTORING LLC	NON-MAND COMM BASED		P07001031671	7/31/2024	11/1/2024	1,023.75		
782	1VISION MENTORING LLC	NON-MAND COMM BASED		P08001031670	8/31/2024	11/1/2024	1,072.50		
783	1VISION MENTORING LLC	NON-MAND COMM BASED		P10001034345	10/31/2024	11/25/2024	1,105.00		
784	1VISION MENTORING LLC	POS MANDATED WSS		P07001030528	7/31/2024	11/15/2024	1,868.75		
785	1VISION MENTORING LLC	POS MANDATED WSS		P08001030527	8/31/2024	11/15/2024	1,885.00		
786	1VISION MENTORING LLC	POS MANDATED WSS		P10001031046	10/31/2024	11/25/2024	1,007.50		
787	AN	POS MANDATED FFOP		P10001014307	10/31/2024	11/8/2024	836.00		
788	BS	POS MANDATED FFOP		P09001020356	9/30/2024	11/1/2024	836.00		
789	BS	POS MANDATED FFOP		P10001020317	10/31/2024	11/15/2024	836.00		
790	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P07001033677	7/31/2024	11/8/2024	1,315.00		
791	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P07001033833	7/31/2024	11/25/2024	1,265.00		
792	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P08001033830	8/31/2024	11/25/2024	1,265.00		
793	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P08001033631	8/31/2024	11/25/2024	1,315.00		
794	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P07001033534	7/31/2024	11/25/2024	1,625.00		
795	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P08001033532	8/31/2024	11/25/2024	1,625.00		
796	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P09001033438	9/30/2024	11/25/2024	1,625.00		
797	BRIGHT(ER) BEGINNINGS- MILL CREEK,	COMM SVCS		P10001033436	10/31/2024	11/25/2024	1,625.00		
798	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10001025357	10/31/2024	11/1/2024	1,050.00		
799	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10001020580	10/31/2024	11/8/2024	770.00		
800	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10001029681	10/31/2024	11/8/2024	1,400.00		
801	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10001033940	10/31/2024	11/25/2024	1,400.00		
802	CR	POS MANDATED FFOP		P10001014869	10/31/2024	11/1/2024	882.00		

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803	CHRISTINE BOWERS LMFT, LLC	COMM SVCS		P10001021723	10/31/2024	11/15/2024	350.00	
804	CHRISTINE BOWERS LMFT, LLC	COMM SVCS		P10001021341	10/31/2024	11/25/2024	350.00	
805	COUNSELING ALLIANCE OF VIRGINIA	COMM SVCS		P09001035639	9/30/2024	11/25/2024	965.25	
806	COUNSELING ALLIANCE OF VIRGINIA	COMM SVCS		P07001035535	7/31/2024	11/25/2024	1,596.38	
807	COUNSELING ALLIANCE OF VIRGINIA	COMM SVCS		P10001035637	10/31/2024	11/25/2024	2,543.06	
808	ELK HILL	POS MANDATED SPED-		P09001022348	9/30/2024	11/1/2024	5,909.00	
809	ELK HILL	POS MANDATED SPED-		P09001024746	9/30/2024	11/1/2024	5,909.00	
810	ELK HILL	POS MANDATED SPED-		P09001024847	9/30/2024	11/1/2024	5,909.00	
811	ELK HILL	POS MANDATED SPED-		P09001026450	9/30/2024	11/1/2024	5,909.00	
812	ELK HILL	POS MANDATED SPED-		P09001026549	9/30/2024	11/1/2024	5,909.00	
813	ELK HILL	POS MANDATED SPED-		P09001026645	9/30/2024	11/1/2024	5,909.00	
814	FLUVANNA DEPARTMENT OF SOCIAL	COMM SVCS		P09001032851	9/11/2024	11/1/2024	1,000.00	
815	FLUVANNA DEPARTMENT OF SOCIAL	COMM SVCS		P09001032713	9/11/2024	11/15/2024	376.00	
816	HARBOR POINT BEHAVIORAL HEALTH,	EDUC SVCS CONG CARE		P07001032253	7/31/2024	11/1/2024	720.00	
817	HARBOR POINT BEHAVIORAL HEALTH,	EDUC SVCS CONG CARE		P08001032252	8/31/2024	11/1/2024	3,060.00	
818	HARBOR POINT BEHAVIORAL HEALTH,	EDUC SVCS CONG CARE		P09001032255	9/30/2024	11/1/2024	3,420.00	
819	HARBOR POINT BEHAVIORAL HEALTH,	EDUC SVCS CONG CARE		P10001032354	10/31/2024	11/1/2024	3,960.00	
820	HEALTH CONNECT AMERICA	POS MANDATED SPED-		P10001024482	10/31/2024	11/8/2024	6,974.00	
821	HEALTH CONNECT AMERICA	POS MANDATED SPED-		P10001024983	10/31/2024	11/8/2024	7,274.00	
822	HB	POS MANDATED FFOP		P10001029879	10/31/2024	11/8/2024	1,508.00	
823	LIVE OAK MENTORING LLC	NON-MAND COMM BASED		P10001028972	10/31/2024	11/1/2024	1,050.00	
824	LIVE OAK MENTORING LLC	POS MANDATED WSS		P10001029074	10/31/2024	11/1/2024	350.00	
825	LIVE OAK MENTORING LLC	POS MANDATED WSS		P09001027676	9/30/2024	11/1/2024	2,100.00	
826	LIVE OAK MENTORING LLC	POS MANDATED WSS		P10001027675	10/31/2024	11/1/2024	2,100.00	
827	NORTH SPRING BEHAVIORAL	EDUC SVCS CONG CARE		P10001033378	10/31/2024	11/8/2024	3,367.84	
828	NORTH SPRING BEHAVIORAL	EDUC SVCS CONG CARE		P09001033216	9/30/2024	11/15/2024	4,209.80	
829	NORTH SPRING BEHAVIORAL	EDUC SVCS CONG CARE		P07001033015	7/31/2024	11/15/2024	4,420.29	
830	NORTH SPRING BEHAVIORAL	EDUC SVCS CONG CARE		P08001033114	8/31/2024	11/15/2024	4,420.29	
831	SM	POS MANDATED FFOP		P10001020406	10/31/2024	11/8/2024	836.00	
832	STARS	RES. CONG. CARE		P10001029208	10/31/2024	11/8/2024	9,548.00	
833	SJ	POS MANDATED FFOP		P10001030003	10/31/2024	11/8/2024	1,683.00	
834	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P09001027118	9/30/2024	11/15/2024	6,156.00	
835	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P09001027219	9/30/2024	11/15/2024	6,156.00	
836	VM	POS MANDATED FFOP		P10001014904	10/31/2024	11/8/2024	836.00	
837	VM	POS MANDATED FFOP		P10001021005	10/31/2024	11/8/2024	1,792.00	
838	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P08001027458	8/31/2024	11/1/2024	218.00	
839	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P09001027460	9/30/2024	11/1/2024	327.00	
840	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P07001027459	7/31/2024	11/1/2024	436.00	

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841	VIRGINIA INSTITUTE OF AUTISM	POS MANDATED SPED-		P09001026361	9/30/2024	11/1/2024	12,267.10	
842	XTRA MILE, LLC	COMM SVCS		P08001032463	8/31/2024	11/1/2024	1,300.00	
843	XTRA MILE, LLC	COMM SVCS		P09001028166	9/30/2024	11/1/2024	1,300.00	
844	XTRA MILE, LLC	COMM SVCS		P09001032467	9/30/2024	11/1/2024	1,300.00	
845	XTRA MILE, LLC	COMM SVCS		P09001032668	9/30/2024	11/1/2024	2,470.00	
846	XTRA MILE, LLC	COMM SVCS		P10001030386	10/31/2024	11/8/2024	325.00	
847	XTRA MILE, LLC	COMM SVCS		P10001021587	10/31/2024	11/8/2024	357.50	
848	XTRA MILE, LLC	COMM SVCS		P08001028184	8/31/2024	11/8/2024	455.00	
849	XTRA MILE, LLC	COMM SVCS		P10001028288	10/31/2024	11/8/2024	455.00	
850	XTRA MILE, LLC	COMM SVCS		P10001028589	10/31/2024	11/8/2024	487.50	
851	XTRA MILE, LLC	COMM SVCS		P10001015790	10/31/2024	11/8/2024	650.00	
852	XTRA MILE, LLC	COMM SVCS		P10001030291	10/31/2024	11/8/2024	650.00	
853	XTRA MILE, LLC	COMM SVCS		P10001027892	10/31/2024	11/8/2024	975.00	
854	XTRA MILE, LLC	COMM SVCS		P10001027993	10/31/2024	11/8/2024	975.00	
855	XTRA MILE, LLC	COMM SVCS		P07001032485	7/31/2024	11/8/2024	1,300.00	
856	XTRA MILE, LLC	COMM SVCS		P10001016395	10/31/2024	11/8/2024	1,300.00	
857	XTRA MILE, LLC	COMM SVCS		P10001021197	10/31/2024	11/8/2024	1,300.00	
858	XTRA MILE, LLC	COMM SVCS		P10001021698	10/31/2024	11/8/2024	1,300.00	
859	XTRA MILE, LLC	COMM SVCS		P10001028394	10/31/2024	11/8/2024	1,300.00	
860	XTRA MILE, LLC	COMM SVCS		P10001020696	10/31/2024	11/8/2024	1,625.00	
861	XTRA MILE, LLC	COMM SVCS		P10001025799	10/31/2024	11/8/2024	1,950.00	
862	XTRA MILE, LLC	COMM SVCS		P10001032624	10/31/2024	11/15/2024	1,950.00	
863	XTRA MILE, LLC	COMM SVCS		P10001028042	10/31/2024	11/25/2024	650.00	
864	XTRA MILE, LLC	COMM SVCS		P10001030143	10/31/2024	11/25/2024	1,300.00	
865	XTRA MILE, LLC	FF4E-COMM SVCS		P10001024600	10/31/2024	11/8/2024	1,430.00	
866	XTRA MILE, LLC	FF4E-COMM SVCS		P10001020801	10/31/2024	11/8/2024	1,625.00	
867	XTRA MILE, LLC	FF4E-COMM SVCS		P10001028402	10/31/2024	11/8/2024	1,625.00	
868	XTRA MILE, LLC	FF4E-COMM SVCS		P09001024526	9/30/2024	11/15/2024	731.25	
869	XTRA MILE, LLC	FF4E-COMM SVCS		P10001024544	10/31/2024	11/25/2024	1,300.00	
870	XTRA MILE, LLC	NON-MAND COMM BASED		P10001017109	10/31/2024	11/8/2024	195.00	
871	XTRA MILE, LLC	POS MANDATED WSS		P10001015210	10/31/2024	11/8/2024	975.00	
872	XTRA MILE, LLC	POS MANDATED WSS		P10001022111	10/31/2024	11/8/2024	1,300.00	
873	XTRA MILE, LLC	POS MANDATED WSS		P10001022212	10/31/2024	11/8/2024	1,625.00	
874	XTRA MILE, LLC	POS MANDATED WSS		P09001022129	9/30/2024	11/15/2024	1,300.00	
875	XTRA MILE, LLC	POS MANDATED WSS		P10001027747	10/31/2024	11/25/2024	1,300.00	
876						Total:	\$204,940.26	
877								
878	PARKS & RECREATION							

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879	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-8FT CHRISTMAS SLEIGH ON	1G19-CP3P-CV17	10/25/2024	11/1/2024	426.83		
880	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-MR. HEATER 125,000 BTU	1FCD-793H-NK6T	11/16/2024	11/25/2024	164.64		
881	ASHLEIGH Y. MORRIS	PROFESSIONAL SERVICES	FCPR-DOG CLASS SESSION 2 &	INV#12 10/28/24	10/28/2024	11/1/2024	1,024.00		
882	ASHLEIGH Y. MORRIS	PROFESSIONAL SERVICES	FCPR-DOG CLINIC 10/29/24	INV#16- NOV24	11/22/2024	11/25/2024	104.00		
883	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	593.69		
884	BANK OF AMERICA	MACHINERY AND EQUIPMENT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	23.99		
885	BANK OF AMERICA	MACHINERY AND EQUIPMENT	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	899.99		
886	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	23.11		
887	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	31.57		
888	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	74.85		
889	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	77.24		
890	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	113.73		
891	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	127.99		
892	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	177.49		
893	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	184.30		
894	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	226.63		
895	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	231.87		
896	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	287.25		
897	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	459.95		
898	BONNIE SNODDY	PROFESSIONAL SERVICES	FCPR-KARATE 10/23-11/25/24	INV#15- NOV24	11/20/2024	11/25/2024	406.00		
899	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRГ FOR	35593205	10/12/2024	11/1/2024	134.61		
900	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS LEASE CHRГ FOR	35593205	10/12/2024	11/1/2024	159.69		
901	CENTRAL VA ELECTRIC COOP	SITE IMPROVEMENTS	FCPR-NEW ELECTRIC AT PLEASANT	W.O.# 110880	10/24/2024	11/25/2024	82.00		
902	FLUVANNA ACE HARDWARE	FURNITURE & FIXTURES	FCPR-INV:102571,102682,102772-WIRE	10/31/24 ACCT:341	10/31/2024	11/8/2024	57.98		
903	FLUVANNA ACE HARDWARE	RECREATIONAL SUPPLIES	FCPR-INV:102571,102682,102772-WIRE	10/31/24 ACCT:341	10/31/2024	11/8/2024	8.76		
904	HEATHER ANTONACCI	PROFESSIONAL SERVICES	FCPR-HORSEBACK 10/24-11/16/24	INV#13 -11/6/24	11/6/2024	11/15/2024	196.00		
905	IMAGE DESIGNERS, INC.	RECREATIONAL SUPPLIES	FCPR-ACT#344 5000B-GILDAN YOUTH	13669	11/13/2024	11/25/2024	276.20		
906	IMAGE DESIGNERS, INC.	RECREATIONAL SUPPLIES	FCPR-ACT#344-ST350LS-SPORT TEK	13671	11/13/2024	11/25/2024	333.55		
907	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	624.32		
908	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-EQUESTRIAN FIELD-PORTABLE	35578	11/1/2024	11/15/2024	92.50		
909	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-PG BALL FIELD PORTABLE	35579	11/1/2024	11/15/2024	92.50		
910	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-POLE BARN@PG- PORTABLE	35582	11/1/2024	11/15/2024	92.50		
911	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-CARYSBROOK HANDICAP W/HS	35581	11/1/2024	11/15/2024	152.50		
912	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-SOCCER FIELD@PG HANDICAP	35580	11/1/2024	11/15/2024	380.00		
913	RANGELAND GLO-WRAP	RECREATIONAL SUPPLIES	FCPR-2" STARBRITE MEDALS	4969	11/13/2024	11/27/2024	112.98		
914	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MULTIPLE DEPTS MONTHLY	7002806727	10/31/2024	11/8/2024	406.38		
915	SUNBELT RENTALS, INC.	CONTRACT SERVICES	FCPR-4000W NARROW VERTICAL	161290279-0001	10/30/2024	11/1/2024	748.65		
916	VIRGINIA RECREATION & PARK	DUES OR ASSOCIATION	FCPR-MEMBERSHIP RENEWAL-	8753	10/16/2024	11/8/2024	70.06		

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2024					
2	Accounts Payable List		To Date: 11/30/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
917	VIRGINIA RECREATION & PARK	DUES OR ASSOCIATION	FCPR-VRP PROFESSIONAL	8901	11/13/2024	11/15/2024	69.94	
918								
919								
920	LIBRARY							
921	AMAZON CAPITAL SERVICES	BOOKS/PUBLICATIONS	LIBRARY-WHITE 120 PCS DIAMOND	17KH-6WND-MHRK	11/1/2024	11/8/2024	12,120.17	
922	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	LIBRARY-WHITE 120 PCS DIAMOND	17KH-6WND-MHRK	11/1/2024	11/8/2024	209.54	
923	DEMCO INC	OFFICE SUPPLIES	LIBRARY-CUST#450157675 DURAFOLD	7555346	10/21/2024	11/1/2024	108.70	
924	DEMCO INC	OFFICE SUPPLIES	LIBRARY-CUST#450157675-CTN	7558853	10/28/2024	11/8/2024	79.94	
925	EBSCO INFORMATION SERVICES	BOOKS/PUBLICATIONS	LIBRARY-ACT#BR-F-78396-03-ALL	0916995	11/1/2024	11/15/2024	1,251.03	
926	FIREFLY	TELECOMMUNICATIONS	LIBRARY-MONTHLY INTERNET	15623NOV24	11/1/2024	11/8/2024	400.00	
927	MICROMARKETING LLC	BOOKS/PUBLICATIONS	LIBRARY-ACCT#12275-UNA DE	967331	11/7/2024	11/15/2024	18.69	
928	MICROMARKETING LLC	BOOKS/PUBLICATIONS	LIBRARY-EL PEZ ARCO IRIS AL	966240	10/17/2024	11/8/2024	124.83	
929	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-	03100DA24346575	11/5/2024	11/15/2024	49.95	
930	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK	03100CO24347455	11/6/2024	11/15/2024	5,357.79	
931	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-CUST#3100-0005-EBOOK	03100CO24355624	11/15/2024	11/25/2024	1,656.39	
932	THE WALL STREET JOURNAL	BOOKS/PUBLICATIONS	LIBRARY-ONE YEAR SUBSCRIPTION	110194847784NOV2	11/4/2024	11/8/2024	719.88	
933								
934								
935	COUNTY PLANNER							
936	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	123.28	
937	THE PITNEY BOWES BANK INC	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USE FOR	8000909001515654	10/18/2024	11/8/2024	5.45	
938								
939								
940	PLANNING COMMISSION							
941	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	PLAN-PROCASE SMART CASE FOR	1WQL-W3TD-6C4Q	11/23/2024	11/25/2024	7.98	
942	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	PLAN-FELLOWES 72012 DESKTOP	1VD1-94W9-GL6L	11/24/2024	11/25/2024	54.02	
943	FLUVANNA REVIEW	ADVERTISING	COMM DEV-FR 1/8-13X-RURAL	2024F43-10	10/24/2024	11/1/2024	94.90	
944								
945								
946	ECONOMIC DEVELOPMENT							
947	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	ED-PREMIUM LABEL SUPPLY WHITE	1LXQ-G3P4-CJNG	11/14/2024	11/25/2024	21.97	
948	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	ED-HAMMERMILL CARDSTOCK,	1KLC-L499-3F3T	11/20/2024	11/25/2024	130.40	
949	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	150.00	
950	BANK OF AMERICA	MARKETING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	500.00	
951	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	19.76	
952	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	38.00	
953	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	15.12	
954	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	17.64	

	A	B	C	D	F	G	H	J
1	County of Fluvanna			From Date: 11/1/2024				
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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
955	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	26.35	
956	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	51.30	
957	BANK OF AMERICA	PRINTING AND BINDING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	31.50	
958	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	27.47	
959	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	133.98	
960	GREGORY A DORAZIO	MARKETING	ED-ECONOMIC DEV BRAND	5524	11/1/2024	11/15/2024	5,880.00	
961	JAMES RIVER SOLUTIONS	VEHICLE FUEL	COST OF FUEL FOR VARIOUS	11/1/24	11/1/2024	11/15/2024	39.39	
962								
963								
964	VA COOPERATIVE EXTENSION							
965	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	VCE-AVERY FLEXIBLE PRINTABLE	1NJ9-9VVM-6TKN	10/28/2024	11/15/2024	26.74	
966	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARD	STATEMENT	10/31/2024	11/25/2024	625.00	
967	VIRGINIA COOPERATIVE EXTENSION	CONVENTION AND	VCE-KIM MAYO TWO DAY	WISE 2024	11/11/2024	11/15/2024	80.00	
968								
969								
970								
					100 GENERAL FUND	Fund Total:	\$665,309.84	
971	Fund # - 302 CAPITAL IMPROVEMENT							
972	PUBLIC SAFETY CAPITAL PROJ							
973	EAST COAST EMERGENCY VEHICLES	VEHICLE	FCSO-'23 DODGE CHRGR PPV	40204	10/30/2024	11/8/2024	3,912.33	
974								
975								
976	FIRE & RESCUE CAP PROJ							
977	ARCHITECTURAL HARDWARE	EDP EQUIPMENT	FCPS-EXTERIOR DOOR	SPI-060265	10/22/2024	11/8/2024	13,595.00	
978	ATLANTIC EMERGENCY SOLUTIONS,	VEHICLE	EMG-PIERCE ENFORCER PUMPER	I-2811 R	11/6/2024	11/27/2024	138,094.00	
979	ATLANTIC EMERGENCY SOLUTIONS,	VEHICLE	EMG-PIERCE ENFORCER 100'TOWER	I-2787 R	10/29/2024	11/27/2024	238,068.00	
980								
981								
982	FACILITIES CAP PROJ							
983	ABOVE AND BEYOND CONSTRUCTION	CONTRACT SERVICES	FCPW-REBUILDING BACK DECK,	0315	10/23/2024	11/1/2024	4,850.00	
984	ALBEMARLE LOCK & SAFE, INC.	CONTRACT SERVICES	FCPW-COM. CTR-SRV CALL, INSTALL	129194	11/1/2024	11/15/2024	1,743.50	
985	AMELIA OVERHEAD DOOR	CONTRACT SERVICES	FCPW-FORK UNION VOL FIRE ST- BAY	165006	11/7/2024	11/15/2024	8,350.00	
986	DAIKIN APPLIED	CONTRACT SERVICES	FCPW-CUST#888941-ULTRALITE PAD	5992754	10/24/2024	11/1/2024	4,270.95	
987	DAY ELECTRIC	CONTRACT SERVICES	FCPW-NEW ATTY OFFICE ELEC-	FLUVANNA111424	11/14/2024	11/25/2024	11,900.00	
988	ETEC MECHANICAL CORPORATION	CONTRACT SERVICES	FCPW-CUST#6025618-FCSO-	930003023	10/30/2024	11/8/2024	12,872.00	
989	J&A PAINTING	CONTRACT SERVICES	FCPW-SHERIFF'S OFFICE HESS	24-326	10/28/2024	11/1/2024	1,995.00	
990	J&A PAINTING	CONTRACT SERVICES	FCPW-FCSO REAR EXTERIOR	24-328	10/31/2024	11/8/2024	650.00	
991	J&A PAINTING	CONTRACT SERVICES	FCPW-LIGHT POLES COMPLETED	24-329	10/31/2024	11/8/2024	1,950.00	
992	J&A PAINTING	CONTRACT SERVICES	FCPW-SHERIFF'S OFF. LIGHT POLES	24-335	11/6/2024	11/15/2024	5,400.00	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2024					
2	Accounts Payable List		To Date: 11/30/2024					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
993	J&A PAINTING	CONTRACT SERVICES	FCPW-SHERIFF'S OFF. HALLWAYS	24-334	11/6/2024	11/15/2024	6,850.00	
994	J&A PAINTING	CONTRACT SERVICES	FCPW-FCSO OFFICE PAINTING	24-356	11/18/2024	11/25/2024	3,600.00	
995	MOORE'S PLUMBING & SEPTIC	CONTRACT SERVICES	FCPW-CO ATTY BLDG, PLUMBING	382773	11/19/2024	11/25/2024	4,500.00	
996								
997								
998	SCHOOL TRANSPORT CAP PROJ							
999	BLUE BIRD BUS SALES OF	VEHICLE	FCPS-CUST#4457-BLUE BIRD 2025	M006000859	10/4/2024	11/8/2024	146,237.00	
1000								
1001								
1002	SCHOOL OPS & MAINT CAP PROJ							
1003	GARY OSTEEN PLUMBING	OPERATION AND MAINT	FCPS-6/5/24 SHOOTING GRADE FOR	9324	9/23/2024	11/15/2024	1,653.75	
1004	HONEYWELL INTERNATIONAL INC.	CONTRACT SERVICES	FCPS-ACT#526634 CARYSBROOK	5268141016	10/17/2024	11/15/2024	135,000.00	
1005	INTERVISION SYSTEMS, LLC	CONTRACT SERVICES	FCPS-VAPE DETECTORS CABLING &	PS0073048	9/30/2024	11/15/2024	26,439.50	
1006								
1007								
1008	SCHOOL TECH CAP PROJ							
1009	APT ACQUISITION AND	OPERATION AND MAINT	FCPS-FCHS TURF & TRACK	24-2048-12-4 & 5	10/31/2024	11/15/2024	16,250.00	
1010	APT ACQUISITION AND	OPERATION AND MAINT	FCPS-FCHS TURF & TRACK	24-2048-12-4 & 5	10/31/2024	11/15/2024	236,966.95	
1011								
1012								
1013								
1014	Fund # - 502 SEWER							
1015	PALMYRA SEWER OPER EXPENSES							
1016	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PALMYRA SEWAGE PUMP STATION	007712348080NOV2	10/23/2024	11/1/2024	44.39	
1017	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-PALMYRA WWTP	82964	11/8/2024	11/15/2024	299.10	
1018	MOORE'S PLUMBING & SEPTIC	BLDGS EQUIP REP & MAINT	FUSD-SRVCS 10/18-REPALCED	564756	11/4/2024	11/8/2024	1,975.00	
1019								
1020								
1021								
1022	Fund # - 505 FORK UNION SANITARY DISTRICT							
1023	FORK UNION SANITARY DISTRICT							
1024	USDA RURAL DEVELOPMENT	RDA BOND PAYABLE	FUSD DEBT SERVICE	112524	11/25/2024	11/25/2024	4,514.97	
1025								
1026								
1027	FUSD OPERATIONAL EXPENSES							
1028	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FUSD OFFICE-15704 W RIVER RD	008866300000NOV2	10/23/2024	11/1/2024	140.77	
1029	MOORE'S PLUMBING & SEPTIC	BLDGS EQUIP REP & MAINT	FUSD-SRVC 10/16/24- REPAIRED	56734	11/4/2024	11/8/2024	750.00	
1030	MOORE'S PLUMBING & SEPTIC	BLDGS EQUIP REP & MAINT	FUSD-SRVCS-10/25- REPAIRED SRVC	264535	11/4/2024	11/8/2024	850.00	

	A	B	C	D	F	G	H	J
1	County of Fluvanna		From Date: 11/1/2024					
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4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount	
1031	MOORE'S PLUMBING & SEPTIC	PURCHASE OF SERVICES	FUSD-11/7/24 FIXED SRVC LEAK ON	473636	11/10/2024	11/15/2024	2,275.00	
1032	SYDNOR HYDRO, INC.	BLDGS EQUIP REP & MAINT	FUSD-MORRIS WELL REHABILITATION	6782	7/31/2024	11/15/2024	24,530.00	
1033	SYDNOR HYDRO, INC.	CONTRACT SERVICES	FUSD-CHOLORINE, CAUSTIC SODA,	7435	11/8/2024	11/15/2024	90.00	
1034	TRAVELERS	PROPERTY INSURANCE	FUSD-BILLING PERIOD 7/13/24-7/13/25	NV9384- 11/05/24	11/5/2024	11/25/2024	100.00	
1035	USDA RURAL DEVELOPMENT	REDEMPTION OF INTEREST	FUSD DEBT SERVICE	112524	11/25/2024	11/25/2024	445.03	
1036	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T467214	11/1/2024	11/8/2024	201.60	
1037						Total:	\$29,382.40	
1038								
1039					505 FORK UNION SANITARY	Fund Total:	\$33,897.37	
1040	Fund # - 510 ZION XR WATER & SEWER							
1041	ZION XR W&S EXPENSES							
1042	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	WWPS-JAMES MADISON HWY (ZXCR)	275904-015NOV24	10/31/2024	11/8/2024	408.30	
1043	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	WATER TANK-JAMES MADISON HWY	275904-013NOV24	10/31/2024	11/8/2024	496.26	
1044	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	WWPS RICHMOND (PRISON	275904-017NOV24	10/31/2024	11/8/2024	593.96	
1045	DEWBERRY ENGINEERS INC.	PROFESSIONAL SERVICES	PROJ-50150416.000 ZION XRDS W/S	22420185	9/13/2024	11/15/2024	190.00	
1046						Total:	\$1,688.52	
1047								
1048					510 ZION XR WATER & SEWER	Fund Total:	\$1,688.52	
1049					Total Expenditures by Fund:		\$1,728,362.20	

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

TAB T

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	FY25 Public Works Insurance Claim – 2014 Chevrolet Silverado 3500 - 0744				
MOTION(s):	I move the Board of Supervisors approve a supplemental appropriation of 8,587.93 to the FY25 Facilities Vehicle Repair & Maintenance Budget to reflect reimbursement from VACORP insurance claim.				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Tori Melton, Director of Finance				
PRESENTER(S):	Tori Melton, Director of Finance				
RECOMMENDATION:	Recommend approval of the following action				
TIMING:	Routine				
DISCUSSION:	The 2014 Chevrolet Silverado 3500 fell off the repair lift at the maintenance shop and was declared to have damage by VACORP. The recovered amount for the vehicle after the \$500 deductible is \$8,587.93				
	The supplemental appropriation would authorize staff to appropriate the additional revenue and expense				
FISCAL IMPACT:	This action will increase the FY25 Facilities Vehicle Repair & Maintenance Budget by \$8,587.93				
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 U

MEETING DATE:	December 18, 2024				
AGENDA TITLE:	FY25 Public Works Insurance Claim – 2023 Chevrolet Silverado - 3751				
MOTION(s):	I move the Board of Supervisors approve a supplemental appropriation of 3,149.64 to the FY25 Facilities Vehicle Repair & Maintenance Budget to reflect reimbursement from VACORP insurance claim.				
BOS WORKPLAN?	Yes	No	If yes, which item(s):		
		X			
AGENDA CATEGORY:	Presentation	Action Matter	Public Hearing	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Tori Melton, Director of Finance				
PRESENTER(S):	Tori Melton, Director of Finance				
RECOMMENDATION:	Recommend approval of the following action				
TIMING:	Routine				
DISCUSSION:	The 2023 Chevrolet Silverado was damaged while towing a light tower cleaning up after the County fair; the tower bounced off the trailer hitch and hit the back of the tailgate. The vehicle was declared to have damage by VACORP. The recovered amount for the vehicle after the \$500 deductible is \$3,149				
	The supplemental appropriation would authorize staff to appropriate the additional revenue and expense				
FISCAL IMPACT:	This action will increase the FY25 Facilities Vehicle Repair & Maintenance Budget by \$3,149.64				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	None				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			

**FLUVANNA COUNTY BOARD OF SUPERVISORS
MEETING PACKAGE ATTACHMENTS**

Incl?	Item
<input checked="" type="checkbox"/>	BOS Contingency Balance Report
<input checked="" type="checkbox"/>	Building Inspections Report
<input checked="" type="checkbox"/>	Capital Reserve Balances Memo
<input type="checkbox"/>	Fluvanna County Bank Balance and Investment Report
<input checked="" type="checkbox"/>	Unassigned Fund Balance Report
<input type="checkbox"/>	VDOT Monthly Report & 2020 Resurfacing List
<input type="checkbox"/>	ARPA Fund Balance Memo
<input type="checkbox"/>	The Board of Supervisors Work Plan

BUILDING INSPECTIONS MONTHLY REPORT

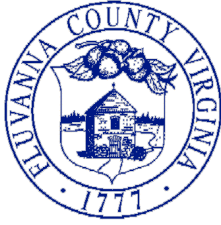
County of Fluvanna

Building Official:	Period:
Andrew Wills	Nov-2024

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 & SWMH)	2020	12	13	23	14	8	19	19	17	16	20	22	11	194
	2021	15	9	19	20	16	22	15	11	8	22	13	8	178
	2022	17	11	20	11	18	32	10	9	11	12	9	4	164
	2023	5	6	6	12	12	6	10	5	7	8	9	7	93
	2024	9	7	13	7	8	12	16	8	11	12	16	0	119
NEW - Single Family Attached (Town Homes)	2020	0	0	0	0	1	6	0	0	6	0	0	0	13
	2021	0	0	0	0	0	0	0	0	6	0	0	0	6
	2022	0	0	0	0	0	0	0	0	0	0	0	0	0
	2023	0	8	0	0	0	0	0	0	0	0	0	7	15
	2024	0	0	0	0	0	0	0	0	6	0	6	0	12
Multi Family (Apartment, Duplex)	2020	0	0	0	0	0	0	0	0	1	0	0	0	1
	2021	0	0	0	0	0	0	0	0	1	0	0	0	0
	2022	0	0	0	0	0	0	0	5	0	0	0	0	5
	2023	1	0	0	0	0	0	0	0	0	0	0	0	1
	2024	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions and Alterations	2020	37	38	23	30	30	22	27	20	30	34	35	23	349
	2021	28	14	43	39	31	40	30	29	26	30	35	33	378
	2022	33	48	60	45	47	50	51	63	45	63	51	44	600
	2023	52	34	51	34	36	28	36	35	45	39	43	37	470
	2024	39	33	45	31	43	29	39	27	38	32	36	0	392
* Trade permits count not in .														
Accessory Buildings	2020	2	4	4	4	5	5	1	7	8	3	5	1	49
	2021	1	3	3	6	3	6	1	3	2	4	4	2	38
	2022	3	4	13	6	5	2	5	4	5	3	0	2	52
	2023	7	2	7	5	6	2	5	8	4	7	5	6	64
	2024	1	6	5	3	9	3	5	2	8	1	2	0	45
Swimming Pools	2020	0	1	3	3	1	2	3	1	1	0	0	0	15
	2021	0	0	7	1	5	2	3	4	1	0	1	2	26
	2022	0	2	4	4	1	0	3	3	0	0	0	0	17
	2023	1	0	6	1	2	4	0	0	0	2	0	0	16
	2024	0	0	1	3	3	0	0	0	0	0	1	0	8
Commercial/ Industrial Build/Cell Towers	2020	0	0	1	0	1	0	0	3	0	0	2	0	7
	2021	1	0	1	0	0	0	1	0	0	0	2	0	5
	2022	0	0	0	0	0	2	3	2	0	2	1	0	10
	2023	1	1	0	1	0	0	0	0	0	0	0	0	3
	2024	0	0	0	0	0	1	0	1	0	0	0	0	2
TOTAL BUILDING PERMITS	2020	51	56	54	51	46	54	50	48	63	57	54	40	624
	2021	51	26	73	66	55	70	50	47	37	56	55	45	631
	2022	54	65	97	66	71	86	72	77	61	80	61	50	840
	2023	67	51	64	52	51	40	52	48	56	56	57	57	651
	2024	49	46	64	44	63	45	60	44	57	49	55	0	576
* Trade permits count not included as in previous years														

BUILDING VALUES FOR PERMITS ISSUED														
TOTAL BUILDING VALUES	2020	\$2,292,161	\$3,206,055	\$7,238,708	\$2,997,448	\$2,245,411	\$4,389,903	\$3,644,002	\$5,555,492	\$5,271,906	\$4,201,357	\$3,513,834	\$2,954,193	\$ 47,506,500
	2021	\$5,397,000	\$1,687,484	\$2,506,869	\$4,952,702	\$3,473,256	\$5,766,891	\$2,885,146	\$2,506,053	\$2,046,134	\$3,637,390	\$4,633,868	\$2,712,396	\$ 41,734,789
	2022	\$5,073,054	\$3,017,155	\$5,012,175	\$2,937,240	\$5,694,955	\$9,371,750	\$11,374,772	\$17,974,068	\$2,743,309	\$4,363,026	\$6,842,941	\$1,046,000	\$ 75,410,524
	2023	\$3,929,572	\$4,916,308	\$3,029,674	\$3,087,131	\$6,370,476	\$3,088,398	\$4,234,315	\$3,224,163	\$2,474,897	\$2,332,220	\$3,542,065	\$4,921,239	\$ 45,140,458
	2024	\$4,126,791	\$1,874,058	\$5,852,079	\$2,471,063	\$3,280,586	\$3,890,154	\$4,188,990	\$3,864,595	\$5,369,898	\$7,528,119	\$5,410,678	\$0	\$ 47,854,011

Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
LAND DISTURBING PERMITS ISSUED														
LAND DISTURBING PERMITS	2020	11	10	26	13	8	24	13	19	20	19	13	16	192
	2021	22	10	18	20	18	22	16	11	4	23	13	8	185
	2022	16	13	19	11	18	34	11	10	8	13	8	3	164
	2023	5	14	9	15	10	7	10	5	10	8	8	14	115
	2024	8	6	15	8	9	11	16	12	12	16	14	0	127
INSPECTIONS COMPLETED														
TOTAL INSPECTIONS	2020	213	197	302	369	371	304	434	368	439	464	407	412	4,280
	2021	430	349	465	431	402	426	333	355	419	453	422	356	4,841
	2022	304	414	551	449	439	486	594	589	523	400	300	351	5,400
	2023	350	298	321	308	288	285	261	294	287	375	297	300	3,664
	2024	272	200	226	226	256	266	308	435	352	366	308	0	3,215
FEES COLLECTED														
Building Permits	2020	\$12,863	\$15,468	\$18,152	\$16,803	\$13,147	\$28,068	\$23,193	\$28,887	\$24,237	\$19,359	\$15,359	\$15,871	\$ 231,407
	2021	\$18,733	\$15,400	\$15,654	\$21,333	\$16,184	\$23,031	\$27,000	\$11,923	\$9,144	\$20,620	\$15,563	\$9,211	\$ 203,796
	2022	\$21,100	\$19,347	\$23,488	\$15,404	\$19,739	\$23,621	\$18,713	\$54,782	\$11,348	\$34,994	\$17,567	\$6,021	\$ 266,124
	2023	\$11,925	\$20,870	\$11,256	\$15,385	\$21,848	\$9,751	\$9,429	\$8,207	\$10,590	\$11,603	\$11,462	\$14,778	\$ 157,104
	2024	\$21,425	\$8,680	\$19,958	\$9,063	\$8,812	\$17,936	\$21,896	\$18,824	\$19,968	\$27,219	\$20,829	\$0	\$ 194,610
Land Disturbing Permits	2020	\$1,375	\$1,250	\$6,365	\$1,625	\$1,000	\$3,000	\$2,125	\$8,369	\$2,500	\$2,375	\$4,294	\$1,875	\$ 36,153
	2021	\$5,678	\$1,250	\$14,463	\$2,500	\$2,250	\$2,750	\$13,581	\$2,824	\$500	\$4,848	\$1,625	\$1,000	\$ 53,268
	2022	\$2,000	\$2,050	\$9,963	\$1,375	\$2,250	\$10,014	\$1,375	\$2,175	\$27,725	\$3,649	\$2,175	\$375	\$ 65,126
	2023	\$625	\$1,875	\$1,125	\$2,300	\$1,625	\$5,000	\$2,408	\$625	\$4,975	\$1,000	\$1,000	\$1,750	\$ 24,308
	2024	\$1,000	\$750	\$9,584	\$1,000	\$3,713	\$1,375	\$2,000	\$1,500	\$2,375	\$2,000	\$1,750	\$0	\$ 27,047
Zoning Fees collected by Building Dept starting February 2024	2020	\$1,650	\$1,600	\$3,000	\$1,700	\$15,550	\$3,050	\$2,350	\$2,300	\$2,900	\$2,850	\$1,600	\$1,700	\$ 26,250
	2021	\$2,150	\$1,150	\$3,650	\$2,950	\$2,650	\$3,400	\$2,450	\$1,850	\$1,300	\$2,900	\$1,900	\$1,150	\$ 27,500
	2022	\$1,900	\$1,400	\$3,900	\$1,650	\$2,300	\$3,900	\$1,800	\$1,500	\$1,500	\$2,000	\$1,450	\$750	\$ 24,050
	2023	\$1,350	\$1,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 3,300
	2024	\$0	\$800	\$2,250	\$1,150	\$1,800	\$2,250	\$2,250	\$1,650	\$1,750	\$2,300	\$1,900	\$0	\$ 18,100
TOTAL FEES	2020	\$15,888	\$18,318	\$27,517	\$20,128	\$15,697	\$34,118	\$27,668	\$39,556	\$29,637	\$24,584	\$24,584	\$19,446	\$ 293,810
	2021	\$25,000	\$22,797	\$37,351	\$18,429	\$24,289	\$37,535	\$21,888	\$58,457	\$40,573	\$40,643	\$24,584	\$7,146	\$ 290,061
	2022	\$25,001	\$22,797	\$37,351	\$18,429	\$24,289	\$37,535	\$21,888	\$58,457	\$40,573	\$40,643	\$24,584	\$7,146	\$ 335,300
	2023	\$13,900	\$24,395	\$12,381	\$17,685	\$23,473	\$14,751	\$11,837	\$8,834	\$15,565	\$12,603	\$12,462	\$16,528	\$ 184,714
	2024	\$22,425	\$10,230	\$31,792	\$11,213	\$14,325	\$21,561	\$26,146	\$21,974	\$24,093	\$31,519	\$24,479	\$0	\$ 239,757



COUNTY OF FLUVANNA

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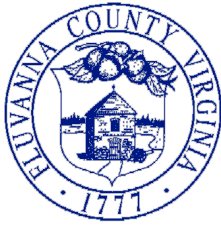
BOS2024-12-18 p.381/386
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

MEMORANDUM

Date: December 18, 2024
From: Theresa McAllister – Management Analyst
To: Board of Supervisors
Subject: FY25 BOS Contingency Balance

The FY25 BOS Contingency line balance is as follows:

Beginning Original Budget:	\$248,824
Less: Position Upgrades for COR's Office – 07.03.24	-\$19,721
Less: TJPDC Spring Regional Housing Summit – 07.03.24	-\$2,500
Less: BOS Leadership Retreat – 07.03.24	-\$4,500
Less: Position Upgrade from EMS Supervisor to Director – 07.03.24	-\$22,670
Less: Command Structure in Emergency Services – 07.03.24	-\$22,025
Reassessment Budget Transfer – 08.07.24	\$49,284.47
Less: Dewberry Engr Svc for Comms Twr Inspect and Mapping – 09.04.24	-\$5,300
Less: Prelim Engg Rpt PG & Comm Blvd Wtr & Sewer Service – 10.16.24	-\$31,555
Less: Position Upgrades for Treasurer Office – 11.06.24	-\$13,076
Available:	\$176,761.47



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MEMORANDUM

Date: December 18, 2024
From: Theresa McAllister – Management Analyst
To: Board of Supervisors
Subject: FY25 Capital Reserve Balances

The FY25 Capital Reserve account balances are as follows:

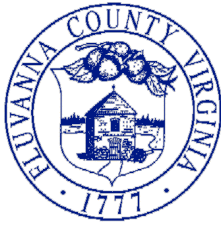
County Capital Reserve:

FY24 Carryover	\$497,849.16
FY25 Budget Allocation:	\$250,000
Less: Public Safety Building Replace HVAC Unit #4 – 09.04.24	-\$19,318.80
Less: Library Heat Pump Unit #4 Replacement – 10.02.24	-\$7,000
Less: FUFC Bay #5 Roll Up Door Repair – 10.02.24	-\$9,055
Less: Public Safety Building Sewer Back-Up – 10.02.24	-\$10,175
Less: Public Safety Sewer Line Repairs – 11.20.24	-\$20,500
Less: Admin Building IT Room HVAC Replacement – 11.20.24	-\$10,340
FY25 Available:	\$671,460.36

Schools Capital Reserve:

FY24 Carryover	\$237,045.55
FY25 Budget Allocation:	\$200,000
Less: FMS HVAC Unit Replacement & Installation – 07.03.24	-\$39,566
Less: FMS Bat Elimination – 08.07.24	-\$30,000
Less: School's Asphalt Patching (FCHS, CB, & CE) – 08.07.24	-\$9,759
Less: FCHS Driver on Chiller Circulation Pump – 08.21.24	-\$9,850
Less: CE Failed Condenser Fan's Chillers 1 & 2 – 10.02.24	-\$5,985

Less: FMS Remove Bat Colony & Seal Roofline – 10.02.24	-\$61,129
Less: Central Chiller Condenser Fan Motors – 11.06.24	-\$13,500
Add: Closed CRM Projects – 11.10.24	\$4,400
Less: Furnish & Install 9 HVAC Contactors – 11.20.24	-\$8,224.45
Less: FCHS Replace & Install 8 Speed Bumps – 11.20.24	-\$8,000
Less: FCHS Replace & Install Hot Water Pump Motor – 11.20.24	-\$4,736
Less: CEN & FMS Damage Due to Weather & Power Surges – 11.20.24	-\$9,171
Less: Abrams Academy 2 Building Removal – 11.20.24	-11,500
FY25 Available:	\$230,025.10



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MEMORANDUM

Date: December 18, 2024
From: Theresa McAllister– Management Analyst
To: Board of Supervisors
Subject: Unassigned Fund Balance

*FY24 Year End (Unaudited) Unassigned Fund Balance:	\$6,709,862.25
Less: FCHS Track Resurfacing/Milling CIP – 08.06.24	-\$221,000
Less: Dev Agrmt btw Fluvanna, Zion 3 Notch, & Econ Dev Auth – 08.07.24	-\$250,000
Less: FY24-25 County Carryover Request – 12.04.24	-\$124,510.50
Less: FY24-25 Schools Carryover Request – 12.04.24	-\$370,591.10
Current (Unaudited) Unassigned Fund Balance:	\$5,743,760.65

*Audited FY24 Year End Unassigned Fund Balance will be available upon Completion of the FY24 Annual Comprehensive Financial Report

