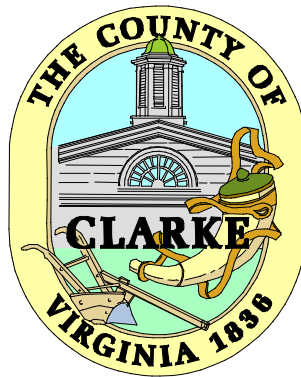


Clarke County Board of Supervisors



Regular Meeting Packet

December 19, 2017

Clarke County Board of Supervisors

Call to Order



Clarke County Board of Supervisors Regular Meeting Agenda

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

Item	December 19, 2017	Packet Page
Afternoon Session 1:00 PM		
1. Call To Order		2
2. Adoption Of Agenda		3
3. Citizen's Comment Period		6
4. VDOT Update		7
5. FY2017 Audit Report by Robinson Farmer Cox Associates		8
6. Zoning and Subdivision Ordinance Update -- Overview and Project Policies		180
7. CC2018-02 Chapter 165 Article III Vehicle License Tax Initial Review		187
8. Set 2018 Organizational Meeting Date and Time. Staff recommends January 8, 2018, at 10:00 am in the Berryville Clarke County Government Center Meeting Room AB.		190
9. Consent Agenda:		191
A. Adopt 2017 Revision Clarke County Emergency Operations Plan		192
B. Conservation Easement Authority – Bell Easement Donation		193
10. Board of Supervisors Personnel Committee Items for December 11, 2017		195
A. Expiration of Term for appointments expiring through January 2017. Action: The Personnel Committee recommends the following:		196
– Appoint Dr. Colin Greene to the Community Policy and Management Team to complete the unexpired term of April Jenkins ending December 31, 2018		
– Reappoint Christina Kraybill to the Economic Development Advisory Committee to a term expiring December 31, 2021		
– Reappoint Jim Barb to the Economic Development Advisory Committee to a term expiring December 31, 2021		
– Reappoint Tracy Smith to the Parks and Recreation Advisory Board to a term expiring December 31, 2021		
– Reappoint Daniel Sheetz to the Parks and Recreation Advisory Board to a term expiring December 31, 2021		
11. Board of Supervisors Work Session Items for December 11, 2017		206
a) Intergovernmental MOU with Shenandoah Valley Substance Abuse Coalition. Action: Information only.		207
b) Parking Ordinance Discussion – Chapter 175 Article III. Action: Set public hearing for January 16, 2018, at 6:30 pm or as soon thereafter as the matter may be heard.		219
c) 2017 Legislative Luncheon. Action: Information only.		221
12. Board of Supervisors Finance Committee Items for December 11, 2017		224
A. FY2018 Supplemental Appropriations:		224

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	December 19, 2017	Packet Page
a) Park Trails. Action: Information only		
b) LODA Past Liability. Action: The Finance Committee recommends approval – “Be it resolved that FY2018 budgeted expenditure and appropriation of the Sheriff’s Department be increased \$28,200, and that the designation for government savings be reduced in the same amount.”		224
B. Fee Study. Action: Information only.		224
C. FY2017 Financial Report. Action: See Item 5.		8
D. Budget Calendar. Action: Information only		226
E. Health Insurance. Action: Information only		224
F. Bills and Claims. Action: The Finance Committee recommends approval of the November 2017 Invoice History Report.		227
G. Standing Reports. FYI: Reconciliation of Appropriation, General Fund Balance, Capital Projects, YTD History Report		237
13. Joint Administrative Services Update		250
14. Government Projects Update		253
15. Miscellaneous		254
16. Summary Of Required Action		255
17. Board Member Committee Status Reports		256
18. Closed Session [2.2-3711-A3]		257
Evening Session 6:30 pm		
19. Citizen’s Comment Period		258
20. PH 17-12: CCPS FY2018 Supplemental Appropriation: “Be it resolved that FY2018 School Capital Projects budgeted expenditure and appropriation be increased \$682,253, and that the General Fund Designation for School Carryover be decreased in the same amount, all for the purpose of funding certain capital expenditures proposed by the Clarke County School Board.”		259
21. Adjournment		261
Reports in December Packet:		
1. Building Department		263
2. Commissioner of the Revenue		276
3. Fire & EMS		284
4. Handley Regional Library		285
5. Virginia Transit		289
6. 2017 Annual Summary Reports:		

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



Clarke County Board of Supervisors Regular Meeting Agenda

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

Item	December 19, 2017	Packet Page
- Economic Development Advisory Committee		290
- Industrial Development Authority		291
- Joint Building Committee		292

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

Citizen Comment Period

Clarke County Board of Supervisors

VDOT

COUNTY OF CLARKE, VIRGINIA



FINANCIAL REPORT FOR YEAR ENDED JUNE 30, 2017

COUNTY OF CLARKE, VIRGINIA

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2017

COUNTY OF CLARKE, VIRGINIA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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COUNTY OF CLARKE, VIRGINIA
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COUNTY OF CLARKE, VIRGINIA

Board of Supervisors

David Weiss, Chairman
Beverly B. McKay, Vice Chairman

Barbara J. Byrd

Mary L. C. Daniel

Terri T. Catlett

County School Board

Tom Parker, Chairman
Charles "Chip" Schutte, Vice-Chairman
Renée F. Weir, Clerk

Monica Singh-Smith

Jonathan Turkel

Chuyen Kochinsky

Board of Social Services

Gerald Dodson, Chairman
Alan Melusen, Vice-Chairman

Barbara Byrd

James Smith

Lynn Gray

Other Officials

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

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, 2017, 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, 2017, 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.

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.

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 November 24, 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.

Robinson, Farmer, Cox Associates
Charlottesville, Virginia
November 24, 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, 2017.

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 \$37.0 million (*net position*). Of this amount, \$10.5 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 \$0.9 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 \$347,108. The Fiscal Policy of Clarke County requires that certain financial designations of General Fund balance be maintained. These financial designations are reported as assigned fund balance of \$11,081,558 and are comprised of the numerous designations. Liquidity and stabilization funds comprise \$4,288,396. Saving for pay-as-you-go capital expenditures comprises \$4,411,471. A total of (\$50,762) is assigned for carryover requests from unexpended FY 16 funds. \$100,000 is assigned for compensated absences.
- The County's total long-term obligations decreased by \$1,914,783 (5%) 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 \$37.0 million at the close of the most recent fiscal year. A large portion of the County's net position (\$26.5 million, 72% of total) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e., the County's investment in capital assets are of a permanent nature as assets acquired are generally not sold or otherwise disposed of during their useful life).

Government-Wide Financial Analysis (Continued)

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

**County of Clarke, Virginia
Summary of Net Position
As of June 30, 2017 and 2016**

	Governmental Activities	
	2017	2016
Current and other assets	\$ 26,785,355	\$ 29,871,095
Capital assets	56,441,951	55,264,369
Total assets	\$ 83,227,306	\$ 85,135,464
Deferred outflows of resources	\$ 838,498	\$ 466,768
Long-term liabilities outstanding	\$ 33,296,996	\$ 35,211,779
Other liabilities	2,940,090	3,047,048
Total liabilities	\$ 36,237,086	\$ 38,258,827
Deferred inflows of resources	\$ 10,837,859	\$ 11,284,227
Net position:		
Net investment in capital assets	\$ 26,494,520	\$ 22,639,790
Restricted	6,510	5,255
Unrestricted	10,490,112	13,414,133
Total net position	\$ 36,991,142	\$ 36,059,178

An additional portion of the County's net position (\$6,510) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$10.5 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 \$0.9 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 \$0.9 million. The following table summarizes the County's Statement of Activities:

**County of Clarke, Virginia
Changes in Net Position
Years Ended June 30, 2017 and 2016**

	Governmental Activities	
	2017	2016
Revenues:		
Program revenues:		
Charges for services	\$ 1,747,773	\$ 1,562,964
Operating grants and contributions	2,795,014	2,706,176
Capital grants and contributions	1,088,052	371,215
General revenues:		
Property taxes	19,862,341	19,814,919
Other taxes	1,969,108	1,921,422
Unrestricted revenues from the use of money and property	125,089	87,662
Miscellaneous	254,982	205,626
Grants and contributions not restricted to specific programs	3,002,922	3,018,096
Total revenues	<u>\$ 30,845,281</u>	<u>\$ 29,688,080</u>
Expenses:		
General governmental administration	\$ 1,756,158	\$ 2,236,563
Judicial administration	691,496	602,451
Public safety	4,312,322	4,094,648
Public works	1,149,657	1,076,881
Health and welfare	2,859,737	2,646,112
Parks, recreation, and cultural	1,740,882	1,046,408
Community development	1,786,425	866,154
Interest on long-term debt	1,333,403	1,453,276
Education	14,283,237	12,342,621
Total expenses	<u>\$ 29,913,317</u>	<u>\$ 26,365,114</u>
Increase (decrease) in net position	\$ 931,964	\$ 3,322,966
Net position - beginning of year	36,059,178	32,736,212
Net position - end of year	<u>\$ 36,991,142</u>	<u>\$ 36,059,178</u>

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

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

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$12.2 million, a decrease of 2.9 million in comparison with the prior year. Of this total amount, \$11.5 million or 95% constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been committed to a specific purpose.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, assigned and unassigned fund balance of the General Fund was \$11.4 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 44% of total General Fund expenditures. This is a common measure for the strength of the County's equity and an overall indicator of a healthy financial condition.

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

General Fund Budgetary Highlights

There was an increase of \$2,965,238 between the original budget and the final amended budgeted expenditures. The majority of this increase was for local transfer to the School Board.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities as of June 30, 2017 amounts to \$56.4 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment and construction in progress. Major capital asset events during the current fiscal year included the following:

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

Capital Asset and Debt Administration (Continued)

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

	Governmental Activities	
	2017	2016
Land	\$ 857,713	\$ 745,500
Buildings	43,849,522	44,595,496
Improvements	659,403	632,446
Machinery & Equipment	863,922	934,341
Construction in progress	10,211,391	8,356,586
Total	\$ 56,441,951	\$ 55,264,369

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 \$33.3 million and details are summarized in the following table:

	Governmental Activities	
	2017	2016
Bonds payable:		
General obligation bonds	\$ 24,995,000	\$ 27,400,000
Premiums and discounts	207,475	237,185
Lease revenue bond	4,085,905	4,167,233
Note payable	-	-
Capital leases	659,051	820,161
Net pension liability	2,691,562	1,969,166
Compensated absences	658,003	618,034
Total	\$ 33,296,996	\$ 35,211,779

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, 2017

	Primary Government Governmental Activities	Component Units		
		School Board	Clarke County Sanitary Authority	Industrial Development Authority
ASSETS				
Cash and cash equivalents	\$ 11,915,971	\$ 6,040	\$ 256,370	\$ 101,529
Receivables (net of allowance for uncollectibles):				
Taxes receivable	12,404,069	-	-	-
Accounts receivable	157,035	38,952	120,127	-
Notes receivable	3,079	-	-	-
Due from other funds	386,110	-	-	-
Due from primary government	-	1,961,089	-	-
Due from other governmental units	1,629,336	959,573	-	-
Inventories	20,432	-	-	-
Prepaid items	56,434	117,798	-	1,333
Restricted assets:				
Cash and cash equivalents	201,360	-	-	-
Notes receivable - net of current portion	11,529	-	-	-
Net pension asset	-	8	-	-
Capital assets (net of accumulated depreciation):				
Land	857,713	3,054,699	13,200	-
Buildings	43,849,522	2,977,581	-	-
Improvements other than buildings	659,403	444,929	-	-
Equipment	863,922	1,925,519	-	-
Utility plant in service	-	-	8,001,941	-
Construction in progress	10,211,391	-	1,289,842	-
Total assets	<u>\$ 83,227,306</u>	<u>\$ 11,486,188</u>	<u>\$ 9,681,480</u>	<u>\$ 102,862</u>
DEFERRED OUTFLOW OF RESOURCES				
Pension contribution subsequent to measurement date	\$ 388,862	\$ 1,714,897	\$ 3,770	\$ -
Net difference between projected and actual pension earnings	449,636	1,309,757	4,358	-
Total deferred outflows of resources	<u>\$ 838,498</u>	<u>\$ 3,024,654</u>	<u>\$ 8,128</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ 210,042	\$ 719,770	\$ 45,161	\$ 1,635
Accrued liabilities	6,103	2,358,468	-	-
Customers' deposits	-	-	6,150	-
Accrued interest payable	538,929	-	4,418	-
Due to other funds	2,184,733	-	-	-
Long-term liabilities:				
Due within one year	1,997,370	49,926	329,617	-
Due in more than one year	31,299,626	21,885,335	3,917,976	-
Total liabilities	<u>\$ 36,236,803</u>	<u>\$ 25,013,499</u>	<u>\$ 4,303,322</u>	<u>\$ 1,635</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	\$ 10,719,192	\$ -	\$ -	\$ -
Changes to proportionate share of net pension liability	-	208,000	-	-
Items related to measurement of net pension liability	118,667	753,341	1,151	-
Total deferred inflows of resources	<u>\$ 10,837,859</u>	<u>\$ 961,341</u>	<u>\$ 1,151</u>	<u>\$ -</u>
NET POSITION				
Net investment in capital assets	\$ 26,494,520	\$ 8,402,728	\$ 5,083,480	\$ -
Restricted				
Swim team	4,851	-	-	-
Pool	1,659	-	-	-
Unrestricted	10,490,112	(19,866,726)	301,655	101,227
Total net position	<u>\$ 36,991,142</u>	<u>\$ (11,463,998)</u>	<u>\$ 5,385,135</u>	<u>\$ 101,227</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, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 1,756,158	\$ 101,072	\$ 206,943	\$ -
Judicial administration	691,496	1,835	354,461	-
Public safety	4,312,322	908,773	939,339	200,000
Public works	1,149,657	337,774	-	-
Health and welfare	2,859,737	-	1,289,271	-
Education	14,283,238	-	-	123,526
Parks, recreation, and cultural	1,740,882	398,319	-	-
Community development	1,786,425	-	5,000	764,526
Interest on long-term debt	1,333,403	-	-	-
Total governmental activities	<u>\$ 29,913,317</u>	<u>\$ 1,747,773</u>	<u>\$ 2,795,014</u>	<u>\$ 1,088,052</u>
Total primary government	<u>\$ 29,913,317</u>	<u>\$ 1,747,773</u>	<u>\$ 2,795,014</u>	<u>\$ 1,088,052</u>
COMPONENT UNITS:				
School Board	\$ 26,735,256	\$ 654,795	\$ 9,981,538	\$ -
Clarke County Sanitary Authority	864,755	571,935	-	23,661
Clarke County Industrial Development Authority	9,484	-	-	-
Total component units	<u>\$ 27,609,495</u>	<u>\$ 1,226,730</u>	<u>\$ 9,981,538</u>	<u>\$ 23,661</u>
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.

Net (Expense) Revenue and Changes in Net Position				
Primary Government	Component Units			
Governmental Activities	School Board	Clarke County Sanitary Authority	Industrial Development Authority	
\$ (1,448,143)	\$ -	\$ -	\$ -	\$ -
(335,200)	-	-	-	-
(2,264,210)	-	-	-	-
(811,883)	-	-	-	-
(1,570,466)	-	-	-	-
(14,159,712)	-	-	-	-
(1,342,563)	-	-	-	-
(1,016,899)	-	-	-	-
(1,333,403)	-	-	-	-
<u>\$ (24,282,478)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (24,282,478)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ (16,098,923)	\$ -	\$ -	\$ -
-	-	(269,159)	-	-
-	-	-	(9,484)	-
<u>\$ -</u>	<u>\$ (16,098,923)</u>	<u>\$ (269,159)</u>	<u>\$ (9,484)</u>	<u>\$ -</u>
\$ 19,862,341	\$ -	\$ -	\$ -	\$ -
898,361	-	-	-	-
346,094	-	-	-	-
315,886	-	-	-	-
325,439	-	-	-	-
83,328	-	-	-	-
125,089	61,058	1,358	451	-
254,982	103,328	135,679	-	-
3,002,922	-	-	-	-
-	16,075,854	207,000	-	-
<u>\$ 25,214,442</u>	<u>\$ 16,240,240</u>	<u>\$ 344,037</u>	<u>\$ 451</u>	<u>\$ -</u>
931,964	141,317	74,878	(9,033)	-
36,059,178	(11,605,315)	5,310,257	110,260	-
<u>\$ 36,991,142</u>	<u>\$ (11,463,998)</u>	<u>\$ 5,385,135</u>	<u>\$ 101,227</u>	<u>\$ -</u>

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Fund Financial Statements

Balance Sheet
Governmental Funds
June 30, 2017

	General	Virginia Public Assistance	School Debt Service	Other Govern- mental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 11,426,127	\$ -	\$ -	\$ 489,844	\$ 11,915,971
Receivables (net of allowance for uncollectibles):					
Taxes receivable	12,404,069	-	-	-	12,404,069
Accounts receivable	152,035	-	-	5,000	157,035
Due from other funds	370,765	-	-	15,345	386,110
Due from other governmental units	1,431,048	135,296	-	62,992	1,629,336
Inventories	20,432	-	-	-	20,432
Prepaid items	33,695	8,475	14,264	-	56,434
Restricted assets:					
Cash and cash equivalents	201,360	-	-	-	201,360
Total assets	<u>\$ 26,039,531</u>	<u>\$ 143,771</u>	<u>\$ 14,264</u>	<u>\$ 573,181</u>	<u>\$ 26,770,747</u>
LIABILITIES					
Accounts payable	\$ 108,270	\$ 14,267	\$ -	\$ 87,505	\$ 210,042
Accrued liabilities	6,103	-	-	-	6,103
Due to other funds	2,040,965	129,504	14,264	-	2,184,733
Total liabilities	<u>\$ 2,155,338</u>	<u>\$ 143,771</u>	<u>\$ 14,264</u>	<u>\$ 87,505</u>	<u>\$ 2,400,878</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	\$ 12,200,240	\$ -	\$ -	\$ -	\$ 12,200,240
FUND BALANCES:					
Nonspendable:					
Prepaid items	\$ 33,695	\$ 8,475	\$ 14,264	\$ -	\$ 56,434
Inventory	20,432	-	-	-	20,432
Restricted:					
Swim team	-	-	-	4,851	4,851
Pool	-	-	-	1,659	1,659
Debt service	201,360	-	-	-	201,360
Committed:					
Animal care expenditures	-	-	-	-	-
Community development	-	-	-	226,970	226,970
Public safety expenditures	-	-	-	118,739	118,739
Assigned:					
Capital projects	-	-	-	133,457	133,457
Other (Note 15)	11,081,358	-	-	-	11,081,358
Unassigned	347,108	(8,475)	(14,264)	-	324,369
Total fund balances	<u>\$ 11,683,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485,676</u>	<u>\$ 12,169,629</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,039,531</u>	<u>\$ 143,771</u>	<u>\$ 14,264</u>	<u>\$ 573,181</u>	<u>\$ 26,770,747</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, 2017

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

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$	12,169,629
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		56,441,951
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
Unavailable property taxes	\$	1,481,048
Items related to measurement of net pension liability		<u>(118,667)</u>
		1,362,381
Long-term note receivable is not available to pay for current period expenditures and, therefore, is not reported in the funds.		14,608
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when paid.		(538,929)
Pension contribution subsequent to measurement date - deferred outflow		388,862
Net difference between projected and actual pension earnings - deferred outflow		449,636
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		<u>(33,296,996)</u>
Net position of governmental activities	\$	<u><u>36,991,142</u></u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2017

	General	Virginia Public Assistance	School Debt Service	Total Nonmajor Governmental Funds	Total
REVENUES					
General property taxes	\$ 19,911,438	\$ -	\$ -	\$ 70,077	\$ 19,981,515
Other local taxes	1,969,108	-	-	-	1,969,108
Permits, privilege fees, and regulatory licenses	393,891	-	-	-	393,891
Fines and forfeitures	352,279	-	-	-	352,279
Revenue from the use of money and property	123,924	-	-	1,165	125,089
Charges for services	1,001,603	-	-	-	1,001,603
Miscellaneous	68,845	-	58,075	131,051	257,971
Recovered costs	83,926	50,004	-	-	133,930
Intergovernmental:					
Commonwealth	4,373,592	277,301	-	797,694	5,448,587
Federal	128,421	712,855	123,526	472,599	1,437,401
Total revenues	<u>\$ 28,407,027</u>	<u>\$ 1,040,160</u>	<u>\$ 181,601</u>	<u>\$ 1,472,586</u>	<u>\$ 31,101,374</u>
EXPENDITURES					
Current:					
General government administration	\$ 1,903,602	\$ -	\$ -	\$ -	\$ 1,903,602
Judicial administration	698,294	-	-	-	698,294
Public safety	4,194,952	-	-	70,635	4,265,587
Public works	1,169,117	-	-	-	1,169,117
Health and welfare	656,708	1,478,944	-	756,714	2,892,366
Education	15,707,544	-	-	-	15,707,544
Parks, recreation, and cultural	973,326	-	-	-	973,326
Community development	577,600	-	-	695,891	1,273,491
Nondepartmental	5,144	-	-	-	5,144
Capital projects	-	-	-	1,045,735	1,045,735
Debt service:					
Principal retirement	-	-	2,566,110	81,328	2,647,438
Interest and other fiscal charges	-	-	1,249,001	170,372	1,419,373
Total expenditures	<u>\$ 25,886,287</u>	<u>\$ 1,478,944</u>	<u>\$ 3,815,111</u>	<u>\$ 2,820,675</u>	<u>\$ 34,001,017</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,520,740</u>	<u>\$ (438,784)</u>	<u>\$ (3,633,510)</u>	<u>\$ (1,348,089)</u>	<u>\$ (2,899,643)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 12,125	\$ 438,174	\$ 3,633,510	\$ 1,279,731	\$ 5,363,540
Transfers out	<u>(5,351,415)</u>	<u>-</u>	<u>-</u>	<u>(12,125)</u>	<u>(5,363,540)</u>
Total other financing sources (uses)	<u>\$ (5,339,290)</u>	<u>\$ 438,174</u>	<u>\$ 3,633,510</u>	<u>\$ 1,267,606</u>	<u>\$ -</u>
Net change in fund balances	\$ (2,818,550)	\$ (610)	\$ -	\$ (80,483)	\$ (2,899,643)
Fund balances - beginning	<u>14,502,503</u>	<u>610</u>	<u>-</u>	<u>566,159</u>	<u>15,069,272</u>
Fund balances - ending	<u>\$ 11,683,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485,676</u>	<u>\$ 12,169,629</u>

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

Reconciliation of Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2017

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

Net change in fund balances - total governmental funds \$ (2,899,643)

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	\$	2,275,110	
Depreciation expense		(747,896)	
Joint tenancy asset transfer		(384,750)	1,142,464

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position. 35,118

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

Property taxes \$ (119,174)

(Increase) decrease in deferred inflows related to pension expected and actual experience and earnings 433,415

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 (2,989)

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	\$	2,647,438	
Bond discount amortization		(2,404)	
Bond premium amortization		32,114	2,677,148

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	\$	(39,969)	
(Increase)/decrease in net pension liability		(722,396)	
Increase (decrease) in deferred outflows related to pension contributions subsequent to measurement date		(77,906)	
Increase (decrease) in deferred outflows related to projected and actual pension earnings		449,636	
(Increase)/decrease in accrued interest payable		56,260	(334,375)

Change in net position of governmental activities \$ 931,964

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

Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2017

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 224,686
Accounts receivable	294
Due from other governments	<u>205,492</u>
Total assets	<u><u>\$ 430,472</u></u>
LIABILITIES	
Accounts payable	\$ 2,560
Amounts held for Town	92,083
Sales tax payable to other towns	42,732
Due to other funds	162,760
Amounts held for social services clients	43,194
Accrued liabilities	<u>87,143</u>
Total liabilities	<u><u>\$ 430,472</u></u>

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017

Note 1—Summary of Significant Accounting Policies:

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

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

Government-wide and Fund Financial Statements

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

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

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

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

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

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

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

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

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

A. Financial Reporting Entity

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

B. Individual Component Unit Disclosures

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

Discretely Presented Component Units:

The School Board members are elected by the citizens of Clarke County. The School Board is responsible for the operations of the County's School System within the County boundaries. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding of the School Board is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation of the County financial statements for the fiscal year ended June 30, 2017.

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, 2017. The Sanitary Authority does not issue a separate financial report.

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

B. Individual Component Unit Disclosures: (Continued)

Discretely Presented Component Units: (Continued)

The Clarke County Industrial Development Authority is responsible for industrial and commercial development in the County. The Authority consists of seven members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County, and therefore, it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2017. The Authority does not issue a separate financial report.

C. Other Related Organizations

Included in the County's Financial Report

None

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

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

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

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

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

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

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

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

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

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

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

1. Governmental Funds

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

a. General Fund

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

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

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

1. Governmental Funds: (Continued)

b. Special Revenue Funds

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

c. Capital Projects Fund

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

d. Debt Service Funds

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

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, and the Unemployment Compensation Benefits. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. These funds utilize the accrual basis of accounting.

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

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

3. Component Unit:

The Clarke County School Board has the following funds:

Governmental Funds:

School Operating Fund - This fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from charges for services, appropriations from the County of Clarke and state and federal grants. The School Operating Fund is considered a major fund of the School Board for financial reporting purposes.

School Food Service Fund - This fund accounts for the operations of the School Board's food service program. Financing is provided primarily by food and beverage sales and state and federal grants. This fund is considered a major fund.

School Capital Projects Proffers Fund: Capital projects funds account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments. This fund is considered a nonmajor fund.

School Capital Projects Fund - This fund accounts for all financial resources used for the acquisition or construction of major capital needs. This fund is considered a major fund.

E. Cash and Cash Equivalents:

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

F. Investments

Money market investments, participating interest-earning investment contracts (repurchase agreements) that have a remaining maturity at time of purchase of one year or less, nonparticipating interest-earning investment contracts (nonnegotiable certificates of deposit (CDs) and external investment pools are measured at amortized cost. All other investments are reported at fair value.

G. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of the interfund loans). All other outstanding balances between funds are reported as "advances to/from other funds" (i.e. the noncurrent portion of interfund loans).

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

G. Receivables and Payables: (Continued)

All trade and property tax receivables are shown net of an allowance for uncollectibles. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$337,950 at June 30, 2017 and is comprised solely of property taxes.

Real and Personal Property Tax Data:

The tax calendars for real and personal property taxes are summarized below.

	<u>Real Property</u>	<u>Personal Property</u>
Levy	January 1	January 1
Due Date	June 5/December 5 (50% each date)	June 5/December 5 (50% each date)
Lien Date	January 1	January 1

The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County and Component Unit School Board as land, buildings, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. The County does not have any infrastructure in its capital assets since roads, streets, bridges and similar assets within its boundaries are the property of the Commonwealth of Virginia. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The Component Unit, Clarke County Sanitary Authority, a proprietary fund type, is required to capitalize its capital assets including the infrastructure constructed.

The Component Unit, Industrial Development Authority of Clarke County, does not have any capital assets to report.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Interest attributable to capitalized assets as of June 30, 2017 was immaterial.

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

H. Capital Assets: (Continued)

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-40
Plant, equipment and system	20-45
Motor vehicles	5-10
Equipment	5-15
Infrastructure	25-50

I. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. In accordance with the provisions of Governmental Accounting Standards No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as “terminal leave” prior to retirement.

J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Net Position

Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

L. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

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

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

O. Fund Equity

The County reports fund balance in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund.

In accordance with GASB Statement 54, when fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

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

O. Fund Equity: (Continued)

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two types that qualify 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. It is also comprised of certain items related to the net pension liability. These include differences between expected and actual experience, the net difference between projected and actual earnings on pension plan investments, and changes in proportionate share of employer contributions.

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.

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.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (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, 2017 the County does not have a formal investment policy addressing the various types of risks related to investments.

Note 3—Deposits and Investments: (Continued)

Credit Risk of Debt Securities

The County's rated debt investments as of June 30, 2017 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>1,408,269</u>
Total	\$ <u><u>1,408,269</u></u>

External Investment Pools

The value of the positions in the external investment pools (Local Government Investment Pool is the same as the value of the pool shares. As LGIP is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. LGIP is an amortized cost basis portfolio under the provisions of GASB Statement No. 79. There are no withdrawal limitations or restrictions imposed on participants.

Interest Rate Risk

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment.

<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>1,408,269</u>	\$ <u>1,408,269</u>
Total	\$ <u><u>1,408,269</u></u>	\$ <u><u>1,408,269</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 4—Due from Other Governments:

At June 30, 2017, 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	\$ 44,429	\$ -
State sales tax	-	419,289
Constitutional officer reimbursements	107,706	-
PPTRA	1,212,896	-
Communication taxes	66,632	-
Comprehensive Services Act	62,145	-
School fund grants	-	257,663
Other general grants	8,449	-
Federal Government:		
Virginia Public Assistance funds	90,867	-
Other general grants	36,212	-
School fund grants	-	282,621
Total due from other governments	<u>\$ 1,629,336</u>	<u>\$ 959,573</u>

Note 5—Interfund Obligations:

Details of the Primary Government's interfund receivables and payables as of June 30, 2017, are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Primary Government:		
General	\$ 370,765	\$ 2,040,965
Comprehensive Services Act	3,261	-
County Capital Projects Fund	12,084	-
Virginia Public Assistance	-	129,504
School Debt Service Fund	-	14,264
Total Primary Government	<u>\$ 386,110</u>	<u>\$ 2,184,733</u>
Component Unit:		
School Fund	\$ 1,699,393	\$ -
School Capital Projects Fund	261,696	-
Total Component Unit	<u>\$ 1,961,089</u>	<u>\$ -</u>
Agency Funds:		
Unemployment Compensation Fund	\$ 294	\$ -
Undistributed Local Sales Tax Fund	-	162,760
Total Agency Funds	<u>\$ 294</u>	<u>\$ 162,760</u>
Grand Total	<u>2,347,493</u>	<u>2,347,493</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, 2017 (Continued)

Note 6—Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2017:

	Balance July 1, 2016	Additions	Deletions	Joint Tenancy Transfer (Net)	Balance June 30, 2017
<u>Primary Government:</u>					
Capital assets not being depreciated:					
Land	\$ 877,713	\$ -	\$ 20,000	\$ -	\$ 857,713
Construction in Progress	8,356,586	1,854,805	-	-	10,211,391
Total capital assets not being depreciated	<u>\$ 9,234,299</u>	<u>\$ 1,854,805</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 11,069,104</u>
Capital assets being depreciated:					
Buildings	\$ 51,601,818	\$ 52,002	\$ 86,175	\$ (405,000)	\$ 51,162,645
Improvements other than buildings	1,717,587	119,272	102,523	-	1,734,336
Equipment	4,386,984	249,031	913,053	-	3,722,962
Total capital assets being depreciated	<u>\$ 57,706,389</u>	<u>\$ 420,305</u>	<u>\$ 1,101,751</u>	<u>\$ (405,000)</u>	<u>\$ 56,619,943</u>
Accumulated depreciation:					
Buildings	\$ 7,006,322	\$ 395,598	\$ (68,547)	\$ (20,250)	\$ 7,313,123
Improvements other than buildings	1,217,354	64,900	(207,321)	-	1,074,933
Equipment	3,452,643	287,398	(881,001)	-	2,859,040
Total accumulated depreciation	<u>\$ 11,676,319</u>	<u>\$ 747,896</u>	<u>\$ (1,156,869)</u>	<u>\$ (20,250)</u>	<u>\$ 11,247,096</u>
Total capital assets being depreciated, net	<u>\$ 46,030,070</u>	<u>\$ (327,591)</u>	<u>\$ (55,118)</u>	<u>\$ (384,750)</u>	<u>\$ 45,372,847</u>
Net capital assets governmental activities	<u>\$ 55,264,369</u>	<u>\$ 1,527,214</u>	<u>\$ (35,118)</u>	<u>\$ (384,750)</u>	<u>\$ 56,441,951</u>
<u>Component Unit-School Board:</u>					
Capital assets not being depreciated:					
Land	\$ 3,054,699	\$ -	\$ -	\$ -	\$ 3,054,699
Total capital assets not being depreciated	<u>\$ 3,054,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,054,699</u>
Capital assets being depreciated:					
Buildings	\$ 16,319,198	\$ 470,036	\$ 726,201	\$ 405,000	\$ 16,468,033
Improvements other than buildings	503,534	50,021	-	-	553,555
Equipment	5,403,477	1,091,610	863,876	-	5,631,211
Total capital assets being depreciated	<u>\$ 22,226,209</u>	<u>\$ 1,611,667</u>	<u>\$ 1,590,077</u>	<u>\$ 405,000</u>	<u>\$ 22,652,799</u>
Accumulated depreciation:					
Buildings	\$ 12,811,179	\$ 1,160,509	\$ (501,486)	\$ 20,250	\$ 13,490,452
Improvements other than buildings	89,630	18,996	-	-	108,626
Equipment	4,209,828	303,029	(807,165)	-	3,705,692
Total accumulated depreciation	<u>\$ 17,110,637</u>	<u>\$ 1,482,534</u>	<u>\$ (1,308,651)</u>	<u>\$ 20,250</u>	<u>\$ 17,304,770</u>
Total capital assets being depreciated, net	<u>\$ 5,115,572</u>	<u>\$ 129,133</u>	<u>\$ 281,426</u>	<u>\$ 384,750</u>	<u>\$ 5,348,029</u>
Net capital assets component unit school board	<u>\$ 8,170,271</u>	<u>\$ 129,133</u>	<u>\$ 281,426</u>	<u>\$ 384,750</u>	<u>\$ 8,402,728</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 6—Capital Assets: (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government administration	\$ 354,272
Public safety	216,788
Public works	15,100
Health and welfare	5,789
Parks, recreation and cultural	121,642
Community development	34,306
	<u>747,896</u>
Total Governmental activities	\$ <u>747,896</u>
Component Unit School Board	\$ <u>1,482,534</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, 2017 follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 13,200	\$ -	\$ -	\$ 13,200
Construction in progress	1,260,980	28,862	-	1,289,842
Total capital assets not being depreciated	<u>\$ 1,274,180</u>	<u>\$ 28,862</u>	<u>\$ -</u>	<u>\$ 1,303,042</u>
Capital Assets being depreciated:				
Utility plant and equipment	\$ 12,085,222	\$ -	\$ -	\$ 12,085,222
Accumulated depreciation	(3,780,784)	(302,497)	-	(4,083,281)
Total capital assets being depreciated, net	<u>\$ 8,304,438</u>	<u>\$ (302,497)</u>	<u>\$ -</u>	<u>\$ 8,001,941</u>
Capital assets, net	<u>\$ 9,578,618</u>	<u>\$ (273,635)</u>	<u>\$ -</u>	<u>\$ 9,304,983</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 7—Interfund Transfers:

Interfund transfers for the year ended June 30, 2017, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General Fund	\$ 12,125	\$ 5,351,415
Conservation Easement Fund	10,000	2,500
Animal Care Fund	-	9,625
School Debt Service	3,633,510	-
Public Safety Fund	4,760	-
County Capital Improvements	555,672	-
Virginia Public Assistance	438,174	-
Comprehensive Services Act	457,599	-
General Debt Service	251,700	-
	<u>5,363,540</u>	<u>5,363,540</u>
Total	<u>\$ 5,363,540</u>	<u>\$ 5,363,540</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

Note 8—Long-Term Obligations:

Primary Government:

A summary of long-term obligations is as follows:

	<u>Balance July 1, 2016</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2017</u>	<u>Amounts Due Within One Year</u>
Governmental Activities Obligations:					
Incurred by County:					
Compensated absences	\$ 618,034	\$ 39,969	\$ -	\$ 658,003	\$ 65,800
Net pension liability	1,969,166	1,761,951	1,039,555	2,691,562	-
Lease revenue bond	4,167,233	-	81,328	4,085,905	84,747
Total incurred by County	<u>\$ 6,754,433</u>	<u>\$ 1,801,920</u>	<u>\$ 1,120,883</u>	<u>\$ 7,435,470</u>	<u>\$ 150,547</u>
Incurred by School Board:					
General obligation bonds	\$ 27,400,000	-	\$ 2,405,000	\$ 24,995,000	\$ 1,655,000
Capital leases	820,161	-	161,110	659,051	167,709
Total Incurred by School Board	<u>\$ 28,220,161</u>	<u>\$ -</u>	<u>\$ 2,566,110</u>	<u>\$ 25,654,051</u>	<u>\$ 1,822,709</u>
Premiums on bonds issued	\$ 258,686	-	\$ 32,114	\$ 226,572	\$ 26,518
Discount on bonds issued	(21,501)	-	(2,404)	(19,097)	(2,404)
Total Governmental Activities Obligations	<u>\$ 35,211,779</u>	<u>\$ 1,801,920</u>	<u>\$ 3,716,703</u>	<u>\$ 33,296,996</u>	<u>\$ 1,997,370</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

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

Year Ending June 30,	County		School Board			
	RDA Lease Revenue Bond		Bonds and Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
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	99,922	151,778	1,450,000	856,051	54,402	2,652
2023-2027	566,263	692,237	8,160,000	3,193,705	28,465	450
2028-2032	695,726	562,774	9,290,000	1,063,525	-	-
2033-2037	854,787	403,713	-	-	-	-
2038-2042	1,050,213	208,287	-	-	-	-
2043-2044	458,024	18,926	-	-	-	-
Total	\$ 4,085,905	\$ 2,683,545	\$ 24,995,000	\$ 9,185,049	\$ 659,051	\$ 60,190

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%.	\$ 4,085,905
<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	\$ 160,000
\$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	16,630,000
\$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	810,000

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (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.	\$ <u>7,395,000</u>
Total Virginia Public School Authority Bonds	\$ <u>24,995,000</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%	\$ 380,229
\$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%	<u>278,822</u>
Total Capital Leases	\$ <u>659,051</u>
Compensated absences	\$ <u>658,003</u>
Net pension liability	\$ <u>2,691,562</u>
Premium on bonds issued	\$ <u>226,572</u>
Discount on bonds issued	\$ <u>(19,097)</u>
Total Primary Government	\$ <u><u>33,296,996</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>(1,522,763)</u>
Total	\$ <u><u>917,222</u></u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (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, 2017, were as follows:

<u>Year ending June 30</u>	<u>Component Unit - School Board</u>	
2018	\$	192,073
2019		192,073
2020		192,073
2021		57,054
2022-2023		85,968
Total minimum lease payments		<u>719,241</u>
Less: amount representing interest		<u>(60,190)</u>
Present value of minimum lease payments	\$	<u><u>659,051</u></u>

Component Unit—School Board:

The following is a summary of long-term debt transactions of the Component Unit—School Board for the year ended June 30, 2017:

	<u>Balance July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2017</u>	<u>Amounts Due Within One Year</u>
Compensated absences	\$ 500,297	\$ -	\$ 1,036	\$ 499,261	\$ 49,926
Net pension liability	<u>19,319,000</u>	<u>4,698,413</u>	<u>2,581,413</u>	<u>21,436,000</u>	<u>-</u>
Total	<u>\$ 19,819,297</u>	<u>\$ 4,698,413</u>	<u>\$ 2,582,449</u>	<u>\$ 21,935,261</u>	<u>\$ 49,926</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority:

The following is a summary of long-term debt transactions of the Component Unit—Sanitary Authority for the year ended June 30, 2017:

Changes in Long-Term Obligations:

	<u>Balance July 1, 2016</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2017</u>
General Obligation Bond	\$ 530,238	\$ -	\$ 33,140	\$ 497,098
Net pension liability	19,090	17,079	10,079	26,090
Notes payable	4,019,670	-	295,265	3,724,405
Totals	<u>\$ 4,568,998</u>	<u>\$ 17,079</u>	<u>\$ 338,484</u>	<u>\$ 4,247,593</u>

Details of long-term indebtedness:

Water Operating Fund:

General Obligation Bond:

\$997,000 water system revenue bonds issued August 21, 2001 due in semi-annual installments of \$16,570 beginning September 1, 2002 through August 1, 2031. No interest.

	<u>Total Amount</u>	<u>Amount Due Within One Year</u>
	\$ 497,098	\$ 33,140

Notes Payable:

Note payable to VRA for the grouting project. Due June 2032. \$940 payable semiannually. No interest.

29,141 1,880

Note payable to VRA for new Boyce to Millwood line. Due June 2032. \$3,125 payable semiannually. No interest.

100,000 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

520,000 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

419,901 41,295

Net pension liability

13,045 -

Total Water Fund

\$ 1,579,185 \$ 122,565

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority: (Continued)

Details of long-term indebtedness: (Continued)

	<u>Total Amount</u>	<u>Amount Due Within One Year</u>
Boyce Wastewater Facility		
Note payable to VRA for the Millwood Sewer project. Due June 2032. \$9,602 payable semiannually. No interest.	\$ 307,272	\$ 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.	2,348,091	187,847
<u>Net pension liability</u>	13,045	-
Total Boyce Wastewater Facility	<u>\$ 2,668,408</u>	<u>\$ 207,052</u>
Total Clarke County Sanitary Authority	<u>\$ 4,247,593</u>	<u>\$ 329,617</u>

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
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	33,140	-	301,700	16,059
2023-2027	165,700	-	1,476,474	43,318
2028-2032	165,698	-	726,291	5,391
2033	-	-	26,393	-
Total	<u>\$ 497,098</u>	<u>\$ -</u>	<u>\$ 3,724,405</u>	<u>\$ 152,538</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 9—Unearned/Deferred/Unavailable Revenue:

The following is a summary of unearned/deferred/unavailable revenue for the year ended June 30, 2017:

	<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	\$ -	\$ 1,481,048
2nd half assessments due in December 2017	10,705,639	10,705,639
Prepaid property taxes due in December 2017, but paid in advance by the taxpayers	13,553	13,553
Total deferred/unavailable revenue	<u>\$ 10,719,192</u>	<u>\$ 12,200,240</u>

Note 10—Commitments and Contingencies:

Federal programs in which the County and all discretely presented component units participate were audited in accordance with the provisions of U.S. Office of Management and Budget Uniform Guidance. Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements.

While no matters of noncompliance were disclosed by audit, the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowance of current grant program expenditures, if any, would be immaterial.

Note 11—Pension Plan:

Plan Description

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

Note 11—Pension Plan:

Plan Description

The System administers three different benefit structures for covered employees - Plan 1, Plan 2, and Hybrid. Each of these benefit structures has different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out in the table below:

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.</p>	<p>About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p>	<p>About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan. Most members hired on or after January 1, 2014 are in this plan, as well as Plan 1 and Plan 2 members who were eligible and opted into the plan during a special election window. (see “Eligible Members”)</p> <ul style="list-style-type: none"> • The defined benefit is based on a member’s age, creditable service and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions. • In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.</p> <p>Hybrid Opt-In Election VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p> <p>Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.</p>	<p>Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p> <p>Hybrid Opt-In Election Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p> <p>Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.</p>	<p>Eligible Members Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:</p> <ul style="list-style-type: none"> • Political subdivision employees* • School division employees • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan's effective date for opt-in members was July 1, 2014. <p>*Non-Eligible Members Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:</p> <ul style="list-style-type: none"> • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees. <p>Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions and school divisions elected to phase in the required 5% member contribution but all employees are paying the full 5% as of July 1, 2016. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.</p>	<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions and school divisions elected to phase in the required 5% member contribution but all employees are paying the full 5% as of July 1, 2016.</p>	<p>Retirement Contributions A member’s retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee’s creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.</p>
<p>Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p>	<p>Creditable Service Same as Plan 1.</p>	<p>Creditable Service <u>Defined Benefit Component:</u> Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Creditable Service (Cont.)	Creditable Service (Cont.) Same as Plan 1.	Creditable Service (Cont.) <u>Defined Benefit Component:</u> <u>(Cont.)</u> credit in retirement, if the employer offers the health insurance credit. <u>Defined Contributions Component:</u> Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.
Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund. Members are always 100% vested in the contributions that they make.	Vesting Same as Plan 1.	Vesting <u>Defined Benefit Component:</u> Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Vesting: (Cont.)	Vesting: (Cont.)	<p>Vesting: (Cont.) <u>Defined Contributions Component:</u> Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.</p> <p>Members are always 100% vested in the contributions that they make.</p> <p>Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</p> <ul style="list-style-type: none"> • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. <p>Distribution is not required by law until age 70½.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Calculating the Benefit The Basic Benefit is calculated based on a formula using the member’s average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.</p> <p>An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.</p>	<p>Calculating the Benefit See definition under Plan 1.</p>	<p>Calculating the Benefit <u>Defined Benefit Component:</u> See definition under Plan 1.</p> <p><u>Defined Contribution Component:</u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.</p>
<p>Average Final Compensation A member’s average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation A member’s average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.</p>
<p>Service Retirement Multiplier VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.</p> <p>Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.</p>	<p>Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.</p> <p>Sheriffs and regional jail superintendents: Same as Plan 1.</p>	<p>Service Retirement Multiplier <u>Defined Benefit Component:</u> VRS: The retirement multiplier for the defined benefit component is 1.00%.</p> <p>For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.</p> <p>Sheriffs and regional jail superintendents: Not applicable.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Service Retirement Multiplier (Cont.)</p> <p>Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.</p>	<p>Service Retirement Multiplier (Cont.)</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Service Retirement Multiplier (Cont.)</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Not applicable.</p>
<p>Normal Retirement Age VRS: Age 65.</p> <p>Political subdivisions hazardous duty employees: Age 60.</p>	<p>Normal Retirement Age VRS: Normal Social Security retirement age.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Normal Retirement Age <u>Defined Benefit Component:</u> VRS: Same as Plan 2.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Unreduced Retirement Eligibility VRS: Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.</p>	<p>Earliest Unreduced Retirement Eligibility VRS: Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Unreduced Retirement Eligibility <u>Defined Benefit Component:</u> VRS: Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Earliest Unreduced Retirement Eligibility (Cont.)</p>	<p>Earliest Unreduced Retirement Eligibility (Cont.)</p>	<p>Earliest Unreduced Retirement Eligibility (Cont.) <u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Reduced Retirement Eligibility VRS: Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.</p>	<p>Earliest Reduced Retirement Eligibility VRS: Age 60 with at least five years (60 months) of creditable service.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Reduced Retirement Eligibility <u>Defined Benefit Component:</u> VRS: Members may retire with a reduced benefit as early as age 60 with at least five years (60 months) of creditable service.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p><u>Defined Contribution Component:</u> Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%.</p> <p><u>Eligibility:</u> For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date.</p> <p>For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.</p> <p><u>Exceptions to COLA Effective Dates:</u> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances:</p> <ul style="list-style-type: none"> • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. 	<p>Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%.</p> <p><u>Eligibility:</u> Same as Plan 1.</p> <p><u>Exceptions to COLA Effective Dates:</u> Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement <u>Defined Benefit Component:</u> Same as Plan 2.</p> <p><u>Defined Contribution Component:</u> Not applicable.</p> <p><u>Eligibility:</u> Same as Plan 1 and Plan 2.</p> <p><u>Exceptions to COLA Effective Dates:</u> Same as Plan 1 and Plan 2.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates: (Cont.)</u></p> <ul style="list-style-type: none"> • The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP). • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member’s survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins. 	<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates: (Cont.)</u> Same as Plan 1.</p>	<p>Cost-of-Living Adjustment (COLA) in Retirement (Cont.)</p> <p><u>Exceptions to COLA Effective Dates: (Cont.)</u> Same as Plan 1 and Plan 2.</p>
<p>Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted.</p>	<p>Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.</p>	<p>Disability Coverage Employees of political subdivisions and School divisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members.</p>

Note 11—Pension Plan: (Continued)

Plan Description (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Disability Coverage</p> <p>VSDP members are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>	<p>Disability Coverage</p> <p>VSDP members are subject to a one-year waiting period before becoming eligible for non-work related disability benefits.</p>	<p>Disability Coverage</p> <p>Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.</p>
<p>Purchase of Prior Service</p> <p>Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. When buying service, members must purchase their most recent period of service first. Members also may be eligible to purchase periods of leave without pay.</p>	<p>Purchase of Prior Service</p> <p>Same as Plan 1.</p>	<p>Purchase of Prior Service</p> <p><u>Defined Benefit Component:</u> Same as Plan 1, with the following exceptions:</p> <ul style="list-style-type: none"> • Hybrid Retirement Plan members are ineligible for ported service. • The cost for purchasing refunded service is the higher of 4% of creditable compensation or average final compensation. • Plan members have one year from their date of hire or return from leave to purchase all but refunded prior service at approximate normal cost. After that one-year period, the rate for most categories of service will change to actuarial cost. <p><u>Defined Contribution Component:</u> Not applicable.</p>

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2016 Comprehensive Annual Financial Report (CAFR). A copy of the 2016 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2016-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, 2017 (Continued)

Note 11—Pension Plan: (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2015 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government (1)	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	58	38
Inactive members:		
Vested inactive members	17	13
Non-vested inactive members	15	25
Inactive members active elsewhere in VRS	39	3
Total inactive members	71	41
Active members	86	42
Total covered employees	215	121

(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, 2017 was 8.49% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Primary Government were \$388,862 and \$462,287 and Component Unit Clarke County Sanitary Authority were \$3,770 and \$4,481 for the years ended June 30, 2017 and June 30, 2016, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2017 was 5.21% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015.

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 \$35,810 and \$55,293 for the years ended June 30, 2017 and June 30, 2016, 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, 2016. The total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation performed as of June 30, 2015, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2016.

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, 2015, 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, 2016.

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

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, 2015 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, 2015, 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, 2016.

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.

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, 2015 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

Note 11—Pension Plan: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-Term Expected Rate of Return</u>	<u>Weighted Average Long-Term Expected Rate of Return</u>
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	<u>100.00%</u>		<u>5.83%</u>
		Inflation	<u>2.50%</u>
	*Expected arithmetic nominal return		<u>8.33%</u>

* 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, 2017 (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, 2015	\$ 18,907,647	\$ 16,938,481	\$ 1,969,166
Changes for the year:			
Service cost	\$ 452,697	\$ -	\$ 452,697
Interest	1,298,718	-	1,298,718
Differences between expected and actual experience	(60,723)	-	(60,723)
Contributions - employer	-	466,664	(466,664)
Contributions - employee	-	213,350	(213,350)
Net investment income	-	298,818	(298,818)
Benefit payments, including refunds of employee contributions	(709,058)	(709,058)	-
Administrative expenses	-	(10,410)	10,410
Other changes	-	(126)	126
Net changes	\$ 981,634	\$ 259,238	\$ 722,396
Balances at June 30, 2016	\$ 19,889,281	\$ 17,197,719	\$ 2,691,562

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (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, 2015	\$ 183,273	\$ 164,183	\$ 19,090
Changes for the year:			
Service cost	\$ 4,388	\$ -	\$ 4,388
Interest	12,588	-	12,588
Differences between expected and actual experience	(590)	-	(590)
Contributions - employer	-	4,524	(4,524)
Contributions - employee	-	2,068	(2,068)
Net investment income	-	2,896	(2,896)
Benefit payments, including refunds of employee contributions	(6,872)	(6,872)	-
Administrative expenses	-	(100)	100
Other changes	-	(2)	2
Net changes	<u>\$ 9,514</u>	<u>\$ 2,514</u>	<u>\$ 7,000</u>
Balances at June 30, 2016	<u>\$ 192,787</u>	<u>\$ 166,697</u>	<u>\$ 26,090</u>

	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, 2015	\$ 3,213,422	\$ 3,279,793	\$ (66,371)
Changes for the year:			
Service cost	\$ 75,698	\$ -	\$ 75,698
Interest	218,560	-	218,560
Differences between expected and actual experience	(87,838)	-	(87,838)
Contributions - employer	-	55,293	(55,293)
Contributions - employee	-	31,776	(31,776)
Net investment income	-	55,073	(55,073)
Benefit payments, including refunds of employee contributions	(182,286)	(182,286)	-
Administrative expenses	-	(2,061)	2,061
Other changes	-	(24)	24
Net changes	<u>\$ 24,134</u>	<u>\$ (42,229)</u>	<u>\$ 66,363</u>
Balances at June 30, 2016	<u>\$ 3,237,556</u>	<u>\$ 3,237,564</u>	<u>\$ (8)</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (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)	\$ 5,186,018	\$ 2,691,562	\$ 607,895
Component Unit Clarke County Sanitary Authority Net Pension Liability (Asset)	\$ 50,268	\$ 26,090	\$ 5,892
Component Unit School Board (nonprofessional) Net Pension Liability (Asset)	\$ 328,285	\$ (8)	\$ (280,415)

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

For the year ended June 30, 2017, the County, Component Unit Clarke County Sanitary Authority, and Component Unit School Board (nonprofessional) recognized pension expense of \$306,010, \$2,966 and (\$44,131), respectively. At June 30, 2017, 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	\$ -	\$ 118,667	\$ -	\$ 59,341	\$ -	\$ 1,151
Net difference between projected and actual earnings on pension plan investments	449,636	-	85,757	-	4,358	-
Employer contributions subsequent to the measurement date	388,862	-	35,810	-	3,770	-
Total	\$ 838,498	\$ 118,667	\$ 121,567	\$ 59,341	\$ 8,128	\$ 1,151

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 11—Pension Plan: (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$388,862, \$35,810, and \$3,770 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	<u>Primary Government</u>	<u>Component Unit School Board (nonprofessional)</u>	<u>Component Unit Clarke County Sanitary Authority</u>
2018	\$ (58,283)	\$ (54,186)	\$ (564)
2019	(35,654)	(3,209)	(346)
2020	247,809	49,588	2,402
2021	177,097	34,223	1,715
2022	-	-	-
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 school divisions 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.

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Each School Division’s contractually required contribution rate for the year ended June 30, 2017 was 14.66% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015 and reflects 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%. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Based on the provisions of §51.1-145 of the Code of Virginia, as amended the contributions were funded at 89.84% of the actuarial rate for the year ended June 30, 2016. Contributions to the pension plan from the School Board were \$1,679,087 and \$1,679,413 for the years ended June 30, 2017 and June 30, 2016, respectively.

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

At June 30, 2017, the school division reported a liability of \$21,436,000 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016 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, 2016 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2016, the school division’s proportion was 0.15296% as compared to 0.15349% at June 30, 2015.

For the year ended June 30, 2017, the school division recognized pension expense of \$1,770,000. Since there was a change in proportionate share between June 30, 2015 and June 30, 2016, 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, 2017, 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	\$ -	\$ 694,000
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	208,000
Net difference between projected and actual earnings on pension plan investments	1,224,000	-
Employer contributions subsequent to the measurement date	<u>1,679,087</u>	<u>-</u>
Total	<u>\$ 2,903,087</u>	<u>\$ 902,000</u>

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: (Continued)

\$1,679,087 reported as deferred outflows of resources related to pensions resulting from the school division’s contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>		
2018	\$	(217,000)
2019		(217,000)
2020		483,000
2021		326,000
2022		(53,000)
Thereafter		-

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2015, 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, 2016.

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.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions: (Continued)

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, 2015 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

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2016, NPL amounts for the VRS total state-wide Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		<u>Teacher Employee Retirement Plan</u>
Total Pension Liability	\$	44,182,326
Plan Fiduciary Net Position		<u>30,168,211</u>
Employers' Net Pension Liability (Asset)	\$	<u>14,014,115</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		68.28%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (Continued)

Net Pension Liability: (Continued)

The total pension liability is calculated by the System’s actuary, and each plan’s fiduciary net position is reported in the System’s financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System’s notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-Term Expected Rate of Return</u>	<u>Weighted Average Long-Term Expected Rate of Return</u>
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%.

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional) (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 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.

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) \$	30,557,000 \$	21,436,000 \$	13,923,000

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, 2017, 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.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

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.

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, 2017:

Description	Original Issue	Outstanding June 30, 2017
Heritage Child Development Center, Inc.	\$ 450,000	\$ -
Grafton School, Inc.	9,925,000	4,415,000
R-1 Berryville Town bond	2,327,000	2,083,205
R-2 Clarke County bond	4,822,000	4,085,905
	<u>\$ 17,524,000</u>	<u>\$ 10,584,110</u>

Note 15—Assigned Fund Balances:

Fund balances have been assigned for the following purposes:

Liquidity Designation	\$ 3,430,717
Stabilization Designation	857,679
School Operating Transfer	682,253
Leave Liability	100,000
Continuing Appropriations for Capital Projects	4,411,471
Parks Master Plan Implementation	100,000
Community Facilities	300,000
Comprehensive Services Act Shortfall	300,000
Conservation Easements from Government Savings	150,000
Economic Development	100,000
Emergency Vehicles	50,000
Government Savings	500,000
Data and Communications Technology	150,000
FY 2016/2017 Original Budget Deficit	(50,762)
Total	<u>\$ 11,081,358</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2017 (Continued)

Note 16—Surety Bonds:

	<u>Amount</u>
Fidelity and Deposit Company of Maryland - Surety	
Helen Butts, Clerk of the Circuit Court	\$ 25,000
Sharon Keeler, Treasurer	400,000
Donna Peake, Commissioner of the Revenue	3,000
Anthony W. Roper, Sheriff	30,000
Western Surety	
Sharon Keeler, Treasurer	10,000

Note 17—Postemployment Benefits Other Than Pensions:

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, 2017, \$14,608 of this note was outstanding. Future payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 3,079	\$ 415
2019	3,172	322
2020	3,268	226
2021	3,367	128
2022	<u>1,722</u>	<u>26</u>
Total	<u>\$ 14,608</u>	<u>\$ 1,117</u>

Note 19—Upcoming Pronouncements:

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. 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.

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.

General Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
General property taxes	\$ 20,025,693	\$ 20,025,693	\$ 19,911,438	\$ (114,255)
Other local taxes	1,913,422	1,913,422	1,969,108	55,686
Permits, privilege fees, and regulatory licenses	291,810	291,810	393,891	102,081
Fines and forfeitures	310,095	310,095	352,279	42,184
Revenue from the use of money and property	123,749	123,749	123,924	175
Charges for services	970,982	967,764	1,001,603	33,839
Miscellaneous	8,493	8,493	68,845	60,352
Recovered costs	84,469	84,469	83,926	(543)
Intergovernmental:				
Commonwealth	4,398,154	4,407,593	4,373,592	(34,001)
Federal	127,829	148,723	128,421	(20,302)
Total revenues	\$ 28,254,696	\$ 28,281,811	\$ 28,407,027	\$ 125,216
EXPENDITURES				
Current:				
General government administration	\$ 1,888,624	\$ 1,917,802	\$ 1,903,602	\$ 14,200
Judicial administration	707,442	716,360	698,294	18,066
Public safety	4,225,798	4,305,350	4,194,952	110,398
Public works	1,294,747	1,294,747	1,169,117	125,630
Health and welfare	392,802	392,802	656,708	(263,906)
Education	16,588,878	19,450,225	15,707,544	3,742,681
Parks, recreation, and cultural	1,086,901	1,088,901	973,326	115,575
Community development	632,251	642,047	577,600	64,447
Nondepartmental	70,000	44,447	5,144	39,303
Total expenditures	\$ 26,887,443	\$ 29,852,681	\$ 25,886,287	\$ 3,966,394
Excess (deficiency) of revenues over (under) expenditures	\$ 1,367,253	\$ (1,570,870)	\$ 2,520,740	\$ 4,091,610
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ 9,615	\$ 12,125	\$ 2,510
Transfers out	-	(7,073,600)	(5,351,415)	1,722,185
Total other financing sources (uses)	\$ -	\$ (7,063,985)	\$ (5,339,290)	\$ 1,724,695
Net change in fund balances	\$ 1,367,253	\$ (8,634,855)	\$ (2,818,550)	\$ 5,816,305
Fund balances - beginning	(1,367,253)	8,634,855	14,502,503	5,867,648
Fund balances - ending	\$ -	\$ -	\$ 11,683,953	\$ 11,683,953

Virginia Public Assistance Fund - Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Recovered costs	\$ -	\$ -	\$ 50,004	\$ 50,004
Intergovernmental:				
Commonwealth	286,498	286,498	277,301	(9,197)
Federal	736,709	736,709	712,855	(23,854)
Total revenues	\$ 1,023,207	\$ 1,023,207	\$ 1,040,160	\$ 16,953
EXPENDITURES				
Current:				
Health and welfare	\$ 1,546,124	\$ 1,546,124	\$ 1,478,944	\$ 67,180
Total expenditures	\$ 1,546,124	\$ 1,546,124	\$ 1,478,944	\$ 67,180
Excess (deficiency) of revenues over (under) expenditures	\$ (522,917)	\$ (522,917)	\$ (438,784)	\$ 84,133
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 522,917	\$ 522,917	\$ 438,174	\$ (84,743)
Total other financing sources (uses)	\$ 522,917	\$ 522,917	\$ 438,174	\$ (84,743)
Net change in fund balances	\$ -	\$ -	\$ (610)	\$ (610)
Fund balances - beginning	-	-	610	610
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
 Primary Government and Clarke County Sanitary Authority
 For the Years Ended June 30, 2015 through June 30, 2017

	2016		2015		2014	
	Primary Government	Clarke County Sanitary Authority	Primary Government	Clarke County Sanitary Authority	Primary Government	Clarke County Sanitary Authority
Total pension liability						
Service cost	\$ 452,697	\$ 4,388	\$ 441,992	\$ 4,284	\$ 452,800	\$ 4,389
Interest	1,298,718	12,588	1,241,436	12,034	1,173,942	11,379
Differences between expected and actual experience	(60,723)	(290)	(174,129)	(1,688)	-	-
Benefit payments, including refunds of employee contributions	(709,058)	(6,872)	(672,885)	(6,522)	(652,215)	(6,322)
Net change in total pension liability	\$ 981,634	\$ 9,814	\$ 836,414	\$ 8,108	\$ 974,527	\$ 9,446
Total pension liability - beginning	<u>18,907,647</u>	<u>183,273</u>	<u>18,071,233</u>	<u>175,165</u>	<u>17,096,706</u>	<u>165,719</u>
Total pension liability - ending (a)	<u>\$ 19,889,281</u>	<u>\$ 193,087</u>	<u>\$ 18,907,647</u>	<u>\$ 183,273</u>	<u>\$ 18,071,233</u>	<u>\$ 175,165</u>
Plan fiduciary net position						
Contributions - employer	\$ 466,664	\$ 4,524	\$ 455,266	\$ 4,412	\$ 487,123	\$ 4,722
Contributions - employee	213,350	2,068	208,804	2,024	200,072	1,939
Net investment income	298,818	2,896	744,209	7,214	2,211,300	21,434
Benefit payments, including refunds of employee contributions	(709,058)	(6,872)	(672,885)	(6,522)	(652,215)	(6,322)
Administrative expense	(10,410)	(100)	(10,047)	(98)	(11,767)	(114)
Other	(126)	(2)	(157)	(3)	117	-
Net change in plan fiduciary net position	\$ 259,238	\$ 2,514	\$ 725,190	\$ 7,027	\$ 2,234,630	\$ 21,659
Plan fiduciary net position - beginning	<u>16,938,481</u>	<u>164,183</u>	<u>16,213,291</u>	<u>157,156</u>	<u>13,978,661</u>	<u>135,496</u>
Plan fiduciary net position - ending (b)	<u>\$ 17,197,719</u>	<u>\$ 166,697</u>	<u>\$ 16,938,481</u>	<u>\$ 164,183</u>	<u>\$ 16,213,291</u>	<u>\$ 157,155</u>
County's net pension liability - ending (a) - (b)	\$ 2,691,562	\$ 26,390	\$ 1,969,166	\$ 19,090	\$ 1,857,942	\$ 18,010
Plan fiduciary net position as a percentage of the total pension liability	86.47%	86.33%	89.59%	89.58%	89.72%	89.72%
Covered payroll	\$ 4,332,013	\$ 41,990	\$ 4,210,911	\$ 40,817	\$ 4,003,842	\$ 38,809
County's net pension liability as a percentage of covered payroll	62.13%	62.85%	46.76%	46.77%	46.40%	46.41%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
 Component Unit School Board (nonprofessional)
 For the Years Ended June 30, 2015 through June 30, 2017

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability			
Service cost	\$ 75,698	\$ 119,013	\$ 138,591
Interest	218,560	213,846	200,591
Differences between expected and actual experience	(87,838)	(96,657)	-
Benefit payments, including refunds of employee contributions	(182,286)	(155,448)	(144,212)
Net change in total pension liability	\$ 24,134	\$ 80,754	\$ 194,970
Total pension liability - beginning	3,213,422	3,132,668	2,937,698
Total pension liability - ending (a)	\$ 3,237,556	\$ 3,213,422	\$ 3,132,668
Plan fiduciary net position			
Contributions - employer	\$ 55,293	\$ 56,916	\$ 95,312
Contributions - employee	31,776	32,933	49,538
Net investment income	55,073	144,974	436,730
Benefit payments, including refunds of employee contributions	(182,286)	(155,448)	(144,212)
Administrative expense	(2,061)	(2,023)	(2,334)
Other	(24)	(33)	23
Net change in plan fiduciary net position	\$ (42,229)	\$ 77,319	\$ 435,057
Plan fiduciary net position - beginning	3,279,793	3,202,474	2,767,417
Plan fiduciary net position - ending (b)	\$ 3,237,564	\$ 3,279,793	\$ 3,202,474
School Division's net pension liability (asset) - ending (a) - (b)	\$ (8)	\$ (66,371)	\$ (69,806)
Plan fiduciary net position as a percentage of the total pension liability	100.00%	102.07%	102.23%
Covered payroll	\$ 652,740	\$ 664,350	\$ 990,746
School Division's net pension liability as a percentage of covered payroll	0.00%	-9.99%	-7.05%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
 For the Years Ended June 30, 2015 through June 30, 2017

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.15296%	0.15349%	0.15415%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 21,436,000	\$ 19,319,000	\$ 18,629,000
Employer's Covered Payroll	11,656,844	11,292,534	11,256,878
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	183.89%	171.08%	165.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.28%	70.88%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions
 For the Years Ended June 30, 2008 through June 30, 2017

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)					
2017	\$ 392,632	\$ 392,632	\$ -	\$ 4,624,623	8.49%
2016	471,292	471,292	-	4,374,003	10.77%
2015	461,738	461,738	-	4,251,728	10.86%
2014	490,778	490,778	-	4,042,651	12.14%
2013	495,262	495,262	-	4,079,590	12.14%
2012	340,402	340,402	-	3,868,202	8.80%
2011	350,218	350,218	-	3,979,755	8.80%
2010	381,778	381,778	-	4,031,452	9.47%
2009	383,625	383,625	-	4,050,948	9.47%
2008	309,245	309,245	-	3,894,774	7.94%
Component Unit School Board (nonprofessional)					
2017	\$ 35,810	\$ 35,810	\$ -	\$ 673,225	5.32%
2016	55,293	55,293	-	652,740	8.47%
2015	57,201	57,201	-	664,350	8.61%
2014	95,310	95,310	-	990,747	9.62%
2013	103,670	103,670	-	1,077,653	9.62%
2012	80,540	80,540	-	1,020,784	7.89%
2011	86,945	86,945	-	1,101,964	7.89%
2010	80,801	80,801	-	1,125,360	7.18%
2009	81,717	81,717	-	1,138,124	7.18%
2008	78,576	78,576	-	1,178,048	6.67%
Component Unit School Board (professional)*					
2017	\$ 1,679,087	\$ 1,679,087	\$ -	\$ 11,986,432	14.01%
2016	1,679,413	1,679,413	-	11,656,844	14.41%
2015	1,584,459	1,584,459	-	11,292,534	14.03%

(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, 2017

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation. The 2014 valuation includes Hybrid Retirement Plan members for the first time. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Because this is a fairly new benefit and the number of participants was relatively small, the impact on the liabilities as of the measurement date of June 30, 2016 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 of withdrawals for 3 through 9 years of service
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2017

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 349,594	\$ 140,250	\$ 489,844
Receivables:			
for uncollectibles):			
Accounts receivable	-	5,000	5,000
Due from other funds	3,261	12,084	15,345
Due from other governmental units	62,145	847	62,992
	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ 415,000	\$ 158,181	\$ 573,181
	<u> </u>	<u> </u>	<u> </u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 69,291	\$ 18,214	\$ 87,505
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	\$ 69,291	\$ 18,214	\$ 87,505
	<u> </u>	<u> </u>	<u> </u>
Fund balances:			
Restricted:			
Swim team	\$ -	\$ 4,851	\$ 4,851
Pool	-	1,659	1,659
Committed:			
Community development	226,970	-	226,970
Public safety	118,739	-	118,739
Assigned:			
Capital projects	-	133,457	133,457
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	\$ 345,709	\$ 139,967	\$ 485,676
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	\$ 415,000	\$ 158,181	\$ 573,181
	<u> </u>	<u> </u>	<u> </u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
General property taxes	\$ 70,077	\$ -	\$ -	\$ 70,077
Revenue from the use of money and property	940	-	225	1,165
Miscellaneous	92,256	-	38,795	131,051
Intergovernmental:				
Commonwealth	597,694	-	200,000	797,694
Federal	247,661	-	224,938	472,599
Total revenues	<u>\$ 1,008,628</u>	<u>\$ -</u>	<u>\$ 463,958</u>	<u>\$ 1,472,586</u>
EXPENDITURES				
Current:				
Public safety	\$ 70,635	\$ -	\$ -	\$ 70,635
Health and welfare	756,714	-	-	756,714
Community development	695,891	-	-	695,891
Capital projects	-	-	1,045,735	1,045,735
Debt service:				
Principal retirement	-	81,328	-	81,328
Interest and other fiscal charges	-	170,372	-	170,372
Total expenditures	<u>\$ 1,523,240</u>	<u>\$ 251,700</u>	<u>\$ 1,045,735</u>	<u>\$ 2,820,675</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (514,612)</u>	<u>\$ (251,700)</u>	<u>\$ (581,777)</u>	<u>\$ (1,348,089)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 472,359	\$ 251,700	\$ 555,672	\$ 1,279,731
Transfers out	<u>(12,125)</u>	<u>-</u>	<u>-</u>	<u>(12,125)</u>
Total other financing sources (uses)	<u>\$ 460,234</u>	<u>\$ 251,700</u>	<u>\$ 555,672</u>	<u>\$ 1,267,606</u>
Net change in fund balances	\$ (54,378)	\$ -	\$ (26,105)	\$ (80,483)
Fund balances - beginning	<u>400,087</u>	<u>-</u>	<u>166,072</u>	<u>566,159</u>
Fund balances - ending	<u><u>\$ 345,709</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 139,967</u></u>	<u><u>\$ 485,676</u></u>

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2017

	Shenandoah					
	CSA	Drug	Animal	Farms	Conservation	
	Fund	Enforcement	Care	Sanitary	Easement	Total
	Fund	Fund	Fund	District	Fund	Fund
ASSETS						
Cash and cash equivalents	\$ -	\$ 119,029	\$ -	\$ -	\$ 230,565	\$ 349,594
Due from other governmental units	62,145	-	-	-	-	62,145
Due from other funds	3,261	-	-	-	-	3,261
Total assets	\$ 65,406	\$ 119,029	\$ -	\$ -	\$ 230,565	\$ 415,000
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 65,406	\$ 290	\$ -	\$ -	\$ 3,595	\$ 69,291
Total liabilities	\$ 65,406	\$ 290	\$ -	\$ -	\$ 3,595	\$ 69,291
Fund balances:						
Committed:						
Animal care expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community development	-	-	-	-	226,970	226,970
Public safety	-	118,739	-	-	-	118,739
Total fund balances	\$ -	\$ 118,739	\$ -	\$ -	\$ 226,970	\$ 345,709
Total liabilities and fund balances	\$ 65,406	\$ 119,029	\$ -	\$ -	\$ 230,565	\$ 415,000

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended June 30, 2017

	CSA Fund	Drug Enforcement Fund	Animal Care Fund	Shenandoah Farms Sanitary District	Conservation Easement Fund	Total
REVENUES						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ 70,077	\$ 70,077
Revenue from the use of money and property	-	478	3	-	459	940
Miscellaneous	-	46,754	225	-	45,277	92,256
Intergovernmental:						
Commonwealth	285,079	6,652	-	-	305,963	597,694
Federal	14,036	-	-	-	233,625	247,661
Total revenues	\$ 299,115	\$ 53,884	\$ 228	\$ -	\$ 655,401	\$ 1,008,628
EXPENDITURES						
Current:						
Public safety	\$ -	\$ 65,875	\$ -	\$ 4,760	\$ -	\$ 70,635
Health and welfare	756,714	-	-	-	-	756,714
Community development	-	-	-	-	695,891	695,891
Total expenditures	\$ 756,714	\$ 65,875	\$ -	\$ 4,760	\$ 695,891	\$ 1,523,240
Excess (deficiency) of revenues over (under) expenditures	\$ (457,599)	\$ (11,991)	\$ 228	\$ (4,760)	\$ (40,490)	\$ (514,612)
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 457,599	\$ -	\$ -	\$ 4,760	\$ 10,000	\$ 472,359
Transfers out	-	-	(9,625)	-	(2,500)	(12,125)
Total other financing sources (uses)	\$ 457,599	\$ -	\$ (9,625)	\$ 4,760	\$ 7,500	\$ 460,234
Net change in fund balances	\$ -	\$ (11,991)	\$ (9,397)	\$ -	\$ (32,990)	\$ (54,378)
Fund balances - beginning	-	130,730	9,397	-	259,960	400,087
Fund balances - ending	\$ -	\$ 118,739	\$ -	\$ -	\$ 226,970	\$ 345,709

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended June 30, 2017

	CSA Fund				Drug Enforcement Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from the use of money and property	-	-	-	-	-	-	478	478
Miscellaneous	-	-	-	-	-	-	46,754	46,754
Intergovernmental:								
Commonwealth	550,456	550,456	285,079	(265,377)	-	-	6,652	6,652
Federal	-	-	14,036	14,036	-	-	-	-
Total revenues	\$ 550,456	\$ 550,456	\$ 299,115	\$ (251,341)	\$ -	\$ -	\$ 53,884	\$ 53,884
EXPENDITURES								
Current:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,875	(65,875)
Health and welfare	1,097,426	1,097,426	756,714	340,712	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Total expenditures	\$ 1,097,426	\$ 1,097,426	\$ 756,714	\$ 340,712	\$ -	\$ -	\$ 65,875	\$ (65,875)
Excess (deficiency) of revenues over (under) expenditures	\$ (546,970)	\$ (546,970)	\$ (457,599)	\$ 89,371	\$ -	\$ -	\$ (11,991)	\$ (11,991)
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ 546,970	\$ 546,970	\$ 457,599	(89,371)	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ 546,970	\$ 546,970	\$ 457,599	(89,371)	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(11,991)	(11,991)
Fund balances - beginning	-	-	-	-	-	-	130,730	130,730
Fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,739	\$ 118,739

Animal Care Fund				Shenandoah Farms Sanitary District				Conservation Easement Fund			
Budgeted Amounts			Variance with Final Budget Positive (Negative)	Budgeted Amounts			Variance with Final Budget Positive (Negative)	Budgeted Amounts			Variance with Final Budget Positive (Negative)
Original	Final	Actual		Original	Final	Actual		Original	Final	Actual	
\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)	\$ -	\$ -	\$ 70,077	\$ 70,077
-	-	3	3	-	-	-	-	-	-	459	459
-	-	225	225	-	-	-	-	-	-	45,277	45,277
-	-	-	-	-	-	-	-	20,000	334,479	305,963	(28,516)
-	-	-	-	-	-	-	-	-	239,425	233,625	(5,800)
\$ -	\$ -	\$ 228	\$ 228	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)	\$ 20,000	\$ 573,904	\$ 655,401	\$ 81,497
\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 4,760	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	30,000	731,029	695,891	35,138
\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 4,760	\$ -	\$ 30,000	\$ 731,029	\$ 695,891	\$ 35,138
\$ -	\$ -	\$ 228	\$ 228	\$ -	\$ -	\$ (4,760)	\$ (20,000)	\$ (10,000)	\$ (157,125)	\$ (40,490)	\$ 116,635
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,760	\$ 4,760	\$ -	\$ 10,000	\$ 10,000	\$ -
-	-	(9,625)	(9,625)	-	-	-	-	-	-	(2,500)	(2,500)
\$ -	\$ -	\$ (9,625)	\$ (9,625)	\$ -	\$ -	\$ 4,760	\$ 4,760	\$ -	\$ 10,000	\$ 7,500	\$ (2,500)
\$ -	\$ -	\$ (9,397)	\$ (9,397)	\$ -	\$ -	\$ -	\$ (15,240)	\$ (10,000)	\$ (147,125)	\$ (32,990)	\$ 114,135
-	-	9,397	9,397	-	-	-	-	10,000	147,125	259,960	112,835
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,240)	\$ -	\$ -	\$ 226,970	\$ 226,970

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Year Ended June 30, 2017

	<u>Primary Government Debt Service Fund</u>
EXPENDITURES	
Debt service:	
Principal retirement	\$ 81,328
Interest and other fiscal charges	<u>170,372</u>
Total expenditures	<u>\$ 251,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (251,700)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	<u>\$ 251,700</u>
Total other financing sources (uses)	<u>\$ 251,700</u>
Net change in fund balances	\$ -
Fund balances - beginning	<u>-</u>
Fund balances - ending	<u><u>\$ -</u></u>

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor Debt Service Funds
 For the Year Ended June 30, 2017

	Primary Government Debt Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
EXPENDITURES				
Debt service:				
Principal retirement	\$ 81,299	\$ 81,299	\$ 81,328	\$ (29)
Interest and other fiscal charges	170,401	170,401	170,372	29
Total expenditures	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (251,700)</u>	<u>\$ (251,700)</u>	<u>\$ (251,700)</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ -</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2017

	Parks Construction Fund	General Government Capital Projects Fund	Total
ASSETS			
Cash and cash equivalents	\$ 37,533	\$ 102,717	\$ 140,250
Receivables:			
Accounts receivable	-	5,000	5,000
Due from other funds	-	12,084	12,084
Due from other governmental units	-	847	847
Total assets	<u>\$ 37,533</u>	<u>\$ 120,648</u>	<u>\$ 158,181</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 18,214	\$ 18,214
Total liabilities	<u>\$ -</u>	<u>\$ 18,214</u>	<u>\$ 18,214</u>
Fund balances:			
Restricted:			
Swim team	\$ 4,851	\$ -	\$ 4,851
Pool	1,659	-	1,659
Assigned:			
Capital projects	<u>31,023</u>	<u>102,434</u>	<u>133,457</u>
Total fund balances	<u>\$ 37,533</u>	<u>\$ 102,434</u>	<u>\$ 139,967</u>
Total liabilities and fund balances	<u>\$ 37,533</u>	<u>\$ 120,648</u>	<u>\$ 158,181</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended June 30, 2017

	Parks Construction Fund	Government Capital Projects Fund	Total
REVENUES			
Revenue from the use of money and property	\$ 225	\$ -	\$ 225
Miscellaneous	577	38,218	38,795
Intergovernmental:			
Commonwealth	-	200,000	200,000
Federal	-	224,938	224,938
Total revenues	\$ 802	\$ 463,156	\$ 463,958
EXPENDITURES			
Capital projects	\$ -	\$ 1,045,735	\$ 1,045,735
Total expenditures	\$ -	\$ 1,045,735	\$ 1,045,735
Excess (deficiency) of revenues over (under) expenditures	\$ 802	\$ (582,579)	\$ (581,777)
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ 555,672	\$ 555,672
Total other financing sources (uses)	\$ -	\$ 555,672	\$ 555,672
Net change in fund balances	\$ 802	\$ (26,907)	\$ (26,105)
Fund balances - beginning	36,731	129,341	166,072
Fund balances - ending	<u>\$ 37,533</u>	<u>\$ 102,434</u>	<u>\$ 139,967</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, 2017

	Parks Construction Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ -	\$ -	\$ 225	\$ 225
Miscellaneous	-	-	577	577
Intergovernmental:				
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	\$ -	\$ -	\$ 802	\$ 802
EXPENDITURES				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ 802	\$ 802
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ 802	\$ 802
Fund balances - beginning	-	-	36,731	36,731
Fund balances - ending	\$ -	\$ -	\$ 37,533	\$ 37,533

General Government Capital Projects Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	-
-	37,719	38,218	499
-	200,000	200,000	-
-	354,044	224,938	(129,106)
<u>\$ -</u>	<u>\$ 591,763</u>	<u>\$ 463,156</u>	<u>\$ (128,607)</u>
<u>\$ 955,162</u>	<u>\$ 2,689,372</u>	<u>\$ 1,045,735</u>	<u>\$ 1,643,637</u>
<u>\$ 955,162</u>	<u>\$ 2,689,372</u>	<u>\$ 1,045,735</u>	<u>\$ 1,643,637</u>
<u>\$ (955,162)</u>	<u>\$ (2,097,609)</u>	<u>\$ (582,579)</u>	<u>\$ 1,515,030</u>
<u>\$ 955,162</u>	<u>\$ 2,105,109</u>	<u>\$ 555,672</u>	<u>\$ (1,549,437)</u>
<u>\$ 955,162</u>	<u>\$ 2,105,109</u>	<u>\$ 555,672</u>	<u>\$ (1,549,437)</u>
\$ -	\$ 7,500	\$ (26,907)	\$ (34,407)
-	(7,500)	129,341	136,841
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,434</u>	<u>\$ 102,434</u>

Combining Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2017

	<u>Agency Funds</u>					
	<u>Special Welfare Fund</u>	<u>Town of Berryville</u>	<u>Undistributed Local Sales Tax Fund</u>	<u>Cafeteria Plan Withholding Fund</u>	<u>Unemployment Compensation Benefits Fund</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 43,194	\$ 94,349	\$ -	\$ 87,143	\$ -	\$ 224,686
Accounts receivable	-	-	-	-	294	294
Due from other governments	-	-	205,492	-	-	205,492
Total assets	\$ 43,194	\$ 94,349	\$ 205,492	\$ 87,143	\$ 294	\$ 430,472
LIABILITIES						
Accounts payable	\$ -	\$ 2,266	\$ -	\$ -	\$ 294	\$ 2,560
Sales tax payable to other towns	-	-	42,732	-	-	42,732
Amounts held for Town	-	92,083	-	-	-	92,083
Due to other funds	-	-	162,760	-	-	162,760
Accrued liabilities	-	-	-	87,143	-	87,143
Amounts held for social services clients	43,194	-	-	-	-	43,194
Total liabilities	\$ 43,194	\$ 94,349	\$ 205,492	\$ 87,143	\$ 294	\$ 430,472

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Special welfare:				
Assets:				
Cash and cash equivalents	\$ 38,257	\$ 30,295	\$ 25,358	\$ 43,194
Liabilities:				
Amounts held for social service clients	\$ 38,257	\$ 30,295	\$ 25,358	\$ 43,194
Town of Berryville:				
Assets:				
Cash and cash equivalents	\$ 57,143	\$ 111,355	\$ 74,149	\$ 94,349
Total assets	\$ 57,143	\$ 111,355	\$ 74,149	\$ 94,349
Liabilities:				
Amounts held for Town	\$ 47,633	\$ 109,089	\$ 64,639	\$ 92,083
Accounts payable	9,510	2,266	9,510	2,266
Total liabilities	\$ 57,143	\$ 111,355	\$ 74,149	\$ 94,349
Undistributed local sales tax:				
Assets:				
Cash and cash equivalents	\$ -	\$ 1,134,223	\$ 1,134,223	\$ -
Due from other governments	196,223	205,492	196,223	205,492
Total assets	\$ 196,223	\$ 1,339,715	\$ 1,330,446	\$ 205,492
Liabilities:				
Sales tax payable to other towns	\$ 40,530	\$ 42,732	\$ 40,530	\$ 42,732
Due to other funds	155,693	162,760	155,693	162,760
Total liabilities	\$ 196,223	\$ 205,492	\$ 196,223	\$ 205,492
Cafeteria plan withholding:				
Assets:				
Cash and cash equivalents	\$ 73,040	\$ 129,988	\$ 115,885	\$ 87,143
Liabilities:				
Accrued liabilities	\$ 73,040	\$ 129,988	\$ 115,885	\$ 87,143

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017 (continued)

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Unemployment compensation benefits:				
Assets:				
Accounts receivable	\$ 2,948	\$ 294	\$ 2,948	\$ 294
Liabilities:				
Accounts payable	\$ 2,948	\$ 294	\$ 2,948	\$ 294
Totals -- All agency funds				
Assets:				
Cash and cash equivalents	\$ 168,440	\$ 1,405,861	\$ 1,349,615	\$ 224,686
Accounts receivable	2,948	294	2,948	294
Due from other governments	196,223	205,492	196,223	205,492
Total assets	\$ 367,611	\$ 1,611,647	\$ 1,548,786	\$ 430,472
Liabilities:				
Amounts held for social service clients	\$ 38,257	\$ 30,295	\$ 25,358	\$ 43,194
Sales tax payable to other towns	40,530	42,732	40,530	42,732
Amounts held for Town	47,633	109,089	64,639	92,083
Accrued liabilities	73,040	129,988	115,885	87,143
Due to other funds	155,693	162,760	155,693	162,760
Accounts payable	12,458	2,560	12,458	2,560
Total liabilities	\$ 367,611	\$ 477,424	\$ 414,563	\$ 430,472

Discretely Presented Component Unit-School Board

Combining Balance Sheet
 Discretely Presented Component Unit - School Board
 June 30, 2017

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 500	\$ 826	\$ -	\$ 4,714	\$ 6,040
Receivables:					
Accounts receivable	13,950	25,002	-	-	38,952
Due from primary government	1,699,393	-	261,696	-	1,961,089
Due from other governmental units	722,881	39,905	196,787	-	959,573
Prepaid items	117,798	-	-	-	117,798
Total assets	<u>\$ 2,554,522</u>	<u>\$ 65,733</u>	<u>\$ 458,483</u>	<u>\$ 4,714</u>	<u>\$ 3,083,452</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 241,540	\$ 19,747	\$ 458,483	\$ -	\$ 719,770
Accrued liabilities	2,312,482	45,986	-	-	2,358,468
Total liabilities	<u>\$ 2,554,022</u>	<u>\$ 65,733</u>	<u>\$ 458,483</u>	<u>\$ -</u>	<u>\$ 3,078,238</u>
Fund balances:					
Nonspendable:					
Prepaid items	\$ 117,798	\$ -	\$ -	\$ -	\$ 117,798
Assigned:					
School operating	500	-	-	-	500
Capital projects	-	-	-	4,714	4,714
Unassigned	(117,798)	-	-	-	(117,798)
Total fund balances	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 5,214</u>
Total liabilities and fund balances	<u>\$ 2,554,522</u>	<u>\$ 65,733</u>	<u>\$ 458,483</u>	<u>\$ 4,714</u>	<u>\$ 3,083,452</u>

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Total fund balances per above	\$ 5,214
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	8,402,728
The net pension asset is not an available resource and, therefore, is not reported in the funds.	8
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
Deferred inflows related to the measurement of net pension liability	(753,341)
Changes in proportion and differences between employer contributions and proportionate share of contributions of costs-sharing pension plans are not reported in the funds.	(208,000)
Deferred outflows related to measurement of net pension liability	3,024,654
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(21,935,261)
Net position of governmental activities	<u>\$ (11,463,998)</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, 2017

	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	\$ 60,915	\$ 143	\$ -	\$ -	\$ 61,058
Charges for services	216,798	437,997	-	-	654,795
Miscellaneous	76,910	-	26,418	-	103,328
Recovered costs	27,518	25,021	-	-	52,539
Intergovernmental:					
Local government	11,632,184	-	4,058,920	-	15,691,104
Commonwealth	8,699,714	9,801	201,787	-	8,911,302
Federal	773,249	296,987	-	-	1,070,236
Total revenues	<u>\$ 21,487,288</u>	<u>\$ 769,949</u>	<u>\$ 4,287,125</u>	<u>\$ -</u>	<u>\$ 26,544,362</u>
EXPENDITURES					
Current:					
Education	\$ 21,466,874	\$ 816,246	\$ -	\$ -	\$ 22,283,120
Capital projects	-	-	4,287,125	-	4,287,125
Total expenditures	<u>\$ 21,466,874</u>	<u>\$ 816,246</u>	<u>\$ 4,287,125</u>	<u>\$ -</u>	<u>\$ 26,570,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 20,414</u>	<u>\$ (46,297)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,883)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ 20,414	\$ -	\$ -	\$ 20,414
Transfers out	(20,414)	-	-	-	(20,414)
Total other financing sources (uses)	<u>\$ (20,414)</u>	<u>\$ 20,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances	\$ -	\$ (25,883)	\$ -	\$ -	\$ (25,883)
Fund balances - beginning	500	25,883	-	4,714	31,097
Fund balances - ending	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 5,214</u>

Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:

Net change in fund balances - total governmental funds - per above \$ (25,883)

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 828,030

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. 513,883

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets. (281,426)

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.

(Decrease) in pension contributions subsequent to measurement date	\$ (20,717)
(Increase) in net pension liability - teachers cost-sharing pool	(2,117,000)
Increase in deferred outflows - projected and actual pension earnings	1,309,757
(Decrease) in net pension asset - nonprofessional group	(66,363)
Decrease in compensated absences	1,036
	<u>(893,287)</u>

Change in net position of governmental activities \$ 141,317

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, 2017

	School Operating Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ 67,192	\$ 67,192	\$ 60,915	\$ (6,277)
Charges for services	217,220	217,220	216,798	(422)
Miscellaneous	127,229	127,229	76,910	(50,319)
Recovered costs	77,287	77,287	27,518	(49,769)
Intergovernmental:				
Local government	12,314,437	12,314,437	11,632,184	(682,253)
Commonwealth	8,668,431	8,668,431	8,699,714	31,283
Federal	665,632	665,632	773,249	107,617
Total revenues	<u>\$ 22,137,428</u>	<u>\$ 22,137,428</u>	<u>\$ 21,487,288</u>	<u>\$ (650,140)</u>
EXPENDITURES				
Current:				
Education	\$ 22,107,428	\$ 22,107,428	\$ 21,466,874	\$ 640,554
Total expenditures	<u>\$ 22,107,428</u>	<u>\$ 22,107,428</u>	<u>\$ 21,466,874</u>	<u>\$ 640,554</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 20,414</u>	<u>\$ (9,586)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(30,000)	(30,000)	(20,414)	9,586
Total other financing sources (uses)	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	<u>\$ (20,414)</u>	<u>\$ 9,586</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	
Original	Final		Positive	(Negative)
\$ 80	\$ 80	\$ 143	\$ 63	
519,340	519,340	437,997	(81,343)	
-	-	-	-	
25,000	25,000	25,021	21	
-	-	-	-	
6,980	6,980	9,801	2,821	
257,000	257,000	296,987	39,987	
<u>\$ 808,400</u>	<u>\$ 808,400</u>	<u>\$ 769,949</u>	<u>\$ (38,451)</u>	
<u>\$ 838,400</u>	<u>\$ 838,400</u>	<u>\$ 816,246</u>	<u>\$ 22,154</u>	
<u>\$ 838,400</u>	<u>\$ 838,400</u>	<u>\$ 816,246</u>	<u>\$ 22,154</u>	
<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	<u>\$ (46,297)</u>	<u>\$ (16,297)</u>	
\$ 30,000	\$ 30,000	\$ 20,414	(9,586)	
-	-	-	-	
<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 20,414</u>	<u>\$ (9,586)</u>	
\$ -	\$ -	\$ (25,883)	(25,883)	
-	-	25,883	25,883	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Balance Sheet

Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board

June 30, 2017

	<u>School Capital Project Proffers Fund</u>
ASSETS	
Cash and cash equivalents	\$ <u>4,714</u>
Total assets	\$ <u><u>4,714</u></u>
FUND BALANCE	
Assigned:	
Capital projects	\$ <u>4,714</u>
Total fund balances	\$ <u>4,714</u>
Total liabilities and fund balances	\$ <u><u>4,714</u></u>

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2017

	<u>School Capital Project Proffers Fund</u>
REVENUES	
Revenue from the use of money and property	\$ -
Total revenues	<u>\$ -</u>
EXPENDITURES	
Current:	
Capital projects	\$ -
Total expenditures	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>
Net change in fund balances	\$ -
Fund balances - beginning	<u>4,714</u>
Fund balances - ending	<u><u>4,714</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor and Major Capital Projects Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2017

	School Capital Projects Proffers Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Local government	-	-	-	-
Commonwealth	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	4,714	4,714
Fund balances - ending	\$ -	\$ -	\$ 4,714	\$ 4,714

School Capital Projects Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ -	\$ 25,589	\$ 26,418	\$ 829
4,258,000	7,119,347	4,058,920	(3,060,427)
154,000	428,127	201,787	(226,340)
<u>\$ 4,412,000</u>	<u>\$ 7,573,063</u>	<u>\$ 4,287,125</u>	<u>\$ (3,285,938)</u>
<u>\$ 4,412,000</u>	<u>\$ 7,573,063</u>	<u>\$ 4,287,125</u>	<u>\$ 3,285,938</u>
<u>\$ 4,412,000</u>	<u>\$ 7,573,063</u>	<u>\$ 4,287,125</u>	<u>\$ 3,285,938</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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Discretely Presented Component Unit – Sanitary Authority

Combining Statement of Net Position
 Discretely Presented Component Unit - Sanitary Authority
 As of June 30, 2017

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 299,787	\$ -	\$ 299,787
Accounts receivable	56,986	63,141	120,127
Total current assets	\$ 356,773	\$ 63,141	\$ 419,914
Noncurrent assets:			
Capital assets:			
Land	\$ 13,200	\$ -	\$ 13,200
Utility plant in service	5,255,034	6,830,188	12,085,222
Accumulated depreciation	(2,694,902)	(1,388,379)	(4,083,281)
Sub-total	\$ 2,573,332	\$ 5,441,809	\$ 8,015,141
Construction in progress	\$ 1,289,842	\$ -	\$ 1,289,842
Total capital assets	\$ 3,863,174	\$ 5,441,809	\$ 9,304,983
Total noncurrent assets	\$ 3,863,174	\$ 5,441,809	\$ 9,304,983
Total assets	\$ 4,219,947	\$ 5,504,950	\$ 9,724,897
DEFERRED OUTFLOW OF RESOURCES			
Post measurement date employer pension contributions	\$ 1,885	\$ 1,885	\$ 3,770
Net difference between projected and actual pension earnings	2,179	2,179	4,358
Total deferred outflows of resources	\$ 4,064	\$ 4,064	\$ 8,128
LIABILITIES			
Current liabilities:			
Reconciled overdraft	\$ -	\$ 43,417	\$ 43,417
Accounts payable	22,327	22,834	45,161
Accrued interest payable	4,418	-	4,418
Customers' deposits	6,150	-	6,150
Bonds payable - current portion	122,565	207,052	329,617
Total current liabilities	\$ 155,460	\$ 273,303	\$ 428,763
Noncurrent liabilities:			
Bonds payable - net of current portion	\$ 1,443,575	\$ 2,448,311	\$ 3,891,886
Net pension liability	13,045	13,045	26,090
Total noncurrent liabilities	\$ 1,456,620	\$ 2,461,356	\$ 3,917,976
Total liabilities	\$ 1,612,080	\$ 2,734,659	\$ 4,346,739
DEFERRED INFLOWS OF RESOURCES			
Net difference of actual and expected pension experience	\$ 575	\$ 576	\$ 1,151
Total deferred inflows of resources	\$ 575	\$ 576	\$ 1,151
NET POSITION			
Net investment in capital assets	\$ 2,297,034	\$ 2,786,446	\$ 5,083,480
Unrestricted	314,322	(12,667)	301,655
Total net position	\$ 2,611,356	\$ 2,773,779	\$ 5,385,135

Combining Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Sanitary Authority
 For the Year Ended June 30, 2017

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
OPERATING REVENUES			
Charges for services:			
Customer service charges	\$ 262,420	\$ 307,852	\$ 570,272
Connection fees	2,503	2,037	4,540
Miscellaneous	1,023	(3,900)	(2,877)
Total operating revenues	\$ 265,946	\$ 305,989	\$ 571,935
OPERATING EXPENSES			
Office supplies and expenses	\$ 1,017	\$ 804	\$ 1,821
Plant maintenance	4,166	5,557	9,723
Pipeline/road repairs	4,536	-	4,536
Pump station maintenance	-	13,276	13,276
Grinder pump maintenance	-	959	959
Operating supplies / small equipment	17,170	47,923	65,093
Professional services	106,826	182,845	289,671
Salaries and wages	17,734	17,734	35,468
Benefits	6,081	6,081	12,162
Testing services	3,211	8,357	11,568
Utilities	28,046	63,078	91,124
Depreciation	131,237	171,261	302,498
Total operating expenses	\$ 320,024	\$ 517,875	\$ 837,899
Operating income (loss)	\$ (54,078)	\$ (211,886)	\$ (265,964)
NONOPERATING REVENUES (EXPENSES)			
Investment income	\$ 1,294	\$ 64	\$ 1,358
Tower rental	135,679	-	135,679
County operating subsidy	-	207,000	207,000
Transfers	(79,351)	79,351	-
Interest expense	(26,856)	-	(26,856)
Total nonoperating revenues (expenses)	\$ 30,766	\$ 286,415	\$ 317,181
Income before contributions	\$ (23,312)	\$ 74,529	\$ 51,217
Contributed capital - availability fees	550	23,111	23,661
Change in net position	\$ (22,762)	\$ 97,640	\$ 74,878
Total net position - beginning	2,634,118	2,676,139	5,310,257
Total net position - ending	\$ 2,611,356	\$ 2,773,779	\$ 5,385,135

Combining Statement of Cash Flows
Discretely Presented Component Unit - Sanitary Authority
For the Year Ended June 30, 2017

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 257,640	\$ 321,841	\$ 579,481
Payments to suppliers	(238,241)	(339,112)	(577,353)
Payments to and on behalf of employees	(24,218)	(24,217)	(48,435)
Net cash provided by (used for) operating activities	\$ (4,819)	\$ (41,488)	\$ (46,307)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Tower rental	\$ 135,679	\$ -	\$ 135,679
Transfers	(79,351)	79,351	-
Operating subsidy from Clarke County	-	207,000	207,000
Net cash provided by (used for) noncapital financing activities	\$ 56,328	\$ 286,351	\$ 342,679
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of property, plant and equipment	\$ (28,862)	\$ -	\$ (28,862)
Capital contributions	550	23,111	23,661
Retirements of long-term indebtedness	(121,353)	(207,052)	(328,405)
Interest paid on debt	(27,209)	-	(27,209)
Net cash provided by (used for) capital and related financing activities	\$ (176,874)	\$ (183,941)	\$ (360,815)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	\$ 1,294	\$ 64	\$ 1,358
Net cash provided by (used for) investing activities	\$ 1,294	\$ 64	\$ 1,358
Net increase (decrease) in cash and cash equivalents	\$ (124,071)	\$ 60,986	\$ (63,085)
Cash and cash equivalents - beginning	423,858	(104,403)	319,455
Cash and cash equivalents - ending	\$ 299,787	\$ (43,417)	\$ 256,370
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (54,078)	\$ (211,886)	\$ (265,964)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	131,237	171,261	302,498
(Increase) decrease in accounts receivable	5,237	15,852	21,089
(Increase) decrease in pension contributions after measurement date	377	377	754
Increase (decrease) in accounts payable	(73,269)	(16,313)	(89,582)
Increase (decrease) in customers' deposits	(567)	-	(567)
Increase (decrease) in net pension liability	3,500	3,500	7,000
Increase (decrease) in deferred outflows related to measurement of net pension liability	(2,180)	(2,179)	(4,359)
Increase (decrease) in deferred inflows related to measurement of net pension liability	(2,100)	(2,100)	(4,200)
Increase (decrease) unearned revenue	(12,976)	-	(12,976)
Total adjustments	\$ 49,259	\$ 170,398	\$ 219,657
Net cash provided by (used for) operating activities	\$ (4,819)	\$ (41,488)	\$ (46,307)

Discretely Presented Component Unit-Industrial Development Authority

Statement of Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 As of June 30, 2017

	<u>Industrial Development Authority</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 101,529
Prepaid items	<u>1,333</u>
Total assets	<u>\$ 102,862</u>
LIABILITIES	
Current liabilities:	
Accounts payable	<u>\$ 1,635</u>
NET POSITION	
Unrestricted	<u><u>101,227</u></u>

Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2017

	<u>Industrial Development Authority</u>
OPERATING EXPENSES	
Contribution to Lord Fairfax Small Business Park	\$ 6,000
Professional services	1,635
Board members' fee	500
Insurance	1,333
Miscellaneous	<u>16</u>
 Total operating expenses	 \$ <u>9,484</u>
 Operating income (loss)	 \$ <u>(9,484)</u>
NONOPERATING REVENUES (EXPENSES)	
Unrealized gain (loss) on investments	\$ <u>451</u>
 Total nonoperating revenues (expenses)	 \$ <u>451</u>
 Change in net position	 \$ (9,033)
 Total net position - beginning	 <u>110,260</u>
 Total net position - ending	 \$ <u><u>101,227</u></u>

Statement of Cash Flows
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2017

	Industrial Development Authority
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to board	\$ (500)
Payments to suppliers	<u>(7,349)</u>
Net cash provided (used) by operating activities	<u>\$ (7,849)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Unrealized gain (loss) on investments	<u>\$ 451</u>
Net cash provided (used) by investing activities	<u>\$ 451</u>
Net increase (decrease) in cash and cash equivalents	\$ (7,398)
Cash and cash equivalents - beginning	<u>108,927</u>
Cash and cash equivalents - ending	<u><u>\$ 101,529</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	<u>\$ (9,484)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Increase (decrease) in accounts payable	<u>\$ 1,635</u>
Total adjustments	<u>\$ 1,635</u>
Net cash provided by (used for) operating activities	<u><u>\$ (7,849)</u></u>

Supporting Schedules

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Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017

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	\$ 14,550,000	\$ 14,550,000	\$ 14,495,536	\$ (54,464)
Real and personal public service corporation taxes	482,255	482,255	487,565	5,310
Personal property taxes	4,540,189	4,540,189	4,453,059	(87,130)
Mobile home taxes	1,099	1,099	1,075	(24)
Machinery and tools taxes	164,962	164,962	176,461	11,499
Penalties	155,287	155,287	177,343	22,056
Interest	131,901	131,901	120,399	(11,502)
Total general property taxes	<u>\$ 20,025,693</u>	<u>\$ 20,025,693</u>	<u>\$ 19,911,438</u>	<u>\$ (114,255)</u>
Other local taxes:				
Local sales and use taxes	\$ 886,732	\$ 886,732	\$ 898,361	\$ 11,629
Consumers' utility taxes	364,567	364,567	346,094	(18,473)
Consumption taxes	34,318	34,318	32,433	(1,885)
Motor vehicle licenses	301,285	301,285	325,439	24,154
Taxes on recordation and wills	262,674	262,674	315,886	53,212
Transient occupancy taxes	32,711	32,711	28,005	(4,706)
Business license taxes	31,135	31,135	22,890	(8,245)
Total other local taxes	<u>\$ 1,913,422</u>	<u>\$ 1,913,422</u>	<u>\$ 1,969,108</u>	<u>\$ 55,686</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 11,930	\$ 11,930	\$ 6,736	\$ (5,194)
Land use application fees	27,975	27,975	33,150	5,175
Animal shelter fees	7,910	7,910	8,068	158
Building and related permits	163,987	163,987	242,160	78,173
Zoning and subdivision	67,754	67,754	88,924	21,170
Transfer fees	444	444	545	101
Signs permits and inspection fees	360	360	3,493	3,133
Weapons permits	7,000	7,000	5,605	(1,395)
Other permits and fees	4,450	4,450	5,210	760
Total permits, privilege fees, and regulatory licenses	<u>\$ 291,810</u>	<u>\$ 291,810</u>	<u>\$ 393,891</u>	<u>\$ 102,081</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 310,095	\$ 310,095	\$ 352,279	\$ 42,184
Total fines and forfeitures	<u>\$ 310,095</u>	<u>\$ 310,095</u>	<u>\$ 352,279</u>	<u>\$ 42,184</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 67,802	\$ 67,802	\$ 62,924	\$ (4,878)
Revenue from use of property	55,947	55,947	61,000	5,053
Total revenue from use of money and property	<u>\$ 123,749</u>	<u>\$ 123,749</u>	<u>\$ 123,924</u>	<u>\$ 175</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (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	\$ 800	\$ 800	\$ -	\$ (800)
Charges for emergency medical services	46,009	46,009	42,798	(3,211)
Charges for ambulance and rescue	325,000	325,000	409,373	84,373
Charges for courthouse security	41,285	41,285	52,890	11,605
Charges for jail processing	1,890	848	1,287	439
Court appointed attorney	1,228	1,228	93	(1,135)
Charges for other localities	81,637	81,637	52,000	(29,637)
Charges for Commonwealth's Attorney	1,777	1,777	1,742	(35)
Charges for parks and recreation	396,340	396,340	398,319	1,979
Charges for engineer's fees/biosolids applications	18,670	18,670	1,085	(17,585)
E-tickets	30,000	30,000	26,639	(3,361)
Other charges for services	26,346	24,170	15,377	(8,793)
Total charges for services	<u>\$ 970,982</u>	<u>\$ 967,764</u>	<u>\$ 1,001,603</u>	<u>\$ 33,839</u>
Miscellaneous:				
Miscellaneous	\$ 8,493	\$ 8,493	\$ 68,845	\$ 60,352
Total miscellaneous	<u>\$ 8,493</u>	<u>\$ 8,493</u>	<u>\$ 68,845</u>	<u>\$ 60,352</u>
Recovered costs:				
Rebates and refunds	\$ 26,772	\$ 26,772	\$ 4,957	\$ (21,815)
Insurance recovery	20,934	20,934	5,982	(14,952)
Gifts and donations in lieu of taxes	2,750	2,750	45,400	42,650
Sale of salvage	10,507	10,507	2,781	(7,726)
Loan repayment	3,495	3,495	3,495	-
Recycling and other rebates and refunds	20,011	20,011	21,311	1,300
Total recovered costs	<u>\$ 84,469</u>	<u>\$ 84,469</u>	<u>\$ 83,926</u>	<u>\$ (543)</u>
Total revenue from local sources	<u>\$ 23,728,713</u>	<u>\$ 23,725,495</u>	<u>\$ 23,905,014</u>	<u>\$ 179,519</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers' tax	\$ 23,382	\$ 23,382	\$ 22,640	\$ (742)
Mobile home titling tax	-	-	1,207	1,207
Taxes on deeds	66,695	66,695	73,671	6,976
Quarterly rental tax	2,186	2,186	2,404	218
Communications tax	430,180	430,180	405,302	(24,878)
Personal property tax relief funds	2,483,842	2,483,842	2,483,842	-
Total noncategorical aid	<u>\$ 3,006,285</u>	<u>\$ 3,006,285</u>	<u>\$ 2,989,066</u>	<u>\$ (17,219)</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (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	\$ 192,722	\$ 189,929	\$ 189,964	\$ 35
Sheriff	768,916	768,916	752,055	(16,861)
Commissioner of revenue	77,727	77,727	76,730	(997)
Treasurer	95,550	95,550	93,184	(2,366)
Registrar/electoral board	39,797	37,029	37,029	-
Clerk of the Circuit Court	157,247	157,247	164,497	7,250
Total shared expenses	<u>\$ 1,331,959</u>	<u>\$ 1,326,398</u>	<u>\$ 1,313,459</u>	<u>\$ (12,939)</u>
Other categorical aid:				
Fire programs fund	\$ 45,475	\$ 45,475	\$ 45,236	\$ (239)
Litter control grant	5,310	5,310	4,055	(1,255)
Virginia Commission for the Arts	5,000	5,000	5,000	-
Other categorical aid	4,125	19,125	16,776	(2,349)
Total other categorical aid	<u>\$ 59,910</u>	<u>\$ 74,910</u>	<u>\$ 71,067</u>	<u>\$ (3,843)</u>
Total categorical aid	<u>\$ 1,391,869</u>	<u>\$ 1,401,308</u>	<u>\$ 1,384,526</u>	<u>\$ (16,782)</u>
Total revenue from the Commonwealth	<u>\$ 4,398,154</u>	<u>\$ 4,407,593</u>	<u>\$ 4,373,592</u>	<u>\$ (34,001)</u>
Revenue from the federal government:				
Payments in lieu of taxes	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 6,135</u>	<u>\$ 435</u>
Categorical aid:				
Crime victim assistance	\$ 70,775	\$ 71,457	\$ 53,042	\$ (18,415)
SCAAP grant	921	921	605	(316)
DMV 402 grant	20,870	20,870	13,228	(7,642)
SAFER grant	-	7,500	7,721	221
DHR grant	-	-	9,500	9,500
Local law enforcement block grant	1,510	14,222	10,561	(3,661)
Violence against women formula grants	28,053	28,053	27,629	(424)
Total categorical aid	<u>\$ 122,129</u>	<u>\$ 143,023</u>	<u>\$ 122,286</u>	<u>\$ (20,737)</u>
Total revenue from the federal government	<u>\$ 127,829</u>	<u>\$ 148,723</u>	<u>\$ 128,421</u>	<u>\$ (20,302)</u>
Total General Fund	<u><u>\$ 28,254,696</u></u>	<u><u>\$ 28,281,811</u></u>	<u><u>\$ 28,407,027</u></u>	<u><u>\$ 125,216</u></u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (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	\$ -	\$ -	\$ 44,128	\$ 44,128
Expenditure refunds	-	-	5,876	5,876
Total recovered costs	\$ -	\$ -	\$ 50,004	\$ 50,004
Total revenue from local sources	\$ -	\$ -	\$ 50,004	\$ 50,004
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Public assistance and welfare administration	\$ 286,498	\$ 286,498	\$ 277,301	\$ (9,197)
Total categorical aid	\$ 286,498	\$ 286,498	\$ 277,301	\$ (9,197)
Total revenue from the Commonwealth	\$ 286,498	\$ 286,498	\$ 277,301	\$ (9,197)
Revenue from the federal government:				
Categorical aid:				
Public assistance and welfare administration	\$ 736,709	\$ 736,709	\$ 712,855	\$ (23,854)
Total categorical aid	\$ 736,709	\$ 736,709	\$ 712,855	\$ (23,854)
Total revenue from the federal government	\$ 736,709	\$ 736,709	\$ 712,855	\$ (23,854)
Total Virginia Public Assistance Fund	\$ 1,023,207	\$ 1,023,207	\$ 1,040,160	\$ 16,953
Comprehensive services act fund:				
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Comprehensive services	\$ 550,456	\$ 550,456	\$ 285,079	\$ (265,377)
Total categorical aid	\$ 550,456	\$ 550,456	\$ 285,079	\$ (265,377)
Total revenue from the Commonwealth	\$ 550,456	\$ 550,456	\$ 285,079	\$ (265,377)
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ -	\$ -	\$ 14,036	\$ 14,036
Total categorical aid	\$ -	\$ -	\$ 14,036	\$ 14,036
Total revenue from the federal government	\$ -	\$ -	\$ 14,036	\$ 14,036
Total comprehensive services fund	\$ 550,456	\$ 550,456	\$ 299,115	\$ (251,341)
Drug Enforcement Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 478	\$ 478
Revenue from the use of property	-	-	-	-
Total revenue from use of money and property	\$ -	\$ -	\$ 478	\$ 478

Schedule of Revenues - Budget and Actual
Governmental Funds

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds: (Continued)				
Drug Enforcement Fund: (Continued)				
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 46,754	\$ 46,754
Total miscellaneous	\$ -	\$ -	\$ 46,754	\$ 46,754
Total revenue from local sources	\$ -	\$ -	\$ 47,232	\$ 47,232
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 6,652	\$ 6,652
Total revenue from the Commonwealth	\$ -	\$ -	\$ 6,652	\$ 6,652
Total drug enforcement fund	\$ -	\$ -	\$ 53,884	\$ 53,884
Animal Care Fund:				
Revenue from local sources:				
Revenue from use of money:				
Revenue from the use of money	\$ -	\$ -	\$ 3	\$ 3
Total revenue from use of money	\$ -	\$ -	\$ 3	\$ 3
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 225	\$ 225
Total miscellaneous	\$ -	\$ -	\$ 225	\$ 225
Total Animal Care Fund	\$ -	\$ -	\$ 228	\$ 228
Shenandoah Farms Sanitary District:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Conservation Easement Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ -	\$ -	\$ 70,077	\$ 70,077
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 459	\$ 459
Miscellaneous:				
Miscellaneous	\$ -	\$ -	\$ 45,277	\$ 45,277
Total revenue from local sources	\$ -	\$ -	\$ 115,813	\$ 115,813
Intergovernmental:				
Revenue from the Commonwealth:				
Other categorical aid:				
Conservation easement grants	\$ 20,000	\$ 334,479	\$ 305,963	\$ (28,516)
Revenue from the federal government:				
Categorical aid:				
Conservation easement grants	\$ -	\$ 239,425	\$ 233,625	\$ (5,800)
Total Conservation Easement Fund	\$ 20,000	\$ 573,904	\$ 655,401	\$ 81,497

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Funds:				
School Debt Service Fund				
Revenue from local sources:				
Miscellaneous:				
Expenditure refunds	\$ 58,075	\$ 58,075	\$ 58,075	\$ -
Total revenue from local sources	<u>\$ 58,075</u>	<u>\$ 58,075</u>	<u>\$ 58,075</u>	<u>\$ -</u>
Intergovernmental:				
Revenue from the federal government:				
Categorical aid:				
BAB interest subsidy	\$ 120,833	\$ 120,833	\$ 123,526	\$ 2,693
Total School Debt Service Fund	<u>\$ 178,908</u>	<u>\$ 178,908</u>	<u>\$ 181,601</u>	<u>\$ 2,693</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Gifts and donations	\$ -	\$ 37,719	\$ 38,218	\$ 499
Total revenue from local sources	<u>\$ -</u>	<u>\$ 37,719</u>	<u>\$ 38,218</u>	<u>\$ 499</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Other categorical aid	\$ -	\$ 200,000	\$ 200,000	\$ -
Total revenue from the Commonwealth	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ -	\$ 354,044	\$ 224,938	\$ (129,106)
Total categorical aid	<u>\$ -</u>	<u>\$ 354,044</u>	<u>\$ 224,938</u>	<u>\$ (129,106)</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ 354,044</u>	<u>\$ 224,938</u>	<u>\$ (129,106)</u>
Total General Government Capital Projects Fund	<u><u>\$ -</u></u>	<u><u>\$ 591,763</u></u>	<u><u>\$ 463,156</u></u>	<u><u>\$ (128,607)</u></u>
Parks Construction Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 225	\$ 225
Total revenue from use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 225</u>
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 577	\$ 577
Total miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 577</u>	<u>\$ 577</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 802</u>	<u>\$ 802</u>
Total Parks Construction Fund	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 802</u></u>	<u><u>\$ 802</u></u>
Total Primary Government	<u><u>\$ 30,047,267</u></u>	<u><u>\$ 31,220,049</u></u>	<u><u>\$ 31,101,374</u></u>	<u><u>\$ (118,675)</u></u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (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	\$ 67,192	\$ 67,192	\$ 60,915	\$ (6,277)
Charges for services:				
Tuition	\$ 211,460	\$ 211,460	\$ 211,136	\$ (324)
Town of Berryville Crossing	2,500	2,500	2,500	-
Facility use fees	3,260	3,260	3,162	(98)
Total charges for services	\$ 217,220	\$ 217,220	\$ 216,798	\$ (422)
Miscellaneous:				
Other miscellaneous	\$ 101,572	\$ 101,572	\$ 64,320	\$ (37,252)
Private gifts and donations	25,657	25,657	12,590	(13,067)
Total miscellaneous	\$ 127,229	\$ 127,229	\$ 76,910	\$ (50,319)
Recovered costs:				
Rebates and refunds	\$ 43,987	\$ 43,987	\$ 11,705	\$ (32,282)
Insurance recoveries	29,917	29,917	1,590	(28,327)
Sale of equipment	3,383	3,383	14,223	10,840
Total recovered costs	\$ 77,287	\$ 77,287	\$ 27,518	\$ (49,769)
Total revenue from local sources	\$ 488,928	\$ 488,928	\$ 382,141	\$ (106,787)
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 12,314,437	\$ 12,314,437	\$ 11,632,184	\$ (682,253)
Total revenues from local governments	\$ 12,314,437	\$ 12,314,437	\$ 11,632,184	\$ (682,253)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 2,399,712	\$ 2,399,712	\$ 2,329,609	\$ (70,103)
At risk payments	44,928	44,928	22,869	(22,059)
Basic school aid	4,155,651	4,155,651	4,290,870	135,219
Foster home children	12,860	12,860	25,721	12,861
Gifted and talented children	44,079	44,079	44,746	667
Homebound education	4,518	4,518	3,776	(742)
Preschool At-Risk	36,000	36,000	36,750	750
Special education - soq	579,193	579,193	587,964	8,771
Special education - foster children	13,936	13,936	25,139	11,203
Vocational education - soq	68,763	68,763	69,804	1,041
Vocational equipment	4,092	4,092	7,059	2,967
Vocational - occupational	8,172	8,172	2,593	(5,579)
Textbook payments	96,779	96,779	98,245	1,466
Remedial education	61,710	61,710	62,645	935
Share of fringe benefits	789,888	789,888	802,746	12,858
Remedial summer school	28,804	28,804	17,374	(11,430)
Industry certification program	1,560	1,560	1,804	244
Mentor teacher program	2,033	2,033	3,159	1,126

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (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)				
SOL algebra readiness	\$ 7,881	\$ 7,881	\$ 7,798	\$ (83)
Early intervention	24,423	24,423	19,844	(4,579)
Salary supplement/bonus	7,500	7,500	2,500	(5,000)
Compensation supplement	60,152	60,152	47,037	(13,115)
Additional teachers assistance	10,000	10,000	-	(10,000)
Project graduation	27,243	27,243	6,441	(20,802)
ISAEF	7,859	7,859	8,418	559
English as a second language	19,009	19,009	18,412	(597)
Lord Fairfax dual enrollment	150,000	150,000	154,422	4,422
Other categorical aid	1,686	1,686	1,969	283
Total categorical aid	<u>\$ 8,668,431</u>	<u>\$ 8,668,431</u>	<u>\$ 8,699,714</u>	<u>\$ 31,283</u>
Total revenue from the Commonwealth	<u>\$ 8,668,431</u>	<u>\$ 8,668,431</u>	<u>\$ 8,699,714</u>	<u>\$ 31,283</u>
Revenue from the federal government:				
Categorical aid:				
Title I part A: Grants to local educational agencies	\$ 176,849	\$ 176,849	\$ 160,019	\$ (16,830)
Title II part A: Improving teacher quality	54,718	54,718	53,984	(734)
Title III, Part A: English language acquisition grants	2,668	2,668	6,565	3,897
Medicaid	6,041	6,041	11,562	5,521
Advanced placement	-	-	762	762
Disaster aid	-	-	4,682	4,682
Vocational education basic grants to states	21,876	21,876	21,274	(602)
Title VI-B: Special education grants to states	390,892	390,892	501,839	110,947
Special education preschool handicapped grant	12,588	12,588	12,562	(26)
Total categorical aid	<u>\$ 665,632</u>	<u>\$ 665,632</u>	<u>\$ 773,249</u>	<u>\$ 107,617</u>
Total revenue from the federal government	<u>\$ 665,632</u>	<u>\$ 665,632</u>	<u>\$ 773,249</u>	<u>\$ 107,617</u>
Total School Operating Fund	<u>\$ 22,137,428</u>	<u>\$ 22,137,428</u>	<u>\$ 21,487,288</u>	<u>\$ (650,140)</u>
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	\$ 143	\$ 63
Total revenue from use of money and property	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ 143</u>	<u>\$ 63</u>
Charges for services:				
Cafeteria sales	\$ 519,340	\$ 519,340	\$ 437,997	\$ (81,343)
Total charges for services	<u>\$ 519,340</u>	<u>\$ 519,340</u>	<u>\$ 437,997</u>	<u>\$ (81,343)</u>
Recovered costs:				
Expenditure refunds and rebates	\$ 25,000	\$ 25,000	\$ 25,021	\$ 21
Total recovered costs	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,021</u>	<u>\$ 21</u>
Total revenue from local sources	<u>\$ 544,420</u>	<u>\$ 544,420</u>	<u>\$ 463,161</u>	<u>\$ (81,259)</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (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	\$ 6,980	\$ 6,980	\$ 9,801	\$ 2,821
Revenue from the federal government:				
Categorical aid:				
School food program grant	\$ 257,000	\$ 257,000	\$ 296,987	\$ 39,987
Total categorical aid	\$ 257,000	\$ 257,000	\$ 296,987	\$ 39,987
Total revenue from the federal government	\$ 257,000	\$ 257,000	\$ 296,987	\$ 39,987
Total School Food Service Fund	\$ 808,400	\$ 808,400	\$ 769,949	\$ (38,451)
Capital Projects Funds:				
School Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Donations	\$ -	\$ 25,589	\$ 25,589	\$ -
Other miscellaneous	-	-	829	829
Total miscellaneous	\$ -	\$ 25,589	\$ 26,418	\$ 829
Total revenue from local sources	\$ -	\$ 25,589	\$ 26,418	\$ 829
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 4,258,000	\$ 7,119,347	\$ 4,058,920	\$ (3,060,427)
Revenue from the Commonwealth:				
Categorical aid:				
Technology grant	\$ 154,000	\$ 428,127	\$ 201,787	\$ (226,340)
Total revenue from the Commonwealth	\$ 154,000	\$ 428,127	\$ 201,787	\$ (226,340)
Total School Capital Projects Fund	\$ 4,412,000	\$ 7,573,063	\$ 4,287,125	\$ (3,285,938)
Total Discretely Presented Component Unit - School Board	\$ 27,357,828	\$ 30,518,891	\$ 26,544,362	\$ (3,974,529)

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017

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	\$ 60,176	\$ 60,176	\$ 56,051	\$ 4,125
General and financial administration:				
County administrator	\$ 306,335	\$ 308,925	\$ 308,924	\$ 1
Independent auditor	36,000	36,000	33,565	2,435
Legal services	35,000	45,995	44,860	1,135
Commissioner of revenue	205,850	206,450	203,428	3,022
Assessor	3,500	3,500	3,500	-
Equalization board	-	3,800	3,800	-
Data processing	302,440	310,178	303,755	6,423
Finance and purchasing	549,019	549,019	553,653	(4,634)
Treasurer	275,354	275,354	277,071	(1,717)
Total general and financial administration	\$ 1,713,498	\$ 1,739,221	\$ 1,732,556	\$ 6,665
Board of elections:				
Registrar	\$ 73,970	\$ 77,425	\$ 77,424	\$ 1
Electoral board and officials	40,980	40,980	37,571	3,409
Total board of elections	\$ 114,950	\$ 118,405	\$ 114,995	\$ 3,410
Total general government administration	\$ 1,888,624	\$ 1,917,802	\$ 1,903,602	\$ 14,200
Judicial administration:				
Courts:				
Circuit court	\$ 12,180	\$ 18,232	\$ 18,231	\$ 1
General district court	4,420	4,549	4,549	-
Magistrate	200	200	17	183
Juvenile and domestic relations court	3,500	3,500	2,041	1,459
Clerk of the circuit court	252,874	252,874	245,478	7,396
Victim Witness Program	70,775	72,080	64,420	7,660
Regional court services	4,494	4,494	4,494	-
Blue Ridge legal services	1,500	1,500	1,500	-
Total courts	\$ 349,943	\$ 357,429	\$ 340,730	\$ 16,699
Commonwealth's attorney:				
Commonwealth's attorney	\$ 357,499	\$ 358,931	\$ 357,564	\$ 1,367
Total commonwealth's attorney	\$ 357,499	\$ 358,931	\$ 357,564	\$ 1,367
Total judicial administration	\$ 707,442	\$ 716,360	\$ 698,294	\$ 18,066

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 2,271,033	\$ 2,291,480	\$ 2,266,384	\$ 25,096
Criminal justice training	19,593	21,158	21,157	1
Drug task force	12,500	12,500	10,608	1,892
Total law enforcement and traffic control	<u>\$ 2,303,126</u>	<u>\$ 2,325,138</u>	<u>\$ 2,298,149</u>	<u>\$ 26,989</u>
Fire and rescue services:				
Emergency medical services	\$ 767,392	\$ 804,472	\$ 783,586	\$ 20,886
Fire and rescue departments	320,785	320,785	296,241	24,544
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>\$ 1,096,311</u>	<u>\$ 1,133,391</u>	<u>\$ 1,087,961</u>	<u>\$ 45,430</u>
Correction and detention:				
Regional jail	\$ 512,000	\$ 512,000	\$ 489,071	\$ 22,929
Juvenile detention home	22,595	22,595	22,098	497
Probation office	800	800	47	753
Total correction and detention	<u>\$ 535,395</u>	<u>\$ 535,395</u>	<u>\$ 511,216</u>	<u>\$ 24,179</u>
Inspections:				
Building	\$ 172,409	\$ 183,254	\$ 183,254	\$ -
Total inspections	<u>\$ 172,409</u>	<u>\$ 183,254</u>	<u>\$ 183,254</u>	<u>\$ -</u>
Other protection:				
Animal control	\$ 117,557	\$ 127,172	\$ 114,212	\$ 12,960
Medical examiner	1,000	1,000	160	840
Total other protection	<u>\$ 118,557</u>	<u>\$ 128,172</u>	<u>\$ 114,372</u>	<u>\$ 13,800</u>
Total public safety	<u>\$ 4,225,798</u>	<u>\$ 4,305,350</u>	<u>\$ 4,194,952</u>	<u>\$ 110,398</u>
Public works:				
Sanitation and waste removal:				
Refuse collection and disposal	\$ 175,500	\$ 175,500	\$ 142,851	\$ 32,649
Sanitation	240,750	240,750	238,398	2,352
Litter control program	5,310	5,310	3,835	1,475
Total sanitation and waste removal	<u>\$ 421,560</u>	<u>\$ 421,560</u>	<u>\$ 385,084</u>	<u>\$ 36,476</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public Works: (continued)				
Maintenance of general buildings and grounds:				
General properties	\$ 873,187	\$ 873,187	\$ 784,033	\$ 89,154
Total maintenance of general buildings and grounds	\$ 873,187	\$ 873,187	\$ 784,033	\$ 89,154
Total public works	\$ 1,294,747	\$ 1,294,747	\$ 1,169,117	\$ 125,630
Health and welfare:				
Health:				
Supplement of local health department	\$ 220,000	\$ 220,000	\$ 220,000	\$ -
Our Health	5,000	5,000	5,000	-
Total health	\$ 225,000	\$ 225,000	\$ 225,000	\$ -
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	15,000	-
NW Works	1,000	1,000	1,000	-
Total mental health and mental retardation	\$ 104,750	\$ 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	-	-	263,906	(263,906)
Independent living center	750	750	750	-
Total welfare	\$ 63,052	\$ 63,052	\$ 326,958	\$ (263,906)
Total health and welfare	\$ 392,802	\$ 392,802	\$ 656,708	\$ (263,906)
Education:				
Other instructional costs:				
Contribution to Clarke County Public Schools	\$ 16,572,437	\$ 19,433,784	\$ 15,691,103	\$ 3,742,681
Lord Fairfax Community College	16,441	16,441	16,441	-
Total education	\$ 16,588,878	\$ 19,450,225	\$ 15,707,544	\$ 3,742,681
Parks, recreation, and cultural:				
Parks and recreation:				
Supervision of parks and recreation	\$ 407,878	\$ 407,878	\$ 385,303	\$ 22,575
Recreation center	106,143	106,143	99,491	6,652
Swimming pool	83,756	83,756	61,127	22,629
Concession stand	15,301	15,301	15,157	144
Programs	252,310	252,310	188,735	63,575
Total parks and recreation	\$ 865,388	\$ 865,388	\$ 749,813	\$ 115,575

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Parks, recreation, and culture: (continued)				
Cultural enrichment:				
Barns of Rose Hill	\$ 5,000	\$ 7,000	\$ 7,000	\$ -
Virginia commission for the arts	10,000	10,000	10,000	-
Total cultural enrichment	<u>\$ 15,000</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ -</u>
Library:				
Contribution to Handley library	\$ 206,513	\$ 206,513	\$ 206,513	\$ -
Total library	<u>\$ 206,513</u>	<u>\$ 206,513</u>	<u>\$ 206,513</u>	<u>\$ -</u>
Total parks, recreation, and cultural	<u>\$ 1,086,901</u>	<u>\$ 1,088,901</u>	<u>\$ 973,326</u>	<u>\$ 115,575</u>
Community development:				
Planning and community development:				
Planning administration	\$ 412,612	\$ 415,608	\$ 403,207	\$ 12,401
Help with housing	5,400	5,400	-	5,400
Board of zoning appeals	3,270	3,270	-	3,270
Office of Economic Development	80,000	80,000	49,599	30,401
Berryville Development Authority	2,000	2,000	475	1,525
Small business development center	1,500	1,500	1,500	-
Blandy Experimental Farm	3,000	3,000	3,000	-
Planning commission	9,639	12,398	11,735	663
Board of septic appeals	1,016	1,016	749	267
Historic preservation	11,400	12,550	11,448	1,102
Northern Shenandoah Valley Regional Commission	7,384	7,384	7,383	1
Regional airport	2,500	2,500	2,500	-
Total planning and community development	<u>\$ 539,721</u>	<u>\$ 546,626</u>	<u>\$ 491,596</u>	<u>\$ 55,030</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	10,028	10,034	618	9,416
Total environmental management	<u>\$ 48,028</u>	<u>\$ 48,034</u>	<u>\$ 38,618</u>	<u>\$ 9,416</u>
Cooperative extension program:				
Cooperative extension service	\$ 42,202	\$ 45,087	\$ 45,086	\$ 1
Northern Virginia 4-H Center	2,300	2,300	2,300	-
Total cooperative extension program	<u>\$ 44,502</u>	<u>\$ 47,387</u>	<u>\$ 47,386</u>	<u>\$ 1</u>
Total community development	<u>\$ 632,251</u>	<u>\$ 642,047</u>	<u>\$ 577,600</u>	<u>\$ 64,447</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Nondepartmental:				
Miscellaneous	\$ -	\$ -	\$ 4,230	\$ (4,230)
Unemployment compensation	-	17,000	914	16,086
Legal/professional services contingency	70,000	27,447	-	27,447
Total nondepartmental	<u>\$ 70,000</u>	<u>\$ 44,447</u>	<u>\$ 5,144</u>	<u>\$ 39,303</u>
Total General Fund	<u>\$ 26,887,443</u>	<u>\$ 29,852,681</u>	<u>\$ 25,886,287</u>	<u>\$ 3,966,394</u>
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Health and welfare:				
Welfare and social services:				
Public assistance and welfare administration	\$ 1,546,124	\$ 1,546,124	\$ 1,478,944	\$ 67,180
Total health and welfare	<u>\$ 1,546,124</u>	<u>\$ 1,546,124</u>	<u>\$ 1,478,944</u>	<u>\$ 67,180</u>
Total Virginia Public Assistance Fund	<u>\$ 1,546,124</u>	<u>\$ 1,546,124</u>	<u>\$ 1,478,944</u>	<u>\$ 67,180</u>
Comprehensive Services Act Fund:				
Health and welfare:				
Welfare and social services:				
Program expenditures	\$ 1,097,426	\$ 1,097,426	\$ 756,714	\$ 340,712
Total health and welfare	<u>\$ 1,097,426</u>	<u>\$ 1,097,426</u>	<u>\$ 756,714</u>	<u>\$ 340,712</u>
Total CSA Fund	<u>\$ 1,097,426</u>	<u>\$ 1,097,426</u>	<u>\$ 756,714</u>	<u>\$ 340,712</u>
Drug Enforcement Fund:				
Public Safety:				
Public Safety				
Operations	\$ -	\$ -	\$ 65,875	\$ (65,875)
Total public safety	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,875</u>	<u>\$ (65,875)</u>
Total Drug Enforcement Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,875</u>	<u>\$ (65,875)</u>
Shenandoah Farms Sanitary District:				
Public Safety:				
Public Safety				
Operations	\$ 20,000	\$ 20,000	\$ 4,760	\$ 15,240
Total Shenandoah Farms Sanitary District	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 4,760</u>	<u>\$ 15,240</u>
Conservation Easement Fund:				
Community development:				
Development rights				
Development rights	\$ 30,000	\$ 731,029	\$ 695,891	\$ 35,138
Total Conservation Easement Fund	<u>\$ 30,000</u>	<u>\$ 731,029</u>	<u>\$ 695,891</u>	<u>\$ 35,138</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Fund:				
School Debt Service Fund:				
Debt service:				
Principal retirement	\$ 2,566,110	\$ 2,566,110	\$ 2,566,110	\$ -
Interest and other fiscal charges	1,249,702	1,249,702	1,249,001	701
Total School Debt Service Fund	<u>\$ 3,815,812</u>	<u>\$ 3,815,812</u>	<u>\$ 3,815,111</u>	<u>\$ 701</u>
Primary Government Debt Service Fund:				
Debt service:				
Principal retirement	\$ 81,299	\$ 81,299	\$ 81,328	\$ (29)
Interest and other fiscal charges	170,401	170,401	170,372	29
Total Primary Government Debt Service	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ -</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Capital projects expenditures:				
Communications equipment	\$ -	\$ 120,354	\$ 75,525	\$ 44,829
Vehicles	30,000	31,483	26,938	4,545
Baseball field lighting	-	65,918	10,663	55,255
Office renovations	-	20,313	-	20,313
Technology and equipment improvements	40,000	107,600	6,513	101,087
Sheriff vehicles	80,100	81,593	80,078	1,515
Spout run improvements	-	305,607	177,523	128,084
Greenway court preservation	-	59,286	57,033	2,253
Tourism signs	-	20,000	19,911	89
HVAC	11,000	23,984	23,984	-
Roofing	-	136,633	-	136,633
Systems integration	60,000	228,346	86,772	141,574
Sheriff equipment	59,562	60,892	48,207	12,685
Economic development	-	102,434	-	102,434
Parks - Shelter	20,000	110,800	49,150	61,650
Swimming pool	42,500	162,400	84,022	78,378
Painting and flooring	-	20,808	20,807	1
Paving	-	69,795	5,927	63,868
Landscaping	-	15,375	-	15,375
Buildings	-	72,973	6,600	66,373
Fencing - ballfield and pool	-	31,036	-	31,036
Egg plant grant	-	200,000	200,000	-
Citizens convenience center	612,000	641,742	66,082	575,660
Total General Government Capital Projects Fund	<u>\$ 955,162</u>	<u>\$ 2,689,372</u>	<u>\$ 1,045,735</u>	<u>\$ 1,643,637</u>
Total Primary Government	<u>\$ 34,603,667</u>	<u>\$ 40,004,144</u>	<u>\$ 34,001,017</u>	<u>\$ 6,003,127</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2017 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board				
School Operating Fund:				
Education:				
Instruction	\$ 17,089,943	\$ 16,982,604	\$ 16,874,326	\$ 108,278
Administration, attendance and health	1,587,522	1,695,430	1,426,458	268,972
Pupil transportation services	1,050,141	1,057,983	1,007,468	50,515
Operation and maintenance services	2,379,822	2,371,411	2,158,622	212,789
Total School Operating Fund	<u>\$ 22,107,428</u>	<u>\$ 22,107,428</u>	<u>\$ 21,466,874</u>	<u>\$ 640,554</u>
Special Revenue Fund:				
School Food Service Fund:				
Education:				
School food services:				
Administration of school food program	\$ 838,400	\$ 838,400	\$ 816,246	\$ 22,154
Total School Food Service Fund	<u>\$ 838,400</u>	<u>\$ 838,400</u>	<u>\$ 816,246</u>	<u>\$ 22,154</u>
Capital Projects Fund:				
School Capital Projects Fund:				
Capital projects expenditures:				
Band equipment	\$ 20,000	\$ 72,073	\$ 22,131	\$ 49,942
Athletic equipment and uniforms	-	53,570	53,570	-
Furniture replacement	25,000	71,378	51,507	19,871
Radon testing/remediation	-	8,000	8,000	-
Bus purchases	155,000	243,409	243,409	-
School vehicles	-	25,391	18,124	7,267
Fencing	-	20,000	14,280	5,720
School food - service equipment	-	12,847	229	12,618
Cooley Upper landscape	-	2,263	-	2,263
HVAC	175,750	674,376	478,786	195,590
Roof replacements	100,000	625,085	330,165	294,920
Flooring replacements	30,000	71,895	49,835	22,060
Modular classroom removal	-	5,278	-	5,278
Security improvements	-	406,561	243,396	163,165
Surfacing	-	59,767	8,920	50,847
Boyce playground	-	15,000	1,640	13,360
Technology	360,000	885,221	351,317	533,904
Dorsch scholarship fund	-	25,589	6,262	19,327
Berryville Primary renovation	3,500,000	4,004,374	2,237,601	1,766,773
Electrical	-	9,725	8,125	1,600
Signs	-	18,440	569	17,871
Painting	46,250	185,947	106,019	79,928
Cooley Lower renovation	-	76,874	53,240	23,634
Total capital projects	<u>\$ 4,412,000</u>	<u>\$ 7,573,063</u>	<u>\$ 4,287,125</u>	<u>\$ 3,285,938</u>
Total School Capital Projects Fund	<u>\$ 4,412,000</u>	<u>\$ 7,573,063</u>	<u>\$ 4,287,125</u>	<u>\$ 3,285,938</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 27,357,828</u>	<u>\$ 30,518,891</u>	<u>\$ 26,570,245</u>	<u>\$ 3,948,646</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>
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	2,236,563	602,451	4,094,648	943,504	2,646,112
2016-17	1,756,158	691,496	4,312,322	942,657	2,859,737

Table 1

<u>Education</u>	<u>Parks, Recreation, and Cultural</u>	<u>Community Development</u>	<u>Interest on Long- Term Debt</u>	<u>Sanitary Authority</u>	<u>IDA</u>	<u>Total</u>
\$ 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	38,190,208
24,942,640	1,740,882	1,786,425	1,333,403	864,755	9,484	41,239,958

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
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	2,852,037	12,760,998	405,142
2016-17	2,974,503	12,776,552	1,111,713

- (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

GENERAL REVENUES						
General Property Taxes	Other Local Taxes (2)	Unrestricted revenues from money or property	Miscella- neous	Grants and Contributions Not Restricted to Specific Programs	Gain (Loss) on Disposal of Asset	Total
\$ 16,045,705	\$ 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
19,814,919	1,921,422	159,519	530,887	3,018,096	-	41,463,020
19,862,341	1,969,108	187,956	493,989	3,002,922	-	42,379,084

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>
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	1,822,898	629,270	4,073,933	1,087,367	2,662,444	21,651,173
2016-17	1,903,602	698,294	4,265,587	1,169,117	2,892,366	22,299,561

(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>
\$	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	39,895,825
	973,326	1,273,491	5,144	4,066,811	5,332,860	44,880,159

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
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	19,734,792	1,921,422	280,881	304,861	157,216	1,677,127
2016-17	19,981,515	1,969,108	393,891	352,279	186,147	1,656,398

(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>
\$ 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
382,181	307,618	15,854,309	40,620,407	-	40,620,407
361,299	186,469	16,867,526	41,954,632	-	41,954,632

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1), (2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
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	21,672,649	101.35%	19,419	21,692,068	101.44%	2,095,157	9.80%
2016-17	21,641,717	21,511,699	99.40%	321,933	21,833,632	100.89%	2,095,157	9.68%

(1) Exclusive of penalties and interest.

(2) Delinquent tax collections are exclusive of land redemptions.

Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes	Machinery and Tools	Public Utility (2)		Total
				Real Estate	Personal Property	
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
2016-17	2,040,151,212	151,716,784	15,961,187	67,718,041	-	2,275,547,224

(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
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
2016-17	.72/.71	.72/.71	4.496/4.496	2.248/2.248	1.25	0.72	n/a

(1) Per \$100 of assessed value.

(2) The County collects property taxes based on installments. Calendar year 2010 was a reassessment year for real property. The tax neutral rate for calendar year 2010 was computed to be \$.60/100. Calendar year 2016 was a reassessment year. The tax neutral rate for calendar year 2016 was computed to be \$.7165/100.

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

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross & Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
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
2016-17	14,374	2,275,547	24,995,000	1.10%	1,739

(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 16 Carryover	FY 17 Original Budget	FY 17 Project Transfers	FY 17 Supplemental Budget	Final Budget
Expenditures:					
Sheriff's Equipment (fingerprinting, etc.)	\$ 1,330	\$ -	\$ -	\$ -	\$ 1,330
HVAC	10,300	11,000	2,684	-	23,984
Park-Kohn Prpty Master Plan	-	20,000	-	-	20,000
Swimming Pool	119,900	42,500	-	-	162,400
Auto Replacement	1,483	30,000	-	-	31,483
Tourism signs	20,000	-	-	-	20,000
Sheriff's Vehicles	1,493	80,100	-	-	81,593
Sheriff's Mobile Radios/Repeaters	120,354	-	-	-	120,354
Fencing - Park	31,036	-	-	-	31,036
Telecommunications and broadband study	-	30,000	-	-	30,000
Technology improvements	75,100	40,000	(7,500)	-	107,600
Old Park Office Modifications	20,313	-	-	-	20,313
Park lighting	-	-	20,969	44,949	65,918
Park sitework and parking	20,969	-	(20,969)	-	-
New park shelter	90,800	-	-	-	90,800
Painting and flooring	20,787	-	21	-	20,808
E-Ticket software	-	29,562	-	-	29,562
Business Park Proceeds for Investment	102,434	-	-	-	102,434
Citizens' Convenience Center	29,742	612,000	-	-	641,742
Egg plant facility	-	-	-	200,000	200,000
Roofing	136,633	-	-	-	136,633
Landscaping	15,375	-	-	-	15,375
Asphalt, Sidewalk, Path	72,500	-	(2,705)	-	69,795
General District Court Repairs	72,973	-	-	-	72,973
Systems Integration	168,346	60,000	-	-	228,346
Spout run improvement EPA	270,393	-	-	-	270,393
Spout run improvement NFWF	35,214	-	-	-	35,214
Greenway court preservation	53,227	-	-	6,059	59,286
Total expenditures	\$ 1,490,702	\$ 955,162	\$ (7,500)	\$ 251,008	\$ 2,689,372

School Board Capital Projects Carryover Budget Allocations

	FY 16 Carryover	FY 17 Original Budget	FY 17 Project Transfers	FY 17 Supplemental Budget	Final Budget
Expenditures:					
School Furniture Replacement	\$ 46,378	\$ 25,000	\$ -	\$ -	\$ 71,378
Uniform Replacements and Band Instruments	7,073	20,000	-	45,000	72,073
Classroom Instruction (Dorsch Scholarship)	25,589	-	-	-	25,589
Athletic Equipment and Uniforms	6,366	-	7,204	40,000	53,570
Buses	11,800	155,000	1,609	75,000	243,409
Other vehicle and equipment	5,391	-	-	20,000	25,391
Fields and Playgrounds	15,000	-	-	-	15,000
Modular Classroom Removal	5,278	-	-	-	5,278
Technology - instructional support	118,533	146,000	(33,875)	50,000	280,658
Technology - classroom instruction	295,226	154,000	16,783	-	466,009
Technology - administration	-	-	17,092	-	17,092
Elementary Electrical Upgrades	-	-	9,725	-	9,725
School Food	13,242	-	(9,103)	8,708	12,847
School Food Technology	-	-	9,103	-	9,103
School Painting	39,697	46,250	-	100,000	185,947
HVAC	348,626	175,750	-	150,000	674,376
Signage	8,440	-	(20,000)	30,000	18,440
School Roof Replacements	397,502	100,000	(12,417)	140,000	625,085
Fencing Replacements	-	-	20,000	-	20,000
Flooring	18,291	30,000	3,604	20,000	71,895
Security Improvements	206,561	-	-	200,000	406,561
Track and Asphalt	59,767	-	-	-	59,767
Cooley Upper Landscaping	2,263	-	-	-	2,263
Radon Testing and Remediation	17,725	-	(9,725)	-	8,000
ERP System	52,359	60,000	-	-	112,359
DG Cooley Lower Renovation	76,874	-	-	-	76,874
Berryville Primary Renovation	504,374	3,500,000	-	-	4,004,374
Total expenditures	\$ 2,282,355	\$ 4,412,000	\$ -	\$ 878,708	\$ 7,573,063

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Compliance

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**Independent Auditors' Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To The Honorable Members of the Board of Supervisors
County of Clarke
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, 2017, 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 November 24, 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.

Robinson, Farmer, Cox Associates
Charlottesville, Virginia
November 24, 2017

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, 2017. County of Clarke, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of 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, 2017.

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.

Robinson, Farmer, Cox Associates
Charlottesville, Virginia
November 24, 2017

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

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	0950116	\$ 13,916
Temporary Assistance For Needy Families (TANF)	93.558	0400116/0400117	69,044
Refugee and Entrant Assistance - State Administered Programs	93.566	0500116/0500117	185
Low-income Home Energy Assistance	93.568	0600415/0600416	6,722
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760116/0760117	14,770
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900116/0900117	152
Foster Care - Title IV-E	93.658	1100116/1100117	103,684
Adoption Assistance	93.659	1120116/1120117	30,795
Social Services Block Grant	93.667	1000116/1000117	82,664
Chafee Foster Care Independence Program	93.674	9150116/9150117	673
Children's Health Insurance Program (CHIP)	93.767	0540116/0540117	6,788
Medical Assistance Program	93.778	1200116/1200117	<u>232,125</u>
Total Department of Health and Human Services			<u>\$ 561,518</u>
Department of Agriculture:			
Direct Payments:			
Farm and Ranch Lands Protection Program	10.913	n/a	\$ 107,500
Child Nutrition Cluster:			
Pass Through Payments:			
Department of Agriculture:			
Food Distribution	10.555	406230	\$ 47,648
Department of Education:			
National School Lunch Program (NSLP)	10.555	406230	<u>198,281</u> \$ 245,929
School Breakfast Program (SBP)	10.553	405910	<u>51,058</u>
Total Child Nutrition Cluster			\$ 296,987
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010116/0010117 0040116/0040117	<u>176,936</u>
Total Department of Agriculture			<u>\$ 581,423</u>

Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended June 30, 2017

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of the Interior:			
Direct payments:			
Civil War Battlefield Land Acquisition Grants	15.928	n/a	\$ 126,125
Historic Preservation Fund Grants to Provide Disaster Relief to Historic Properties Damaged by Hurricane Sandy	15.957	n/a	<u>9,500</u>
Total Department of the Interior			<u>\$ 135,625</u>
Department of Homeland Security:			
Pass Through Payments:			
Department of Homeland Security:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	n/a	<u>\$ 58,969</u>
Total Department of Homeland Security			<u>\$ 58,969</u>
Department of Justice:			
Direct payments:			
State Criminal Alien Assistance Program	16.606	n/a	\$ 605
Department of Justice:			
Pass Through Payments:			
Department of Criminal Justice Service:			
Bulletproof Vest Partnership Program	16.607	unavailable	\$ 848
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	unavailable	10,561
Violence Against Women Formula Grants	16.588	10WFAX0050	27,629
Crime Victim Assistance	16.575	12VAGX0095	<u>53,042</u>
Total Department of Justice			<u>\$ 92,685</u>
Department of Transportation:			
Pass Through Payments:			
Department of Motor Vehicles:			
Alcohol Open Container Requirements	20.607	154AL-2017-54046-4630	\$ 10,913
State and Community Highway Safety	20.600	SC-2017-54021-5108	<u>2,315</u>
Total Department of Transportation			<u>\$ 13,228</u>
Environmental Protection Agency:			
Direct Payment:			
Department of Health:			
Nonpoint Source Implementation Grants	66.460	n/a	<u>\$ 177,523</u>
Department of Education:			
Pass Through Payments:			
Department of Education:			
Title I: Grants to Local Educational Agencies	84.010	S010A150046/S010A160046	\$ 160,019
Special Education Cluster:			
Special Education - Grants to States (IDEA, Part B)	84.027	H027A150107/H027A160172	501,839
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A150112/H173A160112	12,562
Advanced Placement Program	84.330	S330B160008	762
English Language Acquisition State Grants	84.365	S365A150046/S365A160046	6,565
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	V048A150046	21,274
Supporting Effective Instruction State Grant	84.367	S367A150044/S367A160044	<u>53,984</u>
Total Department of Education			<u>\$ 757,005</u>
Total Expenditures of Federal Awards			<u>\$ 2,377,976</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, 2017

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, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Clarke, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Clarke, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

Note 3 - Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and distributed.

Note 4 - Indirect Cost Rate

The County did not elect to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 5 - Subrecipients

No awards were passed through to subrecipients.

Note 6 - Relationship to Financial Statements

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:

Primary government:

General Fund	\$	128,421
General Capital Projects Fund		224,938
Special Revenue Funds:		
Virginia Public Assistance Fund		712,855
Comprehensive Services Act Fund		14,036
Conservation Easement Fund		233,625
Debt Service Funds:		
School Debt Service Fund		123,526
Total primary government	\$	<u>1,437,401</u>

Component Unit School Board:

School Operating Fund	\$	773,249
School Food Service Fund		296,987
Total component unit school board	\$	<u>1,070,236</u>

 Total federal expenditures per basic financial statements \$ 2,507,637

Less amounts not reported on the Schedule of Expenditures of Federal Awards:

Payment in lieu of taxes	\$	6,135
Build America Bond interest rate subsidy		123,526

 Total federal expenditures per basic financial statements \$ 2,377,976

Total federal expenditures per the Schedule of Expenditures of Federal Awards \$ 2,377,976

COUNTY OF CLARKE, VIRGINIA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified
Internal control over financial reporting:
Material weakness(es) identified? No
Significant deficiency(ies) identified? None Reported
Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:
Material weakness(es) identified? No
Significant deficiency(ies) identified? None Reported
Type of auditors' report issued on compliance for major programs: Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? No
Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education Cluster (IDEA): Special Education - Grants to States (IDEA, Part B)
84.173	Special Education - Preschool Grants (IDEA Preschool)
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	National School Lunch Program
10.555	Surplus Commodities
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs \$750,000
Auditee qualified as low-risk auditee? No

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Audit Findings

None



Clarke County Planning Department

101 Chalmers Court, Suite B

Berryville, Virginia 22611

(540) 955-5132

www.clarkecounty.gov

TO: Board of Supervisors

FROM: Brandon Stidham, Planning Director

RE: Zoning and Subdivision Ordinance Update – Overview and Project Policies

DATE: December 12, 2017

In October, Planning Commission and Staff formally began work on a major project to review and update the County's Zoning and Subdivision Ordinances. The project will involve an extensive cover-to-cover evaluation to clarify, coordinate, and modernize both Ordinances. The Planning Commission's Ordinances Committee (Randy Buckley, Anne Caldwell, Frank Lee, and Gwendolyn Malone) has been assigned the task of working with Staff to oversee and provide direction on the format and scope of the Ordinances, to identify solutions to policy and technical issues, and to recommend final drafts for presentation to the full Commission and ultimately the Board of Supervisors.

Included for your reference is a copy of the Project Outline which describes the specific steps that will be undertaken along with a general timeline to complete the project. It should be noted that the scope and complexity of this project requires a careful, deliberate process to ensure the accuracy of the finished project. In total, the project is estimated to take between 18 and 30 months to complete.

One of the key initial tasks is to establish Project Policies that will help to control the scope of the project and to ensure that there is clear policy direction from the Commission to Staff in drafting the revised ordinances. Project Policies also help to limit the number and type of text amendments that may be proposed for near term adoption while the Project is underway. The Policies are intended to serve as guidelines rather than strict rules, reflecting an understanding among the Ordinances Committee, Planning Commission, and Board of Supervisors of the Project's scope and the desired limitations on considering near-term amendments to the current Zoning and Subdivision Ordinances.

Enclosed you will find the list of Project Policies that Staff has recommended for acceptance by the Ordinances Committee, the Commission, and the Board. The Ordinances Committee accepted the Policies at their October 31 meeting and the full Commission accepted them at their November 28 meeting. If there are no objections, Staff recommends that the Board accept the Project Policies by consensus at the December 19 meeting.

Staff will provide the Board with periodic updates on the Project. Board members are welcome to attend Committee meetings which are scheduled through February as follows:

- Wednesday, December 13 (2:00PM)
- Wednesday, January 10 (2:00PM)
- Wednesday, January 24 (2:00PM)
- Tuesday, February 6 (2:00PM)
- Wednesday, February 14 (2:00PM)

Board members are also encouraged to provide input on any suggested changes or policy issues that you would like for the Committee to address in the Project. The Committee will entertain any new policy and technical issues as a reoccurring task at each of their meetings.

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

ZONING AND SUBDIVISION ORDINANCE UPDATE PROJECT OUTLINE

Step 1 – Adopt Work Plan, Project Policies, and Timeline. Staff will present a draft work plan, a list of policies to govern the project, and a timeline for completion to the Ordinances Committee for discussion, refinement, and adoption.

- Work plan to include detailed outline of subjects to be brought to the Committee for review, direction, and preliminary approval (Step 2).
- Project Policies are necessary to control the scope of the ordinance update project and ensure that there is clear direction regarding what the Commission and Staff intends to accomplish. Staff will provide draft policies that state the types of changes that will and will not be considered, which changes have the greatest priority, and ground rules for hearing text amendments while the project is underway. Regarding the latter item, a policy will be included recommending that any text amendments proposed during this project be limited to those initiated by the Board of Supervisors (either by the Board or by acceptance of an application for text amendment) that address either a critical concern raised by a specific case or that would impact County infrastructure projects or economic development efforts. This recommendation would be forwarded to the Commission and Board for consideration and adoption as a resolution.
- The timeline will be conservative taking into consideration Staff and Commission workloads and unforeseen project assignments.

Step 2 – Discuss and Provide Formal Direction on Policy Issues. Staff will present a list of substantive policy issues to the Ordinances Committee for discussion and formal direction to Staff. Each issue will be presented with a brief summary, list of potential options, and a staff recommendation. The focus at this stage will be to get clear policy direction on each issue in order to craft new ordinance language in Step 4. The Committee will approve an option for each issue on a preliminary basis to provide Staff with direction in developing the initial draft ordinances. Policy issues will be presented as impacting the Zoning Ordinance, the Subdivision Ordinance, or both Ordinances.

The Planning Commission will be kept up to date on Committee action items throughout this step. This will help to ensure that any additional Commissioner concerns are identified and addressed before completing this step.

Step 3 – Approve Framework for Draft Ordinances. Staff will develop and present new layouts/outlines for each Ordinance for review and preliminary approval by the Committee. Staff will develop each layout with the following “user-friendly” procedural objectives in mind:

- Organize the Ordinances in a logical fashion so that users of all types will be able to locate and understand the applicable regulations.

- Improve connectivity among ordinance sections through better use of cross-references.
- Provide better descriptions of uses and their applicable supplementary regulations in a centralized location. Ensure that each use is defined and that definitions do not contain regulations for the use.
- Develop either a unified definitions section that is shared by the Zoning and Subdivision Ordinances or ensure that definitions are consistent in each ordinance’s definitions section.
- Make better use of tables, charts, diagrams, and similar tools to convey ordinance provisions.
- Reduce or eliminate non-compulsory or guidance language (e.g., “shall/will” instead of “should/would”).

In addition to the Ordinance layouts, Staff will also provide an updated work plan that lists how the completed portions of the Ordinances will be presented to the Committee for review in Step 4.

Step 4 – Present Draft Ordinance Text by Chapter and by Subject. As Staff completes work on the initial draft Ordinances, portions of drafts will be presented to the Ordinances Committee for review in manageable increments. In some cases, entire chapters or sections can be presented. Complex issues or topics – in particular the policy issues identified in Step 2 – will be presented separately to avoid complicating the Committee’s review. All sections will be reviewed by the County Attorney before presentation to the Committee.

The Committee will take action to approve each chapter or section on a preliminary basis to allow Staff to proceed with the initial draft development. For sections that are reviewed and revised across more than one meeting, Staff will provide redlined versions of the text showing changes requested by the Committee from the previous meeting.

The Commission will be kept up to date on Committee action items throughout this step. This will help to ensure that any additional Commissioner concerns are identified and addressed before completing this step.

Step 5 – Present Initial Draft Zoning and Subdivision Ordinances. Once the Committee has approved all chapters and sections, Staff will assemble and present “Initial Drafts” of the Zoning and Subdivision Ordinances for final review by the Committee. If the Committee requests additional changes that require extra meetings to review, “Working Drafts” will be developed by Staff and include redline versions of requested changes. Once the Committee has agreed on the ordinance revisions, a “Final Draft for Commission Review” will be accepted by the Committee.

Step 6 – Presentation of Final Draft Ordinances to Full Planning Commission. The “Final Draft for Commission Review” of the Zoning and Subdivision Ordinances will be presented to the Commission in a special work session. If the Commission requests additional changes that

require extra meetings to review, “Working Drafts” will be developed by Staff and include redline versions of requested changes. Once the Commission has agreed on the ordinance revisions, a “Final Draft for Public Review” will be accepted by the Commission.

Prior to scheduling Public Hearing, the Commission will be asked to determine whether informal public comment sessions should be held and will also need to determine whether to hold Public Hearings on each ordinance in total or on specific chapters of the ordinances. Whether or not Public Hearings on separate chapters should be held will be dependent upon the nature of the changes being proposed. The County Attorney’s opinion will also be sought on this issue. The end result will be development of a final review timeline that includes dates for informal public outreach, scheduling and conducting formal public hearings, and adoption of the revised ordinances.

Step 7 – Public Outreach, Formal Public Hearings, and Adoption. This final step involves implementing the timeline and adoption process that was established in Step 6. Once the Commission has conducted all required Public Hearings and all final changes to the drafts are accepted, Staff will develop a “Final Draft for Board of Supervisors Review” for each ordinance. The Final Drafts will be presented to the Board in a special work session including members of the Commission/Ordinance Committee. Once the Board is comfortable with the drafts, final Public Hearings will be scheduled for formal adoption of the revised Ordinances.

Step 8 – Creation of Guidance Manual. Once the revised Zoning and Subdivision Ordinances have been adopted, Staff will initiate a new project to create a Planning and Zoning Guidance Manual. The purpose of this manual will be to inform the public on practices and procedures that the Department of Planning follows in applying the Ordinances. The Manual is administrative in nature to be maintained by Department Staff and would not require public hearing or adoption by the Board of Supervisors. Some items that would be part of the Guidance Manual include:

- General application procedures including descriptions of application forms that are required for each process. Copies of the forms themselves can also be included in the manual.
- Annual filing deadlines.
- Step-by-step explanation of common review processes (e.g., steps to follow in building a residential deck, when a home occupation permit is required, what is required in order to subdivide your land, etc.).
- Formal interpretations made by the Zoning Administrator on Zoning and Subdivision Ordinance provisions that do not require further text amendments.

Upon completion, Staff will attempt to introduce usage of the Guidance Manual at the beginning of the calendar year when the Zoning and Subdivision Ordinances are recompiled to include the previous year’s text amendments.

ESTIMATED NUMBER OF MEETINGS AND TIMEFRAME TO COMPLETE EACH PROJECT STEP

#	Project Step	Meetings	Est. Time*
1	Adopt Work Plan, Project Policies, and Timeline	1-2	1-2 months
2	Discuss and Provide Formal Direction on Policy Issues	Multiple	4-6 months
3	Approve Framework for Draft Ordinances	1-2	1-2 months
4	Present Draft Ordinance Text by Chapter and by Subject	Multiple	6-8 months
5	Present Initial Draft Zoning and Subdivision Ordinances	1-3	1-3 months
6	Presentation of Final Draft Ordinances to Full Planning Commission	1-3	1-3 months
7	Public Outreach, Formal Public Hearings, and Adoption	Multiple	4-6 months**
	Total Time to Complete/Adopt Revised Ordinances:		18-30 months
8	Creation of Guidance Manual (Staff only task)	n/a	2-4 months

* Estimated time assumes monthly Committee meetings. Timeframes may be shortened if Committee meets more frequently than once per month.

** This step may take longer if informal outreach efforts are requested by the Commission or Board prior to scheduling formal public hearings.

**ZONING AND SUBDIVISION ORDINANCE UPDATE
PROJECT POLICIES
(as approved by the Planning Commission Ordinances Committee on 10/31/2017
and by the Planning Commission on 11/28/2017))**

The main purpose of this project is to clarify, coordinate, and modernize the County's Zoning and Subdivision Ordinances. In order to ensure that the project progresses in an effective manner, it is recommended that the following policies be adopted to help manage the project:

- To avoid confusion as the revised ordinances are being developed, new text amendments to the Zoning and Subdivision Ordinances should not be considered until the project is completed unless the text amendment:
 - Is initiated either by the Planning Commission or the Board of Supervisors, or an application for text amendment is accepted by the Commission or Board for consideration, and
 - The text amendment addresses either a critical procedural concern or an issue that impacts a County infrastructure project or economic development efforts.
- No changes to lot sizes, residential density, or scale of development should be considered with this project.
- No substantive changes to the sliding-scale zoning system should be considered.
- No new zoning districts should be proposed or considered.
- Proposed changes of a substantive nature should be based on an actual documented issue and not on a perceived problem or issue. Do not attempt to fix a problem that does not exist or is highly unlikely to occur.
- All proposed changes should be consistent with the Comprehensive Plan and implementing component plans.

Initial Review: December 19, 2017
Set Public Hearing: _____
Publication Dates: _____ Media: _____
Public Hearing: _____ Code Update: _____
Approved on a motion by: _____

Chapter 165 Taxation Article III Vehicle License Tax

The Clarke County Board of Supervisors shall consider amending Chapter 165 Taxation Article III Vehicle License Tax.

Article III Vehicle License Tax¹

[Adopted 1-19-1988 as Secs. 8-31 through 8-37 of the 1987 Code]

§ 165-18. Violations and penalties.
Amended 93-01-19; 93-04-20; 97-05-20

The owner or operator of any motor vehicle, trailer or semitrailer who fails to obtain and display any required local license or who displays upon a motor vehicle, trailer or semitrailer any license of the county after its expiration date shall, upon conviction, be punished by a fine not to exceed that of a Class 4 misdemeanor, provided that a violation of this section may not be discharged by payment of a fine except upon presentation of satisfactory evidence that the required license has been obtained.

Amended 1-19-1993; 4-20-1993; 5-20-1997: Provide for penalties for failure to obtain and display the required local license.

§ 165-19. Persons and vehicles subject to tax; presentation of Virginia vehicle registration cards.

A. All motor vehicles, trailers, semitrailers and other vehicles normally garaged, stored or parked in the county shall be subject to the provisions of this article. When such normal location of a vehicle cannot be determined and the domicile of its owner is in this county, the vehicle shall also be subject to the provisions of this article.

B. Subsection A shall not apply to any vehicle exempted by the Code of Virginia, § 46.2-755. Limitations on imposition of motor vehicle license taxes and fees, or other law.F45F²

¹Editor's Note: See ~ 46.2-752 of the Code of Virginia, authority for assessment of taxes and license fees. See also Art. XIV, Motor Vehicle License Tax Exemption.

² Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

C. All persons subject to the provisions of this article who have been issued state vehicle licenses shall present their state registration cards to the Commissioner of the Revenue for issuance of a county vehicle license.

§ 165-20. Annual tax imposed; when and to whom tax payable. [Amended 4-20-1993]

There is hereby levied, assessed and charged an annual vehicle license tax on motor vehicles, trailers and semitrailers owned by residents of the county, payable to the Treasurer annually during the period January 1 through February 15, as fixed from time to time by resolution of the Board.

§ 165-21. Proration of tax. [Amended 4-20-1993]

With respect to any motor vehicle, trailer or semitrailer first garaged, stored or parked within the county after July 1, the county vehicle license tax shall be 1/2 of the annual tax.

§ 165-22. Specifications for licenses; issuance and attachment to vehicles; procurement by county for issuance to vehicle owners. [Amended 07-07-17]

A. One permanent vehicle decal or other sticker with a number, the words "Clarke County" inscribed thereon shall be issued for each vehicle licensed and shall be attached to such vehicle in this manner: The permanent decal or other sticker shall be securely attached to such vehicle in such a manner that it will be clearly visible from the rear thereof, except on any vehicle with a windshield, in which case the decal or other sticker shall be placed on the windshield to the right of and adjacent to the state inspection sticker, no higher than three inches from the bottom of the windshield of such vehicle.

B. The Treasurer shall procure the decals or other stickers and forms for the administration of this article, payment thereof to be appropriated from the general county fund.

§ 165-23. Payment of personal property tax required.

No vehicle shall be licensed by the county unless and until the applicant for such license shall have produced satisfactory evidence that all property taxes have been paid which have been properly assessed or are assessable against the applicant by the county.

§ 165-24. Fee for transfer or reissuance.

A fee shall be charged for the transfer or reissue of any county vehicle license.

§ 165-25. License period of validity. [Added 07-07-17]

The license tax year under the terms of this Article shall commence on the first day of January and shall expire on the thirty-first [31] of December of the calendar year. The permanent license shall be valid as long as:

(1) the vehicle is normally garaged, stored, or parked in the county and owned by the licensee, and

(2) all license taxes assessed against the vehicle owner pursuant to this article have been paid. Display of an invalid license on a motor vehicle shall be deemed a violation of this Article and subject to the penalties set forth in section 165- 18 above.

Amendments Chapter 165-Article III

.2007-07-17

165-22 Amend and 165-25 The Clarke County Board of Supervisors proposes this ordinance be adopted amending Chapter 165 Article III Vehicle License Tax changing § 165-22. Specifications for licenses; issuance and attachment to vehicles; procurement by county for issuance to vehicle owners to state permanent decal and adding § 165-25. License period of validity setting forth the requirements for validity to become effective January 1, 2008.

Set 2018 Organizational Meeting Date and Time

Staff recommends January 8, 2018, at 10:00 am in the
Berryville Clarke County Government Center
Meeting Room AB.

Clarke County Board of Supervisors

Consent Agenda

- A. Adopt 2017 Revision Clarke County Emergency Operations Plan
- B. Conservation Easement Authority – Bell Easement Donation



County of Clarke, Virginia
Department of Fire, EMS and Emergency Management
Director Brian Lichty



MEMORANDUM

To: Board of Supervisors, Clarke County

From: Brian Lichty, Director of Fire, EMS and Emergency Management

Cc: David Ash, County Administrator

Date: December 7, 2017

RE: Clarke County Emergency Operations Plan Update 2017

The Clarke County Emergency Operations Plan (EOP) was scheduled for review and updating in calendar year 2017 with the Virginia Department of Emergency Management. In March of this year the EOP review process began. After several months of review by departments throughout the County and State I am pleased to inform you the review process is now complete.

The Emergency Operations Plan is a component of the County's comprehensive approach to emergency management that ensures that the County is prepared to prevent, protect against, mitigate the effects of, respond to, and recover from hazards and threats that pose the greatest risk to the County.

Focused on response and short-term recover activities, this EOP provides a framework for how the County will conduct emergency operations. The plan identifies key roles and responsibilities, defines the primary and support roles of County agencies and departments, outlines the steps for coordinating with response partners, and establishes a system for incident management. The outlined framework is consistent with the standardized Emergency Management System and the National Incident Management System.

The Clarke County Department of Fire, EMS and Emergency Management and the Virginia Department of Emergency Management recommend approval of this document. It will be revised and updated as required.

Once approved, a copy will be filed with the Virginia Department of Emergency Management and distributed to all associated agencies as listed in the document.

MEMORANDUM

TO: Board of Supervisors, David Ash
FROM: Conservation Easement Authority, Alison Teetor
DATE: December 12, 2017
SUBJECT: Items for Consent Agenda –Bell - Easement Donation

The Clarke County Easement Authority has approved the following action. 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.

Mr. Bell originally applied for an easement donation which was reviewed and approved by the Authority in November 2011. The easement was never recorded. Mr. Bell reapplied in 2015. The current application is a request for easement donation for a 23.49-acre parcel with no existing dwelling and 3 DUR's. Mr. Bell would like to place the 23.49-acre parcel in easement, retiring 2 DURs.

The parcels are zoned FOC and are eligible for land use taxation. Therefore the following guidelines for accepting properties for easement donation are used:

- 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. There is a small pond and intermittent stream on the property. The parcel meets 3 of the 4 criteria, the property resource score is 53.71, it is next to an existing easement and the 2 of the 3 remaining DUR's will be retired. Points were given for 10 acres of steep slopes, frontage on an existing easement, retiring the 2 DUR's and being owned by the Bell's for between 20 and 30 years.

Recommendation

Give final approval for the easement donation.



Kenneth & Susan Bell
 TM 38-A-44
 23.5 acres, 3 DUR's



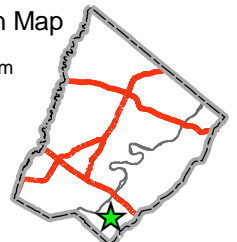
240 120 0 240 Feet

Clarke County GIS
 December 12, 2017



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

Location Map



Aerial Imagery 2015 Commonwealth of Virginia



Personnel Committee Items

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

Monday, December 11, 2017 9:30 am

Item No.

Description

A. Expiration of Term for appointments expiring through January 2018

12-11-2017 Summary: The Personnel Committee recommends:

- Appoint Dr. Colin Greene to the Community Policy and Management Team to complete the unexpired term of April Jenkins ending December 31, 2018
- Reappoint Christina Kraybill to the Economic Development Advisory Committee to a term expiring December 31, 2021
- Reappoint Jim Barb to the Economic Development Advisory Committee to a term expiring December 31, 2021
- Reappoint Tracy Smith to the Parks and Recreation Advisory Board to a term expiring December 31, 2021
- Reappoint Daniel Sheetz to the Parks and Recreation Advisory Board to a term expiring December 31, 2021

Appointments by Expiration Through January 2018

			<i>Appt Date</i>	<i>Exp Date</i>	<i>Orig Appt Date:</i>
<i>May 2017</i>					
Board of Zoning Appeals			5 Yr		
McKelvy	Pat	Alternate At Large	2/6/2014	5/5/2017	12/17/2013
Alternate position added 12/17/2013; Resigned 05/05/2017 expires 2/15/2019					
Appointed by Circuit Court; BOS letter of recommendation to Clerk. Oath of Office Required - Clerk of Circuit Court; 5 total members: 1 member may be on the Planning Commission Pg 1114 Supv Manual; other 4 have been generally 1 from each magisterial district, although not required.; Section 7-A-1 of the Zoning Ord states: "The Board shall consist of 5 residents of Clarke Co. Members of the Board shall hold no other public office in the locality except that 1 may be a member of the Clarke Co Planning Commission."					
<i>November 2017</i>					
Community Policy and Management Team					
Jenkins	April	Lord Fairfax Health District	7/18/2017	11/20/2017	6/12/2017
Resigned 11/20/2017, Term expires 12/31/2018					
2.2-5205 shall include, at a minimum, at least one elected official or appointed official or his designee from the governing body of a locality that is a member of the team, & the local agency heads or their designees of the following community agencies: community services board established pursuant to § 37.2-501, juvenile court services unit, dept of health, dss, & the local school div. The team shall also include a repre of a private organization or association of providers for children's or family services if such organizations or associations are located within the locality, & a parent representative. Parent representatives who are employed by a public or private program that receives funds pursuant to this chapter or agencies represented on a community policy and management team may serve as a parent representative provided that they do not, as a part of their employment, interact directly on a regular and daily basis with children or supervise employees who interact directly on a daily basis with children. Notwithstanding this provision, foster parents may serve as parent representatives. Those persons appointed to represent community agencies shall be authorized to make policy and funding decisions for their agencies. COI - Parent & Private - SOEI file at time of original appointment only					
Shenandoah Valley Workforce Investment Board			4 Yr		
James	Patricia	Buckmarsh District	5/16/2017	11/9/2017	9/17/2013
Left area 11-09-2017 expires 6-30-2021					
Beginning July 1, 2011, the term of appointment for SVWIB members shall be 4 years, with terms ending on June 30 of the year the term ends. Members may be eligible to serve two full consecutive terms.					
<i>December 2017</i>					
Economic Development Advisory Committee			4 Yr		
Kraybill	Christina	Berryville District, Business Owner	11/18/2014	12/31/2017	11/18/2014
Members of the committee should include one or more people from all key government and business groups such as planning commission, board of supervisors, school board, industrial development authority, town of Berryville, chamber of commerce, and key business sectors such as agriculture, banking, realty, light industry, retail and tourism. Membership not limited.					
Barb	Jim	Real Estate Rep, Business Owner	11/29/2013	12/31/2017	12/19/2000
Members of the committee should include one or more people from all key government and business groups such as planning commission, board of supervisors, school board, industrial development authority, town of Berryville, chamber of commerce, and key business sectors such as agriculture, banking, realty, light industry, retail and tourism. Membership not limited.					
Parks & Recreation Advisory Board					
Smith	Tracy	Millwood District	3/15/2016	12/31/2017	1/17/2012
(9) voting members on the Advisory Board. Six (6) members shall be appointed by the BOS to represent the 5 voting districts and 1 at large. The Superintendent of Schools or their designee shall serve on the Advisory Board. The Town Councils for Berryville, Boyce shall each appoint a representative to serve on the Advisory Board. The BOS shall also designate 1 member of the BOS to serve as a non-voting liaison to the Advisory Board. The Advisory Board will accept applications from high-school aged Clarke County residents and each year appoint two (2) to serve as non-voting members.					

			<i>Appt Date</i>	<i>Exp Date</i>	<i>Orig Appt Date:</i>
Parks & Recreation Advisory Board			4 Yr		
Sheetz	Daniel A.	Berryville District	11/19/2013	12/31/2017	3/18/2003
Fills unexpired term of Leah Robinson					
<p>(9) voting members on the Advisory Board. Six (6) members shall be appointed by the BOS to represent the 5 voting districts and 1 at large. The Superintendent of Schools or their designee shall serve on the Advisory Board. The Town Councils for Berryville, Boyce shall each appoint a representative to serve on the Advisory Board. The BOS shall also designate 1 member of the BOS to serve as a non-voting liaison to the Advisory Board. The Advisory Board will accept applications from high-school aged Clarke County residents and each year appoint two (2) to serve as non-voting members.</p>					
Wisecarver	Steve	Appointed by Town of Boyce	11/5/2013	12/31/2017	12/31/2001
<p>(9) voting members on the Advisory Board. Six (6) members shall be appointed by the BOS to represent the 5 voting districts and 1 at large. The Superintendent of Schools or their designee shall serve on the Advisory Board. The Town Councils for Berryville, Boyce shall each appoint a representative to serve on the Advisory Board. The BOS shall also designate 1 member of the BOS to serve as a non-voting liaison to the Advisory Board. The Advisory Board will accept applications from high-school aged Clarke County residents and each year appoint two (2) to serve as non-voting members.</p>					

January 2018

Clarke County Sanitary Authority			4 Yr		
Dunning, Jr.	A.R.	White Post District, Treasurer/Secretary	11/19/2013	1/5/2018	2/15/2005
<p>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.</p>					

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	12/31/2017
<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	2/21/2017	3/31/2020
<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	1/9/2017	12/31/2017
Capelli	Len	Director of Economic Development	4/14/2015	
Dunkle	Christy	Staff Representative - Town		
Weiss	David S.	BoS - Appointed Member	1/9/2017	12/31/2017
<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	1/9/2017	12/31/2017
McKay	Beverly B.	BoS - Vice Chair Appointed Member	1/9/2017	12/31/2017
Ohrstrom, II	George	Russell District; Planning Commission Chair	1/8/2015	12/31/2017

Monday, December 11, 2017

Page 1 of 8

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Board of Social Services</i>				1 Yr
Byrd	Barbara J.	BoS - Appointed Member	1/9/2017	12/31/2017
Dodson	Gerald	Berryville District	10/18/2016	7/15/2020
Gray	Lynn	Berryville District	6/17/2014	7/15/2018
Melusen	Alan	2010 Chair	9/19/2017	7/15/2018
Smith	James	Berryville District	8/15/2017	7/15/2021
<i>Board of Supervisors</i>				4 Yr
Byrd	Barbara J.	Russell District	1/9/2017	12/31/2019
Catlett	Terri T.	Millwood/Pinegrove Districts	1/1/2016	12/31/2019
Daniel	Mary L.C.	Berryville District	1/1/2016	12/31/2019
McKay	Beverly B.	White Post District, Vice Chair	1/1/2016	12/31/2019
Weiss	David S.	Buckmarsh/Blue Ridge Districts; Chair	1/1/2016	12/31/2019
<i>Board of Supervisors Finance Committee</i>				1 Yr
Byrd	Barbara J.	BoS - Alternate	1/9/2017	12/31/2017
Catlett	Terri T.	BoS - Appointed Member	1/9/2017	12/31/2017
McKay	Beverly B.	BoS - Alternate	1/9/2017	12/31/2017
Weiss	David S.	BoS - Appointed Member	1/9/2017	12/31/2017
<i>Board of Supervisors Personnel Committee</i>				1 Yr
Byrd	Barbara J.	BoS - Alternate	1/9/2017	12/31/2017
McKay	Beverly B.	BoS - Appointed Member	1/9/2017	12/31/2017
Weiss	David S.	BoS - Appointed Member	1/9/2017	12/31/2017
<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	5/5/2017
Means	Howard	Millwood District	2/15/2016	2/15/2021
Volk	Laurie	White Post District	2/18/2014	2/15/2019
<i>Broadband Implementation Committee</i>				
Bouffault	Robina Rich	White Post District	2/21/2017	
Daniel	Mary L.C.	Berryville District	2/21/2017	
Kreider	Scott	Buckmarsh / Battletown District	2/21/2017	
McKay	Beverly B.	White Post District	2/21/2017	
<i>Building and Grounds</i>				1 Yr
McKay	Beverly B.	BoS - Appointed Member	1/9/2017	12/31/2017
Weiss	David S.	BoS - Alternate	1/9/2017	12/31/2017

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Career and Technical Education Advisory Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	1/9/2017	12/31/2017
<i>Clarke County Historic Preservation Commission</i>				4 Yr
Arnett	Betsy	Berryville District	4/19/2016	5/31/2020
Berger	Katherine		11/21/2017	5/31/2019
Caldwell	Anne	Millwood District	4/18/2017	5/31/2021
Carter	Paige	White Post District	4/19/2016	5/31/2020
Kruhm	Doug	Planning Commission Representative	1/6/2017	12/31/2017
Stieg, Jr.	Robert	Millwood District	6/17/2014	5/31/2018
Teetor	Alison	Staff Representative		
York	Robert	White Post District	4/18/2017	5/31/2021
<i>Clarke County Humane Foundation</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/9/2017	12/31/2017
<i>Clarke County Library Advisory Council</i>				4 Yr
Al-Khalili	Adeela	Buckmarsh District	3/17/2015	4/15/2019
Bogert	Aubrey	White Post District	9/20/2016	4/15/2018
Brondstater	Bette	Berryville District	2/21/2017	4/15/2019
Curran	Christopher	Buckmarsh District	2/21/2017	4/15/2021
Daisley	Shelley	Russell District	5/17/2016	4/15/2020
Daniel	Mary L.C.	BoS - Liaison	1/9/2017	12/31/2017
Foster	Nancy	Russell District	4/19/2016	4/15/2020
Graves	Suzette	Berryville District	11/21/2017	4/15/2021
Holscher	Dirck	Russell District	2/21/2017	4/15/2021
Kalbian	Maral	Millwood District	2/17/2015	4/15/2019
<i>Clarke County Litter Committee</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/9/2017	12/31/2017
<i>Clarke County Planning Commission</i>				4 Yr
Bouffault	Robina Rich	White Post / Greenway District	3/15/2016	4/30/2020
Buckley	Randy	White Post District	1/23/2014	4/30/2018
Byrd	Barbara J.	BoS - Alternate	1/9/2017	12/31/2017
Caldwell	Anne	Millwood / Chapel District; Vice Chair	3/21/2017	4/30/2021
Daniel	Mary L.C.	BoS - Appointed Member	1/9/2017	12/31/2017
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	3/21/2017	4/30/2021

Monday, December 11, 2017

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			<i>Appt Date</i>	<i>Exp Date</i>
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	1/17/2017	1/5/2021
Dunning, Jr.	A.R.	White Post District, Treasurer/Secretary	11/19/2013	1/5/2018
Legge	Michael	Staff Representative		
Mackay-Smith, Jr.	Alexander	White Post District, Vice Chair	1/17/2017	1/5/2021
McKay	Beverly B.	BoS - Liaison	1/9/2017	12/31/2017
Myer	Joseph	Town of Boyce	11/17/2015	1/5/2020
Welliver	Ralph	Berryville District	7/19/2016	6/30/2020
<i>Community Policy and Management Team</i>				
Acker	Denise	Northwestern Community Services	7/18/2017	12/31/2018
Bauserman	Ellen	CCPS Director Pupil Svcs	7/18/2017	12/31/2019
Byrd	Barbara J.	BoS - Appointed Member	6/12/2017	12/31/2017
Goshen	Lisa	Parent Representative	11/21/2017	12/31/2020
Jenkins	April	Lord Fairfax Health District	7/18/2017	11/20/2017
Jones	Angie	Director Clarke County DSS	7/18/2017	12/31/2019
Legrys	Mark	Court Services Unit Supervisor	7/18/2017	12/31/2019
Obradovic	Laura	Private Provider - Grafton School	7/18/2017	12/31/2020
<i>Conservation Easement Authority</i>				<i>3 Yr</i>
Bacon	Rives	Berryville District	8/15/2017	12/31/2019
Buckley	Randy	White Post District	12/20/2016	12/31/2019
Byrd	Barbara J.	BoS - Appointed Member	1/9/2017	12/31/2017
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
<i>Constitutional Officer</i>				
Butts	Helen	Clerk of the Circuit Court	1/1/2016	12/31/2023
Keeler	Sharon	Treasurer	1/1/2016	12/31/2019
Peake	Donna	Commissioner of the Revenue	1/1/2016	12/31/2019
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Williams	Anne	Commonwealth Attorney	4/1/2017	11/7/2017
<i>County Administrator</i>				
Ash	David L.	County Administrator	3/19/1991	

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Economic Development Advisory Committee</i>				4 Yr
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	1/9/2017	12/31/2017
<i>Family Assessment and Planning Team</i>				
Allen	Gay	DSS - Foster Care Worker	7/18/2017	12/31/2018
Davis	Sara	Parent Representative	8/15/2017	12/31/2020
Normoyle	Vicki	Northwestern Community Svcs	7/18/2017	12/31/2018
Phillips	Courtney	26th District Court Svcs Unit	10/17/2017	12/31/2019
Rousseau	Christian	Private Provider - Intensive Supervisor & Counseling	6/12/2017	12/31/2020
Thompson	Christine	CCPS - Social Worker	7/18/2017	12/31/2019
<i>Fire & EMS Commission</i>				
Armacost, Jr.	Van	John H. Enders VFRC Rep	8/15/2017	8/30/2018
Conrad	Bryan H.	Citizen-at-large	9/1/2015	8/31/2019
Harrison	Diane	Citizen-at-large	6/20/2017	8/31/2021
Hoff	Matt	Boyce VFRC Rep	8/15/2017	8/31/2018
Lichty	Brian	Staff Representative	11/14/2016	
Nicholson	Andrew	Citizen-at-large	10/17/2017	8/31/2020
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Weiss	David S.	BoS - Representative	1/9/2017	12/31/2017
White	Jacob	Blue Ridge VFRC Rep	8/15/2017	8/31/2018
<i>Handley Regional Library Board</i>				4 Yr
Leahy	Cindy		11/21/2017	11/30/2021
<i>Industrial Development Authority of the Clarke County, Virginia</i>				4 Yr
Cochran	Mark	Buckmarsh District	10/17/2017	10/30/2021
Ferrell	Brian	Buckmarsh District; Secretary 2017	6/21/2016	10/30/2019
Jones	Paul	Russell District	3/15/2016	10/30/2019
Juday	David	Russell District; Chair 2011 -2017	10/21/2014	10/30/2018
Koontz	English	Buckmarsh District; Vice Chair 2017	6/16/2015	10/30/2018
Pierce	Rodney	Buckmarsh District	10/18/2016	10/30/2020
Waite	William	Millwood District; Interim Treasurer 10-31-2017	10/31/2017	10/30/2021
Weiss	David S.	BoS - Liaison	1/9/2017	12/31/2017

Monday, December 11, 2017

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			<i>Appt Date</i>	<i>Exp Date</i>
<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	1/9/2017	12/31/2017
Schutte	Charles	School Board Representative	1/8/2012	
Weiss	David S.	BoS - Appointed Member	1/9/2017	12/31/2017
<i>Legislative Liaison and High Growth Coalition</i>				1 Yr
Daniel	Mary L.C.	BoS - Liaison	1/9/2017	12/31/2017
<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	5/16/2017	6/30/2020
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	1/9/2017	12/31/2017
McKay	Beverly B.	BoS - Appointed Member	1/9/2017	12/31/2017
Stidham	Brandon	Citizen Representative [Planning Director]	4/19/2016	1/31/2019
<i>Northwest Regional Adult Drug Treatment Court Advisory Committee</i>				Open End
Byrd	Barbara J.	Russell District	1/9/2017	12/31/2017
<i>Northwestern Community Services Board</i>				3 Yr
Brown	Audrey	White Post District	11/21/2017	12/31/2020
Harris	Celie	Millwood District	11/17/2015	12/31/2018
<i>Northwestern Regional Jail Authority</i>				1 Yr
Ash	David L.	BoS - Appointed Member	1/9/2017	12/31/2017
Byrd	Barbara J.	BoS - Liaison - Alternate	1/9/2017	12/31/2017
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Wyatt	Jimmy	Millwood District	11/17/2015	12/31/2019
<i>Northwestern Regional Juvenile Detention Center Commission</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/9/2017	12/31/2017
Wyatt	Jimmy	Millwood District	12/20/2016	12/20/2020

Monday, December 11, 2017

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			<i>Appt Date</i>	<i>Exp Date</i>
<i>Old Dominion Alcohol Safety Action Policy Board & Division of Court Services</i>				3 Yr
Roper	Anthony	Sheriff	12/20/2016	12/31/2019
<i>Old Dominion Community Criminal Justice Board</i>				3 Yr
Roper	Anthony	Sheriff	12/20/2016	12/31/2019
<i>Our Health</i>				3 Yr
Shipe	Diane	Buckmarsh District	7/19/2016	3/15/2019
<i>Parks & Recreation Advisory Board</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/9/2017	12/31/2017
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>				3 Yr
Hillerson	Coleen	Clarke County Rep Board of Directors	8/16/2016	7/31/2019
<i>Regional Airport Authority</i>				1 Yr
Ash	David L.	BoS - Alternate	1/9/2017	12/31/2017
Crawford	John	Buckmarsh District	7/19/2016	6/30/2020
McKay	Beverly B.	BoS - Alternate	1/9/2017	12/31/2017
<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	5/16/2017	11/9/2017
<i>Strategic Planning Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	8/15/2017	12/31/2017
<i>Towns and Villages: Berryville</i>				1 Yr
Byrd	Barbara J.	BoS - Liaison	1/9/2017	12/31/2017
Daniel	Mary L.C.	BoS - Liaison - Alternate	1/9/2017	12/31/2017

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Towns and Villages: Boyce</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/9/2017	12/31/2017
McKay	Beverly B.	BoS - Liaison	1/9/2017	12/31/2017
<i>Towns and Villages: Millwood</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/9/2017	12/31/2017
<i>Towns and Villages: Pine Grove</i>				1 Yr
Catlett	Terri T.	Bos - Liaison	1/9/2017	12/31/2017
Weiss	David S.	BoS - Liaison	1/9/2017	12/31/2017
<i>Towns and Villages: White Post</i>				1 Yr
McKay	Beverly B.	Bos - Liaison	1/9/2017	12/31/2017



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

December 11, 2017 10:00 AM

Item
No. Description

- A. Intergovernmental MOU with Shenandoah Valley Substance Abuse Coalition. Staff recommends approval at Work Session.

12-11-2017 Summary: David Ash provided the current amendment and explanation to the MOU pointing out that the amended language addressed the original MOU and not the proposed amendment.

Supervisor Byrd moved to approve the Intergovernmental MOU with the Shenandoah Valley Substance Abuse Coalition. The motion carried by the following vote:

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

- B. Parking Ordinance Discussion – Chapter 175 Article III. Staff recommends set public hearing at December regular meeting.

12-11-2017 Summary: David Ash requested the Board agree to set public hearing for the December meeting to consider modification of the County's parking ordinance to allow for parking penalties to be assessed in lieu of towing vehicles at owners' expense.

- C. 2017 Legislative Luncheon; Monday, December 11, 2017; Time: 12 Noon; Niks Italian Kitchen, 15 B Crow Street, Berryville, VA 22611

12-11-2017 Summary: The Board met with Delegate-elect Wendy Gooditis to discuss the upcoming legislative session and the Board's interest in specific legislation.

TAB C

Additional provision recommended for inclusion in proposed MOU:

The provisions of paragraph 7 of the MOU, that the parties to the MOU shall not be required to provide any additional funding other than the awarded grant funds and shall not receive invoices from NSVSAC outside the scope of the grant funds, shall apply likewise to all matters within the scope of this Addendum.

COPY

ADDENDUM TO THE MEMORANDUM OF UNDERSTANDING

Northern Shenandoah Valley Substance Abuse Coalition
FY 2016 Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program;

On this ___ day of _____, 2017, the undersigned parties did agree to the terms contained in this *Addendum to the Memorandum of Understanding* between the City of Winchester (hereinafter referred to as the "City") and Clarke County, Virginia; and Frederick County, Virginia; Valley Health System; and the Northern Shenandoah Valley Substance Abuse Coalition, of the Commonwealth of Virginia (hereinafter referred to as the "NSVSAC"). The foregoing (and undersigned) being hereinafter referred to collectively as "the parties".

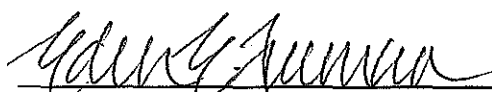
TERMS

1. On June 20, 2016, the foregoing parties entered into a Memorandum of Understanding (**Exhibit A**), hereinafter "the MOU" regarding their respective duties associated with the Northern Shenandoah Valley Substance Abuse Coalition and associated Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program.
2. All terms described in the MOU are adopted and incorporated as if set forth fully herein and continue to survive the adoption of this Addendum including but not limited to the provisions of the MOU requiring that the parties to the MOU shall not be required to provide any additional funding other than the awarded grant funds and shall not receive invoices from NSVSAC outside the scope of the grant funds, **which requirements shall apply likewise to all matters within the scope of this Addendum**".
3. Paragraph (18) of the MOU provides that "This document represents the entire agreement between the parties. All prior or subsequent agreements concerning these matters are hereby deemed to be null and void **unless said terms are incorporated into a written Addendum to this MOU signed by all parties.**" This Addendum has been prepared in accordance with the foregoing.
4. In addition to the terms described in the MOU, the City, at its sole discretion, has elected to provide the space located at 305 E. Piccadilly Street (hereinafter referred to as the "Timbrook House") to be used by NSVSAC for office space for the operation of the Northwest Regional Adult Drug Treatment Court for the nominal consideration of one dollar (\$1.00) per year;
5. The NSVSAC will be solely responsible the cost of all utilities for the building and will allow City staff and other authorized representatives access to the structure at all times;

6. The NSVSAC will be solely responsible for securing general liability insurance coverage at their sole cost for their use of the space in an amount and form acceptable to the City's Risk Manager with the City named as an additionally insured party. Alternative coverage arrangements acceptable to the City's Risk Manager may be permitted at the sole discretion of the City.
7. The City will continue to provide space located at the Timbrook House for a period of time not to exceed five (5) years upon the execution of the addendum by all parties;
8. The City's governing body may, at its sole discretion, with or without cause, terminate this addendum and revoke the NSVSAC's permission to operate in the space at any time without notice, NSVSAC shall promptly vacate the property upon notification of such revocation.
9. The City's governing body may renew this addendum for additional terms not to exceed five (5) years at their sole discretion.
10. The provisions of this Addendum shall immediately terminate upon termination of the MOU.
11. At all times herein mentioned, the parties shall remain separate and distinct entities. Nothing in this Addendum shall be construed to form a *respondeat superior* relationship between the City and any of the parties including but not limited to NSVSAC, its employees, agents, and assigns.
12. NSVSAC shall indemnify and hold the City, its employees, agents, and assigns, harmless for any claims made by third parties arising from their use of the subject property.
13. NSVSAC shall be responsible for all damages, costs, and fees, including but not limited to attorney's fees incurred by the City on any claim arising as a result of NSVSAC's use of the property.

By executing this document, the undersigned parties represent that they are authorized to and hereby bind their respective entities to all terms of this MOU:

CITY OF WINCHESTER


 Eden Freeman, City Manager

16 Nov 2017
 Date

Frederick County, Virginia



Kris C. Tierney, County Administrator Date 11/9/17

Clarke County, Virginia


David L. Ash, County Administrator Date

**NORTHERN SHENANDOAH VALLEY
SUBSTANCE ABUSE COALITION**



Lauren Cummings, Executive Director Date 11/17/17

VALLEY HEALTH SYSTEM



Chris Rucker, Vice President, Date
Ambulatory and Wellness Services 11/17/17



THE COMMON COUNCIL

Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
540-667-1815
TDD 540-722-0782
www.winchesterva.gov

I, Kari J. Van Diest, Deputy Clerk of the Common Council, hereby certify on this 26th day of October 2017 that the following Resolution is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 24th day of October 2017.

RESOLUTION TO AUTHORIZE THE CITY MANAGER TO EXECUTE AN ADDENDUM TO THE NSVSAC MOU FOR USE OF THE TIMBROOK HOUSE

WHEREAS, the Northern Shenandoah Valley Substance Abuse Coalition operates the Northwestern Regional Drug Treatment Court program and is in need of office space; and,

WHEREAS, the City of Winchester currently owns the Timbrook House; and,

WHEREAS, all programming that was formerly housed in the Timbrook House ceased in January 2017; and,

WHEREAS, there is no current utilization of the Timbrook House; and,

WHEREAS, executing the attached addendum would provide the Northern Shenandoah Valley Substance Abuse Coalition with much needed office space in the Timbrook House for the operation of the Northwestern Regional Drug Treatment Court program; and,

WHEREAS, all terms and conditions cited within the attached addendum require strict adherence.

NOW THEREFORE BE IT RESOLVED, that the Winchester Common Council hereby authorizes the City Manager to execute the attached addendum.

Resolution No. 2017-36.

ADOPTED by the Common Council of the City of Winchester on the 24th day of October 2017.

Witness my hand and the seal of the City of Winchester, Virginia.



Kari J. Van Diest
Kari J. Van Diest, MMC
Deputy Clerk of the Common Council

ADDENDUM TO THE MEMORANDUM OF UNDERSTANDING

*Northern Shenandoah Valley Substance Abuse Coalition
FY 2016 Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program;*

On this ____ day of _____, 2017, the undersigned parties did agree to the terms contained in this *Addendum to the Memorandum of Understanding* between the City of Winchester (hereinafter referred to as the "City") and Clarke County, Virginia; and Frederick County, Virginia; Valley Health System; and the Northern Shenandoah Valley Substance Abuse Coalition, of the Commonwealth of Virginia (hereinafter referred to as the "NSVSAC"). The foregoing (and undersigned) being hereinafter referred to collectively as "the parties".

TERMS

1. On June 20, 2016, the foregoing parties entered into a Memorandum of Understanding (**Exhibit A**), hereinafter "the MOU" regarding their respective duties associated with the Northern Shenandoah Valley Substance Abuse Coalition and associated Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program.
2. All terms described in the MOU are adopted and incorporated as if set forth fully herein.
3. Paragraph (18) of the MOU provides that "This document represents the entire agreement between the parties. All prior or subsequent agreements concerning these matters are hereby deemed to be null and void **unless said terms are incorporated into a written Addendum to this MOU signed by all parties.**" This Addendum has been prepared in accordance with the foregoing.
4. In addition to the terms described in the MOU, the City, at its sole discretion, has elected to provide the space located at 305 E. Piccadilly Street (hereinafter referred to as the "Timbrook House") to be used by NSVSAC for office space for the operation of the Northwest Regional Adult Drug Treatment Court for the nominal consideration of one dollar (\$1.00) per year;
5. The NSVSAC will be solely responsible the cost of all utilities for the building and will allow City staff and other authorized representatives access to the structure at all times;
6. The NSVSAC will be solely responsible for securing general liability insurance coverage at their sole cost for their use of the space in an amount and form acceptable to the City's Risk Manager with the City named as an additionally insured party. Alternative coverage arrangements acceptable to the City's Risk Manager may be permitted at the sole discretion of the City.
7. The City will continue to provide space located at the Timbrook House for a period of time not to exceed five (5) years upon the execution of the addendum by all parties;
8. The City's governing body may, at its sole discretion, with or without cause, terminate this addendum and revoke the NSVSAC's permission to operate in the space at any

time without notice, NSVSAC shall promptly vacate the property upon notification of such revocation.

9. The City's governing body may renew this addendum for additional terms not to exceed five (5) years at their sole discretion.
10. The provisions of this Addendum shall immediately terminate upon termination of the MOU.
11. At all times herein mentioned, the parties shall remain separate and distinct entities. Nothing in this Addendum shall be construed to form a *respondeat superior* relationship between the City and any of the parties including but not limited to NSVSAC, its employees, agents, and assigns.
12. NSVSAC shall indemnify and hold the City, its employees, agents, and assigns, harmless for any claims made by third parties arising from their use of the subject property.
13. NSVSAC shall be responsible for all damages, costs, and fees, including but not limited to attorney's fees incurred by the City on any claim arising as a result of NSVSAC's use of the property.

By executing this document, the undersigned parties represent that they are authorized to and hereby bind their respective entities to all terms of this MOU:

CITY OF WINCHESTER

 26 Oct 2017
Eden Freeman, City Manager Date

Frederick County, Virginia

Kris Tierney, County Administrator Date

Clarke County, Virginia

David L. Ash, County Administrator Date

NORTHERN SHENANDOAH VALLEY

SUBSTANCE ABUSE COALITION

Lauren Cummings, Executive Director

Date

VALLEY HEALTH SYSTEM

Chris Rucker, Vice President, Date
Ambulatory and Wellness Services

MEMORANDUM OF UNDERSTANDING

*Northern Shenandoah Valley Substance Abuse Coalition
FY 2016 Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program;*

On this 20 day of June, 2016, the undersigned parties did agree to the terms contained in this *Memorandum of Understanding* ("MOU") between the City of Winchester (hereinafter referred to as the "City"); Clarke County, Virginia; Frederick County, Virginia; Valley Health System; the *Northern Shenandoah Valley Substance Abuse Coalition*, (hereinafter referred to as the "NSVSAC"). The foregoing (and undersigned) being hereinafter referred to collectively as "the parties".

RECITALS

1. WHEREAS, at all times herein mentioned, the City of Winchester, Virginia, was and remains a municipal corporation formed and operating under the laws of the Commonwealth of Virginia; and
2. WHEREAS, at all times herein mentioned Frederick County, Virginia and Clarke County, Virginia were and remain Counties formed and operating under the laws of the Commonwealth of Virginia.
3. WHEREAS, the Northern Shenandoah Valley Substance Abuse Coalition is a nonprofit entity formed under the laws of the Commonwealth of Virginia. One of the purposes of the NSVSAC is to facilitate the creation of a regional drug treatment court (hereinafter the "Northwest Regional Adult Drug Treatment Court") in accordance with the provisions of §18.2-254.1 of the Code of Virginia by the following localities: (1) City of Winchester, Virginia; (2) Frederick County, Virginia, and (3) Clarke County, Virginia; and
4. WHEREAS, the NSVSAC desires to compete to receive funding under the FY 2016 Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program; and
5. WHEREAS, said grant is limited to states, state and local courts, counties, units of local government, and federally recognized indigenous tribal governments on behalf of a single jurisdiction drug court; and
6. WHEREAS, the NSVSAC has requested that the City of Winchester apply for said grant and stand as fiscal agent for any funds awarded pursuant to said grant; and
7. WHEREAS, Common Council for the City of Winchester has expressed its support for the Drug Court Program and in furtherance thereof, the Manager has agreed to authorize the City's service as fiscal agent for the grant funds; and

8. WHEREAS, NSVSAC has represented that the grant provisions allow for a nonprofit organization like the NSVSAC to be a sub-reipient of funds received under the grant.

AGREEMENT

The parties understand that participating in this agreement will increase the ability of City of Winchester, Frederick County and Clarke County to promote overall public safety, prevent substance abuse, promote recovery services, and provide the best possible service to the citizens and visitors to those localities; and the parties hereto intend by this memorandum to enter into an understanding for cooperation in the establishment and utilization of such activity, subject to the specific terms and conditions herein. The parties jointly agree with one another as follows:

1. The NSVSAC will act as an umbrella organization to collaborate with community partners in the City of Winchester, Frederick County and Clarke County and take the lead in identifying and developing effective resources to ensure that the necessary continuum of care for substance abuse and addiction services are available to all members of the community.
2. The NSVSAC will promote prevention of substance abuse, treatment of current substance abusers, cooperation between law enforcement, services by treatment providers, the coordination of criminal justice system activity, and support from the medical community and recovery community as well as the community as a whole.
3. The NSVSAC will provide support and staffing to the Northwest Regional Adult Drug Treatment Court.
4. Contingent upon fiscal appropriation from Common Council for the City of Winchester, the City agrees to act as the applicant and fiscal agent for the Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program, which may be appropriated in accordance with performance metrics established by Common Council for the City of Winchester and which shall be consistent with grant requirements.
5. In order to properly administer the funds received from the Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program, Valley Health System will be responsible for hiring an administrator for the Northwest Regional Adult Drug Treatment Court ("NWRADTC") program, and for the payment of substance abuse treatment services for participants in the NWRADTC program. The NSVSAC will provide quarterly invoices to the City of Winchester for the reimbursement of costs incurred for compensation of the drug treatment court administrator and for the

payment of substance abuse treatment services, which shall be paid for using funds from the Bureau of Justice Assistance Adult Drug Court Discretionary Grant Program.

6. The collective monetary total of the provided invoices shall not exceed the dollar amount of the awarded grant.
7. The City, Frederick County, Clarke County, and Valley Health System shall not be required to provide any additional funding other than the awarded grant funds, and shall not receive invoices from NSVSAC outside the scope of the grant funds.
8. The City shall bear no funding responsibility for any services associated with this agreement or the aforementioned grant should the funding not be awarded, rescinded, or otherwise modified from its original expected scope.
9. At all times herein mentioned, NSVSAC; the City of Winchester, Virginia; Frederick County, Virginia; Clarke County, Virginia; Valley Health System, their respective employees, agents, and assigns, shall be construed and remain independent entities. Nothing in this Memorandum of Understanding shall be construed to form an employment relationship between any of the parties.
10. This document represents the entire agreement between the parties. All prior or subsequent agreements concerning these matters are hereby deemed to be null and void unless said terms are incorporated into a written Addendum to this MOU signed by all parties.
11. This *Memorandum of Understanding* shall automatically renew on January 1st of each year following execution for ten (10) years following execution and may be terminated without cause or recourse by the City of Winchester upon thirty (30) days written notice issued to NSVSAC effective upon mailing. This Agreement shall remain in effect despite the expiration of tenure of any of the representatives whose signatures appear hereon.
12. This document shall be construed under the laws of the Commonwealth of Virginia. Any dispute arising from the performance or non-performance of the terms of this MOU shall be litigated solely in the Circuit Court for the City of Winchester, Virginia, or the U.S. District Court in Harrisonburg, Virginia.

By executing this document, the undersigned parties represent that they are authorized to and hereby bind their respective entities to all terms of this MOU:

CITY OF WINCHESTER

 29 June 2016
Eden Freeman, City Manager Date

FREDERICK COUNTY, VIRGINIA

 6/28/16
Brenda G. Garton, County Administrator Date

CLARKE COUNTY, VIRGINIA

 6/21/2016
David L. Ash, County Administrator Date

**NORTHERN SHENANDOAH VALLEY
SUBSTANCE ABUSE COALITION**

 6/20/16
Lauren Cummings, Executive Director Date

VALLEY HEALTH SYSTEM

 7/28/16
Chris Rucker, Vice President,
Ambulatory and Wellness Services Date

Initial Review: December 11, 2017
Set Public Hearing: December 19, 2017
Publication Dates: _____ Media: _____
Public Hearing: _____ Code Update: _____
Approved on a motion by: _____

Chapter 175 Vehicles and Traffic Article III Stopping, Standing, and Parking

The Clarke County Board of Supervisors shall consider completely revising the Clarke County Code Chapter 175 Article III.

Chapter 175 Vehicles and Traffic Article III Stopping, Standing and Parking

§ 175-12. *Parking vehicles without state license on highway.*

Except as otherwise provided by law, it shall be unlawful for any person to park any vehicle having no current state license on any highway in the county.

§ 175-13. *Parking on private property.*

No person shall stand or park a vehicle on any private lot or lot area without the express or implied consent of the owner thereof.

§ 175-14. *Parking in No Parking Area*

No person shall park a vehicle, except in compliance with directions of a law enforcement officer, in an area on a Commonwealth of Virginia right away posted with a Virginia Department of Transportation "No Parking" sign or sign with the letter "P" enclosed in a circle with a diagonal line going through the "P".

§ 175-15. *Issuance of citation for parking violation*

Whenever any motor vehicle without driver is found parked, stopped, or standing in violation of any of the provisions of this Article or other ordinances of this County, the law enforcement officer finding such vehicle shall take its registration number, make, and model of the vehicle and any other Information displayed on the vehicle which may identify its user and shall conspicuously affix to such vehicle a parking citation for the driver to answer the charge against him within five days, during the hours and at a place specified in the citation. The law enforcement officer shall deliver one copy of such citation to the County Treasurer.

§ 175-16. *General penalty for parking violation*

Unless otherwise provided, any person violating the provisions of this Article shall be guilty of a traffic infraction and punished as prescribed in section 175-1; provided however, that any such violation may be satisfied, in full, by payment to the County Treasurer of thirty dollars (\$30.00) within five (5) days of such violation. All uncontested parking citations paid under this section shall be accounted for by the County Treasurer.

§175-17. *Procedure for delinquent parking citation*

The Sheriff shall cause a summons to be issued for delinquent parking citations; provided, however, before any summons shall issue for the prosecution of a violation of this Article or other ordinance or regulation of the County regulating parking, the violator shall have been first notified by mail at his last known address or at the address shown for such violator on the records of the Department of Motor Vehicles that he may pay the fine provided by law for such violation within five (5) days of receipt of such notice, and the Treasurer shall notify the Sheriff if the violator has failed to pay such fine within such time. The notice to the violator, required by the provisions of this section, shall be contained in an envelope bearing the words "Law Enforcement Notice" stamped or printed in the face thereof in type at least one-half inch in height.

§ 175- 18. *Presumption in prosecution of parking violation.*

In any prosecution charging a violation of any parking regulation contained in this article, proof that the vehicle described in the complaint, summons, parking ticket citation, or warrant was parked in violation of such regulation, together with proof that the defendant was at the time of such parking violation the registered owner of the vehicle, as required by Title 46.2 Motor Vehicles, Chapter 6 Titling and Registration of Motor Vehicles of the Code of Virginia, shall constitute in evidence a rebuttable presumption that such registered owner of the vehicle was the person who parked the vehicle at the place where and for the time during which such violation occurred.



2018 Legislative Priorities and Positions for Clarke County 11/21/2017 Revision

Issue: Broadband

Clarke County urges the Commonwealth and Federal Government to assist communities in their efforts to deploy universal, affordable access to broadband for all areas, particularly in under-served and rural areas. Additionally, Clarke County opposes mandates that limit or restrict local use authority for the siting of telecommunications infrastructure or result in a negative fiscal impact to county budgets.

Issue: Drug Courts, Treatment, and Substance Abuse Assistance

Clarke County urges the General Assembly to continue and expand the use of Drug Courts, treatment, and substance abuse assistance in an effort to provide a more complete and less costly alternative to employing only the criminal justice system to resolve the issues surrounding substance abuse.

Issue: Education

Clarke County supports full funding of Virginia's Standards of Quality as recommended by the Board of Education. The Commonwealth should fund its share of the true cost of K-12 public education without reducing other parts of the budget affecting local government or shifting costs from the Commonwealth to localities.

In addition to meeting its obligations to fund fully instructional staff, Clarke County believes the Commonwealth should meet its obligation to fund fully the support side of K-12. Full restoration should be made of the cuts made in since 2009 in areas related to support staff funding including the elimination of the funding cap on support positions, reinstatement of the Cost of Competing funds for support staff, etc.

Clarke County supports legislation to adjust the calculation of the local Composite Index to base its Real Estate value calculations on use-value instead of true value in localities that have adopted use-value taxation.

Issue: Ethics Rules

Clarke welcomes a review of the Commonwealth's Ethics Rules but believes that the rules that affect local jurisdictions and their Boards, Commissions, Authorities and Committees are strong enough today. Clarke cautions that any increase to the ethics rules affecting localities could prove detrimental to getting people to serve in local government positions. On the State level, Clarke supports the idea of recording the votes of individual members of the General Assembly at all subcommittee meetings.

Issue: Funding for State Mandated Positions and Jails

Clarke County urges the Commonwealth to meet its full funding obligations for Constitutional Officers and their state mandated positions. In addition, Clarke requests that the state budget be amended to fund local and regional jails

2018 Legislative Priorities And Positions For Clarke County

based on actual costs as determined by the Annual Jail Cost Report, published by the Compensation Board.

Issue: Land Conservation

Clarke County supports the Purchase of Development Rights program, the Tax Credit program for the donation of easements, the transferability of tax credits.

Issue: State Tax Reform, Cost and Revenue Shifting and State Year-end Surplus Funds

Clarke County calls upon the Commonwealth to restructure state income, sales and use taxes to address anachronistic tax policies. Tax reform is required to help buttress the Commonwealth's General Fund that finances most core government functions and must be stabilized to meet current and foreseeable core service demands. Failure to address this need has resulted in the unfair gradual shifting of costs and the outright reduction in aid to localities to balance the state budget. With each passing year Clarke County has been required to raise real estate taxes in order to incrementally subsidize a variety of traditionally state funded (or state shared) costs (Compensation Board, Registrar, Cooperative Extension, Line of Duty, Social Services and the court system for example). This cost shifting places a tremendous burden on a regressive real estate tax system. Cost shifting must stop and the tax system must be reformed to reduce the burden on the real estate tax. Action must be taken to restore "Aid to Localities".

At a minimum tax reform should meet the following criteria:

- Reduction of local dependence on the real estate tax.
- Address fairness in taxing structures and "level the playing field" to eliminate unequal treatment; for example, ensuring the collection of sales tax from internet sales thereby promoting uniformity and fairness in the tax treatment of businesses selling goods in the Commonwealth.
- Offset any change that reduces or eliminates an existing local funding source by a new or expanded source. Clarke County opposes repeal of the machinery and tools tax or the BPOL tax unless such offset is guaranteed.
- Ensure equal taxing authority to towns, cities and counties. Clarke County's support for equal taxing authority is broad and includes requesting and supporting action by the General Assembly for partial measures such as authorizing the imposition of meals tax and cigarette and tobacco tax without need for referendum.
- Protection of the commonwealth's general fund and preservation for core government functions such as public education, health and human services, public safety, natural resources and environmental services. Transportation maintenance and improvements should be paid by user fees.

2018 Legislative Priorities And Positions For Clarke County

**Issue: Water
Availability**

Clarke County supports proactive state action in reviewing and establishing regulations and programs to ensure that localities water sources are protected and that water quantity, as well as quality be protected.

Issue: Water Quality

Clarke County supports cost effective measures aimed at reducing loadings of pollutants in state waters from both point and non-point sources but urges the Commonwealth to consider the impacts of such measures will have on both local governments and agriculture. Further, Clarke believes reliable forms of financial and technical assistance will be required to help localities and agriculture meet the Commonwealth's goals with regard to water quality.

MEMORANDUM

TO: Board of Supervisors

FR: Thomas Judge, Director of Joint Administrative Services

DT: 12/19/2017

RE: *December Finance Report*

1. **FY 18 Supplemental Appropriations and Transfers.** The Committee should consider recommendations on the following actions:
 - a. **Park Trail.** Please find attached a memo requesting transfer of \$25,000 from the Parks Swimming Pool project to the Parks Trail Renovation project. This does not require formal appropriation action. The Finance Committee approved making the transfer, but asks that the status of Parks projects be better communicated in the future.
 - b. **LODA Past Liability.** At the time Clarke County opted out of the Commonwealth LODA fund, and began working with VaCorp to provide coverage, the only claimant was [REDACTED] and the Commonwealth continued to cover this claimant. Beginning in FY 18, this claimant has been transferred to Clarke County, and we have worked with VaCorp to manage this claim. VaCorp has in turn billed us for the full annual cost of \$28,200 to provide family health insurance for [REDACTED]. It became clear in the late stages of the FY 18 budget process that this would be happening, but the amount was not known until after the budget was adopted. The Finance Committee recommends approval of the following resolution:

“Be it resolved that FY 18 budgeted expenditure and appropriation of the Sheriff’s Department be increased \$28,200, and that the designation for government savings be reduced in the same amount.”
2. **Fee Study.** A fee study update was recently suggested. The last comprehensive study was performed in the 1990’s. Since then there have been intermittent updates to certain fees. The Finance Committee recommended that a complete inventory of fees be developed and evaluated before any decision to engage a third party consulting firm is made.
3. **FY 17 Financial Report.** The final FY 17 Financial Report was submitted to the Auditor of Public Accounts by the November 30 deadline. A representative from Robinson, Farmer, and Cox has been invited to present this report at the December 19 Board meeting.
4. **Budget Calendar.** Please find a proposed budget calendar attached. This could be considered for adoption at the Board’s organization meeting in early January.
5. **Health Insurance.** The Joint Administrative Services Board will consider a new health insurance program offered by the Commonwealth. If proposed by that Board, the Supervisors and School Board will need to take action on it prior to January 15.
6. **Bills and Claims.** This is recommended for approval.
7. **Standing Reports.** The following report is attached: Reconciliation of Appropriations. General Fund Balance. Capital Projects. YTD Budget Report

Memo

To: The Finance Committee
From: Lisa Cooke
cc: Tom Judge, David Ash, Joe Braithwaite, Mike Legge
Date: November 20, 2017
Re: Park Trail Bid

On Friday, November 17, 2017, Mr. Ash, Mike, Joe and I met to discuss the trail project at the park. The bids were opened on Thursday, November 9, 2017 with the lowest coming in around \$46,000. This amount was approximately \$16,000 more than we had anticipated in our original budget request. Two major things accounted for this increase. First, there has been an increase in stone prices. Second, in our original estimate, we were given a cost to widen the trail to eight feet. In the bid, we ask the individual to add a top layer of stone and perform compaction testing.

As soon as we saw we were encountering a shortfall in our funding, we looked within our budget to see if we may have an area of savings in another project that may help fund this project. We feel we may be able to do this with lower than expected costs in our swimming pool line item. We currently have \$78,378.00 left in that fund. We still have to take care of a few items including two skimmers @\$12,000, a diving board platform and board @ \$12,000, a zero entry ramp for the baby pool @ \$25,000 all for an approximate total of \$49,000. If we left \$53,378, that would give us \$4,378 for contingency and also allow us to move \$25,000 to the trail project. This would not only give us the additional \$16,000 needed, but a 9% contingency, which all of agreed would be a good buffer.

Thank you for your consideration of this request.

FY 19 BUDGET CALENDAR

BoS PROPOSED

<i>Date</i>	<i>Time</i>	<i>Location</i>	<i>Event</i>
Wednesday, January 10, 2018	09:00 AM	317 West Main	Finance Committee: School Finance Invitation
Friday, January 19, 2018	02:00 PM	JGC	Staff Revenue Review
Tuesday, January 23, 2018	05:30 PM	JGC	Finance Committee: Revenue Review
Monday, February 12, 2018	10:00 AM	JGC	Budget Worksession: presentation by County Administrator
Monday, February 12, 2018	05:30 PM	JGC	Finance Committee: Agency presentations
Wednesday, February 14, 2018	09:00 AM	317 West Main	Finance Committee: School Finance Invitation
Thursday, February 15, 2018	05:30 PM	JGC	Finance Committee: Agency presentations
Tuesday, February 20, 2018	06:30 PM	JGC	BOS Regular: Direction to County Administrator
Thursday, February 22, 2018	05:30 PM	JGC	Finance Committee
Thursday, March 01, 2018	05:30 PM	JGC	Finance Committee
Monday, March 05, 2018	07:00 PM	JGC	BOS Worksession: SB presentation (Special)
Thursday, March 08, 2018	05:30 PM	JGC	Finance Committee
Monday, March 12, 2018	10:00 AM	JGC	BOS Worksession until Final Number
Thursday, March 15, 2018	05:30 PM	JGC	Finance Committee
Tuesday, March 20, 2018	NA	Winchester Star	Advertise in newspaper (if needed)
Tuesday, March 27, 2018	NA	Winchester Star	Advertise in newspaper.
Tuesday, April 03, 2018	07:30 PM	TBD	Public Hearing (Jointly with School Board)
Tuesday, April 17, 2018	06:30 PM	JGC	BOS Worksession until final numbers; recess, then adopt budget and Appropriations Resolutions.

**Clarke County
Invoice History Report
November 30, 2017**

VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
Amazon Acct	Sheriff Mtls & Supplies Commun	ITEM: OKI52123601 - 52123601	09/15/2017	222.33
Amazon Acct	Sheriff Mtls & Supplies Commun	mouses and screen protectors	09/15/2017	47.45
Amazon Acct	Sheriff Mtls & Supplies Commun	office supplies	10/06/2017	173.30
Amazon Acct	Sheriff Police Supplies	OFFICE SUPPLIES, GENERAL	09/29/2017	97.00
Amazon Acct	Sheriff Office Supplies	OFFICE MACHINES, EQUIPMENT, AN	09/15/2017	105.89
Amazon Acct	Sheriff Office Supplies	OFFICE SUPPLIES, GENERAL	09/29/2017	45.68
Amazon Acct	Sheriff Office Supplies	office supplies	10/06/2017	170.26
Amazon Acct	Sheriff Office Supplies	office supplies	10/06/2017	149.97
Amazon Acct	Sheriff Office Supplies	OFFICE MACHINES, EQUIPMENT, AN	10/05/2017	99.99
Amazon Acct	Sheriff Uniform Sworn Staff	OFFICE MACHINES, EQUIPMENT, AN	10/05/2017	89.00
Amazon Acct	Inventory - Mtls & Supplies	OFFICE SUPPLIES, GENERAL	09/12/2017	239.95
Amazon Acct	Inventory - Mtls & Supplies	OFFICE SUPPLIES, GENERAL	09/12/2017	26.34
Amazon Acct	Sheriff Materials & Supplies	SPORTING GOODS, ATHLETIC EQUIP	09/11/2017	629.98
Amazon Acct	Sheriff Materials & Supplies	SPORTING GOODS, ATHLETIC EQUIP	10/06/2017	53.19
Amazon Acct	Sheriff Materials & Supplies	SPORTING GOODS, ATHLETIC EQUIP	10/06/2017	138.97
Amazon Acct Total				2,289.30
At&t	Communicat Telephone	Acct 287015712672 School/Gov cell	09/24/2017	172.46
At&t	County Adm Telephone	Acct 287015712672 School/Gov cell	09/24/2017	41.99
At&t	IT Telephone	Acct 287015712672 School/Gov cell	09/24/2017	103.29
At&t	Registrar Telephone	Acct 287015712672 School/Gov cell	09/24/2017	61.30
At&t	Comm Atty Telephone	Acct 287015712672 School/Gov cell	09/24/2017	167.96
At&t	Sheriff Purchased Services	Cell Site Search File Code 2334011	10/19/2017	75.00
At&t	Sheriff Telephone	Account 0590826049001 - November 2017	11/01/2017	26.85
At&t	Sheriff Telephone	Acct 287015712672 School/Gov cell	09/24/2017	996.38
At&t	EMS Telephone	Acct 287015712672 School/Gov cell	09/24/2017	41.99
At&t	Bldg Insp Telephone	Acct 287015712672 School/Gov cell	09/24/2017	170.06
At&t	AnimalCtrl Telephone	Acct 287015712672 School/Gov cell	09/24/2017	14.01
At&t	Maintenanc Telephone	Acct 287015712672 School/Gov cell	09/24/2017	48.99
At&t	Econ Dev Telephone	Acct 287015712672 School/Gov cell	09/24/2017	41.99
At&t	VictimWit Telephone	Acct 287015712672 School/Gov cell	09/24/2017	41.99
At&t	ICAC Materials & Supplies	Acct 287015712672 School/Gov cell	09/24/2017	929.99
At&t Total				2,934.25
Bagspot Pet Waste	Parks Adm Materials & Supplies	supplies	10/23/2017	299.31
Bagspot Pet Waste Total				299.31
Barnard, Thomas	Electoral Board Member Fees	OOE 11072017	11/07/2017	185.00
Barnard, Thomas	Electoral Local Mileage	OOE 11072017	11/07/2017	10.70
Barnard, Thomas Total				195.70
BB&T	BoS Travel	BoS, Co Admin, IT, EMS 11-2017 Charges	11/09/2017	-290.22
BB&T	County Adm Travel	BoS, Co Admin, IT, EMS 11-2017 Charges	11/09/2017	344.58
BB&T	County Adm Dues Subscr & Memb	BoS, Co Admin, IT, EMS 11-2017 Charges	11/09/2017	20.00
BB&T	IT Noncap Office Equip	BoS, Co Admin, IT, EMS 11-2017 Charges	11/09/2017	203.36
BB&T	Registrar Travel	T 11/01 P 11/02 Registrar hotel	11/09/2017	121.23
BB&T	Sheriff Purchased Services	Statement	11/09/2017	44.00
BB&T	Sheriff Travel - Sworn Staff	Statement	11/09/2017	612.64
BB&T	Sheriff Travel - Sworn Staff	Statement	11/10/2017	51.66
BB&T	Sheriff Dues Subscr & Memb	Statement	11/09/2017	30.00
BB&T	Sheriff Police Supplies	Statement	11/09/2017	234.10
BB&T	Sheriff Office Supplies	Statement	11/09/2017	31.25
BB&T	Sheriff Uniform Communications	Statement	11/09/2017	324.23
BB&T	Sheriff Uniform Communications	Statement	11/09/2017	155.80
BB&T	Sheriff Uniform Sworn Staff	Statement	11/09/2017	174.55
BB&T	EMS Travel	BB&T Fire & EMS Credit Card Statement 11/9/17	11/09/2017	55.38
BB&T	EMS Travel	BoS, Co Admin, IT, EMS 11-2017 Charges	11/09/2017	404.04
BB&T	EMS Materials & Supplies	BB&T Fire & EMS Credit Card Statement 11/9/17	11/09/2017	116.51
BB&T	EMS Vehicle Fuel	BB&T Fire & EMS Credit Card Statement 11/9/17	11/09/2017	47.33
BB&T	EMS Clothing	BB&T Fire & EMS Credit Card Statement 11/9/17	11/09/2017	30.00
BB&T	AnimalCtrl Materials & Supplie	rm BB&T Credit Card 10/11/17-11/09/17 County & Sch	11/09/2017	316.94
BB&T	Maintenanc Materials & Supplie	rm BB&T Credit Card 10/11/17-11/09/17 County & Sch	11/09/2017	606.79
BB&T	Parks Adm Postal Svcs	supplies	10/31/2017	39.20

**Clarke County
Invoice History Report
November 30, 2017**

VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
BB&T	Parks Adm Materials & Supplies	supplies	10/31/2017	11.99
BB&T	Rec Center Materials & Supplie	supplies	10/31/2017	494.90
BB&T	Rec Center Merch for Resale	supplies	10/31/2017	210.00
BB&T	Programs Materials & Supplies	supplies	10/31/2017	50.46
BB&T	Maintenanc Materials & Supplie	rm BB&T Credit Card 10/11/17-11/09/17 County & Sch	11/09/2017	105.47
BB&T	Maintenanc Materials & Supplie	rm BB&T Credit Card 10/11/17-11/09/17 County & Sch	11/09/2017	81.11
BB&T	LEMPG Grant	BB&T Fire & EMS Credit Card Statement 11/9/17	11/09/2017	876.65
BB&T	Inventory - Mtls & Supplies	T 10/14 P10/16 Central store supplies	11/09/2017	259.34
BB&T	Sheriff Materials & Supplies	Statement	11/09/2017	75.00
BB&T Total				5,838.29
Berryville Auto Part	Sheriff Purchased Services	Vehicle Repair - 1302	11/03/2017	20.00
Berryville Auto Part	Sheriff Purchased Services	Vehicle Repair - 1401	11/03/2017	180.00
Berryville Auto Part	Sheriff Purchased Services	Vehicle Repair - 1302	11/10/2017	190.00
Berryville Auto Part	Sheriff Purchased Services	Vehicle Repair - 1401	11/13/2017	120.00
Berryville Auto Part	Sheriff Purchased Services	Vehicle Repair - 1304	11/13/2017	50.00
Berryville Auto Part	Sheriff Purchased Services	Vehicle Repair - 1502	11/20/2017	40.00
Berryville Auto Part	Sheriff Postal Svcs	UPS Shipment	11/13/2017	17.02
Berryville Auto Part	Sheriff Vehicle Repair Parts	Vehicle Repair - 1302	11/03/2017	142.14
Berryville Auto Part	Sheriff Vehicle Repair Parts	Vehicle Repair - 1401	11/03/2017	42.34
Berryville Auto Part	Sheriff Vehicle Repair Parts	Vehicle Repair - 1302	11/10/2017	264.71
Berryville Auto Part	Sheriff Vehicle Repair Parts	Vehicle Repair - 1401	11/13/2017	377.69
Berryville Auto Part	Sheriff Vehicle Repair Parts	Vehicle Repair - 1304	11/13/2017	25.97
Berryville Auto Part	Sheriff Vehicle Repair Parts	Vehicle Repair - 1502	11/20/2017	21.42
Berryville Auto Part	Maintenanc Materials & Supplie	rm BH Building Dept truck Antenna cable	11/21/2017	23.92
Berryville Auto Part	Maintenanc Materials & Supplie	rm BAP Maint idler pully	11/21/2017	14.97
Berryville Auto Part Total				1,530.18
Berryville True Valu	Electoral Materials & Supplies	Tape / Cable Tie	11/03/2017	18.47
Berryville True Valu	Maintenanc Materials & Supplie	rm BH Maint diesel can	11/16/2017	22.99
Berryville True Valu	Maintenanc Materials & Supplie	rm BH Maint out HD Mechanical Timer	11/17/2017	53.99
Berryville True Valu	Maintenanc Materials & Supplie	rm BH Maint return HD Mechanical timer	11/17/2017	-53.99
Berryville True Valu	Rec Center Materials & Supplie	Craft Show supplies	10/30/2017	9.49
Berryville True Valu	Rec Center Materials & Supplie	Ext cord	10/31/2017	3.29
Berryville True Valu	Maintenanc Materials & Supplie	rm BH 100 N. nuts and washers	11/21/2017	1.40
Berryville True Valu	Maintenanc Materials & Supplie	rm BH 102 N. Church clamp connectors	11/09/2017	11.78
Berryville True Valu	Maintenanc Materials & Supplie	rm BH 102 N. Church St connectors bulbs oct box	11/16/2017	20.46
Berryville True Valu	Maintenanc Materials & Supplie	rm BH ACO sw light control	11/16/2017	8.99
Berryville True Valu	Maintenanc Materials & Supplie	rm BH Rec Center chr angle valve, nut sleeve	11/01/2017	13.28
Berryville True Valu	Maintenanc Materials & Supplie	rm BH Rec Center valve	11/09/2017	18.99
Berryville True Valu	Maintenanc Materials & Supplie	rm BH Pool neverkink hose	11/13/2017	47.99
Berryville True Valu	Maintenanc Materials & Supplie	rm BH 36 E. Main keys	11/13/2017	6.00
Berryville True Valu	Maintenanc Materials & Supplie	rm BH 311 E. Main T12 bulbs	11/08/2017	15.96
Berryville True Valu Total				199.09
Bigelow, William	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Bigelow, William Total				115.00
Blossman Gas, Inc.	Maintenanc Heating	rm Blossman ACO propane fuel	10/26/2017	392.96
Blossman Gas, Inc. Total				392.96
Blue Ridge Volunteer	Electoral Leases & Rentals	11072017 Blue Ridge / Pine Grove Polling Location	11/20/2017	150.00
Blue Ridge Volunteer Total				150.00
BMS Direct	Treasurer Printing & Binding	2nd Half 2017 Real Estate Bills	11/13/2017	2,032.76
BMS Direct	Treasurer Printing & Binding	2nd Half Personal Property Bills	11/13/2017	2,655.75
BMS Direct	Treasurer Printing & Binding	2017 Real Estate Supplements	11/10/2017	162.16
BMS Direct	Treasurer Printing & Binding	2017 Personal Property Supplement	11/13/2017	481.35
BMS Direct	Treasurer Printing & Binding	2017 PP Supplemental Bills	11/21/2017	156.88
BMS Direct	Treasurer Materials & Supplies	2018 Dog Tags	10/31/2017	728.26
BMS Direct	Plan Adm Printing & Binding	Broadband services	11/21/2017	460.89
BMS Direct	Cnsrv Esmt Donation- Purch Svc	Services for CEA	11/16/2017	800.99
BMS Direct Total				7,479.04
Bodyworks of Berryvi	Ins Claim Reimbursements	Additional Charges	10/30/2017	258.50
Bodyworks of Berryvi Total				258.50

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VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
Bosserman, Barbara	Electoral Materials & Supplies	Mouse Pads	11/01/2017	31.27
Bosserman, Barbara Total				31.27
Bouffault, Robina	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Bouffault, Robina	Plan Com Board Member Fees	Attd @ PC Nov 3, '17 PC Mtg	11/06/2017	50.00
Bouffault, Robina Total				165.00
Boyce Volunteer Fire	Electoral Leases & Rentals	11072017 White Post / Boyce Polling Location	11/20/2017	75.00
Boyce Volunteer Fire Total				75.00
Boyer Landscapes Inc	Maintenanc Purchased Services	rm Boyer Landscape Soccer winterize irrigation	11/03/2017	200.00
Boyer Landscapes Inc Total				200.00
Brown, Edwards & Com	Finance Purchased Services	Claim for tax refund from IRS	11/03/2017	950.00
Brown, Edwards & Com Total				950.00
Brown, Reilly	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Brown, Reilly Total				115.00
Buckley, Randy	Plan Com Board Member Fees	Attd @ Nov, 3, '17 PC mtg	11/06/2017	50.00
Buckley, Randy Total				50.00
Burgess, Stephanie	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Burgess, Stephanie Total				135.00
Cabinet & Appliance	AnimalCtrl Materials & Supplie	rm Cabinet & Appliance ACO dryer	11/16/2017	719.00
Cabinet & Appliance Total				719.00
Caldwell, Anne	Plan Com Board Member Fees	Attd @ Nov 3, '17 PC mtg	11/06/2017	50.00
Caldwell, Anne Total				50.00
CapitalTristate	Maintenanc Materials & Supplie	rm CapitalTristate 102 N. Church blank covers	11/08/2017	8.73
CapitalTristate Total				8.73
Cardillo, Robin Couc	Cnsrv Esmt Donation- Purch Svc	Services for CEA Nov. '17	11/06/2017	972.74
Cardillo, Robin Couc Total				972.74
Chatman, Stacey	Programs Purchased Services	Contracted Employee	11/15/2017	209.30
Chatman, Stacey Total				209.30
Chief Supply Corp	Sheriff Uniform Sworn Staff	Duty Belt	11/01/2017	49.80
Chief Supply Corp	Sheriff Uniform Sworn Staff	Name Plate	11/10/2017	18.49
Chief Supply Corp Total				68.29
Christine Suess	Programs Refunds	refund	10/31/2017	67.00
Christine Suess Total				67.00
Clarke County DSS	Programs Refunds	Refund for Playcamp 2017	11/08/2017	1,034.27
Clarke County DSS Total				1,034.27
Clarke County Parks	Electoral Leases & Rentals	Russell Precinct Polling Location	11/20/2017	75.00
Clarke County Parks Total				75.00
Clarke County Treasu	County Adm Dues Subscr & Memb	Petty cash reimbursement	11/27/2017	18.95
Clarke County Treasu	County Adm Materials &Supplies	Petty cash reimbursement	11/27/2017	209.58
Clarke County Treasu	Treasurer Postal Svcs	Petty cash reimbursement	11/27/2017	41.15
Clarke County Treasu	Treasurer Materials & Supplies	Petty cash reimbursement	11/27/2017	16.11
Clarke County Treasu	Parks Adm Postal Svcs	Petty cash reimbursement	11/27/2017	116.43
Clarke County Treasu	Plan Adm Materials & Supplies	Petty cash reimbursement	11/27/2017	7.87
Clarke County Treasu Total				410.09
Clarke Monthly	Plan Adm Printing & Binding	Full Page Ad No '17 issue	11/14/2017	850.00
Clarke Monthly Total				850.00
Comcast	Telecommunications Online Tech	Government	11/28/2017	165.64
Comcast	Sheriff Purchased Services	Comcast High-Speed Internet	11/21/2017	87.27
Comcast Total				252.91
Commercial Press	Treasurer Materials & Supplies	letterheads	10/06/2017	79.13
Commercial Press	Sheriff Office Supplies	Business Cards	10/13/2017	49.90
Commercial Press Total				129.03
Consolidated Electri	JGC Maintenanc Purchased Servi	rm Consolidate Elect 101 chalmers lights on poles	11/13/2017	205.65
Consolidated Electri	Maintenanc Purchased Services	rm Consolidate Elect 101 chalmers lights on poles	11/13/2017	122.35
Consolidated Electri Total				328.00
Cooke, Lisa	Programs Refunds	Refund	10/27/2017	41.74
Cooke, Lisa Total				41.74
Costco	BoS Miscellaneous Expenditures	employee luncheon-desserts	11/20/2017	70.93
Costco	BoS Materials & Supplies	supplies for Employee_Luncheon	11/01/2017	27.86
Costco	Programs Materials & Supplies	supplies for Employee_Luncheon	11/01/2017	37.45

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VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
Costco Total				136.24
Creative Print Solut	Programs Printing & Binding	core printing	11/08/2017	1,307.00
Creative Print Solut Total				1,307.00
CW Warthen	Clk of CC Materials & Supplies	CASEBINDERS	10/17/2017	493.06
CW Warthen Total				493.06
David, Susan	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
David, Susan Total				115.00
Davis, Donna	Electoral Board Member Fees	OOE 11072017	11/07/2017	185.00
Davis, Donna	Electoral Local Mileage	OOE 11072017	11/07/2017	8.67
Davis, Donna Total				193.67
DDL Business Sys	Parks Adm Maint Contracts	Contract 10240-13 CCPRD copier	10/25/2017	112.89
DDL Business Sys Total				112.89
Dehaven Berkeley	Comm Atty Materials & Supplies	Water for November	11/02/2017	18.85
Dehaven Berkeley	Sheriff Mtls & Supplies Commun	Water	11/02/2017	24.85
Dehaven Berkeley	Sheriff Office Supplies	Water	11/02/2017	12.90
Dehaven Berkeley	Maintenanc Water & Sewer	rm Dehaven Maint water cooler rental	11/15/2017	11.00
Dehaven Berkeley	Maintenanc Water & Sewer	rm Dehaven Maint water	11/02/2017	18.85
Dehaven Berkeley	Maintenanc Water & Sewer	rm Dehaven 100 N. cooler rental	11/15/2017	9.00
Dehaven Berkeley Total				95.45
Department of State	Parks Adm Dues Subscr & Memb	Billing Acct 48980 back ground check	11/01/2017	40.00
Department of State Total				40.00
Dixie Dunn	Programs Refunds	refund	10/31/2017	70.00
Dixie Dunn Total				70.00
DMV	Treasurer DMV Stop	dmv stops sept & oct 2017	10/31/2017	955.00
DMV Total				955.00
eCore Software Inc	EMS Purchased Services	December Invoice-Sch system	11/22/2017	170.00
eCore Software Inc Total				170.00
Emergency Medical	EMS Materials & Supplies	Fire & EMS triage belt/tape 10-26-17	10/20/2017	30.50
Emergency Medical Total				30.50
Ferguson, Ruth	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Ferguson, Ruth Total				115.00
Fire Safety Equip	Maintenanc Purchased Services	rm Fire Safety Hood fan inspect Schools and Rec Ce	11/02/2017	156.00
Fire Safety Equip Total				156.00
Fraser, Mitchael	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Fraser, Mitchael Total				135.00
Frederick-Winchester	Sanitation Intergov Svc Agreem	October 2017	11/09/2017	2,616.49
Frederick-Winchester Total				2,616.49
Gallagher, Robert	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Gallagher, Robert Total				115.00
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	Shirt/pants	10/02/2017	134.99
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	Credit for pants returned	10/17/2017	-80.00
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	Shirt	10/18/2017	49.96
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	Credit for shirt that was not received	11/14/2017	-47.00
Galls/Best Uniforms	Sheriff Uniform Sworn Staff	Uniforms - Jackets	11/15/2017	574.99
Galls/Best Uniforms	EMS Clothing	Fire & EMS Uniforms Galls 10/17/17	10/13/2017	69.00
Galls/Best Uniforms	EMS Clothing	Fire & EMS Uniforms Galls 10/19/17	10/17/2017	42.00
Galls/Best Uniforms	EMS Clothing	Fire & EMS Uniforms Galls 10/24/17	10/19/2017	156.00
Galls/Best Uniforms	EMS Clothing	Fire & EMS Uniforms Galls 10/26/17	10/23/2017	168.00
Galls/Best Uniforms	EMS Clothing	Fire & EMS Uniforms Galls 10/26/17	10/23/2017	138.00
Galls/Best Uniforms	EMS Clothing	Fire & EMS Uniforms Galls 10/26/17	10/23/2017	72.00
Galls/Best Uniforms	Sheriff Materials & Supplies	Search & Rescue Equipment	11/08/2017	38.00
Galls/Best Uniforms Total				1,315.94
GCA	Maintenanc Custodial Contracts	rm GCA County Cleaning Nov 2017	11/01/2017	3,366.23
GCA	JGC Maintenanc Custodial Contr	rm GCA County Cleaning Nov 2017	11/01/2017	2,332.38
GCA	Maintenance Custodial Contract	rm GCA Rec Senior Oct 2017 Cleaning	10/30/2017	95.70
GCA	Maintenanc Custodial Contracts	rm GCA County Cleaning Nov 2017	11/01/2017	293.78
GCA	Maintenanc Custodial Contracts	rm GCA County Cleaning Nov 2017	11/01/2017	1,387.51
GCA Total				7,475.60
Gordon, Teresa	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00

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Gordon, Teresa Total				115.00
Grainger Inc	Maintenanc Materials & Supplie	rm Grainger ACO photocontrl conduit flush	11/03/2017	17.75
Grainger Inc Total				17.75
Gray, Ginger	Programs Purchased Services	Contracted Account	11/01/2017	112.70
Gray, Ginger	Programs Purchased Services	Contracted Employee	11/15/2017	116.20
Gray, Ginger Total				228.90
Greatscapes	Maintenanc Purchased Services	rm Greatscapes 102 N. Clean up grounds	11/20/2017	770.00
Greatscapes Total				770.00
Grubb, Kristen	Programs Purchased Services	contracted	11/15/2017	145.60
Grubb, Kristen Total				145.60
Hall, Monahan	Legal Svc Purchased Svcs	General File BoS & PA 10-2017	11/03/2017	1,147.50
Hall, Monahan	Plan Adm Purchased Services	General File BoS & PA 10-2017	11/03/2017	1,070.00
Hall, Monahan Total				2,217.50
Hardesty, Larry	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Hardesty, Larry Total				115.00
Henry Schein	AnimalCtrl Materials & Supplie	rm HSchein ACO fatal plus solution	11/14/2017	95.35
Henry Schein Total				95.35
Hepner, Patricia	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Hepner, Patricia Total				115.00
Hess, Jean	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Hess, Jean Total				115.00
Hillside Veterinary	AnimalCtrl Purchased Services	rm Hillside Vet Rabies for Max	10/25/2017	17.50
Hillside Veterinary Total				17.50
Holcomb, Kathy	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Holcomb, Kathy Total				135.00
Holcomb, Robert	Electoral Board Member Fees	OOE 11072017	11/07/2017	185.00
Holcomb, Robert	Electoral Local Mileage	OOE 11072017	11/07/2017	16.26
Holcomb, Robert Total				201.26
Hornbaker, Robert	Electoral Board Member Fees	OOE 11072017	11/07/2017	185.00
Hornbaker, Robert	Electoral Local Mileage	OOE 11072017	11/07/2017	16.26
Hornbaker, Robert Total				201.26
Hurt&Proffitt	Citizens Conv Ctr Eng & Archit	Conv. center plan prep	10/28/2017	434.34
Hurt&Proffitt Total				434.34
J.D. Power	Com of Rev Dues Subscr & Memb	ACCT 506494 motor cycle/ old car guide	09/26/2017	125.00
J.D. Power	Com of Rev Dues Subscr & Memb	ACCT 506508 rv appraisal guide 2018	09/26/2017	45.00
J.D. Power Total				170.00
Jackson, Geneva	Electoral Board Member Fees		11/07/2017	95.00
Jackson, Geneva Total				95.00
James M. Smith	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
James M. Smith Total				115.00
Jessica Clawson	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Jessica Clawson Total				115.00
John H Enders Fire	Electoral Leases & Rentals	11072017 Buckmarsh Polling Lcoation	11/20/2017	75.00
John H Enders Fire Total				75.00
John Lyttle	Electoral Local Mileage	Mileage 11072017	11/13/2017	47.08
John Lyttle Total				47.08
John Shepherd	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
John Shepherd Total				115.00
Johnston, Jane	Programs Purchased Services	Contracted employee	11/15/2017	655.20
Johnston, Jane Total				655.20
Jones, Brenda	Electoral Board Member Fees	OOE 11072017	11/07/2017	118.00
Jones, Brenda Total				118.00
Journal, The	Programs Advertising	Craft Show Ad	10/31/2017	150.00
Journal, The Total				150.00
Julius, Timothy	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Julius, Timothy Total				115.00
Just in Time Design	IT Technology SW/OL Content	website hosting	10/02/2017	540.00
Just in Time Design Total				540.00
Language Line Servic	Sheriff Purchased Services	Services	10/31/2017	14.20

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Language Line Servc Total				14.20
LeadsOnline	Technology SW/OL Content	Investigation System Tracking Package	11/15/2017	1,025.50
LeadsOnline Total				1,025.50
Leahy, Cindy	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Leahy, Cindy Total				115.00
Lee, Frank	Plan Com Board Member Fees	Attd @ Nov 3, '17 PC mtg	11/06/2017	50.00
Lee, Frank Total				50.00
Legum, Stanley	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Legum, Stanley Total				115.00
Levi, Ann	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Levi, Ann Total				115.00
LexisNexis	Sheriff Purchased Services	October Service	10/31/2017	50.00
LexisNexis Total				50.00
Lincoln, John	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Lincoln, John Total				115.00
Lineberg-Fox, Patric	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Lineberg-Fox, Patric Total				135.00
Lowes	Maintenanc Materials & Supplie	rm Lowes Maint ratchex tools	11/02/2017	120.03
Lowes	Rec Center Materials & Supplie	AA bat./blinds/glad/cleaner/home defense max	10/31/2017	104.89
Lowes	Maintenanc Materials & Supplie	rm Lowes 102 N. Church St lights supplies	11/08/2017	209.60
Lowes	Maintenanc Materials & Supplie	rm Lowes 102 N. Church light tax return	11/08/2017	-10.55
Lowes Total				423.97
Malone, Gwendolyn	Plan Com Board Member Fees	Attd @ Nov 3, '17 PC Mtg	11/06/2017	50.00
Malone, Gwendolyn Total				50.00
Mansfield Oil Co	County Adm Vehicle Fuel	rm Mansfield fuel for County 10/16/17- 10/31/17	11/03/2017	53.81
Mansfield Oil Co	County Adm Vehicle Fuel	rm BH County Fuel 11/1/17-11/15/17	11/20/2017	253.51
Mansfield Oil Co	Sheriff Vehicle Fuel	Fuel - 11/1 - 11/15/2017	11/20/2017	1,893.99
Mansfield Oil Co	EMS Vehicle Fuel	rm Mansfield fuel for County 10/16/17- 10/31/17	11/03/2017	137.12
Mansfield Oil Co	Bldg Insp Vehicle Fuel	rm Mansfield fuel for County 10/16/17- 10/31/17	11/03/2017	165.62
Mansfield Oil Co	Bldg Insp Vehicle Fuel	rm BH County Fuel 11/1/17-11/15/17	11/20/2017	145.82
Mansfield Oil Co	AnimalCtrl Vehicle Fuel	rm Mansfield fuel for County 10/16/17- 10/31/17	11/03/2017	44.92
Mansfield Oil Co	AnimalCtrl Vehicle Fuel	rm BH County Fuel 11/1/17-11/15/17	11/20/2017	36.94
Mansfield Oil Co	Maintenanc Vehicle Fuel	rm Mansfield fuel for County 10/16/17- 10/31/17	11/03/2017	132.88
Mansfield Oil Co	Parks Adm Vehicle Fuel	rm Mansfield fuel for County 10/16/17- 10/31/17	11/03/2017	17.91
Mansfield Oil Co Total				2,882.52
Marks, Richard	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Marks, Richard Total				135.00
Matsch Systems	IT Purchased Services	October 2017	09/01/2017	200.00
Matsch Systems	IT Purchased Services	Clarke Net Phacs Call Accounti	11/06/2017	200.00
Matsch Systems Total				400.00
McCormick Paint Work	Maintenanc Materials & Supplie	rm McCormick CCHS & Soc athletic paint	11/02/2017	669.06
McCormick Paint Work Total				669.06
McDonald, Jerry C	Maintenanc Purchased Services	rm JC McDonald mowing CCHS and Loader at Park	11/06/2017	300.00
McDonald, Jerry C Total				300.00
McNeil&Co	Vol Fire Co Insurance	Fire & EMS Insurance Annual Renewal Nov 2017	10/24/2017	47,622.00
McNeil&Co Total				47,622.00
Melgaard, Janel	Electoral Board Member Fees	OOE 11072017	11/07/2017	185.00
Melgaard, Janel	Electoral Local Mileage	OOE 11072017	11/07/2017	12.63
Melgaard, Janel Total				197.63
Millers Supplie(B-K)	Clk of CC Materials & Supplies	calendar, squeeze bottle moistener	11/03/2017	27.41
Millers Supplie(B-K) Total				27.41
Mitchell, Sara	Electoral Board Member Fees	OOE 11072017	11/07/2017	95.00
Mitchell, Sara Total				95.00
Montgomery, Christel	Programs Purchased Services	Contracted Employee	11/17/2017	696.00
Montgomery, Christel Total				696.00
Moore Medical Llc	Parks Adm Materials & Supplies	suppliis	11/15/2017	32.67
Moore Medical Llc Total				32.67
Mora Foulkes	Programs Refunds	refund	10/26/2017	22.00
Mora Foulkes Total				22.00

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Morgan, Cyrus	Comm Atty Materials & Supplies	Reimb computer speaker purchase Radio Shack	11/03/2017	16.84
Morgan, Cyrus Total				16.84
Morris, Barbara	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Morris, Barbara Total				115.00
Motorola Solutions	EMS/ALS Fire&EMS Vehicle	For radio install on vehicle	11/20/2017	360.00
Motorola Solutions Total				360.00
Nelson, Clifford M	Plan Com Board Member Fees	Attd @ PC Nov 3, '17 PC Mtg	11/06/2017	50.00
Nelson, Clifford M Total				50.00
Nelson, Willis	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Nelson, Willis Total				135.00
North, Elizabeth	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
North, Elizabeth Total				115.00
Northern Virginia Da	Programs Advertising	Craft show ad	10/31/2017	33.00
Northern Virginia Da Total				33.00
Novak, Ed	Electoral Board Member Fees	OOE 11072017	11/07/2017	185.00
Novak, Ed	Electoral Local Mileage	OOE 11072017	11/07/2017	8.03
Novak, Ed Total				193.03
Office Depot	Clk of CC Materials & Supplies	Acct 41685398	10/16/2017	20.97
Office Depot	Clk of CC Materials & Supplies	Acct 41685398 Clerk/Court ribbons	10/14/2017	95.88
Office Depot	Inventory - Mtls & Supplies	Acct 41685398 Central store supplies	10/09/2017	91.27
Office Depot Total				208.12
Ohrstrom, George II	Plan Com Board Member Fees	Attd @ PC Nov 3, '17 PC Mtg	11/06/2017	50.00
Ohrstrom, George II Total				50.00
Pachariya Perez	Programs Refunds	refund	10/31/2017	70.00
Pachariya Perez Total				70.00
Police and Sheriffs	Sheriff Uniform Sworn Staff	ID Card	11/14/2017	17.49
Police and Sheriffs Total				17.49
Premier Accounts Rec	EMS Purchased Services	Premier Accts Rec Mang Billing Invoice Oct 2017	11/03/2017	2,144.29
Premier Accounts Rec Total				2,144.29
Presenta Plaque Corp	BoS Materials & Supplies	certificates plaques	11/01/2017	146.77
Presenta Plaque Corp Total				146.77
ProSource Specialtie	Sheriff Office Supplies	Promotional Materials	10/31/2017	315.00
ProSource Specialtie Total				315.00
Rappahannock Electri	JGC Maintenanc Electric	rm REC County Electric bills	11/04/2017	2,415.89
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	693.66
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	1,503.04
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	582.25
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	359.02
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	139.48
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	1,945.47
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	446.97
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	100.49
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	74.53
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	65.51
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	537.74
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	221.33
Rappahannock Electri	Maintenanc Electric	rm REC County Electric bills	11/04/2017	1,437.22
Rappahannock Electri Total				10,522.60
Republic Services	LitterCtrl Purchased Services	Acct 3-0976-0015268 Gov't/Sch/Litter Dumpsters	10/31/2017	60.00
Republic Services	LitterCtrl Purchased Services	Acct 3-0976-4784245 Litter Bin	10/31/2017	240.00
Republic Services	Maintenanc Maint Contracts	Acct 3-0976-0015268 Gov't/Sch/Litter Dumpsters	10/31/2017	587.11
Republic Services	Maintenanc Maint Contracts	Acct 3-0976-0015268 Gov't/Sch/Litter Dumpsters	10/31/2017	36.17
Republic Services Total				923.28
Rhodes, Clesta	Comm Atty Postal Svcs	Reimb. postage and money orders	10/13/2017	16.59
Rhodes, Clesta	Comm Atty Dues Subscr & Memb	Reimb. postage and money orders	10/13/2017	48.80
Rhodes, Clesta Total				65.39
Ricoh Usa	Sheriff Maint Contracts	Contract 3802180 Sheriff copier	10/17/2017	241.57
Ricoh Usa	Parks Adm Maint Contracts	Maintenance: M3350B. SN: C4001	09/19/2017	61.65
Ricoh Usa Total				303.22

**Clarke County
Invoice History Report
November 30, 2017**

VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
Riddleberger Bros	Maintenanc Purchased Services	rm RBI ACI repair hot water heater	10/31/2017	1,408.00
Riddleberger Bros Total				1,408.00
Roberts, Elizabeth	Electoral Board Member Fees	OOE 11072017	11/07/2017	135.00
Roberts, Elizabeth Total				135.00
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Baby Girl Fiddle Kirby	10/10/2017	48.75
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Nayla	10/10/2017	16.25
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Bella Blue	10/10/2017	16.25
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Stormy	10/10/2017	16.25
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Oliver	10/10/2017	16.25
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Abby	10/24/2017	16.25
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Jazzy	10/24/2017	16.25
Roseville & Plaza Pe	AnimalCtrl Purchased Services	rm RVet ACO rabies shot for Flo	10/25/2017	16.25
Roseville & Plaza Pe Total				162.50
Schenck Foods Compan	Programs Materials & Supplies	Afterschool food	10/31/2017	355.68
Schenck Foods Compan Total				355.68
Shannon-Baum Signs I	Maintenanc Materials & Supplie	rm Shannon Baum County street sign Poston	10/24/2017	48.00
Shannon-Baum Signs I Total				48.00
Shenandoah Area Agen	SAAA EntityGift	FY18 Qtr 2 Civic Contribution	10/23/2017	10,000.00
Shenandoah Area Agen Total				10,000.00
Shifflett, Laura	Biosolids Local Mileage	Mileage for Oct '17	11/01/2017	87.74
Shifflett, Laura Total				87.74
Shred-It	Treasurer Purchased Services	shred	10/22/2017	23.59
Shred-It Total				23.59
Signet Screen Printi	Sheriff Uniform Communications	long sleeve uniform shirts supervisors	11/06/2017	108.59
Signet Screen Printi	AnimalCtrl Clothing	rm Signet ACO Shirts for Marcella	11/08/2017	132.00
Signet Screen Printi Total				240.59
Southern Refrigerati	Maintenanc Materials & Supplie	rm SRefrigeration 36 E. Main st cut off switch	11/13/2017	129.82
Southern Refrigerati Total				129.82
Sowada, Sandra	Electoral Board Member Fees	OOE 1107207	11/07/2017	185.00
Sowada, Sandra Total				185.00
Spano, Joanne	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Spano, Joanne Total				115.00
Sponsellers Flower S	BoS Miscellaneous Expenditures	Fruit Basket-G. Russell	10/31/2017	80.00
Sponsellers Flower S Total				80.00
Stonewall Technolog	Assessor Maint Contracts	Computer assisted mass reappraisal CAMRA annual fe	10/31/2017	4,500.00
Stonewall Technolog Total				4,500.00
Supply Room, The	Inventory - Mtls & Supplies	Acct 4506100	10/25/2017	93.64
Supply Room, The Total				93.64
Tire World	Sheriff Vehicle Repair Parts	Tires	11/20/2017	463.76
Tire World Total				463.76
Town Police Supply	DMV Alcohol Grant Mat&Sup	POLICE AND PRISON EQUIPMENT AN	11/15/2017	3,448.50
Town Police Supply Total				3,448.50
Turkel, Jon	Plan Com Board Member Fees	Attd @ Nov 3, '17 PC Mtg	11/06/2017	50.00
Turkel, Jon Total				50.00
Tyler Technologies	ERP Sys Purchased Services	Application services 12/01-02/28	11/01/2017	24,070.21
Tyler Technologies Total				24,070.21
US Geological Survey	Water Qual Purchased Services	Continued Appraisal of the N.	11/06/2017	7,500.00
US Geological Survey Total				7,500.00
US Postmaster	Programs Postal Svcs	Partial mailing of the core.	11/16/2017	38.53
US Postmaster Total				38.53
USDA Rural Develop	RDA JGC Principal	Nov 2017 Debt Svc Pymt	11/16/2017	6,757.40
USDA Rural Develop	RDA JGC Interest	Nov 2017 Debt Svc Pymt	11/16/2017	14,217.60
USDA Rural Develop Total				20,975.00
Vacorp	Comm Atty Workers Comp	Workers Comp audit - Addt'l premium	10/20/2017	27.00
Vacorp	Sheriff Workers Comp	Workers Comp audit - Addt'l premium	10/20/2017	508.00
Vacorp	EMS Workers Comp	Workers Comp audit - Addt'l premium	10/20/2017	792.00
Vacorp	EMS LODA	FY18 Addt'l LODA premium	10/01/2017	128.00
Vacorp	AnimalCtrl Workers Comp	Workers Comp audit - Addt'l premium	10/20/2017	122.00
Vacorp	Maintenanc Workers Comp	Workers Comp audit - Addt'l premium	10/20/2017	1,373.00

**Clarke County
Invoice History Report
November 30, 2017**

VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
Vacorp	Parks Adm Workers Comp	Workers Comp audit - Addtl premium	10/20/2017	-22.00
Vacorp	Plan Adm Workers Comp	Workers Comp audit - Addtl premium	10/20/2017	995.00
Vacorp Total				3,923.00
Valley Health	EMS Materials & Supplies	WMC Supply Invoice October 2017	11/03/2017	942.02
Valley Health Total				942.02
VDFP	Programs Dues Subscr & Memb	Permit Fee	10/24/2017	200.00
VDFP Total				200.00
Verizon	County Adm Telephone	Phone bill	10/26/2017	12.00
Verizon	Com of Rev Telephone	Phone bill	10/26/2017	8.00
Verizon	Treasurer Telephone	Phone bill	10/26/2017	4.00
Verizon	IT Telephone	Phone bill	10/26/2017	207.45
Verizon	Registrar Telephone	Phone bill	10/26/2017	4.00
Verizon	District C Telephone	Phone bill	10/26/2017	51.96
Verizon	J&D Court Telephone	Phone bill	10/26/2017	54.82
Verizon	Clk of CC Telephone	Phone bill	10/26/2017	85.31
Verizon	Comm Atty Telephone	Phone bill	10/26/2017	16.00
Verizon	Sheriff Telephone	Central Alarm	11/01/2017	1,005.72
Verizon	Sheriff Telephone	Phone bill	10/26/2017	246.40
Verizon	Sheriff Telephone	Verizon Radio Tower	11/01/2017	36.93
Verizon	EMS Telephone	Phone bill	10/26/2017	43.82
Verizon	Probation Telephone	Phone bill	10/26/2017	4.00
Verizon	Bldg Insp Telephone	Phone bill	10/26/2017	8.00
Verizon	AnimalCtrl Telephone	Phone bill	10/26/2017	40.96
Verizon	Maintenanc Telephone	Phone bill	10/26/2017	40.96
Verizon	Parks Adm Telephone	Phone bill	10/26/2017	64.96
Verizon	Plan Adm Telephone	Phone bill	10/26/2017	20.00
Verizon	Coop Ext Telephone	Phone bill	10/26/2017	4.00
Verizon	Finance Telephone	Phone bill	10/26/2017	114.21
Verizon Total				2,073.50
Virginia Department	Parks Adm Dues Subscr & Memb	back ground check	11/01/2017	10.00
Virginia Department Total				10.00
VITA	BoS Telephone	Phone Bill July 2017 services	08/31/2017	5.26
VITA	County Adm Telephone	Phone Bill July 2017 services	08/31/2017	3.09
VITA	Com of Rev Telephone	Phone Bill July 2017 services	08/31/2017	2.59
VITA	Treasurer Telephone	Phone Bill July 2017 services	08/31/2017	4.01
VITA	IT Telephone	Phone Bill July 2017 services	08/31/2017	502.27
VITA	Registrar Telephone	Phone Bill July 2017 services	08/31/2017	7.60
VITA	District C Telephone	Phone Bill July 2017 services	08/31/2017	109.87
VITA	J&D Court Telephone	Phone Bill July 2017 services	08/31/2017	0.98
VITA	Clk of CC Telephone	Phone Bill July 2017 services	08/31/2017	2.52
VITA	Comm Atty Telephone	Phone Bill July 2017 services	08/31/2017	11.90
VITA	Sheriff Telephone	Phone Bill July 2017 services	08/31/2017	938.64
VITA	EMS Telephone	Phone Bill July 2017 services	08/31/2017	0.54
VITA	Bldg Insp Telephone	Phone Bill July 2017 services	08/31/2017	5.11
VITA	AnimalCtrl Telephone	Phone Bill July 2017 services	08/31/2017	1.48
VITA	Maintenanc Telephone	Phone Bill July 2017 services	08/31/2017	4.51
VITA	Parks Adm Telephone	Phone Bill July 2017 services	08/31/2017	18.93
VITA	Plan Adm Telephone	Phone Bill July 2017 services	08/31/2017	11.26
VITA	Coop Ext Telephone	Phone Bill July 2017 services	08/31/2017	8.51
VITA	Finance Telephone	Phone Bill July 2017 services	08/31/2017	3.92
VITA	Maintenanc Telephone	Phone Bill July 2017 services	08/31/2017	367.41
VITA Total				2,010.40
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/01/2017	476.00
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/02/2017	141.40
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/03/2017	675.87
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/06/2017	1,010.20
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/07/2017	74.60
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/08/2017	1,357.17
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/09/2017	268.36

**Clarke County
Invoice History Report
November 30, 2017**

VENDOR NAME	ACCOUNT DESC	FULL DESC	INVOICE DATE	AMOUNT
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/10/2017	977.98
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/13/2017	1,515.33
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/14/2017	48.60
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/15/2017	66.12
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/16/2017	61.04
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/17/2017	219.81
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/20/2017	41.53
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/21/2017	243.87
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/22/2017	337.41
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/23/2017	166.92
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/24/2017	39.43
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/27/2017	1,356.73
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/28/2017	497.41
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/29/2017	332.51
Wage Works	Finance Flex Reimbursement Py	Daily flex settlement	11/30/2017	630.26
Wage Works Total				10,538.55
Walmart	Rec Center Materials & Supplie	Supplies	11/15/2017	171.60
Walmart	Rec Center Merch for Resale	Supplies	11/15/2017	108.50
Walmart	Programs Materials & Supplies	Supplies	11/15/2017	252.59
Walmart Total				532.69
Washington Gas	JGC Maintenanc Heating	101 Chalmers Ct 10/17-11/14	11/16/2017	208.16
Washington Gas	Maintenanc Heating	100 N Church 10/17-11/14	11/16/2017	56.93
Washington Gas	Maintenanc Heating	104 N Church 10/17-11/14	11/16/2017	83.25
Washington Gas	Maintenanc Heating	225 Al Smith Circ 10/18-11/15	11/17/2017	177.60
Washington Gas	Maintenanc Heating	101 Chalmers Ct 10/17-11/14	11/16/2017	123.83
Washington Gas Total				649.77
Wilson, Karen	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Wilson, Karen Total				115.00
Wilson, Wade	EMS Travel	Wilson Travel Reimbursement-EMS Symposium Nov 2017	11/21/2017	437.90
Wilson, Wade Total				437.90
Winchester Regional	Regional Airport Auth Contr	FY 18 Qtr 2 civic contribution	10/02/2017	625.00
Winchester Regional Total				625.00
Winchester Star	Electoral Advertising	11072017 paid ad	10/06/2017	115.60
Winchester Star	Programs Advertising	Craft Show Ad	10/31/2017	149.85
Winchester Star Total				265.45
Windisch, Edward	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Windisch, Edward Total				115.00
Witmer Public Safety	EMS Clothing	Fire & EMS Uniforms	10/27/2017	658.91
Witmer Public Safety Total				658.91
Wright, John	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Wright, John Total				115.00
Zimmerman, Debra	Electoral Board Member Fees	OOE 11072017	11/07/2017	115.00
Zimmerman, Debra Total				115.00
Grand Total				220,011.31

Clarke Co. **Reconciliation of Appropriations** Year Ending June 30, 2018

30-Nov-17

Date	Total	General Fund	Soc Svcs Fund	CSA Fund	Sch Oper Fund	Food Serv Fund	GG Cap Fund	School Cap Fund	GG Debt Fund	School Debt Fund	Joint Fund	Conservation Easements	Unemploy. Fund
04/18/17 Appropriations Resolution: Total	41,325,521	10,174,186	1,613,733	478,689	22,535,741	832,408	947,589	842,000	251,700	2,972,014	619,461	45,000	13,000
<i>Adjustments:</i>													
6/20/2017 Commission on the Arts		-1,000											
7/18/2017 Fairfield Conservation Easement												80,000	
8/15/2017 VFD Worker's Compensation		23,995											
8/15/2017 VFD Accident and Sickness		12,445											
8/15/2017 EMS Equipment							5,264						
9/19/2017 Blue Ridge Hospice Donation		1,389											
10/10/2017 Broadband Implementation Committee		1,386											
10/10/2017 Stabilization of Historic Structures Program		6,866											
11/9/2017 Social Services Vehicles			38,000										
12/19/2017 Past LODA Liability		28,200											
Revised Appropriation	41,522,066	10,247,467	1,651,733	478,689	22,535,741	832,408	952,853	842,000	251,700	2,972,014	619,461	125,000	13,000
Change to Appropriation	196,545	73,281	38,000	0	0	0	5,264	0	0	0	0	80,000	0
Original Revenue Estimate	15,930,212	3,143,234	1,072,068	239,688	10,086,137	832,408	147,792	154,000		222,885	2,000	30,000	0
<i>Adjustments:</i>													
6/20/2017 Commission on the Arts		-500											
7/18/2017 Fairfield Conservation Easement (VDACS)												40,000	
7/18/2017 Fairfield Conservation Easement (CE FB)												40,000	
8/15/2017 RSAF Grant for EMS Equipment							-21,232						
9/19/2017 Blue Ridge Hospice Donation		1,389											
10/10/2017 Stabilization of Historic Structures Program --State		5,366											
Revised Revenue Estimate	15,995,235	3,149,489	1,072,068	239,688	10,086,137	832,408	126,560	154,000	0	222,885	2,000	110,000	0
Change to Revenue Estimate	65,023	6,255	0	0	0	0	-21,232	0	0	0	0	80,000	0
Original Local Tax Funding	25,395,309	7,030,952	541,665	239,001	12,449,604	0	799,797	688,000	251,700	2,749,129	617,461	15,000	13,000
Revised Local Tax Funding	25,526,831	7,097,978	579,665	239,001	12,449,604	0	826,293	688,000	251,700	2,749,129	617,461	15,000	13,000
Change to Local Tax Funding	131,522	67,026	38,000	0	0	0	26,496	0	0	0	0	0	0

Title: *General Fund Balance FY 17*
 Source: *Clarke County Joint Administrative Services*

11/30/17

<u>Prior Titles</u>	<u>Prior</u>	<u>Current</u>
General Fund Balance Year End 16/17	14,480,729	14,480,729
Expenditure 16/17	(31,043,062)	(31,043,062)
Revenue 16/17	28,153,952	28,153,952
General Fund Balance Year End FY 16/17	11,591,619	11,591,619

<u>Designations</u>		
Liquidity Designation @ 12% of FY 17/18 Budgeted Operating Revenue	(\$3,430,717)	(\$3,430,717)
Stabilization Designation @ 3% of FY 17/18 Budgeted Operating Revenue	(857,679)	(857,679)
Continuing Local GF Appropriations for Capital Projects	(4,411,471)	(4,411,471)
Conservation Easements from Government Savings	(150,000)	(150,000)
School Operating Transfer	(682,253)	(682,253)
Comprehensive Services Act Shortfall	(300,000)	(300,000)
Parks Master Plan	(100,000)	(100,000)
Emergency Vehicles	(50,000)	(50,000)
Government Savings (GenGov, JAS, DSS)*	(500,000)	(370,864)
Data and Communications Technology	(150,000)	(150,000)
Leave Liability	(100,000)	(100,000)
Community Facilities	(300,000)	(300,000)
Economic Development	(100,000)	(100,000)
FY 17/18 Original Budget Surplus (Deficit)	50,762	50,762
TOTAL Designations	(11,081,358)	(10,952,222)
FY 17/18 Supplemental Expenditure	(130,345)	(196,545)
FY 17/18 Supplemental Revenue	65,322	65,023
Undesignated With FY 18 Supplementals	445,238	507,875

Changes to Government Savings:

<i>VFD Workers Comp</i>	(23,995)
<i>VFD Accident and Sickness</i>	(12,445)
<i>EMS Equipment</i>	(26,496)
<i>Social Services Vehicles</i>	(38,000)
<i>Past LODA Liability</i>	(28,200)
	(129,136)



12/12/2017 09:30
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Clarke County
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2018 06

	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
94110 HVAC System Replacement	10,000	0	10,000	.00	.00	10,000.00	.0%
94120 Roofing	10,000	136,633	146,633	.00	.00	146,633.00	.0%
94130 Painting and Flooring	10,000	0	10,000	3,693.00	.00	6,307.00	36.9%
94140 Landscaping	10,000	15,375	25,375	.00	.00	25,375.00	.0%
94150 Asphalt, Sidewalk, Path	10,000	63,868	73,868	150.00	.00	73,718.00	.2%
94180 GenDist Court Bldg Repair	0	66,373	66,373	.00	.00	66,373.00	.0%
94320 Auto Replacement	30,000	4,545	34,545	.00	.00	34,545.00	.0%
94326 Fire/EMS Vehicle	110,000	5,264	115,264	99,420.93	767.95	15,075.12	86.9%
94331 Sheriff's Vehicles	50,000	1,150	51,150	49,465.10	.00	1,684.90	96.7%
94409 Citizen's Convenience Center	97,400	575,659	673,059	28,599.64	20,626.70	623,832.66	7.3%
94502 Econ Development Construction	0	102,434	102,434	.00	.00	102,434.00	.0%
94506 Greenway Court Preservation	0	2,254	2,254	2,253.00	.00	1.00	100.0%
94601 Technology Improvements	40,000	101,087	141,087	49,103.05	7,352.08	84,631.87	40.0%
94602 Systems Integration	0	141,574	141,574	66,866.93	119,375.74	-44,668.67	131.6%
94603 Mobile Radio System	376,746	44,829	421,575	.00	.00	421,575.00	.0%
94607 E-Ticket Software	0	7,800	7,800	.00	.00	7,800.00	.0%
94608 PSAP Call Handling Equipment	92,792	0	92,792	.00	86,809.55	5,982.45	93.6%
94609 RSAF Card Set Replacement	15,000	0	15,000	.00	.00	15,000.00	.0%
94702 Swimming Pool	0	78,378	78,378	.00	.00	78,378.00	.0%
94703 Park Fencing	40,000	31,036	71,036	.00	.00	71,036.00	.0%
94704 Old Park Office	0	20,313	20,313	.00	.00	20,313.00	.0%
94706 Park Sitework and Parking	30,000	0	30,000	.00	.00	30,000.00	.0%
94707 Recreation Center Addition	15,651	0	15,651	.00	.00	15,651.00	.0%
94708 Park-Kohn Prpty Master Plan	0	20,000	20,000	.00	.00	20,000.00	.0%
94709 New Park Shelter	0	41,651	41,651	.00	23,770.00	17,881.00	57.1%
GRAND TOTAL	947,589	1,460,223	2,407,812	299,551.65	258,702.02	1,849,558.33	23.2%

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

**Clarke County
YTD Budget Report
November 30, 2017**

FUNCTION	ORG	OBJ	PROJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	% USED
11010	10000010	1300		BoS Part Time Salaries	13,800	13,800	5,750.00	1,150.00	8,050.00	0.00	100.00
11010	10000010	2100		BoS FICA	963	963	405.15	80.98	573.06	-15.21	101.60
11010	10000010	2300		BoS Health Ins	13,672	13,672	5,696.60	1,139.32	8,182.38	-206.98	101.50
11010	10000010	3000		BoS Purchased Services	2,000	2,000	1,420.00	0.00	0.00	580.00	71.00
11010	10000010	3600		BoS Advertising	5,600	5,600	672.10	0.00	0.00	4,927.90	12.00
11010	10000010	5210		BoS Postal Services	500	500	54.94	0.00	0.00	445.06	11.00
11010	10000010	5230		BoS Telephone	30	30	5.26	5.26	0.00	24.74	17.50
11010	10000010	5300		BoS Insurance	7,200	7,200	7,491.00	0.00	0.00	-291.00	104.00
11010	10000010	5500		BoS Travel	5,000	5,000	983.25	-290.22	0.00	4,016.75	19.70
11010	10000010	5800		BoS Miscellaneous Expenditures	2,200	2,200	1,603.43	150.93	0.00	596.57	72.90
11010	10000010	5810		BoS Dues, Subscrip & Member	5,500	5,500	4,424.46	0.00	0.00	1,075.54	80.40
11010	10000010	6000		BoS Materials & Supplies	800	800	677.82	174.63	0.00	122.18	84.70
11010 Total	Board of Supervisors				57,265	57,265	29,184.01	2,410.90	16,805.44	11,275.55	80.31
12110	10000020	1100		County Adm Salaries	240,300	283,085	114,624.90	21,524.86	162,925.23	5,534.87	98.00
12110	10000020	2100		County Adm FICA	16,077	17,176	7,594.35	983.18	11,152.37	-1,570.72	109.10
12110	10000020	2210		County Adm VRS Plans 1&2	20,401	20,401	8,500.60	1,700.12	11,900.86	-0.46	100.00
12110	10000020	2220		County Adm VRS Hybrid	0	3,311	1,379.65	275.93	1,931.47	-0.12	100.00
12110	10000020	2300		County Adm Health Ins	24,559	35,447	14,431.78	2,616.26	18,552.95	2,462.27	93.10
12110	10000020	2400		County Adm Life Insurance	3,149	3,659	1,524.55	304.91	2,134.31	0.14	100.00
12110	10000020	2510		Disability Ins - Hybrid Plan	0	231	95.90	19.18	134.22	0.88	99.60
12110	10000020	2700		County Adm Workers Comp	250	250	194.00	0.00	0.00	56.00	77.60
12110	10000020	2800		Annual Leave Payouts	0	0	401.25	401.25	0.00	-401.25	100.00
12110	10000020	3000		County Adm Purchased Svcs	1,000	1,000	525.00	0.00	0.00	475.00	52.50
12110	10000020	3320		County Adm Maint Contracts	1,300	1,300	437.21	0.00	981.79	-119.00	109.20
12110	10000020	3500		County Adm Printing & Binding	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
12110	10000020	5210		County Adm Postal Svcs	100	100	0.46	0.00	0.00	99.54	0.50
12110	10000020	5230		County Adm Telephone	1,000	1,000	189.06	57.08	474.03	336.91	66.30
12110	10000020	5500		County Adm Travel	500	500	793.24	344.58	0.00	-293.24	158.60
12110	10000020	5810		County Adm Dues Subscr & Memb	1,500	1,500	447.80	38.95	0.00	1,052.20	29.90
12110	10000020	6000		County Adm Materials & Supplies	1,000	1,000	476.20	230.86	0.00	523.80	47.60
12110	10000020	6008		County Adm Vehicle Fuel	1,000	1,000	456.98	307.32	0.00	543.02	45.70
12110 Total	County Administrator				313,136	371,960	152,072.93	28,804.48	210,187.23	9,699.84	97.39
12210	10000030	3000		Legal Svc Purchased Svcs	35,000	35,000	8,042.50	1,147.50	0.00	26,957.50	23.00
12210	10000030	6000		Legal Svc Materials & Supplies	0	0	5.00	5.00	0.00	-5.00	100.00
12210 Total	Legal Services				35,000	35,000	8,047.50	1,152.50	0.00	26,952.50	22.99
12310	10000040	1100		Com of Rev Salaries	149,759	149,759	62,853.67	12,593.45	88,154.15	-1,248.82	100.80
12310	10000040	1200		Comm of Rev Overtime	0	0	620.55	0.00	0.00	-620.55	100.00
12310	10000040	2100		Com of Rev FICA	10,445	10,445	4,470.84	886.41	6,154.11	-179.95	101.70
12310	10000040	2210		Com of Rev VRS Plans 1&2	12,715	12,715	5,336.31	1,069.19	7,484.29	-105.60	100.80
12310	10000040	2300		Com of Rev Health Ins	21,754	21,754	9,064.10	1,812.82	12,829.02	-139.12	100.60
12310	10000040	2400		Com of Rev Life Insurance	1,962	1,962	823.41	164.98	1,154.81	-16.22	100.80
12310	10000040	2700		Com of Rev Workers Comp	160	160	122.00	0.00	0.00	38.00	76.30
12310	10000040	3000		Com of Rev Purchased Services	0	0	1,325.90	0.00	0.00	-1,325.90	100.00
12310	10000040	3320		Com of Rev Maint Contracts	300	300	53.56	0.00	246.44	0.00	100.00
12310	10000040	3500		Com of Rev Printing & Binding	300	300	0.00	0.00	0.00	300.00	0.00
12310	10000040	3600		Com of Rev Advertising	100	100	0.00	0.00	0.00	100.00	0.00
12310	10000040	4100		Com of Rev Data Processing	1,900	1,900	2,157.79	0.00	0.00	-257.79	113.60
12310	10000040	5210		Com of Rev Postal Svcs	2,200	2,200	481.00	0.00	0.00	1,719.00	21.90
12310	10000040	5230		Com of Rev Telephone	200	200	42.59	10.59	0.00	157.41	21.30
12310	10000040	5500		Com of Rev Travel	1,500	1,500	1,868.99	0.00	0.00	-368.99	124.60
12310	10000040	5510		Com of Rev Local Mileage	500	500	87.74	0.00	0.00	412.26	17.50
12310	10000040	5810		Com of Rev Dues Subscr & Memb	800	800	610.00	170.00	0.00	190.00	76.30
12310	10000040	6000		Com of Rev Materials & Supplie	1,000	1,000	241.38	28.00	0.00	758.62	24.10
12310 Total	Commissioner of Revenue				205,595	205,595	90,159.83	16,735.44	116,022.82	-587.65	100.29
12320	10000050	3320		Assessor Maint Contracts	3,500	3,500	4,500.00	4,500.00	0.00	-1,000.00	128.60
12320 Total	Assessor				3,500	3,500	4,500.00	4,500.00	0.00	-1,000.00	128.57
12410	10000070	1100		Treasurer Salaries	182,404	182,404	76,497.30	15,324.26	107,269.82	-1,363.12	100.70
12410	10000070	2100		Treasurer FICA	13,747	13,747	5,594.55	1,147.07	8,125.27	27.18	99.80
12410	10000070	2210		Treasurer VRS Plans 1&2	12,616	12,616	5,297.73	1,061.65	7,431.59	-113.32	100.90
12410	10000070	2220		Treasurer VRS Hybrid	2,701	2,701	1,196.85	239.37	1,576.93	-72.78	102.70
12410	10000070	2300		Treasurer Health Ins	13,672	13,672	8,409.36	1,708.98	11,968.28	-6,705.64	149.00
12410	10000070	2400		Treasurer Life Insurance	2,390	2,390	1,002.13	200.75	1,405.24	-17.37	100.70
12410	10000070	2510		Treasurer Disab Ins - Hybrid	199	199	83.15	16.63	116.44	-0.59	100.30
12410	10000070	2700		Treasurer Workers Comp	200	200	148.00	0.00	0.00	52.00	74.00
12410	10000070	3000		Treasurer Purchased Services	300	300	94.36	23.59	0.00	205.64	31.50
12410	10000070	3180		Treasurer Credit Card Fees	10,000	10,000	3,117.17	0.00	0.00	6,882.83	31.20
12410	10000070	3190		Treasurer DMV Stop	3,000	3,000	1,475.00	955.00	0.00	1,525.00	49.20
12410	10000070	3320		Treasurer Maint Contracts	300	300	53.55	0.00	246.45	0.00	100.00
12410	10000070	3500		Treasurer Printing & Binding	9,500	9,500	5,488.90	5,488.90	0.00	4,011.10	57.80
12410	10000070	3600		Treasurer Advertising	500	500	0.00	0.00	0.00	500.00	0.00

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12410	10000070	5210		Treasurer Postal Svcs	23,000	23,000	8,773.05	41.15	0.00	14,226.95	38.10
12410	10000070	5230		Treasurer Telephone	1,600	1,600	1,330.76	8.01	0.00	269.24	83.20
12410	10000070	5400		Leases and Rentals	0	0	110.00	0.00	0.00	-110.00	100.00
12410	10000070	5500		Treasurer Travel	1,500	1,500	0.00	0.00	0.00	1,500.00	0.00
12410	10000070	5510		Treasurer Local Mileage	300	300	0.00	0.00	0.00	300.00	0.00
12410	10000070	5810		Treasurer Dues Subscr & Memb	800	800	375.00	0.00	0.00	425.00	46.90
12410	10000070	6000		Treasurer Materials & Supplies	4,500	4,500	1,759.71	857.15	0.00	2,740.29	39.10
12410 Total	Treasurer				283,229	283,229	120,806.57	27,072.51	138,140.02	24,282.41	91.43
12510	10000080	1100		IT Salaries	145,576	145,576	60,656.65	12,131.33	84,919.31	0.04	100.00
12510	10000080	2100		IT FICA	11,091	11,091	4,641.35	928.27	6,469.38	-19.73	100.20
12510	10000080	2210		IT VRS Plans 1&2	7,113	7,113	2,964.95	592.99	4,150.94	-2.89	100.00
12510	10000080	2220		IT VRS Hybrid	4,938	4,938	2,184.80	436.96	2,878.57	-125.37	102.50
12510	10000080	2300		IT Health Ins	13,672	13,672	5,696.60	1,139.32	7,984.12	-8.72	100.10
12510	10000080	2400		IT Life Insurance	1,908	1,908	794.60	158.92	1,112.45	0.95	100.00
12510	10000080	2510		IT Disab Ins - Hybrid	365	365	151.85	30.37	212.56	0.59	99.80
12510	10000080	2700		IT Workers Comp	150	150	116.00	0.00	0.00	34.00	77.30
12510	10000080	3000		IT Purchased Services	13,026	13,026	3,912.00	400.00	1,250.00	7,864.00	39.60
12510	10000080	3320		IT Maint Contracts	36,400	36,400	30,118.41	0.00	2,467.53	3,814.06	89.50
12510	10000080	5210		IT Postal Svcs	100	100	1.82	0.00	0.00	98.18	1.80
12510	10000080	5230		IT Telephone	13,900	13,900	1,796.58	813.01	915.13	11,188.29	19.50
12510	10000080	5240		Telecommunications Online Tech	10,380	10,380	4,643.69	165.64	5,658.00	78.31	99.20
12510	10000080	5400		IT Leases & Rentals	23,760	23,760	9,900.00	0.00	21,777.60	-7,917.60	133.30
12510	10000080	5500		IT Travel	100	100	0.00	0.00	0.00	100.00	0.00
12510	10000080	5810		IT Dues Subscr & Memb	100	100	0.00	0.00	0.00	100.00	0.00
12510	10000080	6000		IT Materials & Supplies	2,000	2,000	8.42	0.00	378.00	1,613.58	19.30
12510	10000080	6008		IT Vehicle Fuel	300	300	32.13	0.00	0.00	267.87	10.70
12510	10000080	6035		IT Noncap Office Equip	0	0	355.36	203.36	0.00	-355.36	100.00
12510	10000080	6040		IT Technology SW/OL Content	8,000	8,000	1,715.00	540.00	0.00	6,285.00	21.40
12510	10000080	6050		Noncap Technology Hardware	4,000	4,000	1,323.84	0.00	0.00	2,676.16	33.10
12510	10000080	8200		IT Capital Outlay Adds	0	0	226.04	0.00	0.00	-226.04	100.00
12510 Total	Data Processing/IT				296,879	296,879	131,240.09	17,540.17	140,173.59	25,465.32	91.42
13100	10000090	1300		Electoral Part Time Salaries	6,319	6,319	2,138.07	0.00	4,179.93	1.00	100.00
13100	10000090	2100		Electoral FICA	484	484	163.56	0.00	322.23	-1.79	100.40
13100	10000090	2700		Electoral Workers Comp	10	10	5.00	0.00	0.00	5.00	50.00
13100	10000090	3000		Electoral Purchased Services	7,300	7,300	2,542.40	0.00	0.00	4,757.60	34.80
13100	10000090	3160		Electoral Board Member Fees	11,200	11,200	5,423.00	5,423.00	0.00	5,777.00	48.40
13100	10000090	3320		Electoral Maint Contracts	5,400	5,400	4,949.24	0.00	0.00	450.76	91.70
13100	10000090	3500		Electoral Printing & Binding	6,000	6,000	1,896.63	0.00	0.00	4,103.37	31.60
13100	10000090	3600		Electoral Advertising	240	240	115.60	115.60	0.00	124.40	48.20
13100	10000090	5210		Electoral Postal Svcs	750	750	29.60	0.00	0.00	720.40	3.90
13100	10000090	5400		Electoral Leases & Rentals	2,000	2,000	375.00	375.00	0.00	1,625.00	18.80
13100	10000090	5500		Electoral Travel	1,500	1,500	0.00	0.00	0.00	1,500.00	0.00
13100	10000090	5510		Electoral Local Mileage	900	900	165.64	119.63	0.00	734.36	18.40
13100	10000090	5810		Electoral Dues Subscr & Memb	200	200	0.00	0.00	0.00	200.00	0.00
13100	10000090	6000		Electoral Materials & Supplies	1,700	1,700	532.93	49.74	13.94	1,153.13	32.20
13100 Total	Electoral Board and Officials				44,003	44,003	18,336.67	6,082.97	4,516.10	21,150.23	51.93
13200	10000100	1100		Registrar Salaries	52,831	52,831	22,012.90	4,402.58	30,818.06	0.04	100.00
13200	10000100	1300		Registrar Part Time Salaries	9,017	9,017	4,048.70	1,566.75	0.00	4,968.30	44.90
13200	10000100	2100		Registrar FICA	4,732	4,732	2,007.32	459.38	2,357.58	367.10	92.20
13200	10000100	2210		Registrar VRS Plans 1&2	4,485	4,485	1,868.90	373.78	2,616.46	-0.36	100.00
13200	10000100	2400		Registrar Life Insurance	692	692	288.35	57.67	403.72	-0.07	100.00
13200	10000100	2700		Registrar Workers Comp	75	75	49.00	0.00	0.00	26.00	65.30
13200	10000100	3000		Registrar Purchased Services	1,400	1,400	42.00	0.00	0.00	1,358.00	3.00
13200	10000100	3320		Registrar Maint Contracts	200	200	50.83	0.00	274.17	-125.00	162.50
13200	10000100	5210		Registrar Postal Svcs	750	750	339.02	0.00	0.00	410.98	45.20
13200	10000100	5230		Registrar Telephone	1,000	1,000	211.50	72.90	556.10	232.40	76.80
13200	10000100	5500		Registrar Travel	1,500	1,500	703.27	121.23	0.00	796.73	46.90
13200	10000100	5510		Registrar Local Mileage	650	650	206.51	0.00	0.00	443.49	31.80
13200	10000100	5810		Registrar Dues Subscr & Memb	150	150	0.00	0.00	0.00	150.00	0.00
13200	10000100	6000		Registrar Materials & Supplies	1,000	1,000	189.82	10.08	0.00	810.18	19.00
13200 Total	Registrar				78,482	78,482	32,018.12	7,064.37	37,026.09	9,437.79	87.97
21100	10000110	5841		Circuit C Juror Pay	3,000	3,000	1,200.00	0.00	0.00	1,800.00	40.00
21100	10000110	5842		Circuit C Jury Comm	180	180	0.00	0.00	0.00	180.00	0.00
21100	10000110	7000		Circuit Ct Pyt to Joint Ops	9,500	9,500	10,490.85	0.00	0.00	-990.85	110.40
21100 Total	Circuit Court				12,680	12,680	11,690.85	0.00	0.00	989.15	92.20
21200	10000120	3000		District C Purchased Services	350	350	0.00	0.00	0.00	350.00	0.00
21200	10000120	3150		District C Legal Svcs	270	270	0.00	0.00	0.00	270.00	0.00
21200	10000120	3320		District C Maint Contracts	300	300	149.77	0.00	400.23	-250.00	183.30
21200	10000120	5210		District C Postal Svcs	700	700	159.00	0.00	0.00	541.00	22.70
21200	10000120	5230		District C Telephone	2,000	2,000	359.33	161.83	0.00	1,640.67	18.00

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21200	10000120	5810		District C Dues Subscr & Memb	200	200	50.00	0.00	0.00	150.00	25.00
21200	10000120	6000		District C Materials & Supplie	600	600	241.07	0.00	0.00	358.93	40.20
21200 Total	General District Court				4,420	4,420	959.17	161.83	400.23	3,060.60	30.76
21300	10000125	5230		Magistrate Telephone	100	100	0.00	0.00	0.00	100.00	0.00
21300 Total	Magistrate				100	100	0.00	0.00	0.00	100.00	0.00
21510	10000130	5600		Blue Ridge Legal Svc Contr	1,500	1,500	1,500.00	0.00	0.00	0.00	100.00
21510 Total	Blue Ridge Legal Services				1,500	1,500	1,500.00	0.00	0.00	0.00	100.00
21600	10000140	3000		J&D Court Purchased Services	0	0	120.00	0.00	0.00	-120.00	100.00
21600	10000140	3320		J&D Court Maint Contracts	700	700	324.51	0.00	425.49	-50.00	107.10
21600	10000140	5210		J&D Court Postal Svcs	700	700	93.00	0.00	0.00	607.00	13.30
21600	10000140	5230		J&D Court Telephone	700	700	252.87	55.80	0.00	447.13	36.10
21600	10000140	5810		J&D Court Dues Subscr & Memb	200	200	50.00	0.00	0.00	150.00	25.00
21600	10000140	6000		J&D Court Materials & Supplies	1,200	1,200	69.03	0.00	0.00	1,130.97	5.80
21600 Total	Juvenile & Domestic Relations				3,500	3,500	909.41	55.80	425.49	2,165.10	38.14
21700	10000150	1100		Clk of CC Salaries	176,012	176,012	73,970.99	14,825.83	103,780.81	-1,739.80	101.00
21700	10000150	1300		Clk of CC Part Time Salaries	0	0	3,165.00	1,380.00	0.00	-3,165.00	100.00
21700	10000150	2100		Clk of CC FICA	13,322	13,322	5,969.11	1,253.39	7,856.40	-503.51	103.80
21700	10000150	2210		Clk of CC VRS Plans 1&2	14,943	14,943	6,280.17	1,258.72	8,811.00	-148.17	101.00
21700	10000150	2300		Clk of CC Health Ins	13,672	13,672	5,696.60	1,139.32	8,022.02	-46.62	100.30
21700	10000150	2400		Clk of CC Life Insurance	2,305	2,305	969.03	194.22	1,359.52	-23.55	101.00
21700	10000150	2700		Clk of CC Workers Comp	200	200	143.00	0.00	0.00	57.00	71.50
21700	10000150	3000		Clk of CC Purchased Services	3,000	3,000	279.00	0.00	0.00	2,721.00	9.30
21700	10000150	3320		Clk of CC Maint Contracts	12,000	12,000	131.46	0.00	168.54	11,700.00	2.50
21700	10000150	3500		Clk of CC Printing & Binding	600	600	0.00	0.00	0.00	600.00	0.00
21700	10000150	3510		Clk of CC Microfilming	6,500	6,500	2,274.34	0.00	0.00	4,225.66	35.00
21700	10000150	5210		Clk of CC Postal Svcs	3,500	3,500	675.14	0.00	0.00	2,824.86	19.30
21700	10000150	5230		Clk of CC Telephone	1,000	1,000	397.00	87.83	0.00	603.00	39.70
21700	10000150	5810		Clk of CC Dues Subscr & Memb	320	320	0.00	0.00	0.00	320.00	0.00
21700	10000150	6000		Clk of CC Materials & Supplies	7,000	7,000	2,111.19	637.32	0.00	4,888.81	30.20
21700	10000150	6035		Clk of CC Noncap Office Equip	0	0	1,400.00	0.00	0.00	-1,400.00	100.00
21700 Total	Clerk of the Circuit Court				254,374	254,374	103,462.03	20,776.63	129,998.29	20,913.68	91.78
21910	10001440	1100	VWIT	Victim Witness Regular Salary	38,035	39,809	15,847.95	3,169.59	22,187.10	1,773.95	95.50
21910	10001440	1300	VWIT	Victim Witness Part Time Salar	14,727	17,550	5,092.50	1,177.50	0.00	12,457.50	29.00
21910	10001440	2100	VWIT	Victim Witness FICA	4,037	4,270	1,603.89	332.94	1,697.28	968.83	77.30
21910	10001440	2210	VWIT	Victim Witness VRS Plans 1&2	3,229	3,248	1,345.50	269.10	1,883.64	18.86	99.40
21910	10001440	2400	VWIT	VictimWit Life Insurance	498	502	207.60	41.52	290.64	3.76	99.30
21910	10001440	2700	VWIT	Victim Witness Workers Comp	50	50	42.00	0.00	0.00	8.00	84.00
21910	10001440	3000	VWIT	Victim Witness Purchased Servi	650	400	0.00	0.00	0.00	400.00	0.00
21910	10001440	5210	VWIT	Victim Witness Postal Svcs	340	147	0.00	0.00	0.00	147.00	0.00
21910	10001440	5230	VWIT	VictimWit Telephone	0	504	94.79	41.99	367.21	42.00	91.70
21910	10001440	5500	VWIT	Victim Witness Travel	4,070	3,681	977.03	0.00	0.00	2,703.97	26.50
21910	10001440	5510	VWIT	VictimWit Travel Local Mileage	137	214	42.37	0.00	0.00	171.63	19.80
21910	10001440	5810	VWIT	VictimWit Dues Subscr & Memb	245	245	0.00	0.00	0.00	245.00	0.00
21910	10001440	6000	VWIT	Victim Witnes Matl & Supplies	6,367	1,765	24.22	0.00	0.00	1,740.78	1.40
21910 Total	Victim and Witness Assistance				72,385	72,385	25,277.85	5,032.64	26,425.87	20,681.28	71.43
21940	10000160	5600		Regional Crt Svc Entity Gift	6,179	6,179	6,179.10	0.00	0.00	-0.10	100.00
21940 Total	Regional Court Services				6,179	6,179	6,179.10	0.00	0.00	-0.10	100.00
22100	10000170	1100		Comm Atty Salaries	237,159	238,026	99,061.22	19,852.06	138,964.42	0.36	100.00
22100	10000170	1300		Comm Atty Part Time Salaries	12,546	12,546	5,614.56	1,344.80	0.00	6,931.44	44.80
22100	10000170	2100		Comm Atty FICA	17,833	17,833	7,897.93	1,528.95	10,153.14	-218.07	101.20
22100	10000170	2210		Comm Atty VRS Plans 1&2	15,761	5,189	2,182.27	432.20	3,025.81	-19.08	100.40
22100	10000170	2220		Comm Atty VRS Hybrid	4,116	14,490	6,626.62	1,253.24	8,400.79	-537.41	103.70
22100	10000170	2300		Comm Atty Health Ins	21,574	22,645	9,913.76	1,886.98	13,230.73	-499.49	102.20
22100	10000170	2400		Comm Atty Life Insurance	3,107	3,119	1,359.19	260.06	1,820.54	-60.73	101.90
22100	10000170	2510		Comm Atty Disab Ins - Hybrid	304	1,044	460.50	87.09	609.66	-26.16	102.50
22100	10000170	2700		Comm Atty Workers Comp	260	260	253.00	27.00	0.00	7.00	97.30
22100	10000170	3320		Comm Atty Maint Contracts	500	500	365.10	0.00	191.70	-56.80	111.40
22100	10000170	5210		Comm Atty Postal Svcs	1,300	1,300	23.79	16.59	0.00	1,276.21	1.80
22100	10000170	5230		Comm Atty Telephone	3,000	3,000	595.78	195.86	1,516.12	888.10	70.40
22100	10000170	5500		Comm Atty Travel	5,500	5,500	1,752.31	0.00	0.00	3,747.69	31.90
22100	10000170	5549		Comm Atty Witness Travel Expen	500	500	98.10	0.00	0.00	401.90	19.60
22100	10000170	5810		Comm Atty Dues Subscr & Memb	3,000	3,000	1,960.00	48.80	0.00	1,040.00	65.30
22100	10000170	6000		Comm Atty Materials & Supplies	2,000	2,000	688.54	35.69	0.00	1,311.46	34.40
22100	10000170	6035		Comm Atty Noncap Office Equip	0	0	114.78	0.00	0.00	-114.78	100.00
10000170 Total	Commonwealth's Attorney				328,460	330,952	138,967.45	26,969.32	177,912.91	14,071.64	95.75
22100	10001420	1100	VSTOP	Comm Atty Salaries	26,882	26,882	10,910.50	2,182.10	15,274.73	696.77	97.40
22100	10001420	2100	VSTOP	Comm Atty FICA	1,769	1,769	471.92	165.04	1,152.78	144.30	91.80
22100	10001420	2210	VSTOP	Comm Atty VRS Plans 1&2	713	713	276.18	59.49	416.03	20.79	97.10
22100	10001420	2220	VSTOP	Comm Atty VRS Hybrid	1,477	1,477	251.54	125.77	880.18	345.28	76.60
22100	10001420	2300	VSTOP	Comm Atty Health Ins	2,985	2,985	319.24	159.62	1,117.11	1,548.65	48.10

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22100	10001420	2400		VSTOP Comm Atty Life Insurance	352	352	81.45	28.59	200.00	70.55	80.00
22100	10001420	2510		VSTOP Comm Atty Disab Ins - Hybrid	109	109	17.48	8.74	61.17	30.35	72.20
	10001420 Total	Violence Against Women Prog Ex			34,287	34,287	12,328.31	2,729.35	19,102.00	2,856.69	91.67
22100 Total	Commonwealth's Attorney				362,747	365,239	151,295.76	29,698.67	197,014.91	16,928.33	95.37
31200	10000180	1100		Sheriff Salaries	1,337,533	1,337,533	557,051.06	110,685.48	787,579.03	-7,097.09	100.50
31200	10000180	1200		Sheriff Overtime	0	0	18,349.81	2,861.72	0.00	-18,349.81	100.00
31200	10000180	1300		Sheriff Part Time Salaries	43,860	43,860	9,875.86	2,772.75	0.00	33,984.14	22.50
31200	10000180	1660		Sheriff Emp Bonuses	0	0	1,000.00	1,000.00	0.00	-1,000.00	100.00
31200	10000180	2100		Sheriff FICA	100,251	100,251	42,580.12	8,398.83	56,688.41	982.47	99.00
31200	10000180	2210		Sheriff VRS Plans 1&2	102,404	102,404	41,507.84	8,377.63	58,643.22	2,252.94	97.80
31200	10000180	2320		Sheriff VRS Hybrid	7,959	7,959	5,638.18	1,174.62	8,028.55	-5,707.73	171.70
31200	10000180	2300		Sheriff Health Ins	178,475	178,475	86,272.11	17,494.69	122,177.16	-29,974.27	116.80
31200	10000180	2400		Sheriff Life Insurance	17,107	17,107	7,274.59	1,473.91	10,317.31	-484.90	102.80
31200	10000180	2510		Sheriff Disab Ins - Hybrid	588	588	391.92	81.65	571.40	-375.32	163.80
31200	10000180	2700		Sheriff Workers Comp	28,000	28,000	22,093.00	508.00	0.00	5,907.00	78.90
31200	10000180	2860		Sheriff LODA	8,000	8,000	24,944.10	0.00	0.00	-16,944.10	311.80
31200	10000180	3000		Sheriff Purchased Services	28,000	28,000	8,816.85	870.47	3,574.00	15,609.15	44.30
31200	10000180	3000	CST	Purchased Services	0	0	729.00	0.00	0.00	-729.00	100.00
31200	10000180	3320		Sheriff Maint Contracts	132,002	132,002	32,354.40	241.57	5,651.54	93,996.06	28.80
31200	10000180	3320	ETK	E-Ticket Maint Svc Contracts	0	0	4,950.00	0.00	0.00	-4,950.00	100.00
31200	10000180	3350		Sheriff Insured Repair Svcs	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
31200	10000180	3500		Sheriff Printing & Binding	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
31200	10000180	5210		Sheriff Postal Svcs	2,200	2,200	599.79	17.02	0.00	1,600.21	27.30
31200	10000180	5230		Sheriff Telephone	55,000	55,000	10,809.09	3,250.92	8,838.28	35,352.63	35.70
31200	10000180	5300		Sheriff Insurance	15,000	15,000	16,133.22	0.00	0.00	-1,133.22	107.60
31200	10000180	5400		Sheriff Leases & Rentals	28,000	28,000	11,942.50	0.00	16,663.50	-606.00	102.20
31200	10000180	5500		Sheriff Travel	50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
31200	10000180	5500	CST	Sheriff Travel - Communication	0	0	1,464.16	0.00	0.00	-1,464.16	100.00
31200	10000180	5500	SST	Sheriff Travel - Sworn Staff	0	0	13,592.51	664.30	0.00	-13,592.51	100.00
31200	10000180	5550		Sheriff Extradition of Prisone	0	0	7.41	0.00	0.00	-7.41	100.00
31200	10000180	5800		Sheriff Miscellaneous Expendit	1,000	2,389	1,388.67	0.00	0.00	1,000.33	58.10
31200	10000180	5810		Sheriff Dues Subscr & Memb	3,300	3,300	2,095.99	30.00	0.00	1,204.01	63.50
31200	10000180	6000		Sheriff Materials & Supplies	51,000	51,000	178.32	33.60	0.00	50,821.68	0.30
31200	10000180	6000	COS	Sheriff Mtls & Supplies Commun	0	0	1,172.69	467.93	188.06	-1,360.75	100.00
31200	10000180	6000	ETK	E-Ticket Mat'l and Supplies	25,000	25,000	13,701.08	0.00	879.00	10,419.92	58.30
31200	10000180	6000	PSU	Sheriff Police Supplies	0	0	1,687.00	331.10	0.00	-1,687.00	100.00
31200	10000180	6000	SOS	Sheriff Office Supplies	0	0	2,816.83	980.84	148.54	-2,965.37	100.00
31200	10000180	6000	VRP	Sheriff Vehicle Repair Parts	0	0	11,415.70	1,338.03	3,848.10	-15,263.80	100.00
31200	10000180	6008		Sheriff Vehicle Fuel	50,000	50,000	16,787.16	1,893.99	0.00	33,212.84	33.60
31200	10000180	6011		Sheriff Clothing	8,000	8,000	0.00	0.00	0.00	8,000.00	0.00
31200	10000180	6011	CSU	Sheriff Uniform Communications	0	0	1,284.15	588.62	132.00	-1,416.15	100.00
31200	10000180	6011	SSU	Sheriff Uniform Sworn Staff	0	0	1,673.11	982.27	97.73	-1,770.84	100.00
31200	10000180	6015		Sheriff Ammunition	14,000	14,000	6,534.26	0.00	7,359.66	106.08	99.20
	10000180 Total	Sheriff			2,289,679	2,291,068	979,112.48	166,519.94	1,091,385.49	220,570.03	90.37
31200	10001480	1200		DMVA DMV Alcohol Grant Overtime	11,859	11,859	3,447.34	0.00	0.00	8,411.66	29.10
31200	10001480	6000		DMVA DMV Alcohol Grant Mat&Sup	0	0	3,448.50	3,448.50	3,448.50	-6,897.00	100.00
	10001480 Total	VA Hwy Safety Enf-Alcohol Exp			11,859	11,859	6,895.84	3,448.50	3,448.50	1,514.66	87.23
31200	10001500	1200		DMVSI/DMV Speed Overtime	5,005	5,005	2,642.85	0.00	0.00	2,362.15	52.80
	10001500 Total	VA Hwy Safety Enf - Speed Exp			5,005	5,005	2,642.85	0.00	0.00	2,362.15	52.80
31200	10001520	5500	41017	ICAC Travel	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
31200	10001520	5500	ICAC	ICAC Travel	0	0	13.11	0.00	0.00	-13.11	100.00
31200	10001520	6000	41017	ICAC Materials & Supplies	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
31200	10001520	6000	ICAC	ICAC Materials & Supplies	0	0	929.99	929.99	0.00	-929.99	100.00
	10001520 Total	NOVA Int Cr Against Child Exp			4,000	4,000	943.10	929.99	0.00	3,056.90	23.58
31200	10001552	1100		DCJS Byrne-21st Century Sal	0	0	0.00	0.00	5,687.53	-5,687.53	100.00
	10001552 Total	DCJS Byrne-21st Century Police			0	0	0.00	0.00	5,687.53	-5,687.53	100.00
31200	10001551	6000		DCJS Byrne Materials & Supplie	1,118	1,118	0.00	0.00	997.50	120.50	89.20
	10001551 Total	DCJS Byrne JAG-Naloxone			1,118	1,118	0.00	0.00	997.50	120.50	89.22
31200 Total	Sheriff				2,311,661	2,313,050	989,594.27	170,898.43	1,101,519.02	221,936.71	90.41
31210	10000190	5600		Criminal Justice Training Ctr	20,000	20,000	18,720.00	0.00	0.00	1,280.00	93.60
	31210 Total	Criminal Justice Training Ctr			20,000	20,000	18,720.00	0.00	0.00	1,280.00	93.60
31220	10000200	5600		Drug Task Force Entity Gift	12,500	12,500	2,529.22	0.00	0.00	9,970.78	20.20
	31220 Total	Drug Task Force			12,500	12,500	2,529.22	0.00	0.00	9,970.78	20.23
31400	10000005	5230		Communicat Telephone	0	0	514.98	172.46	1,555.02	-2,070.00	100.00
	31400 Total	Communications			0	0	514.98	172.46	1,555.02	-2,070.00	100.00
32200	10000220	2510		Disability Ins - Hybrid Plan	0	12,445	12,445.00	0.00	0.00	0.00	100.00
32200	10000220	2700		Worker's Compensation	0	23,995	23,995.00	0.00	0.00	0.00	100.00
32200	10000220	5300		Vol Fire Co Insurance	46,000	46,000	47,663.97	47,622.00	0.00	-1,663.97	103.60
32200	10000220	5600		Vol Fire Companies Entity Gift	25,000	25,000	0.00	0.00	0.00	25,000.00	0.00
32200	10000220	5697		Vol Fire 4 for Life	17,153	17,153	16,623.98	0.00	0.00	529.02	96.90

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32200	10000220	5698		Vol Fire Fire Programs	30,000	30,000	30,050.00	0.00	0.00	-50.00	100.20
32200 Total	Volunteer Fire Companies				118,153	154,593	130,777.95	47,622.00	0.00	23,815.05	84.60
32201	10000230	2860		Blue R VF LODA	1,200	1,200	1,177.20	0.00	0.00	22.80	98.10
32201	10000230	5600		Blue Ridge Vol Fire Co Contrib	50,000	50,000	25,000.00	0.00	0.00	25,000.00	50.00
32201 Total	Blue Ridge Volunteer Fire Co				51,200	51,200	26,177.20	0.00	0.00	25,022.80	51.13
32202	10000240	2860		Boyce VF LODA	1,600	1,600	1,569.60	0.00	0.00	30.40	98.10
32202	10000240	5600		Boyce Volunteer Fire Co Contr	50,000	50,000	12,500.00	0.00	0.00	37,500.00	25.00
32202 Total	Boyce Volunteer Fire Co				51,600	51,600	14,069.60	0.00	0.00	37,530.40	27.27
32203	10000250	2860		Enders VF LODA	2,800	2,800	2,746.80	0.00	0.00	53.20	98.10
32203	10000250	5600		Enders Volunteer Fire Co Contr	75,000	75,000	37,500.00	0.00	0.00	37,500.00	50.00
32203 Total	Enders Volunteer Fire Co				77,800	77,800	40,246.80	0.00	0.00	37,553.20	51.73
32310	10000260	1100		EMS Salaries	379,038	379,038	142,957.36	29,997.91	243,902.36	-7,821.72	102.10
32310	10000260	1200		EMS Overtime	56,000	56,000	46,262.44	9,335.43	0.00	9,737.56	82.60
32310	10000260	1300		EMS Part Time Salaries	111,600	111,600	52,625.47	8,898.51	0.00	58,974.53	47.20
32310	10000260	2100		EMS FICA	37,709	37,709	16,918.98	3,361.65	15,618.10	5,171.92	86.30
32310	10000260	2210		EMS VRS Plans 1&2	27,934	27,934	12,555.70	2,511.14	17,577.86	-2,199.56	107.90
32310	10000260	2220		EMS VRS Hybrid	4,245	4,245	1,230.28	307.57	2,152.95	861.77	79.70
32310	10000260	2300		EMS Health Ins	64,679	64,679	25,629.52	5,307.36	37,636.41	1,413.07	97.80
32310	10000260	2400		EMS Life Insurance	4,966	4,966	2,127.24	434.94	3,044.46	-205.70	104.10
32310	10000260	2510		EMS Disab Ins - Hybrid	295	295	85.48	21.37	149.62	59.90	79.70
32310	10000260	2700		EMS Workers Comp	26,200	26,200	17,631.00	792.00	0.00	8,569.00	67.30
32310	10000260	2860		EMS LODA	2,900	2,900	8,931.83	128.00	0.00	-6,031.83	308.00
32310	10000260	3000		EMS Purchased Services	48,000	48,000	18,738.32	2,314.29	0.00	29,261.68	39.00
32310	10000260	5210		EMS Postal Services	300	300	5.50	0.00	0.00	294.50	1.80
32310	10000260	5230		EMS Telephone	1,200	1,200	338.83	86.35	384.03	477.14	60.20
32310	10000260	5500		EMS Travel	10,000	10,000	2,889.70	897.32	0.00	7,110.30	28.90
32310	10000260	6000		EMS Materials & Supplies	11,800	11,800	4,194.08	1,117.03	6,564.06	1,041.86	91.20
32310	10000260	6008		EMS Vehicle Fuel	2,500	2,500	654.70	184.45	0.00	1,845.30	26.20
32310	10000260	6011		EMS Clothing	6,500	6,500	1,422.91	1,333.91	0.00	5,077.09	21.90
32310	10000260	6035		EMS Noncap Office Equip	0	0	78.70	0.00	0.00	-78.70	100.00
32310	10000260	6040		EMS Technology SW/OL Content	0	0	998.00	0.00	0.00	-998.00	100.00
32310	10000260	8200		EMS Capital Outlay Adds	8,780	8,780	13,536.79	0.00	450.00	-5,206.79	159.30
	10000260 Total	Emergency Medical Services			804,646	804,646	369,812.83	67,029.23	327,479.85	107,353.32	86.66
32310	10001700	6000		LEMPG Grant	0	0	876.65	876.65	0.00	-876.65	100.00
	10001700 Total	FEMA-VDEM LEMPG			0	0	876.65	876.65	0.00	-876.65	100.00
32310 Total	Fire and Rescue Services				804,646	804,646	370,689.48	67,905.88	327,479.85	106,476.67	86.77
32320	10000270	5600		Lord Fairfax EMS Contribution	6,282	6,282	6,282.00	0.00	0.00	0.00	100.00
32320 Total	Lord Fairfax Emergency Medical				6,282	6,282	6,282.00	0.00	0.00	0.00	100.00
32400	10000280	5600		Forestry Svcs Entity Gift	2,712	2,712	2,711.52	0.00	0.00	0.48	100.00
32400 Total	Forestry Services				2,712	2,712	2,711.52	0.00	0.00	0.48	99.98
33210	10000290	7000		Regional Jail Joint Ops	551,259	551,259	275,629.50	0.00	0.00	275,629.50	50.00
33210 Total	Regional Jail				551,259	551,259	275,629.50	0.00	0.00	275,629.50	50.00
33220	10000300	3840		Juv DetCtr Intergov Svc Agreem	16,254	16,254	4,023.00	0.00	0.00	12,231.00	24.80
33220 Total	Juvenile Detention Center				16,254	16,254	4,023.00	0.00	0.00	12,231.00	24.75
33300	10000310	5230		Probation Telephone	500	500	20.00	4.00	0.00	480.00	4.00
33300	10000310	6000		Probation Materials & Supplies	300	300	0.00	0.00	0.00	300.00	0.00
33300 Total	Probation Office				800	800	20.00	4.00	0.00	780.00	2.50
34100	10000320	1100		Bldg Insp Salaries	144,263	144,263	56,333.20	11,266.64	78,866.45	9,063.35	93.70
34100	10000320	2100		Bldg Insp FICA	10,238	10,238	3,995.55	799.11	5,574.19	668.26	93.50
34100	10000320	2210		Bldg Insp VRS Plans 1&2	8,401	8,401	3,500.20	700.04	4,900.30	0.50	100.00
34100	10000320	2220		Bldg Insp VRS Hybrid	3,847	3,847	1,282.45	256.49	1,795.46	769.09	80.00
34100	10000320	2300		Bldg Insp Health Ins	24,559	24,559	9,663.35	1,932.67	13,541.47	1,354.18	94.50
34100	10000320	2400		Bldg Insp Life Insurance	1,890	1,890	738.00	147.60	1,033.15	118.85	93.70
34100	10000320	2510		Bldg Insp Disab Ins - Hybrid	267	267	89.10	17.82	124.78	53.12	80.10
34100	10000320	2700		Bldg Insp Workers Comp	1,800	1,800	2,429.00	0.00	0.00	-629.00	134.90
34100	10000320	3000		Bldg Insp Purchased Services	0	0	199.00	0.00	0.00	-199.00	100.00
34100	10000320	3320		Bldg Insp Maint Contracts	1,900	1,900	183.93	0.00	516.07	1,200.00	36.80
34100	10000320	3500		Bldg Insp Printing & Binding	400	400	0.00	0.00	0.00	400.00	0.00
34100	10000320	5210		Bldg Insp Postal Svcs	150	150	11.06	0.00	0.00	138.94	7.40
34100	10000320	5230		Bldg Insp Telephone	3,500	3,500	555.29	183.17	1,559.82	1,384.89	60.40
34100	10000320	5500		Bldg Insp Travel	2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
34100	10000320	5810		Bldg Insp Dues Subscr & Memb	800	800	0.00	0.00	0.00	800.00	0.00
34100	10000320	6000		Bldg Insp Materials & Supplies	4,000	4,000	413.80	61.50	0.00	3,586.20	10.30
34100	10000320	6008		Bldg Insp Vehicle Fuel	3,000	3,000	1,116.59	311.44	0.00	1,883.41	37.20
34100 Total	Building Inspections				211,515	211,515	80,510.52	15,676.48	107,911.69	23,092.79	89.08
35100	10000330	1100		AnimalCtrl Salaries	72,493	72,493	27,938.79	6,175.11	40,939.50	3,614.71	95.00
35100	10000330	2100		AnimalCtrl FICA	4,833	4,833	1,943.11	425.19	2,796.97	92.92	98.10
35100	10000330	2210		AnimalCtrl VRS Plans 1&2	3,699	3,699	1,545.25	309.05	2,163.35	-9.60	100.30
35100	10000330	2220		AnimalCtrl VRS Hybrid	2,455	2,455	611.52	0.00	1,312.41	531.07	78.40
35100	10000330	2300		AnimalCtrl Health Ins	14,295	14,295	4,816.88	621.58	4,353.88	5,124.24	64.20

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35100	10000330	2400		AnimalCtrl Life Insurance	950	950	332.80	47.69	536.30	80.90	91.50
35100	10000330	2510		AnimalCtrl Disab Ins - Hybrid	171	171	42.51	0.00	91.20	37.29	78.20
35100	10000330	2700		AnimalCtrl Workers Comp	950	950	946.00	122.00	0.00	4.00	99.60
35100	10000330	2800		AnimalCtrl Leave Pay	0	0	696.77	0.00	0.00	-696.77	100.00
35100	10000330	3000		AnimalCtrl Purchased Services	8,000	8,000	4,434.03	180.00	0.00	3,565.97	55.40
35100	10000330	3320		AnimalCtrl Maint Svc Contracts	100	100	25.14	0.00	74.86	0.00	100.00
35100	10000330	3500		AnimalCtrl Printing & Binding	200	200	120.00	0.00	0.00	80.00	60.00
35100	10000330	5110		AnimalCtrl Electric	750	750	0.00	0.00	0.00	750.00	0.00
35100	10000330	5230		AnimalCtrl Telephone	500	500	232.38	56.45	137.97	129.65	74.10
35100	10000330	5500		AnimalCtrl Travel	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
35100	10000330	5510		AnimalCtrl Local Mileage	100	100	0.00	0.00	0.00	100.00	0.00
35100	10000330	6000		AnimalCtrl Materials & Supplie	6,000	6,000	2,529.76	1,153.59	0.00	3,470.24	42.20
35100	10000330	6008		AnimalCtrl Vehicle Fuel	1,500	1,500	519.77	81.86	0.00	980.23	34.70
35100	10000330	6011		AnimalCtrl Clothing	500	500	341.26	132.00	0.00	158.74	68.30
35100	10000330	6035		AnimalCtrl Noncap Office Equip	0	0	0.00	0.00	1,594.00	-1,594.00	100.00
35100 Total	Animal Control				118,496	118,496	47,075.97	9,304.52	54,000.44	17,419.59	85.30
35300	10000340	3000		Exam&Bury Purchased Services	500	500	100.00	0.00	0.00	400.00	20.00
35300 Total	Med Examiner & Indigent Burial				500	500	100.00	0.00	0.00	400.00	20.00
42400	10000350	3840		RefuseDisp Intergov Svc Agreem	162,000	162,000	36,750.88	0.00	0.00	125,249.12	22.70
42400 Total	Refuse Disposal				162,000	162,000	36,750.88	0.00	0.00	125,249.12	22.69
42410	10000355	3000		ConvenienceCtr Purchased Svcs	50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
42410 Total	Solid Waste Convenience Center				50,000	50,000	0.00	0.00	0.00	50,000.00	0.00
42600	10000360	3000		LitterCtrl Purchased Services	0	0	1,139.95	300.00	1,610.05	-2,750.00	100.00
42600	10000360	6000		LitterCtrl Materials & Supplie	5,310	5,310	0.00	0.00	0.00	5,310.00	0.00
42600 Total	Litter Control				5,310	5,310	1,139.95	300.00	1,610.05	2,560.00	51.79
42700	10000370	3840		Sanitation Intergov Svc Agreem	33,750	33,750	10,465.96	2,616.49	0.00	23,284.04	31.00
42700	10000370	5600		Sanitation Entity Gift	207,000	207,000	170,000.00	0.00	0.00	37,000.00	82.10
42700 Total	Sanitation				240,750	240,750	180,465.96	2,616.49	0.00	60,284.04	74.96
43200	10000380	1100		Maintenanc Salaries	138,161	138,161	53,803.45	11,504.09	80,528.62	3,828.93	97.20
43200	10000380	2100		Maintenanc FICA	10,195	10,195	3,975.57	847.82	6,087.88	131.55	98.70
43200	10000380	2210		Maintenanc VRS Plans 1&2	6,628	6,628	2,560.63	551.17	3,916.28	151.09	97.70
43200	10000380	2220		Maintenanc VRS Hybrid	3,505	3,505	1,834.63	378.99	2,045.78	-375.41	110.70
43200	10000380	2300		Maintenanc Health Ins	13,779	13,779	5,386.83	1,272.80	8,462.01	-69.84	100.50
43200	10000380	2400		Maintenanc Life Insurance	1,809	1,809	704.91	150.69	1,069.52	34.57	98.10
43200	10000380	2510		Mainten Disab Ins - Hybrid	316	316	127.51	26.33	184.37	4.12	98.70
43200	10000380	2700		Maintenanc Workers Comp	4,600	4,600	3,877.00	1,373.00	0.00	723.00	84.30
43200	10000380	3000		Maintenanc Purchased Services	32,000	32,000	4,662.71	770.00	2,443.34	24,893.95	22.20
43200	10000380	3320		Maintenanc Maint Contracts	99,500	99,500	33,797.48	587.11	6,256.52	59,446.00	40.30
43200	10000380	3340		Maintenanc Custodial Contracts	37,000	37,000	16,831.15	3,366.23	0.00	20,168.85	45.50
43200	10000380	3600		Maintenanc Advertising	1,200	1,200	449.24	0.00	0.00	750.76	37.40
43200	10000380	5120		Maintenanc Heating	400	400	0.00	0.00	0.00	400.00	0.00
43200	10000380	5130		Maintenanc Water & Sewer	750	750	167.10	29.85	0.00	582.90	22.30
43200	10000380	5230		Maintenanc Telephone	2,000	2,000	361.83	94.46	631.41	1,006.76	49.70
43200	10000380	5300		Maintenanc Insurance	40,000	40,000	41,034.60	0.00	0.00	-1,034.60	102.60
43200	10000380	5400		Maintenanc Leases & Rentals	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
43200	10000380	5500		Maintenanc Travel	750	750	0.00	0.00	0.00	750.00	0.00
43200	10000380	6000		Maintenanc Materials & Supplie	35,000	35,000	7,996.50	850.70	0.00	27,003.50	22.80
43200	10000380	6008		Maintenanc Vehicle Fuel	4,800	4,800	1,223.43	132.88	0.00	3,576.57	25.50
10000380 Total	General Property Maintenance				433,393	433,393	178,794.57	21,936.12	111,625.73	142,972.70	67.01
43200	10000890	3000		JGC Maintenanc Purchased Servi	25,000	25,000	2,281.99	205.65	0.00	22,718.01	9.10
43200	10000890	3320		JGC Maint Contracts	10,000	10,000	3,870.78	0.00	2,332.38	3,796.84	62.00
43200	10000890	3340		JGC Maintenanc Custodial Contr	26,000	26,000	11,661.90	2,332.38	0.00	14,338.10	44.90
43200	10000890	5110		JGC Maintenanc Electric	35,000	35,000	9,750.73	2,415.89	0.00	25,249.27	27.90
43200	10000890	5120		JGC Maintenanc Heating	5,500	5,500	654.54	208.16	0.00	4,845.46	11.90
43200	10000890	5130		JGC Maintenanc Water & Sewer	1,500	1,500	398.13	0.00	0.00	1,101.87	26.50
43200	10000890	6000		JGC Maintenanc Materials & Sup	3,500	3,500	20.36	0.00	0.00	3,479.64	0.60
10000890 Total	Maintenance 101 Chalmers Court				106,500	106,500	28,638.43	5,162.08	2,332.38	75,529.19	29.08
43200	10000900	3000		Maintenanc Purchased Services	7,250	7,250	1,133.28	0.00	400.00	5,716.72	21.10
43200	10000900	3320		Maintenanc Maint Contracts	3,500	3,500	4,484.25	0.00	0.00	-984.25	128.10
43200	10000900	5110		Maintenanc Electric	12,100	12,100	3,137.14	693.66	0.00	8,962.86	25.90
43200	10000900	5120		Maintenanc Heating	1,600	1,600	412.24	56.93	1,000.00	187.76	88.30
43200	10000900	5130		Maintenanc Water & Sewer	3,750	3,750	1,467.40	9.00	0.00	2,282.60	39.10
43200	10000900	6000		Maintenanc Materials & Supplie	1,500	1,500	461.10	1.40	0.00	1,038.90	30.70
10000900 Total	Maintenance 100N Ch St/Radio T				29,700	29,700	11,095.41	760.99	1,400.00	17,204.59	42.07
43200	10000910	3000		Maintenanc Purchased Services	4,000	4,000	1,544.11	0.00	0.00	2,455.89	38.60
43200	10000910	3320		Maintenanc Maint Contracts	2,000	2,000	3,104.50	0.00	0.00	-1,104.50	155.20
43200	10000910	5110		Maintenanc Electric	30,000	30,000	6,372.08	1,503.04	0.00	23,627.92	21.20
43200	10000910	6000		Maintenanc Materials & Supplie	1,000	1,000	789.85	240.02	0.00	210.15	79.00
10000910 Total	Maintenance 102 N Church St				37,000	37,000	11,810.54	1,743.06	0.00	25,189.46	31.92
43200	10000920	3000		Maintenanc Purchased Services	11,000	11,000	14,296.44	0.00	0.00	-3,296.44	130.00

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43200	10000920	3320		Maintenanc Maint Contracts	2,100	2,100	3,536.50	0.00	0.00	-1,436.50	168.40
43200	10000920	5110		Maintenanc Electric	11,271	11,271	3,272.83	582.25	0.00	7,998.17	29.00
43200	10000920	5120		Maintenanc Heating	3,500	3,500	431.55	83.25	0.00	3,068.45	12.30
43200	10000920	5130		Maintenanc Water & Sewer	750	750	228.60	0.00	0.00	521.40	30.50
43200	10000920	6000		Maintenanc Materials & Supplie	1,500	1,500	250.12	105.47	0.00	1,249.88	16.70
	10000920 Total		Maintenance 104/106 N Church S		30,121	30,121	22,016.04	770.97	0.00	8,104.96	73.09
43200	10000930	3000		Maintenanc Purchased Services	5,000	5,000	1,776.66	1,408.00	0.00	3,223.34	35.50
43200	10000930	3320		Maintenanc Maint Contracts	650	650	2,770.00	0.00	0.00	-2,120.00	426.20
43200	10000930	5110		Maintenanc Electric	5,500	5,500	2,170.14	359.02	0.00	3,329.86	39.50
43200	10000930	5120		Maintenanc Heating	6,000	6,000	723.01	392.96	6,000.00	-723.01	112.10
43200	10000930	5130		Maintenanc Water & Sewer	500	500	0.00	0.00	0.00	500.00	0.00
43200	10000930	6000		Maintenanc Materials & Supplie	1,000	1,000	26.74	26.74	0.00	973.26	2.70
	10000930 Total		Maintenance 225 Ramsburg Ln		18,650	18,650	7,466.55	2,186.72	6,000.00	5,183.45	72.21
43200	10000940	3000		Maintenanc Purchased Services	2,500	2,500	58.16	0.00	0.00	2,441.84	2.30
43200	10000940	3320		Maintenanc Maint Contracts	500	500	742.00	0.00	0.00	-242.00	148.40
43200	10000940	5110		Maintenanc Electric	1,500	1,500	770.11	139.48	0.00	729.89	51.30
43200	10000940	5120		Maintenanc Heating	2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
43200	10000940	6000		Maintenanc Materials & Supplie	750	750	0.00	0.00	0.00	750.00	0.00
	10000940 Total		Maintenance 524 Westood Rd		7,750	7,750	1,570.27	139.48	0.00	6,179.73	20.26
43200	10000950	3000		Maintenanc Purchased Services	12,500	12,500	8,621.13	156.00	202.69	3,676.18	70.60
43200	10000950	3320		Maintenanc Maint Contracts	1,500	1,500	3,610.00	0.00	0.00	-2,110.00	240.70
43200	10000950	3340		Maintenance Custodial Contract	3,500	3,500	510.40	95.70	0.00	2,989.60	14.60
43200	10000950	5110		Maintenanc Electric	25,250	25,250	9,791.15	1,945.47	0.00	15,458.85	38.80
43200	10000950	5120		Maintenanc Heating	5,000	5,000	554.19	177.60	0.00	4,445.81	11.10
43200	10000950	5130		Maintenanc Water & Sewer	2,000	2,000	544.00	0.00	0.00	1,456.00	27.20
43200	10000950	6000		Maintenanc Materials & Supplie	6,000	6,000	417.35	32.27	0.00	5,582.65	7.00
	10000950 Total		Maint 225 Al Smith Cir Rec Ctr		55,750	55,750	24,048.22	2,407.04	202.69	31,499.09	43.50
43200	10000960	3000		Maintenanc Purchased Services	20,000	20,000	2,278.73	300.00	0.00	17,721.27	11.40
43200	10000960	5110		Maintenanc Electric	5,000	5,000	1,418.99	446.97	0.00	3,581.01	28.40
43200	10000960	5130		Maintenanc Water & Sewer	2,700	2,700	757.20	0.00	0.00	1,942.80	28.00
43200	10000960	6000		Maintenanc Materials & Supplie	6,000	6,000	333.29	81.11	0.00	5,666.71	5.60
	10000960 Total		Maint 225 Al Smith Cir Ofc/Gro		33,700	33,700	4,788.21	828.08	0.00	28,911.79	14.21
43200	10000970	3000		Maintenanc Purchased Services	9,500	9,500	278.66	0.00	0.00	9,221.34	2.90
43200	10000970	5110		Maintenanc Electric	6,000	6,000	3,980.53	100.49	0.00	2,019.47	66.30
43200	10000970	5130		Maintenanc Water & Sewer	22,000	22,000	4,800.60	0.00	0.00	17,199.40	21.80
43200	10000970	6000		Maintenanc Materials & Supplie	5,000	5,000	197.49	47.99	0.00	4,802.51	3.90
	10000970 Total		Maint 225 Al Smith Cir Pool		42,500	42,500	9,257.28	148.48	0.00	33,242.72	21.78
43200	10000980	3000		Maintenanc Purchased Services	750	750	0.00	0.00	0.00	750.00	0.00
43200	10000980	5110		Maintenanc Electric	1,040	1,040	139.62	74.53	0.00	900.38	13.40
43200	10000980	6000		Maintenanc Materials & Supplie	5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
	10000980 Total		Maint 225 Al Smith Cir Baseball		6,790	6,790	139.62	74.53	0.00	6,650.38	2.06
43200	10000990	3000		Maintenanc Purchased Services	1,300	1,300	200.00	200.00	0.00	1,100.00	15.40
43200	10000990	5110		Maintenanc Electric	500	500	276.29	65.51	0.00	223.71	55.30
43200	10000990	6000		Maintenanc Materials & Supplie	8,500	8,500	3,386.18	669.06	0.00	5,113.82	39.80
	10000990 Total		Maint 225 Al Smith Cir Soccer		10,300	10,300	3,862.47	934.57	0.00	6,437.53	37.50
43200	10000995	3320		Maintenanc Maint Contracts	250	250	382.50	0.00	0.00	-132.50	153.00
43200	10000995	6000		Maintenance Mtls and Supplies	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
	10000995 Total		Maint - 106NChurch Old Comm At		1,250	1,250	382.50	0.00	0.00	867.50	30.60
43200	10001000	3000		Maintenanc Purchased Services	750	750	0.00	0.00	0.00	750.00	0.00
43200	10001000	6000		Maintenanc Materials & Supplie	500	500	0.00	0.00	0.00	500.00	0.00
	10001000 Total		Maintenance 32 E Main St		1,250	1,250	0.00	0.00	0.00	1,250.00	0.00
43200	10001010	3000		Maintenanc Purchased Services	5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
43200	10001010	3320		Maintenanc Maint Contracts	0	0	432.00	0.00	0.00	-432.00	100.00
43200	10001010	6000		Maintenanc Materials & Supplie	500	500	135.82	135.82	0.00	364.18	27.20
	10001010 Total		Maintenance 36 E Main St		5,500	5,500	567.82	135.82	0.00	4,932.18	10.32
43200	10001020	3000		Maintenanc Purchased Services	8,000	8,000	1,136.78	0.00	0.00	6,863.22	14.20
43200	10001020	3320		Maintenanc Maint Contracts	2,000	2,000	2,976.50	0.00	293.78	-1,270.28	163.50
43200	10001020	3340		Maintenanc Custodial Contracts	0	0	1,468.91	293.78	0.00	-1,468.91	100.00
43200	10001020	5110		Maintenanc Electric	11,000	11,000	2,458.24	537.74	0.00	8,541.76	22.30
43200	10001020	5130		Maintenanc Water & Sewer	1,200	1,200	330.20	0.00	0.00	869.80	27.50
43200	10001020	6000		Maintenanc Materials & Supplie	1,000	1,000	1,197.40	15.96	0.00	-197.40	119.70
	10001020 Total		Maintenance 311 E Main St		23,200	23,200	9,568.03	847.48	293.78	13,338.19	42.51
43200	10001410	3000		Maintenanc Purchased Services	2,500	2,500	180.41	0.00	0.00	2,319.59	7.20
43200	10001410	3320		Maintenanc Maint Contracts	750	750	341.00	0.00	0.00	409.00	45.50
43200	10001410	5110		Maintenanc Electric	3,000	3,000	908.32	221.33	0.00	2,091.68	30.30
43200	10001410	5120		Maintenanc Heating	2,500	2,500	0.00	0.00	2,500.00	0.00	100.00
43200	10001410	5130		Maintenanc Water & Sewer	250	250	187.00	0.00	0.00	63.00	74.80
43200	10001410	6000		Maintenanc Materials & Supplie	1,500	1,500	197.00	0.00	0.00	1,303.00	13.10
	10001410 Total		Maintenance 129 Ramsburg Ln		10,500	10,500	1,813.73	221.33	2,500.00	6,186.27	41.08
43200 Total	General Property Maintenance				853,854	853,854	315,819.69	38,296.75	124,354.58	413,679.73	51.55

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51100	10000385	5600		Local Health Dept Contribution	221,909	221,909	110,954.50	0.00	0.00	110,954.50	50.00
51100 Total	Local Health Department				221,909	221,909	110,954.50	0.00	0.00	110,954.50	50.00
51200	10000390	5600		Our Health Entity Gift	6,500	6,500	6,500.00	0.00	0.00	0.00	100.00
51200 Total	Our Health				6,500	6,500	6,500.00	0.00	0.00	0.00	100.00
52400	10000395	5600		N Shen Vally Sub Abuse Coal Co	15,000	15,000	7,500.00	0.00	0.00	7,500.00	50.00
52400 Total	N Shen Valley Subst Abuse Coal				15,000	15,000	7,500.00	0.00	0.00	7,500.00	50.00
52500	10000400	5600		NW Community Svc Entity Gift	90,000	90,000	22,500.00	0.00	0.00	67,500.00	25.00
52500 Total	Northwestern Community Svcs				90,000	90,000	22,500.00	0.00	0.00	67,500.00	25.00
52800	10000410	5600		Concern Hotline Entity Gift	750	750	0.00	0.00	0.00	750.00	0.00
52800 Total	Concern Hotline				750	750	0.00	0.00	0.00	750.00	0.00
52900	10000420	5600		NW Works Entity Gift	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
52900 Total	NW Works				1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
53230	10000430	5600		SAAA EntityGift	40,000	40,000	20,000.00	10,000.00	0.00	20,000.00	50.00
53230 Total	Shenandoah Area Agency on Agin				40,000	40,000	20,000.00	10,000.00	0.00	20,000.00	50.00
53240	10000440	5600		Virginia Regional Transit Cont	19,302	19,302	4,825.50	0.00	0.00	14,476.50	25.00
53240 Total	Loudoun Transit Service				19,302	19,302	4,825.50	0.00	0.00	14,476.50	25.00
53250	10000445	5600		FISH of Clarke County Contr	1,000	1,000	1,000.00	0.00	0.00	0.00	100.00
53250 Total	FISH of Clarke County				1,000	1,000	1,000.00	0.00	0.00	0.00	100.00
53600	10000450	5600		Access Independence Contr	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
53600 Total	Access Independence				1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
53700	10000460	5600		Laurel Center Contribution	2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
53700 Total	The Laurel Ctr (Women's Shltr)				2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
53710	10000465	5600		Tax Relief for the Elderly	212,501	212,501	0.00	0.00	0.00	212,501.00	0.00
53710 Total	Tax Relief for the Elderly				212,501	212,501	0.00	0.00	0.00	212,501.00	0.00
69100	10000470	5600		Lord FairfaxComm College Cont	15,788	15,788	3,947.00	0.00	0.00	11,841.00	25.00
69100 Total	Lord Fairfax Community College				15,788	15,788	3,947.00	0.00	0.00	11,841.00	25.00
71100	10000480	1100		Parks Adm Salaries	291,397	291,397	120,774.60	24,154.92	169,084.44	1,537.96	99.50
71100	10000480	1300		Parks Adm Part Time Salaries	16,340	16,340	12,241.95	1,671.94	0.00	4,098.05	74.90
71100	10000480	2100		Parks Adm FICA	21,897	21,897	9,513.78	1,887.20	12,329.79	53.43	99.80
71100	10000480	2210		Parks Adm VRS Plans 1&2	22,311	22,311	10,253.85	2,050.77	14,355.26	-2,298.11	110.30
71100	10000480	2220		VRS Benefits - Hybrid Plan	2,428	2,428	0.00	0.00	0.00	2,428.00	0.00
71100	10000480	2300		Parks Adm Health Ins	45,067	45,067	15,591.98	2,848.30	22,656.86	6,818.16	84.90
71100	10000480	2400		Parks Adm Life Insurance	3,818	3,818	1,582.10	316.42	2,215.01	20.89	99.50
71100	10000480	2510		Disability Ins - Hybrid Plan	169	169	0.00	0.00	0.00	169.00	0.00
71100	10000480	2700		Parks Adm Workers Comp	11,200	11,200	7,281.00	-22.00	0.00	3,919.00	65.00
71100	10000480	3000		Parks Adm Purchased Services	0	0	225.98	0.00	0.00	-225.98	100.00
71100	10000480	3180		Parks Adm Credit Card Fees	4,000	4,000	2,445.07	0.00	0.00	1,554.93	61.10
71100	10000480	3320		Parks Adm Maint Contracts	6,324	6,324	543.83	174.54	2,506.17	3,274.00	48.20
71100	10000480	3500		Parks Adm Printing & Binding	513	513	0.00	0.00	0.00	513.00	0.00
71100	10000480	3600		Parks Adm Advertising	1,176	1,176	0.00	0.00	0.00	1,176.00	0.00
71100	10000480	5210		Parks Adm Postal Svcs	1,432	1,432	394.85	155.63	0.00	1,037.15	27.60
71100	10000480	5230		Parks Adm Telephone	1,000	1,000	329.24	83.89	0.00	670.76	32.90
71100	10000480	5400		Parks Adm Leases & Rentals	530	530	0.00	0.00	0.00	530.00	0.00
71100	10000480	5500		Parks Adm Travel	1,800	1,800	320.75	0.00	0.00	1,479.25	17.80
71100	10000480	5810		Parks Adm Dues Subscr & Memb	2,248	2,248	110.00	50.00	0.00	2,138.00	4.90
71100	10000480	6000		Parks Adm Materials & Supplies	5,156	5,156	1,049.62	450.57	0.00	4,106.38	20.40
71100	10000480	6008		Parks Adm Vehicle Fuel	700	700	189.61	17.91	0.00	510.39	27.10
71100	10000480	6011		Parks Adm Clothing	1,100	1,100	352.90	0.00	0.00	747.10	32.10
71100 Total	Parks Administration				440,606	440,606	183,201.11	33,840.09	223,147.53	34,257.36	92.22
71310	10000490	1100		Rec Center Salaries	48,916	48,916	20,486.21	4,084.42	28,590.94	-161.15	100.30
71310	10000490	1300		Rec Center Part Time Salaries	30,783	30,783	8,245.88	2,583.00	0.00	22,537.12	26.80
71310	10000490	2100		Rec Center FICA	6,051	6,051	2,180.51	506.57	2,160.25	1,710.24	71.70
71310	10000490	2210		Rec Center VRS Plans 1&2	4,153	4,153	1,733.85	346.77	2,427.37	-8.22	100.20
71310	10000490	2300		Rec Center Health Ins	6,836	6,836	2,848.30	569.66	3,988.90	-1.20	100.00
71310	10000490	2400		Rec Center Life Insurance	641	641	267.55	53.51	374.54	-1.09	100.20
71310	10000490	2700		Rec Center Workers Comp	1,250	1,250	1,691.00	0.00	0.00	-441.00	135.30
71310	10000490	3500		Rec Center Printing & Binding	0	0	18.45	0.00	0.00	-18.45	100.00
71310	10000490	3600		Rec Center Advertising	400	400	99.00	0.00	0.00	301.00	24.80
71310	10000490	5830		Rec Center Refunds	600	600	695.16	0.00	0.00	-95.16	115.90
71310	10000490	6000		Rec Center Materials & Supplie	6,500	6,500	1,812.30	784.17	0.00	4,687.70	27.90
71310	10000490	6012		Rec Center Merch for Resale	3,000	3,000	346.63	318.50	0.00	2,653.37	11.60
71310 Total	Recreation Center				109,130	109,130	40,424.84	9,246.60	37,542.00	31,163.16	71.44
71320	10000500	1200		Pool Overtime	0	0	802.69	0.00	0.00	-802.69	100.00
71320	10000500	1300		Pool Part Time Salaries	61,546	61,546	35,214.62	0.00	0.00	26,331.38	57.20
71320	10000500	2100		Pool FICA	4,708	4,708	2,749.47	0.00	0.00	1,958.53	58.40
71320	10000500	2300		Pool Health Ins	0	0	90.82	0.00	0.00	-90.82	100.00
71320	10000500	3000		Pool Purchased Services	1,500	1,500	35.00	0.00	0.00	1,465.00	2.30
71320	10000500	5500		Pool Travel	350	350	0.00	0.00	0.00	350.00	0.00
71320	10000500	5810		Pool Dues Subscr & Memb	1,000	1,000	1,150.00	0.00	0.00	-150.00	115.00
71320	10000500	5830		Pool Refunds	680	680	210.00	0.00	0.00	470.00	30.90

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FUNCTION	ORG	OBJ	PROJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	% USED
71320	10000500	6000		Pool Materials & Supplies	2,000	2,000	624.98	0.00	0.00	1,375.02	31.20
71320	10000500	6011		Pool Clothing	1,010	1,010	70.00	0.00	0.00	940.00	6.90
71320	10000500	6012		Pool Merch for Resale	1,420	1,420	0.00	0.00	0.00	1,420.00	0.00
71320	10000500	6026		Pool Chemicals	10,000	10,000	2,325.57	0.00	0.00	7,674.43	23.30
71320 Total	Swimming Pool				84,214	84,214	43,273.15	0.00	0.00	40,940.85	51.38
71350	10000510	1100		Programs Salaries	37,566	37,566	15,717.90	3,143.58	22,005.06	-156.96	100.40
71350	10000510	1300		Programs Part Time Salaries	85,782	85,782	35,521.56	2,775.51	0.00	50,260.44	41.40
71350	10000510	2100		Programs FICA	9,466	9,466	3,882.47	445.31	1,683.39	3,900.14	58.80
71350	10000510	2210		Programs VRS Plans 1&2	3,189	3,189	1,334.45	266.89	1,868.23	-13.68	100.40
71350	10000510	2300		Programs Health Ins	6,836	6,836	2,856.22	577.58	3,988.48	-8.70	100.10
71350	10000510	2400		Programs Life Insurance	492	492	205.90	41.18	288.27	-2.17	100.40
71350	10000510	2700		Programs Workers Comp	1,000	1,000	2,623.00	0.00	0.00	-1,623.00	262.30
71350	10000510	3000		Programs Purchased Services	54,000	54,000	14,924.52	1,935.00	27,087.81	11,987.67	77.80
71350	10000510	3500		Programs Printing & Binding	7,000	7,000	2,614.00	1,307.00	1,307.00	3,079.00	56.00
71350	10000510	3600		Programs Advertising	2,000	2,000	332.85	332.85	0.00	1,667.15	16.60
71350	10000510	5210		Programs Postal Svcs	100	100	38.53	38.53	0.00	61.47	38.50
71350	10000510	5400		Programs Leases & Rentals	300	300	0.00	0.00	0.00	300.00	0.00
71350	10000510	5500		Programs Travel	1,000	1,000	114.00	0.00	0.00	886.00	11.40
71350	10000510	5560		Programs Group Trip	5,600	5,600	2,266.06	0.00	870.00	2,463.94	56.00
71350	10000510	5810		Programs Dues Subscr & Memb	1,400	1,400	200.00	200.00	0.00	1,200.00	14.30
71350	10000510	5830		Programs Refunds	4,500	4,500	2,633.88	1,305.01	0.00	1,866.12	58.50
71350	10000510	6000		Programs Materials & Supplies	12,500	12,500	2,575.26	696.18	0.00	9,924.74	20.60
71350	10000510	6011		Programs Clothing	1,500	1,500	324.95	0.00	0.00	1,175.05	21.70
71350	10000510	6012		Programs Merch for Resale	7,196	7,196	62.32	0.00	0.00	7,133.68	0.90
71350 Total	Programs				241,427	241,427	88,227.87	13,064.62	59,098.24	94,100.89	61.02
71360	10000520	1300		Concession Part Time Salaries	4,208	4,208	2,712.31	0.00	0.00	1,495.69	64.50
71360	10000520	2100		Concession FICA	322	322	207.51	0.00	0.00	114.49	64.40
71360	10000520	6000		Concession Materials & Supplie	100	100	0.00	0.00	0.00	100.00	0.00
71360	10000520	6012		Concession Merch for Resale	10,700	10,700	4,458.35	0.00	0.00	6,241.65	41.70
71360 Total	Concession Stand				15,330	15,330	7,378.17	0.00	0.00	7,951.83	48.13
72240	10000527	5600		Barns of Rose Hill Contr	5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
72240 Total	Barns of Rose Hill				5,000	5,000	0.00	0.00	0.00	5,000.00	0.00
72700	10000530	5600		VA Comm for Arts Contr	10,000	9,000	9,000.00	0.00	0.00	0.00	100.00
72700 Total	VA Commission for the Arts				10,000	9,000	9,000.00	0.00	0.00	0.00	100.00
73200	10000540	5600		Handley Regional Library Contr	223,757	223,757	111,878.50	0.00	0.00	111,878.50	50.00
73200 Total	Handley Regional Library				223,757	223,757	111,878.50	0.00	0.00	111,878.50	50.00
81110	10000550	1100		Plan Adm Salaries	282,890	282,890	121,647.70	24,329.54	170,306.81	-9,064.51	103.20
81110	10000550	2100		Plan Adm FICA	21,412	21,412	9,235.84	1,844.87	12,969.15	-792.99	103.70
81110	10000550	2210		Plan Adm VRS Plans 1&2	24,018	24,018	10,007.30	2,001.46	14,010.17	0.53	100.00
81110	10000550	2220		Plan Adm VRS Hybrid	0	0	320.60	64.12	448.87	-769.47	100.00
81110	10000550	2300		Plan Adm Health Ins	20,508	20,508	9,114.55	1,822.91	12,779.05	-1,385.60	106.80
81110	10000550	2400		Plan Adm Life Insurance	3,706	3,706	1,593.55	318.71	2,231.01	-118.56	103.20
81110	10000550	2510		Plan Adm Disab Ins - Hybrid	0	0	22.30	4.46	31.19	-53.49	100.00
81110	10000550	2700		Plan Adm Workers Comp	7,050	7,050	6,565.00	995.00	0.00	485.00	93.10
81110	10000550	3000		Plan Adm Purchased Services	15,000	15,000	3,452.50	1,070.00	0.00	11,547.50	23.00
81110	10000550	3140		Plan Adm Engineer & Architect	5,000	5,000	1,410.00	0.00	0.00	3,590.00	28.20
81110	10000550	3140	PTPLN	Plan Admin Pass Thru Eng Fees	10,000	10,000	0.00	0.00	0.00	10,000.00	0.00
81110	10000550	3320		Plan Adm Maint Contracts	1,000	1,000	294.86	0.00	662.14	43.00	95.70
81110	10000550	3500		Plan Adm Printing & Binding	1,500	2,886	1,442.89	1,310.89	0.00	1,443.11	50.00
81110	10000550	5210		Plan Adm Postal Svcs	1,200	1,200	259.64	0.00	0.00	940.36	21.60
81110	10000550	5230		Plan Adm Telephone	400	400	111.26	31.26	0.00	288.74	27.80
81110	10000550	5500		Plan Adm Travel	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
81110	10000550	5510		Plan Adm Local Mileage	1,000	1,000	281.82	0.00	0.00	718.18	28.20
81110	10000550	5810		Plan Adm Dues Subscr & Memb	300	300	0.00	0.00	0.00	300.00	0.00
81110	10000550	6000		Plan Adm Materials & Supplies	2,500	2,500	973.29	32.51	0.00	1,526.71	38.90
81110	10000550	6000	RBP15	Plan Adm Materials & Supplies	200	200	0.00	0.00	0.00	200.00	0.00
10000550 Total	Planning Administration				398,684	400,070	166,733.10	33,825.73	213,438.39	19,898.51	95.03
81110	10001602	3000		Purchased Services	0	6,866	0.00	0.00	0.00	6,866.00	0.00
10001602 Total	VA DHR LocGov Grant-Stabl Prgm				0	6,866	0.00	0.00	0.00	6,866.00	0.00
81110 Total	Planning Administration				398,684	406,936	166,733.10	33,825.73	213,438.39	26,764.51	93.42
81120	10000560	1300		Plan Com Part Time Salaries	500	500	300.00	50.00	0.00	200.00	60.00
81120	10000560	2100		Plan Com FICA	38	38	19.16	3.12	0.00	18.84	50.40
81120	10000560	3160		Plan Com Board Member Fees	8,000	8,000	2,850.00	400.00	0.00	5,150.00	35.60
81120	10000560	3600		Plan Com Advertising	4,000	4,000	800.80	0.00	0.00	3,199.20	20.00
81120	10000560	5210		Plan Com Postal Svcs	100	100	0.00	0.00	0.00	100.00	0.00
81120	10000560	5500		Plan Com Travel	1,750	1,750	0.00	0.00	0.00	1,750.00	0.00
81120 Total	Planning Commission				14,388	14,388	3,969.96	453.12	0.00	10,418.04	27.59
81130	10000570	3000		BryDevAuth Purchased Services	1,000	1,000	0.00	0.00	0.00	1,000.00	0.00
81130	10000570	3160		BryDevAuth Board Member Fees	900	900	50.00	0.00	0.00	850.00	5.60
81130	10000570	3600		BryDevAuth Advertising	300	300	0.00	0.00	0.00	300.00	0.00

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81130	10000570	5210		BryDevAuth Postal Svcs	100	100	0.00	0.00	0.00	100.00	0.00
81130 Total	Berryville Dev Authority				2,300	2,300	50.00	0.00	0.00	2,250.00	2.17
81140	10000580	5600		Regional Airport Auth Contr	2,500	2,500	1,250.00	625.00	0.00	1,250.00	50.00
81140 Total	Regional Airport Authority				2,500	2,500	1,250.00	625.00	0.00	1,250.00	50.00
81310	10000590	5600		Help with Housing Contrib	2,500	2,500	2,500.00	0.00	0.00	0.00	100.00
81310 Total	Housing Services				2,500	2,500	2,500.00	0.00	0.00	0.00	100.00
81400	10000600	1300		BrdZonApp Part Time Salaries	250	250	0.00	0.00	0.00	250.00	0.00
81400	10000600	2100		BrdZonApp FICA	19	19	0.00	0.00	0.00	19.00	0.00
81400	10000600	3000		BrdZonApp Purchased Services	2,000	2,000	5,222.50	0.00	0.00	-3,222.50	261.10
81400	10000600	3160		BrdZonApp Board Member Fees	500	500	100.00	0.00	0.00	400.00	20.00
81400	10000600	3600		BrdZonApp Advertising	700	700	357.50	0.00	0.00	342.50	51.10
81400	10000600	5210		BrdZonApp Postal Svcs	50	50	0.00	0.00	0.00	50.00	0.00
81400 Total	Board of Zoning Appeals				3,519	3,519	5,680.00	0.00	0.00	-2,161.00	161.41
81510	10000610	3000		Econ Dev Purchased Services	55,000	55,000	13,012.50	0.00	0.00	41,987.50	23.70
81510	10000610	3320		Econ Dev Maint Svc Contracts	1,050	1,050	600.00	0.00	1,050.00	-600.00	157.10
81510	10000610	5230		Econ Dev Telephone	600	600	125.97	41.99	384.03	90.00	85.00
81510	10000610	5500		Econ Dev Travel	200	200	645.01	0.00	0.00	-445.01	322.50
81510	10000610	5800		Econ Dev Miscellaneous Expendi	2,000	2,000	0.00	0.00	0.00	2,000.00	0.00
81510	10000610	5810		Econ Dev Dues Subscr & Memb	1,725	1,725	9,500.00	0.00	0.00	-7,775.00	550.70
81510	10000610	6000		Econ Dev Materials & Supplies	1,000	1,000	544.25	0.00	0.00	455.75	54.40
81510 Total	Office of Economic Development				61,575	61,575	24,427.73	41.99	1,434.03	35,713.24	42.00
81530	10000620	5600		Small Bus Dev Ctr Contrib	1,500	1,500	1,500.00	0.00	0.00	0.00	100.00
81530 Total	Small Business Dev Center				1,500	1,500	1,500.00	0.00	0.00	0.00	100.00
81540	10000630	5600		Blandy Exp Farm Contrib	3,000	3,000	3,000.00	0.00	0.00	0.00	100.00
81540 Total	Blandy Experimental Farm				3,000	3,000	3,000.00	0.00	0.00	0.00	100.00
81550	10000635	5600		Contr to Other Entities	2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
81550 Total	Berryville Main Street				2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
81800	10000640	3000		HstPrvCom Purchased Services	6,000	6,000	550.00	0.00	0.00	5,450.00	9.20
81800	10000640	3160		HstPrvCom Board Member Fees	1,000	1,000	125.00	0.00	0.00	875.00	12.50
81800	10000640	3600		HstPrvCom Advertising	300	300	114.40	0.00	0.00	185.60	38.10
81800	10000640	5210		HstPrvCom Postal Svcs	100	100	0.00	0.00	0.00	100.00	0.00
81800	10000640	5500		HstPrvCom Travel	500	500	0.00	0.00	0.00	500.00	0.00
81800 Total	Historic Preservation Comm				7,900	7,900	789.40	0.00	0.00	7,110.60	9.99
81910	10000650	5600		NSVRC EntityGift	10,273	10,273	8,763.19	0.00	0.00	1,509.81	85.30
81910 Total	Northern Shen Valley Reg Comm				10,273	10,273	8,763.19	0.00	0.00	1,509.81	85.30
82210	10000660	3000		Water Qual Purchased Services	30,000	30,000	7,500.00	7,500.00	22,500.00	0.00	100.00
82210 Total	Water Quality Management				30,000	30,000	7,500.00	7,500.00	22,500.00	0.00	100.00
82220	10000670	5600		Friends of Shenandoah Contr	3,000	3,000	3,000.00	0.00	0.00	0.00	100.00
82220 Total	Friends of the Shenandoah				3,000	3,000	3,000.00	0.00	0.00	0.00	100.00
82230	10000675	1300		BrdSepApp Part Time Salaries	200	200	0.00	0.00	0.00	200.00	0.00
82230	10000675	2100		BrdSepApp FICA	15	15	0.00	0.00	0.00	15.00	0.00
82230	10000675	3000		BrdSepApp Purchased Services	500	500	0.00	0.00	0.00	500.00	0.00
82230	10000675	3160		BrdSepApp Board Member Fees	250	250	0.00	0.00	0.00	250.00	0.00
82230	10000675	3600		BrdSepApp Advertising	500	500	0.00	0.00	0.00	500.00	0.00
82230	10000675	5210		BrdSepApp Postal Svcs	100	100	0.00	0.00	0.00	100.00	0.00
82230 Total	Board of Septic Appeals				1,565	1,565	0.00	0.00	0.00	1,565.00	0.00
82400	10000690	5600		Lord Fairfax S&W Contr	5,000	5,000	5,000.00	0.00	0.00	0.00	100.00
82400 Total	LF Soil & Water Cons Dist				5,000	5,000	5,000.00	0.00	0.00	0.00	100.00
82600	10000700	1300		Biosolids Part Time Salaries	5,100	5,100	824.01	206.00	0.00	4,275.99	16.20
82600	10000700	2100		Biosolids FICA	390	390	63.04	15.76	0.00	326.96	16.20
82600	10000700	2700		Biosolids Workers Comp	200	200	0.00	0.00	0.00	200.00	0.00
82600	10000700	5510		Biosolids Local Mileage	1,300	1,300	343.47	87.74	0.00	956.53	26.40
82600 Total	Bio-solids Application				6,990	6,990	1,230.52	309.50	0.00	5,759.48	17.60
83100	10000710	3320		Coop Ext Maint Contracts	0	0	233.88	0.00	525.12	-759.00	100.00
83100	10000710	3841		Coop Ext VPI Agent	41,412	41,412	7,483.80	0.00	0.00	33,928.20	18.10
83100	10000710	5210		Coop Ext Postal Svcs	100	100	0.00	0.00	0.00	100.00	0.00
83100	10000710	5230		Coop Ext Telephone	200	200	28.51	12.51	0.00	171.49	14.30
83100	10000710	6000		Coop Ext Materials & Supplies	2,000	2,000	20.01	0.00	0.00	1,979.99	1.00
83100 Total	Cooperative Extension Program				43,712	43,712	7,766.20	12.51	525.12	35,420.68	18.97
83400	10000720	5600		4-H Center EntityGift	2,300	2,300	2,300.00	0.00	0.00	0.00	100.00
83400 Total	4-H Center				2,300	2,300	2,300.00	0.00	0.00	0.00	100.00
91600	10000730	1000		Reserve Personal	62,000	684	0.00	0.00	0.00	684.00	0.00
91600	10000730	3140		Reserve Engineer & Architect	15,000	15,000	0.00	0.00	0.00	15,000.00	0.00
91600	10000730	3150		Reserve Legal Svcs	20,000	20,000	0.00	0.00	0.00	20,000.00	0.00
91600	10000730	8000		Reserve Capital Outlay	15,000	15,000	0.00	0.00	0.00	15,000.00	0.00
91600 Total	Contingency Reserves				112,000	50,684	0.00	0.00	0.00	50,684.00	0.00
Grand Total					10,174,186	10,219,267	4,337,559.12	628,805.08	3,293,252.04	2,588,455.84	74.67

Joint Administrative Services Board
November 27, 2017 Regular Meeting 1:00 pm

At a regular meeting of the Joint Administrative Services Board held on Monday, November 27, 2017, at 1:00 pm in the Meeting Room AB, Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Members Present: David Ash, Chuck Bishop, Sharon Keeler, David Weiss

Members Absent: Chip Schutte

Staff Present: Tom Judge, Gordon Russell, Brianna Taylor

Others Present: None

1. Call to Order - Determination of Quorum

At 1:01 pm, David Weiss called the meeting to order having determined that a quorum was present.

2. Approval of Agenda

Chuck Bishop, seconded by David Ash, moved to approve the November 27, 2017 agenda as presented. The motion carried by the following vote:

David Ash	- Aye
Chuck Bishop	- Aye
Sharon Keeler	- Aye
David Weiss	- Aye

3. Approval of Minutes

Chuck Bishop, seconded by David Ash, moved to approve the October 23, 2017 minutes as presented. The motion carried by the following vote:

David Ash	- Aye
Chuck Bishop	- Aye
Sharon Keeler	- Aye
David Weiss	- Aye

4. ERP Update: Taxation

Tom Judge reviewed the following:

- a) Tyler has credited three credit days for training;
- b) Tyler has added an addition Project Manager (Hope McLean). Working on conversion issues, Tax Relief for the Elderly and Disabled, and following up on issues with Gordon.
- c) Staff request for hard copy documentation specific to Clarke.

Options: Pay fee to get the hard copy tailored for our needs from Tyler; or use a copy that we have of the document..

It was discussed and decided to use the copy of the document that we have. So that we could tailor and customize the document per departmental needs.

- d) Suspending the decision on Go Live.

Not going live in December: looking at March- waiting on suggestions from Tyler.

- e) Tyler Forms says custom programming is required to emulate our current bill.

It was discussed and decided that it was necessary to get the custom programming to emulate our current bills and supplemental bills.

Sharon Keeler, seconded by David Ash, moved to purchase the custom programming to emulate our current bills and supplemental bills. The motion carried by the following vote:

David Ash	-	Aye
Chuck Bishop	-	Aye
Sharon Keeler	-	Aye
David Weiss	-	Aye

5. Taxation Refund

Tom Judge stated that legal services are attempting to obtain our refund from the IRS.

6. Health Plan Option

Tom Judge stated that FY19 Rates for the State's health plan for localities have been distributed and are roughly 18% higher than our current rates. However, the terms of the plan have not been distributed, so its value is unclear. This matter will get discussed further in the next meeting.

7. Position Advertised

Tom Judge stated that the job advertisement has been posted for a replacement, for the outgoing Administrative Assistant at Purchasing for CCSA.

8. Next Meeting

The next regularly scheduled meeting is set for January 22, 2018.

9. Adjournment

At 1:45 pm, David Ash, seconded by Chuck Bishop, moved to adjourn the meeting.

Minutes Recorded and Transcribed by Brianna Taylor

Government Projects Update

Miscellaneous Items

Summary of Required Actions

Board Member Committee Status Reports

Closed Session

Pursuant to §2.2-3711-A3 Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body.

Clarke County Board of Supervisors

Citizen Comment Period

Public Hearing Notice

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, December 19, 2017 at 6:30 PM, or as soon thereafter as the matter may be heard, in the Main Meeting Room, 2nd floor, Berryville-Clarke County Government Center, 101 Chalmers Court, Berryville, Virginia to consider the following matter.

PH 17-12: CCPS FY2018 Supplemental Appropriation: "Be it resolved that FY2018 School Capital Projects budgeted expenditure and appropriation be increased \$682,253, and that the General Fund Designation for School Carryover be decreased in the same amount, all for the purpose of funding certain capital expenditures proposed by the Clarke County School Board."

Pertinent information in connection with the above matter is available to the public in Clarke County Administrative Offices 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

**School Carryover Request
Carryover from FY17 to FY18**

Account Number	Re-allocation Amount from FY17 Fund Balance	Notes
30201130/Band	\$20,000	Band and music equipment needs and replacement band uniforms (2006)
30206253/Resurfacing	\$30,000	Resurface parking lot at Boyce. Recycling pad at CCHS and sidewalk extension
30201140/Athletics	\$20,000	New high jump pit, wall padding at JWMS
30203700/Vehicles	\$15,000	Purchase of a cargo van to replace equipment truck.
30205100/Food Service	\$15,000	Repair and replacement of equipment when needed
30206223/Fencing	\$40,000	Repair and replace fencing as needed
30206616/HVAC	\$40,000	Continuing to repair HVAC equipment throughout the division. Begin planning for building automation system implementation.
30206644/Flooring	\$20,000	Refinish CCHS gym floor- sand, repaint
30206645/Security	\$200,000	Funds to purchase crisis management equipment, repair and replace cameras, security equipment preventative maintenance contract, Boyce clock and PA system, etc
30208200/Technology Instruction	\$112,253	Replacement computers and other devices
30208301/ERP	\$50,000	Munis financial software and training
Boyce Elementary	\$50,000	Replace some windows, toilet partitions, painting
JWMS Lockers	\$70,000	Replace JWMS student lockers

ADVERTISE: The Winchester Star

November 28, 2017
December 5, 2017

Public Hearing Notices

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David L. Ash, County Administrator

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 Transit

6. 2017 Annual Summary Reports:

- Economic Development Advisory Committee
- Industrial Development Authority
- Joint Building Committee

Building Department - Clarke County
New Single Family Dwellings 2017

	Battletown	Berryville	Boyce	Chapel	Greenway	Longmarsh	TOTAL	COMMENTS
January		3					3	
February		2		1	2	2	7	
March	1			2	1	1	5	
April	1	2		2			5	
May	1	1			3	1	6	
June		2		1	1	1	5	Longmarsh house is a 576sf In-law-suite
July				1		1	2	Longmarsh house is a 591 sf Accessory Structure
August		6					6	
September		1		1	1	1	4	
October	1	2		1		1	5	
November	1				1	1	3	
December								
TOTAL	5	19		9	9	9	51	

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 11/01/17 to 11/30/17

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Framing	11/01/17	BT	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNO WAYNE A & MAR	3281	A
Final Closing Plumbi	11/01/17	BT	P	NRSF	BVL	BVL	709 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2895	A
Final Closing Mechan	11/01/17	BT	P	NRSF	BVL	BVL	709 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2897	A
Final Closing Buildi	11/01/17	BT	P	NRSF	BVL	BVL	709 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2898	A
Final Closing Electr	11/01/17	BT	P	NRSF	BVL	BVL	709 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2892	A
Framing	11/01/17	BT	P	Rmdl Res	CLK	LNGM	638 QUEENSHIP LN	TAYLOR ADRIAN U & TODD	4536	A
Slab	11/01/17	BT	P	Accessory	CLK	CHPL	382 TILTHAMMER MILL RD	CRIDER KEITH D & AARON	4544	A
Plumbing Rough In	11/02/17	BT	P	Rmdl Comm	CLK	CHPL	20615 BLUE RIDGE MTN RD	TOM RATH	3902	A
Final Closing Electr	11/02/17	BT	P	Rmdl Res	CLK	CHPL	84 CARDINAL LN	HANLEY WAYNE R & REBECC	3947	A
Final Closing Plumbi	11/02/17	BT	P	Rmdl Res	CLK	CHPL	84 CARDINAL LN	HANLEY WAYNE R & REBECC	3949	A
Final Closing Mechan	11/02/17	BT	P	Rmdl Res	CLK	CHPL	84 CARDINAL LN	HANLEY WAYNE R & REBECC	3952	A
Final Closing Buildi	11/02/17	BT	P	Rmdl Res	CLK	CHPL	84 CARDINAL LN	HANLEY WAYNE R & REBECC	3955	A
Final Closing Buildi	11/03/17	BT	P	Add Res	CLK	BLTN	230 AUBURN RD	GREG ARMSTRONG	4555	A
Final Closing Buildi	11/03/17	BT	P	Solar	BVL	BVL	815 MCGUIRE CIR	SKORDINSKI STEPHEN J &	4525	A
Electrical Rough In	11/03/17	BT	P	Rmdl Comm	CLK	CHPL	20615 BLUE RIDGE MTN RD	TOM RATH	4550	A
Footings	11/03/17	BT	P	Deck/Porch	BVL	BVL	721 MCGUIRE CIR	WILLIAM T. TIBBALS	4457	A
Framing	11/03/17	BT	P	Deck/Porch	BVL	BVL	721 MCGUIRE CIR	WILLIAM T. TIBBALS	4458	A
Electrical Rough In	11/03/17	BT	P	SPIG	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	4032	A
Final Closing Electr	11/03/17	BT	P	Solar	BVL	BVL	815 MCGUIRE CIR	SKORDINSKI STEPHEN J &	4524	A
Electric Service	11/03/17	BT	P	ELEC RES	CLK	CHPL	308 PROSPECT SPRING LN	GUSTAFSON SCOTT F & SUS	4534	A
Footings	11/03/17	BT	P	Deck/Porch	CLK	LNGM	739 PIERCE RD	GALLAGHER JAMES	4520	A
Framing	11/06/17	BT	P	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	3303	A
Gas Line	11/06/17	BT	P	Gas Per-R	BVL	BVL	132 ROSEMONT CIR	FRANZEN NOELLE	4558	A
Gas Tank	11/06/17	BT	P	Gas Per-R	BVL	BVL	132 ROSEMONT CIR	FRANZEN NOELLE	4561	A
Electrical Rough In	11/06/17	BT	P	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	3305	A
Plumbing Rough In	11/06/17	BT	F	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	3309	A
Mechanical Rough In	11/06/17	BT	P	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	3311	A
Framing	11/07/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	3644	A
Electrical Rough In	11/07/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	3646	A
Electric Service	11/07/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	3647	A
Plumbing Rough In	11/07/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	3650	A
Mechanical Rough In	11/07/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	3652	A
Gas Rough In	11/07/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	4564	A
Electric Service	11/07/17	BT	P	ELEC RES	CLK	CHPL	6000 SENSENY RD	FELTNER WILBUR M & HELE	4540	A
Footings	11/07/17	BT	P	Add Res	CLK	GNWY	567 SHENANDOAH RIVER LN	LITTLETON GREGORY A &	4563	A
Framing	11/09/17	BT	P	Rmdl Res	BVL	BVL	783 MCGUIRE CIR	HENRY QUICENO	4600	A
Footings	11/09/17	BT	P	NRSF	CLK	BLTN	130 ASHLEY WOODS LN	ADELL KAMRAN & MARJANEH	4393	A
Final Closing Buildi	11/09/17	BT	P	Rmdl Res	BVL	BVL	404 HERMITAGE BLVD	BROWN DAVID L	2284	A
Insulation	11/09/17	BT	F	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	3304	A
Plumbing Rough In	11/09/17	BT	P	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	4584	A
Final Closing Electr	11/09/17	BT	P	Rmdl Res	BVL	BVL	404 HERMITAGE BLVD	BROWN DAVID L	2276	A
Plumbing Rough In	11/09/17	BT	P	Rmdl Res	CLK	CHPL	284 MILL LN	WILLIAMS, ANNE	4583	A
Final Closing Buildi	11/09/17	BT	P	Tents Lrg	CLK	GNWY	830 LONG BRANCH LN	LONG BRANCH HISTORIC HO	4562	A
Framing	11/09/17	BT	P	Rmdl Res	CLK	CHPL	284 MILL LN	WILLIAMS, ANNE	4571	A
Electrical Rough In	11/09/17	BT	P	Rmdl Res	CLK	CHPL	284 MILL LN	WILLIAMS, ANNE	4582	A
Electrical Rough In	11/09/17	BT	P	Add Res	CLK	LNGM	2273 SENSENY RD	BROWN TODD R & CATHY A	4238	A
Plumbing Rough In	11/09/17	BT	P	Rmdl Res	CLK	LNGM	638 QUEENSHIP LN	TAYLOR ADRIAN U & TODD	3709	A
Framing	11/09/17	BT	P	Add Res	CLK	LNGM	2273 SENSENY RD	BROWN TODD R & CATHY A	4236	A
Mechanical Rough In	11/09/17	BT	P	Add Res	CLK	LNGM	2273 SENSENY RD	BROWN TODD R & CATHY A	4244	A
Final Closing Electr	11/13/17	BT	P	Accessory	CLK	BLTN	160 BELL HOLLOW LN	RUSSELL BRIAN J & STEPH	1486	A
Insulation	11/13/17	BT	P	NRSF	BVL	BVL	301 BEAUREGARD CT	RICHMOND AMERICAN HOMES	3645	A
Final Closing Buildi	11/13/17	BT	P	Deck/Porch	BVL	BVL	512 BLOSSOM DR	SMITH STEVEN R & JESSIC	4159	A

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 11/01/17 to 11/30/17

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Final Closing Gas	11/13/17	BT	P	Gas Per-R	BVL	BVL	132 ROSEMONT CIR	FRANZEN NOELLE	4560	A
Electric Service	11/13/17	BT	P	Elec Per-C	BVL	BVL	317 WEST MAIN ST	CLARKE COUNTY PRIMARY S	4593	A
Electrical Rough In	11/13/17	BT	P	Rmdl Res	CLK	GNWY	169 JOHN MOSBY HWY	STEVE FLEMING	4622	A
Framing	11/13/17	BT	P	Rmdl Res	CLK	GNWY	169 JOHN MOSBY HWY	STEVE FLEMING	1048	A
Plumbing Rough In	11/13/17	BT	F	Rmdl Res	CLK	GNWY	169 JOHN MOSBY HWY	STEVE FLEMING	1053	A
Insulation	11/13/17	BT	P	Add Res	CLK	LNGM	2273 SENESENY RD	BROWN TODD R & CATHY A	4237	A
Plumbing Rough In	11/14/17	BT	P	Rmdl Res	CLK	GNWY	169 JOHN MOSBY HWY	STEVE FLEMING	4625	A
Final Closing Gas	11/14/17	BT	P	ELEC RES	CLK	LNGM	689 LAUREL WOOD LN	DIAMANTES DAVID & BONIT	4623	A
Final Closing Electr	11/14/17	BT	P	ELEC RES	CLK	LNGM	689 LAUREL WOOD LN	DIAMANTES DAVID & BONIT	4296	A
Final Closing Electr	11/14/17	BT	P	NRSF	BVL	BVL	701 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2811	A
Final Closing Plumbi	11/14/17	BT	P	NRSF	BVL	BVL	701 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2814	A
Final Closing Mechan	11/14/17	BT	P	NRSF	BVL	BVL	701 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2816	A
Final Closing Buildi	11/14/17	BT	P	NRSF	BVL	BVL	701 MCGUIRE CIR	RICHMOND AMERICAN HOMES	2817	A
Electrical Rough In	11/14/17	BT	P	ELEC RES	CLK	LNGM	634 LEWISVILLE RD	RAMBIKA EDITH HUNTER TR	4604	A
Slab Garage/Carport	11/14/17	BT	P	Garage	CLK	LNGM	4071 OLD CHARLES TOWN RD	JAMES MARTZ	4626	A
Footings	11/14/17	BT	P	Deck/Porch	CLK	LNGM	739 PIERCE RD	GALLAGHER JAMES	4624	A
Slab	11/15/17	BT	P	Accessory	CLK	LNGM	739 KIMBLE RD	GULDE L JOHN & SANDRA L	4635	A
Final Closing Buildi	11/15/17	BT	P	Deck/Porch	BVL	BVL	803 MCGUIRE CIR	RUEDINGER RALF R & PHYL	3620	A
Basement Walls	11/16/17	BT	P	NRSF	CLK	BLTN	130 ASHLEY WOODS LN	ADELL KAMRAN & MARJANEH	4672	A
Final Closing Mechan	11/16/17	BT	P	MechPer-R	CLK		960 BISHOP MEADE RD	CABELL WILLIAMS	3912	A
Insulation	11/16/17	BT	P	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	4636	A
Framing	11/16/17	BT	P	NRSF	BVL	LNGM	4024 CRUMS CHURCH RD	SARAH FABISZAK	4637	A
Framing	11/17/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	3369	A
Electrical Rough In	11/17/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	3371	A
Electric Service	11/17/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	3372	A
Plumbing Rough In	11/17/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	3375	A
Mechanical Rough In	11/17/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	3377	A
Ditch Electric	11/17/17	BT	P	NRSF	BVL	BVL	108 HAMPTON LN	CATLETT KEN	4690	A
Gas Rough In	11/17/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	4688	A
Bonding Pool	11/17/17	BT	P	SPIG	BVL	BVL	725 MCGUIRE CIR	JASON P. MILLER	4689	A
Framing	11/17/17	BT	P	Deck/Porch	BVL	BVL	726 MCGUIRE CIR	FULTZ GARY A & MARGARET	2732	A
Gas Rough In	11/17/17	BT	P	Gas Per-R	CLK	CHPL	1959 MILLWOOD RD	CARTER PAGE STEPHENSON	4631	A
Gas Line Pressure Te	11/17/17	BT	P	Gas Per-R	CLK	CHPL	1959 MILLWOOD RD	CARTER PAGE STEPHENSON	4633	A
Footings	11/17/17	BT	P	Add Comm	CLK	LNGM	201 TOM WHITACRE CIR	TOWN OF BERRYVILLE	4668	A
Electrical Rough In	11/17/17	BT	P	Rmdl Res	CLK	LNGM	2689 SUMMIT POINT RD	DYER WILLIAM G	4691	A
Framing	11/17/17	BT	P	Rmdl Res	CLK	LNGM	2689 SUMMIT POINT RD	DYER WILLIAM G	4567	A
Footings	11/20/17	BT	P	NRSF	BLMT		1221 BEECHWOOD LN	RUMEL INC	4656	A
Final Closing Gas	11/20/17	BT	P	Gas Per-R	BVL	BVL	301 HARRIMAN CT	MACDONALD JAMES N & JUD	4621	A
Final Closing Buildi	11/20/17	BT	P	Deck/Porch	BVL	BVL	721 MCGUIRE CIR	WILLIAM T. TIBBALS	4459	A
Framing	11/20/17	BT	P	Deck/Porch	BYC	BYC	317 HOPKINS DR	LEVI, GRISELDA	4538	A
Electrical Rough In	11/20/17	BT	P	Deck/Porch	BYC	BYC	317 HOPKINS DR	LEVI, GRISELDA	4707	A
Footings	11/20/17	BT	P	Accessory		CHPL	831 SUNNY CANYON LN	BROWN ANDREW KEONE & ZO	4047	A
Footings	11/20/17	BT	P	NRSF	BVL	LNGM	315 POPE LN	POPE, JASON	4673	A
Framing	11/20/17	BT	P	Rmdl Res	CLK	CHPL	2671 PARSHALL RD	DAVID L. JENKINS	3718	A
Electrical Rough In	11/20/17	BT	P	Rmdl Res	CLK	CHPL	2671 PARSHALL RD	DAVID L. JENKINS	3720	A
Plumbing Rough In	11/20/17	BT	P	Rmdl Res	CLK	CHPL	2671 PARSHALL RD	DAVID L. JENKINS	3723	A
Plumbing Groundworks	11/21/17	BT	P	NRSF	CLK	BLTN	130 ASHLEY WOODS LN	ADELL KAMRAN & MARJANEH	4729	A
Ditch Electric	11/21/17	BT	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNONI WAYNE A & MAR	4711	A
Electric Service	11/21/17	BT	P	ELEC RES	CLK	GNWY	3100 BORDENS SPRING RD	WEISS CHRISTIE ANNE	4654	A
Footings	11/21/17	BT	P	Rmdl Res	CLK	BLTN	238 FOREST RIDGE LN	FARLEY, HEATH	4189	A
Insulation	11/21/17	BT	P	NRSF	BVL	BVL	412 DELANY CT	RICHMOND AMERICAN HOMES	3370	A
Gas Line	11/21/17	BT	P	NRSF	CLK		1980 TRIPLE J RD	LEMARR RONALD L & SUSAN	4735	A

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 11/01/17 to 11/30/17

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T	
Ditch Electric	11/21/17	BT	P	ELEC RES	CLK	BLTN	96 LOCUST LN	ALISON, JACKIE	4712	A	
Framing	11/21/17	BT	P	Add Res	CLK	GNWY	567 SHENANDOAH RIVER LN	LITTLETON GREGORY A &	4710	A	
Footings	11/21/17	BT	P	Add Comm	CLK	LNGM	201 TOM WHITACRE CIR	TOWN OF BERRYVILLE	4709	A	
Gas Tank	11/21/17	BT	P	NRSF	CLK		1980 TRIPLE J RD	LEMARR RONALD L & SUSAN	4734	A	
Waterproofing/Pargin	11/27/17	BT	P	NRSF	CLK	BLTN	130 ASHLEY WOODS LN	ADELL KAMRAN & MARJANEH	4736	A	
DrainTile	11/27/17	BT	P	NRSF	CLK	BLTN	130 ASHLEY WOODS LN	ADELL KAMRAN & MARJANEH	4737	A	
Slab Basement	11/27/17	BT	P	NRSF	CLK	BLTN	130 ASHLEY WOODS LN	ADELL KAMRAN & MARJANEH	4738	A	
Electrical Rough In	11/27/17	BT	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNONI WAYNE A & MAR	3283	A	
Plumbing Rough In	11/27/17	BT	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNONI WAYNE A & MAR	3287	A	
Basement Walls	11/27/17	BT	P	NRSF	BLMT		1221 BEECHWOOD LN	RUMEL INC	4708	A	
Mechanical Rough In	11/27/17	BT	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNONI WAYNE A & MAR	3289	A	
Framing	11/27/17	BT	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNONI WAYNE A & MAR	4733	A	
Gas Line	11/27/17	BT	P	Add Res	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4697	A	
Footings	11/27/17	BT	P	Rmdl Res	CLK	GNWY	90 GORHAM LN	AMBROSE FRANCIS JUDE	4713	A	
Framing	11/27/17	BT	P	Deck/Porch	CLK	CHPL	294 RIVER PARK LN	CANNON CHARLES L JR	4731	A	
Final Closing Buildi	11/27/17	BT	P	Deck/Porch	CLK	CHPL	294 RIVER PARK LN	CANNON CHARLES L JR	4732	A	
Insulation	11/27/17	BT	P	Rmdl Res	CLK	GNWY	169 JOHN MOSBY HWY	STEVE FLEMING	1049	A	
Final Closing Electr	11/28/17	BT	P	MechPer-R	CLK		960 BISHOP MEADE RD	CABELL WILLIAMS	4747	A	
Fire Off Mechanical	11/28/17	BT	P	MechPer-R	CLK		960 BISHOP MEADE RD	CABELL WILLIAMS	4742	A	
Final Closing Mechan	11/28/17	BT	P	MechPer-R	CLK		960 BISHOP MEADE RD	CABELL WILLIAMS	4743	A	
Final Closing Electr	11/28/17	BT	P	Rmdl Res	CLK		1725 MOUNT CARMEL RD	LICKING VALLEY CONSTRUC	4180	A	
Final Closing Plumbi	11/28/17	BT	P	Rmdl Res	CLK		1725 MOUNT CARMEL RD	LICKING VALLEY CONSTRUC	4182	A	
Final Closing Electr	11/28/17	BT	P	ELEC RES	CLK	CHPL	101 LINDEN LN	GELARDEN JOANNE	4746	A	
Final Closing Buildi	11/28/17	BT	P	Add Res	CLK	LNGM	2273 SENSENY RD	BROWN TODD R & CATHY A	4246	A	
Final Closing Buildi	11/28/17	BT	P	Rmdl Res	CLK		1725 MOUNT CARMEL RD	LICKING VALLEY CONSTRUC	4188	A	
Slab	11/28/17	BT	P	Add Comm	CLK	LNGM	201 TOM WHITACRE CIR	TOWN OF BERRYVILLE	4739	A	
Footings	11/28/17	BT	P	Add Comm	CLK	LNGM	201 TOM WHITACRE CIR	TOWN OF BERRYVILLE	4740	A	
Final Closing Electr	11/28/17	BT	F	Add Res	CLK	LNGM	2273 SENSENY RD	BROWN TODD R & CATHY A	4240	A	
Final Closing Mechan	11/28/17	BT	P	Add Res	CLK	LNGM	2273 SENSENY RD	BROWN TODD R & CATHY A	4245	A	
Electrical Rough In	11/29/17	BT	F	Add Res	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4765	A	
Electric Service	11/29/17	BT	P	Add Res	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4766	A	
Mechanical Rough In	11/29/17	BT	P	Add Res	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4768	A	
Footings	11/29/17	BT	P	NRSF	CLK		785 PYLETOWN RD	A BUILDING COMPANY INC	2778	A	
Gas Rough In	11/29/17	BT	P	Add Res	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4769	A	
Footings	11/29/17	BT	P	Add Res	BVL	CHPL	2704 SPRINGSBURY RD	FRED W. DODSON, II	4752	A	
Footings Porch/Deck	11/29/17	BT	P	NRSF	CLK	GNWY	547 SHENANDOAH RIVER LN	WEISSMAN PETER S &	4763	A	
Framing	11/30/17	BT	P	NRSF	BVL	BVL	537 SOUTH CHURCH ST	RICHMOND AMERICAN HOMES	3515	A	
Electrical Rough In	11/30/17	BT	P	NRSF	BVL	BVL	537 SOUTH CHURCH ST	RICHMOND AMERICAN HOMES	3517	A	
Electric Service	11/30/17	BT	P	NRSF	BVL	BVL	537 SOUTH CHURCH ST	RICHMOND AMERICAN HOMES	3518	A	
Electric Service	11/30/17	BT	P	Tower			4163 HARRY BYRD HWY	PERRY STUART M INC	4782	A	
Gas Rough In	11/30/17	BT	P	NRSF	BVL	BVL	537 SOUTH CHURCH ST	RICHMOND AMERICAN HOMES	4783	A	
Plumbing Rough In	11/30/17	BT	P	NRSF	BVL	BVL	537 SOUTH CHURCH ST	RICHMOND AMERICAN HOMES	3521	A	
Mechanical Rough In	11/30/17	BT	P	NRSF	BVL	BVL	537 SOUTH CHURCH ST	RICHMOND AMERICAN HOMES	3523	A	
Footings	11/30/17	BT	P	Garage	CLK	BLTN	79 HAWTHORNE LN	JAMES A. COLVILLE	4574	A	
Final Closing Buildi	11/30/17	BT	P	Garage	CLK	CHPL	160 VICTORY FARM LN	BAKER MICHELLE LYNN & T	3334	A	
INSPECTOR TOTALS:				149 INSPECTIONS		FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00
Final Closing Electr	11/01/17	JR	P	ELEC RES	CLK	BLTN	541 SIPE HOLLOW LN	MOORE & DORSEY INC	2186	A	
Final Closing Buildi	11/01/17	JR	F	Deck/Porch	BVL	BVL	405 WALNUT ST	RUTHERFORD WALTER N JR	3124	A	
Slab	11/01/17	JR	P	NRSF			888 TRAPP HILL RD	BERNARD THOMPSON	4542	A	
Framing Porch/Deck	11/01/17	JR	P	NRSF	CLK	BLTN	235 ASHLEY WOODS LN	LUCERNONI WAYNE A & MAR	4543	A	

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 11/01/17 to 11/30/17

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Electric Service	11/01/17	JR	P	NRSF	CLK	GNWY	547 SHENANDOAH RIVER LN	WEISSMAN PETER S &	4143	A
Final Erosion & Sedi	11/01/17	JR	F	Accessory	CLK		2270 CALMES NECK LN	INDIE DEVELOPMENT LLC	4527	A
Final Closing Buildi	11/01/17	JR	F	Add Res	CLK	BLTN	230 AUBURN RD	GREG ARMSTRONG	4541	A
Final Closing Electr	11/01/17	JR	P	ELEC RES	BVL	BVL	407 WALNUT ST	GARLOCK NEIL BOYD	1252	A
Final Closing Buildi	11/01/17	JR	P	ReRoof/Sid	CLK	GNWY	49 POWHATAN LN	POWHATAN SCHOOL	3113	A
Framing	11/02/17	JR	P	Accessory	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4312	A
Ditch Electric	11/02/17	JR	P	NRSF			888 TRAPP HILL RD	BERNARD THOMPSON	4548	A
Water Line Ditch	11/02/17	JR	P	NRSF			888 TRAPP HILL RD	BERNARD THOMPSON	4549	A
Water Line	11/02/17	JR	P	Accessory	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4551	A
Footings	11/02/17	JR	P	Accessory	CLK	CHPL	20677 BLUE RIDGE MTN RD	BICH LAI	4311	A
Electric Service	11/06/17	JR	F	ELEC RES	BYC	BYC	201 OLD CHAPEL AVE	CROCKETT JOHN R & CINDY	4553	A
Gas Line	11/07/17	JR	PWC	NRSF	CLK		785 PYLETOWN RD	A BUILDING COMPANY INC	4565	A
Water Line	11/08/17	JR	P	NRSF	BVL	BVL	417 MADDEN ST	SILVER LAKE PROPERTIES	4585	A
Sewer Line	11/08/17	JR	P	NRSF	BVL	BVL	417 MADDEN ST	SILVER LAKE PROPERTIES	4586	A
Framing	11/08/17	JR	F	Rmdl Res	BVL	BVL	783 MCGUIRE CIR	HENRY QUICENO	4595	A
Electrical Rough In	11/08/17	JR	P	Rmdl Res	BVL	BVL	783 MCGUIRE CIR	HENRY QUICENO	4596	A
Insulation	11/08/17	JR	P	Rmdl Res	CLK	CHPL	1555 LOCKES MILL RD	STONDS LC	3089	A
Framing	11/15/17	JR	P	NRSF			888 TRAPP HILL RD	BERNARD THOMPSON	4638	A
Electrical Rough In	11/15/17	JR	PWC	NRSF	LNGM		888 TRAPP HILL RD	BERNARD THOMPSON	1538	A
Plumbing Rough In	11/15/17	JR	PWC	NRSF	LNGM		888 TRAPP HILL RD	BERNARD THOMPSON	1542	A
Mechanical Rough In	11/15/17	JR	PWC	NRSF	LNGM		888 TRAPP HILL RD	BERNARD THOMPSON	1544	A
Footings	11/16/17	JR	P	Deck/Porch	CLK	CHPL	478 PAGE BROOK LN	LONGERBEAM GARY H	4685	A
Footings	11/17/17	JR	P	Deck/Porch	CLK	CHPL	478 PAGE BROOK LN	LONGERBEAM GARY H	4706	A
Final Closing Electr	11/28/17	JR	F	NRSF	BLTN		1539 CHILLY HOLLOW RD	SWARTZ PAUL	2369	A
Final Closing Plumbi	11/28/17	JR	F	NRSF	BLTN		1539 CHILLY HOLLOW RD	SWARTZ PAUL	2372	A
Final Closing Mechan	11/28/17	JR	F	NRSF	BLTN		1539 CHILLY HOLLOW RD	SWARTZ PAUL	2374	A
Final Closing Buildi	11/28/17	JR	F	NRSF	BLTN		1539 CHILLY HOLLOW RD	SWARTZ PAUL	2375	A
Footings	11/29/17	JR	PWC	Nw Commrc	BVL	BVL	450 MOSBY BLVD	BERRYVILLE HEALTH INVES	4639	A
Electric Service	11/29/17	JR	P	ELEC RES	CLK	BLTN	322 PINE GROVE RD	TAPSCOTT ROGER W & AMAN	4365	A
Water Line	11/29/17	JR	P	PlumPer-R	BVL	BVL	215 LIBERTY ST	HERNDON DENNIS A & JEAN	4781	A
Framing	11/30/17	JR	PRT	Add Res	CLK	BLTN	3687 LORD FAIRFAX HWY	EDMONDS SHAWN & TUMIYEM	4764	A
INSPECTOR TOTALS:		35	INSPECTIONS		FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00
DEPARTMENT TOTALS:		184	INSPECTIONS		FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00
REPORT TOTALS:		184	INSPECTIONS		FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 11/01/17 to 11/30/17

INSPECTION TYPE SUMMARY	COUNT	INSPECTOR SUMMARY	COUNT	RESULT SUMMARY	COUNT
Basement Walls	2	Bernie Thompson	149	FAIL	14
Bonding Pool	1	Jamie Royston	35	PARTIAL	1
Ditch Electric	4			PASS	164
Draintile	1			PASS WITH CONDITIONS	5
Electric Service	12				
Electrical Rough In	17				
Final Closing Building	18				
Final Closing Electric	14				
Final Closing Gas	3				
Final Closing Mechanical	7				
Final Closing Plumbing	5				
Final Erosion & Sediment Ctrl	1				
Fire Off Mechanical or Gas	1				
Footings	20				
Footings Porch/Deck	1				
Framing	23				
Framing Porch/Deck	1				
Gas Line	4				
Gas Line Pressure Test	1				
Gas Rough In	5				
Gas Tank	2				
Insulation	7				
Mechanical Rough In	8				
Plumbing Groundworks	1				
Plumbing Rough In	13				
Sewer Line	1				
Slab	4				
Slab Basement	1				
Slab Garage/Carport	1				
Water Line	3				
Water Line Ditch	1				
Waterproofing/Parging	1				
TOTAL INSPECTIONS:	184				

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Clarke County
INSPECTION REPORT

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ALL

INSPECTIONS PERFORMED: 11/01/17 to 11/30/17

INSPECTION TYPE SUMMARY	COUNT	INSPECTOR SUMMARY	COUNT	RESULT SUMMARY	COUNT
Basement Walls	2	Bernie Thompson	149	FAIL	14
Bonding Pool	1	Jamie Royston	35	PARTIAL	1
Ditch Electric	4			PASS	164
Drain Tile	1			PASS WITH CONDITIONS	5
Electric Service	12				
Electrical Rough In	17				
Final Closing Building	18				
Final Closing Electric	14				
Final Closing Gas	3				
Final Closing Mechanical	7				
Final Closing Plumbing	5				
Final Erosion & Sediment Ctrl	1				
Fire Off Mechanical or Gas	1				
Footings	20				
Footings Porch/Deck	1				
Framing	23				
Framing Porch/Deck	1				
Gas Line	4				
Gas Line Pressure Test	1				
Gas Rough In	5				
Gas Tank	2				
Insulation	7				
Mechanical Rough In	8				
Plumbing Groundworks	1				
Plumbing Rough In	13				
Sewer Line	1				
Slab	4				
Slab Basement	1				
Slab Garage/Carport	1				
Water Line	3				
Water Line Ditch	1				
Waterproofing/Parging	1				

TOTAL INSPECTIONS: 184

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

Project Application Report - Building Dept

For Period: 11/1/2017 to 11/30/2017

Project Type	Project Number	Project Fees
Commercial Addition	170546	1050.80
Commercial Electric Permit	170532	66.30
	170558	147.90
Commercial New	170542	30017.52
Commercial Remodel	170562	5023.50
Land Disturbance	170545	250.00
	170549	250.00
	170565	250.00
Residential Accessory	170551	425.25
	170552	468.97
Residential Addition	170531	480.63
	170537	506.58
	170559	422.29
Residential Deck/Porch no Roof	170534	51.00
	170548	201.00
	170555	151.00
Residential Electric Permit	170524	40.80
	170533	122.40
	170535	45.90
	170536	122.40
	170543	112.20
	170557	40.80
Residential Garage	170529	948.28
Residential Gas Permit	170525	40.80
	170539	40.80
	170541	45.90
	170550	40.80
	170563	40.80
Residential Mechanical Permit	170530	40.80
	170538	40.80
	170540	81.60
	170556	40.80

Project Application Report - Building Dept

For Period: 11/1/2017 to 11/30/2017

Project Type	Project Number	Project Fees
Residential New	170544	1390.48
	170547	2002.36
	170554	3470.14
Residential Plumbing Permit	170564	40.80
Residential Remodel	170527	343.89
	170528	239.70
	170553	569.77
	170561	111.54
Tents Over 900 sq ft	170526	40.80
Total		49818.10

Project Application Report - Building Dept

For Period: 11/1/2017 to 11/30/2017

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees	Project Status
Commercial Addition	170546	201 TOM WHITACRE CIR	TOWN OF BERRYVILLE	\$120,000	\$1,050.80	ISSUED W/O CONDITIONS
Commercial Electric Permit	170532	317 W MAIN ST	CLARKE COUNTY PRIMARY SCHOOL	\$0	\$66.30	ISSUED W/O CONDITIONS
	170558	6004 JOHN MOSBY HWY	MCCONVILLE LESTER & CATHERINE A	\$0	\$147.90	ISSUED W/O CONDITIONS
Commercial New	170542	450 MOSBY BLVD	BERRYVILLE HEALTH INVESTORS LLC	\$5,558,915	\$30,017.52	ISSUED W/O CONDITIONS
Commercial Remodel	170562	351 STATION RD	VIRGINIA MARINE INVESTMENTS LLC	\$1,050,000	\$5,023.50	ISSUED W/O CONDITIONS
Land Disturbance	170545	129 W MAIN ST	CAROL S EVERLY	\$0	\$250.00	ISSUED W/O CONDITIONS
	170549	67 NORTH HILL LN	RITZENBERG GRACE E &	\$0	\$250.00	ISSUED W/O CONDITIONS
	170565	3031 CASTLEMAN RD	MABBITT, BRUCE	\$0	\$250.00	ISSUED W/O CONDITIONS
Residential Accessory	170551	482 PYLETOWN RD	HEATON KELLY B	\$16,590	\$425.25	ISSUED W/O CONDITIONS
	170552	2000 SPRINGSBURY RD	MOUNT HEBRON LLC	\$25,920	\$468.97	ISSUED W/O CONDITIONS
Residential Addition	170531	17641 RAVEN ROCKS RD	SISNEY ELZIE D & LAURI ANN	\$18,024	\$480.63	ISSUED W/O CONDITIONS
	170537	16 ROSEMONT MANOR LN	GENDA LAND HOLDINGS LLC	\$110,367	\$506.58	ISSUED W/O CONDITIONS
	170559	2704 SPRINGSBURY RD	FRED W. DODSON, II	\$14,419	\$422.29	ISSUED W/O CONDITIONS
Residential Deck/Porch no Roof	170534	829 MCGUIRE CIR	SMITH ROBERT N & WENDY S	\$0	\$51.00	ISSUED W/O CONDITIONS
	170548	478 PAGE BROOK LN	LONGERBEAM GARY H	\$0	\$201.00	ISSUED W/O CONDITIONS
	170555	294 RIVER PARK LN	CANNON CHARLES L JR	\$0	\$151.00	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 11/1/2017 to 11/30/2017

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees	Project Status
Residential Electric Permit	170524	201 OLD CHAPEL AVE	CROCKETT JOHN R & CINDY L	\$0	\$40.80	ISSUED W/O CONDITIONS
	170533	1555 LOCKES MILL RD	STONDS LC	\$0	\$122.40	ISSUED W/O CONDITIONS
	170535	634 LEWISVILLE RD	RAMEIKA EDITH HUNTER TRUSTEE	\$0	\$45.90	ISSUED W/O CONDITIONS
	170536	2092 OLD WINCHESTER RD	DAVID BYRANT	\$0	\$122.40	ISSUED W/O CONDITIONS
	170543	3100 BORDENS SPRING RD	WEISS CHRISTIE ANNE	\$0	\$112.20	ISSUED W/O CONDITIONS
	170557	101 LINDEN LN	GELARDEN JOANNE	\$0	\$40.80	ISSUED W/O CONDITIONS
Residential Garage	170529	79 HAWTHORNE LN	JAMES A. COLVILLE	\$138,798	\$948.28	ISSUED W/O CONDITIONS
Residential Gas Permit	170525	132 ROSEMONT CIR	FRANZEN NOELLE	\$0	\$40.80	ISSUED W/O CONDITIONS
	170539	301 HARRIMAN CT	MACDONALD JAMES N & JUDY S	\$0	\$40.80	ISSUED W/O CONDITIONS
	170541	1959 MILLWOOD RD	CARTER PAGE STEPHENSON	\$0	\$45.90	ISSUED W/O CONDITIONS
	170550	708 MORGANS MILL RD	TAYLOR HAROLD M & WAYNE TRUSTEES	\$0	\$40.80	ISSUED W/O CONDITIONS
	170563	314 W MAIN ST	SPONSELLER SUSAN S & RICHARD G	\$0	\$40.80	ISSUED W/O CONDITIONS
Residential Mechanical Permit	170530	1478 GUN BARREL RD	PASKEL JAMES W & KATHRYN R	\$0	\$40.80	ISSUED W/O CONDITIONS
	170538	102 E MAIN ST	MILLER GANTT W III & KORLISS K	\$0	\$40.80	ISSUED W/O CONDITIONS
	170540	161 CHILDRENS LN	WARFIELD WAYNE S JR & DEANNA L	\$0	\$81.60	ISSUED W/O CONDITIONS
	170556	960 BISHOP MEADE RD	CABELL WILLIAMS	\$0	\$40.80	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 11/1/2017 to 11/30/2017

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees	Project Status
Residential New	170544	1221 BEECHWOOD LN	RUMEL INC	\$135,180	\$1,390.48	ISSUED W/O CONDITIONS
	170547	315 POPE LN	POPE, JASON	\$257,596	\$2,002.36	ISSUED W/O CONDITIONS
	170554	67 VICTORY LN	ARTHUR, SHAWN	\$521,206	\$3,470.14	ISSUED W/O CONDITIONS
Residential Plumbing Permit	170564	215 LIBERTY ST	HERNDON DENNIS A & JEAN K	\$0	\$40.80	ISSUED W/O CONDITIONS
Residential Remodel	170527	2689 SUMMIT POINT RD	DYER WILLIAM G	\$62,700	\$343.89	ISSUED W/O CONDITIONS
	170528	284 MILL LN	WILLIAMS, ANNE	\$0	\$239.70	ISSUED W/O CONDITIONS
	170553	90 GORHAM LN	AMBROSE FRANCIS JUDE	\$100,800	\$569.77	ISSUED W/O CONDITIONS
	170561	769 MCGUIRE CIR	GATCHELL DREW ALLYN SON	\$24,300	\$111.54	ISSUED W/O CONDITIONS
Tents Over 900 sq ft	170526	830 LONG BRANCH LN	LONG BRANCH HISTORIC HOUSE AND FARM	\$0	\$40.80	ISSUED W/O CONDITIONS

INSPECTIONS COMPLETED FROM: 11/01/2017 to 11/30/2017

DATE INSP	PERMIT #/INSP #	ADDRESS	INSPECTOR	RESULTS	REINSPECTION?
11/09/2017	B-16-160595-007	MILLWOOD RD. BERRYVILLE	JHR	V	NO
11/09/2017	E-17-160595-004	MILLWOOD RD. BERRYVILLE	JHR	V	NO
11/09/2017	M-17-160595-001	MILLWOOD RD. BERRYVILLE	JHR	A	N/A
11/09/2017	P-17-160595-004	MILLWOOD RD. BERRYVILLE	JHR	A	N/A
11/09/2017	G-17-160018-003	PYLETOWN RD., BOYCE 2713	JHR	A	N/A
11/13/2017	B-16-160587-005	LORD FAIRFAX HWY. BERRYVILL	BET	A	N/A
11/14/2017	M-16-160674-001	E. MAIN STREET BERRYVILLE 102	BET	A	N/A
11/14/2017	B-16-160292-008	HEMLOCK LANE, BLUEMONT 501	BET	A	N/A
11/15/2017	B-16-160312-016	RAVEN ROCKS RD. BLUEMONT	JHR	A	N/A
11/15/2017	E-16-160312-006	RAVEN ROCKS RD. BLUEMONT	JHR	A	N/A
11/20/2017	B-16-160614-005	HEMLOCK LANE BLUEMONT 267	BET	A	N/A
11/20/2017	M-17-160614-002	HEMLOCK LANE BLUEMONT 267	BET	A	N/A
11/20/2017	P-17-160614-002	HEMLOCK LANE BLUEMONT 267	BET	A	N/A
11/21/2017	M-17-160632-002	TRIPLE J RD. BERRYVILLE 1986	BET	A	N/A
11/21/2017	M-17-160632-003	TRIPLE J RD. BERRYVILLE 1986	BET	A	N/A
11/21/2017	M-16-160628-003	TRIPLE J RD. BERRYVILLE 1986	BET	A	N/A
11/21/2017	M-16-160628-004	TRIPLE J RD. BERRYVILLE 1986	BET	A	N/A
11/27/2017	B-17-017820-002	LOCKES MILL RD. BERRYVILLE	JHR	A	N/A
11/29/2017	B-16-160429-002	DOLEMAN LANE BERRYVILLE 140	BET	A	N/A

TOTAL # of INSPECTIONS: 19

APPROVED: 17 FAILED: 2 CONDITIONAL: 0

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
 FOR NOVEMBER, 2017

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT	
11/01/17	172004	BROCK, JAMES M; ETAL RECORDED TIME: 10:06 DESCRIPTION 1: DATE OF DEED : 11/01/17 BOOK: 622 NUMBER PAGES : 3	N HIXSON, JAMIE V; ETAL HOPKINS DR BOYCE, VA. 22620	N 389,900.00	DBS	100%	392,300.
11/01/17	172011	OACKLAND LIMITED PARTNERSHIP RECORDED TIME: 10:46 DESCRIPTION 1: BATTLETOWN DISTRICT DATE OF DEED : 11/01/17 BOOK: 622 NUMBER PAGES : 2	N FRANCO FARMS INC 19004 HARMONY CHURCH RD LEESBURG, VA. 20175	N 300,000.00	DBS	100%	267,900.
11/01/17	4448	PIFER, EDYTHE R RECORDED TIME: 13:54 DESCRIPTION 1: PROBATE WILL DATE OF DEED : 11/01/17 BOOK: 100 NUMBER PAGES : 6	N/A N/A	.00	WILL	00%	
11/01/17	172014	RICHMOND AMER HOMES OF VIRGINI RECORDED TIME: 14:00 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 11/01/17 BOOK: 622 NUMBER PAGES : 2	N EDMONDS, FAYE JOYCD 705 MCGUIRE CIRCLE BERRYVILLE, VA. 22611	N 453,965.00	DBS	100%	90,000. vac.
11/01/17	172015	RICHMOND AMER HOMES OF VIRGINI RECORDED TIME: 14:05 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 11/01/17 BOOK: 622 NUMBER PAGES : 2	N ODOM, JUNIOR 737 MCGUIRE CIRCLE BERRYVILLE, VA. 22611	N 436,600.00	DBS	100%	45,000. vac.
11/01/17	172018	ZIKAS, JOHN RECORDED TIME: 14:46 DESCRIPTION 1: GREENWAY DISTRICT LOT 33 DATE OF DEED : 10/31/17 BOOK: 622 NUMBER PAGES : 2	N ZIAKAS REVOCABLE TRUST 147 SHENANDOAH RIVER LANE FRONT ROYAL, VA. 22630	N .00	DG	100%	
11/01/17	172017	LICKING VALLEY CONSTRUCTION CO RECORDED TIME: 14:50 DESCRIPTION 1: LOT 33 SHENANDOAH FARMS RIVER SECTION DATE OF DEED : 10/30/17 BOOK: 622 NUMBER PAGES : 3	N ZIAKAS, JOHNS 147 SHENANDOAH LANE FRONT ROYAL, VA. 22630	N 425,000.00	DBS	100%	86,400 vac
11/02/17	172023	RIPLEY, DAMIAN C; ETAL RECORDED TIME: 12:55 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 11/02/17 BOOK: 622 NUMBER PAGES : 2	Y RIPLEY, DEVON L 2468 MT CARMEL RD BLUEMONT, VA. 20135	Y .00	DBS	100%	

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT	
11/02/17	172024	RIPLEY, DAMIAN C; ETUX RECORDED TIME: 13:01 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED: 11/02/17 BOOK: 622 NUMBER PAGES: 2	Y RIPLEY, CAITLIN E; ETUX 2468 MT CARMEL RD BLUEMONT, VA. 20135 PAGE: 497 MAP:	Y .00	DBS	100%	
11/02/17	172027	SMITH, EARL RECORDED TIME: 14:37 DESCRIPTION 1: 472 STRINGTOWN RD DATE OF DEED: 11/01/17 BOOK: 622 NUMBER PAGES: 2	N PEEBLES, STEVEN 472 STRINGTOWN RD BERRYVILLE, VA. 22611 PAGE: 535 MAP: 8103	N 515,000.00	DBS	100%	392,200
11/03/17	172030	SAWYER, RICHARD F RECORDED TIME: 11:15 DESCRIPTION 1: LONGMARSH DISTRICT, LOT 12 DATE OF DEED: 11/03/17 BOOK: 622 NUMBER PAGES: 1	N LANDIS, KIMBELRY S 214 HARMAN OVERLOOK LANE HARMAN, WV. 26270 PAGE: 554 MAP: 6-1-12	N 175,000.00	DBS	100%	70,000 VAC.
11/03/17	17203117	HARDY, MARGARET RECORDED TIME: 12:15 DESCRIPTION 1: BATTLETOWN MAGERIAL DISTRICT LOT #27 DATE OF DEED: 10/31/17 BOOK: 622 NUMBER PAGES: 4	N HAGEN, WILLIAM 273 REDBUD LANE BLUEMONT, VA. 20135 PAGE: 555 MAP: 17A4272Q27	N 4,400.00	DSC	100%	3,600. VAC
11/03/17	172032	DEHAVEN, RONALD E RECORDED TIME: 14:05 DESCRIPTION 1: MINOR SUBDIVISION, LONGMARSH DISTRICT DATE OF DEED: 11/03/17 BOOK: 13 NUMBER PAGES: 1	N SAME N/A N/A, XX. 00000 0000 PAGE: 4 MAP: 6-A-16	N .00	OPM	100%	
11/06/17	17002036	WAITE, WILLIAM E; ETUX RECORDED TIME: 09:40 DESCRIPTION 1: BATTLETOWN TOWN DISTRICT, LOT 1 DATE OF DEED: 10/26/17 BOOK: 622 NUMBER PAGES: 10	N CLARKE COUNTY OF CLARKE, .AUTH Y N/A N/A, XX. 00000 0000 PAGE: 584 MAP: 26-A-133A	.00	DG	100%	
11/06/17	172038	HARDY, MARGARET RECORDED TIME: 13:43 DESCRIPTION 1: BATTLETOWN MAGERIAL DISTRICT DATE OF DEED: 11/01/17 BOOK: 622 NUMBER PAGES: 4	N TIDWELL, KELLY 167 POPLAR LANE BLUEMONT, VA. 20135 PAGE: 597 MAP: 17A113 17A1134	N 1,100.00	DBS	100%	168,600. New const
11/06/17	172039	SHAKE, DEBBIE RECORDED TIME: 13:52 DESCRIPTION 1: BATTLETOWN MAGERIAL DISTRICT DATE OF DEED: 11/01/17 BOOK: 622 NUMBER PAGES: 4	N HAGEN, WILLIAM 273 REDBUD LANE BLUEMONT, VA. 20135 PAGE: 601 MAP: 17A11528	N 2,200.00	DBS	100%	4,000. VAC.

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT	
11/06/17	172040	HARDY, MARGARET RECORDED TIME: 14:00 DESCRIPTION 1: BATTLETOWN MAGERIAL DISTRICT DATE OF DEED : 11/01/17 BOOK: 622 PAGE: 605 NUMBER PAGES : 4	N TIDWELL, KELLEY 167 POPLAR LANE BLUEMONT, VA. 20135 MAP: 17A21875	N 550.00	DBS	100%	4,000. VAC
11/06/17	172041	HOLIEN, MARK RECORDED TIME: 14:00 DESCRIPTION 1: GREENWAY DISTRICT BOOK 599 PG 246 DATE OF DEED : 11/02/17 BOOK: 622 PAGE: NUMBER PAGES : 2	N HOLIEN, MARY ANNE 127 BERRYS FERRY RD WHITE POST, VA. 22663 MAP: 28A23	N .00	DG	100%	
11/06/17	172047	CHANAS, JOHN C RECORDED TIME: 15:00 DESCRIPTION 1: BATTLETOWN MAGISTERIAL DISTRICT DATE OF DEED : 11/06/17 BOOK: 622 PAGE: 618 NUMBER PAGES : 1	N SHENANDOAH LAND CORP 256 HEMLOCK LANE BLUEMONT, VA. 20135 MAP: 17A210-100	N .00	DG	100%	
11/07/17	172050	JACOBS, PATRICIA L RECORDED TIME: 10:15 DESCRIPTION 1: LONGMARSH DISTRICT, 11.0 ACRES DATE OF DEED : 11/06/17 BOOK: 622 PAGE: 638 NUMBER PAGES : 2	N PATRICIA L JACOBS TRUST 10073 HARRY BYRD HIGHWAY BERRYVILLE, VA. 22611 MAP: 7-A-70	N .00	DBS	100%	
11/07/17	172054	BULLARD, BLAKEY RECORDED TIME: 14:20 DESCRIPTION 1: LONGMARSH DISTRICT DATE OF DEED : 11/06/17 BOOK: 622 PAGE: 645 NUMBER PAGES : 3	N HATLEY, NOLAN E 1274 TRIPLE J ROAD BERRYVILLE, VA. 22611 MAP: 13-A-3	N 520,000.00	DBS	100%	429,900.
11/09/17	172062	ABERCROMBIE, JAMES THOMAS; ETU RECORDED TIME: 09:20 DESCRIPTION 1: LONGMARSH DISTRICT, LOT 32 DATE OF DEED : 10/26/17 BOOK: 622 PAGE: 708 NUMBER PAGES : 2	N ABERCROMBIE REVOCABLE LIVING T N 138 LESLIE LANE BERRYVILLE, VA. 22611 MAP: 6-2-32	N .00	DG	100%	
11/09/17	172063	LOCKE AND COMPANY LLC RECORDED TIME: 10:54 DESCRIPTION 1: CHAPEL DIST DATE OF DEED : 11/09/17 BOOK: 13 PAGE: 5 NUMBER PAGES : 1	N LOCKE AND COMPANY LLC N/A MAP:	N .00	OPM	100%	
11/09/17	172067	MONTALEGRE, LLC RECORDED TIME: 15:28 DESCRIPTION 1: LONGMARSH DIST DATE OF DEED : 11/09/17 BOOK: 622 PAGE: 716 NUMBER PAGES : 2	N WHITACRE, LESTER 1534 CEDAR CREEL GRADE WINCHESTER, VA. 22602 MAP:	N 66,900.00	DBS	100%	66,900. VAC

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY

FOR NOVEMBER, 2017

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
11/13/17	172069	COTURE, DENNIS RECORDED TIME: 09:16 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 10/24/17 BOOK: 622 NUMBER PAGES : 3	N COTURE, DENNIS; ETUX 101 TAYLOR ST BERRYVILLE, VA. 22611 PAGE: 721 MAP: 14A4A65	N .00	DG	100%
11/13/17	172070	COUTURE, DENNIS; ETUX RECORDED TIME: 09:19 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 10/24/17 BOOK: 622 NUMBER PAGES : 4	N COUTURE REVOCABLE LIVING TRUST 101 TAYLOR ST BERRYVILLE, VA. 22611 611 PAGE: 724 MAP: 14A4A65	N .00	DBS	100%
11/13/17	172079	REID, SHIRLEEN S RECORDED TIME: 13:04 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 11/13/17 BOOK: 622 NUMBER PAGES : 4	N FUREY, FRANCIS 116 S NUCKMARSH ST BERRYVILLE, VA. 22611 PAGE: 749 MAP:	N 280,400.00	DBS	100% 280,400
11/13/17	172083	RIDGEWAY, RICHARD RECORDED TIME: 13:19 DESCRIPTION 1: BATTLETOWN DISY DATE OF DEED : 11/13/17 BOOK: 622 NUMBER PAGES : 2	N PISAREV, KLIMENTY 421 HAWTHORNE LN BERRYVILLE, VA. 22611 PAGE: 777 MAP:	N 460,000.00	DBS	100% 459,200
11/13/17	172087	STONESIFER, MITCHELL RECORDED TIME: 15:00 DESCRIPTION 1: GREENWAY DISTRICT LOT 18 DATE OF DEED : 11/13/17 BOOK: 622 NUMBER PAGES : 3	N SMITH, CHRISTOPHER 104 VISTA LANE WHITE POST, VA. 22663 PAGE: 803 MAP: 28718	N 415,000.00	DBS	100% 379,500
11/13/17	172090	COMBS, LINDA RECORDED TIME: 15:20 DESCRIPTION 1: LONGMARSH DISTRICT LOT 2 DATE OF DEED : 11/09/17 BOOK: 622 NUMBER PAGES : 2	N MELECIO, JOSE 1258 WADESVILLE RD BERRYVILLE, VA. 22611 PAGE: 820 MAP: 3A12	N 158,400.00	DBS	100% 158,400
11/14/17	172097	CHILDS, RITA A RECORDED TIME: 11:11 DESCRIPTION 1: BATTLETOWN DISTRICT, 1.6759 ACRES DATE OF DEED : 11/14/17 BOOK: 622 NUMBER PAGES : 2	N ENGELHART, ROGER C 32668 MOUNT WEATHER RD BLUEMONT, VA. 20135 PAGE: 868 MAP: 34-A-4	N 170,000.00	DBS	100% 172,300.
11/15/17	172102	GERARD, PETER; ETAL RECORDED TIME: 15:02 DESCRIPTION 1: CHAPEL DIST DATE OF DEED : 00/00/00 BOOK: 622 NUMBER PAGES : 2	N GEURTSSEN, FRITSQQ; ETAL 222 BARREL OWL LN BOYCE, VA. 22620 PAGE: 899 MAP:	N 645,000.00	DBS	100% 530,500

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
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 COUNTY
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT	
11/17/17	1702130	MILTON VALLEY CEMETERY RECORDED TIME: 14:45 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 623 NUMBER PAGES : 3	N SAME N/A PAGE: 18 MAP: 14A6-3-B-2A	N .00	PM	100%	
11/20/17	4450	EDWARDS, SHARON K RECORDED TIME: 15:00 DESCRIPTION 1: DATE OF DEED : 11/20/17 BOOK: 100 NUMBER PAGES : 2	N/A N/A PAGE: 619 MAP:	.00	PROBATE	00%	
11/20/17	172146	JC HARDESTY, LLC RECORDED TIME: 15:25 DESCRIPTION 1: LONGMARSH DISTRICT DATE OF DEED : 00/00/00 BOOK: 13 NUMBER PAGES : 1	N SAME N/A PAGE: 6 MAP: 7-A-120	N .00	OPM	100%	
11/20/17	172148	KEDZIERSKI, MARK RECORDED TIME: 16:00 DESCRIPTION 1: LOT 30 MOORE & DORSEY SUBDIVISION DATE OF DEED : 00/00/00 BOOK: 623 NUMBER PAGES : 2	N RIGHT, KIMBERLY SUE 137 ROSEMONT CIRCLE BERRYVILLE, VA. PAGE: 67 MAP: 14A4330	N 190,000.00	DBS	100%	130,700
11/21/17	172151	AMERICAN HOMES OF VIRGINIA INC RECORDED TIME: 10:35 DESCRIPTION 1: BATTLETOWN DISTRICT, LOT 36 DATE OF DEED : 11/16/17 BOOK: 623 NUMBER PAGES : 3	N PEARCE, JOHN W; ETUX 709 MCGUIRE CIRCLE BERRYVILLE, VA. 22611 PAGE: 97 MAP: 14C-1-36	N 515,797.00	DBS	100%	45,000 VAC
11/21/17	172152	OLIVER, DARRELL RECORDED TIME: 12:15 DESCRIPTION 1: LOT 1 ROUTE 340 DATE OF DEED : 00/00/00 BOOK: 623 NUMBER PAGES : 2	N SHILEY, PEYTON 15 VIRGINIA AVE BOYCE, VA. 22620 PAGE: 100 MAP: 21A2A9	N 221,600.00	DBS	100%	168,600
11/21/17	172154	GIBSON, MICHAEL RECORDED TIME: 12:23 DESCRIPTION 1: TOWN OF BOYCE LOT 1 MEADOW SUBDIV DATE OF DEED : 11/20/17 BOOK: 623 NUMBER PAGES : 2	N CLIENSEK, PETER 101 MEADOWVIEW DRIVES BOYCE, VA. 22620 PAGE: 114 MAP: 21A511	N 354,900.00	DBS	100%	329,500
11/21/17	1702157	SHEA, BEVERLY ANN RECORDED TIME: 16:00 DESCRIPTION 1: CHAPEL DISTRICT, LOT 22 SECTION ONE DATE OF DEED : 11/17/17 BOOK: 623 NUMBER PAGES : 2	N KING-GOLBERT, JACK; ETUX N/A N/A, XX. 00000 0000 PAGE: 134 MAP: 31-1-22	N 355,000.00	DBS	100%	307,900

CLARKE COUNTY CIRCUIT COURT
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
11/22/17	4451	HAHN, WILLIAM RECORDED TIME: 10:41 DESCRIPTION 1: QUAL AS ADMX, CTA DATE OF DEED : 11/22/17 BOOK: 100 NUMBER PAGES : 8	N/A N/A PAGE: 625 MAP:	.00	QUAL	00%
11/27/17	170000620	LLOYD, DAVID BERNARD RECORDED TIME: 10:18 DESCRIPTION 1: PROPERTY IN LONGMARSH DIST DATE OF DEED : 11/27/17 BOOK: 100 NUMBER PAGES : 3	N/A N/A PAGE: 636 MAP:	.00	PROBATE	00%
11/27/17	172168	JENKINS, BRANDON P RECORDED TIME: 13:33 DESCRIPTION 1: LOT 6A, BATTLETOWN DIST DATE OF DEED : 00/00/00 BOOK: 623 NUMBER PAGES : 2	N MILLER, CHRISTOPHER; ETUX 253 CHILLY HOLLOW RD BERRYVILLE, VA. PAGE: 191 MAP:	312,000.00 22611	DBS	100% <i>279,300</i>
11/27/17	172170	FISCHER, CARL; ETUX RECORDED TIME: 13:50 DESCRIPTION 1: LOT 61 BERRYVILLE GLEN BOOK 452 PG 275 DATE OF DEED : 11/21/17 BOOK: 623 NUMBER PAGES : 2	N FISCHER, CARL; ETUX 846 MCGUIRE CIRCLE BERRYVILLE, VA. PAGE: 209 MAP: 14C161	.00 22611	DG	100%
11/27/17	172175	CRIM, FRANK SPRINT RECORDED TIME: 14:27 DESCRIPTION 1: LONGMARSH DISTRICT, 107.3341 ACRES DATE OF DEED : 00/00/00 BOOK: 13 NUMBER PAGES : 1	N SAME N/A N/A, XX. 00000 0000 PAGE: 13 MAP: 9-A-6	.00	OPM	100%
11/27/17	172176	CRIM, CORIN H RECORDED TIME: 14:28 DESCRIPTION 1: LONGMARSH DISTRICT, 107.334 ACRES DATE OF DEED : 11/17/17 BOOK: 623 NUMBER PAGES : 7	N MCINTIRE CATTLE COMPANY INC 418 PAGE STREET BERRYVILLE, VA. PAGE: 218 MAP: 9-A-5	740,000.00 22611	DBS	100% <i>867,500</i>
11/27/17	4453	RAVENS CROFT, JUDY COOEEN RECORDED TIME: 14:35 DESCRIPTION 1: DATE OF DEED : 11/27/17 BOOK: 100 NUMBER PAGES : 1	N/A N/A PAGE: 643 MAP:	.00	REA	00%
11/28/17	72191	QUAKER BARN, LLC RECORDED TIME: 13:10 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 00/00/00 BOOK: 623 NUMBER PAGES : 2	N PENCE, STEPHEN; ETUX 155 AMERICA LN BLUEMONT, VA. 20135 PAGE: 311 MAP:	350,000.00	DBS	100% <i>177,000</i> <i>Vac.</i>

CLARKE COUNTY CIRCUIT COURT
 MONTH END DEEDS OF PARTITION AND CONVEYANCE
 LOCAL TAXATION DEPARTMENT
 COUNTY
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
11/29/17	172193	RICHMOND AMERICAN HOMES OF VA RECORDED TIME: 10:05 DESCRIPTION 1: TOWN OF BERRYVILLE, LOT 34 DATE OF DEED : 11/20/17 BOOK: 623 PAGE: 320 MAP: 14C-1-34 NUMBER PAGES : 2	N LUCIER, COREY ROBERT; ETUX 337 HERMITAGE BLVD BERRYVILLE, VA. 22611	N 423,848.00 423,848.00	DBS	100% 531,300
11/29/17	172206	BOWERMAN, JANE M; ETAL RECORDED TIME: 15:57 DESCRIPTION 1: CHAPEL DISTRICT, LOT 1 DATE OF DEED : 11/29/17 BOOK: 623 PAGE: 390 MAP: 23-A-19 NUMBER PAGES : 2	N SMITH, ANNE B; ETVIR 1301 LOCKES MILL ROAD BERRYVILLE, VA. 22611	N 320,000.00	DBS	100% 505,600
11/30/17	172209	RACER, RAY C RECORDED TIME: 09:20 DESCRIPTION 1: LONGMARSH DISTRICT, 3.083 ACRES DATE OF DEED : 11/28/17 BOOK: 623 PAGE: 416 MAP: 5-A-1 NUMBER PAGES : 3	N WHITE, GEORGE P; JR 76 FRONTIER LANE SUMMIT POINT, WV. 25446	-N 30,800.00	DBS	100% 30,800. VAC
11/30/17	172211	WATKINS, CASSANDRA M RECORDED TIME: 13:53 DESCRIPTION 1: BATTLETOWN DIS - LOT 32, SHEN.RET DATE OF DEED : 00/00/00 BOOK: 623 PAGE: 420 MAP: NUMBER PAGES : 2	N RUMEL, INC P O BOX 9 PURCELLVILLE, VA. 20134	N 4,000.00	DBS	100% 4,000. VAC.
11/30/17	172212	LICKING VALLEY CONSTRUCTION CO RECORDED TIME: 13:56 DESCRIPTION 1: 0.9745 ACRE - CHAPEL DIST DATE OF DEED : 00/00/00 BOOK: 623 PAGE: 422 MAP: NUMBER PAGES : 2	N WALLACE, STEPHEN EDWIN; ETUX 1725 MOUNT CARMEL RD BOYCE, VA. 22620	N 379,000.00	DBS	100% 321,600

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
LOCAL TAXATION DEPARTMENT
COUNTY
FOR NOVEMBER, 2017

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

***** COUNTY DEEDS OF CORRECTION *****

11/13/17	172077	MILLER, JOHN	N BANK OF CLARKE CO	N	.00	COR	100%
		RECORDED TIME: 12:15	N/A 114 S CHURCH ST BERRYVILLE, VA. 22611				
		DESCRIPTION 1: BOOK 622 PG 144					
		DATE OF DEED ; 11/13/17	BOOK: 622	PAGE: 736	MAP: 24 A 24	PIN:	
		NUMBER PAGES : 12					

TOTAL COUNTY DEEDS OF PARTITION AND CONVEYANCE:	49
TOTAL NUMBER OF COUNTY DEEDS OF CORRECTION :	1
TOTAL NUMBER OF COUNTY WILL/FIDUCIARY :	4

**Clarke County Fire & EMS
FY 17-18 Closing Balance Summary**

Description	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD Totals
Billable Calls							
Enders (Co 1)	76	57	65	68	56		322
Boyce (Co 4)	8	7	9	10	13		47
Blue Ridge (Co 8)	6	4	6	7	5		28
Total # of Billable Calls	90	68	80	85	74		323
ALS Trips Billed	42	36	46	48	41		213
BLS Trips Billed	48	32	34	37	33		184
Total	90	68	80	85	74		397
Calls Dispatched							
Co 1 Career	51	52	38	57	53		251
Co 1 Volunteer	3	3	2	6	4		18
Co 1 Split	57	36	55	48	49		245
Co 4 Career	4	8	3	7	0		22
Co 4 Volunteer	1	1	5	5	11		23
Co 4 Split	12	7	8	11	10		48
Co 8 Career	0	0	0	0	0		0
Co 8 Volunteer	8	19	9	25	26		87
Co 8 Split	3	1	1	0	0		5
Unknown	1	1	0	0	0		2
Total # of Calls Dispatched	140	128	121	159	153		701
Total Payments	\$35,399.39	\$32,794.29	\$26,481.68	\$32,989.12	\$33,645.60		\$161,310.08

**Director's Report to the Library Board
For October 2017**

Submitted November 21, 2017

RECEIVED

DEC - 6 2017

Clarke County



Customers were elbow-to-elbow at preview night at the Friends' Book Sale on October 24.

Used Book Sale Tops all Previous Sales

The Friends' fall used book set a new sales record of \$24,966. Tens of thousands of used books went out the door to new homes in the community. This fundraiser serves several purposes for the library system. The Friends donate the proceeds to support library programming and projects, contributing over \$45,000 last year. A loyal core volunteer group meets weekly at Bowman Library to receive, sort, and store the books between book sales. In the two weeks leading up to a sale, other volunteers set up the meeting room at Bowman Library and staff the sales tables. In addition to helping with the sales, volunteers enjoy the social aspect of working together for a good cause and talking to other readers. Monday night of sale week is preview night, and dozens of customers line up before the library opens in order to get their entry number for the sale which starts at 6 p.m. Based on the library's door counter, about 1,000 people came to the sale.

For the October sale, children's books were popular items. Home schooling families in particular use the sale to stock up on resource and reading materials, and teachers stock up as well. There are usually many DVDs to choose from. For many, the bargains at the book sale are more good reasons to go to the library.



Children's books were very popular at the October sale.

The Handley Harvest Hoedown was held on October 23 at 4:30. We had our usual puppet show and music featuring the Buford Brothers. To celebrate the 10th anniversary we had extra activities. The stations included a pumpkin ring toss, a go fishing game, and a fall lacing cards activity. The children were able to help make butter at one station and try it out on crackers. A

cider tasting station allowed the children to try out apple cider and cherry apple cider. Finally we had a milk-a-cow station so the children could get an idea what it is like to milk a cow.

City of Winchester begins building needs assessment of Handley Library: During the month of October, contractors for Winchester City have visited the library several times to determine current and future structural, electrical and mechanical needs. The goal is to have a completed report to the city by the end of the year, so that the city can determine what issues fall under their purview and what course of action will be taken to correct those issues.

October Donations

Dr. Mariecken Fowler and Mr. Jeffrey Fowler, Megan Ford.

Month at a Glance

33917	Library visitors
62,551	Checkouts of books & materials
5521	Checkouts of eBook, eMagazine, audiobook
133	In-house Library programs
3,424	Attendance at in-house Library programs
4	Outreach programs (presented outside the library)
188	Attendance at Outreach programs

Organizations that helped sponsor or participated in October programs

AAUW	Friends of Handley Regional Library
ABC Mandarin School students and teachers, Lee-Min Ho and Jay Jui	La Leche League, Natalia Ossinova
Blue Ridge Dog Training Club, Paws for Reading coordinator: Alice Seabright	Lord Fairfax Community College, Ann Currie, Art Department
Clarke County Schools, Elyse DeQuoy, Librarian at Cooley ES	Magic Lantern Theater
Daughters of American Revolution	Martin’s Food Stores
Douglas School Alumni Association	Museum of the Shenandoah Valley
Embroidery Guild of America, Winchester Chapter, Irina Galunina and Kathi Bird	SAIL Home School Co-op
Frederick County Master Gardeners, Lynn Hoffman	Shenandoah Valley Chess Club, David Hubbard
Frederick County Public Schools, Evendale ES	Shenandoah University, Karen Huff – Professor of Education and Dr. Ann Denkler
Frederick County Preschool Program, Susan Tierney and Angela White	Shenandoah Valley Tapestry
	Virginia Farm Market, Joe Lizer

Outreach—where library staff went in October

Evendale Elementary Book Fair/Family Night
Gainesboro Ruritan Club
Virginia Baby Expo
Westminster-Canterbury

Adult Services, Adrienne Davis

Adrienne attended 2018 Virginia Library Association (VLA) Annual Conference on 10/11 – 10/13

Major take away: Move away from service desks and towards roving staff for proactive customer service

- Don't rely on patrons coming to us. Do go to "point of puzzlement".
- Provide "Front porch" approachability - conversational, say "Hello", learn names, comment on stuff
- Have 'Discoverability Appointments' for more complex questions

Todd Strader coordinated the free Health Screening in partnership with the Free Medical Clinic of The Northern Shenandoah Valley, Inc. The event resulted in 21 health screenings, 35 flu shots and 1 patient enrolled with the Free Medical Clinic.

Bowman Operations, Kim Bean

A full building staff meeting was held at the Bowman Library on October 27. Pat Ritchie gave a very well-received presentation about the Opioid overdose epidemic and the usage of NARCAN. For several staff members attending, this was the first time they had heard this information. We all very much appreciate that Pat shared her time and knowledge of this community problem.

Youth Services, Donna Hughes

Second Annual Chinese Moon Festival

The Chinese Moon Festival held at Bowman on October 4 celebrated the harvest moon with people from different lands. The ABC Mandarin School partnered with library staff to show authentic shadow puppets, to explore Chinese character writing, to see the moon through a telescope and to taste moon cakes and tea. The students of the school presented the puppet show and told the story in Chinese and English.

Business Manager and Handley Operations, Ann White

Children's Collection space allocation: HL Youth Services staff and volunteers have completed weeding the juvenile non-fiction collection. This weeding will allow for the shifting of collections in order to better accommodate the audio-visual collections. Projected completion date for shifting collections is early December.

Top of Virginia Regional Chamber Young Professionals: The Top of Virginia Regional Chamber Young Professionals group met at Handley Library on October 19th. At this meeting approximately 20 young professionals from the area networked, socialized and participated in a discussion led by Faith Powers on The Dark Side of Organizations: How to Rid your Company of Ghouls, Ghosts and Goblins

Friends of Handley Regional Library, Barbara Dickinson

Busy month for the Friends....in addition to the above super successful book sale the Friends sponsored programs:

- Wednesday, October 4, FHLR sponsored bus trip into Washington DC offering stops at DAR library, National Archives, Library of Congress and National Gallery of Art – participation 51
- Thursday, October 5, (HL) *Caravaggio – the earthly and the divine* Part 1 - attendance 92
- Saturday, October 7, (BL) Book Drop -Off Morning (accepting donations from the community for fall used book sale)
- Thursday, October 12, (HL) *Caravaggio – the earthly and the divine* Part 2 - attendance 67
- Saturday, October 14 (HL) AAUW Candidate's Forum (3 local congressional seats represented) - attendance 72

- Saturday, October 14 (HL) Magic Lantern Theater sponsoring classic movie musicals with *Show Boat* – attendance 17
- Thursday, October 19, (HL) Poet John Berry with new book titled *Medicine* – attendance 16

Circulation Services, Mary Anton

Mary participated in planning and follow-up from the move of servers from Bowman to Handley on Oct 5. Additional changes will come in November as our online library system is actually moved from the old to the new server.

Mary also coordinated newsletter sign-up for new card registrations at the Circulation desks and through outreach events. Staff provided bookmarks about the newsletter in checkouts, and promoted sign-up in their conversations with patrons.

Public Relations Update

Results of October Monthly Message campaign - increased eNewsletter subscribers from 921 to 983, 7% increase in one month. Campaign included "Open Me" invitation envelopes at PACs, button on website, and social media messages. Numbers do not yet reflect new card members that will be automatically registered.

Committee is planning a November Monthly Message campaign to promote Freegal, the Library's "free and legal" music streaming and downloading service. The campaign will focus on holiday music and target an all ages / all tastes audience.

Clarke County**lwalburn@clarkecounty.gov**

On Demand Ridership

From : Shawn Free <shawn@vatransit.org>

Tue, Dec 05, 2017 11:53 AM

Subject : On Demand Ridership**To :** lwalburn@clarkecounty.gov

Hey Lora I had been sending these to a wrong email address!!! Here are your ridership numbers for the last three months. I would like to come over and meet the staff and discuss future options for your system if possible maybe after the holidays?

Sept - 241

Oct - 330

Nov - 211

Shawn Free
Transit Manager
CCTM, CSSO
Virginia Regional Transit
109 North Bailey Lane
Purcellville, Virginia 20132
703-431-9549 Cell
540-338-1610 Office Ext 1206
540-338-0690 Fax
shawn@vatransit.org

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2017 Economic Development Advisory Committee

Meetings	2/15/2017	4/19/2017	5/17/2017	6/21/2017	7/19/2017	9/20/2017	10/18/2017	12/13/2017	
Barb, Jim	No	No	Yes	Yes	Yes	Yes	Yes	No	5 of 8
Conrad, Bryan	Yes	No	No	No	Yes	No	No	No	2 of 8
Dunkle, Christy	No	Yes	No	Yes	Yes	No	Yes	Yes	5 of 8
Kraybill, Christina	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	7 of 8
Milleson, John	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8 of 8
Myer, Eric	Yes	No	Yes	No	No	Yes	Yes	Yes	5 of 8
Pritchard, Betsy	Yes	No	Yes	No	Yes	Yes	Yes	Yes	6 of 8
Weiss, David	No	Yes	No	No	Yes	Yes	Yes	Yes	6 of 8
Capelli, Len	Yes	No	Yes	No	Yes	Yes	Yes	Yes	6 of 8

Highlights

April - Chris Bates, Equine Alliance

June - Bob Adams, Executive Director Housing Virginia

July - Robina Rich Bouffault, Chair and Secretary – CCPS Career and Technical Education

July - Mary Jo Pellerito, Market Analyst, Berryville Main Street Economic Vitality Committee

September - Elizabeth [Lizzie] Ryan, Executive Director of Berryville Main Street Introduction

September - Christina Kraybill Berryville Main Street's Economic Vitality Committee

October - Linda Alexander CCPS "Work-Based Learning" (WBL) Program

December - Business Tour

2017 Industrial Development Authority of the Clarke County Virginia

Meetings	2/2/2017	4/19/2017	7/27/2017	10/26/2017	
Cochran, Mark	Yes	Yes	Yes	Yes	4 of 4
Ferrell, Brian	Yes	No	Yes	Yes	3 of 4
Frederickson, Allan	No	No	Yes	No	1 of 4
Jones, Paul	No	No	No	Yes	1 of 4
Juday, David	Yes	Yes	Yes	Yes	4 of 4
Koontz, English	No	Yes	Yes	Yes	3 of 4
Pierce, Rodney	Yes	Yes	Yes	Yes	4 of 4
Waite, William	N/A	N/A	N/A	Yes	N/A *
Weiss, David	No	Yes	No	Yes	2 of 4
Capelli, Len	Yes	Yes	Yes	Yes	4 of 4

Highlights:

April - Dale Maza Lord Fairfax Community College Small Business Development Corp

July - C. Wayne Armbrust Resolution of Appreciation and Recognition of Service

October - Bond Revenue Payments Recvd \$34,469.50

October - William Waite joins Authority and appointed interim Treasurer

October - Allan Frederickson Resolution of Appreciation and Recognition of Service

November - Finance Subcommittee Meeting November 16, 2017

December - Bond Revenue Payment Recvd \$19,537.50

*Term begins October 31, 2017

2017 BCCGC Joint Building Committee

Meetings	1/4/2017	3/8/2017	5/10/2017	7/5/2017	9/6/2017	11/1/2017	
Ash, David	Yes	Yes	Yes	Yes	Yes	Yes	6 of 6
Dalton, Keith	Yes	Yes	Yes	Yes	Yes	Yes	6 of 6
Kitselman, Allen	Yes	Yes	No	Yes	No	Yes	4 of 6
McKay, Bev	Yes	Yes	Yes	Yes	Yes	Yes	6 of 6

Highlights:

AV system update

Recognition resolution for artwork approved and mounted

Meeting Room wing painted

Meeting Rooms AB and C reconfigured

Meeting Room wing floor repair

HVAC - replaced heating control unit

Landscaping including tree replacement