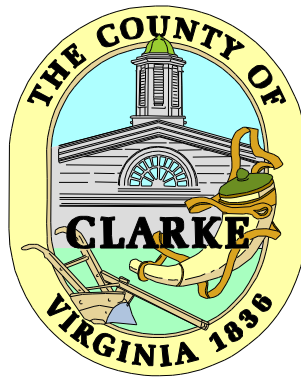


Clarke County Board of Supervisors



Regular Meeting Packet

January 17, 2017



Clarke County Board of Supervisors Regular Meeting Agenda

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

Item	January 17, 2017	Packet Page
Afternoon Session 1:00 PM		
1. Call To Order		4
2. Adoption Of Agenda		5
3. Citizen's Comment Period		6
4. VDOT Update		7
5. Habitat for Humanity Presentation by Matthew T. Peterson, Executive Director		8
6. Revised 2016 Agricultural Land Plan - Set Public Hearing for 6:30 pm, Tuesday, February 21, 2017		9
7. Telecommunications Infrastructure and Broadband - Next Steps – Discussion and Direction		64
8. Appalachian Trail parking expansion – Pine Grove Road - Discussion		65
9. BoS Priorities Calendar Year 2017 – Review and Discussion		68
10. Approval of Minutes. Action: Approve the following minutes:		
– September 13, 2016 BoS BTC Joint Work Session		70
– December 13, 2016 BoS BTC Joint Special Meeting		75
– January 9, 2017 BoS Organizational Meeting and Work Session		89
11. Consent Agenda. Action:		
A. Bowen Easement Donation - <i>Authorize Chair to execute deeds, easements, and other documents necessary to the transactions.</i>		98
12. Board of Supervisors Personnel Committee		100
A. Expiration of Term for appointments expiring through March 2017. Action: Approve Personnel Committee recommendations:		101
– Roderick “Rod” DeArment to the Clarke County Sanitary Authority to an additional four-year term expiring January 5, 2021.		
– Alexander Mackay-Smith to the Clarke County Sanitary Authority to an additional four-year term expiring January 5, 2021.		
B. Personnel Policy Update. Action: Information only.		100
C. Administrative Assistant / Floating Clerk. Action: Approve Personnel Committee recommendation that the County Administrator discuss the need for support with those who have expressed concern and advertise a position meeting the most immediate qualifications in order that the County can act quickly if necessary.		100
13. Board of Supervisors Work Session		109
A. Organizational Items. Action: See Item 10 January 9, 2017 BoS Organizational Meeting & Work Session Minutes.		89
B. Economic Development Director Review and Direction Continued Discussion. Action:		89

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

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Clarke County Board of Supervisors Regular Meeting Agenda

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

Item	January 17, 2017	Packet Page
See Item 10 January 9, 2017 BoS Organizational Meeting & Work Session Minutes.		
14. Government Projects Update		110
15. Miscellaneous		111
16. Summary Of Required Action		112
17. Board Member Committee Status Reports		113
18. Closed Session <i>[as necessary]</i>		114
Evening Session 6:30 pm		
19. Citizen's Comment Period		115
20. PH 17-01 Zoning And Subdivision Ordinance Text Amendment (TA-16-04) Amend Stormwater Management Regulations. Description: Proposed text amendment to amend Zoning Ordinance §3-A-8, Business Commercial (BC); §3-A-9, Business (B); §3-A-10, Business Park (BP); §3-E-1, Flood Plain District (FP); §4-F, Drainage; and Article 6, Site Development Plans; and to amend Subdivision Ordinance Article 4, Procedure for Subdivision Approval; §8-I, Drainage; §8-J, Private Access Easements; and §11-A, Improvements. The purpose is to reconcile the Zoning and Subdivision Ordinances with the recent repeal of Chapter 154, Stormwater Management, of the Code of Clarke County. Former local stormwater management regulations will be replaced with reference to State regulations, and additional edits are proposed for clarity purposes.		117
21. Adjournment		126
Reports in January Packet:		
1. Building Department		128
2. Commissioner of the Revenue		159
3. Fire & EMS		169
4. Handley Regional Library		170
5. Virginia Regional Transit		174

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

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Clarke County Board of Supervisors

Call to Order

Clarke County Board of Supervisors

Adoption of Agenda

Clarke County Board of Supervisors

Citizen Comment Period

Clarke County Board of Supervisors

VDOT

Clarke County Board of Supervisors

Habitat for Humanity of Winchester | Frederick | Clarke By Matthew T. Peterson, Executive Director



Clarke County Planning Department
101 Chalmers Court, Suite B
Berryville, Virginia 22611
(540) 955-5132

TO: Board of Supervisors

FROM: Brandon Stidham, Planning Director

RE: Revised 2016 Agricultural Land Plan

DATE: January 9, 2017

Enclosed for your review is the Revised 2016 Agricultural Land Plan. The revised Plan is the result of work completed over a four month period by the Planning Commission's Agricultural Land Plan Subcommittee, composed of Planning Commissioners (Robina Bouffault, Jon Turkel, Randy Buckley) and members of the Agricultural & Forestal Advisory Committee (Emily Day and Corey Childs). The Planning Commission held a Public Hearing on the revised Plan at their January 6, 2017 meeting and voted 10-0-1 (Buckley absent) to recommend adoption by the Board of Supervisors.

Some key items to note about the revised Plan:

- The Plan was developed to provide tools and approaches for conserving Clarke County farmland as well as to establish and maintain policies and programs for the long-term prosperity of the County's agricultural industries.
- The Plan was revised using a format similar to the one used in recent Plan updates including:
 - An Introduction section describing the purpose of the Plan and how it should be applied.
 - A formal Goals statement with recommended Objectives and Strategies (Chapter I). Unlike previous plans, the recommended Objectives are grouped under each of the three Goals to facilitate better understanding of the Plan's content.
 - A Background chapter (Chapter II) containing statistical information regarding agriculture in Clarke County, land preservation tools, and a section describing agricultural impacts and stewardship efforts. Relevant guidance from the Comprehensive Plan and related plans is summarized in this Chapter along with a discussion of the original Plan's policies and strategies and the degree to which they have been implemented.

- A Conclusion section addressing future plan updates (Chapter III).
- The revised Plan has been coordinated with the recommendations of the 2013 Comprehensive Plan, Economic Development Strategic Plan, and other relevant component plans.

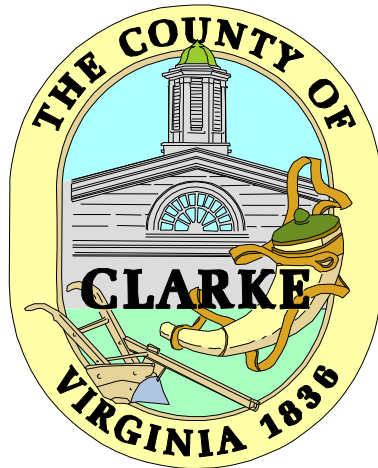
Staff recommends that the Board of Supervisors schedule Public Hearing on the revised Plan for the February 21, 2017 meeting.

If you have any questions or concerns in advance of the meeting, please do not hesitate to contact me.

Agricultural Land Plan

Clarke County Comprehensive Plan

Implementing Component Plan



Revised Draft – January 2017
Planning Commission
Public Hearing

ACKNOWLEDGEMENTS

CLARKE COUNTY PLANNING COMMISSION

George L. Ohrstrom, II, Chair (Russell Election District)
Anne Caldwell, Vice Chair (Millwood Election District)
Frank Lee (Berrville Election District)
Gwendolyn Malone (Berryville Election District)
Scott Kreider (Buckmarsh Election District)
Douglas Kruhm (Buckmarsh Election District)
Jon Turkel (Millwood Election District)
Cliff Nelson (Russell Election District)
Randy Buckley (White Post Election District)
Robina Bouffault (White Post Election District)
Mary L.C. Daniel (Board of Supervisors representative)

AGRICULTURAL LAND PLAN SUBCOMMITTEE

Robina Bouffault (White Post Election District)
Randy Buckley (White Post Election District)
Jon Turkel (Millwood Election District)
Corey Childs (Agricultural & Forestal District Advisory Committee)
Emily Day (Agricultural & Forestal District Advisory Committee)

CLARKE COUNTY BOARD OF SUPERVISORS

David Weiss, Chair (Buckmarsh Election District)
Beverly B. McKay, Vice-Chair (White Post Election District)
Terri T. Catlett (Millwood Election District)
Barbara Byrd (Russell Election District)
Mary L.C. Daniel (Berryville Election District)

CLARKE COUNTY PLANNING DEPARTMENT

Brandon Stidham, Planning Director
Ryan Fincham, Senior Planner/Zoning Administrator
Alison Teetor, Natural Resource Planner
Debbie Bean, Administrative Assistant

Clarke County Planning Department
101 Chalmers Court, Suite B
Berryville, VA 22611
540-955-5132

DATE OF PLANNING COMMISSION PUBLIC HEARING AND ADOPTION:

January 6, 2017

DATE OF BOARD OF SUPERVISORS PUBLIC HEARING AND ADOPTION:

To be determined

**2016 AGRICULTURAL LAND PLAN -- REVISED DRAFT
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STATEMENT OF PURPOSE AND PLAN APPLICATION

Statement of Purpose

The Agricultural Land Plan is an implementing component of the Clarke County Comprehensive Plan. The Plan was developed not only to provide tools and approaches for conserving farmland, but to establish and maintain policies and programs for the long-term prosperity of the County's agricultural industries. The Plan was originally developed by the consulting firm Coughlin, Keene, & Associates as a revision to a previous agricultural plan that was adopted in 1987. The Plan was adopted by the Board of Supervisors on September 16, 1997.

The purpose of the Plan is to outline the County's symbiotic relationship with its agricultural industry including approaches to supporting and promoting agriculture as well as guidance for land use planning and development of regulatory tools to preserve farmland. As stated in the 1997 Plan:

In recent years, communities like Clarke County have become more sophisticated in their understanding of the issues involved in agricultural and environmental conservation. They have come to realize that it is not enough to put together a set of individual techniques for conserving farmland. It is necessary to pursue serious programs for comprehensive growth management to limit the amount of non-farm development that takes place in prime farming areas. It is also necessary to take appropriate steps to help farmers increase the profitability of farming. This certainly includes reviewing county regulations to assure that they are as "farmer friendly" as possible. It also involves treating agriculture as part of the economic base of the county and a proper concern for county economic development programs.

The revised 2016 Agricultural Land Plan continues to advance these concepts of preserving farmland, promoting agriculture, and viewing the industry as a key part of the County's economic development program. Development of the revised Plan began in March 2016 with the formation of the Planning Commission's Agricultural Land Plan Subcommittee consisting of three Commissioners (Robina Bouffault, Randy Buckley, and Jon Turkel) and two members of the County's Agricultural & Forestal District (AFD) Advisory Committee (Corey Childs and Emily Day). The Subcommittee's efforts to update the Plan consisted of identifying areas of the 1997 Plan that were out of date as well as addressing new issues impacting agriculture in 2016. The Subcommittee also developed new policies for the revised Plan and organized them in a Goals, Objectives, and Strategies format. A process for reviewing the Plan on a regular five-year schedule was also recommended by the Subcommittee.

The Subcommittee met five times between May and November 2016, and presented an Initial Draft for the Planning Commission's consideration on November 29, 2016.

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Plan Application

The Plan should be used by property owners, elected and appointed officials, and other interested stakeholders to understand the County’s approach to protecting and promoting agriculture. The Plan should also be applied in tandem with the recommendations found in the County’s Comprehensive Plan, Economic Development Strategic Plan, Transportation Plan, and other relevant component plans. Examples of some of the ways that this Plan can be used include:

- Determining how the County should provide support to the agricultural industry including dedication of financial and staffing resources.
- Balancing preservation of prime farmland and open space with the need to accommodate current and future growth and economic development.
- Evaluating land development applications and proposed changes to the Zoning and Subdivision Ordinances.
- Reviewing and updating the County’s Comprehensive Plan and component plans.

Chapter I contains the Plan’s revised list of Goals, Objectives, and Strategies – collectively these items describe the County’s program for preserving and promoting the agricultural industry.

Chapter II should be used as a resource for background information on the County’s agricultural industry, the Plan’s original recommended policies and how these policies have been implemented over time, and recommendations from the 2013 Comprehensive Plan and pertinent component plans that were used to guide the revision of the Plan.

Chapter III describes the process for reviewing and updating the Plan on a regular basis.

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CHAPTER I

PLAN GOALS, OBJECTIVES, AND STRATEGIES

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(PLANNING COMMISSION PUBLIC HEARING – JANUARY 2017)

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2016 AGRICULTURAL LAND PLAN -- REVISED DRAFT
(PLANNING COMMISSION PUBLIC HEARING – JANUARY 2017)

CHAPTER I -- PLAN GOALS, OBJECTIVES, AND STRATEGIES

This Chapter contains the Agricultural Land Plan’s Goals, Objectives, and Strategies. The Goals Statement depicts the purpose and long-term expectations of the Plan in general terms. The Objectives describe the specific topics to be addressed in furtherance of the Goals Statement. Strategies are detailed action items to be followed to implement the Plan’s Goals and Objectives.

A. Goals Statement

The Goals of the 2016 Agricultural Land Plan are as follows:

- 1. Actively support the practice of agriculture and the preservation of agricultural land.**
- 2. Promote agricultural industry and business.**
- 3. Establish land use and regulatory policies to support the agricultural sector and preserve agricultural land.**

Section B below lists the Objectives associated with each of the three Goals and the recommended implementation Strategies for each Objective.

B. Plan Objectives and Strategies

GOAL 1: Actively support the practice of agriculture and the preservation of agricultural land.

Objective 1. Support a vigorous agricultural development program as recommended by the County Comprehensive Plan and Economic Development Strategic Plan.

Strategy (a). Appoint a County advisory committee to serve as a forum for cooperative discussion of issues affecting the agricultural community and to provide recommendations to the Board of Supervisors on policy issues affecting agriculture. As an alternative, consider assigning this role to an existing County committee such as the Agricultural and Forestal District (AFD) Advisory Committee.

Strategy (b). Evaluate the creation of a formal agricultural development program that includes assignment of County staffing and financial resources. Consider establishing the program, at its onset, as part of the County’s Economic Development Department work program with support from the Department of Planning.

Strategy (c). Partner with the Virginia Cooperative Extension, local Farm Bureau chapter, and other pertinent agencies and organizations to conduct periodic surveys of the

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agricultural community to evaluate current and future needs that the County may help to address.

Strategy (d). Utilize the internet, websites, and social media to promote agriculture and Clarke County products.

Strategy (e). Develop a database of County agricultural operations and support businesses in order to effectively communicate programs and other opportunities to the community and interested stakeholders.

Objective 2. Continue to support and promote Land Use Taxation, Agricultural & Forestal District (AFD), and Conservation Easement programs.

Strategy (a). Develop outreach and social media tools to inform the public of the benefits of these programs and explain their value to the community as a whole.

Strategy (b). Continue to support efforts to place prime farmland and large agricultural parcels into permanent conservation easement including leveraging grants with local funds to purchase dwelling unit rights as a means of permanently preserving lands for agriculture.

Objective 3. Facilitate the availability of broadband internet for the agricultural industry, its business activities, and farm residents.

Strategy (a). Solicit feedback from the agricultural community on ways that they use broadband internet access to streamline and enhance day-to-day operations. Use the feedback in conjunction with efforts to expand broadband availability throughout the County.

Objective 4. Take a proactive role to ensure that the potential environmental impacts of agriculture are mitigated and that the interests of future development do not collide with the interests of the agricultural community.

Strategy (a). Continue to support programs that help mitigate adverse impacts on the County's streams and waterways, e.g., stream fencing and streambank restoration projects. Continue partnering with agencies such as the Lord Fairfax Soil & Water Conservation District and the Natural Resources Conservation Service, and pursue grant opportunities in support of these programs.

Strategy (b). Maintain existing and work to create new land development regulations that ensure the separation of agricultural uses from residential and commercial uses. Examples include perimeter buffering of agricultural parcels, setback distances from property lines, and subdivision plat notes regarding existing agricultural operations on AOC-zoned properties.

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Strategy (c). Allow intensive livestock facilities as required by State law, ensuring that site development regulations mitigate potential adverse environmental impacts on surrounding properties and waterways.

GOAL 2: Promote agricultural industry and business.

Objective 1. Encourage agricultural ventures of all sizes whether very large, mid-range, or small farms. Support non-traditional agricultural enterprises including but not limited to equine, specialty growers, local food/pick-your-own, farm-to-table, and agri-tourism.

Strategy (a). Ensure that marketing/outreach initiatives and County agricultural projects and programs consider the diverse needs and involve all facets of the agricultural industry equally.

Objective 2. Ensure that the County's economic development program includes projects that promote the County's agricultural industry.

Strategy (a). Develop partnerships and resources to link existing farmers and agricultural-related business owners with emerging farmers, agricultural entrepreneurs, landowners, and the general public.

Strategy (b). Participate in regional agricultural economic development programs and activities. Establish partnerships that are consistent with the County's agricultural goals and policies.

Objective 3. Encourage the development of businesses that provide products and services to support the agricultural community.

Strategy (a). Explore the feasibility of establishing or attracting agricultural support facilities for production and sales of agricultural products such as farm markets, co-ops, canneries, and farm equipment sales/service businesses.

GOAL 3: Establish land use and regulatory policies to support the agricultural sector and preserve agricultural land.

Objective 1. Ensure that the County's land use policies and regulations are consistent with the current and future needs of the agricultural community.

Strategy (a). Conduct periodic reviews of zoning regulations to balance the needs of the agricultural community with ensuring that potential impacts such as traffic safety, agricultural waste/runoff, and other environmental concerns are effectively addressed.

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Strategy (b). Consider developing regulations for landowners to create farmland of various sizes for purchase or lease. Establish design criteria to ensure that the regulations are not used to create large residential lots that are not farmed.

Strategy (c). Consider increasing housing opportunities for farm families and farm workers. Evaluate current zoning and subdivision regulations regarding dwelling unit right usage, lot size requirements, tenant houses, and accessory dwellings (less than 600 square feet).

Strategy (d). Support agricultural-related uses as a means of preserving the character and historic value of large vacant homesteads, manor houses, and their associated lands.

Strategy (e). Ensure that future updates of the County Comprehensive Plan and relevant component plans are coordinated with the current goals, objectives and strategies of the Agricultural Land Plan.

Objective 2. Ensure that future residential and commercial development does not conflict with existing agricultural operations or consume prime farmland.

Strategy (a). Continue to support the sliding-scale zoning system and the County’s approach to land use decision-making.

Strategy (b). Prevent the expansion of the Rural Residential (RR) zoning district beyond the boundaries of the County’s unincorporated villages and existing residential communities. Prevent the expansion of commercial zoning districts beyond the boundaries of designated business intersections unless supported by the applicable business intersection area plan.

Strategy (c) Support efforts to permanently preserve lands that are located adjacent to the corporate boundaries of Berryville and Boyce that contain significant natural, historical or cultural resources; have unique scenic beauty; or possess prime farmland characteristics. Consider providing flexibility for these properties to be used as passive recreational parks, educational resources, scenic greenways, or similar uses as an amenity for nearby residents.

Objective 3. Ensure that non-traditional agricultural activities do not significantly expand beyond the scope of agriculture and the intent of the Right to Farm Act. Maintain dividing lines by designating special uses or prohibiting uses that exceed the scope of agriculture.

Strategy (a). Solicit input from the agricultural community on Zoning Ordinance text amendments that propose commercial or public assembly activities in conjunction with agricultural operations.

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Strategy (b). Continue to use the County's special event permitting process to allow periodic public assembly activities in agricultural areas as an alternative to permanent public event centers.

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CHAPTER II

BACKGROUND INFORMATION

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CHAPTER II – BACKGROUND INFORMATION

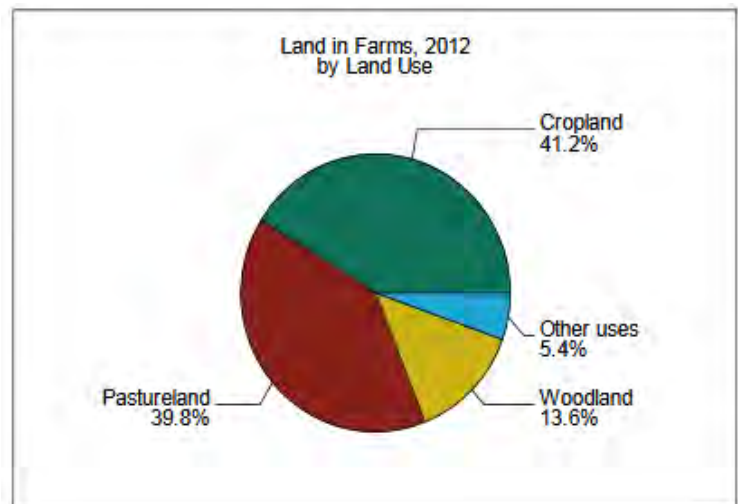
A. Agriculture in Clarke County

1. Farming Sectors

a. Traditional Farming/USDA Census of Agriculture

The U.S. Department of Agriculture conducts a Census of Agriculture on a five-year basis and is the most comprehensive source of statistical information on agriculture. The current census was conducted in 2012 and the results were released to the public in May 2014. As with the United States Census held every ten years to determine population demographics, the accuracy of results for the Census of Agriculture is heavily dependent upon participation by the agricultural producers.

Below in Table 1 is a list of selected statistics for Clarke County from the 2012 Agricultural Census. In general terms, approximately 80% of County farms are in either cropland or pastureland. The remaining 20% is in woodland/forestry use or “other uses.” A total of 477 farms responded to the census covering 66,946 acres (approximately 60% of the total County land area) with an average farm size of 140 acres. Of these farms, approximately 80% were reported as being between 1 and 179 acres in size. A total of 17 farms were reported as being 1000 acres or larger.



Source -- 2012 Agricultural Census

The total market value of products sold was reported at \$25,917,000 which ranks Clarke County 42nd out of 98 total Virginia counties. Of this number, \$8,573,000 is crop value and \$17,344,000 is the value of livestock, poultry, and their products. The average market value per farm is \$54,333.

Regarding value of sales by commodity group, the category “horses, ponies, mules, burros, and donkeys” leads the list at \$8,398,000 and ranks the County as 1st in the state for this category. The categories “Cattle and calves” and “grains, oilseeds, dry beans, dry peas” follow on the list at \$5,704,000 and \$4,388,000 respectively. The top crop item category for the County is “forage land used for hay, haylage, grass silage and greenchop” at 16,235 acres. The top livestock inventory item category is “cattle and calves” at 13,163. Also of note is the County’s top ranking in the category “colonies of bees” at 969.

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TABLE 1 -- Selected Statistics from 2012 Census of Agriculture

Number of Farms	477
Land in Farms	66,946 acres
Average Size of Farm	140 acres
Farms by Size	
1-9 acres	42
10-49 acres	183
50-179 acres	155
180-499 acres	75
500-999 acres	5
1000+ acres	17
Land in Farms, By Land Use	
Cropland	41.2%
Pastureland	39.8%
Woodland	13.6%
Other uses	5.4%
Total Market Value of Products Sold	\$25,917,000 (State Rank ¹ – 42 nd)
Value of crops (including nursery and greenhouse)	\$8,573,000 (State Rank – 46 th)
Value of livestock, poultry, and their products	\$17,344,000 (State Rank – 29 th)
Average Per Farm	\$54,333
Value of Sales by Commodity Group	
Horses, ponies, mules, burros, and donkeys	\$8,398,000 (State Rank – 1 st)
Cattle and calves ²	\$5,704,000 (State Rank – 36 th)
Grains, oilseeds, dry beans, dry peas	\$4,388,000 (State Rank – 44 th)
Nursery, greenhouse, floriculture, sod	\$1,601,000 (State Rank – 29 th)
Other crops and hay	\$1,494,000 (State Rank – 36 th)
Other animals and other animal products	\$802,000 (State Rank – 2 nd)
Fruits, tree nuts, and berries	\$772,000 (State Rank – 15 th)
Vegetables, melons, potatoes, sweet potatoes	\$232,000 (State Rank – 41 st)
Cut Christmas trees and short rotation woody crops	\$88,000 (State Rank – 15 th)
Poultry and eggs	\$49,000 (State Rank – 45 th)
Hogs and pigs	\$49,000 (State Rank – 34 th)
Top Crop Items (acres)	
Forage land used for hay, haylage, grass silage, and greenchop	16,285 acres (State Rank – 35 th)
Corn for grain	2,922 acres (State Rank – 34 th)
Soybeans for beans	2,253 acres (State Rank – 51 st)
Corn for silage	727 acres (State Rank – 36 th)
Barley for grain	232 acres (State Rank – 32 nd)

¹ State ranking is based on a total of 98 Virginia counties.

² Data on milk production as well as production of sheep, goats, wool, and mohair is withheld to avoid disclosing data for individual operations.

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Top Livestock Inventory Items (total number)	
Cattle and calves	13,163 (State Rank – 41 st)
Layers	3,483 (State Rank – 25 th)
Horses and ponies	2,583 (State Rank – 6 th)
Sheep and lambs	2,057 (State Rank – 14 th)
Colonies of bees	969 (State Rank – 1 st)

b. Non-traditional farming/agritourism

The concepts of non-traditional farming activities and “agritourism” were not directly addressed in the 1997 Agricultural Land Plan but have become important components of the County’s agricultural industry and economic development strategy over the past two decades. With the County’s proximity to the Washington, DC metropolitan area, the County is ideally positioned to share its agricultural resources with weekend visitors to the County and with urban markets and restaurants to the east.

The County is currently the home to farm wineries, Christmas tree farms, pick-your-own farms providing fruits and vegetables, farm markets, and seasonal agricultural events. Efforts to assist and promote agribusiness and agritourism activities has been incorporated into the County’s economic development work program and features prominently in the County’s Economic Development Strategic Plan. The County has also incorporated new State regulations regarding farm breweries and farm distilleries to allow those uses as new permitted activities in the AOC and FOC Districts.

2. Farmland Quality and Soil Type/LESA system

About 40% of the land in Clarke County is suitable for some type of cultivated farm crop. Best suited for agriculture are Soil Group 5, which forms a strip through the center of the County, and Soil Group 8, which includes the floodplain of the Shenandoah River (see Table 2 below). In addition to the general soil classifications, the U.S. Department of Agriculture (USDA) characterizes soil types in terms of important farmland. This classification recognizes areas important to agricultural production, with responsibility given to governing bodies, in cooperation with the USDA, for classifying farmlands within their jurisdictions.

- a. Prime farmland is land that has the best combination of physical characteristics for the production of food, fiber, forage, oilseed, and other agricultural crops, with minimum inputs of fuel, fertilizer, pesticides, and labor and without intolerable soil erosion. Prime farmland includes land that also possesses the above characteristics but is currently being used to produce livestock and timber. It does not include land already in or committed to urban development or water storage.
- b. Unique farmland is land other than prime farmland that is used for the production of specific high-value food and fiber crops. It has the special combination of soil quality,

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location, growing season, and moisture supply needed to produce sustained high quality or high yields of specific crops economically, when treated and managed according to acceptable farming methods.

Examples of such crops include citrus, tree nuts, olives, cranberries, fruit, including grapes, apples, and vegetables.

- c. Farmland of statewide importance is land other than prime or unique farmland that is of statewide importance for the production of food, feed, fiber, forage, or oilseed crops.
- d. Farmland of local importance is land that is neither prime nor unique but is of local importance for the production of food, feed, fiber, forage, or oilseed crops.
- e. Other is land that is usually of little or no importance to agriculture and includes all map units not assigned to a higher class.

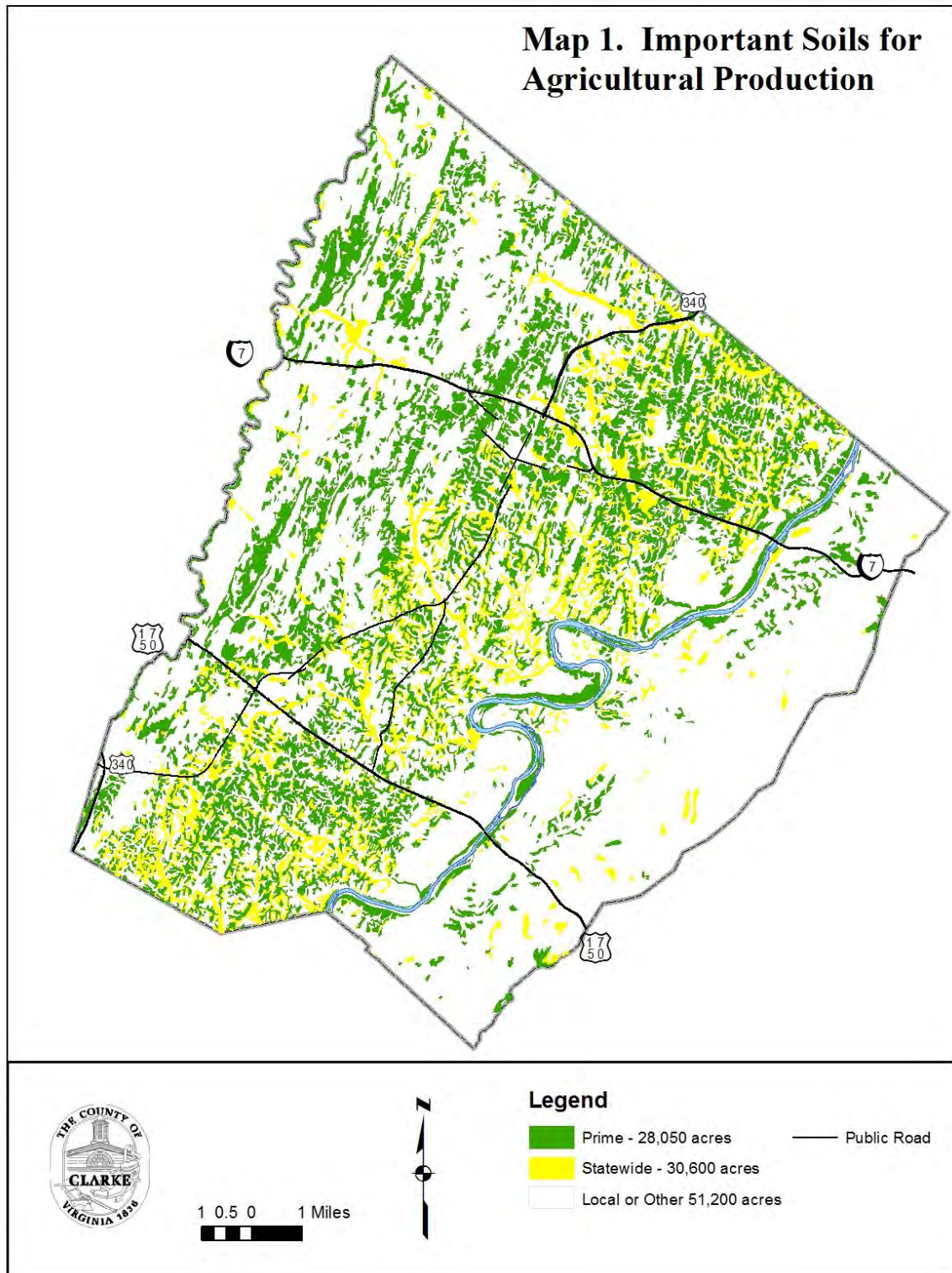
Clarke County further classified farmland types into categories described in Table 2 and shown on Map 1 below. These categories are used with the Land Evaluation and Site Assessment (LESA) system. The LESA system is a technique developed by the USDA’s Natural Resources Conservation Service (NRCS) to evaluate the productivity of agricultural land and its suitability or non-suitability for conversion to nonagricultural use. The NRCS, previously referred to as the Soil Conservation Service (SCS), assisted the County in developing the categories and implementing the system in 1982.

TABLE 2 – Important Farmland Values of Soils

Group #	Acreage	% of Total Land Area
1 (prime, nonrocky)	9,395	8.7%
2 (prime)	12,107	11.0%
3 (prime, rocky)	6,552	5.9%
4 (Statewide)	16,189	14.8%
5 (Statewide)	14,418	13.1%
6 (Local)	4,687	4.3%
7 (Local)	17,052	15.5%
8 (Local)	6,431	5.9%
9 (Local)	18,199	16.6%
10 (Other)	4,643	4.2%

* Soil Survey of Clarke County, 1982.

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The LESA System has two components:

1. Land evaluation, which is based on soil survey information and indicates the agricultural suitability of soil types in a given area, and
2. Site assessment, which identifies factors other than soils that contribute to the suitability of an area for retention in agriculture.

The LESA system is used by the County in the following decision-making circumstances:

Rezoning

When a landowner requests that his or her land be rezoned from agricultural/open space/conservation to a more intense use, the county considers the LESA rating of the land along with many other factors. The LESA rating, therefore, does not determine the final rezoning decision. Rezoning cases are often complicated, and the resulting decisions are highly discretionary.

Agricultural and Forestal District (AFD)

Applications to have a property included in the County's Agricultural & Forestal District (AFD) are evaluated through a more systematic use of LESA ratings. Each farm proposed for inclusion receives a LESA rating, which determines whether a farm is eligible for inclusion in the district. Farms rated at 70 or more are eligible to join the district. Farms rated between 60 and 70 are eligible if they are not located near existing towns. Farms rated below 60 are generally not eligible.

Although the LESA rating is the dominant factor used in determining eligibility, other factors are also used. Eligible farms must be zoned AOC or FOC and be located outside town limits. In addition, certain lands adjacent to qualifying farms can be admitted to the districts. Furthermore, the LESA may be discounted when compelling information indicates that a farm is more deserving of membership on the district than the LESA rating indicates.

Lot Size

The County Zoning Ordinance includes a maximum lot size requirement of four acres for parcels that are zoned Agricultural-Open Space-Conservation (AOC). An exception to the maximum lot size requirement can be granted through the subdivision review process if the applicable area of the parent tract is not considered to be "important farmland" through a LESA evaluation. Resources for conducting a detailed LESA evaluation are retained on file in the County's Department of Planning.

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B. Land Preservation Tools

1. Sliding-scale zoning

Sliding-scale zoning was implemented by the County in 1980 to preserve agricultural land and the rural character of the County. The sliding-scale zoning system allocates dwelling unit rights (DURs) for parcels of land and specifies a maximum number of dwelling units that may be built in the Agricultural-Open Space-Conservation (AOC) Zoning District and Forestal-Open Space-Conservation (FOC) Zoning District. There are two key components to the system:

The “sliding-scale” and parcel size

The term, “sliding-scale,” reflects the fact that the overall density of dwelling units per acre decreases on a “sliding-scale” based on the increasing acreage of the parcel of record. In other words, the larger the parcel, the lower the overall residential density will be. This approach, paired with maximum lot size requirements, helps to ensure that parcels of record are kept in large sizes to facilitate farming and open space preservation.

Table 3 below was adopted with sliding-scale zoning in 1980 along with the corresponding DUR assignments to parcels in the County at the time. The sliding-scale chart has remained unchanged since its adoption.

TABLE 3 – Sliding Scale Zoning/Dwelling Unit Right Distribution

Size of Tract Permitted	Dwelling Unit Rights Assigned	Average Resultant Density
0-14.99 acres	1	1 unit/7.495 acre
15-39.99 acres	2	1 unit/13.748 acres
40-79.99 acres	3	1 unit/19.998 acres
80-129.99 acres	4	1 unit/26.249 acres
130-179.99 acres	5	1 unit/30.999 acres
180-229.99 acres	6	1 unit/34.166 acres
230-279.99 acres	7	1 unit/36.428 acres
280-329.99 acres	8	1 unit/38.124 acres
330-399.99 acres	9	1 unit/40.555 acres
400-499.99 acres	10	1 unit/44.999 acres
500-599.99 acres	11	1 unit/49.999 acres
600-729.99 acres	12	1 unit/55.416 acres
730-859.99 acres	13	1 unit/61.153 acres
860-1029.99 acres	14	1 unit/67.499 acres
1030 acres or more	15	1 unit/68.666 acres (max)

Fixed allocation

DURs were assigned for each parcel as depicted on the County tax maps on October 17, 1980. The DUR allocation is a fixed number that cannot be increased absent approval of a rezoning to a higher density residential zoning district by the Board of Supervisors. The DUR allocation

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records are managed by the Department of Planning and the number of available DURs is reduced as landowners build houses or “retire” DURs by placing their property under permanent conservation easement. Having a fixed number of DURs enables an accurate projection of the maximum residential “build-out” potential for the County’s rural areas.

2. Designated growth areas

Hand in hand with the sliding-scale zoning system is the County’s designation of specific areas where residential and commercial growth may occur. These areas include the incorporated towns of Berryville and Boyce and the business intersections at Waterloo (U.S. 340 and U.S. 50/17) and Double Tollgate (U.S. 340, U.S. 522, and Va. 255). The areas are designated for potential growth at a suburban scale due to their proximity to existing or future public infrastructure – e.g., public water, public sewer, schools, and the primary highway transportation network. Outside of these growth areas, the County projects only rural-scale residential and business uses.

These growth areas are outlined in the Comprehensive Plan and are not planned for expansion absent detailed study and determination of the need for additional suburban-scale land. Adhering to the designated growth areas helps to preserve farmland from development and curb suburban sprawl that can increase demand for public infrastructure improvements.

3. Maximum lot size requirement – AOC District

Another important tool to preserve farmland is the maximum lot size requirement of four acres in the Agricultural-Open Space-Conservation District (AOC). While many jurisdictions have minimum lot size requirements to manage density and ensure adequate area for private wells and septic system, Clarke County has added a maximum lot size in the AOC District to produce small, rural-scale residential lots with large residual parcels that are conducive to agriculture. As an example, a 100 acre parcel with 4 assigned DURs would not be permitted to be divided into four 25-acre tracts. The maximum lot size requirement would instead produce a subdivision of three 3-acre lots and one residual 91 acre lot each with one assigned DUR each. This regulation helps to minimize the amount of land used for residential purposes and maximize the amount of remaining land for potential agricultural and open space uses.

4. Conservation easements

The Clarke County Conservation Easement Authority (CEA) was created by the Clarke County Board of Supervisors on June 18, 2002 to administer the Clarke County Easement Purchase Program (CEP Program). The general purpose of the CEP program is to protect and preserve land with significant agricultural, natural, scenic, and historic resources. In furtherance of the general purpose, the specific duties of the CEA and the CEP Program include, but are not limited to:

- Developing selection criteria for easement properties
- Promoting the easement program among County landowners
- Identifying and pursuing potentially valuable easements in areas of prime farmland or unique scenic beauty

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- Soliciting and receiving voluntary applications from property owners
- Ranking applications in accordance with the Selection Criteria
- Selecting proposed easements to be appraised and commissioning appraisals for them
- Determining the Purchase Price for selected parcels using the appraised value of the proposed easement and the Income Criteria
- Applying for and pursuing grants and other funding sources
- Monitoring properties to determine compliance with the terms of easements purchased, and taking action to enforce compliance if necessary
- Conducting periodic reviews of the CEP Program to determine if its purposes are being met

The program is housed within the Clarke County Planning Department and managed by the Natural Resource Planner who works under the direction of the seven-member Conservation Easement Authority to promote and oversee the program. The Easement Purchase Program is funded by the Board of Supervisors in the county budget or by special appropriation. Since the program's inception, these local funds have successfully been used to leverage grants and other funding sources to purchase easements. As of October 2016, the CEA holds 6,594 acres or 5.8% of the total land area of the County. A total of 24,717 or 21.7% of the total land area in the County is in permanent conservation easement held by the CEA and other organizations.

5. Use Value Assessment

Clarke County maintains a use value assessment program (also referred to commonly as “land use taxation”) through the office of the Commissioner of the Revenue that allows properties in active agricultural ~~or horticultural~~ production to be assessed at a lower rate resulting in a lower annual real estate tax payment. The program, authorized by the Code of Virginia, provides a valuable incentive for landowners to maintain their properties in active agricultural production. The use value assessment method produces a savings to property owners because it assumes the resale value of the property if kept exclusively in agricultural production. This differs from a fair market value assessment in which the “highest and best” use of the property is assumed in determining the value of the property.

The use value assessment program requires an initial application and provision of information annually to verify compliance with program requirements. Properties in agricultural ~~or horticultural~~ production must be a minimum of five acres and properties in forestal production must be a minimum of twenty acres in order to qualify for use value assessment.

6. Agricultural & Forestal District

Related to the use value assessment program, the Clarke County Agricultural & Forestal District (AFD) is another tool to encourage the preservation of farmland and active agricultural production. The benefits of the AFD are as follows:

- Land in the District, which otherwise meets the criteria for land use value taxation, automatically qualifies for the Land Use Assessment program (administered by the Commissioner of the Revenue) for the duration of the District term even if the County

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rescinds the Land Use Assessment program. The Land Use Assessment program provides tax benefits to property owners that meet eligibility requirements for agricultural, forestal, **horticultural**, or open space uses.

- The District safeguards the rural character of the community by preserving agricultural, forestal, and open space land and providing safeguards against the adoption of local ordinances that unreasonably restrict farm structures, farming, or forestry practices unless the restrictions are directly related to health, safety, and welfare.
- The District also offers some protections against eminent domain. Acquisition of land for power lines, roadways, and other infrastructure within a District is subject to a special public review process. Also, the expenditure of public funds for non-farm related purposes in a District is subject to a special review process.

Clarke County first established a district in 1980 with a 6-year district renewal period (the State allows renewal periods of a minimum of 4 years and a maximum of 10 years). The district was renewed in 1986, 1992, 1998, 2004, 2010, and 2016. Approximately 35,000 acres are in the AFD program.

C. Agricultural Impacts and Stewardship Efforts

1. Water quality programs

In addition to the goals of preserving farmland and promoting the agricultural industry, the County has an equally important goal of protecting the quality of its surface and ground water resources. Due to the nature of some agricultural activities, these interests can sometimes become competing ones.

The Virginia Right to Farm Act provides protections to agricultural operations by limiting the extent to which they may be regulated by local zoning. Any zoning ordinance provisions that are adopted to regulate agriculture cannot “unreasonable restrict or regulate” farming activities and structures unless they bear a direct relationship “to the health, safety, and general welfare” of the County’s citizens.

In an effort to balance these potentially competing interests, the County has chosen to work cooperatively with the agriculture community to obtain voluntary use of best management practices to protect surface water resources. These efforts include encouraging farmers to avoid highly erodible lands and to maintain minimal levels of fertilizer and pesticide application, voluntary fencing to protect streams from livestock impacts, streambank restoration projects, and off-site watering programs. In many cases, the County has pursued grant funding and in-kind assistance from partnering organizations to promote and implement these programs. These programs have been widely utilized by producers to improve the quality of the County’s waterways.

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2. Biosolids

On July 15, 1997 the Board of Supervisors approved the adoption of a text amendment establishing standards for the land application of biosolids. Beginning in 1998, two companies (Bio Gro and Recyc Systems) began applying biosolids in the County. Currently Synagro (formally Bio-Gro) and Wright Trucking spread biosolids on area farms. The following table summarizes the acreages applied each year.

Biosolids Applications

Year	Acres	# Farms
1998	180	2
1999	625	3
2000	0	0
2001	1830	11
2002	1145	11
2003	350	3
2004	150	4
2005	263	3
2006	950	9
2007	1,063	10
2008	1,307	13
2009	1,287	13
2010	1,989	21
2011	1,800	18
2012	1,539	18
2013	838	8
2014	1,784	23
2015	665	13
17 Year Total	17,100	

In 2004, State law repealed counties' ability to regulate biosolids application beyond testing and monitoring. The change permitted Counties to request reimbursement for expenses relating to monitoring and testing but eliminated increased setback standards that Clarke County had adopted to protect ground and surface water resources in sensitive Karst areas. The County has maintained the services of a biosolids monitoring consultant since 1998 under this State reimbursement program.

Beginning January 1, 2008 the Virginia Department of Environmental Quality (DEQ) assumed regulatory oversight of all land application of treated sewage sludge, commonly referred to as biosolids. This action, which moves oversight of the Biosolids Use Regulations from the Virginia Department of Health to DEQ, was at the direction of the 2007 General Assembly, which voted to consolidate the regulatory programs so that all persons land applying biosolids would be subject to uniform requirements, and to take advantage of the existing compliance and enforcement structure at DEQ.

DEQ has established an Office of Land Application Programs within the Water Quality Division to manage the biosolids program, as well as land application of industrial sludge, septage, livestock and poultry waste, and water reclamation and reuse. The

Virginia Department of Health will continue to consult with DEQ and advise the public on health issues related to biosolids applications.

All applications have been closely monitored by County and State representatives and have been in compliance with all requirements. In accordance with State Regulations, counties may be reimbursed for the testing and monitoring expenses; in 2015 the County was reimbursed \$5,453.87.

A total of 11,125 acres area permitted for biosolids application in the County -- proportionately more than many other counties in the area -- and averaging 18,000 wet tons per year. Biosolids contain about 5-8 pounds of nitrogen per ton. There is interest and concern about the effect of biosolids application on the quality of ground water in Clarke County. In order to address this concern, the County applied for and received two grants in 2013, totaling \$16,000 to monitor 10

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springs in northern Shenandoah Valley for discharge, TN, TP, ammonia, ortho phosphate, nitrate-nitrite, E. coli, flow, and general water chemistry. Springs are located in Karst areas. The purpose is to identify contribution of contamination from springs to surface waters to assist in 1) determining appropriate BMP's on agricultural lands and 2) impact of biosolids applications on water quality as compared to other fertilizer sources. A report detailing the study is available from the Planning Department.

3. Intensive Livestock Facilities

As previously noted above, the Virginia Right to Farm Act limits local regulation of agricultural activities in zoning districts where agriculture is allowed by right, and any zoning ordinance regulations that are adopted must bear a relationship to protecting the health, safety, and welfare of County residents.

Intensive facilities for livestock, dairy, and poultry – due to their size and large concentration of animals – can often produce adverse impacts on a much greater scale in terms of odor and potential for agricultural runoff. For this category of agriculture, the County adopted special zoning regulations in 1995 and 2000 to ensure that these potential adverse impacts are mitigated. All agricultural operations that meet the criteria to be considered an intensive livestock facility are required to have a nutrient management plan that has been approved by the Virginia Department of Conservation and Recreation, a Virginia Pollution Discharge Elimination System (VPDES) permit issued by the Virginia Department of Environmental Quality, and a Development Plan showing compliance with all required setbacks. Intensive livestock facilities are defined as livestock or dairy operations which have at least 300 animal units or a poultry operation with at least 200 animal units where such animals are confined for at least 45 days or more in a 12 month period.

Intensive livestock regulations also include more stringent setback requirements from residential zoning districts and incorporated town boundaries, property lines and public rights of way, streams, springs, wells, and sinkholes.

D. Original Plan Strategies and Action Items

This section lists the original nine policies that were recommended in the 1997 Agricultural Land Plan and describes the degree to which each policy has been implemented to date.

- Policy 1. Encourage and Expand the Activities of Agricultural Committees:*
- * *The Agriculture Committee of the County Planning Commission*
 - * *The Economic Development Committee of the County Farm Bureau*

Implementation Status. The Planning Commission Agriculture Committee was formed to serve as an advocate for agricultural interests and to advise the full Commission on matters affecting County agriculture. The Farm Bureau's Economic Development Committee evaluated several elements of the agricultural industry and helped to promote programs and efforts to expand agriculture from an economic development perspective. As of 2016, the Planning Commission

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no longer maintains an Agriculture Committee as one of the standing committees, and the County is not an active participant in the Farm Bureau's Economic Development Committee.

Policy 2. Include the promotion of Agriculture and Related Businesses in the responsibilities of the County Economic Development Coordinator

Implementation Status. Support and promotion of the agricultural industry is a prominent issue addressed in the County's Economic Development Strategic Plan that was adopted by the Board of Supervisors in 2014. The Strategic Plan contains specific recommendations for promotional activities to be coordinated by the County's economic development director. This key staff position was incorporated into the duties of other County staff members for several years until the hiring of a part-time Director of Economic Development and Tourism in the spring of 2015. Supporting agriculture, agribusiness, and agritourism has been formally incorporated into the duties of this position and is an important part of the County's economic development program.

Policy 3. Keep Land Use Taxation

Implementation Status. The County continues to maintain and support the Land Use Assessment Program through the office of the Commissioner of the Revenue. Parcels of at least five acres in agricultural production or at least twenty acres of forestry production can qualify for assessment at the land use rate. The County also continues to maintain the Agricultural & Forestal District (AFD) program in accordance with Code of Virginia §15.2-4300 through 4314, and recently added a process for allowing parcels to apply for District inclusion prior to the expiration of the six-year District term. The AFD program allows properties to qualify immediately for the Land Use Assessment Program as a landowner benefit, and also allows properties to continue land use assessment even if the locality chooses to end their land use assessment program.

Policy 4. Consider Proposing Changes to State Agricultural District Regulations

Implementation Status. To date, the County has not proposed any changes to the State's agricultural district regulations. The General Assembly has made changes to the program in recent years to simplify the review process and public hearing requirements as well as to allow more opportunity to add land to a district. These changes helped to address concerns that County staff has had as program administrators.

Policy 5. Encourage the Creation of a Clarke County Agricultural and Forestal Land Trust

Policy 6. Consider the Purchase of Agricultural Conservation Easements by the County

Implementation Status. The Clarke County Conservation Easement Authority was created by the Board of Supervisors in 2002 to manage the County's easement purchase program. In addition to purchasing dwelling unit rights for permanent land preservation, the Authority also evaluates and accepts donation of lands for conservation easements. A more detailed description of the Authority is included in Section C above.

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Policy 7. Require an Agricultural Disclaimer in Agreements of Sale for Land in the AOC Zoning District

Implementation Status. The Code of Virginia does not authorize localities to require agricultural disclaimers to be included in land sale agreements. However, the County has adopted requirements for the following agricultural disclaimer to be included in all subdivision record plats for properties in the AOC District:

AGRICULTURAL OPERATIONS NOTICE

This property is in the Agricultural-Open Space-Conservation (AOC) Zoning District. Agriculture is the primary economic activity of this zoning district. Owners, residents, and other users of property in the AOC District may be subjected to inconvenience, discomfort, and the possibility of injury to property and health arising from agricultural operations even though conducted in accordance with best management practices and/or in accordance with existing laws and regulations of the Commonwealth and the County. Such agricultural operations may generate noise, odors, and dust, may involve the operation of machinery, including aircraft, the storage and disposal of manure, and the application of fertilizer, soil amendments, and pesticides. Owners, occupants, and users of land in the AOC district should be prepared to accept such inconveniences or discomfort as a normal and necessary aspect of living in a zoning district in a county with a strong rural character and an active agricultural sector.

While this requirement does not extend to all plats, it does apply to all record plats for minor and major subdivisions and ensures that this information appears in the chain of title for all newly created parcels.

Policy 8. Adopt Site Design Guidelines for Subdivisions in the AOC and FOC Districts

Implementation Status. Since 1997, a number of regulations have been added to the Zoning and Subdivision Ordinance that were aimed at minimizing the impact on sensitive environmental and agricultural resources. Some of the more prominent changes include:

- Design criteria for AOC and FOC District subdivisions to minimize impact on topographic, scenic, and environmentally-sensitive features.
- Vegetated property buffer requirements for new and recently-created parcels.
- Allowing maximum lot size exceptions when land is placed in permanent conservation easement or preventing the creation of a parcel with low quality land characteristics.
- Modifications to building setbacks based on acreage.
- Establishment of a Stream Protection Overlay to provide additional buffers and safeguards for perennial and intermittent streams from development.
- Special design requirements for FOC District subdivisions including additional pre- and post-construction meeting and site inspection requirements, buffering and vegetative preservation requirements for slopes and property lines, and certification regulations for agricultural and forestal clearing.

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The Planning Commission and Department of Planning Staff also evaluate proposed subdivisions and encourage the voluntary provision of building sites that are located to maximize the use of large parcels for agricultural activities.

Policy 9. Promote agriculture-related businesses in AOC, such as pick-your-own operations, farm stands, and other ways of increasing farmers' agricultural income.

Implementation Status. The 2014 Economic Development Strategic Plan includes specific recommendations to promote these agriculture-related businesses. The Planning Commission and Board of Supervisors also regularly evaluate the Zoning and Subdivision Ordinances to ensure that they do not create unnecessary regulatory impediments to these types of businesses.

E. Guidance from the 2013 Comprehensive Plan and Related Component Plans

This section is a compilation of language and recommendations from the Comprehensive Plan and related component plans that support the revised Goals, Objectives, and Strategies of the Agricultural Land Plan. This section organizes the relevant language and recommendations into four categories: General Guidance from the Comprehensive Plan, Preserve Farmland and Open Space, Support the County's Agricultural Economy, and Protect the County's Scenic and Environmental Resources. The latter three categories correspond to the three recommended Goals that are discussed in Chapter II.

While this is not intended to be a complete listing of all plan references pertinent to the Agricultural Land Plan, it is a compilation of references that bear direct relationship to the Plan's revised Goals, Objectives, and Strategies in the most concise manner. Quoted text is noted in italics.

General Guidance from the Comprehensive Plan

- COMPREHENSIVE PLAN, Summary Statement of Purpose (p. ii):

The County's conservation easement program, land use taxation, and various planning and zoning tools shall continue to be used to protect rural areas, to aid in the vitality of our agricultural industries, and to preserve our natural and historic resources.

Land use decision-making shall emphasize directed, controlled growth on a rural, small-town scale in designated areas where public infrastructure can be efficiently provided. These areas include the Towns of Berryville and Boyce as well as other villages and business intersections described in this Plan and its Implementing Component Plans.

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The County will focus its resources on infrastructure and economic development projects to serve the designated growth areas. Residents and businesses in rural areas should continue to expect rural levels of service.

The County shall strive to support concepts, programs, projects, and regulations that ensure environmental sustainability. Clarke County's fundamental goal is to protect our natural resources so that we may pass them on to future generations. We seek to accomplish this through efforts that manage surface water and groundwater, protect and restore stream and river corridors, and preserve the integrity of our natural environment.

The County shall also strive to support concepts, programs, projects, and regulations that ensure economic sustainability. Public and private sector investments in business, housing, and infrastructure should be economically viable, environmentally sound, and socially responsible to the community's objectives as set forth in this Plan. Achieving this goal requires participation from all sectors of the community, both to determine community needs and to identify and implement innovative and appropriate solutions.

- COMPREHENSIVE PLAN, Chapter III – Agricultural Land Plan (pp. III-3-5):

The Board of Supervisors adopted the Agricultural Land Plan in September 1997. The Federal Agricultural Census occurred in 2012 with data available in early 2014. An update of the Agricultural Land Plan should be planned for Spring 2014 based on this most recent information.

1. Summary

Clarke County, using powers delegated to it by the Virginia General Assembly, has developed a sophisticated and comprehensive set of policies and associated methods of implementation for protecting its highly-valued farmland. In addition, the County has either completed or retained consultants to assemble the background studies needed to undergird its strategies.

The major components of this state/county farmland protection program are listed below.

1. *Land Use Taxation.*
2. *Virginia Estate Tax.*
3. *State right-to-farm protection against private nuisance lawsuits.*
4. *Agricultural and Forestal districts authorized by state law.*
5. *Conservation Easement Purchase Program managed by the Clarke County Conservation Easement Authority.*
6. *Other easement programs operated by the Department of Historic Resources, Virginia Outdoors Foundation, and private organizations such as the Piedmont Environmental Council and Potomac Appalachian Trail Conference.*
7. *Sliding-scale zoning system to aid in the preservation of large tracts of land.*
8. *The three committees that participate in various ways in efforts to maintain a strong agricultural economy:*

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- a. *The Agricultural and Forestal District Committee that advises the Board of Supervisors on matters affecting the Clarke County Agricultural and Forestal District created through the Code of Virginia;*
 - b. *County's Economic Development Advisory Committee (EDAC) that provides guidance on economic development matters including agribusiness and agritourism.*
 - c. *The Clarke County Farm Bureau's Economic Development Committee.*
9. *Provision in the Comprehensive Plan for protecting agricultural and mountain lands, on the one hand, and coordinating the control of urban development and the provision of infrastructure, on the other. The intent of such policies is to concentrate new growth in the Towns of Berryville and Boyce and at primary highway intersections. Few jurisdictions in the country can match these accomplishments.*

2. *Priorities for the Next Few Years*

The 1997 Agricultural Land Plan concentrates on two major themes: (1) the necessity of taking steps to strengthen Clarke County's agricultural sector to ensure that farmers can continue to operate profitably, and (2) developments in the law that affect the capacity of the County to protect its farmland resource. In conjunction with the scheduled update of the Plan, these major themes will be evaluated for relevance and expanded or modified as needed. Current trends in agriculture such as alternative farming techniques, agribusiness, and agritourism will be considered for inclusion in the Plan.

As a general matter, the protection of the County's farmland resources requires that new development be channeled away from prime farm areas and into those parts of the County that are more suitable for urban development and are well served by necessary infrastructure. In short, it is necessary to manage urban growth thoughtfully and effectively to protect natural and agricultural resources. The County should continue to articulate forcefully its policies for concentrating development in the Towns and designated growth areas.

Over the years, the County has adopted several regulations pertaining to subdivision design, especially in the AOC and FOC districts, so that they are well laid out and their impact on the natural environment is minimized. The County should continue to periodically review its zoning and subdivision regulations and procedures to ensure that they contain policies and criteria that produce better-designed developments, while minimizing their negative impacts on surrounding areas.

Preserve Farmland and Open Space

- COMPREHENSIVE PLAN, Objective 1 – Agriculture (pp. II-2-4):

Policy 4. Make land use decisions and plans that are consistent with LESA ratings. Approve conversion of important farmland to nonfarm use only if an overriding

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public need exists to change the land use and the existing development areas cannot accommodate the new use.

Policy 6. Provide limited, low-density residential opportunities in unincorporated areas in a manner compatible with agricultural activities in the area of the county west of the Shenandoah River. Such residential development should include the following characteristics.

- a. Should not be located on Important Farmland, as determined by the County's Land Evaluation and Site Assessment (LESA) rating system.*
- b. Should be on a minimum area sufficient to provide proper placement of a dwelling, related accessory structures, well, and septic system.*
- c. Should be located in or substantially bounded by natural or cultural features, such as wooded areas, railroads, or public roads that would buffer them from agricultural lands.*
- d. Should be located away from natural and cultural resources such as the Shenandoah River and the Blandy Experimental Farm and State Arboretum.*
- e. Should be compatible with the environmental features of that land and should not diminish natural and scenic values.*
- f. Should respect environmental limitations and protect natural features during and after the development process.*
- g. Should be consistent with the County's sliding-scale zoning philosophy and should not involve rezoning to a higher residential density to produce additional lots above the parcel's dwelling unit right allocation.*

Policy 7. Strongly discourage the rezoning of agricultural zoned properties to the Rural Residential District (RR) in areas outside of designated growth areas and villages to avoid loss of farmland, sprawl development, and consumption of potential conservation lands and open space.

Policy 8. To the maximum extent possible, separate nonagricultural land uses from agricultural lands and operations. Where nonagricultural operations are adjacent to agricultural operations, the nonagricultural operations should provide buffering in the form of fencing, landscaping, and open space, and by inclusion of the right-to-farm warning notice within the deed of dedication.

Policy 9. With the exception of telecommunication and high-speed internet facilities, discourage extension of public utilities and other growth-inducing public facilities into agricultural areas and land under permanent conservation easement.

Policy 10. Encourage all government agencies to consider the impacts that their programs and projects may have on maintaining the availability and use of agricultural land. Encourage them to eliminate or minimize adverse impacts.

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Policy 11. Promote and support the renewal and expansion of the Clarke County Agricultural and Forestal District program by providing information on its benefits and incentives to associated farmland owners, timberland owners, and farm organizations.

Policy 12. Use the Land Evaluation and Site Assessment (LESA) System for the objective and consistent evaluation of applications for additions to the Clarke County Agricultural District.

Policy 14. Evaluate and consider implementing innovative land-conserving techniques as authorized by State law.

- COMPREHENSIVE PLAN, Objective 3 – Natural Resources (pp. II-7-8):

Protect natural resources, including soil, water, air, scenery, night sky, wildlife habitats, and fragile ecosystems through the following policies, the Water Resources Plan, and other adopted policies.

Policy 7. Identify and inventory environmentally significant land suitable for the preservation and conservation of natural resources. Encourage landowners to apply for preservation programs such as the Agricultural and Forestal District program (AFD) as well as applicable use-value taxation for such lands as "real estate devoted to open space use" Code of Virginia, Section 58.1-3230). Such real estate includes parcels adjacent to designated scenic rivers, wetlands, designated scenic highways, registered historic structures. Such real estate also includes lands adjacent to or under permanent open space easement or lying within the 100-year floodplain.

- COMPREHENSIVE PLAN, Objective 5 – Conservation Easements (II-10-11):

Ensure the continued success of the Conservation Easement program by encouraging landowners to place County lands in voluntary permanent easement. Provide support and funding of the County's Conservation Easement program and collaboration with other easement programs managed by State, Federal, and private entities.

Policy 1. Encourage and facilitate the donation of open-space and conservation easements on land that meets the criteria of the U.S. Internal Revenue Service for easement donation and that is identified as having important scenic, historic, open-space, conservation, agricultural, or wildlife-habitat qualities. Such easements should also be consistent with the Comprehensive Plan and implementing component plans.

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- Policy 3. Encourage and support the goals of the Conservation Easement Program to protect and preserve:*
- a. Land essential to agriculture including land with soils classified as “Important Farmland” by the Natural Resource Conservation Service for the continued production of crops and livestock.*
 - b. Forested areas for their value as natural habitat and recreation, ability to enhance air and water quality, prevent soil erosion, and as a source of renewable wood products.*
 - c. Historic resources, to maintain community character and identity, and encourage the tourism industry.*
 - d. All water resources with particular emphasis on land adjacent to the Shenandoah River and other perennial streams and the limestone ridge/groundwater recharge area to protect water quantity and quality (reference Map 3, Groundwater Recharge Area).*
 - e. Land adjacent to the Appalachian Trail and other public lands.*
 - f. Land with environmentally sensitive areas important to air and water quality, plant life, and wildlife.*
 - g. Lands that provide viewsheds for the County’s gateways, main roads, and scenic byways.*
 - h. Lands that are not located in designated growth areas with the exception of those lands with scenic value, historic value, or environmental sensitivity.*

Support the County’s Agricultural Economy

- COMPREHENSIVE PLAN, Objective 1 – Agriculture (pp. II-2-4):

Encourage agricultural operations and productivity to ensure the preservation and availability of land for the continued production of crops and livestock through the following policies and the Agricultural Land Plan.

Policy 1. Promote and protect agriculture as the primary use of land in rural areas and inform the public of benefits of this policy.

Policy 2. Support a vigorous agricultural development program in the County that emphasizes promotion of Clarke County agricultural products, encourages cooperation with individual agricultural interests within the County and with advocacy agencies, and liaisons with counties in the area that have similar development programs.

Policy 3. Utilize the Agricultural Land Evaluation and Site Assessment (LESA) System to assess accurately the suitability of land for continued agricultural use. The LESA

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system provides an objective evaluation tool that scores the soils and physical conditions of a parcel for agricultural use.

Policy 13. Support use-value taxation and other fiscal programs that help to alleviate economic burdens on owners of land used for agricultural, horticultural, forest, or open-space purposes (Code of Virginia, Section 58.1-3230, as amended). Continue to implement strategies to protect agricultural land from escalating assessments as a result of development pressures.

Policy 15. Refine and strengthen the Agricultural Land Plan to include specific strategies pertaining to agribusiness and agritourism concepts.

- COMPREHENSIVE PLAN, Objective 10 – Economic Development (p. II-15-17):

Encourage economic growth that is compatible with the County's environmental quality, rural character, and residential neighborhoods, and that provides a healthy balance between revenues from residential and agricultural uses, and those from commercial and industrial uses.

Policy 5. Promote types of economic development that are consistent with the County's existing uses and character, including but not limited to the following.

- Tourism and the land uses that would benefit from it.*
- Agricultural businesses.*
- Agriculturally related businesses.*
- Equine businesses and related services.*
- Compatible light industrial uses in designated locations.*

Policy 6. Protect and enhance the environmental resources of the County, recognizing that they can serve as an attraction to business and industry.

Policy 7. Encourage the attraction of business activities that complement or that work in conjunction with existing industrial and commercial activities in the County, particularly active farming and forestry operations.

Policy 10. Support a vigorous agricultural development program in the County that emphasizes promotion of Clarke County agricultural products, encourages cooperation with individual agricultural interests within the County and advocacy agencies, and establishes liaisons with counties in the area that have similar development programs.

- ECONOMIC DEVELOPMENT STRATEGIC PLAN

Goal C, Strategy 1 (p. 11):

Goal C. Increase the Vitality of Agriculture and Tourism

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- Strategy 1: Foster Growth and Vitality of the Agricultural Industry [coordinate with Agricultural Land Plan]*
- Action C.1. Promote information and understanding of local agriculture*
- Action C.2. Promote activities that support local agriculture*

Agriculture Economic Sector Description (p. 18):

Agriculture – Despite the ongoing challenges from changing markets and technologies, this sector has good potential for sustainability through new market opportunities within the region, and greater linkage to tourism activities. The County’s land use policies have created a generally stable land base for agriculture, and the growing regional population and changing food markets also create opportunities for niche products, including equine-related businesses, higher-intensity crops, etc.

Strategic Action Framework – Agriculture & Tourism Infrastructure and Activities (p. 19):

Agriculture and Tourism Infrastructure and Activities

- Coordinate efforts of tourist-related activities and resources, including cross-promotion*
- Promote key resources – trail, river, historic sites, etc.*
- Expand the number of economically productive special events – birding, hiking, competitions, festivals, etc.*
- Foster development of rural tourist business enterprises with suitable regulations*
- Promote high value-added agri-business, equine industry, and related activities*

Action B.8. – Promote Rural Economic Innovation (pp. 38-40):

Action B.8. Promote Rural Economic Innovation (including compatible home-based businesses) (Longer Term Priority)

Given its resources and location, the County has excellent potential to expand its rural economy in the long-term. An important method for such expansion is through innovation, which includes a wide range of topics such as new markets for goods and services, new kinds of goods and services, new kinds of business operations and procedures, new locational opportunities for businesses, and new marketing techniques. Home-based and farm-based locations offer special opportunities for Clarke County due to the quality of life in its rural area. Aspects of these have been included in some of the preceding strategies for specific economic sectors.

Over the course of time, a variety of new businesses and economic sectors will likely emerge within Clarke County, as demographic, technological, and economic change continues in and around the region. Examples of potential prospects could include:

- “E-commerce” and telework offer multiple business opportunities, from enabling professionals to work from a rural home to creating new e-commerce businesses that can link to global markets. High quality broadband infrastructure is critical. Thus, the County should monitor changes in local broadband service to determine the existing and*

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future need, and if there are policies, actions, or investments the County could take to meet that need.

- *“Ecosystem services” such as habitat and watershed protection, in part through collaboration with environmental groups and agricultural and recreational businesses that see the value of working landscapes as a way to conserve and enhance the natural environmental resources.*
- *Regional food systems where larger stores are buying local products. The growing interest in local fresh food supports this strategy, as well as the County’s proximity to a large and relatively high-income metropolitan population.*
- *Sustainable agricultural systems based on substituting internal inputs, including labor and management, for externally purchased ones.*
- *Alternative energy through wind farms, solar farms, and other alternative energy generators (subject to mitigation or avoidance of any environmental issues that would conflict with tourism and other planning goals).*

A broad, long-term approach to innovation depends on seven key strategies:

1. *Provide critical information needed by businesses. Information on economic and demographic trends are especially valuable for the County to promulgate, as well as information on connections and linkages, as described in #3 below.*
2. *Maintain and continually improve the high quality of life, and a local culture that embraces creativity, growth and change in the local business sectors. This includes promoting “place-based” development that capitalizes on the County’s and Town’s special characteristics, including the traditional, historic downtown, other historic buildings and sites, scenic rural landscapes, and the “small-town” rural social and cultural environment of the County. This can be done through appropriate planning, zoning, and urban design policies and regulations as cited herein, as well as through prudent investments in utilities and communications infrastructure, information, and marketing.*
3. *Enhance connections between businesses and the people and organizations that can help them prosper through sharing information with business associations, universities, service providers, etc.*
4. *Cultivate talent and creativity by fostering an environment that supports individuals and firms who use art or design in their products and services, as well as fostering a community spirit and culture that values innovation and creativity within the business community and local economy.*
5. *Use local resources as the basis for innovation and growth. Local products and processes, local talent, and the local quality of life can all provide the identity and “brand” that will further distinguish Clarke County from other areas.*

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6. *Promote the enhancement of broadband access. High speed internet service is widespread in Berryville (including some public Wi-Fi), and a fiber line runs along Rt. 7, but most of the rural areas rely on wireless service; identify how the County might be able to promote the enhancement of broadband access and quality countywide (study similar to hotel and equine). Constantly changing technologies and business models presents a challenge for the County to address this issue. However, good broadband service will be increasingly important in all sectors of the future economy.*
7. *Foster the further development of home-based and farm-based businesses by evaluating and modifying the zoning regulations as needed to ensure a proper balance between land use compatibility and efficient review and approval processing. For example, by expanding the number of defined types of home-based businesses, the standards and permit processes can be properly tailored to the level of intensity of the business, thereby creating the most efficient and effective level of regulation.*

Schedule: FY 2017+

Responsibility: Economic Development Director; Planning Director

Estimated Cost: TBD

Goal C – Increase Vitality of Agriculture & Tourism (pp. 40-45):

Goal C. Increase the Vitality of Agriculture and Tourism

[Note: Draft Berryville Clarke County Tourism Plan Objective 7 – “Foster growth and development of new tourism sectors including agribusiness, tourism, promotion of local artists and musicians” is embedded in this Goal C, which includes these other sectors.]

Strategy 1. Foster Growth and Vitality of the Agricultural Industry

The County currently provides some assistance and information to the local farm community as well as relying on state organizations such as the Virginia Cooperative Extension, the Virginia Department of Agriculture and Consumer Services, and the Virginia Farm Bureau. While the County could enhance its involvement and support for local agricultural businesses through the establishment of a County office of Agricultural Development, as some other neighboring counties have done, such a separate local government office is probably premature for Clarke County at this time in terms of assigning a full-time staff member. Yet some of the work done by these offices could be included in the work plan for an enhanced County Economic Development program. Any such efforts should be done in coordination with future updates to the Agricultural Land Plan. Each of the strategies below is something that the County staff is currently doing but with very limited capacity. If professional capacity is expanded, these activities could be part of that.

Action C.1. Promote information and understanding of the local agricultural industry.

In conjunction with enhancement of the County’s website for all economic development components. As the County expands and broadens its programmatic support for the local farm

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industry, the website can reflect and reinforce those efforts by providing data and information, links to other resources, and other networking tools, etc. Specific content will depend on how the website emerges in relation to expansion of agricultural development efforts.

Schedule: FY 2015 and ongoing.

Responsibility: Economic Development Director.

Estimated Cost: (Subsumed in future Economic Development Budget)

Action C.2. Promote activities that support local agriculture, including farm tours, “buy local” initiatives, “pick-your-own” enterprises, Farmers Markets, Community Supported Agriculture (CSAs), etc., in conjunction with enhancement of the County’s website for all economic development components. The website is an ideal tool for informing and promoting the full range of activities, both within the County, as well as among its regional and state partners.

Schedule: FY 2015 and ongoing.

Responsibility: Economic Development Director.

Estimated Cost: (Subsumed in future Economic Development Budget)

Strategy 3. Promote Equine Development (Longer Term Priority)

Action C.6 Conduct a detailed study of the equine industry

This would include identifying the barriers and opportunities for expanding, and steps to pursue (similar to the Town’s recent hotel market study). The purpose is to identify the short and long term potential for the industry and the most practical steps and priorities for achieving the potential.

Action Steps:

- (1) Identify the scope of the study and funding resources.*
- (2) Issue an RFP for the work.*
- (3) Retain the firm to conduct the study.*
- (4) Assess, promulgate, and implement the findings.*

Schedule: FY 2017+

Responsibility: Economic Development Director

Estimated Cost: TBD

Action C.7 Strengthen businesses in the local equestrian industry

Develop a county or regional website devoted to the industry, offering up to date information on hay pricing, horse shows, and other business trends. (This could be in conjunction with the overall effort to upgrade the County’s website for economic development marketing and tourism). Any such efforts should build on the success of the existing Equine Alliance and be an outgrowth or enhancement of that group. Businesses in the industry include stables and breeders, but also support businesses such as farriers, saddle-makers/marketers, and specialty construction companies.

Schedule: FY 2017+

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*Responsibility: Economic Development Director
Estimated Cost: TBD*

Protect the County’s Scenic and Environmental Resources

- COMPREHENSIVE PLAN, Objective 1 – Agriculture (pp. II-2-4):

Policy 5. Encourage the use of best management practices as outlined in the Chesapeake Bay Regulations and as determined by the Federal Total Maximum Daily Load (TMDL) program to improve water quality by the following methods.

- a. Making technical assistance available.*
- b. Promoting public awareness on the benefits of, and necessity for, best management practices, erosion and sedimentation controls, storm water management and Chesapeake Bay Preservation Regulations.*
- c. Assisting in the establishment of conservation plans for all farms adjacent to perennial streams.*
- d. Encouraging the participation of all landowners engaged in agricultural activities to use the assistance of the Virginia Cooperative Extension Service, the Natural Resource Conservation Service, the Lord Fairfax Soil and Water Conservation District, and other public agencies.*

- GROUNDWATER RESOURCES PLAN

Nonpoint Pollution (p. 21):

D. Nonpoint pollution: Cooperate with and encourage use of the programs administered by the Agricultural Extension Office and other agencies involved in developing Best Management Practices (BMPs).

Nonpoint pollution is the single largest contributor to groundwater pollution in Clarke County. In Clarke County, it is characterized as pollution from agricultural and residential development practices that cause soil erosion as well as improper fertilizer and pesticide application.

Control measures for agricultural land use are currently supervised by the Natural Resource Conservation Service (NRCS), the Agricultural Stabilization and Conservation Service (ASCS), and the Agricultural Extension Office. These agencies work with farmers to develop Nutrient Resources Plans and implement Best Resources Practices (BMPs), which encourage farmers to avoid highly erodible lands when cropping and maintain minimal levels of fertilizer and pesticide applications. Residential landowners should be educated as to their responsibility for proper fertilizer and pesticide application on lawns and proper septic system maintenance.

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- SURFACE WATER RESOURCES PLAN

Implementation Steps (p. 3):

5. *Encourage installation of Best Management Practices (BMPs) to reduce access of livestock to riparian buffer zones.*

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CHAPTER III



CONCLUSION

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CHAPTER III -- CONCLUSION

A land use plan is only as good as the degree in which it is implemented so it is critical to work towards researching, evaluating, and pursuing the recommendations set forth in this Plan. Likewise, a land use plan is only effective if it is kept up to date and reflects the community's current conditions, needs, and impacts.

It is recommended that the Plan be reviewed on a five-year review schedule according to the following process:

1. On a five-year schedule from the adoption date of the current Agricultural Land Plan, the Planning Commission shall adopt a resolution addressing the status of the Plan, whether it should be updated, and to what degree it should be updated. This resolution may come in one of the following forms:

- A finding that the current Plan recommendations are sufficient and that no amendment is necessary.
- A finding that changes in the community warrants a comprehensive review and update of the Plan. An example would be the release of decennial Census data and growth projections.
- A finding that the Plan does not address, or inadequately addresses, a specific topic area or areas warranting a focused update of the Plan. While the update may have a specific purpose, the review should remain comprehensive to ensure that all impacts are carefully evaluated.

2. It is recommended that at the beginning of year four in the five-year schedule, the Commission should begin work evaluating the Plan status. This can be accomplished as a committee of the whole or by designating a special subcommittee. If the Board of Supervisors has established an agricultural advisory committee, the Planning Commission should include this committee's input on the Plan evaluation either by joint meetings with the committee or including representatives from its membership on a special subcommittee with Commission members.

Plan status should be evaluated by considering factors including, but not limited to:

- Recent release of updated demographics including the Agricultural Census.
- Recent updates to the County Comprehensive Plan or related component plans.
- Changes to State law impacting the agricultural industry.
- Any other subject not addressed or inadequately addressed by the current Plan.

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While not recommended, a proposal may be considered to amend the Plan outside of the scope of the Plan's five-year review cycle. Frequent, piecemeal changes to the Plan can result in the document becoming fragmented and inconsistent. It can also devalue the importance of the document as a long-range planning guideline. For these reasons, interim amendments are strongly discouraged.

APPENDIX – ADDITIONAL MAPS

- **MAP 2 – Properties in the Land Use Taxation Program**
 - See discussion of Use Value Assessment on Page II-9

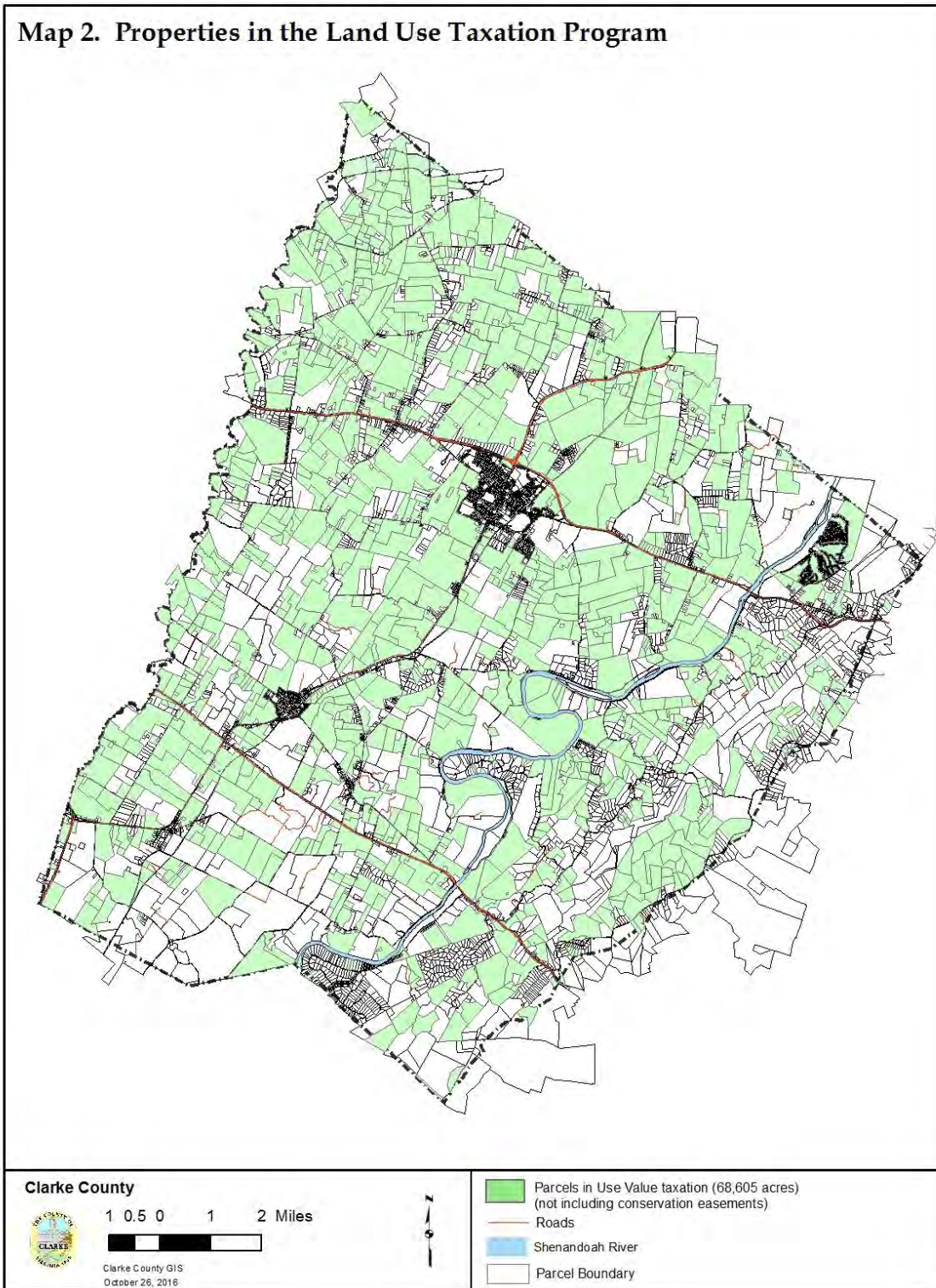
- **MAP 3 -- Properties in the Clarke County Agricultural & Forestal District (AFD)**
 - See discussion of the AFD Program on Pages II-9 – II-10

- **MAP 4 – Conservation Easements in Clarke County**
 - See discussion of the Clarke County Conservation Easement Authority (CEA) and Easement Purchase Program (CEP) on Pages II-8 – II-9

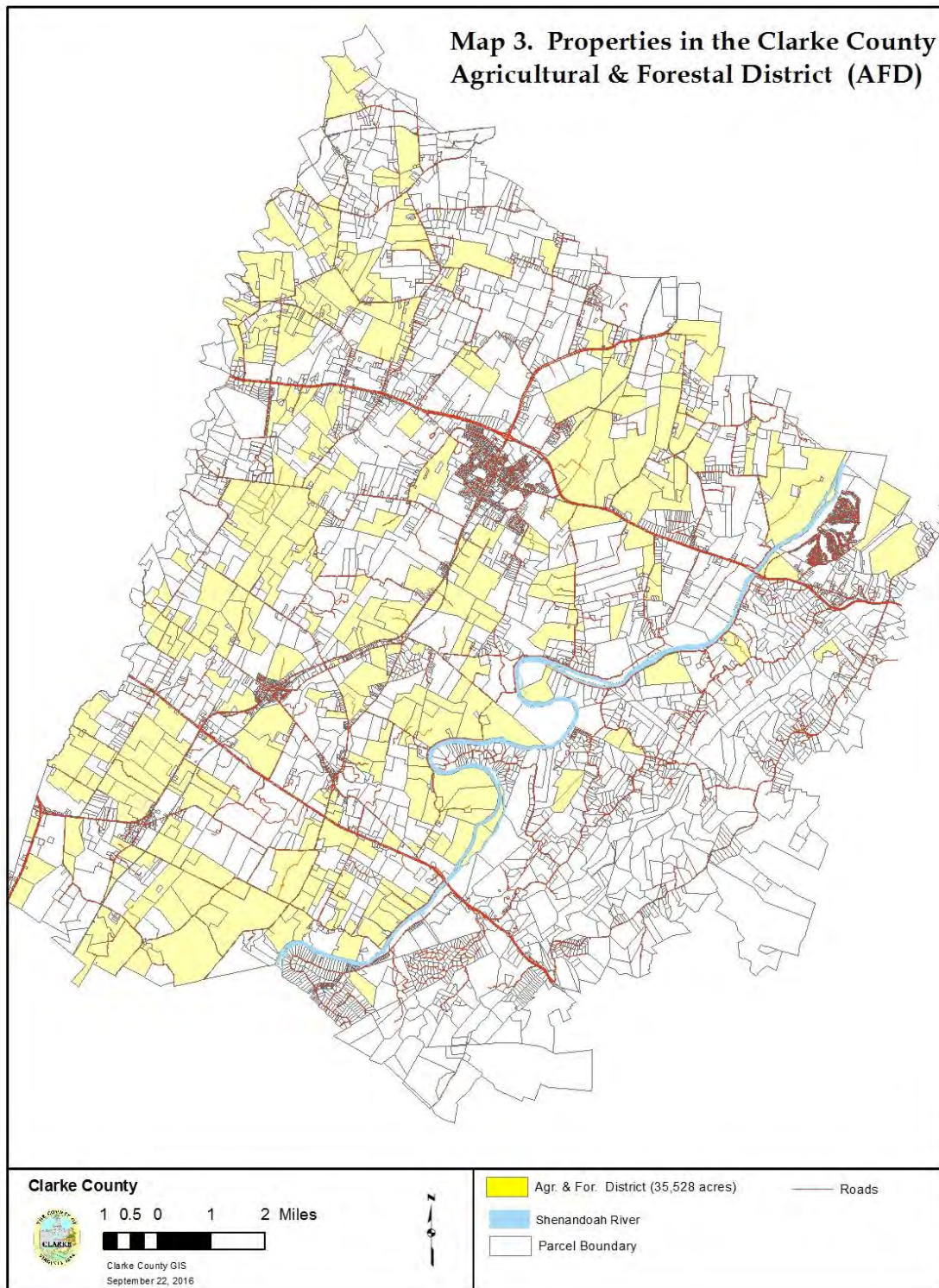
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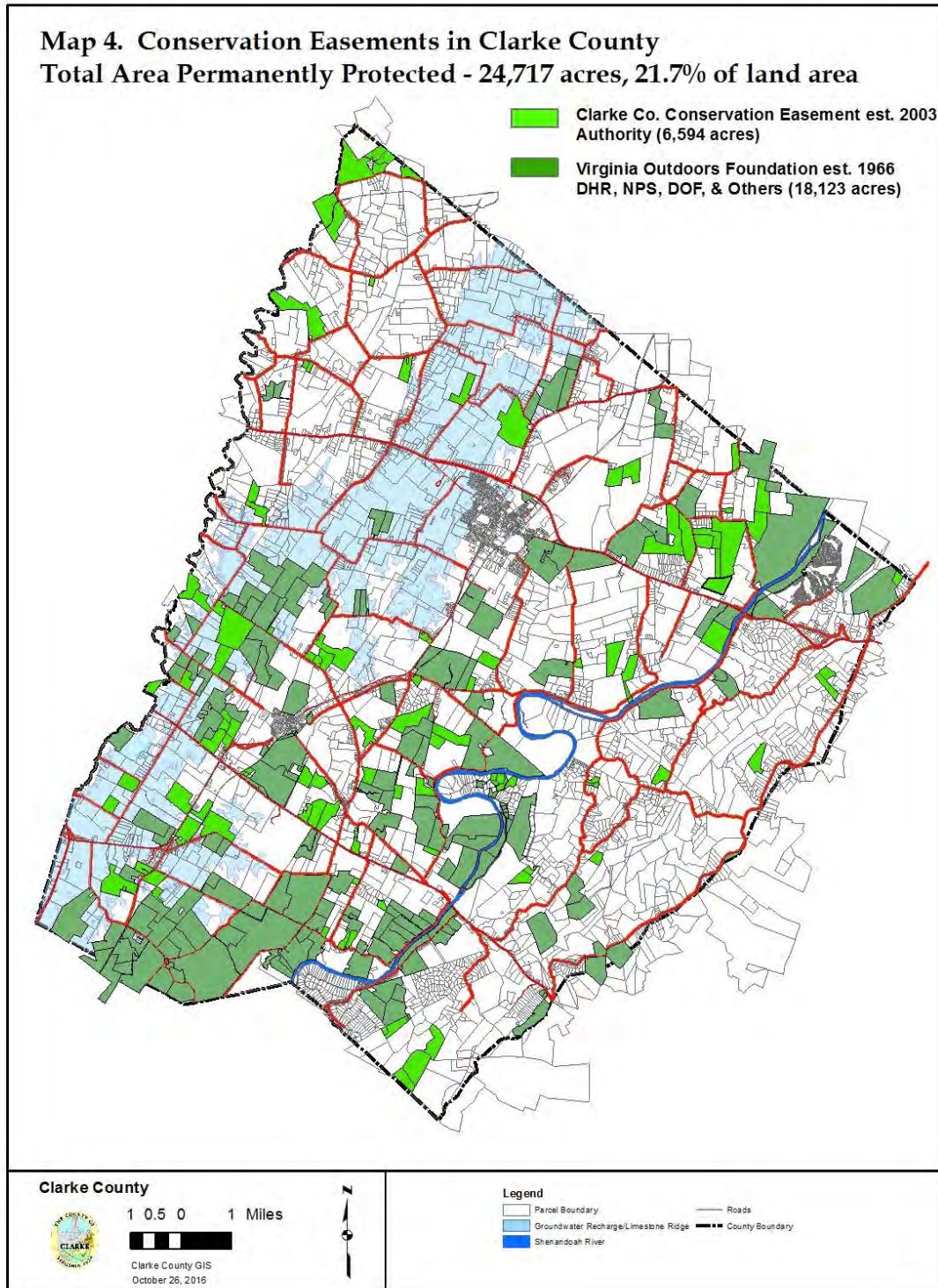
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**Discussion Telecommunications
Infrastructure and Broadband -
Next Steps**

MEMORANDUM

TO: Board of Supervisors
FROM: Alison Teetor
DATE: January 9, 2017
SUBJECT: Appalachian Trail parking expansion – Pine Grove Road

The Appalachian Trail is a popular hiking destination for locals and persons living outside of Clarke County. A particularly popular hike is the Appalachian Trail north from Rt 7 to Raven Rocks. The parking at the trail head is just off Route 7 on Pine Grove Road (Rt 679) see attached map and photo. The current parking area holds approximately 8-10 cars. In recent years demand for parking, particularly on the weekends has exceeded the space at the lot causing motorists to park along Pine Grove Road or along Route 7. Illegal parking is hazardous and vehicles have been towed. The County Sheriff's office has been proactive at having no parking signs placed along the road in addition to information for motorists to park at Snickers Gap. However the need for additional parking persists.

The newly adopted Recreation Plan, a component of the Comprehensive Plan, states as a primary strategy to "Facilitate more effective public use of the Appalachian Trail while simultaneously protecting it as a critical resource."

In an effort to provide additional parking, staff met with personnel from law enforcement, the Appalachian Trail Conservancy and VDOT to determine if there is potential to enlarge the current parking area. Mr. Carter asked his staff to review the site, determine feasibility and cost of expanding the lot.

He responded in an email correspondence to Mr. Weiss, stating that there is enough Right-of-Way existing to create an area to accommodate between 30-40 passenger vehicle parking spaces. Currently there are some options for funding, Revenue Sharing (50/50) split, Smart Scale application, which is scored, and TAP funds may also be available since this is to accommodate a pedestrian trail.

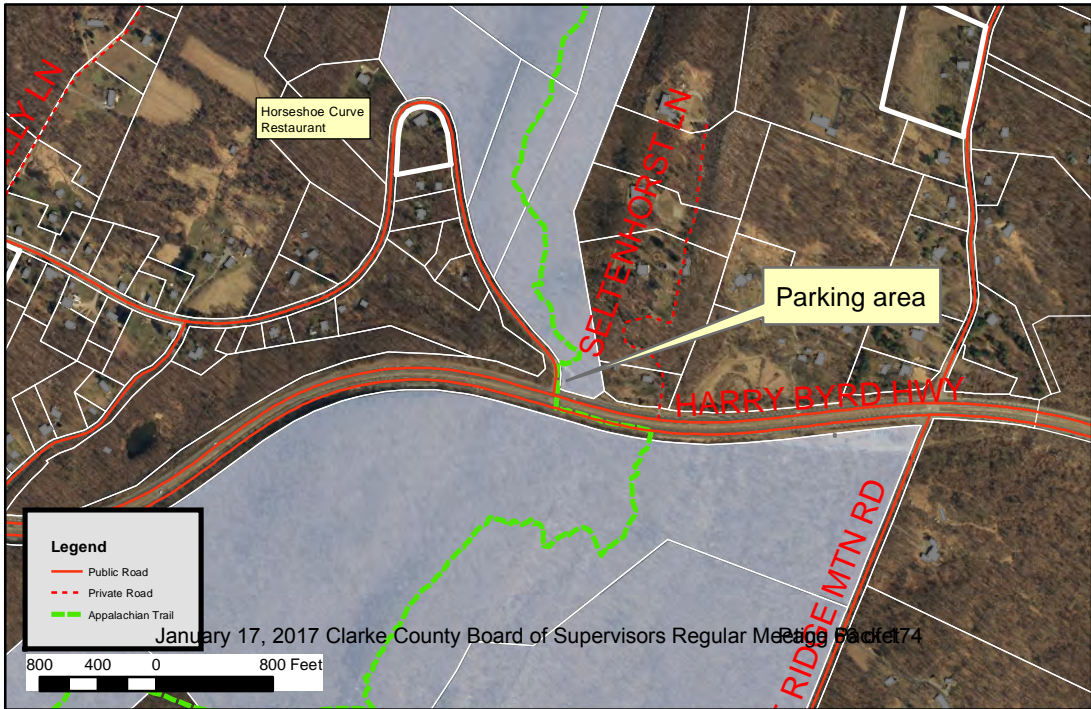
The estimated cost is:

Materials -	\$ 87,891
Contract/Labor -	\$101,340
Contingency/Overheads -	\$ 18,923

Total -	\$208,154
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The Transportation Alternatives Program (TAP) funds provide for an 80/20 match.

Recommendation: Formally declare expanding the parking area a priority and direct staff to pursue funding opportunities.



Horseshoe Curve Restaurant

Parking area

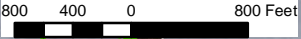
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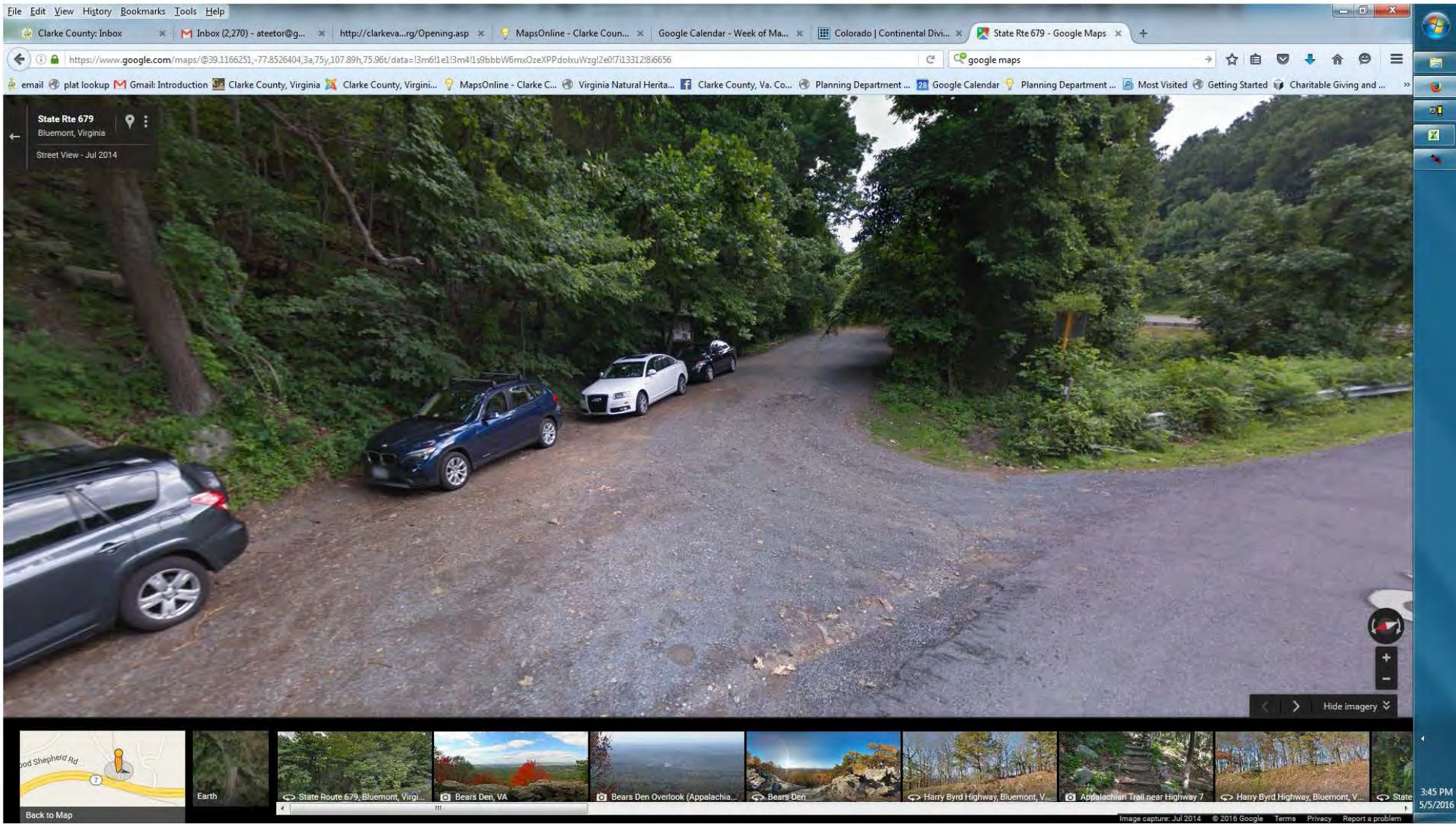
HARRY BYRD HWY

RIDGE MTN RD

Legend

- Public Road
- Private Road
- Appalachian Trail





CY2017 Priorities and Positions- Clarke County Board of Supervisors

<i>Project</i>	<i>Responsibility</i>	<i>Status</i>	<i>Proposed Review Date</i>
ERP Implementation	Tom Judge / Affected Department Heads	<p>Implementation of the ERP continues to be the Board's first priority and is requires substantial time and commitment from all departments. At this point in time the deployment of accounts payable and some personnel modules appear to be requiring substantially more time from all participating departments in data entry and system management. Time savings on other activities are still anticipated.</p> <p>ERP implementation remains a multi-step/multi-year process. Each module requires effort from the same employees and officials, making it difficult to attempt simultaneous implementation of program modules.</p>	Monthly
Personnel Policy Update	Administrator, Chair, Constitutional Officers	A second draft of a proposed rewrite of the personnel policy has been distributed. Although initial thought was to provide a single plan for all employees, further consideration has revealed that separate plans are likely required for Constitutional Officers, Social Services and Board Employees. Additional work with participating departments is contemplated before trying to implement benefits accounting in the ERP. Review in progress.	Monthly
Convenience and Recycling Center	Administrator, Chair, Planning Director	The County Engineer is reviewing the current plans for the facility and will prepare the required site plan as soon as VDOT requirements have been checked and new storm water and Erosion and Sediment Control requirements have been incorporated into the design. Revised cost estimate is expected in time to include cost consideration in FY2017 budget and should that occur, the engineer is prepared to have bid ready plans and specification ready for early FY2017 procurement. Extension of lease should be investigated if construction is authorized.	Budget Dependent
Rural Broadband Improvements		A review of efforts and opportunities available to local governments in Virginia reveal that there is little current ability of the Board to effect a major improvement in this area. However, this area should be closely monitored as potential legislation and eligibility for funding are being discussed at state and federal levels.	As Opportunity Arises

CY2017 Priorities and Positions- Clarke County Board of Supervisors

<i>Project</i>	<i>Responsibility</i>	<i>Status</i>	<i>Proposed Review Date</i>
Master Plan for Kohn Park	Parks and Recreation Director, Advisory Board	The Recreation Advisory Board and Parks and Recreation Department staff should be tasked with developing reasonable planning goals and seeking informed cost estimates for consideration by the Board during budget deliberations, in preparation for an RFP in FY2017. Planning for this park is part of the recreation master plan process and requires funding before Parks moves forward.	Budget Dependent
Fire and EMS Commission and Department Activities	Director of Fire and EMS, Administrator	Continue development of planning level activities at the Commission level regarding long range policies and goals. Maintain fee for service implementation and improve daily operations and response efficiencies as resources permit.	As Needed

Future considerations

Consideration of reorganization of responsibilities related to management and organization of Board Committees and functions:

Examples of possible need for or development of reorganized committees or work groups for:

- Natural Resources/Water Issues
- Transportation
- Legislative Monitoring and Proposals for laws affecting Clarke
- Public Service coordination with Town, County and Sheriff (consider consolidation of law enforcement for greater efficiency and cost savings)
- Ongoing consideration of other coordinating efforts with Towns and County
- Community Visioning Effort for 2025
- Continued efforts to monitor and refine specific goals and targets for economic development
- Coordinated planning for diverse housing opportunities
- Update Energy Conservation and Management Plan
- State Property at Double Tollgate [Camp 7]
- Component Plans
- Wellness Center / Multi-use Pool

September 13, 2016

Clarke County Board Of Supervisors
Berryville Town Council
Joint Meeting
Main Meeting Room

7:00 p.m.

At a joint session of the Board of Supervisors of Clarke County, Virginia, and Berryville Town Council held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia on Tuesday, September 13, 2016.

Supervisors Present

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

Supervisors Absent

None

Town Council Present

Harry Lee Arnold, Jr. – Recorder; Pat Dickinson – Mayor; Erecka Gibson – Ward 3; Allen Kitseiman – Ward 2; Donna McDonald – Ward 1; David Tollett – Ward 4

Town Council Absent

None

County Staff Present

David Ash, Gordon Russell, Lora Walburn

Town Staff Present

Keith Dalton, Ann Phillips, Neal White

Press

Cathy Kuehner

Board of Supervisors Meeting Minutes For September 13, 2016 – Board of Supervisors/Berryville Town Council Work Session

Others Present

Dr. Franklin Roberts – Mayor Town of Boyce; Matt Ames

1. Call to Order

At 6:31 p.m., Chairman Weiss called the Board of Supervisors work session to order.

At 6:31 p.m., Mayor Dickinson called the Berryville Town Council meeting to order.

2. ComCast Franchise Agreement

Keith Dalton, Berryville Town Manager, briefed the bodies on the background of the cable franchise agreement. Mr. Dalton then introduced Matt Ames, legal counsel for Clarke County and the Towns of Berryville and Boyce.

Matt Ames distributed and reviewed the following:

KEY TERMS OF PROPOSED COMCAST FRANCHISE RENEWAL

1. Franchise Agreement:

- a. Each jurisdiction will continue to have a separate agreement with Comcast.*
- b. Term of franchise: 15 years.*
- c. Comcast continues to pay existing 5% state communications tax, or franchise fee if tax is ever repealed.*
- d. Clarke County and the Town of Berryville have right to require up to 2 public, educational and governmental ("PEG") access channels on 9 months' notice. Boyce would receive the County's channels.*
 - i. One channel would be used by the local governments, the other by the County school system.*
 - ii. If request more than 3 years from the effective date of the new franchise, must pay cost of building connection between origination site and Comcast headend in Winchester.*
- e. Communities can require Comcast to pay PEG capital fee of \$0.50 per subscriber per month on 90 days' notice; this fee would be collected from subscribers as a separate line item on bills.*
- f. Comcast to provide free cable service at public buildings listed in Ex. A, plus additional locations within 200 feet of their plant, upon request.*

EXHIBIT A

COUNTY FACILITIES LOCATED IN THE COUNTY TO BE PROVIDED COURTESY CABLE SERVICE

Location	Address	
Blue Ridge Fire Station	131 Retreat Rd	Bluemont, VA 20135
Rec Center	370 Al Smith Cir	Berryville, VA 22611
Cooley Upper Campus	34 Westwood Rd	Berryville, VA 22611
Cooley Lower Campus	240 Westwood Rd	Berryville, VA 22611

COUNTY FACILITIES LOCATED IN THE TOWN OF BERRYVILLE TO BE PROVIDED COURTESY CABLE SERVICE

Location	Address	
Government Center	101 Chalmers Ct	Berryville, VA 22611
Sheriff's Office	100 N Church St	Berryville, VA 22611
Circuit Court Building	102 N Church St	Berryville, VA 22611
General District Court	104 N Church St	Berryville, VA 22611
Social Services	311 E Main St	Berryville, VA 22611
Old Library	36 E Main St	Berryville, VA 22611
Enders Fire	9 S Buckmarsh St	Berryville, VA 22611
Johnson-Williams Middle School	200 Swan Ave	Berryville, VA 22611
School Board Office	309 W Main St	Berryville, VA 22611
Pupil Personnel	321 W Main St	Berryville, VA 22611
Alternative Education	317 W Main St	Berryville, VA 22611
High School	627 Mosby Blvd	Berryville, VA 22611

COUNTY FACILITIES LOCATED IN THE TOWN OF BOYCE TO BE PROVIDED COURTESY CABLE SERVICE

Boyce Fire Station	15 Greenway Ave.	Boyce, VA 22620
Boyce Elementary School	309 W. Main St.	Boyce, VA 22620
Sewer Plant	162 Howards Ln.	Boyce, VA 22620

- g. Agreement includes updated customer service standards and improved enforcement provisions.*
 - h. Comcast must serve upon request any home located within 400 feet of the public right-of-way, where there are at least 30 homes per mile along the right-of-way.*
- 2. Fiber lease agreement:**
- a. Clarke County and the Town of Berryville to pay \$3600/year for right to use existing fiber network.*
 - b. Agreement runs as long as the Franchise Agreement.*
- 3. Side letter:**
- a. Comcast to provide all existing equipment, at no charge.*

b. Comcast to provide up to 3 converters or other equipment to serve new public buildings, at no charge. If request more than 3, Comcast will charge standard rates.

Additional Highlights of Review:

- The cable franchise is separate from broadband service; however, cable service might be used as a way to get network extension.
- Worked with ComCast to identify areas that are either not served or underserved.
- Cable should now be available to all residents in the Towns of Boyce and Berryville.
- The greatest cost to the cable company is labor, material and equipment to create the plant [cables].
- There is no requirement to place wire underground. Most wire in this area is on poles.
- "PEG" is an option with guaranteed access; however, the individual localities would be responsible for funding the installation of cameras, operator salaries, etc.
- The agreement does not create an unlawful monopoly by prohibiting competition from other service providers.
- Dark Fiber Lease:
 - o \$3,600 annual payment is the total due from the localities combined.
 - o \$3,600 is inexpensive in comparison to paying commercial rates to another carrier.
 - o ComCast will not expand the dark fiber network.
- The state has no customer complaint reporting requirements.
- Approximate number of subscribers is less than 2,000 with approximately 800 in the County, 800 in Berryville 800 and 100 in Boyce.
- Agreement only covers ComCast services and does not include companies that provide service via satellite.
- Towns, traditionally, have authority over telephone and utilities, such as electric; however, counties only have authority over cable.

3. Establish Public Hearing Date

Keith Dalton advised that the next step for the bodies was to set the matter for public hearing and suggested that the bodies hold a joint hearing with legal counsel in attendance.

By consensus, Berryville Town Council and the Clarke County Board of Supervisors agreed to conduct a joint public hearing during the Supervisors' evening session on Tuesday, October 18, 2016, at 6:30 pm in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

David Tollett – Town of Berryville Ward 4 Member, noted that he had a scheduling conflict with the public hearing date.

Town of Boyce Mayor, Dr. Franklin Roberts, advised that he would seek direction from Boyce Town Council and would advise County staff as to its participation in the joint public hearing.

4. Adjournment

At 7:06 pm, Chairman Weiss adjourned the Clarke County Board of Supervisors' Work Session.

At 7:06 pm, Mayor Dickinson adjourned the Council of the Town of Berryville Work Session.

ATTEST: September 13, 2016

David S. Weiss, Chair

David L. Ash, County Administrator

Minutes Recorded and Transcribed by:
Lora B. Walburn, Deputy Clerk, Board of Supervisors

December 13, 2016

Clarke County Board Of Supervisors
Special Meeting
Main Meeting Room

7:00 p.m.

At a joint session of the Board of Supervisors of Clarke County, Virginia, and Berryville Town Council held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia conducted on Tuesday, December 13, 2016.

Board of Supervisors

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

Town Council

Present: Harry Lee Arnold, Jr. – Recorder; Pat Dickinson – Mayor; Erecka Gibson – Ward 3; Allen Kitseiman – Ward 2; Donna McDonald – Ward 1; David Tollett – Ward 4; Absent: None

County Staff

David Ash, Brandon Stidham, Lora Walburn

Town Staff

Keith Dalton, Christy Dunkle, Ann Phillips, Neal White

Clarke County Planning Commissioners

Robina Rich Bouffault, Frank Lee, Gwen Malone

Berryville Main Street / Economic Vitality Committee Present

Christina Kraybill, Patty Maples, Elizabeth Mock, Nathan Stalvey

Press

Cathy Kuehner - The Winchester Star

Board of Supervisors Meeting Minutes For December 13, 2016 – Special Meeting

1) Call to Order

At 6:30 pm, Mayor Dickinson called the Berryville Town Council to order.

Immediately following, Chairman Weiss called the Clarke County Board of Supervisors meeting to order.

Chairman Weiss congratulated Desi Moreland, Town Treasurer, on forty years with the Town of Berryville and expressed admiration for her dedication to citizens and thanks for her service to the community.

At 6:34 pm, Supervisor Daniel joined the meeting.

2) Discussion Berryville Area Plan

Chairman Weiss expressed appreciation to Council for agreeing to meet with the Supervisors. Highlights of his introduction include:

- Berryville is an independent town with its own elected representatives.
- The Town of Berryville and Clarke County have had a good partnership developed over an extended period.
- The Berryville Area Plan was reviewed, with the BADA recommendations, by both bodies in spring 2016.
- The Supervisors would like to discuss the review process, which is set forth in the revised Berryville Area Plan allowing the plan to be updated annually either at the request of citizens or the respective legislative bodies.
- While Council has the right to make decisions and change the plan, the Supervisors expected Council to follow the agreed upon process.
- The Supervisors would like to understand Council's rationale as to why it made decisions to change the BAP as it did and what that means for the future relationship of the Town and County and the process for changing the BAP.

Supervisor Byrd asked what exactly the Town was proposing when it states to the Supervisors the changes it is proposing and why.

Mayor Dickinson asked if the topic pertained to the senior apartments.

Supervisor Catlett said the issue was the process. She stated that the Supervisors thought that by both bodies adopting the BAP that it had established goals and ways to change the plan.

Councilwoman McDonald commented that as a new person on Council, she was used to rotten tomatoes and she was prepared to go out on a limb. She expressed her thoughts as follows.

- Do you know when people procrastinate anything, be it a good thing or a bad thing, you just roll that thing and you procrastinate it. You procrastinate it. You procrastinate it.
- What I have seen is if we did not make this move, again, did not even know that we should have come to discuss. But, if we would have come to discuss, would that have prolonged this project longer than it already had been, which in my mind it's been way long enough. But, that is just me; and that is what I am hearing from the people I talk to in the Town about development around here too.
- Let's get it done. We want stuff here. We don't want to ruin what we have but we want to add to it too.
- My thinking, and I could be totally wrong, God knows I've been wrong a lot of times, my thinking is would we have hindered this project; and would we have drug this dog around for another two years. Would we have drug this around, anything, not just this project.
- Are we hampering ourselves at some times with anything we want to do because we have so many rules. So many hoops to follow through. Not that they are not good hoops. Not that they are not there for a reason.
- But, I don't think what we did is such a horrible thing. Now, people may think differently but that is my value and I've had my say.

Supervisor Catlett stated that she appreciated her comments because it is necessary to know what Council members are thinking and what that means for the bodies moving forward.

Supervisor Byrd commented that Council wanted to move the project forward faster than the process outlined in the BAP.

Councilwoman McDonald responded somewhat on some things. On projects that have been on the plate for a while that have been, for whatever reason before my time, have been shot down and shot down and shot down, for lack of a better word, delayed, for whatever reason, you know, would that have happened, could that . . . Okay, this is a question for you guys, because you know the BADA a lot better than I do . . . would that, could that, have happened, would a project of that caliber, or any project, have been delayed further.

Chairman Weiss responded as follows:

- Referred members to Section IV-3 of the Berryville Area Plan that lays out the process for plan amendment by citizens / stakeholders.

- The Supervisors would have preferred, and what it thought would happen, Council to follow the processing and wait until June 1 or “petitioners shall submit their plan request in writing no later than April 1.” In this case, the applicant could have submitted a request.
- Whether the bodies agree or disagree with changing the limits is not the point.
- The Supervisors thought it had a system in place; and while it could be viewed as a delay, it can also be viewed as a process that protects both the Town and the County and the applicant from arbitrary and capacious decisions.
- Following the process, allows the bodies to withstand legal scrutiny.
- The BAP was reviewed by the previous Council and the Supervisors thought it had a system by which the bodies would work through these discussions.
- Legal challenge is a concern; and while there have not been many legal challenges, the bodies have been successful primarily because of the process followed.

Mayor Dickinson commented that when looking at the process and the dates and the timing the sequence of events and the timing is counter intuitive to the election cycle. So, by having it April 1 and June 1, with elections in May, new members take office in July, it is designed not to let the newly elected members of Council take action for another year. She stated that she believed this was wrong and commented that it were more frequent or more in sync with the election cycle the Council could have followed the process but to wait a whole year . . .

Supervisor Daniel put forth that part of the strength of the planning, as well as the implementation of the plan, makes it somewhat disassociated from the election cycle. She noted that the provisions for amending the BAP were added with the latest revision.

Supervisor Catlett added that elections occur every four years but the BAP allows annual updates.

Councilman Kitselman interjected that the BAP has a five-year review cycle.

Supervisor Catlett clarified that an annual review of requests to amend were now part of the BAP.

Supervisor Byrd said good planning should not be ruled by politics. She opined that the bodies must think of the long-range not what makes persons happy at the moment; the bodies must think of future impact and needs of the whole community.

Recorder Arnold remarked:

- While some citizens do not like policy and procedure, government must have these in place. Further government, just as it expects of its citizens, must abide by the same plan regardless of whether it suits a particular agenda or application.

- He supported the current revision of the BAP, which he deems a good plan that helps both the Town and the County.
- There is a process in place and the bodies should abide by that process.
- If the bodies want to amend the process, follow the process as set forth.
- Delays are not necessarily the fault of government.

Supervisor Daniel commented that in some surrounding jurisdictions plan exceptions are regularly granted rendering a less-than desirable outcome. She said that throughout the BAP review process she had made known her concerns and disagreements with pieces and parts of the plan; but, overall, it was acceptable. She opined that the planning and the process are vitally important for the reasons Chairman Weiss laid out.

Councilwoman McDonald added that she had spoken briefly at one of their Council meetings noting that she was on a lot of chemo; so if she didn't flow right, it was her excuse. Her comments:

- I think any process written as well as this, this is a very well written plan, anything our Town does, anything our citizens say to us, is only a process if we can get along as a county and a town.
- One thing that upset me greatly was something that I read and heard around here that we did not like the County. Who in the name of God asked me if I liked the County? I was born and raised here. Who asked me if I liked the County? No one. I love the County or I'd moved sixty years ago. Well, I wouldn't have moved when I was a baby, well, I might have convinced my mother to move, right? No. The point is, is I like the County. No one said to me Donna, do you like the County? They just arbitrarily linked me in with a committee of people who didn't like the County. We can't work with that mentality. I do not see it happening. I may be wrong but I do not see it happening. I think whether we agree on what happened and we have to change how we do it in the Berryville Area Plan, whether we disagree, whatever, we have to be reasonably able to associate in a reasonable way without these [her sees] goin on around us. I get so tired of the [her sees]. It blows my mind.
- I want the senior housing. Heck, I want a Sheetz. I'm tired of spendin my money in Winchester.
- I don't want to ruin what I grew up with. What I grew up with was better than what we have now. I don't want to ruin that.
- I don't want to halt things either and we need revenue, right. I mean you can get our water and sewer down.
- We need things that we need to talk about what is feasibly right for us. Not saying you don't like the county. That's irrelevant. What if I didn't like the County? What difference is doing your business process make? I ought to be able to sit and do a business process whether I like you or not. But, I love the County.

Chairman Weiss remarked that he was not certain where Councilwoman McDonald had heard these remarks but she had not heard them from the Supervisors. He stated that the Supervisors respected Town Council and respected the process, which is why the Supervisors asked to meet with Council. He said that this was a small community and the Town and County must work together to thrive.

Mayor Dickinson said that she did not see what was passed for senior housing as a huge deviation calling it a minor course correction. She said that Council shuffled around between adding more apartments and reducing the number of single families. She continued that in the grand scheme of the plan this was just a little piece.

Supervisor Catlett asked what Council would do in future when it came to things it considered a small piece.

Mayor Dickinson responded that she did not have plans for development.

Councilwoman McDonald interjected that she thought what she heard the Supervisors asking is before Council makes a move like this can we discuss it. Whether or not we're still going to make the move, most likely, I mean, if we want to, we probably still are; but, we've come to you and discussed it. I think that's what I hear you say.

Supervisor Byrd remarked that lack of communication was why the bodies were meeting tonight.

Councilwoman McDonald continued do we agree with this? Are we going to move forward with this or are we not after we have a discussion with you. Whether or no, I think I hear you guys saying please come to us. Follow discussion before you do whatever you are going to do.

Mayor Dickinson asked if that was what the BADA was for.

Supervisor Byrd concurred.

Mayor Dickinson continued that Council would not go directly to the Board of Supervisors.

Chairman Weiss restated his preference for following the defined process. He opined that it was difficult to separate the item upon which a body was working from the way in which it ought to be worked. He stated that each body makes changes without consulting the other it would hurt the relationship, hurt the planning and open up the bodies to legal problems.

Supervisor Byrd noted that there were 195 dwelling units left for Berryville and more than 678 acres that could be added to the Town of Berryville. She said that there must be good cooperation between the bodies. She opined that the BAP was a professionally done, easy to read and a wonderful document providing a pathway for future development. She further opined that without the BAP our jurisdiction could end up looking like less desirable

neighboring jurisdictions. Supervisor Byrd commented that Clarke County is different; and if the wrong road is taken, things will sour.

Councilman Kitselman added that he was disappointed in Council. He stated that Council voted against the recommendation of the BADA, the Town Planning Commission, all the reviewing citizen commissions disregarding the institutional knowledge. He asked Council to respect the work that goes into governing, the citizens serving on committees, hours of meetings developing the plan. He stated that he hoped the bodies would work together in future instead of listening to other influences.

Supervisor Byrd interjected Clarke County has a reputation for taking its time and doing its homework and doesn't rush, which is what makes it special.

Councilwoman McDonald remarked that Clarke County is special. When she grew up, she grew up in Boyce. Boyce was beautiful.

Supervisor Byrd interjected that Boyce had not changed.

Councilwoman McDonald continued:

- When I grew up, Boyce had a drug store, a malt shop, a store, all that stuff. All that was on main street in Boyce. We can't go back and have the future.
- I understand this process.
- I understand all this work that Allen and you guys have put into this BADA.
- This is what I like coming to the table and talking.
- Do you tell me that if we come up with something that we want to do, you'd sit here and tell me why it's wrong? Don't just say it is wrong. You shouldn't've done it. You tell me why legally we might be in trouble. We might be wrong because sometime if we understand.

Chairman Weiss responded that he was not implying that Council's decision would result in legal issues but more an issue of partnership and concern for the future. He stated that the Board wants to improve Boyce and Berryville and both bodies know the development pressures. He reminded that the bodies are carefully monitored; and if others see a division or process that is not followed, it may provide an opportunity to bring unwanted pressure. He reminded that the BAP had been agreed upon by all parties; but, if the majority of Council now did not want the methodology set forth, for consistency, the bodies must find a new methodology. He urged all members to remember the importance of being consistent particularly newly elected officials.

Mayor Dickinson recapped that the BAP was approved after the election and before the new officials took office. She stated that they were handed the BAP and they had no input in the plan.

Chairman Weiss responded that he hoped the new Council members had been able to provide input during the public comment periods.

Mayor Dickinson remarked that they did have input during the public comment period; however, the portion that they wanted to change was not changed and that was what changed the election that the people wanted it to be different. So, now, we have a plan . . .

Members of the audience, as well as members of the legislative bodies expressed disagreement with the Mayor's statement.

Mayor Dickinson continued that many persons in Berryville with whom she had spoken did not like the direction the Town was taking. She said that senior housing was a huge issue and the apartments were wanted by many in Berryville and Clarke County making it a deciding issue. She said that Council's minor tweak made the senior housing project possible.

Supervisor Byrd urged newly elected officials to take time to learn their territory, to get to know the "playing field," to avoid misconceptions.

Chairman Weiss noted that there were strong opinions and urged members to bring the discussion back to the process so as to find a way forward together.

Councilwoman McDonald said she wanted to add one more quick thing.

- Growing up here, going to college, and all the things she had an opportunity to do, even this recent sickness, that has decided to come back, you know, I've learned a lot. My family has always been, Donna, you ought to be in politics. My mother used to say why aren't you a Philadelphia lawyer. Because I like to learn this stuff.
- I understand things and I know what we did probably, you know, should have been processed a little differently. But, we've had meetings since.
- I don't have an agenda. I've heard time and again that some of us have come in here with an agenda. I am here to tell you, this public body, right now, I do not have an agenda; and I said when I came here; I'm not coming here agreeing with one certain person.
- I'm coming here because I like the people of this Town, especially the ones I grew up with that are still around. Maybe you call us the common people. Maybe you don't see us here.
- You know why you don't see us here because they don't like the arguments that goes on. They are business people. They've got to work night shift work and stuff. They can't come here and hear the argument; and like Mr. Weiss said, you can't be [snickery] about. We've got to get to business here and make the County and Town work together no matter what it takes.
- We've got to be for the people.

- I've heard from a lot of people that you don't see here – a lot of people that I grew up.
- A lot of people in wheelchairs and stuff that need places to go.
- A lot of people that can't shop other places.
- A lot of people that need things.
- They don't want to ruin downtown.
- I can't even get into half the stores downtown anymore just to throw that out there. I can't even get in them unless somebody is with me to help me up a step.
- Think about those changes that need to be made.
- Think about helping the people.
- Think about educating the people.
- Think about making it a place where your County, your folks want to come in.
- Sit here in your meetings and listen to what you are doing and get that educated voice that we've talked about.
- Where are they going to find these documents. Maybe they should know. You guys put it out there. I knew. But, not everybody knows.
- Maybe if there was some nice place then they could come here and not be put down for everything they say.
- Maybe, we could get along.
- We need to look at that folks.
- We need to look at our people out here who want things and the snickering is not getting us anywhere.

Supervisor Byrd remarked that an elected official represents all constituents not just a small group. An elected official needs to be available and needs to learn how constituents think and what they want.

Supervisor Daniel added that every time the Town and County work together the result is doubly as good. She said that this cooperation saves the Town especially. She, too, cautioned about showing signs of division between the bodies. She then asked how she would have known that Council planned to take action to change the BAP for, had she known that a vote was pending before Council, she would have contacted Council members with questions.

Councilwoman McDonald responded that the item in question had been in the minutes for several months.

Chairman Weiss commented that the Board was aware that Council was discussing the issue; but, as stated by Councilman Kitselman, advising agencies had advised against changing the plan.

Mayor Dickinson said, having been a project manager for many years, planning is everything, the plan is nothing. She said the plan is a guide adjusted to fit the reality of the current situation. She opined that the reality of the current situation had changed because the people of Berryville wanted these apartments; therefore, the plan had to be modified to reflect that reality.

Councilman Kitselman stated that the opposite was true in government – the plan is everything. He restated that the plan had just been revised to allow it to react to proposed changes. He stated that a plan was necessary to ensure a good working relationship between County and Town. He continued that the County and Town were famous in the State of Virginia for working together. He reminded that together they built and now share a government center resulting in considerable savings to the taxpayer. He opined that this was the symbol of the past relationship and he would fight to ensure this same relationship in future.

Supervisor Byrd commented that communication is very important and the bodies must talk with one another to know what the other is thinking in order to do good planning. She reminded that there was a time that the Town and County governments did not get along as well; but, now, the bodies work together. She asked members to remember what, and how, the bodies have accomplished.

Supervisor Catlett noted some members had not yet spoken.

Councilman Tollett then added his thoughts.

- Waited six years to see the senior housing project passed.
- There are people on the Town and County side, on Council and the Planning Commission, that don't really like senior housing, many of them in attendance by the sound of things earlier in the meeting.
- Likes senior housing.
- Suggested members visit Mary Hardesty House and talk to the residents and tell them that no more people like them are wanted in the Town and County.

Chairman Weiss interjected that he was not saying that he did not want more senior residents.

Councilman Tollett replied that he knew that but the two issues cannot be separated.

Chairman Weiss responded that the two issues must be separated.

Councilman Tollett opined that during his six years on Council the project had been turned down.

Chairman Weiss said that he respected the Mayor's opinion that it was too long to wait; however, if the bodies do not wait the appropriate time set forth in the plans they are using, the bodies are self-destructing. He opined that six months is not the reason to undo the plan.

Councilman Tollett asked where six months was guaranteed.

Chairman Weiss drew his attention to the appropriate section of the BAP.

Councilman Tollett opined there were persons that could not separate a project from the petitioner asserting that these persons would not pass anything in which a particular petitioner is involved. He further asserted that these persons were on the BADA.

Chairman Weiss acknowledged Mr. Tollet's opinion then stated that the end result of waiting six months and having the same outcome would have kept the process within the framework laid out, would have been more consistent, and more legally defensible in the future. He emphasized that this was his basic point that the Town could have achieved its goals by waiting and staying within the framework.

Councilman Tollett commented that he respected Chairman Weiss' opinion.

Councilwoman McDonald said that if that were the case would it have been appropriate, or just friendly, for the BADA, six years ago or whatever if it were developed, I don't know that, to have said, *"hey, before you make this decision, let's talk about what's in here. Let's come to the table and talk about what's in here."*

Councilman Tollett opined that a better class builder was ready to do the project during the time the BAP was being rewritten and they were instructed to wait until the plan was revised. He said the builder waited but there was no change in the number of allowable units after which the builder pulled out of the project.

Chairman Weiss offered that this is just how representative government works.

Supervisor Daniel said that she was hearing from at least three Council members is that it was not disregard for the plan generally or randomly but it was because of this one project that gave a sense of urgency to this particular provision that some Council members considered a minor change.

Supervisor Byrd summarized that the rush was just for one particular project without thought for future affect.

Recorder Arnold commented that a 60-unit project was approved twice by Council but the applicant was unable to get funding to complete the project. He stated that Council

approved the first time and time ran out with the applicant coming back again for a letter of support, which Council approved. He restated that a 60-unit project that the applicant did not complete was twice approved by Council but now there is a sense of urgency to approve a 120-unit project in a few months. He added that, having twice approved a 60-unit project, Council does support senior housing. He did acknowledge that while he had supported the 60-unit project he did not support the current 120-unit project.

Supervisor Byrd said that elected members must have trust and confidence in the persons with experience and superior knowledge and should respect the decisions of the Planning Commissions, Berryville Area Development Authority and staff.

Councilman Kitselman put forth that he took exception to the characterization that the applicant was the reason that the project was denied. He opined that Council is very fair; and, sometimes an applicant can't follow the rules and the rules are important.

Supervisor Byrd agreed noting that if the rules are not followed the locality winds up in court.

Councilwoman McDonald asked what the County wanted to see generally happen over the next three years in the Town and County.

Supervisor Byrd referenced Berryville Main Street's recent presentation to the Supervisors on its efforts to revitalize downtown. She opined that she wants to see Berryville be a better special place that will pay for itself.

Supervisor Daniel added that Supervisor Byrd was referring to the Berryville Main Street study and plan.

Chairman Weiss said that the bodies are working in partnership to make it better, building more businesses using the expertise of Len Capelli, Director of Economic Development, and the Berryville/Clarke County Joint Committee for Economic Development and Tourism. He opined that both bodies wanted to make the community better and were not far apart in its goals. He asked that if Council wanted to go in another direction that it inform the Supervisors so that the bodies might come together to discuss and work through the process. He concluded that the Supervisors basic message is "include us in the conversation, be thoughtful as to what you are doing, understand, as Allan has said, the work that has gone into what we are doing, and, it may seem odd, but come to us, come to staff and we can be wrong and we will try to move and do things differently to make things work better. But, if we don't follow the stuff we created in the way that we created, we are going to be lost. Then, we can change it. This is the reason that this year of things in it is because we responded, perhaps slowly, to the development community, who said you can't make us wait five years for you to change your plan to allow us or not allow us to do things. So, I'm rather passionate about this." He continued that these things matter and the Supervisors want to be part of the conversation and it wants to work with Council.

Councilwoman McDonald commented that they do matter. When, years and years ago, like I said, I grew up when there wasn't much here. I hate to keep bringing that up but sometimes, historically, you have to. Jay, you were here. I remember coming to some of the Town meetings and the County meetings when the first housing development was talked about being built and because sometimes I'm a forward thinker, I'm thinking, okay, you build it. Go ahead, you build it; because I was against it. But, you all go ahead if you want it, you build it, if that's what you want, you build those houses. Your town and county are never gone to be the same and they haven't been. When you open those gates, you've got to prepare for the parameters and the obstacles and the good and the bad that comes in with it. You just have to. You can't build glorious, glorious houses and invite people in and say, don't, don't, okay, here's your house. You sit here quietly but don't ya have an opinion. Don't you have a thought about what you want your county to be or your town to be. The only way we could ever have had a good Berryville and Boyce was to shut em out. Stand by the Board and people now. I'm teasing.

Supervisor Daniel noted that she lived in Clarke by choice, not birth.

Supervisor Byrd commented that the localities needed to work together for the betterment of the whole area.

Councilwoman McDonald said which is not to say you've not going to be able to do what you think you need to do for your town and your constituents. We're not saying that. We're saying we gonna talk about the repercussions, the good, the bad, the ugly. We're gonna talk about it.

Supervisor Catlett commented on Councilwoman McDonald's question on what the Supervisors wanted for the Town and County opining that most people living here have a passion for the area and are willing to work to make it a better place.

Supervisor Byrd added that the Berryville Area Plan was the road map; and when it is not followed, the bodies become lost.

Supervisor Daniel asked if her representative on Town Council, Erika Gibson, had anything to say on the matter.

Councilwoman Gibson responded that she came to the meeting to listen, to learn and not reply.

Mayor Dickinson asked if there was anything further from Council.

Councilwoman McDonald responded that she could sit here all night. We are not fighting. You see we're not saying "you're wrong don't you have an opinion." We are not saying that; we talking about that. Well, times over; but, you know us, we're talking about things.

Chairman Weiss stated that the Supervisors appreciated the opportunity to meet with Town Council restating that the BADA is the means to discuss and work through such things.

Next Regular Meeting Date

The next regular meeting of the Board of Supervisors is set for Tuesday, December 20, 2016 at 1:00 p.m. in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

Adjournment

At 7:25 pm, being no further business, Chairman Weiss adjourned the Board of Supervisors meeting.

Immediately after, Mayor Dickinson adjourned the Berryville Town Council.

ATTEST: December 13, 2016

David S. Weiss, Chair

David L. Ash, County Administrator

Minutes recorded and transcribed by: Lora B. Walburn, Deputy Clerk to the Board of Supervisors

January 09, 2017

Clarke County Board Of Supervisors
Organizational Meeting and Work Session
Meeting Room AB

10:00 a.m.

At the Organizational Meeting and Work Session of the Board of Supervisors of Clarke County, Virginia, held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia conducted on Monday, January 9, 2017.

Board Members: Present Barbara J. Byrd; Terri T. Catlett; Mary L.C. Daniel; Bev B. McKay; David S. Weiss; Absent: None

Staff Present: David Ash, Brandon Stidham, Lora B. Walburn

Constitutional Officers: Donna Peake, Tony Roper

Others Present: Cathy Kuehner

Call to Order

David Ash called the organizational meeting to order at 10:06 a.m.

A. Organizational Matters

Election of Chair

David Ash solicited nominations for Clarke County Board of Supervisors 2017 Chair.

Supervisor McKay moved to nominate and elect David S. Weiss to serve as 2017 Chair and to close nominations for 2017 Chair.

David Ash called for vote on the motion to nominate and elect David S. Weiss to serve as 2017 Chair. **The motion was approved by the follow vote:**

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

David Ash turned the meeting over to Chairman David Weiss.

Chairman Weiss then expressed his appreciation to his fellow Supervisors for selecting and allowing him to continue to serve as Board Chair.

Election of Vice Chair

Chairman Weiss called for nominations for Vice Chair.

Supervisor Byrd moved to nominate and elect Supervisor McKay to serve as 2017 Vice Chair and to close the nominations for 2017 Vice Chair.

Chairman Weiss called for vote on the motion to nominate and elect Supervisor McKay to serve as 2017 Vice Chair. **The motion was approved by the follow vote:**

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

Set Date, Time and Place for Regular Monthly Meeting

Chairman Weiss stated that he preferred a full compliment of Supervisors at each regular meeting and asked members to let him know if they were unable to attend so that the meeting might be rescheduled where possible.

Supervisor Byrd moved to adopt the schedule as presented. The motion was approved by the follow vote:

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

2017 Clarke County Board of Supervisors Meeting Schedule

<i>Meeting Type</i>	<i>Day</i>	<i>Date</i>	<i>Time</i>	<i>Additional Info</i>
Committee Meetings	Monday	January 9	9:30 am	2017 Organizational Meeting
Regular Meeting	Tuesday	January 17	1 pm	
Committee Meetings	Monday	February 13	9:30 am	
Regular Meeting	Tuesday	February 21	1 pm	

Board of Supervisors Meeting Minutes For January 9, 2017 – Organizational Meeting and Work Session

<i>Meeting Type</i>	<i>Day</i>	<i>Date</i>	<i>Time</i>	<i>Additional Info</i>
Committee Meetings	Monday	March 13	9:30 am	
Regular Meeting	Tuesday	March 21	1 pm	
Committee Meetings	Monday	April 10	9:30 am	
Regular Meeting	Tuesday	April 18	1 pm	
Committee Meetings	Monday	May 8	9:30 am	
Regular Meeting	Tuesday	May 16	1 pm	
Committee Meetings	Monday	June 12	9:30 am	
Regular Meeting	Tuesday	June 20	1 pm	
Committee Meetings	Monday	July 10	9:30 am	
Regular Meeting	Tuesday	July 18	1 pm	
Committee Meetings	Monday	August 7	9:30 am	
Regular Meeting	Tuesday	August 15	1 pm	
Committee Meetings	Monday	September 11	9:30 am	
Regular Meeting	Tuesday	September 19	1 pm	
Committee Meetings	Tuesday*	October 10	9:30 am	Columbus Day Monday Oct 9
Regular Meeting	Tuesday	October 17	1 pm	
Committee Meetings	Thursday	November 9	9:30 am	Date to accommodate VACo Conference November 12-14
Regular Meeting	Tuesday	November 21	1 pm	
Committee Meetings	Monday	December 11	9:30 am	
Regular Meeting	Tuesday	December 19	1 pm	

Unless otherwise noted, Regular Meetings are held in the Main Meeting Room and Committee Meetings are held in Meeting Room AB in the Berryville Clarke County Government Center, 2nd Floor, 101 Chalmers Court, Berryville, Virginia

Note: Work Sessions scheduled for Committee Meeting days on matters for which the Board has deemed additional discussion and/or information necessary.

Agenda Items / Packet Material due by 5 pm on the Monday one week prior to the scheduled meeting.

Rules of Procedure

David Ash informed the members that recent rulings by the Attorney General clearly limit Board's on restricting public comment. Mr. Ash encouraged the Board not to respond to comment or engage in debate at the time of the comment since such response could be construed as an attempt to limit comment or disparate treatment of citizens.

Supervisor Catlett suggested that the Chair make notation of the rules prior to citizen comment.

David Ash reminded that participation by electronic means was limited to twice per year.

Supervisor Byrd suggested that the Chair remind speakers to list their name and physical address.

Chairman Weiss noted allowing audience participation requires an awareness of formality.

Vice Chair McKay moved to adopt the Rules of Procedure Revision 11 as presented. The motion was approved by the following vote:

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

Review Chair Appointments

Chairman Weiss advised that most Supervisors were amendable to continuing 2016 appointments through 2017. He announced that Supervisor Catlett would replace Vice Chair McKay on CCPS' Career and Technical Education Advisory Committee.

Supervisor Daniel moved to accept the 2017 Chair Appointments correcting Building and Grounds Committee for Supervisor McKay from BoS Appointment Member to BoS Appointed Member and changing Career and Technical Education Advisory Committee appointment from Supervisor McKay to Supervisor Catlett. The motion was approved by the following vote:

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

2017 Board of Supervisors Chair Appointments

<i>Committee/Board</i>	<i>First Name</i>	<i>Name</i>	<i>Position</i>	<i>CY Appt Date</i>	<i>CY Exp Date</i>
BCCGC Joint Building Committee	David	Ash	County Administrator		
Berryville/Clarke County Joint Committee for Economic Development and Tourism	David L.	Ash	BoS - Appointed Member	1/9/2017	12/31/2017
Joint Administrative Services Board	David L.	Ash	County Administrator		
Northwestern Regional Jail Authority	David L.	Ash	BoS - Appointed Member	1/9/2017	12/31/2017
Regional Airport Authority	David L.	Ash	BoS - Alternate	1/9/2017	12/31/2017
Board of Social Services	Barbara J.	Byrd	BoS - Appointed Member	1/9/2017	12/31/2017

Board of Supervisors Meeting Minutes For January 9, 2017 – Organizational Meeting and Work Session

<i>Committee/Board</i>	<i>First Name</i>	<i>Name</i>	<i>Position</i>	<i>CY Appt Date</i>	<i>CY Exp Date</i>
Board of Supervisors Finance Committee	Barbara J.	Byrd	BoS - Alternate	1/9/2017	12/31/2017
Board of Supervisors Personnel Committee	Barbara J.	Byrd	BoS - Alternate	1/9/2017	12/31/2017
Clarke County Humane Foundation	Barbara J.	Byrd	BoS - Liaison	1/9/2017	12/31/2017
Clarke County Litter Committee	Barbara J.	Byrd	BoS - Liaison	1/9/2017	12/31/2017
Clarke County Planning Commission	Barbara J.	Byrd	BoS - Alternate	1/9/2017	12/31/2017
Conservation Easement Authority	Barbara J.	Byrd	BoS - Appointed Member	1/9/2017	12/31/2017
Northwest Regional Adult Drug Treatment Court Advisory Committee	Barbara J.	Byrd	BoS - Appointed Member	1/9/2017	12/31/2017
Northwestern Regional Jail Authority	Barbara J.	Byrd	BoS - Liaison - Alternate	1/9/2017	12/31/2017
Northwestern Regional Juvenile Detention Center Commission	Barbara J.	Byrd	BoS - Liaison	1/9/2017	12/31/2017
Towns and Villages: Berryville	Barbara J.	Byrd	BoS - Liaison	1/9/2017	12/31/2017
Board of Supervisors Finance Committee	Terri T.	Catlett	BoS - Appointed Member	1/9/2017	12/31/2017
Career and Technical Education Advisory Committee	Terri T.	Catlett	BoS - Appointed Member	1/9/2017	12/31/2017
Clarke County School Board	Terri T.	Catlett	BoS - Liaison	1/9/2017	12/31/2017
Parks & Recreation Advisory Board	Terri T.	Catlett	BoS - Liaison	1/9/2017	12/31/2017
Towns and Villages: Boyce	Terri T.	Catlett	BoS - Liaison - Alternate	1/9/2017	12/31/2017
Towns and Villages: Millwood	Terri T.	Catlett	BoS - Liaison	1/9/2017	12/31/2017
Towns and Villages: Pine Grove	Terri T.	Catlett	BoS - Liaison	1/9/2017	12/31/2017
Board of Septic & Well Appeals	Mary L.C.	Daniel	BoS - Alternate	1/9/2017	12/31/2017
Clarke County Library Advisory Council	Mary L.C.	Daniel	BoS - Liaison	1/9/2017	12/31/2017
Clarke County Planning Commission	Mary L.C.	Daniel	BoS - Appointed Member	1/9/2017	12/31/2017
Legislative Liaison and High Growth Coalition	Mary L.C.	Daniel	BoS - Liaison	1/9/2017	12/31/2017
Northern Shenandoah Valley Regional Commission	Mary L.C.	Daniel	BoS - Alternate	1/9/2017	12/31/2017
Towns and Villages: Berryville	Mary L.C.	Daniel	BoS - Liaison - Alternate	1/9/2017	12/31/2017
Agricultural & Forestal District Advisory Committee	Beverly B.	McKay	BoS - Appointed Member	1/9/2017	12/31/2017
BCCGC Joint Building Committee	Beverly B.	McKay	BoS - Appointed Member	1/9/2017	12/31/2017
Board of Septic & Well Appeals	Beverly B.	McKay	BoS - Appointed Member Vice Chair	1/9/2017	12/31/2017
Board of Supervisors	Beverly B.	McKay	Vice Chair	1/9/2017	12/31/2017
Board of Supervisors Finance Committee	Beverly B.	McKay	BoS - Alternate	1/9/2017	12/31/2017
Board of Supervisors Personnel Committee	Beverly B.	McKay	BoS - Appointed Member	1/9/2017	12/31/2017
Building and Grounds	Beverly B.	McKay	BoS - Appointed Member	1/9/2017	12/31/2017
Clarke County Sanitary Authority	Beverly B.	McKay	BoS - Liaison	1/9/2017	12/31/2017
Housing and Community Services Board	Beverly B.	McKay	BoS - Appointed Member	1/9/2017	12/31/2017
Joint Administrative Services Board	Beverly B.	McKay	BoS - Alternate	1/9/2017	12/31/2017
Northern Shenandoah Valley Regional	Beverly B.	McKay	BoS - Appointed Member	1/9/2017	12/31/2017

Board of Supervisors Meeting Minutes For January 9, 2017 – Organizational Meeting and Work Session

<i>Committee/Board</i>	<i>First Name</i>	<i>Name</i>	<i>Position</i>	<i>CY Appt Date</i>	<i>CY Exp Date</i>
Commission					
Regional Airport Authority	Beverly B.	McKay	BoS - Alternate	1/9/2017	12/31/2017
Towns and Villages: Boyce	Beverly B.	McKay	BoS - Liaison	1/9/2017	12/31/2017
Towns and Villages: White Post	Beverly B.	McKay	BoS - Liaison	1/9/2017	12/31/2017
Berryville/Clarke County Joint Committee for Economic Development and Tourism	David S.	Weiss	BoS - Appointed Member	1/9/2017	12/31/2017
Board of Supervisors	David S.	Weiss	Chair	1/9/2017	12/31/2017
Board of Supervisors Finance Committee	David S.	Weiss	BoS - Appointed Member	1/9/2017	12/31/2017
Board of Supervisors Personnel Committee	David S.	Weiss	BoS - Appointed Member	1/11/2016	12/31/2017
Building and Grounds	David S.	Weiss	BoS - Alternate	1/9/2017	12/31/2017
Clarke County Industrial Development Authority	David S.	Weiss	BoS - Liaison	1/9/2017	12/31/2017
Economic Development Advisory Committee	David S.	Weiss	BoS - Appointed Member	1/9/2017	12/31/2017
Emergency Services	David S.	Weiss	BoS - Chair	1/9/2017	12/31/2017
Fire & EMS Commission	David S.	Weiss	BoS - Representative	1/9/2017	12/31/2017
Joint Administrative Services Board	David S.	Weiss	BoS - Appointed Member	1/9/2017	12/31/2017
Towns and Villages: Pine Grove	David S.	Weiss	BoS - Liaison	1/9/2017	12/31/2017

Annual Distribution

Code of Virginia Code of Virginia Title 2.2. Administration of Government Chapter 31. State and Local Government Conflict of Interests Act

Code of Virginia Title 2.2. Administration of Government Chapter 37. Virginia Freedom of Information Act

Code of Virginia Title 42.1. Libraries Chapter 7. Virginia Public Records Act

B. Economic Development Director Review and Direction Continued Discussion

Chairman Weiss reopened discussion asking the Board to provide staff with direction. By consensus, the Board provided the following direction:

- Focus on agriculture:
 - Develop marketing strategy report as noted in paragraph 16 of Memorandum of Understanding (MOU) Between The Town of Berryville and Clarke County Regarding Economic Development and Tourism
 - Review Agricultural Plan and Agricultural Business Use.

- Reach out to Loudoun County's department working with agricultural. Ask them how they initiated contact and what efforts were most effective.
- Interview members of the agricultural community to determine need and how the County can assist them in addressing needs.
- Develop promotional material.
- Create a messaging campaign to businesses to help them promote themselves.
- Create a branding for the County.
- Members can tour and note businesses in their districts.
- Focus on:
 - Tourism
 - Agriculture
 - Artisanship
 - Existing businesses
 - Businesses that bring in good machinery and tools revenue
- Focus on telecommunication expansion.
- Focus on the joint effort between Town and County.
 - Assist Berryville in attracting new businesses.
 - Assist in bringing a hotel to Berryville.
 - Focus on attracting businesses to the County.
 - Reactivation of Berryville / Clarke County Joint Committee on Economic Development and Tourism
 - Meet more frequently.
 - Cover in letter to Town.
- During budget process, consider expanding Director's hours.
- Next week will review Board's priorities for activities.
 - Must consider number of access points to the river.

Adjournment

There being no further business to be brought before the Board at 11:10 pm Chairman Weiss adjourned the meeting.

Next Regular Meeting Date

Board of Supervisors Meeting Minutes For January 9, 2017 – Organizational Meeting and Work Session

The next regular meeting of the Board of Supervisors is set for Tuesday, January 17, 2017 at 1:00 p.m. in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

ATTEST: January 9, 2017

David S. Weiss, Chair

David L. Ash, County Administrator

Minutes Recorded and Transcribed by: Lora B. Walburn, Deputy Clerk, Board of Supervisors

Clarke County Board of Supervisors

Consent Agenda

— Bowen Easement Donation

MEMORANDUM

TO: Board of Supervisors, David Ash
FROM: Conservation Easement Authority, Alison Teetor
DATE: January 6, 2017
SUBJECT: Item for Consent Agenda –Bowen Easement Donation

The Clarke County Easement Authority has approved the following actions. The Authority requests the Board of Supervisors to authorize the Chairman of the Board of Supervisors to execute deeds, easements, and other documents necessary to the transactions.

William Bowen has requested the Easement Authority to consider acceptance of his property for easement donation. The parcel is 20 acres and located on the north side of Nelson Road approximately 3/10's of a mile north of the intersection with Berrys Ferry Road (see attached map).

The following guidelines for accepting properties for easement donation were established by the Easement Authority:

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

The Authority requires that a property meet at least two of the four guidelines for acceptance.

In reviewing the parcel, three of 4 criteria have been met. The Property Resource Score is 57.78, the parcel is adjacent to an existing easement, the owner would like to retire the one remaining DUR, the parcel is not larger than 40 acres in size.

The property is adjacent to land held in VOF easement on two sides. The property is in landuse, and is primarily open pasture. It shares 1,700 feet of property boundary with Blandy Farm. Nelson Road is a scenic byway and the parcel has approximately 1/10th of a mile frontage on the Road. It is also within the Greenway Historic District.



William & Heather Bowen
Tax Map# 29-((3))-4, 20.1 acres
1 ext. house, 1 DUR



Clarke County GIS
 December 6, 2016

200 100 0 200 Feet



- | | |
|-----------------------|--------------|
| Conservation Easement | Public Road |
| Parcel Boundary | Private Road |
| Intermittent Stream | Railroad |
| Perennial Stream | Sinkholes |

Aerial Imagery 2015 Commonwealth of Virginia





Personnel Committee Items

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

Monday, January 9, 2017 9:30 am

Item No.

Description

- A. Expiration of Term for appointments expiring through March 2017.

01/09/2017 Summary: The Personnel Committee recommends appointment:

- Roderick "Rod" De Arment to the Clarke County Sanitary Authority to an additional four-year term expiring January 5, 2021.
- Alexander Mackay-Smith to the Clarke County Sanitary Authority to an additional four-year term expiring January 5, 2021.

- B. Personnel Policy Update

01/09/2017 Summary: David Ash reviewed progress on the personnel policy update. An updated draft will be distributed for review and comment as soon as it is available.

- C. Administrative Assistant / Floating Clerk

01/09/2017 Summary: The need for clerical support in view of addition of new departments and increasing workloads was discussed. While the Board has not yet approved such a position, the Personnel Committee recommends the County Administrator discuss the need for support with those who have expressed concern and advertise a position meeting the most immediate qualifications in order that the County can act quickly if necessary.

Appointments by Expiration Through March 2017

Appt Date Exp Date Orig Appt Date:

January 2017

Clarke County Sanitary Authority

4 Yr

DeArment Roderick White Post District, Chair 6/25/2015 1/5/2017 6/16/2015

Elected Chair 2016

The board of the Authority shall be appointed by the BOS and shall be composed of 5 members, 1 of whom shall be a resident of the Town of Boyce, each for a term of 4 years and until his successor is appointed and qualifies except appointments to fill vacancies, which shall be for the remainder of such un-expired term. The Town may submit a nominee or nominees to the BOS for its consideration in making the appointment of the Boyce resident member. From VA Code 15.2-5113 D) Alternate board members may also be selected. Such alternates shall be selected in the same manner and shall have the same qualifications as the board members except that an alternate for an elected board member need not be an elected official. Oath of Office Required.

Mackay-Smith, J Alexander White Post District, Vice Chair 1/15/2013 1/5/2017 11/20/2001

The board of the Authority shall be appointed by the BOS and shall be composed of 5 members, 1 of whom shall be a resident of the Town of Boyce, each for a term of 4 years and until his successor is appointed and qualifies except appointments to fill vacancies, which shall be for the remainder of such un-expired term. The Town may submit a nominee or nominees to the BOS for its consideration in making the appointment of the Boyce resident member. From VA Code 15.2-5113 D) Alternate board members may also be selected. Such alternates shall be selected in the same manner and shall have the same qualifications as the board members except that an alternate for an elected board member need not be an elected official. Oath of Office Required.

March 2017

Berryville Area Development Authority

3 Yr

Smart Kathy White Post District 1/23/2014 3/31/2017 3/20/2012

3 members appointed by the BOS and 3 members appointed by the BTC; Membership set by the County/Town Annexation Agreement of 1988

Clarke County Committee Listing

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Agricultural & Forestal District Advisory Committee</i>				6 Yr
Buckley	Samuel	Landowner/Producer	8/18/2015	7/15/2021
Childs	Corey	Landowner	8/18/2015	7/15/2021
Day	Emily	Landowner/Producer	8/18/2015	7/15/2021
Dorsey	Tupper	Landowner/Producer	8/18/2015	7/15/2021
Gordon	Carolyn	Landowner	8/18/2015	7/15/2021
Haynes	Carole	Landowner	9/15/2015	7/15/2021
McKay	Beverly B.	BoS - Appointed Member	8/18/2015	7/15/2021
Peake	Donna	Commissioner of the Revenue	8/18/2015	7/15/2021
Shenk	Philip	Landowner/Producer	8/18/2015	7/15/2021
<i>Barns of Rose Hill Board of Directors</i>				3 Yr
Cammack	Thomas		1/19/2016	12/31/2018
<i>BCCGC Joint Building Committee</i>				Open-End
Ash	David L.	County Administrator		
Dalton	Keith	Berryville Town Manager		
Kitselman	Allen	Berryville Town Council Representative		
McKay	Beverly B.	BoS - Appointed Member	1/11/2016	12/31/2016
<i>Berryville Area Development Authority</i>				4 Yr
McFillen	Thomas	Berryville District	10/18/2016	3/31/2018
Ohrstrom, II	George	Russell District	3/15/2016	3/31/2019
Smart	Kathy	White Post District	1/23/2014	3/31/2017
<i>Berryville/Clarke County Joint Committee for Economic Development and Tourism</i>				Ongoing
Arnold, Jr.	Harry Lee	BTC - Appointed Member		
Ash	David L.	County Administrator	1/11/2016	12/31/2016
Capelli	Len	Director of Economic Development	4/14/2015	
Dunkle	Christy	Staff Representative - Town		
Stidham	Brandon	Staff Representative - County	5/20/2014	
Weiss	David S.	BoS - Appointed Member	1/11/2016	12/31/2016
<i>Board of Septic & Well Appeals</i>				4 Yr
Blatz	Joseph	White Post District; Citizen Member	1/19/2016	2/15/2020
Caldwell	Anne	Millwood District; Planning Commission; Vice Chair - Alternate	1/8/2016	12/31/2017
Daniel	Mary L.C.	BoS - Alternate	1/11/2016	12/31/2016
McKay	Beverly B.	BoS - Vice Chair Appointed Member	1/11/2016	12/31/2016
Ohrstrom, II	George	Russell District; Planning Commission Chair	1/8/2015	12/31/2017

Tuesday, January 10, 2017

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			<i>Appt Date</i>	<i>Exp Date</i>
<i>Board of Social Services</i>				4 Yr
Butcher	Jeff		10/18/2016	7/15/2017
Byrd	Barbara J.	BoS - Appointed Member	1/11/2016	12/31/2016
Dodson	Gerald		10/18/2016	7/15/2020
Gray	Lynn	Berryville District	6/17/2014	7/15/2018
Pierce	Edwin Ralph	Berryville District	11/18/2014	7/15/2018
<i>Board of Supervisors</i>				4 Yr
Byrd	Barbara J.	Russell District	1/1/2016	12/31/2019
Catlett	Terri T.	Millwood/Pinegrove Districts	1/1/2016	12/31/2019
Daniel	Mary L.C.	Berryville District	1/1/2016	12/31/2019
McKay	Beverly B.	White Post District, Vice Chair	1/1/2016	12/31/2019
Weiss	David S.	Buckmarsh/Blue Ridge Districts; Chair	1/1/2016	12/31/2019
<i>Board of Supervisors Finance Committee</i>				1 Yr
Byrd	Barbara J.	BoS - Alternate	1/11/2016	12/31/2016
Catlett	Terri T.	BoS - Appointed Member	1/11/2016	12/31/2016
McKay	Beverly B.	BoS - Alternate	1/11/2016	12/31/2016
Weiss	David S.	BoS - Appointed Member	1/11/2016	12/31/2016
<i>Board of Supervisors Personnel Committee</i>				1 Yr
Byrd	Barbara J.	BoS - Alternate	1/11/2016	12/31/2016
McKay	Beverly B.	BoS - Appointed Member	1/11/2016	12/31/2016
Weiss	David S.	BoS - Appointed Member	1/11/2016	12/31/2016
<i>Board of Zoning Appeals</i>				5 Yr
Borel	Alain F.	White Post District	1/23/2014	2/15/2019
Caldwell	Anne	Millwood District	2/25/2015	2/15/2020
Kackley	Charles	Russell District	2/12/2008	2/15/2018
McKelvy	Pat	Alternate At Large	2/6/2014	2/15/2019
Means	Howard	Millwood District	2/15/2016	2/15/2021
Volk	Laurie	White Post District	2/18/2014	2/15/2019
<i>Building and Grounds</i>				1 Yr
McKay	Beverly B.	BoS - Appointed Member	1/11/2016	12/31/2016
Weiss	David S.	BoS - Alternate	1/11/2016	12/31/2016
<i>Career and Technical Education Advisory Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	1/9/2017	12/31/2017
<i>Clarke County Historic Preservation Commission</i>				4 Yr
Arnett	Betsy	Berryville District	4/19/2016	5/31/2020
Caldwell	Anne	Millwood District	4/16/2014	5/31/2017

Tuesday, January 10, 2017

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			<i>Appt Date</i>	<i>Exp Date</i>
Carter	Paige	White Post District	4/19/2016	5/31/2020
Joyce	Jon	Buckmarsh District	6/16/2015	5/31/2019
Kruhm	Doug	Planning Commission Representative	2/16/2016	4/30/2017
Stieg, Jr.	Robert	Millwood District	6/17/2014	5/31/2018
Teotor	Alison	Staff Representative		
York	Robert	White Post District	6/18/2013	5/31/2017
<i>Clarke County Humane Foundation</i>				<i>1 Yr</i>
Byrd	Barbara J.	BoS - Liaison	1/11/2016	12/31/2016
<i>Clarke County Library Advisory Council</i>				<i>4 Yr</i>
Al-Khalili	Adeela	Buckmarsh District	3/17/2015	4/15/2019
Bogert	Aubrey	White Post District	9/20/2016	4/15/2018
Curran	Christopher	Buckmarsh District	4/16/2013	4/15/2017
Daisley	Shelley	Russell District	5/17/2016	4/15/2020
Daniel	Mary L.C.	BoS - Liaison	1/11/2016	12/31/2016
Foster	Nancy	Russell District	4/19/2016	4/15/2020
Holscher	Dirck	Russell District	4/16/2013	4/15/2017
Kalbian	Maral	Millwood District	2/17/2015	4/15/2019
White	Kenlynne	Berryville District	7/15/2014	4/15/2017
Zinman	Maxine	Russell District	3/17/2015	4/15/2019
<i>Clarke County Litter Committee</i>				<i>1 Yr</i>
Byrd	Barbara J.	BoS - Liaison	1/11/2016	12/31/2016
<i>Clarke County Planning Commission</i>				<i>4 Yr</i>
Bouffault	Robina Rich	White Post / Greenway District	3/15/2016	4/30/2020
Buckley	Randy	White Post District	1/23/2014	4/30/2018
Byrd	Barbara J.	BoS - Alternate	1/11/2016	12/31/2016
Caldwell	Anne	Millwood / Chapel District; Vice Chair	4/16/2013	4/30/2017
Daniel	Mary L.C.	BoS - Appointed Member	1/11/2016	12/31/2016
Kreider	Scott	Buckmarsh / Battletown District	3/15/2016	4/30/2020
Kruhm	Doug	Buckmarsh / Battletown District	3/18/2014	4/30/2018
Lee	Francis	Berryville District	5/20/2014	4/30/2018
Malone	Gwendolyn	Berryville District	3/15/2016	4/30/2020
Nelson	Clifford	Russell / Longmarsh District	4/16/2013	4/30/2017
Ohrstrom, II	George	Russell District; Chair	3/17/2015	4/30/2019
Stidham	Brandon	Staff Representative	4/30/2012	
Turkel	Jon	Millwood / Chapel District	3/17/2015	4/30/2019
<i>Clarke County Sanitary Authority</i>				<i>4 Yr</i>
DeArment	Roderick	White Post District, Chair	6/25/2015	1/5/2017
Dunning, Jr.	A.R.	White Post District, Treasurer/Secretary	11/19/2013	1/5/2018

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			<i>Appt Date</i>	<i>Exp Date</i>
Legge	Michael	Staff Representative		
Mackay-Smith, Jr.	Alexander	White Post District, Vice Chair	1/15/2013	1/5/2017
McKay	Beverly B.	BoS - Liaison	1/11/2016	12/31/2016
Myer	Joseph	Town of Boyce	11/17/2015	1/5/2020
Welliver	Ralph	Berryville District	7/19/2016	6/30/2020
<i>Conservation Easement Authority</i>				<i>3 Yr</i>
Buckley	Randy	White Post District	12/20/2016	12/31/2019
Byrd	Barbara J.	BoS - Appointed Member	1/11/2016	12/31/2016
Engel	Peter	White Post District	11/17/2015	12/31/2018
Jones	Michelle	Millwood / Pine Grove District	12/20/2016	12/31/2019
Ohrstrom, II	George	Russell District; Planning Commission Representative	3/15/2016	4/30/2019
Teetor	Alison	Staff Representative		
Thomas	Walker	Buckmarsh District	11/17/2015	12/31/2018
Wallace	Laure	Millwood District	12/20/2016	12/31/2019
<i>Constitutional Officer</i>				
Butts	Helen	Clerk of the Circuit Court	1/1/2016	12/31/2023
Keeler	Sharon	Treasurer	1/1/2016	12/31/2019
Mackall	Suzanne	Commonwealth Attorney	1/1/2016	12/31/2019
Peake	Donna	Commissioner of the Revenue	1/1/2016	12/31/2019
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
<i>County Administrator</i>				
Ash	David L.	County Administrator	3/19/1991	
<i>Economic Development Advisory Committee</i>				<i>4 Yr</i>
Barb	Jim	Real Estate Rep, Business Owner	11/29/2013	12/31/2017
Conrad	Bryan H.	Agriculture, Fire & Rescue	12/16/2014	12/31/2018
Dunkle	Christy	Town of Berryville Representative	1/1/2016	12/31/2019
Kraybill	Christina	Berryville District, Business Owner	11/18/2014	12/31/2017
Milleson	John R.	Banking, Finance	12/16/2014	12/31/2018
Myer	Dr. Eric	Agriculture Rep, Business Owner	12/16/2014	12/31/2018
Pritchard	Elizabeth	Hospitality Industry	8/16/2016	8/31/2020
Weiss	David S.	BoS - Appointed Member	1/11/2016	12/31/2016
<i>Fire & EMS Commission</i>				
Armacost, Jr.	Van	John H. Enders VFRC Rep	10/18/2016	8/31/2017
Conrad	Bryan H.	Citizen-at-large	9/1/2015	8/31/2019
Hoff	Matt	Boyce VFRC Rep	10/18/2016	8/31/207
Leffel	Elizabeth	Chair; Citizen-at-large	10/18/2016	8/31/2020
Lichty	Brian	Staff Representative	11/14/2016	

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			<i>Appt Date</i>	<i>Exp Date</i>
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Wallace	Laure	Citizen-at-large	9/1/2014	8/31/2017
Weiss	David S.	BoS - Representative	1/11/2016	12/31/2016
White	Jacob	Blue Ridge VFRC Rep	10/18/2016	8/31/2017
<i>Handley Regional Library Board</i>				4 Yr
Leahy	Cindy		12/20/2016	11/30/2017
<i>Industrial Development Authority of the Clarke County, Virginia</i>				4 Yr
Cochran	Mark	Buckmarsh District; Vice Chair 2016	9/17/2013	10/30/2017
Ferrell	Brian	Buckmarsh District	6/21/2016	10/30/2019
Frederickson	Allan	White Post District; Secretary / Treasurer 2016	9/17/2013	10/30/2017
Jones	Paul	Russell District	3/15/2016	10/30/2019
Juday	David	Russell District; Chair 2016	10/21/2014	10/30/2018
Koontz	English	Buckmarsh District	6/16/2015	10/30/2018
Pierce	Rodney	Buckmarsh District	10/18/2016	10/30/2020
Weiss	David S.	BoS - Liaison	1/11/2016	12/31/2016
<i>Joint Administrative Services Board</i>				Open-End
Ash	David L.	County Administrator	12/22/1993	
Bishop	Chuck	School Superintendent	7/1/2014	
Judge	Tom	Staff Representative	2/14/1994	
Keeler	Sharon	Treasurer	3/12/2005	
McKay	Beverly B.	BoS - Alternate	1/11/2016	12/31/2016
Schutte	Charles	School Board Representative	1/8/2012	
Weiss	David S.	BoS - Appointed Member	1/11/2016	12/31/2016
<i>Legislative Liaison and High Growth Coalition</i>				1 Yr
Daniel	Mary L.C.	BoS - Liaison	1/11/2016	12/31/2016
<i>Lord Fairfax Community College Board</i>				4 Yr
Daniel	William	Berryville District	7/19/2016	6/30/2020
<i>Lord Fairfax Emergency Medical Services Council</i>				3 Yr
Burns	Jason	Career Representative; Buckmarsh District	4/21/2015	6/30/2018
Conrad	Bryan H.	Volunteer Representative; White Post District	6/17/2014	6/30/2017
Stidham	Angela	Medical Professional; White Post District	7/19/2016	6/30/2019
<i>Northern Shenandoah Valley Regional Commission</i>				1 Yr
Daniel	Mary L.C.	BoS - Alternate	1/11/2016	12/31/2016
McKay	Beverly B.	BoS - Appointed Member	1/11/2016	12/31/2016

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			<i>Appt Date</i>	<i>Exp Date</i>
Stidham	Brandon	Citizen Representative [Planning Director]	4/19/2016	1/31/2019
<i>Northwest Regional Adult Drug Treatment Court Advisory Committee</i>				<i>Open End</i>
Byrd	Barbara J.	Russell District	5/17/2016	
<i>Northwestern Community Services Board</i>				<i>4 Yr</i>
Brown	Audrey	White Post District	11/17/2015	12/31/2017
Harris	Celie	Millwood District	11/17/2015	12/31/2018
<i>Northwestern Regional Jail Authority</i>				<i>1 Yr</i>
Ash	David L.	BoS - Appointed Member	1/11/2016	12/31/2016
Byrd	Barbara J.	BoS - Liaison - Alternate	1/11/2016	12/31/2016
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Wyatt	Jimmy	Millwood District	11/17/2015	12/31/2019
<i>Northwestern Regional Juvenile Detention Center Commission</i>				<i>1 Yr</i>
Byrd	Barbara J.	BoS - Liaison	1/11/2016	12/31/2016
Wyatt	Jimmy	Millwood District	12/20/2016	12/20/2020
<i>Old Dominion Alcohol Safety Action Policy Board & Division of Court Services</i>				<i>3 Yr</i>
Roper	Anthony	Sheriff	12/20/2016	12/31/2019
<i>Old Dominion Community Criminal Justice Board</i>				<i>3 Yr</i>
Roper	Anthony	Sheriff	12/20/2016	12/31/2019
<i>Our Health</i>				<i>3 Yr</i>
Shipe	Diane	Buckmarsh District	7/19/2016	3/15/2019
<i>Parks & Recreation Advisory Board</i>				<i>1 Yr</i>
Catlett	Terri T.	BoS - Liaison	1/11/2016	12/31/2016
Heflin	Dennis	White Post District	12/20/2016	12/31/2019
Huff	Ronnie	Town of Berryville Representative	1/1/2016	12/31/2019
Jones	Paul	Russell District; At Large	12/16/2014	12/31/2018
Lichliter	Gary	Russell District	12/20/2016	12/31/2019
Rhodes	Emily	Buckmarsh District	11/17/2015	12/31/2019
Sheetz	Daniel A.	Berryville District	11/19/2013	12/31/2017
Smith	Tracy	Millwood District	3/15/2016	12/31/2017
Trenary	Randy	School Superintendent Designee	10/24/2013	
Wisecarver	Steve	Appointed by Town of Boyce	11/5/2013	12/31/2017
<i>People Inc. of Virginia</i>				<i>3 Yr</i>
Hillerson	Coleen	Clarke County Rep Board of Directors	8/16/2016	7/31/2019
<i>Regional Airport Authority</i>				<i>1 Yr</i>

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			<i>Appt Date</i>	<i>Exp Date</i>
Ash	David L.	BoS - Alternate	1/11/2016	12/31/2016
Crawford	John	Buckmarsh District	7/19/2016	6/30/2020
McKay	Beverly B.	BoS - Alternate	1/11/2016	12/31/2016
<i>Shenandoah Area Agency on Aging, Inc.</i>				4 Yr
Bouffault	Robina Rich	White Post District	10/21/2014	9/30/2018
<i>Shenandoah Valley Chief Local Elected Officials Consortium</i>				
Ash	David L.	BoS Designee for Chief Elected Official		
<i>Shenandoah Valley Workforce Investment Board</i>				4 Yr
James	Patricia	Buckmarsh District	9/17/2013	6/30/2017
<i>Towns and Villages: Berryville</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/11/2016	12/31/2016
Daniel	Mary L.C.	BoS - Liaison - Alternate	1/11/2016	12/31/2016
<i>Towns and Villages: Boyce</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/11/2016	12/31/2016
McKay	Beverly B.	BoS - Liaison	1/11/2016	12/31/2016
<i>Towns and Villages: Millwood</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/11/2016	12/31/2016
<i>Towns and Villages: Pine Grove</i>				1 Yr
Catlett	Terri T.	Bos - Liaison	1/11/2016	12/31/2016
Weiss	David S.	BoS - Liaison	1/11/2016	12/31/2016
<i>Towns and Villages: White Post</i>				1 Yr
McKay	Beverly B.	Bos - Liaison	1/11/2016	12/31/2016



Board of Supervisors Organizational Meeting & Work Session Agenda

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

January 9, 2017 10:00 AM

Item
No. **Description**

A. Organizational Items:

- Elect Chair
 - o *Move to nominate and elect _____ to serve as 2017 Chair.*
 - o *Move to close nominations for Chair*
 - o *David Ash will call for vote on the motion to nominate and elect. Following vote, the meeting will be turned over to the newly elected 2017 Chair.*
- Elect Vice Chair
 - o *Move to nominate and elect _____ to serve as 2017 Vice Chair.*
 - o *Move to close nominations for Vice Chair*
 - o *Chair will call for vote on the motion to nominate and elect.*
- Set Meeting Date, Time and Location
 - o *Move to adopt the schedule as presented, or corrected, modified with specifics*
- Adopt Rules of Procedure
 - o *Move to adopt the Rules of Procedure Revision 11 as presented or corrected, modified with specifics*
- Review Chair Appointments
- Annual Distribution: [Information Only]
 - o *Code of Virginia Code of Virginia Title 2.2. Administration of Government Chapter 31. State and Local Government Conflict of Interests Act*
 - o *Code of Virginia Title 2.2. Administration of Government Chapter 37. Virginia Freedom of Information Act*
 - o *Code of Virginia Title 42.1. Libraries Chapter 7. Virginia Public Records Act*

01/09/2017 Summary: See 01/09/2017 Clarke County Board of Supervisors Organizational Meeting & Work Session Minutes.

B. Economic Development Director Review and Direction Continued Discussion

01/09/2017 Summary: See 01/09/2017 Clarke County Board of Supervisors Organizational Meeting & Work Session Minutes.

Clarke County Board of Supervisors

Government Projects Update

Clarke County Board of Supervisors

Miscellaneous Items

Board of Supervisors
Summary of Required Actions Status Report

<i>Meeting/Letter Date</i>	<i>Item</i>	<i>Description</i>	<i>Responsibility</i>	<i>Status</i>	<i>Date Complete</i>
12/20/2016	2048	Review abandonment of Neil Road.	David Ash		
12/20/2016	2049	Add John Staelin to Budget Finance meetings and provide him with the revised budget calendar when Tom Judge makes available.	David Ash	Complete	12/21/2016
12/20/2016	2050	Prepare a letter of appreciation to Warren County for assistance in sanitary district matters.	David Ash		
12/20/2016	2051	GDC coordinate transition from conference room to waiting room. Note: Travis Sumption stated he had major concerns with the transition proposed by Councilwoman McDonald.	David Ash	Complete - Not approved by Courts	12/22/2016
12/20/2016	2052	Special Event Notice of approval to applicant and adjoining property owners.	Lora B. Walburn	Complete	12/21/2016
12/20/2016	2053	Develop / process public hearing notice.	Lora B. Walburn	Complete	12/22/2016
12/20/2016	2054	Process approved minutes.	Lora B. Walburn	Complete	12/21/2016
12/20/2016	2055	Update appointment database and process notice of appointment.	Lora B. Walburn	Complete	12/22/2016
12/20/2016	2056	Process letters of appointment and update database.	Lora B. Walburn	Complete	12/22/2016
12/20/2016	2057	Continue personnel policy update.	David Ash	Current draft complete	12/29/2016
12/20/2016	2058	Update code of Clarke County with CC-2016-06 & CC-2016-07 and distribute.	Lora B. Walburn		

Clarke County Board of Supervisors

Board Member Committee Status Reports

Clarke County Board of Supervisors

Closed Session *[as necessary]*

Clarke County Board of Supervisors

Citizen Comment Period

Public Hearing Notices

The Clarke County Board of Supervisors will hold public hearing on Tuesday, January 17, 2017, at 6:30 PM, or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, Virginia to consider the following matters:

PH 17-01 Zoning And Subdivision Ordinance Text Amendment (TA-16-04) Amend Stormwater Management Regulations. Description: Proposed text amendment to amend Zoning Ordinance §3-A-8, Business Commercial (BC); §3-A-9, Business (B); §3-A-10, Business Park (BP); §3-E-1, Flood Plain District (FP); §4-F, Drainage; and Article 6, Site Development Plans; and to amend Subdivision Ordinance Article 4, Procedure for Subdivision Approval; §8-I, Drainage; §8-J, Private Access Easements; and §11-A, Improvements. The purpose is to reconcile the Zoning and Subdivision Ordinances with the recent repeal of Chapter 154, Stormwater Management, of the Code of Clarke County. Former local stormwater management regulations will be replaced with reference to State regulations, and additional edits are proposed for clarity purposes.

Pertinent information in connection with the above matters is available to the public in Clarke County Administration during regular working hours. Any person desiring to be heard regarding the above matters should appear at the appointed time and place. Written copies of statements at public hearings are requested but not required.

David L. Ash, County Administrator

ZONING AND SUBDIVISION ORDINANCE TEXT AMENDMENT (TA-16-04)
Amend Stormwater Management Regulations
January 17, 2017 Board of Supervisors Meeting – PUBLIC HEARING
STAFF REPORT – Department of Planning

The purpose of this staff report is to provide information to the Planning Commission and Board of Supervisors to assist them in reviewing this proposed ordinance amendment. It may be useful to members of the general public interested in this proposed amendment.

Description:

Proposed text amendment to amend Zoning Ordinance §3-A-8, Business Commercial (BC); §3-A-9, Business (B); §3-A-10, Business Park (BP); §3-E-1, Flood Plain District (FP); §4-F, Drainage; and Article 6, Site Development Plans; and to amend Subdivision Ordinance Article 4, Procedure for Subdivision Approval; §8-I, Drainage; §8-J, Private Access Easements; and §11-A, Improvements. The purpose is to reconcile the Zoning and Subdivision Ordinances with the recent repeal of Chapter 154, Stormwater Management, of the Code of Clarke County. Former local stormwater management regulations will be replaced with reference to State regulations, and additional edits are proposed for clarity purposes.

Requested Action:

Conduct scheduled Public Hearing and take formal action on the proposed text amendment. Staff has no outstanding concerns with the adoption of this text amendment.

Staff Discussion/Analysis:

In June 2016, the Virginia Department of Environmental Quality (DEQ) notified County Planning Department Staff that the County is not authorized to enforce its more stringent local stormwater regulations and that the County’s stormwater ordinance is “null and void.” State law only authorizes localities to have more stringent regulations if they are a Virginia Stormwater Management Program (VSMP) Authority responsible for issuing the State permits – also referred to as an “opt in” locality. Localities such as Clarke County that have “opted out” of accepting responsibility of managing the VSMP process are prohibited under State law from applying more stringent regulations. Those counties that have “opted in” and are VSMP Authorities can only have more stringent regulations if they are approved by the State to have such regulations. The County Attorney reviewed DEQ’s position and concurred, ultimately resulting in action by the Board of Supervisors to repeal the County’s stormwater ordinance on September 20.

As a final step, the Zoning and Subdivision Ordinances must be amended to replace all references to the former stormwater ordinance and local stormwater review process. The proposed text amendment is designed to accomplish the following:

- Replace references to the local stormwater plan review and permitting process with the State stormwater review and permitting process. Applicants would be required to provide a copy of a State permit or approval letter as a condition of final approval for site plans and record plats. Site plan and subdivision construction plan applications would still be required to include copies of the stormwater management plan so that they may be referenced as these plans are being reviewed by Staff, the Commission, and the County’s

engineering consultant.

- Reference State regulations and processes generically rather than by specific names or titles in order to avoid the need for future text amendments to reflect changes in State law or processes.
- Replace certain uses of the term “drainage” with “stormwater management” to more accurately reflect the intent of the applicable provisions. Staff does not recommend amending all occurrences of the term “drainage” as in some cases they refer to VDOT drainage easements or the Town of Berryville’s municipal stormwater system.

Planning Commission Recommendation:

Following a duly advertised Public Hearing on December 2, 2016, the Planning Commission voted 10-0-1 (Caldwell absent) to recommend adoption of the proposed text amendment. No one spoke for or against the text amendment at the Commission’s Public Hearing.

Staff Recommendation:

Staff has no outstanding concerns with the adoption of the text amendment.

History:

- | | |
|---------------------------|---|
| November 4, 2016. | Commission voted 10-0-1 (Nelson absent) to schedule Public Hearing for the December 2, 2016 meeting. |
| December 2, 2016. | Commission voted 10-0-1 (Caldwell absent) to recommend adoption of the proposed text amendment. |
| December 20, 2016. | Board voted unanimously to schedule Public Hearing for the January 17, 2017 meeting. |
| January 17, 2017. | Placed on the Board’s regular meeting agenda and advertised for Public Hearing. |

Proposed amendment text is included in the tables below. Changes are shown in red italics with strikethroughs where necessary:

ZONING ORDINANCE

Section	Title	Current	Proposed
3-A-8-g-5-b-3	BC District, Additional Regulations, Site Plan	b.Site plans shall include provisions for: (1) adequate public facilities, (2) development phasing, (3) stormwater management facilities to address the ultimate development coverage within the district, (4) lighting and signing, (5) building placement and lot configuration, and (6) other special site features and land use considerations deemed necessary to serve the district.	b.Site plans shall include provisions for: (1) adequate public facilities, (2) development phasing, (3) stormwater management facilities <i>that comply with State stormwater management regulations to address the ultimate development coverage within the district</i> , (4) lighting and signing, (5) building placement and lot configuration, and (6) other special site features and land use considerations deemed necessary to serve the district.
3-A-9-g-5-b-3	B District, Additional Regulations, Site Plan	b.Site plans shall include provisions for: (1) adequate public facilities, (2) development phasing, (3) stormwater management facilities to address the ultimate development coverage within the district, (4) lighting and signing, (5) building placement and lot configuration, and (6) other special site features and land use considerations deemed necessary to serve the district.	b.Site plans shall include provisions for: (1) adequate public facilities, (2) development phasing, (3) stormwater management facilities <i>that comply with State stormwater management regulations to address the ultimate development coverage within the district</i> , (4) lighting and signing, (5) building placement and lot configuration, and (6) other special site features and land use considerations deemed necessary to serve the district.

3-A-10-g-4-e	BP District, Site Plans and Special Use Permits	e. Site plans for development in BP Business Park Districts shall include provisions for (a) adequate public facilities, (b) development phasing, (c) stormwater management facilities to address the ultimate development coverage within the district, (d) lighting and signing, and (e) other special site features and land use considerations deemed necessary to serve the industrial district.	e. Site plans for development in BP Business Park Districts shall include provisions for (a) adequate public facilities, (b) development phasing, (c) stormwater management facilities <i>that comply with State stormwater management regulations to address the ultimate development coverage within the district</i> , (d) lighting and signing, and (e) other special site features and land use considerations deemed necessary to serve the industrial district.
3-E-1-e	Design Criteria for Utilities and Facilities in Flood Plain Districts	3. All storm drainage facilities shall be designed to convey the flow of surface waters without damage to persons or property. The proposed system shall insure drainage away from buildings and on-site waste disposal sites. The County may require a primarily underground system to accommodate frequent floods and a secondary surface system to accommodate larger, less frequent floods. Drainage plans shall be consistent with local and regional drainage plans. The facilities shall be designed to prevent the discharge of excess runoff onto adjacent properties.	3. All storm <i>water drainage</i> facilities shall <i>comply with State stormwater management regulations be designed to convey the flow of surface waters without damage to persons or property. The proposed system shall insure drainage away from buildings and on-site waste disposal sites. The County may require a primarily underground system to accommodate frequent floods and a secondary surface system to accommodate larger, less frequent floods. Drainage plans shall be consistent with local and regional drainage plans. The facilities shall be designed to prevent the discharge of excess runoff onto adjacent properties.</i>

4-F	<i>Drainage-Stormwater Management</i>	When required by the Planning Commission or the Virginia Department of Transportation, drainage systems shall be provided by means of culverts, ditches, catch basins, cross drains, curbs and gutters, and any other facilities that are necessary to provide adequate drainage and disposal of surface and storm waters from or across all streets and adjoining properties. Appropriate drainage easements shall also be provided as required by the Planning Commission, Board of Supervisors, and/or the Virginia Department of Highways and Transportation.	When required by the Planning Commission or the Virginia Department of Transportation <i>or by State stormwater management regulations, drainage stormwater management</i> systems shall be provided by means of culverts, ditches, catch basins, cross drains, curbs and gutters, and any other facilities that are necessary to provide adequate drainage and disposal management of surface and storm waters from or across all streets and adjoining properties. <i>Stormwater management features shall comply with State stormwater management regulations.</i> Appropriate drainage easements shall also be provided as required by the Planning Commission, Board of Supervisors, and/or the Virginia Department of Highways and Transportation.
6-G-16	Site Development Plans; Contents	Provision for the adequate disposition of natural and storm water indicating the location, sizes, types, and grades of ditches, catch basins, detention ponds (showing 10-year and 100-year elevations), and pipes and connections to existing drainage systems. Plans shall be in accordance with the Berryville Stormwater System Master Plan.	<i>For projects located in the Berryville Annexation Area, P</i> rovision for the adequate disposition of natural and storm water indicating the location, sizes, types, and grades of ditches, catch basins, detention ponds (showing 10-year and 100-year elevations), and pipes and connections to existing drainage systems. Plans shall be in accordance with the Berryville Stormwater System Master Plan.

6-H-8	Site Development Plans; Improvements and Minimum Standards; Stormwater Management	Stormwater management facilities shall be provided in conjunction with land development activities, which require the submission of a Site Plan. An evaluation shall be performed for each proposed land development project in accord with Clarke County Code Chapter 154. Stormwater Management.	Stormwater management facilities shall be provided in conjunction with land development activities, which require the submission of a Site Plan. <i>All stormwater management facilities shall comply with State stormwater management regulations. A copy of the permit or approval letter from the State stormwater management program authority shall be provided as a condition of final site plan approval. An evaluation shall be performed for each proposed land development project in accord with Clarke County Code Chapter 154. Stormwater Management.</i>
6-H-15-e-4	Site Development Plans; Sinkhole and Karst Features; Requirements and Restrictions	Stormwater runoff shall be addressed as outlined in the Chesapeake Stormwater Network (CSN) Technical Bulletin No.1 “Stormwater Design Guidelines for Karst Terrain in the Chesapeake Bay Watershed” Version 2.	Stormwater runoff management facilities shall <i>comply with State stormwater management regulations for Karst Terrain be addressed as outlined in the Chesapeake Stormwater Network (CSN) Technical Bulletin No.1 “Stormwater Design Guidelines for Karst Terrain in the Chesapeake Bay Watershed” Version 2.</i>

SUBDIVISION ORDINANCE

Section	Title	Current	Proposed
4-G-2-b-3	Action on Preliminary Plat	Has adequate drainage. In making this determination, it shall consider whether or not the surface or subsurface water retention and/or runoff is such that it constitutes a danger to the structural integrity of proposed dwelling units or other proposed on site structures, and whether or not proposed site grading and development will create harmful or damaging effects from erosion and siltation on downhill or downstream land.	<i>Complies with all State stormwater management regulations. Has adequate drainage. In making this determination, it shall consider whether or not the surface or subsurface water retention and/or runoff is such that it constitutes a danger to the structural integrity of proposed dwelling units or other proposed on site structures, and whether or not proposed site grading and development will create harmful or damaging effects from erosion and siltation on downhill or downstream land.</i>
4-H-1-a	Submission of Plans and Profiles	Five copies of the complete Construction Plans and Profiles, including storm sewer design computations and storm water inlet computations.	Five copies of the complete Construction Plans and Profiles, including storm sewer design computations and storm water inlet computations. <i>Where applicable, a copy of the permit or approval letter from the State stormwater management program authority shall be provided as a condition of record plat approval.</i>

8-I	Drainage	Subdivisions shall be protected from flood hazard and inundation by storm water, springs, and other surface waters. The design and construction of drainage facilities shall be such that all water courses traversing the subdivision and water emanating from outside and/or within the subdivision will be carried through and off the subdivision without creating an adverse drainage condition to roadway, residential sites, or residences to be installed within the tract, and without any injury to roadways, residential sites, residences, structures, farmland, or open space abutting or in the vicinity of the tract. Stormwater Management shall be designed as described in the Clarke County Code Chapter 154.	Subdivisions shall be protected from flood hazard and inundation by storm water, springs, and other surface waters. The design and construction of drainage facilities shall be such that all water courses traversing the subdivision and water emanating from outside and/or within the subdivision will be carried through and off the subdivision without creating an adverse drainage condition to roadway, residential sites, or residences to be installed within the tract, and without any injury to roadways, residential sites, residences, structures, farmland, or open space abutting or in the vicinity of the tract. Stormwater Management shall be designed as <i>required by State stormwater management regulations described in the Clarke County Code Chapter 154.</i>
8-J-2-c-15	Design Standards (private access easements)	storm drain culverts shall meet VDOT standards; and	<i>stormwater management features, including storm drain culverts, shall meet VDOT standards and State stormwater management regulations, if applicable ; and</i>

11-A-6	Improvements; <i>Drainage Stormwater Management</i>	When required by the Planning Commission or the Virginia Department of Transportation, drainage systems shall be provided by means of culverts, ditches, catch basins, cross drains, curbs and gutters, and any other facilities that are necessary to provide adequate drainage and disposal of surface and storm waters from or across all streets and adjoining properties. Appropriate drainage easements shall also be provided as required by the Planning Commission, Board of Supervisors, and/or the Virginia Department of Highways and Transportation.	When required by the Planning Commission or the Virginia Department of Transportation <i>or by State stormwater management regulations, drainage stormwater management</i> systems shall be provided by means of culverts, ditches, catch basins, cross drains, curbs and gutters, and any other facilities that are necessary to provide adequate drainage and disposal <i>management</i> of surface and storm waters from or across all streets and adjoining properties. <i>Stormwater management features shall comply with State stormwater management regulations.</i> Appropriate drainage easements shall also be provided as required by the Planning Commission, Board of Supervisors, and/or the Virginia Department of Highways and Transportation.
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Clarke County Board of Supervisors

Adjournment

Clarke County Board of Supervisors

Reports:

- 1. Building Department**
- 2. Commissioner of the Revenue**
- 3. Fire & EMS**
- 4. Handley Regional Library**
- 5. Virginia Regional Transit**

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)

PROJECT TYPE	PERMITS FROM 12/01/16 TO 12/31/16				PERMITS YEAR TO DATE			
	ISSUED	VOIDED	EST VALUE	FEES	ISSUED	VOIDED	EST VALUE	FEES
Residential Accessory Residential Accessory	3	0	58,740	869.61	5	0	142,740	1,555.17
PROJECT TOTALS	3	0	58,740	869.61	5	0	142,740	1,555.17
Residential Addition Residential Building Addition Residential Electric Residential Plumbing	2 1 1	0 0 0	70,743 0 0	874.71 107.10 102.00	5 2 2	0 0 0	189,475 0 0	2,135.49 163.20 224.40
PROJECT TOTALS	4	0	70,743	1,083.81	9	0	189,475	2,523.09
Commercial Deck/Porch no Roof Deck or Porch w/o Roof	0	0	0	.00	1	0	0	51.00
PROJECT TOTALS	0	0	0	.00	1	0	0	51.00
Commercial Temporary Trailer Commercial Temporary Trailer	1	0	0	61.20	1	0	0	61.20
PROJECT TOTALS	1	0	0	61.20	1	0	0	61.20
Residential Foundation Residential Foundation Permit	0	0	0	.00	1	0	0	51.00
PROJECT TOTALS	0	0	0	.00	1	0	0	51.00
Residential Garage Residential Garage Residential Building Remodel Residential Electric Zoning Acc Struct \$200	0 0 0 0	0 0 0 0	0 0 0 0	.00 .00 .00 .00	10 1 1 1	0 0 0 0	410,433 0 0 0	3,383.88 102.00 102.00 200.00
PROJECT TOTALS	0	0	0	.00	13	0	410,433	3,787.88
Residential New Residential Building New Residential Electric-New Major Land Disturbance Residential Mechanical-New Residential Plumbing-New	5 5 1 5 5	0 0 0 0 0	2,153,517 0 0 0 0	10,457.46 .00 250.00 .00 .00	12 12 2 12 12	0 0 0 0 0	5,136,032 0 0 0 0	26,663.81 .00 500.00 .00 .00
PROJECT TOTALS	21	0	2,153,517	10,707.46	50	0	5,136,032	27,163.81
Commercial Remodel Commercial Building Remodel Deck or Porch w/o Roof Commercial Electric Commercial Mechanical Commercial Plumbing	0 1 0 0 0	0 0 0 0 0	0 0 0 0 0	.00 51.00 .00 .00 .00	1 1 1 1 1	0 0 0 0 0	84,000 0 0 0 0	385.56 51.00 153.00 61.20 107.10
PROJECT TOTALS	1	0	0	51.00	5	0	84,000	757.86

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)

PROJECT TYPE	PERMITS FROM 12/01/16 TO 12/31/16				PERMITS YEAR TO DATE			
	ISSUED	VOIDED	EST VALUE	FEES	ISSUED	VOIDED	EST VALUE	FEES
Residential Deck/Porch no Roof Deck or Porch w/o Roof	2	0	0	102.00	5	0	0	255.00
PROJECT TOTALS	2	0	0	102.00	5	0	0	255.00
Residential Deck/Porch w/Roof Deck/Porch with Roof	1	0	0	102.00	2	0	0	153.00
PROJECT TOTALS	1	0	0	102.00	2	0	0	153.00
RESIDENTIAL REMODEL								
Residential Building Remodel	2	0	33,750	256.92	5	0	225,450	1,238.82
Residential Electric	2	0	0	188.70	3	0	0	285.60
Residential Gas	0	0	0	.00	1	0	0	40.80
Residential Plumbing	2	0	0	91.80	3	0	0	153.00
PROJECT TOTALS	6	0	33,750	537.42	12	0	225,450	1,718.22
Solar Array System								
Deck or Porch w/o Roof	1	0	0	51.00	1	0	0	51.00
Residential Electric	1	0	0	91.80	1	0	0	91.80
PROJECT TOTALS	2	0	0	142.80	2	0	0	142.80
DEPARTMENT TOTALS	41	0	2,316,750	13,657.30	106	0	6,188,130	38,220.03
REPORT TOTALS	41	0	2,316,750	13,657.30	106	0	6,188,130	38,220.03

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

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Accessory](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
			EST VALUE	FEES	EST VALUE	FEES		
160821	303 LIME MARL LN SUMMERFIELD TIMOTHY L & LISA L	4945						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES	EST VALUE	FEES
B160821	BRA	ISSUED	11/18/16	05/17/17	0	.00	12,000	155.08
DESC OF WORK: 20' X 20' PRE-FAB STORAGE SHED								
PARTIES INVOLVED:								
CONT	SUMMERFIELD TIMOTHY L & LISA L							
O	SUMMERFIELD TIMOTHY L & LISA L							
OC	SUMMERFIELD TIMOTHY L & LISA L							
APPLICATION TOTALS					.00		155.08	
160831	688 PINE GROVE RD TAPSCOTT ROGER WAYNE	5557						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES	EST VALUE	FEES
B160831	BRA	ISSUED	11/22/16	05/21/17	0	.00	72,000	530.48
DESC OF WORK: 40' X 60' STORAGE BUILDING								
PARTIES INVOLVED:								
CONT	TAPSCOTT ROGER WAYNE							
O	TAPSCOTT ROGER WAYNE							
OC	TAPSCOTT ROGER WAYNE							
APPLICATION TOTALS					.00		530.48	
160839	677 STRINGTOWN RD ALLISON ADAM R & TINA L	668						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES	EST VALUE	FEES
B160839	BRA	ISSUED	12/09/16	06/07/17	12,600	257.83	12,600	257.83
DESC OF WORK: Erect a prefab 14' x 30 Storage Building								
PARTIES INVOLVED:								
CONT	ALLISON ADAM R & TINA L							
O	ALLISON ADAM R & TINA L							
OC	ALLISON ADAM R & TINA L							
APPLICATION TOTALS					257.83		257.83	
160845	400 KIMBLE RD ALGER FRED H JR & JANET C	587						

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Clarke County
PERMITS ISSUED ANALYSIS

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PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	PERMITS 12/01/16 - 12/31/16 FEES	PERMITS YEAR EST VALUE	TO DATE FEES
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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Accessory](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE						
B160845	BRA ISSUED	12/27/16 06/25/17	22,140	301.62	22,140	301.62		
DESC OF WORK: ERECT A PREFAB STRUCTURE ON SITE 18' X 41'								
PARTIES INVOLVED: CONT ALGER FRED H JR & JANET C O ALGER FRED H JR & JANET C								
APPLICATION TOTALS						301.62		301.62

[160859](#) 2270 CALMES NECK LN [9333](#)
[INDIE DEVELOPMENT LLC](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	PERMITS 12/01/16 - 12/31/16 FEES	PERMITS YEAR EST VALUE	TO DATE FEES
B160859	BRA	ISSUED	12/29/16	06/27/17	24,000	310.16	24,000	310.16
DESC OF WORK: Boat House w/Bathroom Also Land Disturbance permit for .6 acre pond								
PARTIES INVOLVED: CONT SNEAD CHARLES H O INDIE DEVELOPMENT LLC								
APPLICATION TOTALS						310.16		310.16
PROJECT TOTALS					58,740	869.61	142,740	1,555.17

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Addition](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES	EST VALUE	FEES
160809	116 SOUTH CHURCH ST TUCKAHOE SOLUTIONS INC	2109			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
B160809	BRAD	ISSUED	11/09/16	06/28/17	0	.00	0	465.80
P160809	Res Plmbg	ISSUED	11/09/16	06/28/17	0	.00	0	122.40
PARTIES INVOLVED:								
CONT	TUCKAHOE SOLUTIONS INC							
O	TUCKAHOE SOLUTIONS INC							
OC	TUCKAHOE SOLUTIONS INC							
PLUM	TUCKAHOE SOLUTIONS INC							
APPLICATION TOTALS						.00	588.20	
160817	30 STONEBRIER LN GRAY BENJAMIN J & STEFANIE M	224			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
B160817	BRAD	ISSUED	11/16/16	05/28/17	0	.00	97,329	696.74
DESC OF WORK:								
Add a Foyer and Family Room								
Crawlspace foundationd								
PARTIES INVOLVED:								
CONT	GRAY BENJAMIN J & STEFANIE M							
O	GRAY BENJAMIN J & STEFANIE M							
OC	GRAY BENJAMIN J & STEFANIE M							
APPLICATION TOTALS						.00	696.74	
160824	216 CHAMBERLAIN ST DILLON LAWRENCE P & ELIZABETH C	9295			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
B160824	BRAD	ISSUED	11/15/16	05/23/17	0	.00	21,403	98.24
E160824	ERL	ISSUED	11/15/16	05/23/17	0	.00	0	56.10
DESC OF WORK:								
Add a 190.4 s.f. sunroom addition								
PARTIES INVOLVED:								
CONT	W. RICHARD WIITA, JR.							
ELEC	W. RICHARD WIITA, JR.							
O	DILLON LAWRENCE P & ELIZABETH C							
APPLICATION TOTALS						.00	154.34	
160829	9116 JOHN MOSBY HWY GRUBBS PRESTON D	4544						

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PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEES	PERMITS EST VALUE	YEAR TO DATE	TO DATE	FEES
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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Addition](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE	ISSUED	EXPIRES	EST VALUE	FEES	EST VALUE	YEAR TO DATE	TO DATE	FEES
B160829	BRAD ISSUED	61,281	12/09/16	06/07/17	61,281	581.28	61,281			581.28
DESC OF WORK: BUILD A 24' X 28' APPROX. ADDITION TO FRONT OF HOUSE MASTER BEDROOM AND LIVING ROOM										
PARTIES INVOLVED: CONT CHRISTOPHER VENABLE O GRUBBS PRESTON D										
APPLICATION TOTALS						581.28				581.28

[160838](#) 1732 MILLWOOD RD [6124](#)
[HOLLOWAY PAULINE E TRUST](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEES	PERMITS EST VALUE	YEAR TO DATE	TO DATE	FEES
B160838	BRAD	ISSUED	12/01/16	06/05/17	9,462	293.43	9,462			293.43
E160838	ERL	ISSUED	12/14/16	06/12/17	0	107.10	0			107.10
P160838	Res Plmbg	ISSUED	12/14/16	06/12/17	0	102.00	0			102.00
DESC OF WORK: 6' X 8' addition for bathroom										
PARTIES INVOLVED: CONT HOLLOWAY PAULINE E TRUST ELEC HOLLOWAY PAULINE E TRUST O HOLLOWAY PAULINE E TRUST OC HOLLOWAY PAULINE E TRUST PLUM HOLLOWAY PAULINE E TRUST										
APPLICATION TOTALS						502.53				502.53
PROJECT TOTALS					70,743	1,083.81	189,475			2,523.09

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Commercial Deck/Porch no Roof](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
			EST VALUE	FEES	EST VALUE	FEES		
160832	32 EAST MAIN ST BOARD OF SUPERVISORS OF CLARKE CO	1531						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES				
B160832	Deck	ISSUED	11/21/16	05/20/17	0	.00	0	51.00
DESC OF WORK: REPLACE PORCH FLOORING BOARDS, REPAIR COLUMNS, ETC.								
PARTIES INVOLVED: CONT LANTZ CONSTRUCTION CO O BOARD OF SUPERVISORS OF CLARKE CO								
APPLICATION TOTALS						.00		51.00
PROJECT TOTALS			0			.00	0	51.00

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Commercial Temporary Trailer](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
			EST VALUE	FEES	EST VALUE	FEES		
160843	317 WEST MAIN ST CLARKE COUNTY PRIMARY SCHOOL	1947						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES				
B160843	C Trailer	ISSUED	12/09/16	06/07/17	0	61.20	0	61.20
DESC OF WORK:								
Set Temporary office trailer at Berryville Primary School								
Use during building Renovation								
PARTIES INVOLVED:								
CONT	H & W CONSTRUCTION CO INC							
O	CLARKE COUNTY PRIMARY SCHOOL							
APPLICATION TOTALS					0	61.20	0	61.20
PROJECT TOTALS					0	61.20	0	61.20

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Foundation](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
			ISSUED	EXPIRES	EST VALUE	FEES	EST VALUE	FEES
160804	420 DELANY CT TERRY WALLACE	9188						
B160804	Found RL		11/04/16	05/03/17	0	.00	0	51.00
DESC OF WORK: Foundation for future Single Family Dwelling								
PARTIES INVOLVED: CONT FREEDOM HOMES O TERRY WALLACE								
APPLICATION TOTALS						.00		51.00
PROJECT TOTALS					0	.00	0	51.00

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Garage](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
			EST VALUE	FEEES	EST VALUE	FEEES		
160800	311 SOUTH CHURCH ST JOHNSON BROCK	2244						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
B160800	BRG	ISSUED	11/07/16	05/28/17	EST VALUE	FEEES	EST VALUE	FEEES
					0	.00	65,292	299.69
DESC OF WORK:								
24' x 25' Garage								
PARTIES INVOLVED:								
CONT JOHNSON BROCK								
O JOHNSON BROCK								
APPLICATION TOTALS						.00		299.69
160802	191 BUTLER LN CANTRELL CLIFFORD B & JAN W	4573						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
B160802	BRG	ISSUED	11/21/16	06/12/17	EST VALUE	FEEES	EST VALUE	FEEES
					0	.00	72,679	583.60
DESC OF WORK:								
36' X 48' GARAGE								
POLE BARN DESIGN								
PARTIES INVOLVED:								
CONT CANTRELL CLIFFORD B & JAN W								
O CANTRELL CLIFFORD B & JAN W								
APPLICATION TOTALS						.00		583.60
160803	1440 BEECHWOOD LN THIEL JOHN R & EVELYN JORAN-THIEL	4329						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
B160803	BRG	ISSUED	11/10/16	05/09/17	EST VALUE	FEEES	EST VALUE	FEEES
					0	.00	50,472	231.66
DESC OF WORK:								
30' X 40' DETACHED GARAGE								
PARTIES INVOLVED:								
CONT THIEL JOHN R & EVELYN-JORAN THIEL								
O THIEL JOHN R & EVELYN JORAN-THIEL								
APPLICATION TOTALS						.00		231.66
160805	105 GRIGSBY LN NEWCOMBE KERRY & JEFFREY D GRUBB	5326						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
B160805	BRG	ISSUED	11/04/16	05/03/17	EST VALUE	FEEES	EST VALUE	FEEES
					0	.00	48,453	222.40

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Garage](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE		
DESC OF WORK: 32 X 36 DETACHED GARAGE				
PARTIES INVOLVED:				
CONT	NEWCOMBE KERRY & JEFFREY D GRUBB			
O	NEWCOMBE KERRY & JEFFREY D GRUBB			
OC	NEWCOMBE KERRY & JEFFREY D GRUBB			
APPLICATION TOTALS			.00	222.40

[160807](#) 2247 PARSHALL RD
[HART JANE A](#)

[5339](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEEES	PERMITS YEAR TO DATE EST VALUE	FEEES
B160807	BRG	ISSUED	11/08/16	06/01/17	0	.00	24,226	111.20
B160807B	BRG	ISSUED	11/08/16	06/01/17	0	.00	0	102.00
160807	Zoning 200	ISSUED	11/08/16		0	.00	0	200.00
DESC OF WORK: 24' x 24' 2 DOOR GARAGE BREEZEWAY ATTACHED								
PARTIES INVOLVED:								
CONT	CARPENTER BEACH CONSTRUCTION INC							
ELEC	PURCELLVILLE ELECTRIC, INC.							
O	HART JANE A							
APPLICATION TOTALS						.00		413.20

[160814](#) 19421 BLUE RIDGE MTN RD
[REID THEODORE S & WANDA S](#)

[6583](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEEES	PERMITS YEAR TO DATE EST VALUE	FEEES
B160814	BRG	ISSUED	11/28/16	05/27/17	0	.00	24,226	361.20
DESC OF WORK: 24' x 24' TWO CAR GARAGE								
PARTIES INVOLVED:								
CONT	WILLIAM ALLEN COCHRAN							
O	REID THEODORE S & WANDA S							
APPLICATION TOTALS						.00		361.20

[160816](#) 525 SUMMIT POINT RD
[HUTCHINSON STEVEN](#)

[728](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEEES	PERMITS YEAR TO DATE EST VALUE	FEEES
B160816	BRG	ISSUED	11/10/16	05/09/17	0	.00	50,472	481.66
E160816	ERL	ISSUED	11/10/16	05/09/17	0	.00	0	102.00
PARTIES INVOLVED:								
CONT	CONESTOGA BUILDING COMPANY							

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Garage](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE		
ELEC O	LARRY S TAVENNER HUTCHINSON STEVEN	ELECTRICAL		
APPLICATION TOTALS			.00	583.66

[160820](#) 19315 BLUE RIDGE MTN RD [6646](#)
[JONATHAN ENGLISH](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEEES	PERMITS YEAR TO DATE EST VALUE	FEEES
B160820	BRG	ISSUED	11/21/16	05/20/17	0	.00	22,207	351.93
DESC OF WORK: DETACHED 2 CAR UNFINISHED LOG SIDING/ SHINGLED ROOF								
PARTIES INVOLVED: CONT BRICK STREET CONSTRUCTION LLC O JONATHAN ENGLISH								

APPLICATION TOTALS .00 351.93

[160823](#) 156 WEST CRESCENT ST [4731](#)
[FRANCISCO SANDOVAL](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEEES	PERMITS YEAR TO DATE EST VALUE	FEEES
B160823	BRG	ISSUED	11/16/16	05/15/17	0	.00	22,123	351.54
DESC OF WORK: 520 s.f. Detached Garage								
PARTIES INVOLVED: CONT FRANCISCO SANDOVAL O FRANCISCO SANDOVAL								

APPLICATION TOTALS .00 351.54

[160828](#) 5720 HARRY BYRD HWY [2424](#)
[TALLEY KEVIN L](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	FEEES	PERMITS YEAR TO DATE EST VALUE	FEEES
B160828	BRG	ISSUED	11/18/16	05/17/17	0	.00	30,283	389.00
DESC OF WORK: 30' X 24' GARAGE								
PARTIES INVOLVED: CONT TALLEY KEVIN L O TALLEY KEVIN L								

APPLICATION TOTALS .00 389.00
PROJECT TOTALS 0 .00 410,433 3,787.88

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential New](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE
			EST VALUE	FEES	EST VALUE	FEES
160811	19616 BLUE RIDGE MTN RD MARUSICH JOHN & KRISTEN	6629				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE
B160811	BRN	ISSUED	11/18/16	06/28/17	EST VALUE	FEES
E160811	Res Elec N	ISSUED	11/18/16	06/28/17	0	.00
L160811	MAJOR LAND	ISSUED	11/18/16	06/28/17	0	.00
M160811	Res Mech N	ISSUED	11/18/16	06/28/17	0	.00
P160811	Res Plmb N	ISSUED	11/18/16	06/28/17	0	.00
DESC OF WORK:						
SINGLE FAMILY DWELLING						
PARTIES INVOLVED:						
CONT	PAUL C	MCMICHAEL	BUILDER			
ELEC	PAUL C	MCMICHAEL	BUILDER			
MECH	PAUL C	MCMICHAEL	BUILDER			
O	MARUSICH	JOHN & KRISTEN				
PLUM	PAUL C	MCMICHAEL	BUILDER			
APPLICATION TOTALS					.00	2,306.46
160822	726 MCGUIRE CIR RICHMOND AMERICAN HOMES OF	9133				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE
B160822	BRN	ISSUED	11/17/16	05/16/17	EST VALUE	FEES
E160822	Res Elec N	ISSUED	11/17/16	05/16/17	0	.00
M160822	Res Mech N	ISSUED	11/17/16	05/16/17	0	.00
P160822	Res Plmb N	ISSUED	11/17/16	05/16/17	0	.00
DESC OF WORK:						
Single Family Dwelling - Darby Elevation E, extended Living area, sunroom, 3 car garage, conservatory, finished basement						
PARTIES INVOLVED:						
CONT	RICHMOND	AMERICAN HOMES OF				
ELEC	RICHMOND	AMERICAN HOMES OF				
MECH	RICHMOND	AMERICAN HOMES OF				
O	RICHMOND	AMERICAN HOMES OF				
PLUM	RICHMOND	AMERICAN HOMES OF				
APPLICATION TOTALS					.00	2,516.84
160825	3575 LORD FAIRFAX HWY MANOCHEHRI-KALANTARI	697				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE
B160825	BRN	ISSUED	11/16/16	06/22/17	EST VALUE	FEES
E160825	Res Elec N	ISSUED	11/16/16	06/22/17	0	.00
M160825	Res Mech N	ISSUED	11/16/16	06/22/17	0	.00

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential New](#)

DETAIL

APPLICATION REF	LOCATION OWNER	ISSUED	EXPIRES	PARCEL CODE				
M160850	Res Mech N	ISSUED	12/15/16 06/13/17	0		.00	0	.00
P160850	Res Plmb N	ISSUED	12/15/16 06/13/17	0		.00	0	.00
DESC OF WORK: New Single Family Dwelling - Jessica, Elevation B 3 car side-load garage								
PARTIES INVOLVED:								
CONT	RICHMOND AMERICAN HOMES OF							
ELEC	RICHMOND AMERICAN HOMES OF							
MECH	RICHMOND AMERICAN HOMES OF							
O	RICHMOND AMERICAN HOMES							
PLUM	RICHMOND AMERICAN HOMES OF							
APPLICATION TOTALS						1,859.98		1,859.98

160854		725 MCGUIRE CIR		9097		PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
RICHMOND AMERICAN HOMES						EST VALUE	FEES	EST VALUE	FEES
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES					
B160854	BRN	ISSUED	12/27/16	06/25/17	508,764	2,335.23	508,764	2,335.23	
E160854	Res Elec N	ISSUED	12/27/16	06/25/17	0	.00	0	.00	
M160854	Res Mech N	ISSUED	12/27/16	06/25/17	0	.00	0	.00	
P160854	Res Plmb N	ISSUED	12/27/16	06/25/17	0	.00	0	.00	
DESC OF WORK: New Single Family Dwelling - Darla-Elevation E 3 car side load garage, second floor loft									
PARTIES INVOLVED:									
CONT	RICHMOND AMERICAN HOMES OF								
ELEC	RICHMOND AMERICAN HOMES OF								
MECH	RICHMOND AMERICAN HOMES OF								
O	RICHMOND AMERICAN HOMES								
PLUM	RICHMOND AMERICAN HOMES OF								
APPLICATION TOTALS						2,335.23		2,335.23	

160855		729 MCGUIRE CIR		9098		PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
RICHMOND AMERICAN HOMES						EST VALUE	FEES	EST VALUE	FEES
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES					
B160855	BRN	ISSUED	12/27/16	06/25/17	546,560	2,508.71	546,560	2,508.71	
E160855	Res Elec N	ISSUED	12/27/16	06/25/17	0	.00	0	.00	
M160855	Res Mech N	ISSUED	12/27/16	06/25/17	0	.00	0	.00	
P160855	Res Plmb N	ISSUED	12/27/16	06/25/17	0	.00	0	.00	
DESC OF WORK: New Single Family Dwelling - Daniel-Elevation C 3 car front load garage									
PARTIES INVOLVED:									
CONT	RICHMOND AMERICAN HOMES OF								
ELEC	RICHMOND AMERICAN HOMES OF								
MECH	RICHMOND AMERICAN HOMES OF								
O	RICHMOND AMERICAN HOMES								

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential New](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE		
PLUM	RICHMOND AMERICAN HOMES OF			
APPLICATION TOTALS			2,508.71	2,508.71

[160856](#) 714 MCGUIRE CIR [9131](#)
[RICHMOND AMERICAN HOMES](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
					EST VALUE	FEES	EST VALUE	FEES
B160856	BRN	ISSUED	12/27/16	06/25/17	366,130	1,680.54	366,130	1,680.54
E160856	Res Elec N	ISSUED	12/27/16	06/25/17	0	.00	0	.00
M160856	Res Mech N	ISSUED	12/27/16	06/25/17	0	.00	0	.00
P160856	Res Plmb N	ISSUED	12/27/16	06/25/17	0	.00	0	.00

DESC OF WORK:
New Single Family Dwelling - Amherst-Elevation A

PARTIES INVOLVED:
CONT RICHMOND AMERICAN HOMES OF
ELEC RICHMOND AMERICAN HOMES OF
MECH RICHMOND AMERICAN HOMES OF
O RICHMOND AMERICAN HOMES
PLUM RICHMOND AMERICAN HOMES OF

APPLICATION TOTALS					1,680.54		1,680.54
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[160858](#) 2270 CALMES NECK LN [9333](#)
[INDIE DEVELOPMENT LLC](#)

PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
					EST VALUE	FEES	EST VALUE	FEES
B160858	BRN	ISSUED	12/29/16	06/27/17	337,950	2,073.00	337,950	2,073.00
E160858	Res Elec N	ISSUED	12/29/16	06/27/17	0	.00	0	.00
L160858	MAJOR LAND	ISSUED	12/29/16	06/27/17	0	250.00	0	250.00
M160858	Res Mech N	ISSUED	12/29/16	06/27/17	0	.00	0	.00
P160858	Res Plmb N	ISSUED	12/29/16	06/27/17	0	.00	0	.00

DESC OF WORK:
New Single Family Dwelling
Boat House with bathroom (Accessory Building)

PARTIES INVOLVED:
CONT SNEAD CHARLES H
ELEC SNEAD CHARLES H
MECH SNEAD CHARLES H
O INDIE DEVELOPMENT LLC
PLUM SNEAD CHARLES H

APPLICATION TOTALS					2,323.00		2,323.00
PROJECT TOTALS					2,153,517	10,707.46	5,136,032 27,163.81

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Commercial Remodel](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
			EST VALUE	FEEES	EST VALUE	FEEES		
160818	208 NORTH BUCKMARSH ST GIORDANO GEORGANNE	1491						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES				
B160818	BCR	ISSUED	11/16/16	05/15/17	0	.00	84,000	385.56
B160818B	Deck	ISSUED	12/01/16	05/30/17	0	51.00	0	51.00
E160818	Com Elctrc	ISSUED	11/16/16	05/15/17	0	.00	0	153.00
M160818	Com Mech	ISSUED	11/16/16	05/15/17	0	.00	0	61.20
P160818	Com Plmbg	ISSUED	11/16/16	05/15/17	0	.00	0	107.10
DESC OF WORK:								
REMODEL EXISTING INTO OFFICES, WAITING ROOM, KITCHEN,BATH.								
ADD NEW DOORS, WINDOWS, REMOVE EXISTING								
PARTIES INVOLVED:								
CONT	GIORDANO GEORGANNE							
ELEC	GIORDANO GEORGANNE							
MECH	GIORDANO GEORGANNE							
O	GIORDANO GEORGANNE							
PLUM	GIORDANO GEORGANNE							
APPLICATION TOTALS						51.00		757.86
PROJECT TOTALS			0			51.00	84,000	757.86

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Deck/Porch no Roof](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE
			EST VALUE	FEES	EST VALUE	FEES
160808	127 EAST FAIRFAX ST COUMES DALE L	1696				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES
B160812	Deck	ISSUED	11/09/16	06/05/17	0	.00
B160812B	Deck	ISSUED	11/09/16	06/05/17	0	.00
DESC OF WORK:						
Extend front concrete slab to enlarge porch						
Extend back concrete slab to enlarge porch						
PARTIES INVOLVED:						
CONT	E ELECTRIC & TELECOM INC					
O	COUMES DALE L					
APPLICATION TOTALS					.00	102.00
160815	508 PYLETOWN RD SHAW DRAKE B & CATHRYN C	4694				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES
B102825	Deck	ISSUED	11/17/16	05/16/17	0	.00
DESC OF WORK:						
28' X 20' DECK						
PARTIES INVOLVED:						
CONT	SHAW DRAKE B & CATHRYN C					
O	SHAW DRAKE B & CATHRYN C					
OC	SHAW DRAKE B & CATHRYN C					
APPLICATION TOTALS					.00	51.00
160847	381 BARBOUR LN FAIRBANKS JEFFREY R & MARCIA A	906				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEES
B160847	Deck	ISSUED	12/14/16	06/12/17	0	51.00
DESC OF WORK:						
Build a 15' X 20' deck on rear of house						
PARTIES INVOLVED:						
CONT	FAIRBANKS JEFFREY R & MARCIA A					
CONT	IBUILD4U HANDYMAN SERVICE					
O	FAIRBANKS JEFFREY R & MARCIA A					
APPLICATION TOTALS					51.00	51.00
160852	110 BATTLETOWN DR MITCHELL SARA	7531				

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Clarke County
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PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	PERMITS 12/01/16 - 12/31/16 EST VALUE	PERMITS 12/01/16 - 12/31/16 FEES	PERMITS YEAR EST VALUE	TO DATE FEES
DEPARTMENT: Building Inspections								
PROJECT : Residential Deck/Porch no Roof								
APPLICATION REF								
B160852	Deck	ISSUED	12/16/16	06/14/17	0	51.00	0	51.00
DESC OF WORK: Construct a 5' X 10' porch with 2 steps and railing								
PARTIES INVOLVED:								
CONT FAIRLAWN LANDSCAPING, LLC								
O MITCHELL SARA								
APPLICATION TOTALS						51.00		51.00
PROJECT TOTALS					0	102.00	0	255.00

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PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Residential Deck/Porch w/Roof](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE
			ISSUED	EXPIRES	EST VALUE	EST VALUE
160833	201 JACKSON DR OSBORNE STUART D	8021				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	EST VALUE
B160833	Deck w Rf	ISSUED	11/21/16	05/20/17	0	0
DESC OF WORK:					FEEES	FEEES
56' X 48' PORCH LANDING WITH 2-3 STEPS DOWN					.00	51.00
PARTIES INVOLVED:						
CONT	A PLUS HANDYMAN, INC.					
O	OSBORNE STUART D					
APPLICATION TOTALS					.00	51.00
160841	775 MCGUIRE CIR DICK SMALL	9109				
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	EST VALUE
B160841	Deck w Rf	ISSUED	12/12/16	06/10/17	0	0
DESC OF WORK:					FEEES	FEEES
Build a deck and screened in porch					102.00	102.00
PARTIES INVOLVED:						
CONT	WILLIAMS KENNETH H & SANDRA K					
O	DICK SMALL					
APPLICATION TOTALS					102.00	102.00
PROJECT TOTALS					0	153.00

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Clarke County
PERMITS ISSUED ANALYSIS

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DEPARTMENT: [Building Inspections](#)
PROJECT : [RESIDENTIAL REMODEL](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16	PERMITS YEAR TO DATE		
			EST VALUE	FEEES	EST VALUE	FEES	EST VALUE	FEES
160810	204 BATTLETOWN DR ABRERA RICHARD E & JULIE W	7538						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEEES	EST VALUE	FEES
B160810	BRR	ISSUED	11/09/16	05/08/17	0	.00	71,700	329.10
E160810	ERL	ISSUED	11/09/16	05/08/17	0	.00	0	96.90
P160810	Res Plmbg	ISSUED	11/09/16	05/08/17	0	.00	0	61.20
DESC OF WORK:								
ATTIC BUILDOUT								
FOYER RENOVATION								
PARTIES INVOLVED:								
CONT	A BUILDING COMPANY INC							
ELEC	A BUILDING COMPANY INC							
O	ABRERA RICHARD E & JULIE W							
PLUM	A BUILDING COMPANY INC							
APPLICATION TOTALS						.00	487.20	
160819	312 JOSEPHINE ST SLAUGHTER EDITH L	2268						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEEES	EST VALUE	FEES
B160819	BRR	ISSUED	11/16/16	05/15/17	0	.00	120,000	550.80
DESC OF WORK:								
Remodel house								
Add sides to carport to enclose								
PARTIES INVOLVED:								
CONT	STRAWDERMAN, MICHAEL							
O	SLAUGHTER EDITH L							
OC	STRAWDERMAN, MICHAEL							
APPLICATION TOTALS						.00	550.80	
160827	121 WEST MAIN ST DEAN ANNE B	4697						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES	EST VALUE	FEEES	EST VALUE	FEES
B160827	BRR	ISSUED	11/21/16	05/20/17	0	.00	0	102.00
G160827	Res Gas	ISSUED	11/21/16	05/20/17	0	.00	0	40.80
DESC OF WORK:								
PARTIALLY ENCLOSE PORCH AND ADD STAIRS								
PARTIES INVOLVED:								
CONT	R E BENNETT CONTRACTING							
FUEL	R E BENNETT CONTRACTING							
O	DEAN ANNE B							
O	MYERS, BARRY D.							

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DEPARTMENT: [Building Inspections](#)
PROJECT : [Solar Array System](#)

DETAIL

APPLICATION REF	LOCATION OWNER	PARCEL CODE			PERMITS 12/01/16 - 12/31/16		PERMITS YEAR TO DATE	
			EST VALUE	FEEES	EST VALUE	FEEES		
160849	614 BROWNTOWN RD SNOW NICHOLAS D & M CATHLEEN MCCOY	7767						
PERMIT NUMBER	TYPE	STATUS	ISSUED	EXPIRES				
B160849	Deck	ISSUED	12/14/16	06/12/17	0	51.00	0	51.00
E160849	ERL	ISSUED	12/14/16	06/12/17	0	91.80	0	91.80
DESC OF WORK: Install a ground mounted Solar Array System								
PARTIES INVOLVED:								
CONT	MOUNTAIN VIEW	SOLAR AND WIND						
ELEC	MOUNTAIN VIEW	SOLAR AND WIND						
O	SNOW NICHOLAS D & M	CATHLEEN MCCOY						
APPLICATION TOTALS						142.80		142.80
PROJECT TOTALS					0	142.80	0	142.80
DEPARTMENT TOTALS					2,316,750	13,657.30	6,188,130	38,220.03
REPORT TOTALS					2,316,750	13,657.30	6,188,130	38,220.03
PERMITS ISSUED					41		106	

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

OTHER BUILDING PERMITS

Owner/Address	Description/Parcel ID	Estimated Value
TURKEL, JONATHAN 97 KENT FARM LANE BLUEMONT 20135	LAND DISTURBANCE PERMIT	0
LANDICHO, ARLENE 91 FAIRVIEW LANE BERRYVILLE 22611	RENEWAL PERMIT	0
TOTALS:	2	0

DEMOLITION PERMIT

Owner/Address	Description/Parcel ID	Estimated Value
NORTHERN VA LIONS YOUTH CAMP, INC. 1526 LIONS LANE BOYCE 22620	DEMOLITION OF BUILDING	0
TOTALS:	1	0

TOTAL # OF BUILDING PERMITS / VALUE:	3	0
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CERTIFICATES OF OCCUPANCY

DATE ISSUED	ADDRESS	TYPE
12/19/2016	761 MCGUIRE CIRCLE BERRYVILLE 22611	PERMANENT

TOTAL PERMIT & INSPECTION FEES COLLECTED:	2,180.00
TOTAL OTHER REVENUE COLLECTED:	0.00
STATE SURCHARGE COLLECTED: COLLECTED:	42.60
TOTAL REVENUE COLLECTED:	2,222.60

OTHER PERMITS ISSUED:

TYPE	RES	COMM	FEES	VALUE
ELECTRICAL PERMIT	10	1	740.00	0
GAS PERMIT	11	0	460.00	0
MECHANICAL PERMIT	9	0	570.00	0
PLUMBING PERMIT	3	0	220.00	0
TOTALS:	33	1	1,990.00	0

PROJECT CODE RECAP

PERMITS BY TYPE	# OF PERMITS	ESTIMATED VALUE
DEMOLITION OF BUILDING	1	0
ELECTRIC PERMITS	11	0
GAS PERMITS	11	0
LAND DISTURBANCE PERMIT	1	0
MECHANICAL PERMITS	9	0
PLUMBING PERMITS	3	0
RENEWAL PERMIT	1	0
TOTALS	37	0

PERMITS BY AREA		
DESCRIPTION	# OF PERMITS	ESTIMATED VALUE
GREENWAY DISTRICT	3	0
CHAPEL DISTRICT	3	0
BATTLETOWN DISTRICT	9	0
LONGMARSH DISTRICT	8	0
BERRYVILLE DISTRICT	13	0
BOYCE DISTRICT	1	0
TOTALS	37	0

INSPECTIONS BY TYPE			
PERMIT TYPE	# OF INSPECTIONS	RES	COMM
BUILDING PERMIT	48	46	2
ELECTRICAL PERMIT	44	43	1
GAS PERMIT	23	23	0
MECHANICAL PERMIT	24	24	0
PLUMBING PERMIT	39	39	0
TOTALS	178	175	3

Building Dept. - Clarke County
New Single Family Dwellings 2016

	Battletown	Berryville	Boyce	Chapel	Greenway	Longmarsh	TOTAL	COMMENTS			
January							0				
February				1			1				
March	1	8	1	1			11				
April	2	5			1	1	9				
May	2	3		1			6				
June		3		1	2		6				
July		1		2	1		4				
August	1	3			1		5				
September		1		2			3				
October	1	1		1		3	6				
November		7		1	1	1	10				
December		4		1			5				
TOTAL	7	36	1	11	6	5	66				

INSPECTIONS COMPLETED FROM: 12/01/2016 to 12/31/2016

DATE INSP	PERMIT #/INSP #	ADDRESS	INSPECTOR	RESULTS	REINSPECTION?
12/01/2016	E-16-160542-003	LIME MARL LANE, BERRYVILLE 230	BET	A	N/A
12/01/2016	P-16-160542-004	LIME MARL LANE, BERRYVILLE 230	BET	A	N/A
12/01/2016	B-16-160213-003	MCGUIRE CIRCLE BERRYVILLE 744	BET	A	N/A
12/01/2016	E-16-160213-003	MCGUIRE CIRCLE BERRYVILLE 744	BET	A	N/A
12/01/2016	M-16-160213-003	MCGUIRE CIRCLE BERRYVILLE 744	BET	A	N/A
12/01/2016	P-16-160213-006	MCGUIRE CIRCLE BERRYVILLE 744	BET	A	N/A
12/01/2016	B-16-160520-002	MCGUIRE CIRCLE BERRYVILLE 774	BET	A	N/A
12/01/2016	E-16-160520-004	MCGUIRE CIRCLE BERRYVILLE 774	BET	A	N/A
12/01/2016	B-15-150675-002	LOIS LANE, BLUEMONT 83	JHR	A	N/A
12/01/2016	B-16-160604-001	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A
12/01/2016	B-16-160604-002	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A
12/01/2016	B-16-160637-001	HARRY BYRD HWY. BERRYVILLE	BET	A	N/A
12/01/2016	E-16-160287-001	LOCKES MILL RD BERRYVILLE	BET	A	N/A
12/01/2016	E-16-160601-002	CASTLEMAN RD. BERRYVILLE	JHR	V	NO
12/01/2016	E-16-160604-001	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A
12/05/2016	B-16-160609-001	LORD FAIRFAX HWY. WHITE POS	JHR	A	N/A
12/05/2016	E-16-160366-002	MILLWOOD RD. BOYCE 1489	JHR	A	N/A
12/05/2016	G-16-160692-001	SWIFT SHOALS RD. BOYCE 1326	BET	A	N/A
12/05/2016	G-16-160692-002	SWIFT SHOALS RD. BOYCE 1326	JHR	A	N/A
12/07/2016	B-16-160432-006	PEACEFUL HOLLOW LN. BLUEMONT	JHR	A	N/A
12/07/2016	E-16-160432-002	PEACEFUL HOLLOW LN. BLUEMONT	JHR	A	N/A
12/07/2016	M-16-160432-001	PEACEFUL HOLLOW LN. BLUEMONT	JHR	A	N/A
12/07/2016	P-16-160432-002	PEACEFUL HOLLOW LN. BLUEMONT	JHR	A	N/A
12/07/2016	B-15-150675-003	LOIS LANE, BLUEMONT 83	JHR	A	N/A
12/07/2016	P-15-150675-001	LOIS LANE, BLUEMONT 83	JHR	A	N/A
12/09/2016	B-16-160651-003	W. MAIN STREET BOYCE 121	BET	A	N/A
12/09/2016	B-16-160651-004	W. MAIN STREET BOYCE 121	BET	A	N/A
12/09/2016	M-16-160616-001	WHITE PINE LANE BOYCE 93	BET	A	N/A
12/09/2016	E-16-160301-005	BELLRINGER LANE BERRYVILL	JHR	V	NO
12/09/2016	E-16-160702-001	WILLIW LANE BERRYVILLE 212	JHR	A	N/A
12/09/2016	G-16-160701-001	ALLEN RD. BERRYVILLE 3158	BET	A	N/A
12/09/2016	G-16-160698-001	LIONS LANE, BOYCE 1000	JHR	A	N/A
12/09/2016	E-16-160634-002	LIONS LANE BOYCE 1000	JHR	A	N/A
12/09/2016	P-16-160662-003	KINSKY LANE BERRYVILLE 471	JHR	V	NO
12/09/2016	E-16-160707-001	Aspen Lane Bluemont 91	JHR	V	NO
12/09/2016	B-16-160708-001	LIONS LANE BOYCE 1526	JHR	A	N/A
12/09/2016	P-16-160652-001	NEILL RD BERRYVILLE 197	JHR	A	N/A
12/09/2016	B-16-160416-003	MCGUIRE CIRCLE BERRYVILLE 761	JHR	A	N/A
12/09/2016	E-16-160416-003	MCGUIRE CIRCLE BERRYVILLE 761	JHR	A	N/A
12/09/2016	M-16-160416-002	MCGUIRE CIRCLE BERRYVILLE 761	JHR	A	N/A
12/09/2016	P-16-160416-005	MCGUIRE CIRCLE BERRYVILLE 761	JHR	A	N/A
12/09/2016	G-16-160709-001	EAGLE ROCK LANE BLUEMONT	BET	A	N/A
12/09/2016	G-16-160709-002	EAGLE ROCK LANE BLUEMONT	BET	V	NO
12/09/2016	E-16-160301-006	BELLRINGER LANE BERRYVILL	BET	V	NO
12/09/2016	B-16-160287-005	LOCKES MILL RD BERRYVILLE	BET	A	N/A
12/12/2016	B-16-160652-003	NEILL RD BERRYVILLE 197	JHR	A	N/A
12/12/2016	B-16-160432-007	PEACEFUL HOLLOW LN. BLUEMONT	BET	A	N/A
12/13/2016	M-16-160102-004	SWAN AVE. BERRYVILLE 207	JHR	A	N/A
12/13/2016	B-16-160604-003	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A
12/13/2016	E-16-160604-002	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A
12/13/2016	M-16-160604-001	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A
12/13/2016	P-16-160604-001	FISHPAW RD. BERRYVILLE 974	JHR	A	N/A

DATE INSP	PERMIT #/INSP #	ADDRESS	INSPECTOR	RESULTS	REINSPECTION?
12/13/2016	B-16-160312-007	RAVEN ROCKS RD. BLUEMONT	BET	A	N/A
12/13/2016	B-16-160542-002	LIME MARL LANE, BERRYVILLE 230	BET	A	N/A
12/13/2016	G-16-160486-001	RETREAT RD. BLUEMONT 432	BET	A	N/A
12/13/2016	G-16-160486-002	RETREAT RD. BLUEMONT 432	BET	A	N/A
12/13/2016	M-16-160102-005	SWAN AVE. BERRYVILLE 207	JHR	A	N/A
12/13/2016	B-16-160312-008	RAVEN ROCKS RD. BLUEMONT	BET	A	N/A
12/13/2016	B-16-160135-009	S. GREENWAY AVE. BOYCE 15	JHR	A	N/A
12/13/2016	E-16-160135-002	S. GREENWAY AVE. BOYCE 15	JHR	A	N/A
12/13/2016	E-16-160135-003	S. GREENWAY AVE. BOYCE 15	JHR	A	N/A
12/13/2016	P-16-160135-005	S. GREENWAY AVE. BOYCE 15	JHR	A	N/A
12/13/2016	E-16-160679-001	CRAIG RUN COURT BERRYVILLE	BET	A	N/A
12/14/2016	B-15-150673-014	CLAY HILL RD. MILLWOOD 598	JHR	V	NO
12/14/2016	E-16-150673-003	CLAY HILL RD. MILLWOOD 598	JHR	A	N/A
12/14/2016	M-16-150673-003	CLAY HILL RD. MILLWOOD 598	JHR	A	N/A
12/14/2016	P-16-150673-002	CLAY HILL RD. MILLWOOD 598	JHR	A	N/A
12/14/2016	G-16-160693-001	LEWIN HILL LANE, BLUEMONT 329	BET	A	N/A
12/14/2016	B-16-160572-004	N. BUCKMARSH ST. BERRYVILLE	JHR	A	N/A
12/14/2016	E-16-160572-001	N. BUCKMARSH ST. BERRYVILLE	JHR	A	N/A
12/14/2016	P-16-160312-001	RAVEN ROCKS RD. BLUEMONT	BET	V	NO
12/14/2016	G-16-160713-001	LIME MARL LN. BERRYVILLE 230	BET	A	N/A
12/14/2016	G-16-160713-002	LIME MARL LN. BERRYVILLE 230	BET	A	N/A
12/14/2016	G-16-160601-001	CASTLEMAN RD. BERRYVILLE	BET	A	N/A
12/14/2016	G-16-160601-002	CASTLEMAN RD. BERRYVILLE	BET	A	N/A
12/14/2016	B-16-160601-007	CASTLEMAN RD. BERRYVILLE	BET	A	N/A
12/14/2016	B-16-160601-008	CASTLEMAN RD. BERRYVILLE	BET	A	N/A
12/14/2016	E-16-160601-003	CASTLEMAN RD. BERRYVILLE	BET	A	N/A
12/14/2016	M-16-160700-001	ALLEN RD. BERRYVILLE 3158	BET	V	NO
12/14/2016	E-16-160672-001	WALNUT ST. BERRYVILLE 227	JHR	A	N/A
12/14/2016	E-16-160714-001	AMERICA LANE BLUEMONT 155	BET	V	NO
12/14/2016	P-16-160560-002	VICTORY FARM LANE BLUEMONT	BET	A	N/A
12/14/2016	B-16-160583-001	AMERICA LANE BLUEMONT 155	BET	A	N/A
12/14/2016	M-16-160700-002	ALLEN RD. BERRYVILLE 3158	BET	A	N/A
12/14/2016	E-16-160714-002	AMERICA LANE BLUEMONT 155	BET	A	N/A
12/14/2016	B-15-150673-013	CLAY HILL RD. MILLWOOD 598	JHR	V	NO
12/15/2016	G-16-160287-002	LOCKES MILL RD BERRYVILLE	JHR	A	N/A
12/15/2016	G-16-160287-003	LOCKES MILL RD BERRYVILLE	JHR	A	N/A
12/15/2016	E-16-160710-001	FAIRVIEW LANE BERRYVILLE 91	BET	A	N/A
12/15/2016	B-16-160575-001	MCGUIRE CIRCLE BERRYVILLE 745	BET	V	NO
12/15/2016	E-16-160575-001	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/15/2016	M-16-160575-001	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/15/2016	M-16-160575-002	MCGUIRE CIRCLE BERRYVILLE 745	BET	V	NO
12/15/2016	P-16-160575-004	MCGUIRE CIRCLE BERRYVILLE 745	BET	V	NO
12/15/2016	E-16-160575-002	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/15/2016	G-16-160602-001	HERMITAGE BLVD. BERRYVILLE	BET	A	N/A
12/15/2016	E-16-160386-001	PROVIDENCE LN. BLUEMONT 72	JHR	V	NO
12/15/2016	M-16-160386-001	PROVIDENCE LN. BLUEMONT 72	JHR	A	N/A
12/15/2016	P-16-160386-003	PROVIDENCE LN. BLUEMONT 72	JHR	A	N/A
12/15/2016	G-16-160287-004	LOCKES MILL RD BERRYVILLE	BET	A	N/A
12/16/2016	P-16-160301-002	BELLRINGER LANE BERRYVILL	JHR	V	NO
12/16/2016	P-16-160706-001	BELLRINGER LANE BERRYVILLE	JHR	A	N/A
12/16/2016	B-16-160604-004	FISHPAW RD. BERRYVILLE 974	BET	A	N/A
12/16/2016	M-16-150297-001	FELTNER RD., BLUEMONT, VA 1333	JHR	A	N/A

INSPECTIONS COMPLETED FROM: 12/01/2016 to 12/31/2016

DATE INSP	PERMIT #/INSP #	ADDRESS	INSPECTOR	RESULTS	REINSPECTION?
12/16/2016	P-15-150297-002	FELTNER RD., BLUEMONT, VA 1333	JHR	V	NO
12/16/2016	P-16-160712-001	WALNUT ST. BERRYVILLE 409	BET	A	N/A
12/16/2016	P-16-160301-003	BELLRINGER LANE BERRYVILL	BET	A	N/A
12/16/2016	P-16-160301-004	BELLRINGER LANE BERRYVILL	BET	A	N/A
12/16/2016	P-15-150297-003	FELTNER RD., BLUEMONT, VA 1333	BET	A	N/A
12/16/2016	P-16-160712-002	WALNUT ST. BERRYVILLE 409	BET	A	N/A
12/19/2016	E-16-160687-002	BLUE BIRD LANE BOYCE 185	JHR	A	N/A
12/19/2016	G-16-160688-003	BLUE BIRD LANE BOYCE 185	JHR	A	N/A
12/19/2016	B-16-160710-001	FAIRVIEW LANE BERRYVILLE 91	JHR	A	N/A
12/19/2016	E-16-160697-001	COOL SPRING LANE BERRYVILLE	JHR	V	NO
12/19/2016	E-16-160567-001	SWIFT SHOALS RD. BOYCE 3155	JHR	A	N/A
12/19/2016	P-16-160312-002	RAVEN ROCKS RD. BLUEMONT	BET	A	N/A
12/19/2016	M-16-160567-001	SWIFT SHOALS RD. BOYCE 3155	BET	A	N/A
12/19/2016	E-16-160602-002	HERMITAGE BLVD. BERRYVILLE	BET	A	N/A
12/19/2016	B-16-160287-006	LOCKES MILL RD BERRYVILLE	BET	A	N/A
12/19/2016	B-16-160287-007	LOCKES MILL RD BERRYVILLE	BET	A	N/A
12/19/2016	P-16-160641-001	MCGUIRE CIRCLE BERRYVILLE 753	BET	A	N/A
12/19/2016	P-16-160641-002	MCGUIRE CIRCLE BERRYVILLE 753	BET	A	N/A
12/19/2016	P-16-160641-003	MCGUIRE CIRCLE BERRYVILLE 753	BET	A	N/A
12/19/2016	B-16-160575-003	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/19/2016	P-16-160575-005	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/19/2016	B-16-160575-004	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/19/2016	M-16-160287-002	LOCKES MILL RD BERRYVILLE	BET	A	N/A
12/19/2016	M-16-160575-003	MCGUIRE CIRCLE BERRYVILLE 745	BET	A	N/A
12/20/2016	B-16-160250-001	WESTWOOD RD. BERRYVILLE	BET	V	NO
12/20/2016	B-16-160542-003	LIME MARL LANE, BERRYVILLE 230	BET	A	N/A
12/20/2016	B-16-160293-003	BELLRINGER LANE BERRYVILLE	JHR	V	NO
12/20/2016	B-16-160293-004	BELLRINGER LANE BERRYVILLE	JHR	A	N/A
12/20/2016	E-16-160570-001	STATION RD. BERRYVILLE 351	JHR	V	NO
12/20/2016	M-16-160695-001	OLD CHARLES TOWN RD. BERRYVI	BET	V	NO
12/20/2016	E-16-160287-002	LOCKES MILL RD BERRYVILLE	JHR	A	N/A
12/20/2016	B-16-160250-002	WESTWOOD RD. BERRYVILLE	BET	A	N/A
12/21/2016	B-15-150435-007	WRIGHTS MILL RD., BERRYVILLE	JHR	A	N/A
12/21/2016	E-15-150435-004	WRIGHTS MILL RD., BERRYVILLE	JHR	V	NO
12/21/2016	M-15-150435-004	WRIGHTS MILL RD., BERRYVILLE	JHR	A	N/A
12/21/2016	P-15-150435-002	WRIGHTS MILL RD., BERRYVILLE	JHR	A	N/A
12/21/2016	M-16-160704-001	S. CHURCH ST BERRYVILLE 116	JHR	A	N/A
12/21/2016	B-16-160309-005	S. BUCKMARSH ST. BERRYVILLE	JHR	V	YES
12/21/2016	B-16-160081-003	BELLRINGER LANE 165	JHR	A	N/A
12/21/2016	B-16-160567-002	SWIFT SHOALS RD. BOYCE 3155	JHR	A	N/A
12/21/2016	B-15-150673-015	CLAY HILL RD. MILLWOOD 598	BET	C	YES
12/21/2016	G-16-160696-001	OLD CHARLES TOWN RD BERRYVIL	BET	A	N/A
12/21/2016	G-16-160696-002	OLD CHARLES TOWN RD BERRYVIL	BET	A	N/A
12/21/2016	E-16-160366-003	MILLWOOD RD. BOYCE 1489	JHR	A	N/A
12/22/2016	E-16-160533-005	ROSEMONT CIRCLE BERRYVILL	BET	A	N/A
12/22/2016	B-16-160093-004	S. BUCKMARSH ST., BERRYVILLE	BET	V	NO
12/22/2016	E-15-150435-005	WRIGHTS MILL RD., BERRYVILLE	BET	A	N/A
12/22/2016	B-16-160309-006	S. BUCKMARSH ST. BERRYVILLE	BET	V	YES
12/22/2016	M-16-160533-001	ROSEMONT CIRCLE BERRYVILL	BET	A	N/A
12/22/2016	M-16-160505-001	SALEM CHURCH RD. BOYCE	BET	A	N/A
12/22/2016	E-16-160570-002	STATION RD. BERRYVILLE 351	JHR	A	N/A
12/22/2016	P-16-160621-001	MCGUIRE CIRCLE BERRYVILLE 741	BET	A	N/A

DATE INSP	PERMIT #/INSP #	ADDRESS	INSPECTOR	RESULTS	REINSPECTION?
12/22/2016	P-16-160621-002	MCGUIRE CIRCLE BERRYVILLE 741	BET	A	N/A
12/22/2016	P-16-160621-003	MCGUIRE CIRCLE BERRYVILLE 741	BET	A	N/A
12/22/2016	M-16-160695-002	OLD CHARLES TOWN RD. BERRYVI	BET	A	N/A
12/22/2016	P-16-160505-001	SALEM CHURCH RD. BOYCE	BET	A	N/A
12/22/2016	P-16-160533-002	ROSEMONT CIRCLE BERRYVILL	BET	A	N/A
12/22/2016	P-16-160533-003	ROSEMONT CIRCLE BERRYVILL	BET	A	N/A
12/22/2016	E-16-160533-004	ROSEMONT CIRCLE BERRYVILL	BET	A	N/A
12/28/2016	E-16-160611-004	AUDLEY LANE BERRYVILLE 752	JHR	A	N/A
12/28/2016	M-16-160611-003	AUDLEY LANE BERRYVILLE 752	JHR	A	N/A
12/28/2016	P-16-160611-003	AUDLEY LANE BERRYVILLE 752	JHR	A	N/A
12/28/2016	B-16-160652-004	NEILL RD BERRYVILLE 197	BET	A	N/A
12/28/2016	G-16-160667-001	CHILCOTT LN BLUEMONT 143	BET	A	N/A
12/28/2016	G-16-160693-002	LEWIN HILL LANE, BLUEMONT 329	BET	A	N/A
12/28/2016	G-16-160715-001	W. MAIN STREET BERRYVILLE 24	BET	A	N/A
12/28/2016	P-16-160477-002	E. MAIN STREET BERRYVILLE 307	BET	A	N/A
12/28/2016	E-16-160476-004	E. MAIN STREET BERRYVILLE 307	BET	A	N/A
12/28/2016	P-16-160583-001	AMERICA LANE BLUEMONT 155	BET	A	N/A
12/29/2016	E-16-160719-001	FROGTOWN RD. BLUEMONT 963	JHR	A	N/A
12/29/2016	P-16-160604-002	FISHPAW RD. BERRYVILLE 974	BET	A	N/A
12/29/2016	B-16-160309-007	S. BUCKMARSH ST. BERRYVILLE	JHR	A	N/A
12/29/2016	E-16-160457-004	HOWELLSVILLE RD. BOYCE 6655	JHR	V	NO
12/29/2016	P-16-160662-004	KINSKY LANE BERRYVILLE 471	JHR	A	N/A

TOTAL # of INSPECTIONS: 178

APPROVED: 150 FAILED: 27 CONDITIONAL: 1

From Munis - $\frac{\text{Approved}}{39}$ $\frac{\text{Failed}}{4}$

Total:
Window-Ware
+
Munis $\frac{\text{Approved}}{189}$ $\frac{\text{Failed}}{31} = 120$

COUNTY OF CLARKE CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
 FOR DECEMBER, 2016

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
12/01/16	16-2251	SAGHIR, MUHAMMAD & HUMA	N KHAN, KARIM Y 353 SHENANDOAH RIVER LN FRONT ROYAL, VA. 22630	N 102,250.00	DBS	100%
		RECORDED TIME: 01:55				
		DESCRIPTION 1: L/2 PROPERTY IN CLARKE CO & 1/2 WARREN CO	LOT 30, SHEN FARMS-GREENWAY DIST			127,200
		DATE OF DEED: 11/29/16 BOOK: 610 PAGE: 652 MAP: 37A1-6-30B				
		NUMBER PAGES: 0				
12/01/16	16-2252	COMMONWEALTH TRUSTEES LLC (DEN	N BRANCH BANKING AND TRUST COMPA N 301 COLLEGE STREET GREENVILLE, SC. 29601	98,341.41	DTF	100%
		RECORDED TIME: 03:35				
		DESCRIPTION 1: LONGMARSH DISTRICT, PARCEL A,	1.025 ACRES			154,600
		DATE OF DEED: 11/07/16 BOOK: 610 PAGE: 655 MAP: 7-A-83A				
		NUMBER PAGES: 0				
12/01/16	150004349	PEFFER, WANDA A	N/A N/A	.00	PROBATE	00%
		RECORDED TIME: 10:29				
		DESCRIPTION 1: LOT 2 - MOORE SUBD	TOWN OF BERRYVILLE			
		DATE OF DEED: 12/01/16 BOOK: 98 PAGE: 850 MAP: 14-A2-11-2				PIN: 132,900
		NUMBER PAGES: 0				
12/01/16	16-2245	RICHMOND AMERICAN HOMES OF VIR	N SMULL, RICHARD N & ANN L N 775 MCGUIRE CIRCLE BERRYVILLE, VA. 22611	574,545.00	DBS	100%
		RECORDED TIME: 11:10				
		DESCRIPTION 1: LOT 16, BERRYVILLE GLEN	TOWN OF BERRYVILLE			
		DATE OF DEED: 11/18/16 BOOK: 610 PAGE: 604 MAP: 14C-1-16				PIN: 45,000 VAC.
		NUMBER PAGES: 0				
12/01/16	16-2247	MORRIS, SUSAN THOMPSON	N WHITE POST SUPPLY COMPANY; INC N P O DRAWER D WHITE POST, VA. 22663	225,000.00	DBS	100%
		RECORDED TIME: 11:55				
		DESCRIPTION 1: GREENWAY DISTRICT, 1.1731 ACRES				
		DATE OF DEED: 12/01/16 BOOK: 610 PAGE: 623 MAP: 28A-A-55				PIN: 337,500
		NUMBER PAGES: 0				
12/01/16	16-2249	IDLEWILD RIVER FARM LLC	N CLARKE CO CONSERVATION EASEMEN N N/A	.00	DE	100%
		RECORDED TIME: 12:15				
		DESCRIPTION 1: CHAPEL DISTRICT				
		DATE OF DEED: 00/00/00 BOOK: 610 PAGE: 626 MAP: 31-A-6				PIN: 500,000 VAC
		NUMBER PAGES: 0				
12/02/16	16-2261	PIERSON, KATHRYN L	N PIERSON, ABIGIL N 24 BONDY STREET BERRYVILLE, VA. 22611	.00	DODS	100%
		RECORDED TIME: 02:00				
		DESCRIPTION 1: BATTLETOWN DISTLOT 1 2.500 ACRES MORE OR LESS				
		DATE OF DEED: 00/00/00 BOOK: 610 PAGE: 699 MAP: 26-A-122				PIN: 155,400
		NUMBER PAGES: 0				
12/02/16	16-2262	BIERLEIN, DAVID	N FRANZEN, NOELLE L N 132 ROSEMONT CIRCLE BERRYVILLE, VA. 22611	299,000.00	DBS	100%
		RECORDED TIME: 03:55				
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 11, MOORE & DORSEY SUBD				
		DATE OF DEED: 12/02/16 BOOK: 610 PAGE: 702 MAP: 14A4-3-10				PIN: 279,600
		NUMBER PAGES: 0				

COUNTY OF CLARKE CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
 FOR DECEMBER, 2016

RECORDED	INSTRUMENT	GRANTOR	(X)	GRANTEE/ADDRESS	(X)	CONSIDERATION	TYPE	PERCENT
12/02/16	16-2256	LEGARE, VINCENT; JR ET UX	N	CROCKER, DANIEL & MALINDA 433 BERRYS FERRY ROAD WHITE POST, VA. 22663	N	350,000.00	DBS	100%
		RECORDED TIME: 11:40						
		DESCRIPTION 1: GREENWAY DISTRICT, LOT 2A						
		DATE OF DEED : 11/29/16 BOOK: 610 PAGE: 693 MAP: 28A-1-2				PIN: 300,500.		
		NUMBER PAGES : 0						
12/05/16	16-2264	ROMAINE, JOY	N	GILLISON, MARY 210 JOSPHINE STREET BERRYVILLE, VA. 22611	N	.00	DQC	100%
		RECORDED TIME: 09:25						
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 14A-3-A-6A						
		DATE OF DEED : 00/00/00 BOOK: 610 PAGE: 718 MAP: 14A-3-A-6A				PIN: 111,900.		
		NUMBER PAGES : 0						
12/05/16	4351	ROBINSON, JAMES H, JR	N/A	N/A		.00	PROBATE	00%
		RECORDED TIME: 13:24						
		DESCRIPTION 1: LOT 10, BATTLETOWN SUBD., SECT C		TOWN OF BERRYVILLE				
		DATE OF DEED : 12/05/16 BOOK: 98 PAGE: 902 MAP: 14A2-14C-10				PIN: 91,800.		
		NUMBER PAGES : 0						
12/06/16	16-2280	STIMPSON, DORIS B	Y	DORIS B STIMPSON TR OF DORIS S 304 NELSON RD BOYCE, VA. 22620	Y	.00	DBS	100%
		RECORDED TIME: 03:00						
		DESCRIPTION 1: 24.848 ACRES - LOT 8, GREENWAY ESTATES GREENWAY DIST						
		DATE OF DEED : 11/20/16 BOOK: 610 PAGE: 775 MAP: 29-3-8				PIN: 664,600.		
		NUMBER PAGES : 0						
12/06/16	16-2281	STIMPSON, DORIS B	Y	DORIS B STIMPSON TR OF DORIS S 304 NELSON RD BOYCE, VA. 22620	Y	.00	DBS	100%
		RECORDED TIME: 03:02						
		DESCRIPTION 1: LOT 1, PROSPECT FARMS SUBD., SECT ONE 1.3508 ACRES CHAPEL DIST						
		DATE OF DEED : 11/30/16 BOOK: 610 PAGE: 779 MAP: 22-A-103A				PIN: 207,100.		
		NUMBER PAGES : 0						
12/06/16	16-2282	ALISON TEETOR TR OF REVOCABLE	N	TEETOR, ALISON 939 SALEM CHURCH RD BOYCE, VA. 22620	N	.00	DG	100%
		RECORDED TIME: 03:05						
		DESCRIPTION 1: 54.9544 ACRES ON RT 655 - CHAPEL DIST						
		DATE OF DEED : 12/02/16 BOOK: 610 PAGE: 783 MAP: 11-A-5A				PIN: 571,900.		
		NUMBER PAGES : 0						
12/06/16	16-2284	ALISON TEETOR	N	ALISON TEETOR TR OF REVOCABLE 939 SALEM CHURCH RD BOYCE, VA. 22620	N	.00	DG	100%
		RECORDED TIME: 03:08						
		DESCRIPTION 1: 54.9544 ACRES ON RT 655 CHAPEL DIST						
		DATE OF DEED : 12/02/16 BOOK: 610 PAGE: 806 MAP: 11-A-5A				PIN: 571,900		
		NUMBER PAGES : 0						
12/06/16	16-2273	WEAVER, WILLIAM L	N	HALL, CHARLES H 1232 CLIFTON ROAD BERRYVILLE, VA. 22611	N	149,000.00	DBS	100%
		RECORDED TIME: 09:25						
		DESCRIPTION 1: LONGMARSH DISTRICT, 1.2 ACRES						
		DATE OF DEED : 12/05/16 BOOK: 610 PAGE: 741 MAP: 9-A-25B				PIN: 183,500.		
		NUMBER PAGES : 0						

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RECORDED	INSTRUMENT	GRANTOR	(X)	GRANTEE/ADDRESS	(X)	CONSIDERATION	TYPE	PERCENT
12/06/16	160004352	HARRIS, SUE Y		N/A		.00	QUAL	00%
		RECORDED TIME: 13:54		N/A				
		DESCRIPTION 1: 3 ACRES ON RT 608		D/B 307 PG 628			BATTLETOWN DIST	
		DATE OF DEED : 12/06/16	98	PAGE: 908	MAP: 15-A-45		PIN:	271,000.
		NUMBER PAGES : 2						
12/07/16	16-2288	WALLACE, WILLIAM E, JR & LORIE	N	WALLACE, WILLIAM E, JR & LORIE	N	.00	DG	100%
		RECORDED TIME: 01:40		304 HERMITAGE BLVD BERRYVILLE, VA. 22611				
		DESCRIPTION 1: LOT 126, HERMITAGE		TOWN OF BERRYVILLE				
		DATE OF DEED : 04/26/16	610	PAGE: 822	MAP: 14A8-3-126		PIN:	451,800.
		NUMBER PAGES : 0						
12/07/16	4353	VAN LANDINGHAM, MARY LOUISE MC		N/A		.00	COPY	00%
		RECORDED TIME: 13:22		N/A				
		DESCRIPTION 1: COPY OF WILL FROM FAIRFAX CO.		5.1 ACRES	85/633; 5 ACRES 151/268		GREENWAY DIST	
		DATE OF DEED : 12/07/16	98	PAGE: 914	MAP: 39-A-24,25		PIN:	(24) 186,900
		NUMBER PAGES : 0						(25) 110,000 vac
12/08/16	16-2296	GRUBBS REVOCABLE TRUST AGREEME	N	GABLE, BRADLEY J	N	91,000.00	DBS	100%
		RECORDED TIME: 02:50		20744 AIRMONT ROAD BLUEMONT, VA. 20135				
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 16, BATTLETOWN SUBD						
		DATE OF DEED : 12/07/16	610	PAGE: 867	MAP: 14A2-10-B-16		PIN:	94,400
		NUMBER PAGES : 0						
12/08/16	16-2291	MYERS, RICHARD & ALISHA	N	CAPPS, CAROL G	N	110,000.00	DBS	100%
		RECORDED TIME: 10:00		1410 TRIPLE J ROAD BERRYVILLE, VA. 22611				
		DESCRIPTION 1: TOWN OF BERRYVILLE, EAST MAIN AND PAGE ST						
		DATE OF DEED : 12/08/16	610	PAGE: 860	MAP: 14A2-A-133		PIN:	177,000
		NUMBER PAGES : 0						
12/09/16	16-2301	RICHMOND AMERICAN HOMES OF VA	N	RAMSAY, ANDREW K; III ET UX	N	45,000.00	DBS	100%
		RECORDED TIME: 02:50		791 MCGURIE CIRCLE BERRYVILLE, VA. 22611				
		DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 20, BERRYVILLE GLEN						
		DATE OF DEED : 12/08/16	610	PAGE: 901	MAP: 14C-1-20		PIN:	45,000. vac
		NUMBER PAGES : 0						
12/09/16	16-2303	OATES, DANIEL H	N	OATES, ELIZABETH	N	.00	DG	100%
		RECORDED TIME: 02:53		2558 SHEPHERDS MILL ROAD BERRYVILLE, VA. 22611				
		DESCRIPTION 1: BATTLETOWN DISTRICT, W/LIFE ESTATE						
		DATE OF DEED : 12/09/16	610	PAGE: 921	MAP: 15-A-58		PIN:	102,300
		NUMBER PAGES : 0						
12/09/16	16-2308	GILBERT, KERRY	N	GILBERT, KERRY	N	.00	DG	100%
		RECORDED TIME: 03:26		91 PINE CREST LANE BLUEMONT, VA. 17A1- 3-8				
		DESCRIPTION 1: BATTLETOWN DIST						
		DATE OF DEED : 00/00/00	610	PAGE: 928	MAP: 3-A-16A		PIN:	266,600.
		NUMBER PAGES : 0						

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12/09/16	16-2310	CABIN PROPERTIES INC RECORDED TIME: 04:10 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 00/00/00 BOOK: NUMBER PAGES : 2	N	CABIN PROPERTIES INC N/A	N	.00	OPM	100%
			12	PAGE: 45 MAP: 40-A-4E+		PIN:		553,000 VAC.
12/09/16	16-2311	CABIN PROPERTIES INC RECORDED TIME: 04:11 DESCRIPTION 1: CHAPEL DIST DATE OF DEED : 00/00/00 BOOK: NUMBER PAGES : 1	N	CABIN PROPERTIES INC N/A	N	.00	OPM	100%
			12	PAGE: 47 MAP: 40-A-41+		PIN:		72,000 VAC
12/09/16	16-2312	CABIN PROPERTIES INC RECORDED TIME: 04:12 DESCRIPTION 1: CHAPEL DIST DATE OF DEED : 00/00/00 BOOK: NUMBER PAGES : 1	N	CABIN PROPERTIES INC N/A	N	.00	OPM	100%
			12	PAGE: 48 MAP: 40-A-4M		PIN:		
12/09/16	16-2313	CABOM PROPERTIES INC RECORDED TIME: 04:13 DESCRIPTION 1: 100.4213 ACRES DATE OF DEED : 12/08/16 BOOK: NUMBER PAGES : 0	N	BARBEHENN, RAYMOND ET AL 622 MEADOW ROSE COURT HUMMELSTOWN, PA. 17036 CHAPEL DIST	N	476,685.20	DBS	100%
			610	PAGE: 945 MAP: 40-A-4M		PIN:		New Parcel land split
12/12/16	16-2318	KEDZIERSKI, MARK & WENDY RECORDED TIME: 02:03 DESCRIPTION 1: TOWN OF BERRYIVLLE, 0.2041 ACRES DATE OF DEED : 12/09/16 BOOK: NUMBER PAGES : 0	N	MCDERMOTT, JENNIFER & GARRISON 115 NORTH BUCKMARSH STREET BERRYVILLE, VA. 22611	N	239,900.00	DBS	100%
			610	PAGE: 979 MAP: 14A1-A-75		PIN:		158,300.
12/12/16	16-2315	COSSETTE, DALE AND JENNIFER RECORDED TIME: 11:23 DESCRIPTION 1: LONGMARSH DISTRICT, LOT 2, 26.467 ACRES DATE OF DEED : 12/12/16 BOOK: NUMBER PAGES : 0	N	SAHKUL, SVEN J 557 MISTY HILL LANE BERRYVILLE, VA. 22611	N	215,000.00	DBS	100%
			610	PAGE: 968 MAP: 3-A-22A		PIN:		266,800 VAC.
12/13/16	1	HEADLEY, JAMES Q ET ALS RECORDED TIME: 01:55 DESCRIPTION 1: GREENWAY DIST DATE OF DEED : 00/00/00 BOOK: NUMBER PAGES : 14	N	HEADLEY, KATHY A ET ALS CLARKE CO VA, .	N	.00	DBL-PL	100%
			611	PAGE: 94 MAP: 27-A-16A		PIN:		95,300 VAC
12/15/16	16-2352	MOBERG, KELLY A RECORDED TIME: 02:20 DESCRIPTION 1: LOT 1-2.603 ACRES DATE OF DEED : 12/14/16 BOOK: NUMBER PAGES : 0	N	MOBERG, KELLY A & ROBERT W PEP 2283 SWIMLEY RD BERRYVILLE, VA. 22611 LONGMARSH DIST	N	.00	DG	100%
			611	PAGE: 153 MAP:		PIN:		111,000 VAC

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12/15/16	16-2345	KITTS, LOUISE EXE ESTATE JOSE	N	BURWELL CEMETERY INC P O BOX 814 BERRYVILLE, VA. 22611	N	55,000.00	DBS	100%
		RECORDED TIME: 10:40		CHAPEL DIST				PIN: 10,500.
		DESCRIPTION 1: PARCEL AT BRIGGS STATION						
		DATE OF DEED : 12/14/16	BOOK: 611	PAGE: 124	MAP: 22-A-54			
		NUMBER PAGES : 0						
12/15/16	16-2346	SANTILLANO, ANTONIO B & BARBAR	Y	SANTILLANO, ANTONIO B & BARBAR Y 2934 WICKLIFFE RD BERRYVILLE, VA. 22611	Y	.00	DBS	100%
		RECORDED TIME: 10:55		BATTLETOWN DIST				PIN: 461,600
		DESCRIPTION 1: 16.732 ACRES						
		DATE OF DEED : 12/12/16	BOOK: 611	PAGE: 126	MAP: 16--A-2			
		NUMBER PAGES : 0						
12/15/16	16-2348	BOWEN, G DORSEY ET AL TRS	N	WENNER, RONALD N & PEGGY A 332 HERMITAGE BLVD BERRYVILLE, VA. 22611	N	410,000.00	DBS	100%
		RECORDED TIME: 10:57		TOWN OF BERRYVILLE				PIN: 371,600.
		DESCRIPTION 1: LOT 42, HERMITAGE						
		DATE OF DEED : 12/13/16	BOOK: 611	PAGE: 132	MAP: 14A8-2-42			
		NUMBER PAGES : 0						
12/16/16	16-2363	BARTH, DOUGLAS ALBERT, JR	N	WORK, KATHLEEN A 226 ORCHARD DR BERRYVILLE, VA. 22611	N	159,900.00	DBS	100%
		RECORDED TIME: 01:00		TOWN OF BERRYVILLE				PIN: 103,500.
		DESCRIPTION 1: LOT 2-A, ORCHARD COURT						
		DATE OF DEED : 12/14/16	BOOK: 611	PAGE: 189	MAP: 14A4-4-2			
		NUMBER PAGES : 0						
12/16/16	16-2366	LANE, JOHN WILLIAM III ET UX	N	MOYER, JUSTIN & ALICIA K ET AL N 201 WINDWOOD LN PARIS, VA. 20130	N	575,000.00	DBS	100%
		RECORDED TIME: 01:10		CHAPEL DIST				PIN: 581,900.
		DESCRIPTION 1: LOT 8 - 24.7270 ACRES						
		DATE OF DEED : 12/14/16	BOOK: 611	PAGE: 224	MAP: 40B-1-8			
		NUMBER PAGES : 0						
12/16/16	16-2353	SEAL, GINGER B	N	JONES, PHILIP W 735 MORNING STAR LN BOYCE, VA. 22620	N	148,000.00	DBS	100%
		RECORDED TIME: 09:45		GREENWAY DIST				PIN: 100,000. VAC.
		DESCRIPTION 1: 3 ACRES - LOT 10						
		DATE OF DEED : 12/12/16	BOOK: 611	PAGE: 155	MAP: 20-2-10			
		NUMBER PAGES : 0						
12/16/16	16-2356	CONRAD, SAMUEL G	N	HOGGATT, ERIK M 14 WHITING AVE BOYCE, VA. 22620	N	30,000.00	DBS	100%
		RECORDED TIME: 11:10						PIN: 50,600.
		DESCRIPTION 1: PARCEL B TOWN OF BOYCE						
		DATE OF DEED : 12/16/16	BOOK: 611	PAGE: 158	MAP: 21A2-A-36B			
		NUMBER PAGES : 0						
12/16/16	16-2360	WHETZEL, ROBIN W	N	SARDELIS, GEORGE 318 WALNUT BERRYVILLE, VA. 22611	N	269,900.00	DBS	100%
		RECORDED TIME: 12:56						PIN: 213,200.
		DESCRIPTION 1: LOT 1 - TOWN OF BERRYVILLE						
		DATE OF DEED : 12/15/16	BOOK: 611	PAGE: 172	MAP: 14A1-1-1			
		NUMBER PAGES : 0						

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12/16/16	16-2362	KELLEHER, THOMAS A, JR RECORDED TIME: 12:58 DESCRIPTION 1: LOT 2 - 7.7048 ACRES DATE OF DEED: 12/08/16 BOOK: 611 PAGE: 187 MAP: 26-A-107 NUMBER PAGES: 0	N MCGRANAHAN, BRIAN & GEORGIA 427 WHITE OAK LN BLUEMONT, VA. 20135 BATTLETOWN DIST	N 135,000.00	DBS	100% <i>157,000. VAC</i>
12/19/16	16-2373	RICHMOND AMERICAN HOMES OF VIR RECORDED TIME: 02:25 DESCRIPTION 1: LOT 44, BERRYVILLE GLEN DATE OF DEED: 12/15/16 BOOK: 611 PAGE: 300 MAP: 14C-1-44 NUMBER PAGES: 0	N HAMPTON, PAUL DAVID & NOREEN E N 744 MCGUIRE CIR BERRYVILLE, VA. 22611 TOWN OF BERRYVILLE	N 412,282.00	DBS	100% <i>45,000. VAC</i>
12/19/16	16-2379	DENNEY, GINA S RECORDED TIME: 02:35 DESCRIPTION 1: LOT 7, 6.581 ACRES DATE OF DEED: 12/15/16 BOOK: 611 PAGE: 332 MAP: 2-4-17 NUMBER PAGES: 0	N RYBURN, MELISSA ET AL 186 GRIGSBY LN BERRYVILLE, VA. 22611 BATTLETOWN DIST	N 407,000.00	DBS	100% <i>407,200</i>
12/19/16	16-2381	EQUITY TRUSTEES LLC RECORDED TIME: 02:39 DESCRIPTION 1: LOT 111, TOWN OF BERRYVILLE DATE OF DEED: 12/13/16 BOOK: 611 PAGE: 348 MAP: 14-A2-4-111 NUMBER PAGES: 0	N BANK OF NEW Y ROK MELLON 1661 WORTHING RD, SUITE 100 WEST PALM BEACH, FL. 33409	N 153,000.00	DBS	100% <i>154,500</i>
12/19/16	16-2383	DAVID, PHILIP Z & JOSHUA P RECORDED TIME: 02:40 DESCRIPTION 1: LOT 21A GREENWAY DIST DATE OF DEED: 12/01/16 BOOK: 611 PAGE: 352 MAP: 37A1-3-21A NUMBER PAGES: 0	Y SHENANDOAH RIVER LANE LLC 869 N NOTTINGHAM ST ARLINGTON, VA. 22205	Y .00	DBS	100% <i>122,700</i>
12/20/16	16-2395	U.S.BANK NATIONAL ASSOCIATION RECORDED TIME: 01:21 DESCRIPTION 1: LOT 29,30,31 BLK 2M DATE OF DEED: 12/19/16 BOOK: 611 PAGE: 391 MAP: 17A4-29-2M 29,30,31 NUMBER PAGES: 0	N RUMEL INC 91 ASPEN LN BLUEMONT, VA. 20135 BATTLETOWN DIST	N 128,834.00	DBS	100% <i>(29) 4000. VAC</i> <i>(30) 264,400.</i> <i>(31) 4000. VAC</i>
12/21/16	16-2401	JONES, BRENDA B RECORDED TIME: 01:00 DESCRIPTION 1: 2 TRACTS ON RT 255 DATE OF DEED: 12/21/16 BOOK: 611 PAGE: 439 MAP: 22B-2-1 NUMBER PAGES: 0	N JONES, BRENDA B, TR OF BRENDA J N P O BOX 531 BERRYVILLE, VA. 22611 CHAPEL DIST LOT 1 OF BROWN ESTATE	N .00	DG	100% <i>201,600</i>
12/21/16	16-2402	F J INDUSTRIAL LLC RECORDED TIME: 02:40 DESCRIPTION 1: CHAPEL DISTRICT, LOT 7, 56.0857 ACRES DATE OF DEED: 12/21/16 BOOK: 611 PAGE: 445 MAP: 12-A-33H NUMBER PAGES: 0	N JONES, FREDERICK R; JR 240 HENSHAW ROAD BUNKER HILL, WV. 25413	N 400,529.34	DBS	100% <i>350,400. VAC</i>

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12/22/16	16-4210	GLORIOUS CHURCH OF GOD IN CHRI	Y HANNAN, MATTHEW P O BOX 68 MILLWOOD, VA. 22646	N 98,000.00	DBS	100%
		RECORDED TIME: 09:30				
		DESCRIPTION 1: GREENWAY DISTRICT				
		DATE OF DEED : 12/17/16	BOOK: 611 PAGE: 487 MAP: 30A-A-12		PIN: 98,000.	
		NUMBER PAGES : 0				
12/22/16	16-4213	LEMARR, RONALD & SUSAN	N MCFADDEN, STEPHEN; TR 551 CLIFF LANE BLUEMONT, VA. 20135	N 379,300.00	DBS	100%
		RECORDED TIME: 10:11				
		DESCRIPTION 1: CHAPEL DISTRICT, LOT 12, 5.01 ACRES				
		DATE OF DEED : 12/20/16	BOOK: 611 PAGE: 493 MAP: 32-1-12		PIN: 379,300.	
		NUMBER PAGES : 0				
12/22/16	16-4216	RICHMOND AMERICAN HOMES OF VIR	N ERGEN, MAHMUT 787 MCGUIRE CIRCLE BERRYVILLE, VA. 22611	N 470,000.00	DBS	100%
		RECORDED TIME: 11:05				
		DESCRIPTION 1: LOT 19, BERRYVILLE GLEN	TOWN OF BERRYVILLE			
		DATE OF DEED : 12/19/16	BOOK: 611 PAGE: 524 MAP: 14C-1-19		PIN: 445,200	
		NUMBER PAGES : 0				
12/27/16	16-2441	PROFESSIONAL FORECLOSURE CORP	N FEDERAL HOME LOAN MORTGAGE 5000 PLANO PARKWAY CARROLLTON, TX. 75010	Y 173,920.86	DTF	100%
		RECORDED TIME: 02:08				
		DESCRIPTION 1: TOWN OF BERRYVILLE				
		DATE OF DEED : 12/20/16	BOOK: 611 PAGE: 666 MAP: 14H2-A153		PIN: (4) 77,800	
		NUMBER PAGES : 0				
12/27/16	16-2443	KELLEHER, THOMAS A	N KELLEHER THOMAS A; JR ET UX 429 MONTGOMERY COURT BERRYVILLE, VA. 22611	.00	DG	100%
		RECORDED TIME: 02:11				
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 171 HERMITAGE SUBD				
		DATE OF DEED : 12/20/16	BOOK: 611 PAGE: 673 MAP: 14A8-4-171		PIN: 392,200	
		NUMBER PAGES : 0				
12/27/16	16-2446	VOGT, ARTHUR STEVEN	N EDGERTON, PAMELA JANE 532 PAGE STREET BERRYVILLE, VA. 22611	.00	DBS	100%
		RECORDED TIME: 03:15				
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 57, APPLE GLEN				
		DATE OF DEED : 12/27/16	BOOK: 611 PAGE: 713 MAP: 14A2-13-57		PIN: 399,800	
		NUMBER PAGES : 0				
12/27/16	16-2421	DAME, THOMAS JOEL	N LANE, JOHN; III ET UX 1108 BISHOP MEADE ROAD BOYCE, VA. 22620	N 695,000.00	DBS	100%
		RECORDED TIME: 09:23				
		DESCRIPTION 1: CHAPEL DISTRICT, 5.4748 ACRES				
		DATE OF DEED : 12/16/16	BOOK: 611 PAGE: 552 MAP: 30-A-11		PIN: 775,200	
		NUMBER PAGES : 0				
12/27/16	162424	HANLEY, WAYNE R & REBECCA A	N ANLEY, WAYNE R & REBECCA A; LI N 920 ST. LOUIS STREET, UNIT 5, .	.00	DG	100%
		RECORDED TIME: 10:20				
		DESCRIPTION 1: LOT 81-A 18.54 ACRES MORE OR LESS CALMES NECK ESTATE BOUNDARY LINE ADJUSTMENT				
		DATE OF DEED : 00/00/00	BOOK: 611 PAGE: 590 MAP: 31-1-81A		PIN: 387,400.	
		NUMBER PAGES : 0				

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12/27/16	16-2426	RICHMOND AMERICAN HOMES OF VA	N RUBIN, BRENT & CINDY 761 MCGUIRE CIRCLE BERRYVILLE, VA. 22611	N 440,790.00	DBS	100%
		RECORDED TIME: 12:50				
		DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 13 BERRYVILLE GLEN				
		DATE OF DEED : 12/21/16 BOOK: 611 PAGE: 596 MAP: 14C-1-13				
		NUMBER PAGES : 0				PIN: 45,000.00 VAC
12/27/16	4355	HUGHES, THOMAS	N/A N/A	.00	PROBATE	00%
		RECORDED TIME: 14:32				
		DESCRIPTION 1: PROBATE WILL: LOT 704, 5 ACRES	CAREFREE ACRES, GREENWAY DIST		WR/S	
		DATE OF DEED : 12/27/16 BOOK: 98 PAGE: 953 MAP: 38-5-704				
		NUMBER PAGES : 0				PIN: 222,300.00
12/28/16	16-2454	ROMAINE, JOY	N GILLISON, MARY H 210 JOSEPHINE STREET BERRYVILLE, VA. 22611	N .00	DQC	100%
		RECORDED TIME: 02:55				
		DESCRIPTION 1: TOWN OF BERRYVILLE				
		DATE OF DEED : 12/14/16 BOOK: 611 PAGE: 775 MAP: 14A3-A-6A				
		NUMBER PAGES : 0				PIN: 111,900.00
12/28/16	16-2457	JOHNSON, DAVID CHRISTIAN, TR E N	RIVAS, MARIA & MARISOL M MOLIN N 536 PAGE ST BERRYVILLE, VA. 22611	N 415,000.00	DBS	100%
		RECORDED TIME: 03:45				
		DESCRIPTION 1: LOT 56, SECT 2, APPLE GLEN	TOWN OF BERRYVILLE			
		DATE OF DEED : 12/19/16 BOOK: 611 PAGE: 782 MAP: 14A2-13-56				
		NUMBER PAGES : 0				PIN: 366,700.00
12/28/16	16-2448	SPEARS, THOMAS R; ET UX	N SPEARS, MARIE D 304 DUNLAP DRIVE BERRYVILLE, VA. 22611	N .00	DG	100%
		RECORDED TIME: 09:01				
		DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 22, HERMITAGE	PHASE 1			
		DATE OF DEED : 12/20/16 BOOK: 611 PAGE: 733 MAP: 14A8-1-22				
		NUMBER PAGES : 0				PIN: 364,000.00
12/28/16	16-2451	DAVIS, PAUL STANLEY ET AL	Y DAVIS, GREGORY M 188 CANNON BALL RD BERRYVILLE, VA. 22611	Y .00	DBS	100%
		RECORDED TIME: 11:50				
		DESCRIPTION 1: BATTLETOWN DIST				
		DATE OF DEED : 00/00/00 BOOK: 611 PAGE: 753 MAP: 15-A-55				
		NUMBER PAGES : 0				PIN: 557,900.00
12/29/16	16-2469	DIGGES, SUSAN M	N CLARKE COUNTY CONSERVATION EAS Y CLARKE CO VA, .	Y 55,800.00	DBS	100%
		RECORDED TIME: 03:40				
		DESCRIPTION 1: GREENWAY DISTRICT				
		DATE OF DEED : 00/00/00 BOOK: 611 PAGE: 900 MAP: 36-A-1				
		NUMBER PAGES : 32				PIN: 335,500.00
12/29/16	16-2471	DIGGES FARM, LLC	N CLARKE COUNTY CONSERVATION ESM Y CLARKE CO VA, .	Y 105,300.00	DBS	100%
		RECORDED TIME: 03:42				
		DESCRIPTION 1: GREENWAY DIST				
		DATE OF DEED : 00/00/00 BOOK: 611 PAGE: 936 MAP: 28-A-48				
		NUMBER PAGES : 28				PIN: 428,000.00

COUNTY OF CLARKE CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
 FOR DECEMBER, 2016

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
12/29/16	16-2462	DAVIS, GREGORY M	N DAVIS, GREGORY M & KIMBERLY D N 188 CANNON BALL ROAD BERRYVILLE, VA. 22611	.00	DBSHW	100%
		RECORDED TIME: 11:15				
		DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 3, 3.0 ACRES	W/RS			
		DATE OF DEED : 12/29/16 BOOK: 611 PAGE: 821	MAP: 15-A-55			
		NUMBER PAGES : 0				
			<i>Land split</i>			PIN: 557,900.
12/29/16	16-2462	GLEASON, RICHARD & DARLENE	N ZARTMAN, DAWN 365 SHEPHERDS MILL RD BERRYVILLE, VA. 22611	180,000.00	DBS	100%
		RECORDED TIME: 12:25				
		DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 10, HAWTHORNE ACRES				
		DATE OF DEED : 12/28/16 BOOK: 611 PAGE: 822	MAP: 16A-1-12			
		NUMBER PAGES : 0				
						PIN: 156,400.
12/29/16	16-2468	RVF, LLC	Y CALDWELL, ANNE BALDWIN ET AL Y 400 RIVERVIEW FARM LN BLUEMONT, VA. 20135	.00	DBS	100%
		RECORDED TIME: 15:32				
		DESCRIPTION 1: BATTLETOWN DIST				
		DATE OF DEED : 12/28/16 BOOK: 611 PAGE: 896	MAP: 25-A-23,24			
		NUMBER PAGES : 0				
						PIN: (23) 762,300.
						(24) 198,500.
12/30/16	16-2476	HITCHEN, JANET M; ESTATE	N LINGENFELTER, EVA 102 TILTHAMMER MILL ROAD BOYCE, VA. 22620	324,200.00	DBS	100%
		RECORDED TIME: 02:22				
		DESCRIPTION 1: CHAPEL DISTRICT, LOT 1, 6.7089 ACRES				
		DATE OF DEED : 12/28/16 BOOK: 612 PAGE: 1	MAP: 30-A-70			
		NUMBER PAGES : 0				
						PIN: 324,100.

COUNTY OF CLARKE CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
LOCAL TAXATION DEPARTMENT
COUNTY
FOR DECEMBER, 2016

RECORDED INSTRUMENT GRANTOR (X) GRANTEE/ADDRESS (X) CONSIDERATION TYPE PERCENT

***** DEEDS TRANSFER UPON DEATH *****

12/01/16 16-2250 THOMPSON, WILLIAM R; III; ET U N THOMPSON, W R; IV N .00 DTD 100%
 RECORDED TIME: 12:35 326 WHITE POST ROAD WHITE POST, VA. 22663
 DESCRIPTION 1: GREENWAY DISTRICT, 56.7207 TRANSFER UPON DEATH DEED
 DATE OF DEED : 12/01/16 BOOK: 610 PAGE: 649 MAP: 28-A-41 PIN: 424,300 VAC
 NUMBER PAGES : 0

12/27/16 16-2442 KING, MICHAEL & KATHLEEN N MCMASTER, ALISHA; ET AL N .00 DTD 100%
 RECORDED TIME: 02:09 5715 HIGHWAY 85 NORTH #2327 CRESTVIEW, FL. 32536
 DESCRIPTION 1: LONGMARSH DISTRICT, LOT 1R 4.7475 ACRES
 DATE OF DEED : 12/20/16 BOOK: 611 PAGE: 669 MAP: 3-11-1 PIN: 305,200
 NUMBER PAGES : 0

12/28/16 16-2449 SPEARS, MARIE D N KOSSEGI, DAWN MARIE N .00 DTD 100%
 RECORDED TIME: 09:02 304 DUNLAP DRIVE BERRYVILLE, VA. 22611
 DESCRIPTION 1: TOWN OF BERRYVILLE, HERMITAGE PHASE 1, LOT 22
 DATE OF DEED : 12/20/16 BOOK: 611 PAGE: 736 MAP: 14A8-1-22 PIN: 364,000.
 NUMBER PAGES : 0

TOTAL COUNTY DEEDS OF PARTITION AND CONVEYANCE: 66
 TOTAL NUMBER OF COUNTY DEEDS OF CORRECTION : 0
 TOTAL NUMBER OF COUNTY WILL/FIDUCIARY : 5

**Clarke County Fire & EMS
FY 16-17 Closing Balance Summary**

Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD Totals
Billable Calls							
Enders (Co 1)	79	58	58	69	54	71	389
Boyce (Co 4)	22	12	15	11	6	19	85
Blue Ridge (Co 8)	6	4	10	11	9	8	48
Total # of Billable Calls	107	74	83	91	69	98	522
ALS Trips Billed	52	42	33	46	39	52	264
BLS Trips Billed	55	32	50	45	30	46	258
Total	107	74	83	91	69	98	522
Calls Dispatched							
Co 1 Career	64	53	44	61	52	73	347
Co 1 Volunteer	3	5	7	2	0	1	18
Co 1 Split	50	35	26	43	32	24	210
Co 4 Career	1	2	0	2	2	0	7
Co 4 Volunteer	5	9	8	4	5	5	36
Co 4 Split	15	5	8	10	5	20	63
Co 8 Career	0	0	0	0	0	0	0
Co 8 Volunteer	13	7	20	6	12	13	71
Co 8 Split	0	0	1	2	0	2	5
Unknown	12	2	3	2	2	6	27
Total # of Calls Dispatched	163	118	117	132	110	144	784
Total Payments	\$32,086.55	\$44,691.71	\$32,857.11	\$35,412.90	\$33,013.01	\$31,401.28	\$209,462.56



Director's Report to the Library Board For November 2016

Submitted December 20, 2016

RECEIVED

DEC 27 2016

Clarke County

More Programs for Adults Scheduled for 2017

Realizing that the library has space for programs and other organizations have existing programs but no space, the library's new Adult Programming Planning Team is collaborating with three groups who will present programs at the libraries during 2017. A master gardener series, money clinic, lunch and learn, and Maker Mondays are a just a few of the programs planned for the new year. The programs will be presented by the Virginia Cooperative Extension, Valley Maker Association, and Winchester Parks and Recreation. Information on all library programs can be found in the calendar at www.handleyregional.org.

Library Staff Shares Expertise

On November 5, *Youth Services Librarian* Aimee Gangai presented "Libraries: Read, See do! Bringing Books to Life!" part of the Child Care Quality Initiative in coordination with the Winchester Area Directors Annual Fall Conference. One hundred teachers and directors of local preschools and day cares attended from Winchester, Frederick County, Clarke County and Shenandoah County. Aimee talked about the Handley Regional Library, its services and tools to help teachers and day care providers. She demonstrated tips on how to choose exciting stories and how to read with expression. Using props and music, the attendees learned how to use a variety of resources to enhance their daily activities with children both to entertain and educate. Our success with youth programming that Aimee spoke about has been outstanding: last year Youth Services department presented 915 programs at the three libraries which attracted 34,073 participants.

Handley Library is Community Resource

With arrival of cold weather, Handley Library has become a safe daytime haven for some Winchester area homeless. Many of them stay overnight in the WATTS (Winchester Area Temporary Thermal Shelter) program which offers shelter from 7 p.m. until 7 a.m. during winter months. The library has joined other Winchester organizations in the Community Housing Resource Committee. Among other goals, the committee plans to develop an app that will provide real time information on the availability of services (especially beds) that can be used by library staff and others to assist patrons in need.

Month at a Glance

27,186	Library visitors
59,945	Checkouts of books & materials
4,813	Checkouts of eBook, eMagazine, audiobook
91	In-house Library programs
2,417	Attendance at in-house Library programs
6	Outreach programs (presented outside the library)
340	Attendance at Outreach programs

Organizations that helped sponsor or participated in November programs

AIDS Response Effort	Shenandoah Valley Chess Club
Apple Country Head Start	Valley Maker Association
Blue Ridge Dog Training Club	Virginia Cooperative Extension
Daughters of the American Revolution	Winchester-Frederick County Convention and Visitors Bureau
Fort Valley Child Care	Winchester Parks and Recreation
Free Medical Clinic of the Northern Shen. Valley	Woodstock Presbyterian Church Preschool
Homeschool Co-ops of Winchester	Woodstock United Methodist Church Child Care
Literacy Volunteers	Young Writers Program
National Novel Writing Month	
Picture Book Month, international literacy initiative	

Outreach—where library staff went in November

Admiral Byrd Elementary School
Apple Country Head Start
Clarke County High School STEM night
Frederick Douglass Elementary School
Grace Lutheran Preschool Annual Fall Conference
John Poux Center.

Recent Donations

The library gratefully acknowledges donations from these businesses and individuals:

Alamo Draft House Cinema and N/L Entertainment LLC, H. K. Benham III, Bruce and Margaret Boppe, James L. and Mary J. Bowman Trust, Rabbi and Mrs. Jonathan Brown, Jet Dayo and Fransha Dayo, Todd Drunagel of Tech Team Solutions LLC, Robbie Fazen-Marchant, Marca Frazier, and Friends of Handley Regional Library.

Boyd Garlock, Tom and Jean Gilpin, Sallie Grundman, Handworks Gallery, David and Dorothy Jelinek, George Kirkpatrick Jr., Mr. and Mrs. Robert Koirtyohann, Jo Ann Larrick, Adolene S. Long, Sam and Gail Long, Lord Fairfax Association for the Education of the Young Children, Frances and James Lowe, and Lisa McCoig.

Kathy and Nick Nerangis, Tim Nicodemus, Susan Phillips, Reader & Swartz Architects, P.C., Cheryl and Waverly Reames, Dan Ritchie, Mary Ritter Trust, Linda C. Russell, N. Hartley Schearer Jr., Beverly and Donald Sears, Rossi Selzer, Mr. and Mrs. J. Donald Shockey, Jr. in honor of Ann White and Ron Bannick, Richard and Patty Slider, George C. Stierhoff, Washington DC Regional Advertising Associates, Inc., C/O Carlozo and Company P.A.

Family Films

Join us Saturdays for a family picnic and movie event. Families are encouraged to bring a picnic lunch to the show. (all ages)

BOWMAN LIBRARY: SATURDAYS @ 1PM:

January 21: Happy Feet
February 4: Finding Nemo
February 18: Finding Dory
March 4: The Lorax
March 18: The Secret Life of Pets
April 1: Freaky Friday
April 15: Hop



HANDLEY LIBRARY:

January 7: Frozen @ 12 pm
April 17: The BFG @ 5:30 pm

Paws for Reading

Come read a book to a loving & patient therapy dog! This program is designed for children who are just beginning to read or those who may need additional practice reading. (all ages)

BOWMAN LIBRARY: SATURDAYS @ 1PM:

January 14 & 28
February 11 & 25
March 11 & 25
April 8

HANDLEY LIBRARY: @ 1 PM:

January 3, 16, & 30
February 17 & 21
March 10, 17, & 20
April 14, 17, & 18

1000 Books before Kindergarten

"1000 Books before Kindergarten" is a library program that encourages families to read 1000 books before the child begins kindergarten. Reading builds vocabulary, language skills and is a great way to spend quality time with your child.

Sign up at any of our three branches and pick up your first reading log. Every time a child brings back a reading log, they earn a prize! Once the program is completed, the child will be invited to a graduation ceremony!

NEXT GRADUATION: April 8th @ 11 am

Teens

BOWMAN LIBRARY

Anime & Pocky

4th Mondays @ 6 pm
Eat some pocky and snacks and check out our manga and anime titles.

January 23: Attack on Titan
February 27: Yuri!!! On Ice
March 27: Full Metal Alchemist
April 24: Your Lie in April



Manga Art

1st & 3rd Mondays @ 5:30 pm
Join us as you color enchanting designs or bring a sketch book & create manga art. Materials provided, meet in the Young Adult porch area.

Teen Advisory Board

2nd Mondays @ 6 pm
A planning group open to middle & high school students for library programs & events.
To join call Donna Hughes at 540-869-9000 x215

Game Night

3rd Fridays @ 5:30 pm -8 pm
Middle & high school students stop by to play electronic, card, & computer games. Enjoy snacks!
January 20
February 17
March 17
April 21

HANDLEY LIBRARY

Stitch a Story

3rd Saturdays @ 1 pm
Come read excerpts of popular books and then create a stitching project based on the story. Supplies provided. All skill levels welcome! Sponsored by the Winchester Chapter of the Embroidery Guild of America and the stitchers of The Shenandoah Valley Tapestry project. (Ages 10 and up)
January 21
February 18
March 18
April 15

Branches & Hours

BOWMAN LIBRARY

871 Tasker Road, P. O. Box 1300
Stephens City, VA 22655
Monday-Tuesday 10 a.m. - 8 p.m.
Wednesday-Saturday 10 a.m. - 5 p.m.
Phone: (540) 869-9000
Fax: (540) 869-9001
Email: BLChildren@handleyregional.org

CLARKE COUNTY LIBRARY

101 Chalmers Court, Suite C
Berryville, VA 22611
Monday-Tuesday 10 a.m. - 8 p.m.
Wednesday-Saturday 10 a.m. - 5 p.m.
Phone: (540) 955-5144
Fax: (540) 955-5178
Email: CCL@handleyregional.org

HANDLEY LIBRARY

100 West Piccadilly St.
Winchester, VA 22601
Monday 10 a.m. - 8 p.m.
Tuesday 10 a.m. - 5 p.m.
Wednesday 10 a.m. - 8 p.m.
Thursday-Saturday 10 a.m. - 5 p.m.
Phone: (540) 662-9041
Fax: (540) 662-9053
Email: HLChildren@handleyregional.org

TIMES, LOCATIONS, & EVENTS OF PROGRAMS ARE SUBJECT TO CHANGE.



Youth Services

JANUARY-APRIL 2017



CHILDREN'S STORYTIMES JANUARY 9-APRIL 15

**VISIT OUR CALENDAR @
WWW.HANDLEYREGIONAL.ORG**

Bowman Library

Baby Time

Thursdays @ 11 am
Storytime for infants. (0-15 months)

Toddler Time

Mondays @ 11 am (except 2nd Mondays)
Early literacy program designed specifically for active toddlers. (3 & under)



Preschool Time

Wednesdays & Saturdays @ 11 am
A lively 30-minute program of stories, puppets, dancing and songs. (3 & up)

Lego® Club

Mondays @ 4:30 pm
Elementary and middle school students can design and construct with Legos®.



Dance Party!

2nd Mondays @ 11 am
We'll be rocking out and making music with our own instruments.

Kids Love Coloring

Tuesdays @ 4:30 pm
Come color with us. We will provide the coloring pencils and coloring sheets. (all ages)

Storycrafters

Tuesdays @ 6 pm
A family storytime with stories, songs, crafts and fun for all ages.



Clarke County Library

Preschool Time

Tuesdays @ 10:30 am
Hear great stories and have fun! (3 & up)

Factivities

Thursdays @ 3:45 pm
STEAM inspired activities for elementary kids.

Walk Through a Book

April 1 @ 2:00 pm
Be part of the book as you travel from station to station.

Chess

Families, adults, kids of all ages and skill levels are welcome to come and play.

BOWMAN LIBRARY: EVERY SATURDAY @ 10 AM

HANDLEY LIBRARY: WEDNESDAYS 4:30-7:30 PM

January 11 & 25
February 8 & 22
March 8 & 22
April 5 & 19
May 10 & 17



*Outdoor chess & checker set available to use in the Mike Foreman Rotary Reading Garden at Handley Library. See Handley Library staff for assistance.

WINTER READING PROGRAM



A winter reading program for families of preschoolers and early readers. Read every day to your child during the month of February.

Sign up online at www.handleyregional.org or at any library branch: Bowman Library, Clarke County Library, Handley Library.

When the World is Ready for Bed, text copyright ©2009 by Gillian Shields. Illustrations copyright © by Anna Currey. Published by Bloomsbury Children's

Handley Library

Baby Time

Tuesday @ 10:30 am
Storytime for infants. (0-15 months)

Toddler Time

Thursdays @ 10:30 am
Early Literacy program designed specifically for active toddlers. (3 & under)

Preschool Time

Mondays @ 10:30 am
A lively 30-minute program of stories, puppets, dancing and songs. (3 & up)

Meet a Sheriff!

1st Wednesdays @ 4 pm
Hear stories read by our very own Winchester City Sheriffs! (all ages)
January 4
February 1
March 1
April 5
May 3



Dance Party!

Fridays @ 10:30 am
Put on your dancing shoes and join us in the children's room. This lively 30-minute program is filled with music and movement. (all ages)

Construction Club

Fridays @ 4 pm & Saturdays @ 10:30 am
Calling all builders, come build with us! Legos®, blocks, and much more will be provided. (all ages)

Preschool Story Box

Wednesdays @ 10:30 am
This storytime is specifically for preschools and daycares. Space is limited. Please call 540-662-9041 ext. 16 to register your class. Best for children ages 3-6.
March 29
April 26

Tiny Tales @ the MSV

2nd Wednesdays @ 11 am— This program is at the Museum of the Shenandoah Valley
Enjoy stories in the Glen Burnie House with Aimee Gangai, Handley Library youth services librarian. (ages 2-5)
April 12
May 10

Special Events

Meet Elsa!

January 14 @ 1 pm—Handley Library
Meet Elsa and join us for sing-a-longs, activities, and crafts. Bring your camera, come in costume! (family/all ages)

Penguin Appreciation Day

January 21 @ 11 am—Bowman Library
A family program celebrating penguins. A lively program of stories, puppets, dancing and songs and skating!

Groundhog Day Celebration

February 4 @ 11 am—Bowman Library
A lively program of groundhog stories, Bowman Bill weather forecasting, finding shadows, dancing and groundhog songs. Ice cream will be served.

Preschool/ Daycare Open House

February 11 @ 11 am—1 pm—Handley Library
Come browse local daycare and preschool options. Meet staff and ask questions. Children's room, 2nd floor.

Maslenitsa

February 25 @ 1 pm—Handley Library
Maslenitsa is Slavic holiday observed in Eastern Europe to celebrate the coming of spring. Enjoy games, music, dancing, and pancakes. This program is sponsored by the Collage Club of Winchester. (family/all ages)

Dr. Seuss

March 4 @ 11 am—Bowman Library
Stories, songs, travel through the Star-On Machine Crafts and cookies. Watch the "The Lorax" at 1:00 p.m. Popcorn and lemonade will be served.

SVCC Junior Chess Tournament

March 11 @ 10:00 am—TBA
The Shenandoah Valley Chess Club's 3rd Annual Junior Chess Tournament is open to all students in grades K-12. Registration begins February 18th. Sponsored by the Friends of Handley Regional Library. For more information visit Winchesterchess.com

Family Literacy Day

April 22 @ 11 am—Frederick Douglass Park
It's a family event where community organizations focus on literacy through stories, music, puppets, crafts and information sharing.

Virgina Transit

Month: December 2016

Route	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total	
Scheduled Trips	7	10			14	9	4	16	12			6	6	7	7	16			6	9	4	17	14			0	12	6	6	10	198	
No Shows/Cancellations	0	0			0	1	0	3	4			0	0	2	0	4			0	0	2	3	2				0	2	2	0	0	25
Add Ons	1	0			0	0	1	0	0			2	2	0	1	0			2	1	0	0	0				0	0	0	2	0	12
Total Passengers Transported	8	10			14	8	5	13	8			8	8	5	8	12			8	10	2	14	12			0	10	4	8	10	185	

Citizen Comment Period - Sign-In Sheet

[Sign in only if you desire to speak about an issue[s] that are not scheduled for Public Meeting/Hearings or future Public Meeting/Hearings.]

Name <i>(Please Print)</i>	Address	Topic
1. <i>Robina R Bouffault</i>	<i>- Boyce</i>	<i>FY18 Budget</i>
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		

If you are representing an Organization: Rules of Procedure - Section 6-5. – Organizational Representation

Any person speaking at any portion of a meeting designated for public comment, who represents himself as being an officer or representative of an organization, group, association, corporation, or other entity, shall, upon request of a member of the Board, disclose for the organization, group, association, corporation, or other entity, the history, size, dues, structure, date of creation, requirements for membership, tax status; and shall reveal the organizations method of determining its official position and the speaker's authority to represent the organization. Unreasonable failure to provide this information to the satisfaction of the Board of Supervisors shall bar the speaker from speaking on behalf of the organization.

MEMORANDUM to the Clarke County Board of Supervisors

From: Robina Rich Bouffault
Date: January 15, 2017
Subject: FY18 Budget Considerations
Cc: Clarke County School Board, Superintendent William (Chuck) Bishop,
Thomas Judge (JAS)

Our public school division has an operating budget comprising approx. 64% of the county's total operational budget in FY17.

In the last 7 years, there has been an on-going operating school budget **increase** of approx. **17%**.

However, over the last few years, the actual school population has **declined** by almost **9%**. It has declined again this year. This trend is projected to continue into the future.

As I believe your county budget is going to be very tight this year, I am attaching for your information the state statistics chronicling the school population decline for the 132 school divisions. I have used two comparisons: FY07 – FY08, and FY16 – FY17.

RESULTS:

	<u>FY07-FY08</u>	<u>FY16-FY17</u>
No. of School Divisions (out of 132) Increasing:	73	42
No. of School Divisions (out of 132) Declining:	59	90

(VDOE details attached).

From the information that I have already provided you with, as part of being on the board of the SAAA, you already know the projections for an on-going increase in the senior population. This corresponds directly to the on-going decreases we are seeing in the school populations.

I am also attaching a copy of the detailed Commentary I have already sent to the School Board and staff. I believe that it is vital for you all to work closely together, and help alleviate the difficulties of what is undoubtedly going to be a difficult budget year.

Please advise if you have any questions.

Robina Rich Bouffault

- Attachments

FALL MEMBERSHIPS FY07- FY08 COMPARISON

Source: VDOE

STUDENT TOTALS					
%					
+ / -					
Division No.	Division Name	FY07	FY08		
1	110	Fredericksburg City	2,536	2,760	8.8%
2	107	Covington City	876	950	8.4%
3	119	Norton City	752	807	7.3%
4	49	King and Queen County	783	839	7.2%
5	53	Loudoun County	50,383	53,961	7.1%
6	68	Orange County	4,845	5,165	6.6%
7	50	King William County	2,055	2,186	6.4%
8	48	King George County	3,789	3,976	4.9%
9	111	Galax City	1,304	1,368	4.9%
10	37	Goochland County	2,312	2,411	4.3%
11	114	Hopewell City	4,050	4,213	4.0%
12	62	Nelson County	2,028	2,108	3.9%
13	84	Scott County	3,845	3,996	3.9%
14	52	Lee County	3,564	3,694	3.6%
15	83	Russell County	4,281	4,424	3.3%
16	41	Halifax County	5,907	6,101	3.3%
17	34	Frederick County	12,605	12,995	3.1%
18	131	Williamsburg-James City County	10,107	10,410	3.0%
19	67	Nottoway County	2,338	2,407	3.0%
20	75	Prince William County	70,948	72,988	2.9%
21	126	Staunton City	2,684	2,761	2.9%
22	97	Wythe County	4,277	4,398	2.8%
23	109	Falls Church City	1,883	1,936	2.8%
24	26	Dickenson County	2,464	2,533	2.8%
25	32	Fluvanna County	3,669	3,765	2.6%
26	122	Radford City	1,535	1,575	2.6%
27	54	Louisa County	4,574	4,692	2.6%
28	113	Harrisonburg City	4,416	4,528	2.5%
29	70	Patrick County	2,583	2,647	2.5%
30	101	Alexandria City	10,334	10,570	2.3%
31	74	Prince George County	6,160	6,297	2.2%
32	63	New Kent County	2,721	2,781	2.2%
33	87	Southampton County	2,875	2,932	2.0%
34	43	Henrico County	47,680	48,620	2.0%
35	96	Wise County	6,704	6,833	1.9%
36	130	Waynesboro City	3,097	3,153	1.8%
37	4	Amelia County	1,847	1,880	1.8%
38	24	Culpeper County	7,363	7,482	1.6%
39	38	Grayson County	2,076	2,109	1.6%
40	7	Arlington County	18,456	18,736	1.5%
41	80	Roanoke County	14,884	15,105	1.5%
42	19	Charles City County	853	865	1.4%
43	98	York County	12,670	12,836	1.3%
44	30	Fauquier County	11,132	11,277	1.3%
45	12	Botetourt County	4,940	4,998	1.2%
46	14	Buchanan County	3,435	3,475	1.2%
47	86	Smyth County	5,008	5,066	1.2%
48	29	Fairfax County	163,952	165,722	1.1%

	Division No.	Division Name	STUDENT TOTALS		%
			FY07	FY08	+ / -
49	94	Washington County	7,483	7,561	1.0%
50	27	Dinwiddie County	4,639	4,687	1.0%
51	57	Mathews County	1,278	1,290	0.9%
52	106	Colonial Heights City	2,895	2,922	0.9%
53	21	Chesterfield County	58,455	58,969	0.9%
54	207	West Point	800	807	0.9%
55	85	Shenandoah County	6,215	6,266	0.8%
56	18	Carroll County	4,055	4,086	0.8%
57	144	Manassas Park City	2,497	2,516	0.8%
58	202	Colonial Beach	575	579	0.7%
59	88	Spotsylvania County	24,140	24,304	0.7%
60	136	Chesapeake City	39,763	40,003	0.6%
61	72	Powhatan County	4,408	4,434	0.6%
62	65	Northampton County	1,908	1,918	0.5%
63	93	Warren County	5,332	5,359	0.5%
64	60	Montgomery County	9,682	9,731	0.5%
65	56	Madison County	1,899	1,908	0.5%
66	2	Albemarle County	12,735	12,793	0.5%
67	6	Appomattox County	2,307	2,317	0.4%
68	112	Hampton City	22,265	22,329	0.3%
69	89	Stafford County	26,508	26,582	0.3%
70	127	Suffolk City	13,987	14,026	0.3%
71	46	Isle of Wight County	5,434	5,439	0.1%
72	95	Westmoreland County	1,850	1,851	0.1%
73	20	Charlotte County	2,196	2,195	0.0%
74	128	Virginia Beach City	72,538	72,477	-0.1%
75	36	Gloucester County	6,092	6,085	-0.1%
76	59	Middlesex County	1,315	1,313	-0.2%
77	13	Brunswick County	2,260	2,256	-0.2%
78	121	Portsmouth City	15,441	15,405	-0.2%
79	69	Page County	3,701	3,692	-0.2%
80	82	Rockingham County	11,879	11,850	-0.2%
81	3	Alleghany County	2,923	2,914	-0.3%
82	143	Manassas City	6,495	6,474	-0.3%
83	31	Floyd County	2,068	2,059	-0.4%
84	132	Winchester City	3,751	3,732	-0.5%
85	116	Martinsville City	2,517	2,504	-0.5%
86	42	Hanover County	19,201	19,100	-0.5%
87	58	Mecklenburg County	4,910	4,883	-0.5%
88	8	Augusta County	11,105	11,040	-0.6%
89	17	Caroline County	4,196	4,171	-0.6%
90	51	Lancaster County	1,452	1,443	-0.6%
91	39	Greene County	2,840	2,822	-0.6%
92	79	Richmond County	1,203	1,195	-0.7%
93	5	Amherst County	4,796	4,764	-0.7%
94	139	Salem City	3,978	3,948	-0.8%
95	11	Bland County	913	906	-0.8%
96	25	Cumberland County	1,557	1,545	-0.8%
97	23	Craig County	755	749	-0.8%
98	71	Pittsylvania County	9,423	9,338	-0.9%
99	33	Franklin County	7,602	7,529	-1.0%

	Division No.	Division Name	STUDENT TOTALS		%
			FY07	FY08	+ / -
100	137	Lexington City	493	488	-1.0%
101	10	Bedford County	11,146	11,032	-1.0%
102	40	Greensville County	2,670	2,642	-1.0%
103	108	Danville City	6,904	6,823	-1.2%
104	120	Petersburg City	4,961	4,901	-1.2%
105	92	Tazewell County	6,996	6,908	-1.3%
106	102	Bristol City	2,394	2,362	-1.3%
107	22	Clarke County	2,245	2,214	-1.4%
108	16	Campbell County	8,938	8,813	-1.4%
109	55	Lunenburg County	1,753	1,728	-1.4%
110	118	Norfolk City	35,610	35,063	-1.5%
111	28	Essex County	1,689	1,660	-1.7%
112	44	Henry County	7,821	7,680	-1.8%
113	9	Bath County	761	747	-1.8%
114	115	Lynchburg City	8,883	8,715	-1.9%
115	123	Richmond City	24,225	23,754	-1.9%
116	15	Buckingham County	2,150	2,104	-2.1%
117	81	Rockbridge County	2,889	2,827	-2.1%
118	124	Roanoke City	13,227	12,941	-2.2%
119	35	Giles County	2,605	2,547	-2.2%
120	135	Franklin City	1,394	1,362	-2.3%
121	77	Pulaski County	5,046	4,926	-2.4%
122	117	Newport News City	32,373	31,553	-2.5%
123	1	Accomack County	5,370	5,206	-3.1%
124	66	Northumberland County	1,546	1,498	-3.1%
125	103	Buena Vista City	1,189	1,150	-3.3%
126	90	Surry County	1,080	1,044	-3.3%
127	104	Charlottesville City	4,226	4,081	-3.4%
128	73	Prince Edward County	2,773	2,666	-3.9%
129	142	Poquoson City	2,602	2,501	-3.9%
130	91	Sussex County	1,380	1,301	-5.7%
131	78	Rappahannock County	1,002	941	-6.1%
132	45	Highland County	302	282	-6.6%
		Totals:	1,220,440	1,230,857	0.9%
		No. of Counties INCREASING:		73	55.3%
		No. of Counties DECLINING:		59	44.7%
	RRB/1-3-2017				

FALL MEMBERSHIPS FY16 - FY17 COMPARISON

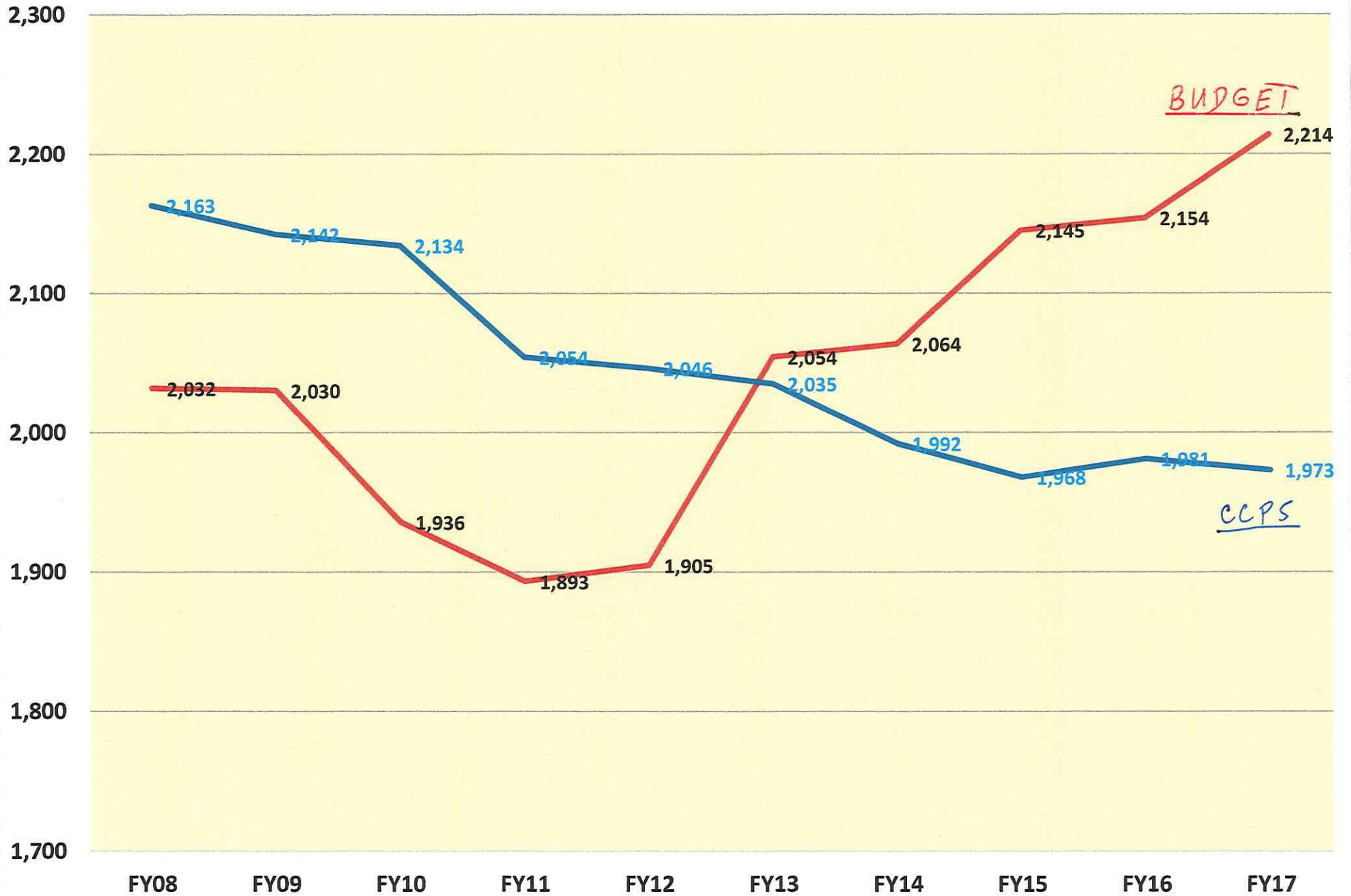
Source: VDOE

FALL MEMBERSHIPS FY16 - FY17 COMPARISON				
Source: VDOE				
		TOTALS		%
Division No.	Division Name	FY16	FY17	+ / -
109	Falls Church City	2,518	2,670	6.0%
207	West Point	764	806	5.5%
45	Highland County	207	218	5.3%
113	Harrisonburg City	5,923	6,187	4.5%
107	Covington City	1,021	1,064	4.2%
144	Manassas Park City	3,443	3,588	4.2%
101	Alexandria City	14,729	15,301	3.9%
91	Sussex County	1,066	1,106	3.8%
63	New Kent County	3,042	3,156	3.7%
123	Richmond City	23,980	24,868	3.7%
137	Lexington City	493	510	3.4%
7	Arlington County	25,364	26,176	3.2%
53	Loudoun County	76,202	78,348	2.8%
79	Richmond County	1,282	1,314	2.5%
95	Westmoreland County	1,666	1,703	2.2%
104	Charlottesville City	4,377	4,471	2.1%
89	Stafford County	27,841	28,386	2.0%
75	Prince William County	87,793	89,345	1.8%
106	Colonial Heights City	2,795	2,837	1.5%
73	Prince Edward County	2,104	2,134	1.4%
143	Manassas City	7,605	7,713	1.4%
132	Winchester City	4,414	4,471	1.3%
110	Fredericksburg City	3,532	3,577	1.3%
44	Henry County	7,415	7,508	1.3%
139	Salem City	3,808	3,852	1.2%
37	Goochland County	2,567	2,594	1.1%
34	Frederick County	13,203	13,338	1.0%
16	Campbell County	7,939	8,020	1.0%
81	Rockbridge County	2,816	2,844	1.0%
32	Fluvanna County	3,554	3,588	1.0%
29	Fairfax County	185,828	187,467	0.9%
24	Culpeper County	8,131	8,202	0.9%
126	Staunton City	2,660	2,679	0.7%
21	Chesterfield County	59,659	60,060	0.7%
59	Middlesex County	1,232	1,240	0.6%
136	Chesapeake City	39,943	40,192	0.6%
102	Bristol City	2,289	2,299	0.4%
6	Appomattox County	2,294	2,304	0.4%
2	Albemarle County	13,767	13,790	0.2%
33	Franklin County	7,341	7,352	0.1%
131	Williamsburg-James City County	11,597	11,607	0.1%
124	Roanoke City	13,676	13,677	0.0%
72	Powhatan County	4,270	4,266	-0.1%
122	Radford City	1,661	1,659	-0.1%
42	Hanover County	18,061	18,039	-0.1%
98	York County	12,699	12,682	-0.1%
74	Prince George County	6,455	6,446	-0.1%
120	Petersburg City	4,282	4,275	-0.2%

Division No.	Division Name	TOTALS		%
		FY16	FY17	+ / -
82	Rockingham County	11,875	11,852	-0.2%
43	Henrico County	51,534	51,425	-0.2%
54	Louisa County	4,876	4,864	-0.2%
35	Giles County	2,408	2,401	-0.3%
135	Franklin City	1,132	1,128	-0.4%
15	Buckingham County	2,062	2,054	-0.4%
97	Wythe County	4,237	4,220	-0.4%
22	Clarke County	2,004	1,995	-0.4%
39	Greene County	3,192	3,177	-0.5%
27	Dinwiddie County	4,418	4,394	-0.5%
68	Orange County	5,137	5,109	-0.5%
88	Spotsylvania County	23,731	23,597	-0.6%
46	Isle of Wight County	5,483	5,451	-0.6%
69	Page County	3,459	3,438	-0.6%
71	Pittsylvania County	9,239	9,182	-0.6%
3	Alleghany County	2,258	2,244	-0.6%
127	Suffolk City	14,383	14,284	-0.7%
17	Caroline County	4,330	4,299	-0.7%
30	Fauquier County	11,150	11,065	-0.8%
48	King George County	4,382	4,346	-0.8%
8	Augusta County	10,472	10,384	-0.8%
20	Charlotte County	1,941	1,924	-0.9%
93	Warren County	5,433	5,385	-0.9%
128	Virginia Beach City	69,777	69,085	-1.0%
40	Greensville County	2,573	2,547	-1.0%
36	Gloucester County	5,557	5,500	-1.0%
60	Montgomery County	9,775	9,674	-1.0%
115	Lynchburg City	8,566	8,477	-1.0%
4	Amelia County	1,827	1,808	-1.0%
80	Roanoke County	14,385	14,235	-1.0%
52	Lee County	3,297	3,262	-1.1%
85	Shenandoah County	6,072	6,007	-1.1%
1	Accomack County	5,320	5,262	-1.1%
94	Washington County	7,346	7,264	-1.1%
117	Newport News City	29,197	28,843	-1.2%
23	Craig County	623	615	-1.3%
90	Surry County	837	826	-1.3%
57	Mathews County	1,106	1,091	-1.4%
55	Lunenburg County	1,585	1,563	-1.4%
87	Southampton County	2,793	2,750	-1.5%
112	Hampton City	20,618	20,286	-1.6%
31	Floyd County	2,076	2,042	-1.6%
5	Amherst County	4,210	4,139	-1.7%
18	Carroll County	3,902	3,836	-1.7%
10	Bedford County	9,873	9,702	-1.7%
77	Pulaski County	4,346	4,270	-1.7%
51	Lancaster County	1,243	1,221	-1.8%
202	Colonial Beach	608	597	-1.8%
65	Northampton County	1,700	1,668	-1.9%
114	Hopewell City	4,376	4,292	-1.9%
86	Smyth County	4,594	4,505	-1.9%

Division No.	Division Name	TOTALS		%
		FY16	FY17	+ / -
83	Russell County	4,062	3,979	-2.0%
130	Waynesboro City	3,237	3,170	-2.1%
9	Bath County	574	562	-2.1%
50	King William County	2,246	2,199	-2.1%
121	Portsmouth City	14,927	14,611	-2.1%
142	Poquoson City	2,103	2,058	-2.1%
12	Botetourt County	4,757	4,654	-2.2%
13	Brunswick County	1,759	1,720	-2.2%
84	Scott County	3,817	3,732	-2.2%
96	Wise County	6,024	5,889	-2.2%
118	Norfolk City	32,148	31,425	-2.2%
58	Mecklenburg County	4,529	4,424	-2.3%
92	Tazewell County	6,103	5,959	-2.4%
38	Grayson County	1,684	1,644	-2.4%
25	Cumberland County	1,399	1,364	-2.5%
14	Buchanan County	3,004	2,922	-2.7%
49	King and Queen County	878	852	-3.0%
62	Nelson County	1,959	1,898	-3.1%
78	Rappahannock County	894	866	-3.1%
41	Halifax County	5,364	5,187	-3.3%
67	Nottoway County	2,254	2,165	-3.9%
111	Galax City	1,390	1,332	-4.2%
108	Danville City	6,249	5,956	-4.7%
56	Madison County	1,829	1,741	-4.8%
11	Bland County	810	771	-4.8%
103	Buena Vista City	1,012	959	-5.2%
66	Northumberland County	1,377	1,302	-5.4%
119	Norton City	835	789	-5.5%
19	Charles City County	719	679	-5.6%
26	Dickenson County	2,318	2,189	-5.6%
28	Essex County	1,489	1,406	-5.6%
70	Patrick County	2,932	2,752	-6.1%
116	Martinsville City	2,186	2,041	-6.6%
	Totals:	1,283,494	1,286,711	0.3%
	No. of Counties INCREASING:		42	
	No. of Counties DECLINING:		90	
rrb/1-3-2017				

CCPS **Adopted Operational Budget (\$0000)**
and **Fall Membership Pupil Populations**



COMMENTARY ON CCPS FY18 BUDGET

by Robina Rich Bouffault

January, 2017

From: [Robina Rich Bouffault](#)
To: [Chip Schutte](#); ["Chuyen Kochinsky"](#); [Dr. William \(Chuck\) Bishop](#); [Jon Turkel](#); [Monika Singh-Smith](#); [Thomas Parker](#)
Cc: [Dr. William \(Chuck\) Bishop](#); [Rick Catlett](#); [Cathy Seal](#); [Renee Weir](#); [Tom Judge](#)
Subject: Schools: FY18 Budget Comment no. 1
Date: Monday, January 09, 2017 12:09:14 PM

All – As the yearly school budget again looms, I have decided to send you a short series of e-mails to suggest some solutions for you to reduce the pain.

In a word, (or two...): The School Board finds itself **BETWEEN A ROCK AND A HARD SPOT**. You have an on-going declining pupil population, coupled with an ever-increasing budget. (*in the chart below, I have used \$10,000 increments for the money – in red - to get both graphs onto the same scale*).



⇒ Since FY08, there has been an on-going student decline of 8.8%. (in 10 years)

⇒ Since FY11, there has been an on-going budget increase of **17.0%**. (in only 7 years).

This year, ALL budgets are going to be tight. The state continues its unfunded mandates, increasingly dumping its own expenses onto the localities (that's us...). The economy is uncertain – so just saying that the Board of Supervisors can simply increase taxes won't cut it. Many of our fellow residents are already financially stressed, and can't handle another tax increase.

Your challenge is to figure out how to continue to give the best opportunities to your students in such a daunting financial environment.

Over the next few e-mails, I'm going to try to help you do that.

STAY TUNED.

Robina

From: [Robina Rich Bouffault](#)
To: [Chip Schutte](#); ["Chuyen Kochinsky"](#); [Dr. William \(Chuck\) Bishop](#); [Jon Turkel](#); [Monika Singh-Smith](#); [Renee Weir](#); [Thomas Parker](#)
Cc: [Dr. William \(Chuck\) Bishop](#); [Rick Catielt](#); [Cathy Seal](#); [Renee Weir](#); [Tom Judge](#)
Subject: Schools FY18 Budget Comment no. 2
Date: Wednesday, January 11, 2017 12:25:19 PM
Attachments: [Commentary on JWMS Presentation at 9-19-2016 SB Work Session \(18.4 KB\).msg](#)

All—

In this e-mail, I will be addressing potential efficiencies for the Johnson-Williams Middle School.

Your **ROCK AND A HARD SPOT**: Over the last ten years, the JWMS pupil population has **dropped by 15%** - from 513, down to 436. (Fall Memberships).

1) **Test results:**

Last year's actual SOL test results are shown below – they are the **REAL** results, before being "adjusted" by VDOE (a bad habit they got into as a result of No Child Left Behind).

CCPS - JOHNSON-WILLIAMS MIDDLE SCHOOL
FY16 SOL pre-adjusted Results - Source: VDOE website

Race/Ethnicity:	All Students
Gender:	All Students
Grade:	All Students
School Years:	2015-2016
Divisions:	Clarke County
Schools:	Johnson-Williams Middle

The test results below are the actual "pre-adjusted" scores, before they have been 'adjusted' by the VDOE with factors that are not verifiable by the public. Only 2 of those scores were above 70%.

Assessment Statistics			Test			Pass
School Year	Division	School	Level	Source	Subject Area	Proficient
2015-2016	Clarke County	Johnson-Williams Middle	Grade 6	SOL	English:Reading	63.64%
2015-2016	Clarke County	Johnson-Williams Middle	Grade 7	SOL	English:Reading	59.29%
2015-2016	Clarke County	Johnson-Williams Middle	Grade 8	SOL	English:Reading	69.23%
2015-2016	Clarke County	Johnson-Williams Middle	Grade 8	SOL	English:Writing	58.45%
2015-2016	Clarke County	Johnson-Williams Middle	Grade 6	SOL	Mathematics	88.78%
2015-2016	Clarke County	Johnson-Williams Middle	Grade 7	SOL	Mathematics	63.29%
2015-2016	Clarke County	Johnson-Williams Middle	Grade 8	SOL	Mathematics	???*
2015-2016	Clarke County	Johnson-Williams Middle	Grade 8	SOL	Science	77.24%

*Many 8th grade students are being accelerated into taking high school math tests instead of their grade-level math test. In FY15, the 8th grade math score was 60%.

2) **Teacher Utilization and Turn-over:**

From last year FY16 to this, JWMS had a **teacher turn-over in excess of 35%**. (JAS end-September payroll). This is well above our school division's general average.

Last September, the School Board had a presentation by the Principal showing the school's academic structure. I made a number of comments at the time, and have attached a copy of the e-mail I sent out to the School Board on September 21st with detailed comments.

To summarize, I believe that:

- ⇒ better utilization of remediation hours in your "Essentials" sections, instead of in "Cougar Focus" which utilizes far too many teacher-hours – teachers who are not specialized in the courses they are supposed to be "remediating",
 - ⇒ less emphasis on accelerating students with "obligatory electives" targeting the IB program,
 - ⇒ a more balanced spread of your grade-level courses
- would go a long way to both improving results, while retaining more of your teaching staff.

In my next e-mail, I will be addressing Clarke County High School.

STAY TUNED.

Robina

From: [Robina Rich Bouffault](#)
To: [Chip Schutte](#); ["Chuyen Kochinsky"](#); [Dennis Graham](#); [Dr. William \(Chuck\) Bishop](#); [Monika Singh-Smith](#); [Renee Weir](#); [Thomas Parker](#)
Cc: [Cathy Seal](#); [Rick Catlett](#); [Evan Robb](#)
Subject: Commentary on JWMS Presentation at 9-19-2016 SB Work Session
Date: Wednesday, September 21, 2016 9:52:38 AM

Hello all –

As you know, I was present at Monday's work session concerning the JWMS. I also have a copy of the JWMS Master Schedule for this year, which shows the number of students in each section.

I would like to make some comments (I have excluded SPED from them, given that those courses are federally-mandated and not flexible):

- 1) **COUGAR FOCUS**: It is my understanding that this 35 minutes reserved 4 days a week is to remediate both English and Math students in need of it, or to "enrich" them (whatever that means).
 - a) **Cougar Focus ENGLISH**: The Master Schedule indicates that there are 411 students, i.e. pretty much the entire JWMS student body, enrolled in **27** English "Cougar Focus" periods, which require **27 teachers**. But only **4** of the teachers are Licensed in English, and one of those is Provisionally licensed.
 - b) **Cougar Focus MATH**: The Master Schedule indicates that there are 412 students, also pretty much the entire student body, enrolled in **26** Math "Cougar Focus" periods, which requires **26 teachers**. But only **6** of the teachers are Licensed in Math.
 - c) **Cougar Focus GPBL**: The Master Schedule indicates that there are two sections with 18 "gifted" students. However, the teacher is a Provisionally-Licensed Librarian. I'm not sure that she will be able to do much to guide "gifted" students in their studies.

I am hopeful that the entire student body is NOT in need of 'remediation'. If they were, having teachers NOT licensed in the subject matter would make that remediation somewhat of a challenge, turning the majority of the teachers into baby-sitters in what could be termed 35 minute "study halls".

- 2) **“ESSENTIALS”**: On the other hand, there are 3 sections dedicated to ‘READING ESSENTIALS’ with 36 students enrolled, and with a licensed English teacher. These sections are truly focused on remediation with targeted students, and with a licensed teacher with low class sizes and the ability to address the needs of each student.

This is an EXCELLENT idea.

QUESTION: Why not develop the “Essentials” concept, adding on two more categories: Writing Essentials, and Math Essentials? One teacher, licensed in the subject matter, dedicated only to those TRULY in need of remediation? And eliminate the global “Cougar Focus” idea, which would free up teacher-time for other needs?

3) **CORE vs ELECTIVE COURSES**:

- ⇒ **Math**: There is no 8th grade math offered. 8th graders are only offered high-school credit courses instead (Algebra – Geometry). For those advanced students who can handle it, this is acceptable, but for those who are struggling in math, this is a recipe for failure. Without a good foundation in basic math, the mainstream students are handicapped and will continue to struggle in high school. 8th grade math should not be eliminated.
- ⇒ **Languages**: While for some, languages can be useful, making them a requirement instead of an elective is counter-productive. Here again, advanced students will handle them with little effort, but mainstream students are being forced to take a non-SOL course instead of possibly a CTE or other elective more suited to their “pathway”. Not everyone is talented in languages.

GENERAL COMMENTS

The current JWMS Program of Studies reflects a certain bias towards advanced students with forced acceleration in some courses, while at the same time it limits the opportunities for the mainstream students, giving them few choices to pursue alternate pathways. Yet, our mainstream students are the majority, between 75% and 80% of the student body. Their needs should be addressed in a more extensive manner.

Middle-School courses need to be both age-appropriate and ability-appropriate. Balancing the opportunities for students should be done across the board. Forced

acceleration should not be the norm, nor encouraged.

CCPS is a public school division, not a private school. It must take all comers, contrary to private schools, that can pick and choose their students. It is important for all of our public schools to provide equal opportunities to ALL of our students, whether SPED, mainstream or gifted.

I believe that the current JWMS Program of Studies still has a ways to go in providing those opportunities in a fully uniform manner.

RRB

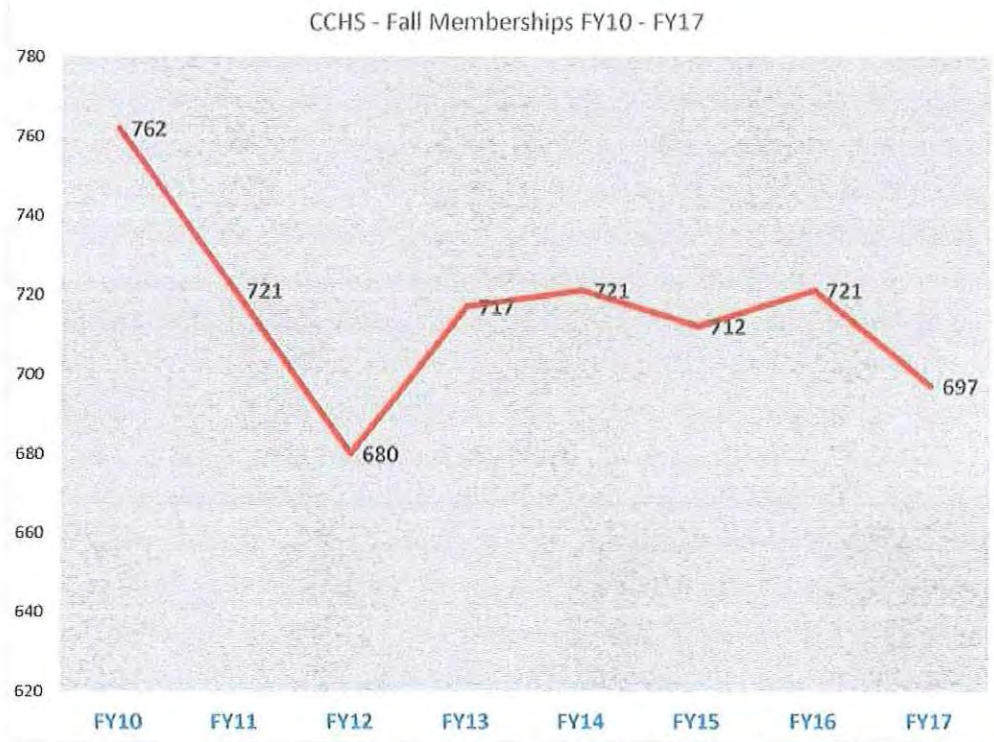
From: [Robina Rich Bouffault](#)
To: [Chip Schutte](#); ["Chuyen Kochinsky"](#); [Dr. William \(Chuck\) Bishop](#); [Jon Turkel](#); [Monika Singh-Smith](#); [Renee Weir](#); [Thomas Parker](#)
Cc: [Dr. William \(Chuck\) Bishop](#); [Rick Cattet](#); [Cathy Seal](#)
Subject: Schools: FY18 Budget Comment no. 3
Date: Thursday, January 12, 2017 3:53:54 PM

All –

In this e-mail, I am addressing the first of two parts concerning Clarke County High School.

Your two **ROCK AND A HARD SPOTS**:

- 1) Over the last seven years, the high school student population has declined by **8.5%**;
- 2) The elementary and middle school populations are also continuing to decline, indicating that **the CCHS decline will be ON-GOING** in the years to come.



Your 3d **ROCK AND A HARD SPOT**:

CCHS - FY 17 MASTER SCHEDULE as of 8-31-2016
Analysis of Core and Advanced Academic and College Prep Course Offerings
SUMMARY

Excluded : Special Education, Alternate Education, Physical Education, and all Extra-Curricular Activities

TYPE OF COURSE Offering	Total Number of Course Offerings	No. of CCHS Teachers teaching the Courses	COMMENTS
I - COLLEGE PREP "Advanced" Courses			
a) <u>International Baccalaureate</u>	29	19	In FY16, only 6 out of 15 diploma candidates passed the diploma exam
b) <u>Advanced Placement</u>	8	4	Includes 2 Virtual Virginia AP courses and 1 John Hopkins Talented Youth Virtual course
c) <u>LFCC Dual Enrollment</u>	21	0	Only 1st Semester listed on Master Schedule
d) <u>Mt. Vista Governor's School</u>	<u>13</u>	<u>0</u>	Teachers at LFCC Campus
TOTAL COLLEGE PREP COURSES	71	23	
II - CORE HIGH SCHOOL (SOL) Courses			
	44	29	
III - CAREER & TECHNICAL Courses			
	35	9	

TOTAL ACADEMIC COURSES IN CCHS PROGRAM 150

Percentage of HIGH SCHOOL Courses 53%

Percentage of COLLEGE PREP Courses 47%

For all four grades: 9th, 10th, 11th and 12th

For 11th and 12th grades only

⇒ Fewer than 10% of your high school “advanced” students are scarfing up almost 50% of your courses and the majority of your teachers, leaving the remaining students starved for much needed SOL high school courses.

⇒ With an enviable pupil to teacher academic ratio of only 16 to 1, (VDOE says max 21 to 1), you can’t really go rushing out to hire more high school teachers to balance out the courses, increasing even more your already bulging budget....

⇒ Morally and Legally, you must offer equal academic opportunities to each and every one of your students. Currently, that’s not happening in the high school.

The solution? - STAY TUNED for Part Two – CCHS.

Robina

From: [Robina Rich Bouffault](#)
To: [Chip Schutte](#); ["Chuyen Kochinsky"](#); [Dr. William \(Chuck\) Bishop](#); [Jon Turkel](#); [Monika Singh-Smith](#); [Renee Weir](#); [Thomas Parker](#)
Cc: [Dr. William \(Chuck\) Bishop](#); [Rick Catlett](#); [Cathy Seal](#); [Renee Weir](#); [Tom Judge](#)
Subject: Schools: FY18 Budget Comments no. 4
Date: Friday, January 13, 2017 2:24:50 PM
Attachments: [FY17 Advanced Program Analysis CCHS rev. 1.pdf](#)
[IB - FY17 Candidate Registrations.pdf](#)
[IB - FY16 Comparison CCPS & PWCS.pdf](#)

Part II : CCHS

All:

1) FY17 COST OF ADVANCED COURSES

A quick summary of the costs for each of the advanced course programs, per PARTICIPATING STUDENT (i.e. taking the tests, not just enrolled in the CCHS course):

- a) International Baccalaureate: Total Cost per Participating Student in **FY17** (44 students taking tests): **\$13,697** per student.
- b) AP – Advanced Placement: Total **FY17** Cost per Participating Student (70 students who took FY16 tests): **\$ 1,860** per student.
(See attached Advanced Program Analysis for full IB and AP details.)
- c) Mt. Vista Governor’s School: Total School Cost per Participating Student in FY17 (3 slots per year/grade): **\$ 6,723** per student.

(In FY17, there are 8 students at Mt. Vista – 2 sophomores – 3 juniors – 3 seniors. The 2 sophomores are “freebies” this year.)

- d) LFCC Dual Enrollment: Sorry, I have no detailed information concerning these students. Some are considered Dual Enrolled in CCHS courses, others are in LFCC classes. Cost of DE credits are paid by parents.

None of the above costs include student transportation costs to Mt. Vista or LFCC, teacher training or other associated conference costs.

As you can see with the analysis, the overall cost to the school division – in addition to the parent’s costs – is well above \$700,000.

2) CCHS – FY17 IB TEST REGISTRATIONS

- a) The FY17 number of IB candidates registered for the May tests is **down by 25%** from

FY16

- b) The FY17 number of IB Tests Registered is **down by 54%** from FY16
- c) The FY17 number of Diploma Candidates Registered is **down by 47%** from FY16
- d) 15 of the 16 IB courses taught in FY17 have **fewer than 10 students** enrolled in the courses taking any IB tests at all.

(See attached FY17 Candidate Registrations)

3) IB TEST RESULTS COMPARISON WITH PWCS (Prince William County Schools)

Gosh, we're spending so much money on our IB program, surely our results compare well....??? Umm... not quite.

(See the attached chart comparing CCHS and PWCS 2 high schools IB results for FY16.)

THE SOLUTION:

By now, I believe that you don't need me to tell you what your obvious solution is:

Phase out the very costly and poor performing IB program in favor of an expanded AP program and better-balanced mainstream SOL and CTE courses:

⇒ Do NOT cut back on numbers of CCHS teachers. Having a 16 to 1 pupil/teacher ratio is a huge plus –convert your IB classes to AP classes. Some teacher training will be required. The College Board has some very good, focused, training sessions in every state in the country.

Example: Currently you have one teacher teaching IB English full-time. The IB English curriculum DOES NOT align to the SOL curriculum. But you have NO Honors English in either 11th or 12th grades (both SOL high school courses). Switch your IB English teacher to Honors and AP English – and watch ALL of your scores go up.

⇒ Use some of your teachers to expand both your SOL high school mainstream and CTE courses. DECA used to perform far better when it had only its' Marketing course, and was not split between IB Business Mgmt and Marketing – two very different curricula in two different CTE categories shoved into the same class. How is one teacher supposed to teach two different curricula in the same class to two different sets of students at once? "Differentiation"? – that's Nonsense. Please use common sense.

To make your stressed lives a little easier, you don't need to print out all of the stuff I have sent you. I plan on printing out the whole shebang, with copies for each School Board member and appropriate staff. I will deliver the packets to Renee early next week with the request that she get them to each of you prior to your next SB meeting.

One Last Comment:

-

I have taken a lot of time and research to compile all of this information. I “have no dog in this fight”. I have no children in the schools.

I am doing it with only ONE focus: To give each and every Clarke high school student equal ACCESS to the appropriate courses for his or her success in life. Right now, the bias towards the elite is excessive, obvious and very costly. Too many non “Advanced” students are treated as second-class citizens – and believe me, they know it.

It’s within your power to change that – why don’t you ask your Superintendent to give you some indications as to what is involved. Budget-wise, it’s a winner – and performance-wise it will be as well.

Robina

The End of FY18 Budget Comments...

CCPS: FY18 BUDGET COMMENTS

ATTACHMENTS

1) FY17 Advanced Program Analysis CCHS

2) FY17 IB Candidate Registrations

3) FY16 IB Comparison Results CCPS and PWCS

CLARKE COUNTY HIGH SCHOOL

ANALYSIS OF HIGH SCHOOL IB & AP FY16/FY17 ADVANCED COURSES COSTS

(Costs of LFCC Dual Enrollment and Mt. Vista classes not included)

	TOTAL IB - AP Periods Taught	TOTAL FY17 Compensation (incl. benefits) \$	I.B.	A.P.	TOTAL Teacher Periods	% of Total Compensation \$
(Payroll source: Joint Administrative Services)						
(IB-AP periods taught: FY17 Master Schedule)						
The IB program is a 2-year program with Tests the 2nd year only						
ADVANCED IB & AP TEACHERS = 21 out of 36 core academic high school teachers (58.3%)						
(not including 7 SPED teachers, 3 Phys. Ed., and 4 Art & Music)						
Advanced Course Periods listed in FY17 Master Schedule:			46	10	56	
Language Arts:						
Megan Watson (IB English 11)	4	\$69,830	4		4	\$46,553
Donohue (IB English - IB-TOK I & II)	6	\$76,059	6		6	\$76,059
Morgan (IB Philosophy Pt. 1 & 2 - SL/HL)	2	\$71,196	2		2	\$23,732
Mathematics:						
Boniky (IB Math SL Pt. 2)	4	\$74,794	4		4	\$42,739
Barbagallo (IB Math Studies SL Pt. 2)	2	\$84,940	2		2	\$24,269
Grubbs (IB Math SL Pt. 1)	2	\$89,696	2		2	\$25,627
Springman (IB Math Studies SL pt. 1 - AP Statistics)	4	\$77,403	3	1	4	\$51,602
Sowers (AP Calculus BC)	1	\$69,443		1	1	\$11,574
Science:						
Panzarella (AP Physics 1 & 2 - Algebra-based)	4	\$58,703		4	4	\$46,962
Marshall (IB Biology Pt. 1 & 2)	2	\$87,109	2		2	\$29,036
Aiello (IB Chemistry SL Pt. 2)	1	\$69,199	1		1	\$11,533
Social Studies:						
Gammache (IB Economics SL/HL Pt. 1 & HL Pt. 2)	2	\$69,158	2		2	\$27,663
Foschia (IB TOK I - IB Hist. Americas HL Pt. 2)	2	\$58,703	2		2	\$19,568
Ravenscroft (AP US Government - IB World Religion)	5	\$82,998	1	4	5	\$69,165
Lawrence (IB History Americas HL Pt. 1)	3	\$74,000	3		3	\$37,000
World Languages:						
Davidson (IB Spanish IV & V - SL)	2	\$74,784	2		2	\$24,928
Harper (IB Latin IV & V - SL)	2	\$91,688	2		2	\$26,197
Potts (IB French IV & V)	2	\$93,294	2		2	\$26,655
Career & Technical:						
Elson (IB Business & Mgmt Pt. 1 & 2 SL)	3	\$84,613	3		3	\$42,307
Fine Arts:						
Campbell (IB Art I SL Pt.1 - Art HL Pt. 2)	2	\$65,196	2		2	\$21,732
Shapiro (IB Music Theory)	1	\$59,981	1		1	\$9,997
TOTAL Teacher Compensation Costs paid by School Division for FY17 IB and AP Courses						\$694,899
Cost of IB courses - 46 periods - 44 students taking tests in FY17		\$570,809				
Cost of AP courses - 10 periods - 70 students taking tests (in FY16)		\$124,089				
NOTE: The above does not include any Improvement of Instruction costs for teacher training or certification, workshops or seminars for the advanced courses, which are costs that would be added to the overall compensation costs above.						

CLARKE COUNTY HIGH SCHOOL

ANALYSIS OF HIGH SCHOOL IB & AP FY16/FY17 ADVANCED COURSES COSTS

<u>DIRECT Advanced Course Costs FY17</u>			IB	AP
Division Course Registration Fee.			\$11,370	\$0
Student Registration Fee (per student)			\$168	\$0
Testing Fees per Test			\$116	\$93
Reduced Testing Fees for demonstrated need			no discount	\$62

EXAMPLE (FY17 current Costs - FY16 AP students - FY17 IB candidates)

<u>Direct Program Costs</u>			IB	AP
Using the FY17 number of IB students & tests registered (44 students and 113 tests registered)				
Using the FY16 number of tests taken by 70 AP students (90 tests) - FY17 AP registration is done only in February.				
Division Program Registration Fee (IB only) - Paid by school division.			\$11,370	\$0
Student Registration Fee (see above - IB only) - Paid by candidates.			\$7,392	\$0
Testing Fees - per test for IB and AP (see above) Paid by candidates.			\$13,108	\$5,338) 82%
(CCPS free & reduced lunch % of approx. 18% was used)			no discount	\$781) 18% in need
TOTAL DIRECT PROGRAM COSTS for 44 (IB) and 70 (AP) students			\$31,870	\$6,119
Direct Program Cost per Student (divide by IB-44 and AP-70)			\$724	\$87
<i>plus</i>				
TOTAL Teacher Compensation Costs FY17 (see above)			\$570,809	\$124,089
Teacher Compensation Costs per Participating Student (IB-44 and AP-70)			\$12,973	\$1,773
Approximate Overall Cost per Participating Student			\$13,697	\$1,860
IB Cost per Student if only DIPLOMA students are counted (7)			\$86,097	n/a
(Of which the IB Diploma student pays \$864 or approx 1%)				

Sources: FY17 CCHS Master Schedule / FY16 AP test results / FY17 IBO candidates Summary of Charges invoice / Joint Administrative Services FY17 CCPS end-September Payroll.

- Notes:
- > The IB Diploma Program is structured for students to take the full Diploma, not individual tests. The Diploma is comprised of 6 assessments, chosen among 36 subjects offered at the IB Geneva office, plus a Theory of Knowledge and an English Essay test. The syllabus of each subject is taught over two years, with testing the second year only.
 - > At CCHS, students are allowed to take individual IB tests even if they do not intend to take the full Diploma.
 - > In FY17, only slightly more than 25% of the students enrolled in 2nd year IB courses are taking any IB tests.

CLARKE COUNTY PUBLIC SCHOOLS

FY17 - IB DIPLOMA PROGRAM - Test Registration Information

(Sources: CCHS Master Schedules & IBO Summary of Charges Invoice)

(59 candidates registered

(44 Candidates Registered

FY16: (208 tests registered / 178 actually taken in May

FY17: (113 Tests Registered

(15 Diploma Candidates Registered

(7 Diploma Candidates Registered

IB COURSE NAME	Number of Students		
	Enrolled in the CCHS Course	Taking the IB Geneva Test	% Enrolled Taking the IB Test
<u>English A - Literature HL Pt. 2</u>	74	23	31%
<u>French B SL</u>	29	8	28%
<u>Latin SL</u>	21	5	24%
<u>Spanish B SL</u>	35	4	11%
<u>Business & Management SL Pt. 2</u>	13	5	38%
<u>Economics HL</u> (4 enrolled in FY16)	0	0	0%
<u>Economics SL</u>	9	4	44%
<u>History of the Americas HL Pt. 2</u>	44	20	45%
<u>Philosophy HL Pt. 2</u>	1	1	100%
<u>Philosophy SL Pt. 1</u> (7 tests in FY16)	11	0	0%
<u>World Religion SL</u> (new in FY16)	18	2	11%
<u>Biology HL</u>	36	11	31%
<u>Chemistry SL</u>	21	6	29%
<u>Math Studies SL Pt. 2</u>	27	8	30%
<u>Mathematics SL Pt. 2</u>	44	12	27%
<u>Music So/Gr. Perf. SL</u>	2	1	50%
<u>Visual Arts A HL Pt. 2</u>	2	1	50%
<u>Visual Arts SL Pt. 1</u>	18	2	11%
Total CCHS Enrollment vs. IB Tests Registered	405	113	27.9%

4 of the 16 IB courses taught have CCHS enrollments of fewer than 10 students.

12 of the courses taught have fewer than 10 students actually taking the tests.

Only **5** of the 16 courses are **HL**. SL courses are not eligible for college credits.

15 of the **16** courses have **50% or fewer** students enrolled taking any IB tests at all.

COMPARISON of FY16 IB DIPLOMA PROGRAM RESULTS
 Prince William County Schools vs. Clarke County Public Schools
 December, 2016 (Source: IBO Geneva School Statistics Reports)

It should be noted that Prince William County Schools have a total of 12 high schools, all with approx. +/- 2,500 students. All 12 high schools have Advanced Placement/College Board programs. Additionally, they have what they call "Specialty Programs". The IB Diploma program is one of those 6 Specialty programs, which are each in 2 of the 12 high schools.

	Prince William County Schools		CCPS
	Gar-Field Senior HS	Stonewall Jackson HS	Clarke County HS
FY16 - School Fall Membership (VDOE)	2,632	2,569	721
Number of Candidates Registered in the Session	304	263	59
<i>Percentage of high school enrollment</i>	<i>11.6%</i>	<i>10.2%</i>	<i>8.2%</i>
Number of Total Subjects Tested	16	17	19
Number of HL (High Level) Subjects Tested	8	7	6
Number of Subject Entries in the Session (tests registered in September)	924	627	208
Number of Tests Actually taken in May 2016	658	516	178
<i>Percentage of tests Drop-Outs (tests paid for but not taken)</i>	<i>-28.8%</i>	<i>-17.7%</i>	<i>-14.4%</i>
Number of Diploma Candidates	36	15	15
<i>Percentage of high school enrollment</i>	<i>1.4%</i>	<i>0.6%</i>	<i>2.1%</i>
Number of Candidates who successfully passed the Diploma	32	10	7
Number of school average Subject Grades below World Average	14 out of 16	15 out of 17	18 out of 19

The IB Subjects taken at the 3 schools are very different. I found 4 cases of the same subject test results at all 3 schools:
 Clarke County ranks lowest in 3 of the 4 results, and below world average in all 4.

Lowest Grade

HL English Literature (World Average = 4.80)	4.81	5.27	4.61
SL Economics (World Average = 4.64)	4.18	4.33	3.75
HL Biology (World Average = 4.32)	3.19	3.76	3.57
SL French (World Average = 4.92)	4.89	4.83	4.20

Please Sign Below ONLY if you wish to SPEAK at the Public Hearing

PH 17-01 Zoning And Subdivision Ordinance Text Amendment (TA-16-04) Amend Stormwater Management Regulations

Name (Please Print)	Address	Hearing No.
1. George Archibald	27 West Main Street Berryville, VA 22611-1380	PH 17-01
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		

If you are representing an Organization: Rules of Procedure - Section 6-5. – Organizational Representation
 Any person speaking at any portion of a meeting designated for public comment, who represents himself as being an officer or representative of an organization, group, association, corporation, or other entity, shall, upon request of a member of the Board, disclose for the organization, group, association, corporation, or other entity, the history, size, dues, structure, date of creation, requirements for membership, tax status; and shall reveal the organizations method of determining its official position and the speaker's authority to represent the organization. Unreasonable failure to provide this information to the satisfaction of the Board of Supervisors shall bar the speaker from speaking on behalf of the organization.

GEORGE ARCHIBALD
27 WEST MAIN STREET
BERRYVILLE, VIRGINIA 22611-1380

TELEPHONE (540) 303-1477
EMAIL: <archibaldgeorge65@gmail.com>

January 17, 2017

STATEMENT BEFORE CLARKE COUNTY BOARD OF SUPERVISORS AT PUBLIC HEARING 17-01, ZONING AND SUBDIVISION ORDINANCE TEXT AMENDMENT (TA-16-04) AMEND STORMWATER MANAGEMENT REGULATIONS.

Chairman Weiss and Members of the Board of Supervisors:—

I come before you to express gratitude for the exacting job performed by officials of the County and Town Planning Departments and both the County and Town governing bodies in grappling with the state edict to alter the county stormwater management ordinance and regulations.

My additional reason is to note the unresolved issue of the Darbybrook Homeowners Association within Apple Glen Subdivision, which encompasses the Town of Berryville streets and 70-plus homes.

Would management of the stormwater pond at the top of Page Street be affected by this action as part of the Town of Berryville Annexation Area, in light of recent elimination of the Darbybrook Homeowners Association previously responsible for the maintenance and mowing of the Page Street stormwater area? Action of the Virginia State Corporation Commission last September to approve the request of lot owners to terminate and dissolve the Darbybrook HOA is being contested in Clarke County Circuit Court in a civil case brought by attorney Robert Light of the Lawson and Silek law firm of Front Royal, which was legal contractor for the Darbybrook HOA before its termination.

>>> More over >>>

That case is docketed for adjudication by Judge Alexander Iden next week on January 25.

I spoke with county planning director Brandon Stidham today to ask whether action on this stormwater management issue should wait pending resolution of the Darbybrook matter.

It is my understanding from him that the Virginia Department of Environmental Quality would be the arbiter of Apple Glen stormwater management issues in that community regardless of the case now before the Circuit Court.

It is apparently unknown whether the county attorney considered this situation, as the relevant paperwork before you, which I obtained, does not mention the unresolved Apple Glen situation that is still unfolding before the circuit court.

Thank you for your consideration.

#

Neighborhood Revitalization Program

Overview

Habitat for Humanity of Winchester-Frederick-Clarke (HFHWFC) Neighborhood Revitalization Program (NRP) is a third "Construction Intervention" in addition to new home construction and rehabilitation, per Habitat International policy. NRP includes critical home repair, preservation, weatherization, and the development of communities and neighborhoods. Habitat's NR work is designed to pursue our strategic imperative of helping to transform and strengthen communities. It is a holistic approach that revitalizes the appearance of the neighborhood, encourages connections within the community, and helps preserve affordable hous-



Neighborhood Revitalization Vision: Neighborhoods across our community are revitalized into vibrant, safe, and inviting places to live for current and future residents. This will happen through the hard work of engaged citizens, partnerships with civic and business groups, and a renewed community spirit.

Critical Home Repairs / Aging-In-Place

Habitat for Humanity's *Critical Home Repair Program* in Clarke County provides urgent and major home repairs to prevent homeowners from suffering injury and falls, accidents or having to move out of their homes.

Low cost home repairs may include:

- Home Weatherization- generalized repairs for a home to become more energy efficiency
- Critical Home Repairs – serious repair issues and home structural problems
- Home Preservation - repairs to flooring, plumbing, electric, and roof [Currently HFHWFC is only doing exterior work]

The *Critical Home Repair Program* promotes safe and well-maintained homes along with pride and dignity. Improvements to the appearance of the neighborhood also encourage a stronger community.

As an example, in September, we recently completed a drywall repair of a home in Millwood as part of United Way's Day of Caring that involved one family, two volunteers, and materials to fix a ceiling for an elderly female single home owner.

The repair project must follow the general HFHI tenets:

- Home repairs meet income guidelines, as defined by HFHWFC policy
- Products must be designated for residents within Clarke County
- Must demonstrate need and willingness to partner
- Must demonstrate ability to pay, as defined by HFHWFC policy
- Volunteers work alongside the homeowner, or alongside the community project



Overview

Habitat for Humanity Winchester -Frederick -Clarke (HFHWFC) is a non-profit organization whose core function is to build homes in partnership with families who have steady income, are in need of adequate housing, and interested in homeownership. HFHWFC Neighborhood Revitalization Program (NRP) offers critical home repair, weatherization, preservation, and community-based projects for those living in Clarke County.

Qualify

Our Partner Families must meet similar guidelines as Habitat homeowners. As active participants in building a better future for themselves and their families, qualified NRP partners demonstrate willingness, need, and ability.

Additionally, to be considered for the NRP applicants must (1) live in the home they wish to fix, (2) own their home for at least five years, and (3) be in good standing on their mortgage and taxes.



willing to partner with Habitat

Willingness

Families must be willing to partner with HFHWFC. Additionally, they must provide sweat equity during the time their home is being worked on. At a minimum, they must be present during active work, and help when possible.

in need of better housing



Need

Families must also demonstrate a financial need to qualify for NRP. This is calculated as a percentage of the Area Median Income (AMI). To determine if you are income-qualified, compare your regularly occurring gross annual income to the chart below. Your income should include most funds you are receiving, including social security, disability, and/or child support. SNAP (food stamps) and TANF are not counted as income.

Family Size	**Maximum Gross Income
One	\$45,660
Two	\$52,140
Three	\$58,680
Four	\$65,160
Five	\$70,380
Six	\$75,600
Seven	\$80,820

able to pay repair costs



Ability

Similar to the Habitat homeownership program, HFHWFC works on a *hand-up not a hand-out* model. Therefore, participants are required to pay a portion of costs associated with the project. A sliding scale will be used to calculate the payment as follows:

- 20% - 29% AMI or under: 5%
- 30% - 39% AMI: 10%
- 40% - 49% AMI: 15%
- 50% - 60% AMI: 20%

The minimum payment for all projects regardless of AMI, is \$50. HFHWFC requires advanced payment for all home repairs. Checks are preferred and should be made to: Habitat for Humanity WFC.

Other Considerations

Please note many factors will determine which projects Habitat supports. There is great need in this community and Habitat may not have the resources to support them all.

Homeowners are eligible to receive assistance no more than once every five years.



Habitat for Humanity
Winchester-Frederick-Clarke
145 Baker Street
Winchester, Virginia 22601
540.662.7066
info@habitatwfc.org

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Communication with Those Charged with Governance

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

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of County of Clarke, Virginia for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Clarke, Virginia are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, County of Clarke, Virginia changed accounting policies related to investments, investment pools and pensions by adopting Statement of Governmental Accounting Standards (GASB Statement) Nos. 72 Fair Value Measurement and Application, 79 Certain External Investment Pools and Pool Participants, and 82 Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73. We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County of Clarke Virginia's financial statements were:

Management's estimate of the depreciable lives of capital assets is based on historical experience and industry standards. We evaluated the key factors and assumptions used to develop the estimate of depreciable lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible property tax revenue is based on historical experience and standard methods of computing the allowance. We evaluated the key factors and assumptions used to develop the estimate of allowance for uncollectible property tax revenue in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 3, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the schedules related to pension funding, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI. Our responsibility with respect to the budgetary comparison information, which also supplements the basic financial statements, is to evaluate the presentation of the schedules in relation to the financial statements as a whole and to report on whether it is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matters (Continued)

We were engaged to report on combining and individual fund financial statements and schedules, supporting schedules, and the schedule of expenditures of federal award, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section or statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Supervisors and management of County of Clarke, Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.

DRAFT

Charlottesville, Virginia
January 3, 2017

COUNTY OF CLARKE, VIRGINIA



FINANCIAL REPORT FOR YEAR ENDED JUNE 30, 2016

COUNTY OF CLARKE, VIRGINIA

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2016

COUNTY OF CLARKE, VIRGINIA

Board of Supervisors

David Weiss, Chairman
Bev McKay, Vice Chairman

Barbara J. Byrd

Mary L. C. Daniel

Terri T. Catlett

County School Board

Chuyen Kochinsky, Chairman
Charles "Chip" Schutte, Vice-Chairman
Renée F. Weir, Clerk

Monica Singh-Smith

Dennis Graham

Tom Parker

Board of Social Services

Dwight Brown, Chairman
E. Ralph Pierce, Vice-Chairman

Barbara Byrd

Bob Ferreebe

Lynn Gray

Other Officials

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

COUNTY OF CLARKE, VIRGINIA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2016, the County adopted new accounting guidance, GASB Statement Nos. 72 Fair Value Measurement and Application, 79 Certain External Investment Pools and Pool Participants, and 82 Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 4-10, 70-71, and 72-76 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

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

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

Other Information (continued)

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2017, on our consideration of the County of Clarke, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Clarke, Virginia's internal control over financial reporting and compliance.

DRAFT

Charlottesville, Virginia
January 3, 2017

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County of Clarke, Virginia Management's Discussion and Analysis

As management of the County of Clarke (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2016.

Financial Highlights

- The assets and deferred outflows of resources of the County (excluding component units) exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$35.6 million (*net position*). Of this amount, \$13.0 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2.9 million, of which the governmental activities accounted for 100% of the increase.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$170,301. The Fiscal Policy of Clarke County requires that certain financial designations of General Fund balance be maintained. These financial designations are reported as assigned fund balance of \$13,628,633 and are comprised of the numerous designations. Liquidity and stabilization funds comprise \$4,237,905. Saving for pay-as-you-go capital expenditures comprises \$3,087,639. A total of \$4,573,399 is assigned for carryover requests from unexpended FY 16 funds. \$75,000 is assigned for compensated absences.
- The County's total long-term obligations decreased by \$2,633,007 (7%) during the current fiscal year.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

Overview of the Financial Statements (Continued)

Government-wide financial statements: (Continued)

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

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

Fund financial statements

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

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

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

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

Overview of the Financial Statements (Continued)

Fund financial statements: (Continued)

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

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

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 69 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning budgetary comparisons for the general fund and VPA special revenue fund. Required supplementary information can be found on page 70 through 76 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found starting on page 77 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$35.6 million at the close of the most recent fiscal year. A large portion of the County's net position (\$22.6 million, 64% of total) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e., the County's investment in capital assets are of a permanent nature as assets acquired are generally not sold or otherwise disposed of during their useful life).

Government-Wide Financial Analysis (Continued)

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

County of Clarke, Virginia		
Summary of Net Position		
As of June 30, 2016 and 2015		
	Governmental Activities	
	2016	2015
Current and other assets	\$ 29,418,470	\$ 28,542,250
Capital assets	55,264,369	55,844,161
Total assets	\$ 84,682,839	\$ 84,386,411
Deferred outflows of resources	\$ 466,768	\$ 457,305
Long-term liabilities outstanding	\$ 35,211,779	\$ 37,844,786
Other liabilities	3,055,996	2,830,045
Total liabilities	\$ 38,267,775	\$ 40,674,831
Deferred inflows of resources	\$ 11,284,227	\$ 11,432,673
Net position:		
Net investment in capital assets	\$ 22,639,790	\$ 20,531,094
Restricted	5,255	5,255
Unrestricted	12,952,560	12,199,863
Total net position	\$ 35,597,605	\$ 32,736,212

An additional portion of the County's net position (\$5,255) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$12.9 million) may be used to meet the County's ongoing obligations to citizens and creditors.

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

As noted previously, the County's net position increased by \$2.9 million during the current fiscal year. This is largely attributable to paying principal due on long-term debt obligations.

Government-Wide Financial Analysis (Continued)

Governmental activities increased the County's net position by \$2.9 million. The following table summarizes the County's Statement of Activities:

**County of Clarke, Virginia
Changes in Net Position
Years Ended June 30, 2016 and 2015**

	Governmental Activities	
	2016	2015
Revenues:		
Program revenues:		
Charges for services	\$ 1,539,707	\$ 1,268,169
Operating grants and contributions	2,703,814	2,704,325
Capital grants and contributions	371,215	946,620
General revenues:		
Property taxes	19,413,693	19,310,001
Other taxes	1,890,387	1,777,225
Unrestricted revenues from the use of money and property	87,662	62,859
Miscellaneous	204,802	105,278
Grants and contributions not restricted to specific programs	3,012,561	3,011,502
Total revenues	\$ 29,223,841	\$ 29,185,979
Expenses:		
General governmental administration	\$ 2,234,482	\$ 2,228,785
Judicial administration	602,451	598,469
Public safety	4,094,648	4,414,115
Public works	1,076,881	1,013,865
Health and welfare	2,645,527	2,418,330
Parks, recreation, and cultural	1,046,408	1,048,103
Community development	866,154	980,692
Interest on long-term debt	1,453,276	1,559,976
Education	12,342,621	11,763,711
Total expenses	\$ 26,362,448	\$ 26,026,046
Increase (decrease) in net position	\$ 2,861,393	\$ 3,159,933
Net position - beginning of year	32,736,212	29,576,279
Net position - end of year	\$ 35,597,605	\$ 32,736,212

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

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

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$14.6 million, an increase of 0.2 million in comparison with the prior year. Of this total amount, \$13.9 million or 95% constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been committed to a specific purpose.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, assigned and unassigned fund balance of the General Fund was \$13.8 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Assigned and unassigned fund balance represents 64% of total General Fund expenditures. This is a common measure for the strength of the County's equity and an overall indicator of a healthy financial condition.

Restricted fund balance of \$5,225 for the swim team and pool in the Parks Construction Fund is included in other governmental funds.

General Fund Budgetary Highlights

There was an increase of \$29,197 between the original budget and the final amended budgeted expenditures.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities as of June 30, 2016 amounts to \$55.3 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment and construction in progress. Major capital asset events during the current fiscal year included the following:

- Purchase of several Sheriff and administrative vehicles and equipment.
- Investment in voting equipment.
- Sheriff vehicle repairs.
- Time sync server for communications.

Capital Asset and Debt Administration (Continued)

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

	Governmental Activities	
	2016	2015
Land	\$ 745,500	\$ 745,500
Buildings	44,595,496	45,335,880
Improvements	632,446	697,778
Machinery & Equipment	934,341	827,489
Construction in progress	8,356,586	8,237,514
Total	\$ 55,264,369	\$ 55,844,161

Additional information on the County's capital assets can be found in note 6 on pages 36 through 37 of this report.

Long-term debt: At the end of the current fiscal year, the County had total outstanding debt of \$35.2 million and details are summarized in the following table:

	Governmental Activities	
	2016	2015
Bonds payable:		
General obligation bonds	\$ 27,400,000	\$ 29,720,000
Premiums and discounts	237,185	278,864
Lease revenue bond	4,167,233	4,245,272
Note payable	-	94,000
Capital leases	820,161	974,931
Net pension liability	1,969,166	1,857,942
Compensated absences	618,034	673,777
Total	\$ 35,211,779	\$ 37,844,786

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

Economic Factors and Next Year's Budgets and Rates

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

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Joint Administrative Services, County of Clarke, 524 Westwood Road, Berryville, VA 22611.

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BASIC FINANCIAL STATEMENTS

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Government-wide Financial Statements

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Statement of Net Position
June 30, 2016

	Primary Government Governmental Activities	Component Units		
		School Board	Clarke County Sanitary Authority	Industrial Development Authority
ASSETS				
Cash and cash equivalents	\$ 14,238,885	\$ 59,761	\$ 319,455	\$ 108,927
Receivables (net of allowance for uncollectibles):				
Taxes receivable	12,536,818	-	-	-
Accounts receivable	182,139	138,581	141,216	-
Notes receivable	2,989	-	-	-
Due from other funds	463,820	-	-	-
Due from primary government	-	1,892,388	-	-
Due from other governmental units	1,706,625	622,224	-	-
Inventories	22,385	-	-	-
Prepaid items	46,700	31,618	-	1,333
Restricted assets:				
Cash and cash equivalents	203,501	-	-	-
Notes receivable - net of current portion	14,608	-	-	-
Net pension asset	-	66,371	-	-
Capital assets (net of accumulated depreciation):				
Land	745,500	647,266	13,200	-
Buildings	44,595,496	5,969,287	-	-
Improvements other than buildings	632,446	413,904	-	-
Equipment	934,341	1,139,814	-	-
Utility plant in service	-	-	8,304,438	-
Construction in progress	8,356,586	-	1,260,980	-
Total assets	<u>\$ 84,682,839</u>	<u>\$ 10,981,214</u>	<u>\$ 10,039,289</u>	<u>\$ 110,260</u>
DEFERRED OUTFLOW OF RESOURCES				
Pension contribution subsequent to measurement date	\$ 466,768	\$ 1,735,614	\$ 4,524	\$ -
LIABILITIES				
Accounts payable	\$ 256,234	\$ 361,783	\$ 134,743	\$ -
Accrued liabilities	1,110	2,316,270	-	-
Customers' deposits	-	-	6,717	-
Accrued interest payable	595,189	-	4,771	-
Due to other funds	2,203,463	-	-	-
Unearned revenue	-	28,112	12,976	-
Long-term liabilities:				
Due within one year	2,738,951	50,030	328,405	-
Due in more than one year	32,472,828	19,769,267	4,240,593	-
Total liabilities	<u>\$ 38,267,775</u>	<u>\$ 22,525,462</u>	<u>\$ 4,728,205</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	\$ 10,732,145	\$ -	\$ -	\$ -
Changes to proportionate share of net pension liability	-	201,000	-	-
Items related to measurement of net pension liability	552,082	1,588,371	5,351	-
Total deferred inflows of resources	<u>\$ 11,284,227</u>	<u>\$ 1,789,371</u>	<u>\$ 5,351</u>	<u>\$ -</u>
NET POSITION				
Net investment in capital assets	\$ 22,639,790	\$ 8,170,271	\$ 5,028,710	\$ -
Restricted				
Swim team	3,596	-	-	-
Pool	1,659	-	-	-
Unrestricted	12,952,560	(19,768,276)	281,547	110,260
Total net position	<u>\$ 35,597,605</u>	<u>\$ (11,598,005)</u>	<u>\$ 5,310,257</u>	<u>\$ 110,260</u>

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

COUNTY OF CLARKE, VIRGINIA

Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,234,482	\$ 109,429	\$ 213,679	\$ -
Judicial administration	602,451	2,132	354,893	-
Public safety	4,094,648	745,345	913,808	70,344
Public works	1,076,881	276,606	-	-
Health and welfare	2,645,527	-	1,216,434	-
Education	12,342,621	-	-	121,711
Parks, recreation, and cultural	1,046,407	406,195	-	-
Community development	866,154	-	5,000	179,160
Interest on long-term debt	1,453,276	-	-	-
Total governmental activities	\$ 26,362,448	\$ 1,539,707	\$ 2,703,814	\$ 371,215
Total primary government	\$ 26,362,448	\$ 1,539,707	\$ 2,703,814	\$ 371,215
COMPONENT UNITS:				
School Board	\$ 23,411,637	\$ 707,215	\$ 10,054,822	\$ -
Clarke County Sanitary Authority	928,141	535,168	-	33,927
Clarke County Industrial Development Authority	10,090	54,000	-	-
Total component units	\$ 24,349,868	\$ 1,296,383	\$ 10,054,822	\$ 33,927
General revenues:				
General property taxes				
Other local taxes:				
Local sales and use tax				
Consumer utility tax				
Taxes on recordation and wills				
Motor vehicle licenses				
Other local taxes				
Unrestricted revenues from use of money and property				
Miscellaneous				
Grants and contributions not restricted to specific programs				
Contribution from County of Clarke				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

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

Exhibit 2

Net (Expense) Revenue and Changes in Net Position				
Primary Government	Component Units			
Governmental Activities	School Board	Clarke County Sanitary Authority	Industrial Development Authority	
\$ (1,911,374)	\$ -	\$ -	\$ -	-
(245,426)	-	-	-	-
(2,365,151)	-	-	-	-
(800,275)	-	-	-	-
(1,429,093)	-	-	-	-
(12,220,910)	-	-	-	-
(640,212)	-	-	-	-
(681,994)	-	-	-	-
(1,453,276)	-	-	-	-
<u>\$ (21,747,712)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>\$ (21,747,712)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
\$ -	\$ (12,649,600)	\$ -	\$ -	-
-	-	(359,046)	-	-
-	-	-	43,910	-
<u>\$ -</u>	<u>\$ (12,649,600)</u>	<u>\$ (359,046)</u>	<u>\$ 43,910</u>	<u>-</u>
\$ 19,413,693	\$ -	\$ -	\$ -	-
877,365	-	-	-	-
340,856	-	-	-	-
279,419	-	-	-	-
308,678	-	-	-	-
84,069	-	-	-	-
87,662	69,554	2,270	33	-
204,802	173,634	151,627	-	-
3,012,561	-	-	-	-
-	12,391,397	133,377	-	-
<u>\$ 24,609,105</u>	<u>\$ 12,634,585</u>	<u>\$ 287,274</u>	<u>\$ 33</u>	<u>-</u>
2,861,393	(15,015)	(71,772)	43,943	-
32,736,212	(11,582,990)	5,382,029	66,317	-
<u>\$ 35,597,605</u>	<u>\$ (11,598,005)</u>	<u>\$ 5,310,257</u>	<u>\$ 110,260</u>	<u>-</u>

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Fund Financial Statements

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Balance Sheet
 Governmental Funds
 June 30, 2016

	General	Virginia Public Assistance	School Debt Service	Other Govern- mental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 13,808,215	\$ -	\$ -	\$ 430,670	\$ 14,238,885
Receivables (net of allowance for uncollectibles):					
Taxes receivable	12,536,818	-	-	-	12,536,818
Accounts receivable	182,139	-	-	-	182,139
Due from other funds	384,598	-	-	79,222	463,820
Due from other governmental units	1,428,418	142,138	-	136,069	1,706,625
Inventories	22,385	-	-	-	22,385
Prepaid items	26,941	5,495	14,264	-	46,700
Restricted assets:					
Cash and cash equivalents	194,104	-	-	9,397	203,501
Total assets	<u>\$ 28,583,618</u>	<u>\$ 147,633</u>	<u>\$ 14,264</u>	<u>\$ 655,358</u>	<u>\$ 29,400,873</u>
LIABILITIES					
Accounts payable	\$ 171,921	\$ 9,685	\$ -	\$ 74,628	\$ 256,234
Accrued liabilities	1,110	-	-	-	1,110
Due to other funds	2,035,856	137,948	14,264	15,395	2,203,463
Total liabilities	<u>\$ 2,208,887</u>	<u>\$ 147,633</u>	<u>\$ 14,264</u>	<u>\$ 90,023</u>	<u>\$ 2,460,807</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	\$ 12,332,367	\$ -	\$ -	\$ -	\$ 12,332,367
Fund balances:					
Nonspendable:					
Prepaid items	\$ 26,941	\$ 5,495	\$ 14,264	\$ -	\$ 46,700
Inventory	22,385	-	-	-	22,385
Restricted:					
Swim team	-	-	-	3,596	3,596
Pool	-	-	-	1,659	1,659
Debt service	194,104	-	-	-	194,104
Committed:					
Animal care expenditures	-	-	-	9,397	9,397
Community development	-	-	-	259,136	259,136
Public safety expenditures	-	-	-	130,730	130,730
Assigned:					
Capital projects	-	-	-	160,817	160,817
Other (Note 15)	13,628,633	-	-	-	13,628,633
Unassigned	170,301	(5,495)	(14,264)	-	150,542
Total fund balances	<u>\$ 14,042,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565,335</u>	<u>\$ 14,607,699</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28,583,618</u>	<u>\$ 147,633</u>	<u>\$ 14,264</u>	<u>\$ 655,358</u>	<u>\$ 29,400,873</u>

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

Reconciliation of the Balance Sheet of Governmental Funds
 To the Statement of Net Position
 June 30, 2016

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

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$	14,607,699	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			55,264,369
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			
Unavailable property taxes	\$	1,600,222	
Items related to measurement of net pension liability		<u>(552,082)</u>	1,048,140
Long-term note receivable is not available to pay for current period expenditures and, therefore, is not reported in the funds.			17,597
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when paid.			(595,189)
Pension contributions subsequent to the measurement date will be a reduction to the net pension liability in the next fiscal year and, therefore, are not reported in the funds.			466,768
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			<u>(35,211,779)</u>
Net position of governmental activities	\$		<u>35,597,605</u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2016

	General	Virginia Public Assistance	School Debt Service	Total Nonmajor Governmental Funds	Total
REVENUES					
General property taxes	\$ 19,322,878	\$ -	\$ -	\$ 10,688	\$ 19,333,566
Other local taxes	1,890,387	-	-	-	1,890,387
Permits, privilege fees, and regulatory licenses	280,280	-	-	-	280,280
Fines and forfeitures	282,771	-	-	-	282,771
Revenue from the use of money and property	85,383	-	-	2,279	87,662
Charges for services	966,746	-	-	9,910	976,656
Miscellaneous	73,955	-	52,464	81,304	207,723
Recovered costs	102,708	61,462	-	-	164,170
Intergovernmental:					
Commonwealth	4,402,787	282,213	-	432,377	5,117,377
Federal	91,805	696,181	121,711	60,516	970,213
Total revenues	\$ 27,499,700	\$ 1,039,856	\$ 174,175	\$ 597,074	\$ 29,310,805
EXPENDITURES					
Current:					
General government administration	\$ 1,820,192	\$ -	\$ -	\$ -	\$ 1,820,192
Judicial administration	629,270	-	-	-	629,270
Public safety	3,953,538	-	-	120,395	4,073,933
Public works	1,087,367	-	-	-	1,087,367
Health and welfare	611,389	1,458,685	-	591,785	2,661,859
Education	12,027,351	-	-	-	12,027,351
Parks, recreation, and cultural	962,519	-	-	-	962,519
Community development	561,512	-	-	288,361	849,873
Nondepartmental	12,956	-	-	-	12,956
Capital projects	-	-	-	755,712	755,712
Debt service:					
Principal retirement	-	-	2,474,772	172,039	2,646,811
Interest and other fiscal charges	-	-	1,372,174	173,661	1,545,835
Total expenditures	\$ 21,666,094	\$ 1,458,685	\$ 3,846,946	\$ 2,101,953	\$ 29,073,678
Excess (deficiency) of revenues over (under) expenditures	\$ 5,833,606	\$ (418,829)	\$ (3,672,771)	\$ (1,504,879)	\$ 237,127
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 50,600	\$ 418,829	\$ 3,672,771	\$ 1,371,394	\$ 5,513,594
Transfers out	(5,462,994)	-	-	(50,600)	(5,513,594)
Total other financing sources (uses)	\$ (5,412,394)	\$ 418,829	\$ 3,672,771	\$ 1,320,794	\$ -
Net change in fund balances	\$ 421,212	\$ -	\$ -	\$ (184,085)	\$ 237,127
Fund balances - beginning	13,621,152	-	-	749,420	14,370,572
Fund balances - ending	\$ 14,042,364	\$ -	\$ -	\$ 565,335	\$ 14,607,699

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

Reconciliation of Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2016

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

Net change in fund balances - total governmental funds \$ 237,127

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period.

Capital outlay	\$	488,062	
Depreciation expense		(688,229)	
Joint tenancy asset transfer		(379,625)	(579,792)

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

Property taxes \$ 80,127

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

Principal payments received (2,921)

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

Principal retired	\$	2,646,809	
Bond discount amortization		(2,404)	
Bond premium amortization		44,083	2,688,488

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

(Increase)/decrease in compensated absences	\$	55,743	
(Increase)/decrease in net pension liability		(111,224)	
(Increase) decrease in deferred inflows related to pension expected and actual experience and earnings		433,500	
Increase (decrease) in deferred outflows related to pension contributions subsequent to measurement date		9,463	
(Increase)/decrease in accrued interest payable		50,882	438,364

Change in net position of governmental activities \$ 2,861,393

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

Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 168,440
Accounts receivable	2,948
Due from other governments	<u>196,223</u>
Total assets	<u>\$ 367,611</u>
LIABILITIES	
Accounts payable	\$ 12,458
Amounts held for Town	47,633
Sales tax payable to other towns	40,530
Due to other funds	155,693
Amounts held for social services clients	38,257
Accrued liabilities	<u>73,040</u>
Total liabilities	<u>\$ 367,611</u>

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

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COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016

Note 1—Summary of Significant Accounting Policies:

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

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

Government-wide and Fund Financial Statements

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

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

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

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

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

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

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

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

A. Financial Reporting Entity

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

B. Individual Component Unit Disclosures

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

Discretely Presented Component Units:

The School Board members are elected by the citizens of Clarke County. The School Board is responsible for the operations of the County's School System within the County boundaries. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding of the School Board is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation of the County financial statements for the fiscal year ended June 30, 2016.

The Clarke County Sanitary Authority is responsible for water and sewer treatment for many citizens in Clarke County. The Sanitary Authority consists of five members appointed by the Board of Supervisors. The Board of Supervisors has the ability to impose its will on the Sanitary Authority and therefore it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2016. The Sanitary Authority does not issue a separate financial report.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

B. Individual Component Unit Disclosures: (Continued)

Discretely Presented Component Units: (Continued)

The Clarke County Industrial Development Authority is responsible for industrial and commercial development in the County. The Authority consists of seven members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County, and therefore, it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2016. The Authority does not issue a separate financial report.

C. Other Related Organizations

Included in the County's Financial Report

None

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

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

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

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

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

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

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

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

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

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

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

1. Governmental Funds

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

a. General Fund

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

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

1. Governmental Funds: (Continued)

b. Special Revenue Funds

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

c. Capital Projects Fund

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

d. Debt Service Funds

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

2. Fiduciary Funds (Trust and Agency Funds)

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

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

3. Component Unit:

The Clarke County School Board has the following funds:

Governmental Funds:

School Operating Fund - This fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from charges for services, appropriations from the County of Clarke and state and federal grants. The School Operating Fund is considered a major fund of the School Board for financial reporting purposes.

School Food Service Fund - This fund accounts for the operations of the School Board's food service program. Financing is provided primarily by food and beverage sales and state and federal grants. This fund is considered a major fund.

School Capital Projects Proffers Fund: Capital projects funds account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments. This fund is considered a nonmajor fund.

School Capital Projects Fund - This fund accounts for all financial resources used for the acquisition or construction of major capital needs. This fund is considered a major fund.

E. Cash and Cash Equivalents:

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

F. Investments

Money market investments, participating interest-earning investment contracts (repurchase agreements) that have a remaining maturity at time of purchase of one year or less, nonparticipating interest-earning investment contracts (nonnegotiable certificates of deposit (CDs) and external investment pools are measured at amortized cost. All other investments are reported at fair value.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

G. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e. the current portion of the interfund loans). All other outstanding balances between funds are reported as “advances to/from other funds” (i.e. the noncurrent portion of interfund loans).

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 \$259,167 at June 30, 2016 and is comprised solely of property taxes.

Real and Personal Property Tax Data:

The tax calendars for real and personal property taxes are summarized below.

	<u>Real Property</u>	<u>Personal Property</u>
Levy	January 1	January 1
Due Date	June 5/December 5 (50% each date)	June 5/December 5 (50% each date)
Lien Date	January 1	January 1

The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County and Component Unit School Board as land, buildings, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. The County does not have any infrastructure in its capital assets since roads, streets, bridges and similar assets within its boundaries are the property of the Commonwealth of Virginia. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The Component Unit, Clarke County Sanitary Authority, a proprietary fund type, is required to capitalize its capital assets including the infrastructure constructed.

The Component Unit, Industrial Development Authority of Clarke County, does not have any capital assets to report.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are not capitalized.

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

H. Capital Assets: (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Interest attributable to capitalized assets as of June 30, 2016 was immaterial.

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-40
Plant, equipment and system	20-45
Motor vehicles	5-10
Equipment	5-15
Infrastructure	25-50

I. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. In accordance with the provisions of Governmental Accounting Standards No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as “terminal leave” prior to retirement.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Net Position

Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

L. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

O. Fund Equity

The County reports fund balance in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

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

O. Fund Equity: (Continued)

- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund.

In accordance with GASB Statement 54, when fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one type that qualifies for reporting in this category. Pension contributions made subsequent to the measurement date of the net pension liability will be recognized as a reduction to the net pension liability next fiscal year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to the measurement of the net pension liability are reported as deferred inflows of resources. These include differences between expected and actual experience, change in assumptions, and the net difference between projected and actual earnings on pension plan investments. For more detailed information on these items, reference the pension note.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

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

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County of Clarke, Virginia's Retirement Plan and the additions to/deductions from the County of Clarke, Virginia's Retirement Plan 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.

R. Adoption of Accounting Principles

Governmental Accounting Standards Board Statement No. 72, Fair Value Measurement and Application

The County implemented the provisions of the above Statement during the fiscal year ended June 30, 2016. The Statement generally requires investments to be measured at fair value. The Statement requires the County to use valuation techniques which are appropriate under the circumstances and are either a market approach, a cost approach or an income approach. The Statement establishes a hierarchy of inputs used to measure fair value. There was no material impact on the County's financial statement as a result of the implementation of Statement No. 72.

Governmental Accounting Standards Board Statement No. 79, Certain External Investment Pools and Pool Participants

The County implemented the provisions of the above Statement during the fiscal year ended June 30, 2016. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. There was no material impact on the County's financial statement as a result of the implementation of Statement No. 79. All required disclosures are located in Note 3.

Governmental Accounting Standards Board Statement No. 82, Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73

The County early implemented provisions of the above Statement during the fiscal year ended June 30, 2016. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. No restatement was required as a result of this implementation.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 2—Stewardship, Compliance, and Accounting:

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

1. Prior to March 15th, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the department or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments; however, the Component Unit School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year and budgets are legally adopted for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds of the Primary Government and Component Unit - School Board.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several Supplemental Appropriations were necessary during the fiscal year.

Note 3—Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize the County to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper and certain corporate notes, banker's acceptances, repurchase agreements and the State Treasurer's Local Government Investment Pool (LGIP).

As of June 30, 2016 the County does not have a formal investment policy addressing the various types of risks related to investments.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 3—Deposits and Investments: (Continued)

Credit Risk of Debt Securities

The County's rated debt investments as of June 30, 2016 were rated by *Standard and Poor's* and the ratings are presented below using the *Standard and Poor's* rating scale.

<u>County's Rated Debt Investments' Values</u>	
<u>Rated Debt Investments</u>	<u>Fair Quality Ratings</u>
	<u>AAAm</u>
Local Government Investment Pool	\$ <u>2,146,314</u>
Total	\$ <u><u>2,146,314</u></u>

External Investment Pools

The State Non-Arbitrage Pool (SNAP) is an open-end management investment company registered with the Securities and Exchange Commission. In May 2016, the Board voted to convert the SNAP fund to an LGIP structure, which would be managed in conformance with GASB 79. On October 3, 2016, the Prime Series became a government money market fund and the name was changed to Government Select Series. The Government Select Series has a policy of investing at least 99.5% of its assets in cash, U.S. government securities (including securities issued or guaranteed by the U.S. government or its agencies or instrumentalities) and/or repurchase agreements that are collateralized fully.

The value of the positions in the external investment pools (Local Government Investment Pool and State Non-Arbitrage Pool) is the same as the value of the pool shares. As LGIP is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. LGIP and SNAP are amortized cost basis portfolios under the provisions of GASB Statement No. 79. There are no withdrawal limitations or restrictions imposed on participants.

Interest Rate Risk

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment.

<u>Investment Type</u>	<u>Investment Maturity (in years)</u>	
	<u>Maturity</u>	
	<u>Fair Value</u>	<u>1</u>
Local Government Investment Pool	\$ <u>2,146,314</u>	\$ <u>2,146,314</u>
Total	\$ <u><u>2,146,314</u></u>	\$ <u><u>2,146,314</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 4—Due from Other Governments:

At June 30, 2016, the County has receivables from other governments as follows:

	<u>Primary Government</u>	<u>Component Unit School Board</u>
Commonwealth of Virginia:		
Virginia Public Assistance funds	\$ 48,820	\$ -
State sales tax	-	409,357
Constitutional officer reimbursements	108,364	-
PPTRA	1,212,896	-
Communication taxes	67,871	-
Comprehensive Services Act	75,361	-
School fund grants	-	54,598
Other general grants	3,024	-
Federal Government:		
Virginia Public Assistance funds	93,318	-
Other general grants	96,971	-
School fund grants	-	158,269
Total due from other governments	<u>\$ 1,706,625</u>	<u>\$ 622,224</u>

Note 5—Interfund Obligations:

Details of the Primary Government's interfund receivables and payables as of June 30, 2016, are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Primary Government:		
General	\$ 384,598	\$ 2,035,856
Comprehensive Services Act	-	15,395
County Capital Projects Fund	79,222	-
Virginia Public Assistance	-	137,948
School Debt Service Fund	-	14,264
Total Primary Government	<u>\$ 463,820</u>	<u>\$ 2,203,463</u>
Component Unit:		
School Fund	\$ 1,776,848	\$ -
School Capital Projects Fund	115,540	-
Total Component Unit	<u>\$ 1,892,388</u>	<u>\$ -</u>
Agency Funds:		
Unemployment Compensation Fund	\$ 2,948	\$ -
Undistributed Local Sales Tax Fund	-	155,693
Total Agency Funds	<u>\$ 2,948</u>	<u>\$ 155,693</u>
Grand Total	<u>2,359,156</u>	<u>2,359,156</u>

The above interfund obligations represent temporary advances between funds or amounts allocable to one fund and not yet transferred between the funds.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 6—Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2016:

	Balance July 1, 2015	Additions	Deletions	Joint Tenancy Transfer (Net)	Balance June 30, 2016
Primary Government:					
Capital assets not being depreciated:					
Land	\$ 745,500	-	-	-	\$ 745,500
Construction in Progress	8,237,514	176,526	57,454	-	8,356,586
Total capital assets not being depreciated	\$ 8,983,014	\$ 176,526	\$ 57,454	\$ -	\$ 9,102,086
Capital assets being depreciated:					
Buildings	\$ 52,011,818	-	-	(410,000)	\$ 51,601,818
Improvements other than buildings	1,849,800	-	-	-	1,849,800
Equipment	4,043,245	368,990	25,251	-	4,386,984
Total capital assets being depreciated	\$ 57,904,863	\$ 368,990	\$ 25,251	\$ (410,000)	\$ 57,838,602
Accumulated depreciation:					
Buildings	\$ 6,675,938	360,759	-	(30,375)	\$ 7,006,322
Improvements other than buildings	1,152,022	65,332	-	-	1,217,354
Equipment	3,215,756	262,138	(25,251)	-	3,452,643
Total accumulated depreciation	\$ 11,043,716	\$ 688,229	\$ (25,251)	\$ (30,375)	\$ 11,676,319
Total capital assets being depreciated, net	\$ 46,861,147	\$ (319,239)	-	\$ (379,625)	\$ 46,162,283
Net capital assets governmental activities	\$ 55,844,161	\$ (142,713)	\$ 57,454	\$ (379,625)	\$ 55,264,369
Component Unit-School Board:					
Capital assets not being depreciated:					
Land	\$ 647,266	-	-	-	\$ 647,266
Total capital assets not being depreciated	\$ 647,266	-	-	-	\$ 647,266
Capital assets being depreciated:					
Buildings	\$ 18,350,546	19,920	-	410,000	\$ 18,780,466
Improvements other than buildings	370,124	133,410	-	-	503,534
Equipment	5,083,680	368,918	102,956	-	5,349,642
Total capital assets being depreciated	\$ 23,804,350	\$ 522,248	\$ 102,956	\$ 410,000	\$ 24,633,642
Accumulated depreciation:					
Buildings	\$ 11,336,160	1,444,644	-	30,375	\$ 12,811,179
Improvements other than buildings	76,099	13,531	-	-	89,630
Equipment	4,095,445	217,339	(102,956)	-	4,209,828
Total accumulated depreciation	\$ 15,507,704	\$ 1,675,514	\$ (102,956)	\$ 30,375	\$ 17,110,637
Total capital assets being depreciated, net	\$ 8,296,646	\$ (1,153,266)	-	\$ 379,625	\$ 7,523,005
Net capital assets component unit school board	\$ 8,943,912	\$ (1,153,266)	-	\$ 379,625	\$ 8,170,271

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 6—Capital Assets: (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government administration	\$ 326,008
Public safety	199,493
Public works	13,895
Health and welfare	5,327
Parks, recreation and cultural	111,937
Community development	<u>31,569</u>
Total Governmental activities	<u>\$ 688,229</u>
Component Unit School Board	<u>\$ 1,675,514</u>

Legislation enacted during the year ended June 30, 2002, Section 15.2-1800.1 of the Code of Virginia, 1950, as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments “on-behalf” of school boards was reported in the school board’s discrete column along with the related capital assets. Under the new law, local governments have a “tenancy in common” with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Clarke, Virginia for the year ended June 30, 2016 is that school financed assets in the amount of \$36,738,288 are reported in the Primary Government for financial reporting purposes. Unspent bond proceeds reported as restricted cash and proceeds from the issuance of long-term debt are reported in the School Capital Projects Fund of the Component Unit School Board in the fund financial statements, and are reported within the Primary Government in the government-wide financial statements.

Component Unit-Sanitary Authority:

A summary of the component unit Sanitary Authority property, plant, and equipment at June 30, 2016 follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 13,200	\$ -	\$ -	\$ 13,200
Construction in progress	<u>780,436</u>	<u>480,544</u>	<u>-</u>	<u>1,260,980</u>
Total capital assets not being depreciated	<u>\$ 793,636</u>	<u>\$ 480,544</u>	<u>\$ -</u>	<u>\$ 1,274,180</u>
Capital Assets being depreciated:				
Utility plant and equipment	\$ 12,085,222	\$ -	\$ -	\$ 12,085,222
Accumulated depreciation	<u>(3,476,542)</u>	<u>(304,242)</u>	<u>-</u>	<u>(3,780,784)</u>
Total capital assets being depreciated, net	<u>\$ 8,608,680</u>	<u>\$ (304,242)</u>	<u>\$ -</u>	<u>\$ 8,304,438</u>
Capital assets, net	<u>\$ 9,402,316</u>	<u>\$ 176,302</u>	<u>\$ -</u>	<u>\$ 9,578,618</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 7—Interfund Transfers:

Interfund transfers for the year ended June 30, 2016, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General Fund	\$ 50,600	\$ 5,462,994
Conservation Easement Fund	25,000	-
Parks Construction Fund	-	600
Unemployment Compensation Benefits	-	-
School Debt Service	3,672,771	-
Parks Construction Fund	-	-
County Capital Improvements	660,136	-
Virginia Public Assistance	418,829	-
Comprehensive Services Act	350,468	-
Drug Enforcement	-	50,000
General Debt Service	335,790	-
Total	<u>\$ 5,513,594</u>	<u>\$ 5,513,594</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 8—Long-Term Obligations:

Primary Government:

A summary of long-term obligations is as follows:

	Balance July 1, 2015	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2016	Amounts Due Within One Year
Governmental Activities Obligations:					
Incurred by County:					
Compensated absences	\$ 673,777	\$ -	\$ 55,743	\$ 618,034	\$ 61,803
Net pension liability	1,857,942	1,693,632	1,582,408	1,969,166	-
Lease revenue bond	4,245,272	-	78,039	4,167,233	81,328
Boyce wastewater VRA Bonds	94,000	-	94,000	-	-
Total incurred by County	<u>\$ 6,870,991</u>	<u>\$ 1,693,632</u>	<u>\$ 1,810,190</u>	<u>\$ 6,754,433</u>	<u>\$ 143,131</u>
Incurred by School Board:					
General obligation bonds	\$ 29,720,000	\$ -	\$ 2,320,000	\$ 27,400,000	\$ 2,405,000
Capital leases	974,931	-	154,770	820,161	161,110
Total Incurred by School Board	<u>\$ 30,694,931</u>	<u>\$ -</u>	<u>\$ 2,474,770</u>	<u>\$ 28,220,161</u>	<u>\$ 2,566,110</u>
Premiums on bonds issued	\$ 302,769	\$ -	\$ 44,083	\$ 258,686	\$ 32,114
Discount on bonds issued	(23,905)	-	(2,404)	(21,501)	(2,404)
Total Governmental Activities Obligations	<u>\$ 37,844,786</u>	<u>\$ 1,693,632</u>	<u>\$ 4,326,639</u>	<u>\$ 35,211,779</u>	<u>\$ 2,738,951</u>

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

Year Ending June 30,	County		School Board			
	RDA Lease Revenue Bond		Bonds and Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 81,328	\$ 170,372	\$ 2,405,000	\$ 1,215,689	\$ 161,110	\$ 30,963
2018	84,747	166,953	1,655,000	1,122,592	167,709	24,363
2019	88,310	163,390	1,700,000	1,048,292	174,579	17,493
2020	92,022	159,678	1,345,000	980,535	181,751	10,323
2021	95,891	155,809	1,395,000	920,349	52,145	4,909
2022-2026	543,419	715,081	7,855,000	3,568,869	82,867	3,102
2027-2031	667,658	590,842	9,560,000	1,511,184	-	-
2032-2036	820,302	438,198	1,485,000	33,227	-	-
2037-2041	1,007,844	250,656	-	-	-	-
2042-2044	685,712	42,939	-	-	-	-
Total	<u>\$ 4,167,233</u>	<u>2,853,918</u>	<u>\$ 27,400,000</u>	<u>\$ 10,400,737</u>	<u>\$ 820,161</u>	<u>\$ 91,153</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

Details of long-term indebtedness:

	<u>Amount Outstanding</u>
<u>Lease Revenue Bond:</u>	
\$4,822,000 lease revenue bond for capital projects issued May 16, 2007 due in monthly installments of \$20,975 commencing May 16, 2009 payable through May 16, 2044 including interest at 4.125%.	\$ <u>4,167,233</u>
<u>Virginia Public School Authority (VPSA) Bonds:</u>	
\$410,000 Series A issued November 10, 2004 due in annual principal installments of varying amounts through July 15, 2024, and interest payments between 4.6% and 5.6% due July 15 and January 15 of each year through July 15, 2024	\$ 180,000
\$29,200,000 plus a premium of \$635,208 Series 2006B issued November 9, 2006 due in annual principal installments varying from \$800,000 to \$1,565,000 through January 26, 2026; interest payable at rates between 4.225% to 5.1% due January 15 and July 15 each year through January 26, 2026	18,195,000
\$8,185,000 Series B bonds issued November 20, 1998, due in annual principal installments of varying amounts on July 15 of each year and interest payments between 4.10% and 5.10% due July 15 and January 15 of each year through July 15, 2018	1,215,000
\$2,230,000 plus a premium of \$200,813 Series 2010 A bonds issued May 13, 2010, due in semi-annual installments of varying amounts through July 15, 2016; interest payable at rates between 3.050% to 5.050%.	415,000

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

Details of long-term indebtedness:

	<u>Amount Outstanding</u>
<u>Virginia Public School Authority (VPSA) Bonds: (Continued)</u>	
\$7,395,000 less a discount of \$35,137 Series 2010 B Build America Bonds issued under the American Recovery and Reinvestment Act of 2009 on May 13, 2010. Interest only payments due semi-annually through January 15, 2017; principal and interest payments due semi-annually beginning July 15, 2017 through July 15, 2030. Interest rate varies between 3.854% to 5.562% and is offset by a 35% federal interest subsidy received semi-annually.	7,395,000
Total Virginia Public School Authority Bonds	<u>\$ 27,400,000</u>
<u>Capital Leases:</u>	
\$1,525,605 School Energy Management Lease dated June 21, 2005 due in quarterly installments of principal and interest of \$33,755, interest at 3.95%	\$ 497,324
\$630,000 capital lease for elementary school gym, dated October 4, 2007 due in quarterly installments of principal and interest of \$14,264, interest at 4.26%	322,837
Total Capital Leases	<u>\$ 820,161</u>
Compensated absences	<u>\$ 618,034</u>
Net pension liability	<u>\$ 1,969,166</u>
Premium on bonds issued	<u>\$ 258,686</u>
Discount on bonds issued	<u>\$ (21,501)</u>
Total Primary Government	<u><u>\$ 35,211,779</u></u>

The assets acquired through capital leases are as follows:

Asset:	
Machinery and equipment	\$ 284,380
Building improvements	2,155,605
Less: Accumulated depreciation	<u>(1,400,738)</u>
Total	<u><u>\$ 1,039,247</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016, were as follows:

<u>Year ending June 30</u>	<u>Component Unit - School Board</u>
2017	\$ 192,073
2018	192,073
2019	192,073
2020	192,073
2021	57,054
2022-2023	85,968
Total minimum lease payments	911,314
Less: amount representing interest	(91,153)
Present value of minimum lease payments	<u>\$ 820,161</u>

Component Unit—School Board:

The following is a summary of long-term debt transactions of the Component Unit—School Board for the year ended June 30, 2016:

	<u>Balance July 1, 2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2016</u>	<u>Amounts Due Within One Year</u>
Compensated absences	\$ 494,126	\$ 6,171	\$ -	\$ 500,297	\$ 50,030
Net pension liability	18,629,000	4,285,000	3,595,000	19,319,000	-
Total	<u>\$ 19,123,126</u>	<u>\$ 4,291,171</u>	<u>\$ 3,595,000</u>	<u>\$ 19,819,297</u>	<u>\$ 50,030</u>

Component Unit—Sanitary Authority:

The following is a summary of long-term debt transactions of the Component Unit—Sanitary Authority for the year ended June 30, 2016:

Changes in Long-Term Obligations:

	<u>Balance July 1, 2015</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2016</u>
General Obligation Bond	\$ 563,378	\$ -	\$ 33,140	\$ 530,238
Net pension liability	18,010	16,418	15,338	19,090
Notes payable	4,313,759	-	294,089	4,019,670
Totals	<u>\$ 4,895,147</u>	<u>\$ 16,418</u>	<u>\$ 342,567</u>	<u>\$ 4,568,998</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority: (Continued)

Details of long-term indebtedness:

	<u>Total Amount</u>	<u>Amount Due Within One Year</u>
Water Operating Fund:		
<u>General Obligation Bond:</u>		
\$997,000 water system revenue bonds issued August 21, 2001 due in semi-annual installments of \$16,570 beginning September 1, 2002 through August 1, 2031. No interest.	\$ 530,238	\$ 33,140
<u>Notes Payable:</u>		
Note payable to VRA for the grouting project. Due June 2032. \$940 payable semiannually. No interest.	31,021	1,880
Note payable to VRA for new Boyce to Millwood line. Due June 2032. \$3,125 payable semiannually. No interest.	106,250	6,250
\$600,000 note payable to Bank of Clarke County issued February 27, 2015, due in semiannual installments of \$27,647 - \$20,259 payable through February 27, 2030, including 2.57% interest	560,000	40,000
\$787,546 note payable to VRA issued September 2, 2005 due in semiannual installments of \$26,792 payable through July 1, 2026, including 3.00% interest	459,984	40,083
<u>Net pension liability</u>	<u>9,545</u>	<u>-</u>
Total Water Fund	<u>\$ 1,697,038</u>	<u>\$ 121,353</u>
Boyce Wastewater Facility		
Note payable to VRA for the Millwood Sewer project. Due June 2032. \$9,602 payable semiannually. No interest.	\$ 326,476	\$ 19,205
\$3,761,429 note payable to VRA issued October 1, 2008 due in semi-annual installments of \$93,924 payable through November 1, 2029. No interest.	2,535,939	187,847
<u>Net pension liability</u>	<u>9,545</u>	<u>-</u>
Total Boyce Wastewater Facility	<u>\$ 2,871,960</u>	<u>\$ 207,052</u>
Total Clarke County Sanitary Authority	<u>\$ 4,568,998</u>	<u>\$ 328,405</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority: (Continued)

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

Year Ending June 30,	General Obligation Bond		Notes Payable	
	Principal	Interest	Principal	Interest
2017	\$ 33,140	\$ -	\$ 295,265	\$ 27,635
2018	33,140	-	296,477	25,394
2019	33,140	-	297,725	23,118
2020	33,140	-	299,011	20,805
2021	33,140	-	300,335	18,453
2022-2026	165,700	-	1,522,992	55,524
2027-2031	165,700	-	954,139	9,244
2032-2033	33,138	-	53,727	-
Total	<u>\$ 530,238</u>	<u>\$ -</u>	<u>\$ 4,019,670</u>	<u>\$ 180,173</u>

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COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 9—Unearned/Deferred/Unavailable Revenue:

The following is a summary of unearned/deferred/unavailable revenue for the year ended June 30, 2016:

	<u>Government- wide Statements Governmental Activities</u>	<u>Balance Sheet Governmental Funds</u>
Primary Government:		
General Fund:		
Deferred/unavailable property tax revenue:		
Deferred/unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	\$ -	\$ 1,600,222
2nd half assessments due in December 2016	10,700,828	10,700,828
Prepaid property taxes due in December 2016, but paid in advance by the taxpayers	<u>31,317</u>	<u>31,317</u>
Total deferred/unavailable revenue	<u>\$ 10,732,145</u>	<u>\$ 12,332,367</u>

Note 10—Commitments and Contingencies:

Federal programs in which the County and all discretely presented component units participate were audited in accordance with the provisions of U.S. Office of Management and Budget Uniform Guidance. Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements.

While no matters of noncompliance were disclosed by audit, the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowance of current grant program expenditures, if any, would be immaterial.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan:

Plan Description

All full-time, salaried permanent employees of the County and (nonprofessional) employees of public school divisions are automatically covered by 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.

The System administers three different benefit structures for covered employees - Plan 1, Plan 2, and Hybrid. Each of these benefit structures has a different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out in the table below:

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.</p>	<p>About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p>	<p>About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan. Most members hired on or after January 1, 2014 are in this plan, as well as Plan 1 and Plan 2 members who were eligible and opted into the plan during a special election window. (see “Eligible Members”)</p> <ul style="list-style-type: none"> • The defined benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 (Cont.)</p>	<p>About Plan 2 (Cont.)</p>	<p>About the Hybrid Retirement Plan (Cont.)</p> <ul style="list-style-type: none"> • In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.
<p>Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.</p> <p>Hybrid Opt-In Election VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan’s effective date for eligible Plan 1 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p>	<p>Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p> <p>Hybrid Opt-In Election Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan’s effective date for eligible Plan 2 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p>	<p>Eligible Members Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:</p> <ul style="list-style-type: none"> • Political subdivision employees* • School division employees • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan’s effective date for opt-in members was July 1, 2014. <p>*Non-Eligible Members Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:</p> <ul style="list-style-type: none"> • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Hybrid Opt-In Election (Cont.) Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.</p>	<p>Hybrid Opt-In Election (Cont.) Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.</p>	<p>*Non-Eligible Members (Cont.) Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</p>
<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions and school divisions elected to phase in the required 5% member contribution but all employees will be paying the full 5% by July 1, 2016. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.</p>	<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions and school divisions elected to phase in the required 5% member contribution but all employees will be paying the full 5% by July 1, 2016.</p>	<p>Retirement Contributions A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p>	<p>Creditable Service Same as Plan 1.</p>	<p>Creditable Service <u>Defined Benefit Component:</u> Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p> <p><u>Defined Contributions Component:</u> Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund.</p> <p>Members are always 100% vested in the contributions that they make.</p>	<p>Vesting Same as Plan 1.</p>	<p>Vesting Defined Benefit Component: Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.</p> <p>Defined Contributions Component: Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.</p> <p>Members are always 100% vested in the contributions that they make.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Vesting (Cont.)	Vesting (Cont.)	<p>Vesting (Cont.) Defined Contributions Component: (Cont.) Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</p> <ul style="list-style-type: none"> • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. <p>Distribution is not required by law until age 70½.</p>
<p>Calculating the Benefit The Basic Benefit is calculated based on a formula using the member’s average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.</p>	<p>Calculating the Benefit See definition under Plan 1.</p>	<p>Calculating the Benefit Defined Benefit Component: See definition under Plan 1.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Calculating the Benefit (Cont.) An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.</p>	<p>Calculating the Benefit (Cont.)</p>	<p>Calculating the Benefit (Cont.) <u>Defined Contribution Component:</u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.</p>
<p>Average Final Compensation A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.</p>
<p>Service Retirement Multiplier VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.</p> <p>Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.</p> <p>Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.</p>	<p>Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.</p> <p>Sheriffs and regional jail superintendents: Same as Plan 1.</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Service Retirement Multiplier <u>Defined Benefit Component:</u> VRS: The retirement multiplier for the defined benefit component is 1.00%.</p> <p>For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.</p> <p>Sheriffs and regional jail superintendents: Not applicable.</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Not applicable.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Normal Retirement Age VRS: Age 65.</p> <p>Political subdivisions hazardous duty employees: Age 60.</p>	<p>Normal Retirement Age VRS: Normal Social Security retirement age.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Normal Retirement Age <u>Defined Benefit Component:</u> VRS: Same as Plan 2.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Unreduced Retirement Eligibility VRS: Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.</p>	<p>Earliest Unreduced Retirement Eligibility VRS: Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Unreduced Retirement Eligibility <u>Defined Benefit Component:</u> VRS: Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Reduced Retirement Eligibility VRS: Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.</p>	<p>Earliest Reduced Retirement Eligibility VRS: Age 60 with at least five years (60 months) of creditable service.</p>	<p>Earliest Reduced Retirement Eligibility <u>Defined Benefit Component:</u> VRS: Members may retire with a reduced benefit as early as age 60 with at least five years (60 months) of creditable service.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Earliest Reduced Retirement Eligibility (Cont.)</p> <p>Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.</p>	<p>Earliest Reduced Retirement Eligibility (Cont.)</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Reduced Retirement Eligibility (Cont.)</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p>Defined Contribution Component: Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%.</p> <p>Eligibility: For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date.</p> <p>For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%.</p> <p>Eligibility: Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement Defined Benefit Component: Same as Plan 2.</p> <p>Defined Contribution Component: Not applicable.</p> <p>Eligibility: Same as Plan 1 and Plan 2.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates:</u> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances:</p> <ul style="list-style-type: none"> • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. • The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP). • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member’s survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins. 	<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates:</u> Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates:</u> Same as Plan 1 and Plan 2.</p>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted.</p> <p>VSDP members are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>	<p>Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.</p> <p>VSDP members are subject to a one-year waiting period before becoming eligible for non-work related disability benefits.</p>	<p>Disability Coverage Employees of political subdivisions and School divisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members.</p> <p>Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>
<p>Purchase of Prior Service Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. When buying service, members must purchase their most recent period of service first. Members also may be eligible to purchase periods of leave without pay.</p>	<p>Purchase of Prior Service Same as Plan 1.</p>	<p>Purchase of Prior Service Defined Benefit Component: Same as Plan 1, with the following exceptions:</p> <ul style="list-style-type: none"> • Hybrid Retirement Plan members are ineligible for ported service. • The cost for purchasing refunded service is the higher of 4% of creditable compensation or average final compensation. • Plan members have one year from their date of hire or return from leave to purchase all but refunded prior service at approximate normal cost. After that one-year period, the rate for most categories of service will change to actuarial cost. <p>Defined Contribution Component: Not applicable.</p>

The System issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for VRS. A copy of the most recent report may be obtained from the VRS website at <http://www.varetire.org/Pdf/Publications/2015-annual-report.pdf> or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2014 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Primary Government (1)</u>	<u>Component Unit School Board Nonprofessional</u>
Inactive members or their beneficiaries currently receiving benefits	58	31
Inactive members:		
Vested inactive members	16	9
Non-vested inactive members	18	31
Inactive members active elsewhere in VRS	38	3
Total inactive members	<u>72</u>	<u>43</u>
Active members	<u>84</u>	<u>54</u>
Total covered employees	<u><u>214</u></u>	<u><u>128</u></u>

(1) Includes Component Unit Clarke County Sanitary Authority

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012, new employees were required to pay the 5% member contribution. In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

The County's and Component Unit Clarke County Sanitary Authority's contractually required contribution rate for the year ended June 30, 2016 was 10.86% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2013.

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 Primary Government were \$462,287 and \$450,895 and Component Unit Clarke County Sanitary Authority were \$4,481 and \$4,371 for the years ended June 30, 2016 and June 30, 2015, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2016 was 8.61% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2013.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Contributions (Continued)

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were \$56,201 and \$56,916 for the years ended June 30, 2016 and June 30, 2015, respectively.

Net Pension Liability (Assets)

The County's, Component Unit Sanitary Authority and Component Unit School Board's (nonprofessional) net pension liabilities (assets) were measured as of June 30, 2015. The total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation performed as of June 30, 2014, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2015.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the County's, Component Unit Clarke County Sanitary Authority and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2014, 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, 2015.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.35%
Investment rate of return	7.0%, net of pension plan investment expense, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates: 14% of deaths are assumed to be service related

Largest 10 - Non-LEOS:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set forward 4 years and females set back 2 years

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set forward 1 year

Post-Disablement:

RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 3 years and no provision for future mortality improvement

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Actuarial Assumptions - General Employees (Continued)

All Others (Non 10 Largest) - Non-LEOS:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set forward 4 years and females set back 2 years

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set forward 1 year

Post-Disablement:

RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 3 years and no provision for future mortality improvement

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from July 1, 2008 through June 30, 2012. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Non-LEOS:

- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

All Others (Non 10 Largest) - Non-LEOS:

- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

Actuarial Assumptions - Public Safety Employees

The total pension liability for Public Safety employees in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2014, 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, 2015.

Inflation	2.5%
Salary increases, including inflation	3.5% - 4.75%
Investment rate of return	7.0%, net of pension plan investment expense, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Actuarial Assumptions - Public Safety Employees (Continued)

Mortality rates: 60% of deaths are assumed to be service related

Largest 10 - Non-LEOS:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set back 2 years and females set back 2 years

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set forward 1 year

Post-Disablement:

RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 3 years and no provision for future mortality improvement

All Others (Non 10 Largest) - Non-LEOS:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set back 2 years and females set back 2 years

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set forward 1 year

Post-Disablement:

RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 3 years and no provision for future mortality improvement

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from July 1, 2008 through June 30, 2012. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - LEOS:

- Update mortality table
- Decrease in male rates of disability

All Others (Non 10 Largest) - LEOS:

- Update mortality table
- Adjustments to rates of service retirement for females
- Increase in rates of withdrawal
- Decrease in male and female rates of disability

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
U.S. Equity	19.50%	6.46%	1.26%
Developed Non U.S. Equity	16.50%	6.28%	1.04%
Emerging Market Equity	6.00%	10.00%	0.60%
Fixed Income	15.00%	0.09%	0.01%
Emerging Debt	3.00%	3.51%	0.11%
Rate Sensitive Credit	4.50%	3.51%	0.16%
Non Rate Sensitive Credit	4.50%	5.00%	0.23%
Convertibles	3.00%	4.81%	0.14%
Public Real Estate	2.25%	6.12%	0.14%
Private Real Estate	12.75%	7.10%	0.91%
Private Equity	12.00%	10.41%	1.25%
Cash	1.00%	-1.50%	-0.02%
Total	100.00%		5.83%
		Inflation	2.50%
		*Expected arithmetic nominal return	8.33%

* Using stochastic projection results provides an expected range of real rates of return over various time horizons. Looking at one year results produces an expected real return of 8.33% but also has a high standard deviation, which means there is high volatility. Over larger time horizons the volatility declines significantly and provides a median return of 7.44%, including expected inflation of 2.50%.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2018, the rate contributed by the employer for the County and Component Unit School Board (nonprofessional) Retirement Plans will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2018 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Primary Government		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2014	\$ 18,071,233	\$ 16,213,291	\$ 1,857,942
Changes for the year:			
Service cost	\$ 441,992	\$ -	\$ 441,992
Interest	1,241,436	-	1,241,436
Differences between expected and actual experience	(174,129)	-	(174,129)
Contributions - employer	-	455,266	(455,266)
Contributions - employee	-	208,804	(208,804)
Net investment income	-	744,209	(744,209)
Benefit payments, including refunds of employee contributions	(672,885)	(672,885)	-
Administrative expenses	-	(10,047)	10,047
Other changes	-	(157)	157
Net changes	\$ 836,414	\$ 725,190	\$ 111,224
Balances at June 30, 2015	\$ 18,907,647	\$ 16,938,481	\$ 1,969,166

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Changes in Net Pension Liability (Asset)

	Clarke County Sanitary Authority		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2014	\$ 175,165	\$ 157,156	\$ 18,009
Changes for the year:			
Service cost	\$ 4,284	\$ -	\$ 4,284
Interest	12,034	-	12,034
Differences between expected and actual experience	(1,688)	-	(1,688)
Contributions - employer	-	4,412	(4,412)
Contributions - employee	-	2,024	(2,024)
Net investment income	-	7,214	(7,214)
Benefit payments, including refunds of employee contributions	(6,522)	(6,522)	-
Administrative expenses	-	(98)	98
Other changes	-	(3)	3
Net changes	\$ 8,108	\$ 7,027	\$ 1,081
Balances at June 30, 2015	\$ 183,273	\$ 164,183	\$ 19,090

	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, 2014	\$ 3,132,668	\$ 3,202,474	\$ (69,806)
Changes for the year:			
Service cost	\$ 119,013	\$ -	\$ 119,013
Interest	213,846	-	213,846
Differences between expected and actual experience	(96,657)	-	(96,657)
Contributions - employer	-	56,916	(56,916)
Contributions - employee	-	32,933	(32,933)
Net investment income	-	144,974	(144,974)
Benefit payments, including refunds of employee contributions	(155,448)	(155,448)	-
Administrative expenses	-	(2,023)	2,023
Other changes	-	(33)	33
Net changes	\$ 80,754	\$ 77,319	\$ 3,435
Balances at June 30, 2015	\$ 3,213,422	\$ 3,279,793	\$ (66,371)

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

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

The following presents the net pension liability (asset) of the County, Component Unit Clarke County Sanitary Authority and Component Unit School Board (nonprofessional) using the discount rate of 7.00%, as well as what the County's and Component Unit School Board's (nonprofessional) net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	(6.00%)	(7.00%)	(8.00%)
County of Clarke - Primary Government Net Pension Liability (Asset)	\$ 4,383,291	\$ 1,969,165	\$ (44,064)
Component Unit Clarke County Sanitary Authority Net Pension Liability (Asset)	\$ 42,487	\$ 19,087	\$ (427)
Component Unit School Board (nonprofessional) Net Pension Liability (Asset)	\$ 269,348	\$ (66,371)	\$ (352,821)

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

For the year ended June 30, 2016, the County, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) recognized pension expense of \$132,989, \$1,289 and \$5,266, respectively. At June 30, 2016, 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)		Component Unit Clarke County Sanitary Authority	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 124,940	\$ -	\$ 54,994	\$ -	\$ 1,211
Net difference between projected and actual earnings on pension plan investments	-	427,142	-	84,377	-	4,140
Employer contributions subsequent to the measurement date	466,768	-	56,201	-	4,524	-
Total	\$ 466,768	\$ 552,082	\$ 56,201	\$ 139,371	\$ 4,524	\$ 5,351

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$466,768, \$56,201, and \$4,524 reported as deferred outflows of resources related to pensions resulting from the County's, Component Unit School Board's (nonprofessional), and Component Unit Clarke County Sanitary Authority contributions, respectively, subsequent to the measurement date will be recognized as a reduction or component of the Net Pension Liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30	Primary Government	Component Unit School Board (nonprofessional)	Component Unit Clarke County Sanitary Authority
2017	\$ (217,574)	\$ (74,911)	\$ (2,108)
2018	(217,574)	(46,579)	(2,108)
2019	(194,945)	(33,248)	(1,890)
2020	78,011	15,367	755
201	-	-	-
Thereafter	-	-	-

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information regarding the plan description can be found in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012, new employees were required to pay the 5% member contribution. In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

Each School Division's contractually required contribution rate for the year ended June 30, 2016 was 14.50% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2013 adjusted for the transfer in June 2015 of \$296,000 as an accelerated payback of the deferred contribution in the 2010-2012 biennium. The actuarial rate for the Teacher Retirement Plan was 18.20%. 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. Based on the provisions of §51.1-145 of the Code of Virginia, as amended the contributions were funded at 79.69% of the actuarial rate for the year ended June 30, 2016. Contributions to the pension plan from the School Board were \$1,679,413 and \$1,584,459 for the years ended June 30, 2016 and June 30, 2015, respectively.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

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

At June 30, 2016, the school division reported a liability of \$19,319,000 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2015 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2015 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2015, the school division's proportion was 0.15349% as compared to 0.15415% at June 30, 2014.

For the year ended June 30, 2016, the school division recognized pension expense of \$1,359,000. Since there was a change in proportionate share between June 30, 2014 and June 30, 2015, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

At June 30, 2016, 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	\$ -	\$ 266,000
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	201,000
Net difference between projected and actual earnings on pension plan investments	-	1,183,000
Employer contributions subsequent to the measurement date	<u>1,679,413</u>	<u>-</u>
Total	<u>\$ 1,679,413</u>	<u>\$ 1,650,000</u>

\$1,679,413 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 year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30</u>	
2017	\$ (579,000)
2018	(579,000)
2019	(579,000)
2020	123,000
2021	(36,000)
Thereafter	-

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—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, 2014, 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, 2015.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.95%
Investment rate of return	7.0%, net of pension plan investment expense, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set back 3 years and females set back 5 years

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set back 2 years and females set back 3 years

Post-Disablement:

RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 1 year and no provision for future mortality improvement

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from July 1, 2008 through June 30, 2012. Changes to the actuarial assumptions as a result of the experience study are as follows:

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
U.S. Equity	19.50%	6.46%	1.26%
Developed Non U.S. Equity	16.50%	6.28%	1.04%
Emerging Market Equity	6.00%	10.00%	0.60%
Fixed Income	15.00%	0.09%	0.01%
Emerging Debt	3.00%	3.51%	0.11%
Rate Sensitive Credit	4.50%	3.51%	0.16%
Non Rate Sensitive Credit	4.50%	5.00%	0.23%
Convertibles	3.00%	4.81%	0.14%
Public Real Estate	2.25%	6.12%	0.14%
Private Real Estate	12.75%	7.10%	0.91%
Private Equity	12.00%	10.41%	1.25%
Cash	1.00%	-1.50%	-0.02%
Total	100.00%		5.83%
		Inflation	2.50%
		*Expected arithmetic nominal return	8.33%

* Using stochastic projection results provides an expected range of real rates of return over various time horizons. Looking at one year results produces an expected real return of 8.33% but also has a high standard deviation, which means there is high volatility. Over larger time horizons the volatility declines significantly and provides a median return of 7.44%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2018, the rate contributed by the school division for the VRS Teacher Retirement Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2018 on, school divisions are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 7.00%, as well as what the school division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	(6.00%)	(7.00%)	(8.00%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset) \$	28,271,000 \$	19,319,000 \$	11,949,000

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2015 Comprehensive Annual Financial Report (CAFR). A copy of the 2015 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2015-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 12—Litigation:

At June 30, 2016, there were no matters of litigation involving the County or which would materially affect the County's financial position should any court decisions on pending matters not be favorable to the County.

Note 13—Risk Management:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries a broad range of insurance coverages, which management considers prudent for the protection of the County's assets and operations. Coverages currently include \$2,000,000 commercial general liability, \$2,000,000 automobile liability, and \$3,000,000 public official's liability. The property policy provides insurance coverage for all of the County's real and personal property up to the replacement cost value of the asset.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 14—Conduit Debt:

The County has issued economic development revenue bonds through the Clarke County Industrial Development Authority. All responsibility for the payment of this debt rests with the Borrower. The County and the Authority have no responsibility for the payment of this debt. Outstanding conduit debt obligations are as follows at June 30, 2016:

Description	Original Issue	Outstanding June 30, 2016
Heritage Child Development Center, Inc.	\$ 450,000	\$ -
Grafton School, Inc.	9,925,000	5,305,000
R-1 Berryville Town bond	2,327,000	2,117,968
R-2 Clarke County bond	4,822,000	4,167,233
	<u>\$ 17,524,000</u>	<u>\$ 11,590,201</u>

Note 15—Assigned Fund Balances:

Fund balances have been assigned for the following purposes:

Liquidity Designation	\$ 3,390,324
Stabilization Designation	847,581
School Operating Carryover	878,708
Leave Liability	75,000
Continuing Appropriations for Capital Projects	3,087,639
Parks Master Plan Implementation	80,000
Conservation Easements From Government Savings	153,462
Comprehensive Services Act Shortfall	166,866
Government Savings	247,654
Data and Communications Technology	128,000
FY 2016/2017 Original Budget Deficit	4,573,399
Total	<u>\$ 13,628,633</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2016 (Continued)

Note 16—Surety Bonds:

	Amount
Fidelity and Deposit Company of Maryland - Surety	
Helen Butts, Clerk of the Circuit Court	\$ 25,000
Sharon Keeler, Treasurer	400,000
Donna Peake, Commissioner of the Revenue	3,000
Anthony W. Roper, Sheriff	30,000
Western Surety	
Sharon Keeler, Treasurer	10,000

Note 17—Postemployment Benefits Other Than Pensions:

The County offers postemployment medical coverage to its retired employees at the employee's cost. The County has elected not to obtain an actuarial valuation to determine liability for this benefit in accordance with the financial reporting requirements of GASB 45 and believes there is no material effect on the County's financial position.

Note 18—Note Receivable:

During fiscal year 2010, the County issued a note receivable to the Berryville Main Street Program in the amount of \$35,000. The note is payable over 12 years, bearing interest at 3%. At June 30, 2016, \$17,597 of this note was outstanding. Future payments are as follows:

Fiscal Year	Principal	Interest
2017	\$ 2,989	\$ 506
2018	3,079	415
2019	3,172	322
2020	3,268	226
2021	3,367	128
2022	1,722	26
Total	\$ 17,597	\$ 1,623

Note 19—Upcoming Pronouncements:

Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, improves the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement 43, and Statement No. 50, *Pension Disclosures*. This Statement is effective for financial statements for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*, improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans. This Statement is effective for fiscal years beginning after June 15, 2017. Earlier application is encouraged.

Statement No. 77, *Tax Abatement Disclosures*, will increase the disclosure of tax abatement agreements to disclose information about the agreements. The requirements of this Statement improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged.

Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, addresses a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, improves financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 81, *Irrevocable Split-Interest Agreements*, improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged.

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

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REQUIRED SUPPLEMENTARY INFORMATION

Note to Required Supplementary Information:

Presented budgets were prepared in accordance with accounting principles generally accepted in the United States of America.

Schedule of Components of and Changes in Net Pension Liability (Asset) and Related Ratios
 Component Unit School Board (nonprofessional)
 For the Year Ended June 30, 2016

	<u>2015</u>	<u>2014</u>
Total pension liability		
Service cost	\$ 119,013	\$ 138,591
Interest	213,846	200,591
Differences between expected and actual experience	(96,657)	-
Benefit payments, including refunds of employee contributions	(155,448)	(144,212)
Net change in total pension liability	\$ 80,754	\$ 194,970
Total pension liability - beginning	3,132,668	2,937,698
Total pension liability - ending (a)	\$ 3,213,422	\$ 3,132,668
Plan fiduciary net position		
Contributions - employer	\$ 56,916	\$ 95,312
Contributions - employee	32,933	49,538
Net investment income	144,974	436,730
Benefit payments, including refunds of employee contributions	(155,448)	(144,212)
Administrative expense	(2,023)	(2,334)
Other	(33)	23
Net change in plan fiduciary net position	\$ 77,319	\$ 435,057
Plan fiduciary net position - beginning	3,202,474	2,767,417
Plan fiduciary net position - ending (b)	\$ 3,279,793	\$ 3,202,474
School Division's net pension liability (asset) - ending (a) - (b)	\$ (66,371)	\$ (69,806)
Plan fiduciary net position as a percentage of the total pension liability	102.07%	102.23%
Covered payroll	\$ 664,350	\$ 990,746
School Division's net pension liability as a percentage of covered payroll	-9.99%	-7.05%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
For the Year Ended June 30, 2016*

	<u>2015</u>	<u>2014</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.15349%	0.15415%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 19,319,000	\$ 18,629,000
Employer's Covered Payroll	11,292,534	11,256,878
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	171.08%	165.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.88%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

* The amounts presented have a measurement date of the previous fiscal year end.

Schedule of Employer Contributions
For the Year Ended June 30, 2016

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 (1)					
2016	\$ 471,292	\$ 471,292	\$ -	\$ 4,374,003	10.77%
2015	461,738	461,738	-	4,251,728	10.86%
2014	490,778	490,778	-	4,042,651	12.14%
2013	495,262	495,262	-	4,079,590	12.14%
2012	340,402	340,402	-	3,868,202	8.80%
2011	350,218	350,218	-	3,979,755	8.80%
2010	381,778	381,778	-	4,031,452	9.47%
2009	383,625	383,625	-	4,050,948	9.47%
2008	309,245	309,245	-	3,894,774	7.94%
2007	300,047	300,047	-	3,778,931	7.94%
Component Unit School Board (nonprofessional)					
2016	\$ 56,201	\$ 56,201	\$ -	\$ 652,740	8.61%
2015	57,201	57,201	-	664,350	8.61%
2014	95,310	95,310	-	990,747	9.62%
2013	103,670	103,670	-	1,077,653	9.62%
2012	80,540	80,540	-	1,020,784	7.89%
2011	86,945	86,945	-	1,101,964	7.89%
2010	80,801	80,801	-	1,125,360	7.18%
2009	81,717	81,717	-	1,138,124	7.18%
2008	78,576	78,576	-	1,178,048	6.67%
2007	77,102	77,102	-	1,155,953	6.67%
Component Unit School Board (professional)*					
2016	\$ 1,679,413	\$ 1,679,413	\$ -	\$ 11,656,844	14.41%
2015	1,584,459	1,584,459	-	11,292,534	14.03%

(1) Includes Primary Government and Clarke County Sanitary Authority

* Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information
For the Year Ended June 30, 2016

In 2015, Covered Employee Payroll (as defined by GASB 68) included the total payroll for employees covered under the pension plan whether that payroll is subject to pension coverage or not. This definition was modified in GASB Statement No. 82 and now is the payroll on which contributions to a pension plan are based. The ratios presented use the same measure.

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation. The 2014 valuation includes Hybrid Retirement Plan members for the first time. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Because this was a new benefit and the number of participants was relatively small, the impact on the liabilities as of the measurement date of June 30, 2015 are not material.

Changes of assumptions - The following changes in actuarial assumptions were made effective June 30, 2013 based on the most recent experience study of the System for the four-year period ending June 30, 2012:

Largest 10 - Non-LEOS:

- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

Largest 10 - LEOS:

- Update mortality table
- Decrease in male rates of disability

All Others (Non 10 Largest) - Non-LEOS:

- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

All Others (Non 10 Largest) - LEOS:

- Update mortality table
- Adjustments to rates of service retirement for females
- Increase in rates of withdrawal
- Decrease in male and female rates of disability

Component Unit School Board - Professional Employees

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

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2016

	Parks Construction Fund	General Government Capital Projects Fund	Total
ASSETS			
Cash and cash equivalents	\$ 36,731	\$ -	\$ 36,731
Due from other funds	-	79,222	79,222
Due from other governmental units	-	60,708	60,708
Total assets	\$ 36,731	\$ 139,930	\$ 176,661
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 10,589	\$ 10,589
Total liabilities	\$ -	\$ 10,589	\$ 10,589
Fund balances:			
Restricted:			
Swim team	\$ 3,596	\$ -	\$ 3,596
Pool	1,659	-	1,659
Assigned:			
Capital projects	31,476	129,341	160,817
Total fund balances	\$ 36,731	\$ 129,341	\$ 166,072
Total liabilities and fund balances	\$ 36,731	\$ 139,930	\$ 176,661

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended June 30, 2016

	Parks Construction Fund	General Government Capital Projects Fund	Total
REVENUES			
Revenue from the use of money and property	\$ 175	\$ -	\$ 175
Miscellaneous	1,572	10,000	11,572
Intergovernmental:			
Commonwealth	-	59,731	59,731
Federal	-	37,672	37,672
Total revenues	\$ 1,747	\$ 107,403	\$ 109,150
EXPENDITURES			
Capital projects	\$ -	\$ 755,712	\$ 755,712
Total expenditures	\$ -	\$ 755,712	\$ 755,712
Excess (deficiency) of revenues over (under) expenditures	\$ 1,747	\$ (648,309)	\$ (646,562)
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ 660,136	\$ 660,136
Transfers out	(600)	-	(600)
Total other financing sources (uses)	\$ (600)	\$ 660,136	\$ 659,536
Net change in fund balances	\$ 1,147	\$ 11,827	\$ 12,974
Fund balances - beginning	35,584	117,514	153,098
Fund balances - ending	<u>\$ 36,731</u>	<u>\$ 129,341</u>	<u>\$ 166,072</u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor Capital Projects Funds
 For the Year Ended June 30, 2016

	Parks Construction Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ -	\$ -	\$ 175	\$ 175
Miscellaneous	-	-	1,572	1,572
Intergovernmental:				
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	\$ -	\$ -	\$ 1,747	\$ 1,747
EXPENDITURES				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ 1,747	\$ 1,747
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	(600)	(600)
Total other financing sources (uses)	\$ -	\$ -	\$ (600)	\$ (600)
Net change in fund balances	\$ -	\$ -	\$ 1,147	\$ 1,147
Fund balances - beginning	-	-	35,584	35,584
Fund balances - ending	\$ -	\$ -	\$ 36,731	\$ 36,731

General Government Capital Projects Fund				
Budgeted Amounts		Actual	Variance with Final Budget	
Original	Final		Positive	(Negative)
\$ -	\$ -	\$ -	-	-
-	45,000	10,000		(35,000)
-	102,956	59,731		(43,225)
145,067	490,216	37,672		(452,544)
<u>\$ 145,067</u>	<u>\$ 638,172</u>	<u>\$ 107,403</u>	<u>\$</u>	<u>(530,769)</u>
<u>\$ 735,930</u>	<u>\$ 2,427,939</u>	<u>\$ 755,712</u>	<u>\$</u>	<u>1,672,227</u>
<u>\$ 735,930</u>	<u>\$ 2,427,939</u>	<u>\$ 755,712</u>	<u>\$</u>	<u>1,672,227</u>
<u>\$ (590,863)</u>	<u>\$ (1,789,767)</u>	<u>\$ (648,309)</u>	<u>\$</u>	<u>1,141,458</u>
\$ -	\$ 1,789,767	\$ 660,136	\$	(1,129,631)
-	-	-		-
<u>\$ -</u>	<u>\$ 1,789,767</u>	<u>\$ 660,136</u>	<u>\$</u>	<u>(1,129,631)</u>
\$ (590,863)	\$ -	\$ 11,827	\$	11,827
590,863	-	117,514		117,514
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,341</u>	<u>\$</u>	<u>129,341</u>

Combining Balance Sheet
Discretely Presented Component Unit - School Board
June 30, 2016

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 500	\$ 54,547	\$ -	\$ 4,714	\$ 59,761
Receivables:					
Accounts receivable	95,357	43,224	-	-	138,581
Due from primary government	1,776,848	-	115,540	-	1,892,388
Due from other governmental units	558,862	8,764	54,598	-	622,224
Prepaid items	31,618	-	-	-	31,618
Total assets	<u>\$ 2,463,185</u>	<u>\$ 106,535</u>	<u>\$ 170,138</u>	<u>\$ 4,714</u>	<u>\$ 2,744,572</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 194,863	\$ 28,282	\$ 138,638	\$ -	\$ 361,783
Accrued liabilities	2,265,299	45,060	5,911	-	2,316,270
Unearned revenue	2,523	-	25,589	-	28,112
Total liabilities	<u>\$ 2,462,685</u>	<u>\$ 73,342</u>	<u>\$ 170,138</u>	<u>\$ -</u>	<u>\$ 2,706,165</u>
Fund balances:					
Nonspendable:					
Prepaid items	\$ 31,618	\$ -	\$ -	\$ -	\$ 31,618
Assigned:					
School operating	500	33,193	-	-	33,693
Capital projects	-	-	-	4,714	4,714
Unassigned	(31,618)	-	-	-	(31,618)
Total fund balances	<u>\$ 500</u>	<u>\$ 33,193</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 38,407</u>
Total liabilities and fund balances	<u>\$ 2,463,185</u>	<u>\$ 106,535</u>	<u>\$ 170,138</u>	<u>\$ 4,714</u>	<u>\$ 2,744,572</u>

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Total fund balances per above	\$ 38,407
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	8,170,271
The net pension asset is not an available resource and, therefore, is not reported in the funds.	66,371
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
Items related to the measurement of net pension liability	(1,588,371)
Changes in proportion and differences between employer contributions and proportionate share of contributions of costs-sharing pension plans are not reported in the funds.	(201,000)
Pension contributions subsequent to the measurement date will be a reduction to the net pension liability in the next fiscal year and, therefore, are not reported in the funds.	1,735,614
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(19,819,297)
Net position of governmental activities	<u>\$ (11,598,005)</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2016

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Revenue from the use of money and property	\$ 69,412	\$ 142	\$ -	\$ -	\$ 69,554
Charges for services	219,693	487,522	-	-	707,215
Miscellaneous	159,638	-	13,996	-	173,634
Recovered costs	97,259	45,564	-	-	142,823
Intergovernmental:					
Local government	10,885,332	-	1,126,440	-	12,011,772
Commonwealth	8,792,555	7,542	54,598	-	8,854,695
Federal	603,249	300,878	-	-	904,127
Total revenues	\$ 20,827,138	\$ 841,648	\$ 1,195,034	\$ -	\$ 22,863,820
EXPENDITURES					
Current:					
Education	\$ 20,827,138	\$ 808,455	\$ -	\$ -	\$ 21,635,593
Capital projects	-	-	1,195,034	-	1,195,034
Total expenditures	\$ 20,827,138	\$ 808,455	\$ 1,195,034	\$ -	\$ 22,830,627
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 33,193	\$ -	\$ -	\$ 33,193
Net change in fund balances	\$ -	\$ 33,193	\$ -	\$ -	\$ 33,193
Fund balances - beginning	500	-	-	4,714	5,214
Fund balances - ending	\$ 500	\$ 33,193	\$ -	\$ 4,714	\$ 38,407

Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:

Net change in fund balances - total governmental funds - per above \$ 33,193

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

Change in deferred inflows related to the measurement of the net pension liability 1,331,085

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. (773,641)

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

Increase in pension contributions subsequent to measurement date	\$ 93,954	
(Increase) in net pension liability - teachers cost-sharing pool	(690,000)	
(Decrease) in net pension asset - nonprofessional group	(3,435)	
(Increase) in compensated absences	(6,171)	(605,652)

Change in net position of governmental activities \$ (15,015)

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2016

	School Operating Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ 35,766	\$ 35,766	\$ 69,412	\$ 33,646
Charges for services	188,790	188,790	219,693	30,903
Miscellaneous	102,497	102,497	159,638	57,141
Recovered costs	71,489	71,489	97,259	25,770
Intergovernmental:				
Local government	11,764,040	11,764,040	10,885,332	(878,708)
Commonwealth	8,648,921	8,648,921	8,792,555	143,634
Federal	726,207	726,207	603,249	(122,958)
Total revenues	<u>\$ 21,537,710</u>	<u>\$ 21,537,710</u>	<u>\$ 20,827,138</u>	<u>\$ (710,572)</u>
EXPENDITURES				
Current:				
Education	\$ 21,502,710	\$ 21,502,710	\$ 20,827,138	\$ 675,572
Total expenditures	<u>\$ 21,502,710</u>	<u>\$ 21,502,710</u>	<u>\$ 20,827,138</u>	<u>\$ 675,572</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ (35,000)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(35,000)	(35,000)	-	35,000
Total other financing sources (uses)	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>\$ -</u>	<u>\$ 35,000</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	500	500
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>

School Food Service Fund				
Budgeted Amounts			Actual	Variance with Final Budget Positive (Negative)
Original	Final			
\$ 80	\$ 80	\$ 142	\$ 62	
480,220	481,185	487,522	6,337	
-	-	-	-	
21,000	21,000	45,564	24,564	
-	-	-	-	
8,000	8,000	7,542	(458)	
274,980	274,980	300,878	25,898	
<u>\$ 784,280</u>	<u>\$ 785,245</u>	<u>\$ 841,648</u>	<u>\$ 56,403</u>	
<u>\$ 820,245</u>	<u>\$ 820,245</u>	<u>\$ 808,455</u>	<u>\$ 11,790</u>	
<u>\$ 820,245</u>	<u>\$ 820,245</u>	<u>\$ 808,455</u>	<u>\$ 11,790</u>	
<u>\$ (35,965)</u>	<u>\$ (35,000)</u>	<u>\$ 33,193</u>	<u>\$ 68,193</u>	
\$ 35,000	\$ 35,000	\$ -	\$ (35,000)	
-	-	-	-	
<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ (35,000)</u>	
\$ (965)	\$ -	\$ 33,193	\$ 33,193	
965	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,193</u>	<u>\$ 33,193</u>	

Balance Sheet

Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board

June 30, 2016

	<u>School Capital Project Proffers Fund</u>
ASSETS	
Cash and cash equivalents	\$ <u>4,714</u>
Total assets	\$ <u><u>4,714</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Total liabilities	\$ <u>-</u>
Fund balances:	
Assigned:	
Capital projects	\$ <u>4,714</u>
Total fund balances	\$ <u>4,714</u>
Total liabilities and fund balances	\$ <u><u>4,714</u></u>

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2016

	School Capital Project Proffers Fund
REVENUES	
Revenue from the use of money and property	\$ <u> -</u>
Total revenues	\$ <u> -</u>
EXPENDITURES	
Current:	
Capital projects	\$ <u> -</u>
Total expenditures	\$ <u> -</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u> -</u>
Net change in fund balances	\$ <u> -</u>
Fund balances - beginning	<u> 4,714</u>
Fund balances - ending	<u><u> 4,714</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor and Major Capital Projects Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2016

	Capital Projects Proffers Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Local government	-	-	-	-
Commonwealth	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	4,714	4,714
Fund balances - ending	\$ -	\$ -	\$ 4,714	\$ 4,714

School Capital Projects Fund

Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ 39,585	\$ 13,996	\$ (25,589)
-	3,109,486	1,126,440	(1,983,046)
154,000	328,725	54,598	(274,127)
<u>\$ 154,000</u>	<u>\$ 3,477,796</u>	<u>\$ 1,195,034</u>	<u>\$ (2,282,762)</u>
<u>\$ 852,000</u>	<u>\$ 3,477,796</u>	<u>\$ 1,195,034</u>	<u>\$ 2,282,762</u>
<u>\$ 852,000</u>	<u>\$ 3,477,796</u>	<u>\$ 1,195,034</u>	<u>\$ 2,282,762</u>
<u>\$ (698,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>(698,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>698,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Discretely Presented Component Unit – Sanitary Authority

Combining Statement of Net Position
 Discretely Presented Component Unit - Sanitary Authority
 As of June 30, 2016

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 423,858	\$ -	\$ 423,858
Accounts receivable	62,223	78,993	141,216
Total current assets	\$ 486,081	\$ 78,993	\$ 565,074
Noncurrent assets:			
Capital assets:			
Land	\$ 13,200	\$ -	\$ 13,200
Utility plant in service	5,255,034	6,830,188	12,085,222
Accumulated depreciation	(2,563,666)	(1,217,118)	(3,780,784)
Sub-total	\$ 2,704,568	\$ 5,613,070	\$ 8,317,638
Construction in progress	\$ 1,260,980	\$ -	\$ 1,260,980
Total capital assets	\$ 3,965,548	\$ 5,613,070	\$ 9,578,618
Total noncurrent assets	\$ 3,965,548	\$ 5,613,070	\$ 9,578,618
Total assets	\$ 4,451,629	\$ 5,692,063	\$ 10,143,692
DEFERRED OUTFLOW OF RESOURCES			
Post measurement date employer pension contributions	\$ 2,262	\$ 2,262	\$ 4,524
LIABILITIES			
Current liabilities:			
Reconciled overdraft	\$ -	\$ 104,403	\$ 104,403
Accounts payable	95,596	39,147	134,743
Accrued interest payable	4,771	-	4,771
Customers' deposits	6,717	-	6,717
Unearned revenue	12,976	-	12,976
Bonds payable - current portion	121,353	207,052	328,405
Total current liabilities	\$ 241,413	\$ 350,602	\$ 592,015
Noncurrent liabilities:			
Bonds payable - net of current portion	\$ 1,566,140	\$ 2,655,363	\$ 4,221,503
Net pension liability	9,545	9,545	19,090
Total noncurrent liabilities	\$ 1,575,685	\$ 2,664,908	\$ 4,240,593
Total liabilities	\$ 1,817,098	\$ 3,015,510	\$ 4,832,608
DEFERRED INFLOWS OF RESOURCES			
Net difference of actual and expected pension liability earnings	\$ 2,070	\$ 2,070	\$ 4,140
Net difference of actual and expected pension experience	605	606	1,211
Total deferred inflows of resources	\$ 2,675	\$ 2,676	\$ 5,351
NET POSITION			
Net investment in capital assets	\$ 2,278,055	\$ 2,750,655	\$ 5,028,710
Unrestricted	356,063	(74,516)	281,547
Total net position	\$ 2,634,118	\$ 2,676,139	\$ 5,310,257

Combining Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Sanitary Authority
 For the Year Ended June 30, 2016

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
OPERATING REVENUES			
Charges for services:			
Customer service charges	\$ 249,804	\$ 278,486	\$ 528,290
Connection fees	3,363	2,288	5,651
Miscellaneous	1,102	125	1,227
Total operating revenues	\$ 254,269	\$ 280,899	\$ 535,168
OPERATING EXPENSES			
Insurance	\$ 11,796	\$ 11,795	\$ 23,591
Miscellaneous	99	-	99
Office supplies and expenses	863	863	1,726
Plant maintenance	4,859	4,937	9,796
Pipeline/road repairs	19,636	-	19,636
Pump station maintenance	-	9,713	9,713
Grinder pump maintenance	-	968	968
Operating supplies / small equipment	10,676	89,362	100,038
Professional services	113,987	161,575	275,562
Salaries and wages	17,939	17,939	35,878
Benefits	4,560	4,561	9,121
Testing services	3,166	6,902	10,068
Utilities	33,305	64,859	98,164
Depreciation	131,641	172,601	304,242
Total operating expenses	\$ 352,527	\$ 546,075	\$ 898,602
Operating income (loss)	\$ (98,258)	\$ (265,176)	\$ (363,434)
NONOPERATING REVENUES (EXPENSES)			
Investment income	\$ 2,269	\$ 1	\$ 2,270
Tower rental	151,627	-	151,627
County operating subsidy	-	133,377	133,377
Transfers	(57,352)	57,352	-
Interest expense	(29,539)	-	(29,539)
Total nonoperating revenues (expenses)	\$ 67,005	\$ 190,730	\$ 257,735
Income before contributions	\$ (31,253)	\$ (74,446)	\$ (105,699)
Contributed capital - availability fees	14,000	19,927	33,927
Change in net position	\$ (17,253)	\$ (54,519)	\$ (71,772)
Total net position - beginning	2,651,371	2,730,658	5,382,029
Total net position - ending	\$ 2,634,118	\$ 2,676,139	\$ 5,310,257

Combining Statement of Cash Flows
Discretely Presented Component Unit - Sanitary Authority
For the Year Ended June 30, 2016

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 237,068	\$ 255,697	\$ 492,765
Payments to suppliers	(376,034)	(339,598)	(715,632)
Payments to and on behalf of employees	(24,107)	(24,107)	(48,214)
Net cash provided by (used for) operating activities	\$ (163,073)	\$ (108,008)	\$ (271,081)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Tower rental	\$ 151,627	\$ -	\$ 151,627
Transfers	(57,352)	57,352	-
Operating subsidy from Clarke County	-	133,377	133,377
Net cash provided by (used for) noncapital financing activities	\$ 94,275	\$ 190,729	\$ 285,004
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of property, plant and equipment	\$ (480,544)	\$ -	\$ (480,544)
Capital contributions	14,000	19,927	33,927
Retirements of long-term indebtedness	(120,177)	(207,052)	(327,229)
Interest paid on debt	(29,866)	-	(29,866)
Net cash provided by (used for) capital and related financing activities	\$ (616,587)	\$ (187,125)	\$ (803,712)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	\$ 2,269	\$ 1	\$ 2,270
Net cash provided by (used for) investing activities	\$ 2,269	\$ 1	\$ 2,270
Net increase (decrease) in cash and cash equivalents	\$ (683,116)	\$ (104,403)	\$ (787,519)
Cash and cash equivalents - beginning	1,106,974	-	1,106,974
Cash and cash equivalents - ending	\$ 423,858	\$ (104,403)	\$ 319,455
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (98,258)	\$ (265,176)	\$ (363,434)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	131,641	172,601	304,242
(Increase) decrease in accounts receivable	(20,784)	(25,202)	(45,986)
(Increase) decrease in pension contributions after measurement date	(46)	(46)	(92)
Increase (decrease) in accounts payable	(177,647)	11,376	(166,271)
Increase (decrease) in customers' deposits	2,157	-	2,157
Increase (decrease) in net pension liability	540	540	1,080
Increase (decrease) in items related to measurement of net pension liability	(2,102)	(2,101)	(4,203)
Increase (decrease) unearned revenue	1,426	-	1,426
Total adjustments	\$ (64,815)	\$ 157,168	\$ 92,353
Net cash provided by (used for) operating activities	\$ (163,073)	\$ (108,008)	\$ (271,081)

Discretely Presented Component Unit-Industrial Development Authority

Statement of Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 As of June 30, 2016

	<u>Industrial Development Authority</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 108,927
Prepaid items	<u>1,333</u>
Total assets	<u>\$ 110,260</u>
NET POSITION	
Unrestricted	<u>110,260</u>
Total net position	<u>\$ 110,260</u>

Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2016

	<u>Industrial Development Authority</u>
OPERATING REVENUES	
Charges for services:	
Bond repayment and application fees	\$ <u>54,000</u>
Total operating revenues	\$ <u>54,000</u>
OPERATING EXPENSES	
Contribution to Lord Fairfax Small Business Park	\$ 6,000
Professional services	1,600
Board members' fee	650
Insurance	1,301
Miscellaneous	<u>539</u>
Total operating expenses	\$ <u>10,090</u>
Operating income (loss)	\$ <u>43,910</u>
NONOPERATING REVENUES (EXPENSES)	
Unrealized gain (loss) on investments	\$ <u>33</u>
Total nonoperating revenues (expenses)	\$ <u>33</u>
Change in net position	\$ 43,943
Total net position - beginning	<u>66,317</u>
Total net position - ending	<u><u>\$ 110,260</u></u>

Statement of Cash Flows
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2016

	<u>Industrial Development Authority</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 54,000
Payments to board	(650)
Payments to suppliers	<u>(10,773)</u>
Net cash provided (used) by operating activities	<u>\$ 42,577</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Unrealized gain (loss) on investments	<u>\$ 33</u>
Net cash provided (used) by investing activities	<u>\$ 33</u>
Net increase (decrease) in cash and cash equivalents	\$ 42,610
Cash and cash equivalents - beginning	<u>66,317</u>
Cash and cash equivalents - ending	<u><u>\$ 108,927</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	<u>\$ 43,910</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
(Increase) decrease in prepaid items	<u>\$ (1,333)</u>
Total adjustments	<u>\$ (1,333)</u>
Net cash provided by (used for) operating activities	<u><u>\$ 42,577</u></u>

Supporting Schedules

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Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 14,256,431	\$ 14,256,431	\$ 14,370,378	\$ 113,947
Real and personal public service corporation taxes	419,200	419,200	439,021	19,821
Personal property taxes	4,068,605	4,068,605	4,048,379	(20,226)
Mobile home taxes	876	876	989	113
Machinery and tools taxes	174,014	174,014	172,247	(1,767)
Penalties	152,298	153,922	159,299	5,377
Interest	110,189	110,189	132,565	22,376
Total general property taxes	\$ 19,181,613	\$ 19,183,237	\$ 19,322,878	\$ 139,641
Other local taxes:				
Local sales and use taxes	\$ 871,738	\$ 871,738	\$ 877,365	\$ 5,627
Consumers' utility taxes	379,174	379,174	340,856	(38,318)
Consumption taxes	35,950	35,950	33,942	(2,008)
Motor vehicle licenses	298,038	298,038	308,678	10,640
Taxes on recordation and wills	263,349	263,349	279,419	16,070
Franchise license taxes	12,319	12,319	-	(12,319)
Transient occupancy taxes	32,618	32,618	23,564	(9,054)
Business license taxes	31,136	31,136	26,563	(4,573)
Total other local taxes	\$ 1,924,322	\$ 1,924,322	\$ 1,890,387	\$ (33,935)
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 7,683	\$ 7,683	\$ 4,985	(2,698)
Land use application fees	3,600	3,600	3,600	-
Animal shelter fees	10,087	10,087	8,235	(1,852)
Building and related permits	152,845	152,845	173,825	20,980
Zoning and subdivision	112,166	112,166	78,823	(33,343)
Transfer fees	448	448	498	50
Signs permits and inspection fees	221	221	775	554
Weapons permits	5,579	5,579	4,769	(810)
Other permits and fees	4,225	4,225	4,770	545
Total permits, privilege fees, and regulatory licenses	\$ 296,854	\$ 296,854	\$ 280,280	\$ (16,574)
Fines and forfeitures:				
Court fines and forfeitures	\$ 250,000	\$ 250,000	\$ 282,771	\$ 32,771
Total fines and forfeitures	\$ 250,000	\$ 250,000	\$ 282,771	\$ 32,771
Revenue from use of money and property:				
Revenue from use of money	\$ 54,143	\$ 54,143	\$ 33,559	(20,584)
Revenue from use of property	7,000	7,000	51,824	44,824
Total revenue from use of money and property	\$ 61,143	\$ 61,143	\$ 85,383	\$ 24,240

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Charges for services:				
Sheriff's fees	\$ 797	\$ 797	\$ 796	\$ (1)
Charges for emergency medical services	37,610	37,610	41,729	4,119
Charges for ambulance and rescue	275,000	275,000	354,920	79,920
Charges for courthouse security	52,000	52,000	28,428	(23,572)
Charges for jail processing	1,779	1,779	1,245	(534)
Court appointed attorney	1,174	1,174	263	(911)
Charges for other localities	69,777	69,777	69,920	143
Charges for Commonwealth's Attorney	1,743	1,743	1,869	126
Charges for parks and recreation	391,462	391,462	406,195	14,733
Charges for engineer's fees/biosolids applications	25,112	25,112	19,189	(5,923)
E-tickets	-	-	16,691	16,691
Other charges for services	25,806	25,806	25,501	(305)
Total charges for services	\$ 882,260	\$ 882,260	\$ 966,746	\$ 84,486
Miscellaneous:				
Miscellaneous	\$ 6,372	\$ 21,372	\$ 73,955	\$ 52,583
Total miscellaneous	\$ 6,372	\$ 21,372	\$ 73,955	\$ 52,583
Recovered costs:				
Rebates and refunds	\$ 27,772	\$ 27,772	\$ 14,570	\$ (13,202)
Insurance recovery	21,630	27,489	29,146	1,657
Gifts and donations in lieu of taxes	22,933	22,933	31,645	8,712
Sale of salvage	8,681	8,681	3,841	(4,840)
Loan repayment	3,495	3,495	3,495	-
Recycling and other rebates and refunds	38,013	38,013	20,011	(18,002)
Total recovered costs	\$ 122,524	\$ 128,383	\$ 102,708	\$ (25,675)
Total revenue from local sources	\$ 22,725,088	\$ 22,747,571	\$ 23,005,108	\$ 257,537
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers' tax	\$ 24,373	\$ 24,373	\$ 25,445	\$ 1,072
Mobile home titling tax	-	-	300	300
Taxes on deeds	53,719	53,719	78,420	24,701
Quarterly rental tax	3,546	3,546	2,575	(971)
Communications tax	442,829	442,829	415,515	(27,314)
Personal property tax relief funds	2,483,842	2,483,842	2,483,842	-
Total noncategorical aid	\$ 3,008,309	\$ 3,008,309	\$ 3,006,097	\$ (2,212)

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 187,157	\$ 187,157	\$ 189,622	\$ 2,465
Sheriff	749,413	749,413	760,380	10,967
Commissioner of revenue	75,178	75,178	76,581	1,403
Treasurer	92,369	92,369	93,654	1,285
Registrar/electoral board	39,797	39,797	43,444	3,647
Clerk of the Circuit Court	152,728	153,633	165,271	11,638
Total shared expenses	<u>\$ 1,296,642</u>	<u>\$ 1,297,547</u>	<u>\$ 1,328,952</u>	<u>\$ 31,405</u>
Other categorical aid:				
Fire programs fund	\$ 42,135	\$ 45,969	\$ 46,452	\$ 483
Litter control grant	6,171	6,171	5,310	(861)
Virginia Commission for the Arts	5,000	5,000	5,000	-
Other categorical aid	8,610	8,610	10,976	2,366
Total other categorical aid	<u>\$ 61,916</u>	<u>\$ 65,750</u>	<u>\$ 67,738</u>	<u>\$ 1,988</u>
Total categorical aid	<u>\$ 1,358,558</u>	<u>\$ 1,363,297</u>	<u>\$ 1,396,690</u>	<u>\$ 33,393</u>
Total revenue from the Commonwealth	<u>\$ 4,366,867</u>	<u>\$ 4,371,606</u>	<u>\$ 4,402,787</u>	<u>\$ 31,181</u>
Revenue from the federal government:				
Payments in lieu of taxes	<u>\$ 5,971</u>	<u>\$ 5,971</u>	<u>\$ 6,464</u>	<u>\$ 493</u>
Categorical aid:				
Crime victim assistance	\$ 39,024	\$ 45,053	\$ 37,547	\$ (7,506)
SCAAP grant	862	862	921	59
Help America vote	2,477	2,477	3,500	1,023
DMV 402 grant	14,625	14,625	13,719	(906)
SAFER grant	140,000	140,000	-	(140,000)
Local law enforcement block grant	2,181	2,181	923	(1,258)
Violence against women formula grants	28,053	28,053	28,731	678
Total categorical aid	<u>\$ 227,222</u>	<u>\$ 233,251</u>	<u>\$ 85,341</u>	<u>\$ (147,910)</u>
Total revenue from the federal government	<u>\$ 233,193</u>	<u>\$ 239,222</u>	<u>\$ 91,805</u>	<u>\$ (147,417)</u>
Total General Fund	<u>\$ 27,325,148</u>	<u>\$ 27,358,399</u>	<u>\$ 27,499,700</u>	<u>\$ 141,301</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Revenue from local sources:				
Recovered costs:				
Payments from other jurisdictions	\$ -	\$ -	\$ 37,528	\$ 37,528
Expenditure refunds	-	-	23,934	23,934
Total recovered costs	\$ -	\$ -	\$ 61,462	\$ 61,462
Total revenue from local sources	\$ -	\$ -	\$ 61,462	\$ 61,462
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Public assistance and welfare administration	\$ 284,735	\$ 288,488	\$ 282,213	\$ (6,275)
Total categorical aid	\$ 284,735	\$ 288,488	\$ 282,213	\$ (6,275)
Total revenue from the Commonwealth	\$ 284,735	\$ 288,488	\$ 282,213	\$ (6,275)
Revenue from the federal government:				
Categorical aid:				
Public assistance and welfare administration	\$ 697,111	\$ 706,298	\$ 696,181	\$ (10,117)
Total categorical aid	\$ 697,111	\$ 706,298	\$ 696,181	\$ (10,117)
Total revenue from the federal government	\$ 697,111	\$ 706,298	\$ 696,181	\$ (10,117)
Total Virginia Public Assistance Fund	\$ 981,846	\$ 994,786	\$ 1,039,856	\$ 45,070
Comprehensive services act fund:				
Miscellaneous:				
Other miscellaneous	\$ -	\$ -	\$ 3,277	\$ 3,277
Total miscellaneous	\$ -	\$ -	\$ 3,277	\$ 3,277
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Comprehensive services	\$ 499,836	\$ 499,836	\$ 225,809	\$ (274,027)
Total categorical aid	\$ 499,836	\$ 499,836	\$ 225,809	\$ (274,027)
Total revenue from the Commonwealth	\$ 499,836	\$ 499,836	\$ 225,809	\$ (274,027)
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ -	\$ -	\$ 12,231	\$ 12,231
Total categorical aid	\$ -	\$ -	\$ 12,231	\$ 12,231
Total revenue from the federal government	\$ -	\$ -	\$ 12,231	\$ 12,231
Total comprehensive services fund	\$ 499,836	\$ 499,836	\$ 241,317	\$ (258,519)
Drug Enforcement Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 1,759	\$ 1,759
Revenue from the use of property	-	-	-	-
Total revenue from use of money and property	\$ -	\$ -	\$ 1,759	\$ 1,759
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 7,912	\$ 7,912
Total miscellaneous	\$ -	\$ -	\$ 7,912	\$ 7,912
Total revenue from local sources	\$ -	\$ -	\$ 9,671	\$ 9,671

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds: (Continued)				
Drug Enforcement Fund: (Continued)				
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 5,349	\$ 5,349
Total revenue from the Commonwealth	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,349</u>	<u>\$ 5,349</u>
Revenue from the federal government:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 10,613	\$ 10,613
Total drug enforcement fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,633</u>	<u>\$ 25,633</u>
Animal Care Fund:				
Revenue from local sources:				
Revenue from use of money:				
Revenue from the use of money	\$ -	\$ -	\$ 5	\$ 5
Total revenue from use of money	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 500	\$ 500
Total miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>
Total Animal Care Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505</u>	<u>\$ 505</u>
Conservation Easement Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ -	\$ -	\$ 10,688	\$ 10,688
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 340	\$ 340
Miscellaneous:				
Miscellaneous	\$ -	\$ -	\$ 58,043	\$ 58,043
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,071</u>	<u>\$ 69,071</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Other categorical aid:				
Conservation easement grants	\$ 5,000	\$ 125,000	\$ 141,488	\$ 16,488
Total Conservation Easement Fund	<u>\$ 5,000</u>	<u>\$ 125,000</u>	<u>\$ 210,559</u>	<u>\$ 85,559</u>
Debt Service Funds:				
School Debt Service Fund				
Revenue from local sources:				
Miscellaneous:				
Expenditure refunds	\$ 52,463	\$ 52,464	\$ 52,464	\$ -
Total revenue from local sources	<u>\$ 52,463</u>	<u>\$ 52,464</u>	<u>\$ 52,464</u>	<u>\$ -</u>
Intergovernmental:				
Revenue from the federal government:				
Categorical aid:				
BAB interest subsidy	\$ 120,833	\$ 120,833	\$ 121,711	\$ 878
Total School Debt Service Fund	<u>\$ 173,296</u>	<u>\$ 173,297</u>	<u>\$ 174,175</u>	<u>\$ 878</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Funds: (Continued)				
General Debt Service Fund:				
Revenue from local sources:				
Charges for services:				
Charges for services	\$ -	\$ -	\$ 9,910	\$ 9,910
Total charges for services	\$ -	\$ -	\$ 9,910	\$ 9,910
Total revenue from local sources	\$ -	\$ -	\$ 9,910	\$ 9,910
Total General Debt Service Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,910</u>	<u>\$ 9,910</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Gifts and donations	\$ -	\$ 45,000	\$ 10,000	\$ (35,000)
Total revenue from local sources	\$ -	\$ 45,000	\$ 10,000	\$ (35,000)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Other categorical aid	\$ -	\$ 102,956	\$ 59,731	\$ (43,225)
Total revenue from the Commonwealth	\$ -	\$ 102,956	\$ 59,731	\$ (43,225)
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ 145,067	\$ 490,216	\$ 37,672	\$ (452,544)
Total categorical aid	\$ 145,067	\$ 490,216	\$ 37,672	\$ (452,544)
Total revenue from the federal government	\$ 145,067	\$ 490,216	\$ 37,672	\$ (452,544)
Total General Government Capital Projects Fund	<u>\$ 145,067</u>	<u>\$ 638,172</u>	<u>\$ 107,403</u>	<u>\$ (530,769)</u>
Parks Construction Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 175	\$ 175
Total revenue from use of money and property	\$ -	\$ -	\$ 175	\$ 175
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 1,572	\$ 1,572
Total miscellaneous	\$ -	\$ -	\$ 1,572	\$ 1,572
Total revenue from local sources	\$ -	\$ -	\$ 1,747	\$ 1,747
Total Parks Construction Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,747</u>	<u>\$ 1,747</u>
Total Primary Government	<u>\$ 29,130,193</u>	<u>\$ 29,789,490</u>	<u>\$ 29,310,805</u>	<u>\$ (478,685)</u>

Schedule of Revenues - Budget and Actual
 Governmental Funds
 For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of property	\$ 35,766	\$ 35,766	\$ 69,412	\$ 33,646
Charges for services:				
Tuition	\$ 151,036	\$ 151,036	\$ 213,070	\$ 62,034
Town of Berryville Crossing	2,500	2,500	2,500	-
Facility use fees	35,254	35,254	4,123	(31,131)
Total charges for services	\$ 188,790	\$ 188,790	\$ 219,693	\$ 30,903
Miscellaneous:				
Other miscellaneous	\$ 68,704	\$ 68,704	\$ 103,586	\$ 34,882
Private gifts and donations	33,793	33,793	56,052	22,259
Total miscellaneous	\$ 102,497	\$ 102,497	\$ 159,638	\$ 57,141
Recovered costs:				
Rebates and refunds	\$ 44,110	\$ 44,110	\$ 91,238	\$ 47,128
Insurance recoveries	20,714	20,714	5,922	(14,792)
Sale of equipment	6,665	6,665	99	(6,566)
Total recovered costs	\$ 71,489	\$ 71,489	\$ 97,259	\$ 25,770
Total revenue from local sources	\$ 398,542	\$ 398,542	\$ 546,002	\$ 147,460
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 11,764,040	\$ 11,764,040	\$ 10,885,332	\$ (878,708)
Total revenues from local governments	\$ 11,764,040	\$ 11,764,040	\$ 10,885,332	\$ (878,708)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 2,268,420	\$ 2,268,420	\$ 2,300,921	\$ 32,501
At risk payments	23,797	23,797	24,260	463
Basic school aid	4,325,293	4,325,293	4,409,828	84,535
Foster home children	30,494	30,494	15,321	(15,173)
Gifted and talented children	44,973	44,973	45,736	763
Homebound education	11,687	11,687	4,705	(6,982)
Preschool At-Risk	12,000	12,000	30,000	18,000
Special education - soq	589,326	589,326	599,332	10,006
Special education - foster children	-	-	13,750	13,750
Vocational education - soq	66,522	66,522	67,651	1,129
Vocational equipment	4,985	4,985	4,092	(893)
Vocational - occupational	7,545	7,545	3,394	(4,151)
Textbook payments	90,151	90,151	91,682	1,531
Remedial education	59,026	59,026	60,028	1,002

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
School Operating Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid: (Continued)				
Share of fringe benefits	786,080	786,080	799,427	13,347
Remedial summer school	18,963	18,963	28,093	9,130
Industry certification program	1,000	1,000	3,906	2,906
Mentor teacher program	2,033	2,033	1,050	(983)
SOL algebra readiness	8,112	8,112	6,458	(1,654)
Early intervention	25,197	25,197	23,622	(1,575)
Salary supplement/bonus	7,500	7,500	5,000	(2,500)
Compensation supplement	75,722	75,722	73,847	(1,875)
Teacher recruitment	1,000	1,000	-	(1,000)
Additional teachers assistance	10,000	10,000	2,000	(8,000)
Project graduation	27,243	27,243	6,540	(20,703)
ISAEP	7,859	7,859	7,859	-
English as a second language	16,316	16,316	16,622	306
Security officer	17,122	17,122	-	(17,122)
Regional tuition	109,298	109,298	145,992	36,694
Other categorical aid	1,257	1,257	1,439	182
Total categorical aid	\$ 8,648,921	\$ 8,648,921	\$ 8,792,555	\$ 143,634
Total revenue from the Commonwealth	\$ 8,648,921	\$ 8,648,921	\$ 8,792,555	\$ 143,634
Revenue from the federal government:				
Categorical aid:				
Title I part A: Grants to local educational agencies	\$ 176,920	\$ 176,920	\$ 163,047	\$ (13,873)
Title II part A: Improving teacher quality	55,133	55,133	56,988	1,855
Title III, Part A: English language acquisition grants	1,651	1,651	(1,654)	(3,305)
Medicaid	4,862	4,862	964	(3,898)
Advanced placement	-	-	768	768
Vocational education basic grants to states	21,876	21,876	20,558	(1,318)
Title VI-B: Special education grants to states	453,201	453,201	351,319	(101,882)
Special education preschool handicapped grant	12,564	12,564	11,259	(1,305)
Total categorical aid	\$ 726,207	\$ 726,207	\$ 603,249	\$ (122,958)
Total revenue from the federal government	\$ 726,207	\$ 726,207	\$ 603,249	\$ (122,958)
Total School Operating Fund	\$ 21,537,710	\$ 21,537,710	\$ 20,827,138	\$ (710,572)
Special Revenue Fund:				
School Food Service Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 80	\$ 80	\$ 142	\$ 62
Total revenue from use of money and property	\$ 80	\$ 80	\$ 142	\$ 62
Charges for services:				
Cafeteria sales	\$ 480,220	\$ 481,185	\$ 487,522	\$ 6,337
Total charges for services	\$ 480,220	\$ 481,185	\$ 487,522	\$ 6,337
Recovered costs:				
Expenditure refunds and rebates	21,000	21,000	45,564	24,564
Total recovered costs	21,000	21,000	45,564	24,564
Total revenue from local sources	\$ 501,300	\$ 502,265	\$ 533,228	\$ 30,963

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
Special Revenue Fund: (Continued)				
School Food Service Fund: (Continued)				
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	\$ 8,000	\$ 8,000	\$ 7,542	\$ (458)
Revenue from the federal government:				
Categorical aid:				
School food program grant	\$ 274,980	\$ 274,980	\$ 300,878	\$ 25,898
Total categorical aid	<u>274,980</u>	<u>274,980</u>	<u>300,878</u>	<u>25,898</u>
Total revenue from the federal government	<u>274,980</u>	<u>274,980</u>	<u>300,878</u>	<u>25,898</u>
Total School Food Service Fund	<u>\$ 784,280</u>	<u>\$ 785,245</u>	<u>\$ 841,648</u>	<u>\$ 56,403</u>
Capital Projects Funds:				
School Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Donations	\$ -	\$ 39,585	\$ 13,996	\$ (25,589)
Total miscellaneous	<u>-</u>	<u>39,585</u>	<u>13,996</u>	<u>(25,589)</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ 39,585</u>	<u>\$ 13,996</u>	<u>\$ (25,589)</u>
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ -	\$ 3,109,486	\$ 1,126,440	\$ (1,983,046)
Revenue from the Commonwealth:				
Categorical aid:				
Technology grant	\$ 154,000	\$ 328,725	\$ 54,598	\$ (274,127)
Total revenue from the Commonwealth	<u>\$ 154,000</u>	<u>\$ 328,725</u>	<u>\$ 54,598</u>	<u>\$ (274,127)</u>
Total School Capital Projects Fund	<u>\$ 154,000</u>	<u>\$ 3,477,796</u>	<u>\$ 1,195,034</u>	<u>\$ (2,282,762)</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 22,475,990</u>	<u>\$ 25,800,751</u>	<u>\$ 22,863,820</u>	<u>\$ (2,936,931)</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 58,964	\$ 59,616	\$ 56,713	\$ 2,903
General and financial administration:				
County administrator	\$ 300,415	\$ 302,738	\$ 302,700	\$ 38
Independent auditor	34,500	34,500	32,400	2,100
Legal services	70,000	70,000	28,576	41,424
Commissioner of revenue	203,717	206,540	205,187	1,353
Assessor	3,500	3,600	3,500	100
Data processing	287,244	289,993	274,583	15,410
Finance and purchasing	536,453	536,453	541,845	(5,392)
Treasurer	268,891	270,515	270,514	1
Total general and financial administration	\$ 1,704,720	\$ 1,714,339	\$ 1,659,305	\$ 55,034
Board of elections:				
Registrar	\$ 72,797	\$ 73,937	\$ 72,837	\$ 1,100
Electoral board and officials	43,308	43,314	31,337	11,977
Total board of elections	\$ 116,105	\$ 117,251	\$ 104,174	\$ 13,077
Total general government administration	\$ 1,879,789	\$ 1,891,206	\$ 1,820,192	\$ 71,014
Judicial administration:				
Courts:				
Circuit court	\$ 12,680	\$ 13,585	\$ 13,585	-
General district court	3,700	6,549	6,548	1
Magistrate	400	400	97	303
Juvenile and domestic relations court	2,990	4,568	4,568	-
Clerk of the circuit court	248,563	259,160	250,722	8,438
Victim Witness Program	41,976	48,005	44,835	3,170
Regional court services	4,494	4,494	4,494	-
Blue Ridge legal services	1,500	1,500	1,500	-
Total courts	\$ 316,303	\$ 338,261	\$ 326,349	\$ 11,912
Commonwealth's attorney:				
Commonwealth's attorney	\$ 309,990	\$ 324,023	\$ 302,921	\$ 21,102
Total commonwealth's attorney	\$ 309,990	\$ 324,023	\$ 302,921	\$ 21,102
Total judicial administration	\$ 626,293	\$ 662,284	\$ 629,270	\$ 33,014

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 1,481,979	\$ 1,516,469	\$ 1,510,814	\$ 5,655
Criminal justice training	18,582	19,068	19,067	1
Drug task force	12,500	12,014	11,557	457
Total law enforcement and traffic control	<u>\$ 1,513,061</u>	<u>\$ 1,547,551</u>	<u>\$ 1,541,438</u>	<u>\$ 6,113</u>
Fire and rescue services:				
Emergency medical services	\$ 621,643	\$ 695,505	\$ 695,504	1
Communications	696,007	709,535	670,192	39,343
Fire and rescue departments	248,585	250,414	250,413	1
Lord Fairfax Emergency Medical Services	5,422	5,422	5,422	-
Forestry services	2,712	2,712	2,712	-
Total fire and rescue services	<u>\$ 1,574,369</u>	<u>\$ 1,663,588</u>	<u>\$ 1,624,243</u>	<u>\$ 39,345</u>
Correction and detention:				
Regional jail	\$ 515,422	\$ 520,768	\$ 520,768	-
Juvenile detention home	31,008	31,008	30,560	448
Probation office	800	800	70	730
Total correction and detention	<u>\$ 547,230</u>	<u>\$ 552,576</u>	<u>\$ 551,398</u>	<u>\$ 1,178</u>
Inspections:				
Building	\$ 144,092	\$ 145,878	\$ 134,503	\$ 11,375
Total inspections	<u>\$ 144,092</u>	<u>\$ 145,878</u>	<u>\$ 134,503</u>	<u>\$ 11,375</u>
Other protection:				
Animal control	\$ 128,744	\$ 110,616	\$ 101,856	\$ 8,760
Medical examiner	1,000	1,000	100	900
Total other protection	<u>\$ 129,744</u>	<u>\$ 111,616</u>	<u>\$ 101,956</u>	<u>\$ 9,660</u>
Total public safety	<u>\$ 3,908,496</u>	<u>\$ 4,021,209</u>	<u>\$ 3,953,538</u>	<u>\$ 67,671</u>
Public works:				
Sanitation and waste removal:				
Refuse collection and disposal	\$ 100,000	\$ 135,559	\$ 135,558	1
Sanitation	162,377	162,828	162,827	1
Litter control program	3,000	3,271	3,270	1
Total sanitation and waste removal	<u>\$ 265,377</u>	<u>\$ 301,658</u>	<u>\$ 301,655</u>	<u>\$ 3</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public Works: (continued)				
Maintenance of general buildings and grounds:				
General properties	\$ 824,209	\$ 824,209	\$ 785,712	\$ 38,497
Total maintenance of general buildings and grounds	\$ 824,209	\$ 824,209	\$ 785,712	\$ 38,497
Total public works	\$ 1,089,586	\$ 1,125,867	\$ 1,087,367	\$ 38,500
Health and welfare:				
Health:				
Supplement of local health department	\$ 218,594	\$ 218,594	\$ 218,594	\$ -
Our Health	5,000	5,000	5,000	-
Total health	\$ 223,594	\$ 223,594	\$ 223,594	\$ -
Mental health and mental retardation:				
Northwestern Community Services	\$ 88,000	\$ 88,000	\$ 88,000	\$ -
Concern Hotline	750	750	750	-
Northern Shen. Valley Substance Abuse Coalition	-	15,000	15,000	-
NW Works	1,000	1,000	1,000	-
Total mental health and mental retardation	\$ 89,750	\$ 104,750	\$ 104,750	\$ -
Welfare:				
Shenandoah area on aging	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Virginia Regional Transit	19,302	19,302	19,302	-
FISH human services	1,000	1,000	1,000	-
Abused women's shelter	2,000	2,000	2,000	-
Tax relief for the elderly	-	-	219,993	(219,993)
Independent living center	750	750	750	-
Total welfare	\$ 63,052	\$ 63,052	\$ 283,045	\$ (219,993)
Total health and welfare	\$ 376,396	\$ 391,396	\$ 611,389	\$ (219,993)
Education:				
Other instructional costs:				
Contribution to Clarke County Public Schools	\$ 14,873,526	\$ 14,873,526	\$ 12,011,771	\$ 2,861,755
Lord Fairfax Community College	15,580	15,580	15,580	-
Total education	\$ 14,889,106	\$ 14,889,106	\$ 12,027,351	\$ 2,861,755
Parks, recreation, and cultural:				
Parks and recreation:				
Supervision of parks and recreation	\$ 391,613	\$ 395,598	\$ 377,304	\$ 18,294
Recreation center	102,423	104,552	99,307	5,245
Swimming pool	87,154	87,154	66,656	20,498
Concession stand	14,841	14,841	12,454	2,387
Programs	254,084	255,671	201,798	53,873
Total parks and recreation	\$ 850,115	\$ 857,816	\$ 757,519	\$ 100,297

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Parks, recreation, and culture: (continued)				
Cultural enrichment:				
Barns of Rose Hill	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Virginia commission for the arts	10,000	10,000	10,000	-
Total cultural enrichment	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
Library:				
Contribution to Handley library	\$ 190,000	\$ 190,000	\$ 190,000	\$ -
Total library	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ -</u>
Total parks, recreation, and cultural	<u>\$ 1,055,115</u>	<u>\$ 1,062,816</u>	<u>\$ 962,519</u>	<u>\$ 100,297</u>
Community development:				
Planning and community development:				
Planning administration	\$ 380,073	\$ 384,129	\$ 384,129	\$ -
Help with housing	5,400	5,400	5,400	-
Board of zoning appeals	3,470	3,470	3,321	149
Office of Economic Development	109,544	92,261	47,928	44,333
Berryville Development Authority	4,100	4,100	1,676	2,424
Small business development center	1,500	1,500	1,500	-
Blandy Experimental Farm	3,000	3,000	3,000	-
Planning commission	22,250	22,306	8,041	14,265
Board of septic appeals	720	2,035	2,034	1
Historic preservation	8,000	8,000	7,861	139
Northern Shenandoah Valley Regional Commission	7,329	7,329	7,329	-
Regional airport	2,500	2,500	2,500	-
Total planning and community development	<u>\$ 547,886</u>	<u>\$ 536,030</u>	<u>\$ 474,719</u>	<u>\$ 61,311</u>
Environmental management:				
Friends of the Shenandoah	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Water quality monitoring	30,000	30,000	30,000	-
Lord Fairfax Soil and Water Conservation	5,000	5,000	5,000	-
Biosolids Application	14,459	14,506	4,860	9,646
Total environmental management	<u>\$ 52,459</u>	<u>\$ 52,506</u>	<u>\$ 42,860</u>	<u>\$ 9,646</u>
Cooperative extension program:				
Cooperative extension service	\$ 40,736	\$ 41,736	\$ 41,633	\$ 103
Northern Virginia 4-H Center	2,300	2,300	2,300	-
Total cooperative extension program	<u>\$ 43,036</u>	<u>\$ 44,036</u>	<u>\$ 43,933</u>	<u>\$ 103</u>
Total community development	<u>\$ 643,381</u>	<u>\$ 632,572</u>	<u>\$ 561,512</u>	<u>\$ 71,060</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Nondepartmental:				
Miscellaneous	\$ -	\$ -	\$ 250	\$ (250)
Unemployment compensation	17,000	17,000	12,706	4,294
Legal/professional services contingency	182,000	2,903	-	2,903
Total nondepartmental	<u>\$ 199,000</u>	<u>\$ 19,903</u>	<u>\$ 12,956</u>	<u>\$ 6,947</u>
Total General Fund	<u>\$ 24,667,162</u>	<u>\$ 24,696,359</u>	<u>\$ 21,666,094</u>	<u>\$ 3,030,265</u>
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Health and welfare:				
Welfare and social services:				
Public assistance and welfare administration	\$ 1,445,745	\$ 1,458,685	\$ 1,458,685	\$ -
Total health and welfare	<u>\$ 1,445,745</u>	<u>\$ 1,458,685</u>	<u>\$ 1,458,685</u>	<u>\$ -</u>
Total Virginia Public Assistance Fund	<u>\$ 1,445,745</u>	<u>\$ 1,458,685</u>	<u>\$ 1,458,685</u>	<u>\$ -</u>
Comprehensive Services Act Fund:				
Health and welfare:				
Welfare and social services:				
Program expenditures	\$ 972,948	\$ 972,948	\$ 591,785	\$ 381,163
Total health and welfare	<u>\$ 972,948</u>	<u>\$ 972,948</u>	<u>\$ 591,785</u>	<u>\$ 381,163</u>
Total CSA Fund	<u>\$ 972,948</u>	<u>\$ 972,948</u>	<u>\$ 591,785</u>	<u>\$ 381,163</u>
Drug Enforcement Fund:				
Public Safety:				
Public Safety				
Operations	\$ -	\$ -	\$ 120,395	\$ (120,395)
Total public safety	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,395</u>	<u>\$ (120,395)</u>
Total Drug Enforcement Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,395</u>	<u>\$ (120,395)</u>
Conservation Easement Fund:				
Community development:				
Development rights				
Development rights	\$ 30,000	\$ 288,362	\$ 288,361	\$ 1
Total Conservation Easement Fund	<u>\$ 30,000</u>	<u>\$ 288,362</u>	<u>\$ 288,361</u>	<u>\$ 1</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Fund:				
School Debt Service Fund:				
Debt service:				
Principal retirement	\$ 2,847,195	\$ 2,474,772	\$ 2,474,772	\$ -
Interest and other fiscal charges	999,750	1,372,174	1,372,174	-
Total School Debt Service Fund	<u>\$ 3,846,945</u>	<u>\$ 3,846,946</u>	<u>\$ 3,846,946</u>	<u>\$ -</u>
Primary Government Debt Service Fund:				
Debt service:				
Principal retirement	\$ 273,801	\$ 172,039	\$ 172,039	-
Interest and other fiscal charges	71,899	173,661	173,661	-
Total Primary Government Debt Service	<u>\$ 345,700</u>	<u>\$ 345,700</u>	<u>\$ 345,700</u>	<u>\$ -</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Capital projects expenditures:				
Communications equipment	\$ 72,000	\$ 232,968	\$ 112,615	\$ 120,353
Sheriff's renovations	-	31,833	10,663	21,170
Vehicles	30,000	52,569	51,086	1,483
Baseball field lighting	-	20,335	20,335	-
Office renovations	-	22,420	2,107	20,313
Technology and equipment improvements	153,000	129,308	54,208	75,100
Sheriff vehicles	91,000	92,678	91,185	1,493
Spout run improvements	-	343,279	37,672	305,607
Greenway court preservation	-	103,900	50,673	53,227
Tourism signs	-	20,000	-	20,000
Fire/EMS chase vehicle	65,000	65,000	-	65,000
Fire/EMS personal protective equipment	89,530	89,530	-	89,530
Sitework	-	56,489	35,520	20,969
HVAC	-	18,773	8,473	10,300
Roofing	-	136,633	-	136,633
Systems integration	-	288,524	120,178	168,346
Sheriff equipment	-	1,330	-	1,330
Economic development	-	116,434	14,000	102,434
Reassessment	-	27,470	22,385	5,085
Parks - Shelter	-	90,800	-	90,800
Swimming pool	119,900	119,900	-	119,900
Painting and flooring	-	27,462	6,675	20,787
Paving	22,500	72,500	-	72,500
Voting equipment	48,000	110,000	109,258	742
Landscaping	-	15,375	-	15,375
Buildings	-	72,973	-	72,973
Fencing - ballfield and pool	10,000	34,456	3,420	31,036
Citizens convenience center	35,000	35,000	5,259	29,741
Total General Government Capital Projects Fund	<u>\$ 735,930</u>	<u>\$ 2,427,939</u>	<u>\$ 755,712</u>	<u>\$ 1,672,227</u>
Total Primary Government	<u>\$ 32,044,430</u>	<u>\$ 34,036,939</u>	<u>\$ 29,073,678</u>	<u>\$ 4,963,261</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2016 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board				
School Operating Fund:				
Education:				
Instruction	\$ 16,500,103	\$ 16,532,092	\$ 16,143,703	\$ 388,389
Administration, attendance and health	1,537,049	1,554,732	1,552,295	2,437
Pupil transportation services	1,181,469	1,100,561	993,379	107,182
Operation and maintenance services	2,284,089	2,315,325	2,137,761	177,564
Total School Operating Fund	<u>\$ 21,502,710</u>	<u>\$ 21,502,710</u>	<u>\$ 20,827,138</u>	<u>\$ 675,572</u>
Special Revenue Fund:				
School Food Service Fund:				
Education:				
School food services:				
Administration of school food program	\$ 820,245	\$ 820,245	\$ 808,455	\$ 11,790
Total School Food Service Fund	<u>\$ 820,245</u>	<u>\$ 820,245</u>	<u>\$ 808,455</u>	<u>\$ 11,790</u>
Capital Projects Fund:				
School Capital Projects Fund:				
Capital projects expenditures:				
Band equipment	\$ 17,000	\$ 52,000	\$ 44,927	\$ 7,073
Athletic equipment and uniforms	-	10,410	4,044	6,366
Furniture replacement	20,000	75,732	29,354	46,378
Radon testing/remediation	-	103,604	85,879	17,725
Bus purchases	140,000	164,590	152,790	11,800
School vehicles	13,000	58,993	53,602	5,391
School security system	-	985	985	-
Instructional supplies	-	376	-	376
Fencing	115,000	148,675	148,645	30
School food - service equipment	-	31,167	17,925	13,242
Cooley Upper landscape	-	3,238	975	2,263
HVAC	18,000	514,471	165,845	348,626
Strategic space planning	-	6,500	6,500	-
Roof replacements	-	417,200	19,698	397,502
Flooring replacements	20,000	24,536	6,245	18,291
Modular classroom removal	-	5,278	-	5,278
Security improvements	60,000	276,298	69,737	206,561
Surfacing	10,000	70,803	11,036	59,767
Boyce playground	-	15,000	-	15,000
Technology	329,000	737,406	271,287	466,119
Dorsch scholarship fund	-	39,585	13,996	25,589
Berryville Primary renovation	-	551,929	47,555	504,374
Cooley Upper renovation	85,000	-	-	-
Signs	-	9,111	671	8,440
Painting	25,000	64,867	25,170	39,697
Cooley Lower renovation	-	95,042	18,168	76,874
Total capital projects	<u>\$ 852,000</u>	<u>\$ 3,477,796</u>	<u>\$ 1,195,034</u>	<u>\$ 2,282,762</u>
Total School Capital Projects Fund	<u>\$ 852,000</u>	<u>\$ 3,477,796</u>	<u>\$ 1,195,034</u>	<u>\$ 2,282,762</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 23,174,955</u>	<u>\$ 25,800,751</u>	<u>\$ 22,830,627</u>	<u>\$ 2,970,124</u>

Other Statistical Information

COUNTY OF CLARKE, VIRGINIA

Government-Wide Expenses by Function
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government Administration</u>	<u>Judicial Administration</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health and Welfare</u>
2006-07	\$ 1,696,286	\$ 420,489	\$ 3,307,884	\$ 1,157,030	\$ 2,565,678
2007-08	2,060,607	421,845	3,447,907	1,244,607	2,136,119
2008-09	2,002,482	436,680	3,612,168	1,155,450	2,388,506
2009-10	1,804,666	440,855	3,719,972	852,209	2,672,185
2010-11	1,905,789	406,759	3,205,467	900,060	2,447,164
2011-12	1,943,393	424,222	3,466,939	970,017	2,501,215
2012-13	2,039,336	566,006	3,462,973	1,001,606	2,101,344
2013-14	2,085,415	595,926	3,515,863	883,176	2,258,462
2014-15	2,228,785	598,469	4,414,115	863,529	2,418,330
2015-16	2,234,482	602,451	4,094,648	943,504	2,645,527

Table 1

	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long- Term Debt	Sanitary Authority	IDA	Total
\$	21,446,988	\$ 898,356	\$ 1,267,673	\$ 1,289,965	\$ 556,260	\$ 12,371	\$ 34,618,980
	22,132,397	961,293	1,096,427	1,761,950	633,795	18,030	35,914,977
	21,529,346	995,410	924,413	1,413,426	613,951	6,236	35,078,068
	21,883,310	980,707	2,475,922	1,679,649	639,747	10,032	37,159,254
	20,984,893	969,405	991,056	1,832,949	832,459	10,501	34,486,502
	21,767,329	1,001,174	708,196	2,061,986	867,469	9,081	35,721,021
	22,974,665	1,018,007	1,098,325	1,777,739	946,254	419,373	37,405,628
	23,785,661	999,980	1,656,333	1,671,404	895,992	8,714	38,356,926
	23,617,577	1,048,103	980,692	1,559,976	958,018	10,235	38,697,829
	23,362,861	1,046,407	866,154	1,453,276	928,141	10,090	38,187,542

COUNTY OF CLARKE, VIRGINIA

Government-Wide Revenues
Last Ten Fiscal Years (1)

Fiscal Year	PROGRAM REVENUES		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
2006-07	\$ 2,235,396	\$ 11,865,571	\$ 1,137,027
2007-08	2,326,605	11,941,509	1,162,277
2008-09	2,045,018	12,366,784	574,420
2009-10	2,217,128	11,769,147	3,374,914
2010-11	2,616,152	11,706,825	406,085
2011-12	2,422,452	11,747,408	439,405
2012-13	2,346,633	12,006,615	810,499
2013-14	2,312,708	12,076,289	1,297,384
2014-15	2,461,210	12,840,732	1,006,920
2015-16	2,836,090	12,758,636	405,142

(1) Includes discretely presented component units.

(2) In fiscal year 2010, communications tax reporting was moved from Other Local Taxes to Grants and Contributions Not Restricted to Specific Programs

Table 2

GENERAL REVENUES						
General Property Taxes	Other Local Taxes (2)	Unrestricted revenues from money or property	Miscella- neous	Grants and Contributions Not Restricted to Specific Programs	Gain (Loss) on Disposal of Asset	Total
\$ 15,104,767	\$ 2,457,607	\$ 1,265,352	\$ 480,258	\$ 2,728,288	\$ -	\$ 37,274,266
16,045,705	2,350,951	1,757,156	448,435	2,957,252	-	38,989,890
16,834,336	2,222,936	744,769	440,076	2,976,959	-	38,205,298
17,174,992	1,682,254	403,628	295,794	3,106,207	(42,433)	39,981,631
17,655,465	1,653,965	312,727	272,123	2,995,371	-	37,618,713
17,478,712	1,814,930	181,632	783,751	3,043,021	-	37,911,311
18,046,810	1,855,520	168,355	324,211	2,982,591	3,336	38,544,570
18,649,133	1,849,613	140,606	452,072	3,004,576	-	39,782,381
19,310,001	1,777,225	134,424	318,395	3,034,774	-	40,883,681
19,413,693	1,890,387	159,519	530,063	3,012,561	-	41,006,091

COUNTY OF CLARKE, VIRGINIA

General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government Administration</u>	<u>Judicial Administration</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health and Welfare</u>	<u>Education (2)</u>
2006-07	\$ 1,148,248	\$ 419,882	\$ 3,101,165	\$ 1,145,874	\$ 2,581,195	\$ 19,688,323
2007-08	1,277,128	418,960	3,288,061	1,125,273	2,155,592	20,273,221
2008-09	1,250,373	433,671	3,363,061	989,119	2,372,269	20,593,066
2009-10	1,269,798	435,732	3,287,873	796,207	2,616,419	19,745,229
2010-11	1,758,864	406,846	3,300,190	866,886	2,558,292	19,753,538
2011-12	1,705,944	422,609	3,291,332	971,266	2,480,546	19,362,230
2012-13	1,723,450	566,436	3,512,071	949,685	2,115,119	21,498,917
2013-14	1,742,173	595,936	3,536,630	898,325	2,251,459	20,891,004
2014-15	1,772,923	618,450	4,115,259	1,003,202	2,438,840	21,320,100
2015-16	1,820,192	629,270	4,073,933	1,087,367	2,661,859	21,651,173

(1) Includes General, Special Revenue, Debt Service and Capital Project funds of the Primary Government and its Discretely Presented Component Unit - School Board.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit.

Table 3

	<u>Parks, Recreation, and Cultural</u>	<u>Community Development</u>	<u>Non- departmental</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
\$	828,018	\$ 1,244,788	\$ 429,871	\$ 1,460,101	\$ 4,595,984	\$ 36,643,449
	886,456	1,068,892	486,779	4,011,771	5,360,875	40,353,008
	902,369	891,594	528,021	3,766,858	6,505,229	41,595,630
	887,006	2,517,665	506,161	3,850,058	3,141,660	39,053,808
	900,137	814,400	3,531	4,087,218	16,577,174	51,027,076
	920,144	721,318	1,242	4,497,146	14,668,743	49,042,520
	948,452	1,081,175	11,430	4,420,922	3,381,480	40,209,137
	929,900	1,648,207	(336)	4,286,713	7,654,661	44,434,672
	952,685	984,087	18,980	4,379,113	3,055,653	40,659,292
	962,519	849,873	12,956	4,192,646	1,950,746	39,892,534

COUNTY OF CLARKE, VIRGINIA

General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes (3)	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services
2006-07	\$ 15,027,301	\$ 2,457,607	\$ 409,494	\$ 306,494	\$ 1,562,945	\$ 1,183,139
2007-08	16,150,133	2,350,951	432,043	238,256	1,749,052	1,316,037
2008-09	16,206,520	2,222,936	295,830	265,963	747,635	1,112,975
2009-10	17,169,972	1,682,254	231,078	224,547	367,505	1,203,527
2010-11	17,351,499	1,653,965	326,865	381,509	293,560	1,467,079
2011-12	17,569,637	1,814,930	236,880	362,725	165,093	1,338,568
2012-13	17,940,641	1,855,520	238,733	347,687	161,139	1,277,309
2013-14	18,466,352	1,849,613	286,818	237,835	135,704	1,280,108
2014-15	19,407,675	1,777,225	266,539	303,637	130,204	1,359,581
2015-16	19,333,566	1,890,387	280,280	282,771	157,216	1,683,871

(1) Includes General, Special Revenue, Debt Service and Capital Project funds of the Primary Government and its Discretely Presented Component Unit - School Board.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit.

(3) In fiscal year 2010, communications tax reporting was moved from Other Local Taxes to Intergovernmental Revenue.

Table 4

<u>Miscellaneous</u>	<u>Recovered Costs</u>	<u>Inter- governmental (2)</u>	<u>Subtotal</u>	<u>Proceeds From Debt</u>	<u>Total</u>
\$ 569,111	\$ 286,346	\$ 15,310,686	\$ 37,113,123	\$ 29,511,710	\$ 66,624,833
315,074	114,879	15,274,338	37,940,763	2,805,396	40,746,159
153,293	486,361	15,087,521	36,579,034	1,371,046	37,950,080
175,218	252,483	16,313,208	37,619,792	9,900,172	47,519,964
141,845	315,412	14,907,445	36,839,179	567,178	37,406,357
648,323	263,772	15,004,334	37,404,262	307,792	37,712,054
194,021	351,897	15,978,905	38,165,852	-	38,165,852
334,942	258,406	16,348,249	39,198,027	-	39,198,027
182,402	159,612	16,822,126	40,409,001	-	40,409,001
381,357	306,993	15,846,412	40,162,853	-	40,162,853

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1), (2)	Current Tax Collections (1), (4)	Percent of Levy Collected	Delinquent Tax Collections (1), (3)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2006-07	\$ 16,926,279	\$ 17,029,772	100.61%	\$ 216,803	\$ 17,246,575	101.89%	\$ 1,416,900	8.37%
2007-08	18,057,673	17,846,889	98.83%	388,062	18,234,951	100.98%	1,206,020	6.68%
2008-09	18,811,655	18,342,029	97.50%	184,729	18,526,758	98.49%	1,806,318	9.60%
2009-10	19,462,691	19,093,650	98.10%	277,314	19,370,964	99.53%	1,834,072	9.42%
2010-11	19,716,647	19,437,175	98.58%	144,661	19,581,836	99.32%	1,939,623	9.84%
2011-12	19,776,620	19,650,841	99.36%	140,961	19,791,802	100.08%	2,008,440	10.16%
2012-13	19,976,661	20,033,782	100.29%	94,917	20,128,699	100.76%	1,991,275	9.97%
2013-14	20,499,518	20,661,349	100.79%	45,265	20,706,614	101.01%	2,261,984	11.03%
2014-15	20,980,117	21,454,716	102.26%	74,554	21,529,270	102.62%	2,096,823	9.99%
2015-16	21,383,904	21,275,444	99.49%	19,419	21,294,863	99.58%	2,095,157	9.80%

(1) Exclusive of penalties and interest.

(2) 1999-00 was the first year for personal property tax relief by the Commonwealth of Virginia.

(3) Delinquent tax collections are exclusive of land redemptions.

(4) In calendar year 2006 PPTRA was established as a fixed amount by the Commonwealth. Payments will be received on specified dates, not necessarily corresponding with tax collections.

Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes	Machinery and Tools	Public Utility (2)		Total
				Real Estate	Personal Property	
2006-07	\$ 2,379,976,523	\$ 134,031,694	\$ 23,092,118	\$ 44,713,209	\$ -	\$ 2,581,813,544
2007-08	2,441,782,816	147,619,698	23,665,552	46,902,741	-	2,659,970,807
2008-09	2,486,836,400	116,384,130	21,681,568	51,387,105	-	2,676,289,203
2009-10	2,226,939,452	121,592,042	19,086,630	54,229,648	-	2,421,847,772
2010-11	2,189,128,079	125,806,164	17,424,033	56,051,400	-	2,388,409,676
2011-12	2,190,224,504	128,161,170	16,579,941	62,777,134	-	2,397,742,749
2012-13	2,195,199,863	133,156,000	15,478,677	63,758,974	-	2,407,593,514
2013-14	2,202,442,172	137,517,528	14,729,940	64,243,208	-	2,418,932,848
2014-15	2,209,918,924	140,683,592	14,079,731	64,514,825	-	2,429,197,072
2015-16	2,125,953,962	146,341,321	15,926,677	67,026,398	-	2,355,248,358

(1) Real estate is assessed at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	(2) Real Estate	Mobile Homes	Personal Property	Rescue Vehicles	Machinery and Tools	Public Utility	
						Real Estate (2)	Personal Property
2006-07	\$.45/.48	\$.45/.48	\$ 4.00	\$ 2.00	\$ 1.25	\$.45/.48	\$ 4.00
2007-08	.48/.50	.48/.50	4.00	2.00	1.25	.48/.50	4.00
2008-09	.50/.53	.50/.53	4.00/4.81	2/2.41	1.25	.50/.53	4.00
2009-10	.53/.62	.53/.62	4.81/4.83	2.41/2.41	1.25	0.53	4.00
2010-11	.62/.62	.62/.62	4.83/4.69	2.41/2.35	1.25	0.62	4.00
2011-12	.62/.63	.62/.63	4.69/4.496	2.35/2.248	1.25	0.62	n/a
2012-13	.63/.63	.63/.63	4.496/4.496	2.248/2.248	1.25	0.63	n/a
2013-14	.63/.655	.63/.655	4.496/4.496	2.248/2.248	1.25	0.63	n/a
2014-15	.655/.655	.655/.655	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2015-16	.655/.72	.655/.72	4.496/4.496	2.248/2.248	1.25	0.655	n/a

(1) Per \$100 of assessed value.

(2) The County collects property taxes based on installments. Calendar year 2006 was a reassessment year for real property. The tax neutral rate for calendar year 2006 was computed to be \$.42/100. The rate for the first half of fiscal year 2006 was \$.81/100 (calendar year 2005); for the second half of fiscal year 2006, the rate was \$.45/100 (calendar year 2006) an effective tax increase of 7%.

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

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross & Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2006-07	14,565	\$ 2,581,814	\$ 36,773,330	1.42%	\$ 2,525
2007-08	14,565	2,659,971	37,154,725	1.40%	2,551
2008-09	14,565	2,676,289	36,767,291	1.37%	2,524
2009-10	14,565	2,421,848	44,596,490	1.84%	3,062
2010-11	14,458	2,388,410	43,187,940	1.81%	2,987
2011-12	14,458	2,397,743	36,753,000	1.53%	2,542
2012-13	14,458	2,407,594	34,490,500	1.43%	2,386
2013-14	14,348	2,418,933	32,208,000	1.33%	2,245
2014-15	14,423	2,429,197	29,814,000	1.23%	2,067
2015-16	14,423	2,355,248	27,400,000	1.16%	1,900

(1) <http://quickfacts.census.gov/>

(2) Real property assessed at 100% of fair market value.

(3) Includes all long-term general obligation bonded debt, bonded anticipation notes, and literary fund loans. Excludes revenue bonds, landfill closure/post-closure care liability, capital leases, compensated absences, and VRS obligations.

General Government Capital Projects Carryover Budget Allocations

	FY 15 Carryover	FY 16 Original Budget	FY16 Project Transfers	FY16 Supplemental Budget	Final Budget
Expenditures:					
Sheriff's Equipment (fingerprinting, etc.)	\$ 1,330	\$ -	\$ -	\$ -	\$ 1,330
HVAC	18,773	-	-	-	18,773
Emergency Medical Dispatch-Total Response System	11,321	-	-	-	11,321
Pool Repair	-	119,900	-	-	119,900
Auto Replacement	22,569	30,000	-	-	52,569
Reassessment	27,470	-	-	-	27,470
Tourism signs	-	-	-	20,000	20,000
Sheriff's Vehicles	1,678	91,000	-	-	92,678
Sheriff's Mobile Radios/Repeaters	68,000	72,000	81,647	-	221,647
Fencing - Ballfield and Pool	24,456	10,000	-	-	34,456
Voting Equipment	62,000	48,000	-	-	110,000
Technology improvements	35,308	153,000	(59,000)	-	129,308
Old Park Office Modifications	88,220	-	(65,800)	-	22,420
Park lighting	-	-	20,335	-	20,335
New park shelter	-	-	65,800	25,000	90,800
Painting and flooring	15,962	-	11,500	-	27,462
Asphalt/Sidewalk	50,000	22,500	-	-	72,500
Fire/EMS protective equipment	-	89,530	-	-	89,530
Economic Development construction	116,434	-	-	-	116,434
Citizens' Convenience Center	-	35,000	-	-	35,000
Fire/EMS chase vehicle	-	65,000	-	-	65,000
Sheriff's Building Renovation	124,980	-	(93,147)	-	31,833
Roofing	136,633	-	-	-	136,633
Landscaping	15,375	-	-	-	15,375
Parks Sitework & Parking	76,824	-	(20,335)	-	56,489
General District Court Repairs	72,973	-	-	-	72,973
Systems Integration	229,524	-	59,000	-	288,524
Spout run improvement EPA	287,787	-	-	-	287,787
Spout run improvement NFWF	55,492	-	-	-	55,492
Greenway court preservation	-	-	-	103,900	103,900
Total expenditures	\$ 1,543,109	\$ 735,930	\$ -	\$ 148,900	\$ 2,427,939

School Board Capital Projects Carryover Budget Allocations

	FY 15 Carryover	FY 16 Original Budget	FY16 Project Transfers	FY16 Supplemental Budget	Final Budget
Expenditures:					
School Furniture Replacement	\$ 57,732	\$ 20,000	\$ (2,000)	\$ -	\$ 75,732
Dorsch Scholarship	-	-	-	39,585	39,585
Uniform Replacements and Band Instruments	-	17,000	-	35,000	52,000
Athletic Equipment and Uniforms	10,410	-	-	-	10,410
Truck and Tractor	25,000	-	(25,000)	-	-
Buses	24,590	140,000	-	-	164,590
Passenger Vehicle	5,393	13,000	25,600	15,000	58,993
Modular Classroom Removal	7,680	-	(2,402)	-	5,278
Facilities - Technology	174,725	154,000	-	-	328,725
Technology	61,842	175,000	(9,027)	-	227,815
Elementary Electrical Upgrades	22,269	-	(22,269)	-	-
School Food	31,167	-	-	-	31,167
School Food Technology	-	-	9,027	-	9,027
School Painting	39,867	25,000	-	-	64,867
HVAC	87,802	18,000	108,669	300,000	514,471
Playground Match PTO - Boyce	15,000	-	-	-	15,000
Signage	9,111	-	-	-	9,111
School Roof Replacements	167,200	-	-	250,000	417,200
Fencing Replacements	23,675	115,000	10,000	-	148,675
Flooring	43,140	20,000	(38,604)	-	24,536
Security Improvements	131,328	60,000	84,970	-	276,298
Security Grant	955	-	30	-	985
Track and Asphalt	40,803	-	(10,000)	-	30,803
Paving/Sidewalk Repairs and Improvements	30,000	10,000	-	-	40,000
Cooley Upper Landscaping	3,238	-	-	-	3,238
Radon Testing and Remediation	10,000	-	93,604	-	103,604
ERP System	171,839	-	-	-	171,839
Former High Renovation	210,042	-	(115,000)	-	95,042
DG Cooley Renovation	-	85,000	(85,000)	-	-
ADA Compliance	25,000	-	(25,000)	-	-
STEM Equipment	376	-	-	-	376
Berryville Primary Renovation	48,993	-	-	502,936	551,929
Strategic Space Planning	4,098	-	2,402	-	6,500
Total expenditures	\$ 1,483,275	\$ 852,000	\$ -	\$ 1,142,521	\$ 3,477,796

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Compliance

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ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

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 Clarke
Berryville, 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 discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County of Clarke, Virginia's basic financial statements, and have issued our report thereon dated January 3, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of Clarke, Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County of Clarke, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Clarke, Virginia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Clarke, Virginia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and 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.

DRAFT

Charlottesville, Virginia
January 3, 2017

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Compliance For Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

We have audited County of Clarke, Virginia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Clarke, Virginia's major federal programs for the year ended June 30, 2016. County of Clarke, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of County of Clarke, Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about County of Clarke Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of County of Clarke, Virginia's compliance.

Opinion on Each Major Federal Program

In our opinion, County of Clarke, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of County of Clarke, Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered County of Clarke, Virginia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of County of Clarke, Virginia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

DRAFT

Charlottesville, Virginia
January 3, 2017

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health and Human Services:			
Pass Through Payments:			
Department of Social Services:			
Promoting Safe and Stable Families	93.556	0950115	\$ 13,478
Temporary Assistance For Needy Families (TANF)	93.558	0400115/0400116	70,863
Refugee and Entrant Assistance - State Administered Programs	93.566	0500115/0500116	136
Low-income Home Energy Assistance	93.568	0600415/0600416	6,960
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760115/0760116	15,678
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900115/0900116	526
Foster Care - Title IV-E	93.658	1100115/1100116	101,165
Adoption Assistance	93.659	1120115/1120116	29,790
Social Services Block Grant	93.667	1000115/1000116	75,258
Chafee Foster Care Independence Program	93.674	9150115/9150116	486
Children's Health Insurance Program (CHIP)	93.767	0540115/0540116	6,717
Medical Assistance Program	93.778	1200115/1200116	212,269
Total Department of Health and Human Services			<u>\$ 533,326</u>
Department of Agriculture:			
Direct Payments:			
Child Nutrition Cluster:			
Pass Through Payments:			
Department of Agriculture:			
Food Distribution	10.555	406230	\$ 44,475
Department of Education:			
National School Lunch Program (NSLP)	10.555	406230	<u>211,850</u> \$ 256,325
School Breakfast Program (SBP)	10.553	405910	44,553
Total Child Nutrition Cluster			<u>\$ 300,878</u>
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010115/0010116 0040115/0040116	<u>175,086</u>
Total Department of Agriculture			<u>\$ 475,964</u>

Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended June 30, 2016

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Justice:			
Direct payments:			
State Criminal Alien Assistance Program	16.606	n/a	\$ 921
Equitable Sharing Program	16.922	n/a	10,613
Pass Through Payments:			
Department of Criminal Justice Service:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	unavailable	923
Violence Against Women Formula Grants	16.588	10WFAX0050	45,218
Crime Victim Assistance	16.575	12VAGX0095	21,060
Total Department of Justice			<u>\$ 78,735</u>
Department of Transportation:			
Pass Through Payments:			
Department of Motor Vehicles:			
Alcohol Open Container Requirements	20.607	154AL-2016-54046-4630	\$ 12,552
State and Community Highway Safety	20.600	SC-2016-54021-5108	1,167
Total Department of Transportation			<u>\$ 13,719</u>
U.S. Election Assistance Commission:			
Pass Through Payments:			
Help America Vote Act Requirements Payments	90.401	not available	<u>\$ 3,500</u>
Environmental Protection Agency:			
Direct Payment:			
Department of Health:			
Chesapeake Bay Program	66.466	n/a	\$ 20,278
Nonpoint Source Implementation Grants	66.460	n/a	17,394
Total Environmental Protection Agency			<u>\$ 37,672</u>
Department of Education:			
Direct Payments:			
Department of Education:			
Medical Assistance Program	93.778	n/a	\$ 964
Pass Through Payments:			
Department of Education:			
Title I: Grants to Local Educational Agencies	84.010	S010A130046/S010A140046	163,047
Special Education Cluster:			
Special Education - Grants to States (IDEA, Part B)	84.027	H027A140107/H027A150172	351,319
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A140112/H173A150112	11,259
Advanced Placement Program	84.330	S330B150008	768
English Language Acquisition State Grants	84.365	S365A130046/S365A140046	(1,654)
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	V048A140046	20,558
Supporting Effective Instruction State Grant	84.367	S367A130044/S367A140044	56,988
Total Department of Education			<u>\$ 603,249</u>
Total Expenditures of Federal Awards			<u>\$ 1,746,165</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF CLARKE, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the County of Clarke, Virginia under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Clarke, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Clarke, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

Note 3 - Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and distributed.

Note 4 - 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	\$	91,805
General Capital Projects Fund		37,672
Special Revenue Funds:		
Virginia Public Assistance Fund		696,181
Comprehensive Services Act Fund		12,231
Drug Enforcement Fund		10,613
Debt Service Funds:		
School Debt Service Fund		121,711
Total primary government	\$	<u>970,213</u>

Component Unit School Board:

School Operating Fund	\$	603,249
School Food Service Fund		300,878
Total component unit school board	\$	<u>904,127</u>

 Total federal expenditures per basic financial statements \$ 1,874,340

Less amounts not reported on the Schedule of Expenditures of Federal Awards:

Payment in lieu of taxes	\$	6,464
Build America Bond interest rate subsidy		121,711

 Total federal expenditures per basic financial statements \$ 1,746,165

Total federal expenditures per the Schedule of Expenditures of Federal Awards \$ 1,746,165

COUNTY OF CLARKE, VIRGINIA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified
Internal control over financial reporting:
 Material weakness(es) identified? No
 Significant deficiency(ies) identified? None Reported
Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? No
 Significant deficiency(ies) identified? None Reported
Type of auditors' report issued on compliance for major programs: Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? No
Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
	Special Education Cluster:
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs \$750,000
Auditee qualified as low-risk auditee? Yes

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Audit Findings

None