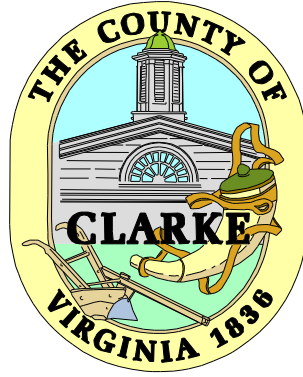


# Clarke County Board of Supervisors



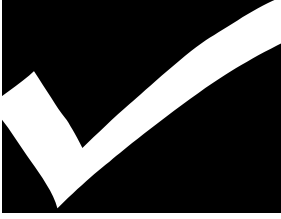
Monday, February 11, 2013

Personnel Committee: 9:00 am

Work Session: 10:00 am

Finance Committee: Immediately Follows  
Work Session

Meeting Room AB  
2<sup>nd</sup> Floor Berryville Clarke County  
Government Center  
101 Chalmers Court, Berryville Virginia



**Personnel Committee Items**  
**February 11, 2013**  
**Second Floor, Meeting Room AB**  
**Berryville/Clarke County Government Center**  
**101 Chalmers Court, Berryville, Virginia 22611**

*Item No.*

*Description*

---

**A. Expiration of Term for appointments expiring through May 2013.**

Summary: The list of terms expiring through May 2013 is provided for review.

**B. Celebrate Shenandoah Committee**

Summary: The Personnel Committee is asked to consider appointing a member to the Celebrate Shenandoah Committee. The Shenandoah National Park 75<sup>th</sup> Anniversary Committee developed the Celebrate Shenandoah Committee, established bylaws and category structure. Clarke County is a Category Four Member: "One member appointed by each member jurisdiction that lay just outside those counties that border on Shenandoah National Park. Category Four Members shall be non-voting members."

At its January 7, 2013 meeting, the Personnel Committee decided to conduct follow up with staff prior to making recommendation.

**C. Planning Commission request for Sanitary Authority representation**

Summary: Brandon Stidham will present the Planning Commission request.

# Appointments by Expiration Through May 2013

*Appt Date Exp Date Orig Appt Date:*

## *November 2012*

Clarke County Historic Preservation Commission 4 Yr  
Bieschke John K. White Post 4/21/2009 11/30/2012 2/19/1991

Resigned / Retired effective 11/30/2012 expires 5/31/2013

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

## Clarke County Planning Commission

Thuss Richard Buckmarsh / Battletown 4/20/2010 11/13/2012 9/15/2009

11/13/2012 Requested to be replaced on the PC; Term Expires 4/20/2014

Appointed by BOS; Oath of Office Required - Clerk of Circuit Court; Section 1-C-2 of the Zoning Ordinance states: "The Planning Commission shall consist of eleven members, appointed by the Board. Members of the Planning Commission shall be residents of the County, with there being 2 residents of each of the Board Election Districts. In addition, 1 member of the Commission shall be a member of the Board. Members of the Commission shall be qualified by knowledge and experience to make decisions on questions of community growth and development. At least 1/2 of the members of the Planning Commission shall be owners of real property in the County."

## Clarke County Sanitary Authority

Jones Harry C. Secretary/Treasurer 7/17/2012 11/30/2012 4/16/1996

Retired 11/2012 Appointment Expires 6/30/2016

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

## *December 2012*

Old Dominion Alcohol Safety Action Policy Board & Division of Court Services 3 Yr  
Johnson Jerry L. 1/18/2011 12/31/2012 8/21/2007

Resigned 12/31/2012, term expires 12/31/2013

1 Clarke County Member

## Old Dominion Community Criminal Justice Board

Johnson Jerry L. 1/18/2011 12/31/2012 8/15/2006

Resigned 12/31/2012, term expires 12/31/2013

1 Clarke County Member

## *January 2013*

Northern Shenandoah Valley Regional Commission 3 Yr  
Stidham Brandon 6/19/2012 1/31/2013 6/19/2012

The Charter of the Regional Commission states Clarke County shall have 2 members, 1 elected official; 1 citizen.

*March 2013*

Berryville Area Development Authority 3 Yr  
 Ohrstrom, II George Russell 3/16/2010 3/31/2013 3/20/2007

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

Board of Social Services 4 Yr  
 Overbey William 7/17/2012 3/31/2013 2/21/2012

Resignation effective 3/31/2013 - term expires 7/15/2016

Appointed by BOS; 2 Term Limit; Oath of Office Required - Clerk of Circuit Court; BOS appoints 3 qualified citizens of the county, 1 of whom may be a member of the BOS ; § 15.2-412.

*April 2013*

Clarke County Library Advisory Council 4 Yr  
 Holsher Dirck 7/17/2012 4/15/2013 7/17/2012

10 Members and 1 BOS liaison

Curran Christopher 5/16/2006 4/15/2013 5/16/2006

10 Members and 1 BOS liaison

Clarke County Planning Commission

Nelson Clifford Russell / Longmarsh 3/17/2009 4/30/2013 4/19/2005

Appointed by BOS; Oath of Office Required - Clerk of Circuit Court; Section 1-C-2 of the Zoning Ordinance states: "The Planning Commission shall consist of eleven members, appointed by the Board. Members of the Planning Commission shall be residents of the County, with there being 2 residents of each of the Board Election Districts. In addition, 1 member of the Commission shall be a member of the Board. Members of the Commission shall be qualified by knowledge and experience to make decisions on questions of community growth and development. At least 1/2 of the members of the Planning Commission shall be owners of real property in the County."

Caldwell Anne Millwood / Chapel; Vice Chair 4/21/2009 4/30/2013 12/17/2002

12/17/02 Appointed to Zoning Appeals

Appointed by BOS; Oath of Office Required - Clerk of Circuit Court; Section 1-C-2 of the Zoning Ordinance states: "The Planning Commission shall consist of eleven members, appointed by the Board. Members of the Planning Commission shall be residents of the County, with there being 2 residents of each of the Board Election Districts. In addition, 1 member of the Commission shall be a member of the Board. Members of the Commission shall be qualified by knowledge and experience to make decisions on questions of community growth and development. At least 1/2 of the members of the Planning Commission shall be owners of real property in the County."

Conservation Easement Authority 3 Yr

Ohrstrom, II George Planning Commission Rep 4/20/2010 4/30/2013 7/15/2003

Appointed PC Rep 10/20/2009

Board of Directors 7 members, appointed by the BOS, to be comprised of 1 member from the BOS, 1 member from the PC and 5 Clarke County citizen members. At the first meeting of the BOS each calendar year, beginning the Board shall appoint 1 member from the membership of the BOS for a term of 1 year beginning Jan 1; 1 member from the Planning Commission for a 1 year term beginning May 1; and a member or members to fill expiring citizen member terms, for a term of three (3) years beginning Jan 1. Oath of Office Required.

*May 2013*

---

				<i>Appt Date</i>	<i>Exp Date</i>	<i>Orig Appt Date:</i>
Clarke County Historic Preservation Commission				4 Yr		
Baker	H.M.	Russell		5/19/2009	5/31/2013	11/18/2003

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

# Clarke County Committee Listing

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Barns of Rose Hill Board of Directors</i>				3 Yr
Johnston	Bill		7/17/2012	12/31/2015
<i>Berryville Area Development Authority</i>				3 Yr
Boyles	Jerry	White Post	4/1/2012	3/31/2015
Ohrstrom, II	George	Russell	3/16/2010	3/31/2013
Smart	Kathy	White Post	3/20/2012	3/31/2014
<i>Berryville Area Development Authority Comprehensive Plan Committee</i>				Open-End
Hobert	J. Michael		1/7/2008	
McKay	Beverly		3/20/2012	
<i>Board of Septic &amp; Well Appeals</i>				4 Yr
Blatz	Joseph	Citizen Member	4/17/2012	2/15/2016
Caldwell	Anne	Planning Commission Vice Chair - Alternate	1/11/2013	12/31/2013
Ohrstrom, II	George	Planning Commission Chair	1/11/2013	12/31/2013
Staelin	John	BOS - Appointed Member	1/15/2013	12/31/2013
Teetor	Alison	Staff Rep		
Weiss	David	BOS Vice Chair - Alternate	1/15/2013	12/31/2013
<i>Board of Social Services</i>				4 Yr
Brown	Dwight	2010 Vice Chair	7/15/2009	7/15/2013
Byrd	Barbara J.	BOS - Appointed Member	1/15/2013	12/31/2013
Overbey	William		7/17/2012	3/31/2013
Pierce	Edwin Ralph		2/21/2012	12/15/2014
Willingham	J. Lyndon		5/18/2010	7/15/2014
<i>Board of Supervisors</i>				4 Yr
Byrd	Barbara J.	Russell	1/1/2012	12/31/2015
Hobert	J. Michael	Chair, Berryville District	1/1/2011	12/31/2015
McKay	Beverly	White Post District	1/1/2012	12/31/2015
Staelin	John	Millwood/Pine Grove	1/1/2012	12/31/2015
Weiss	David	Vice Chair - Buckmarsh/Blue Ridge	1/1/2012	12/31/2015
<i>Board of Supervisors Finance Committee</i>				1 Yr
Byrd	Barbara J.	BOS - Alternate	1/15/2013	12/31/2013
Hobert	J. Michael	BOS - Appointed Member	1/15/2013	12/31/2013
McKay	Beverly	BOS - Alternate	1/15/2013	12/31/2013
Staelin	John	BOS - Alternate	1/15/2013	12/31/2013
Weiss	David	BOS - Appointed Member	1/15/2013	12/31/2013

Tuesday, January 29, 2013

Page 1 of 6

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Board of Supervisors Personnel Committee</i>				1 Yr
Byrd	Barbara J.	BOS - Appointed Member	1/15/2013	12/31/2013
Hobert	J. Michael	BOS - Appointed Member	1/15/2013	12/31/2013
McKay	Beverly	BOS - Alternate	1/15/2013	12/31/2013
Weiss	David	BOS - Alternate	1/15/2013	12/31/2013
<i>Board of Zoning Appeals</i>				5 Yr
Borel	Alain F.	White Post	1/20/2009	2/15/2014
Caldwell	Anne	Millwood	1/19/2010	2/15/2015
Kackley	Charles	Russell	2/12/2008	2/15/2018
Means	Howard	Millwood	12/14/2009	2/15/2016
Volk	Laurie	Russell	1/20/2009	2/15/2014
<i>Clarke County Historic Preservation Commission</i>				4 Yr
Baker	H.M.	Russell	5/19/2009	5/31/2013
Bieschke	John K.	White Post	4/21/2009	11/30/2012
Carter	Paige	White Post	5/15/2012	5/31/2016
Fields	Betsy	Berryville District	5/15/2012	5/31/2016
Gilpin	Thomas T.	White Post	5/18/2010	5/31/2014
Hiatt	Marty	Buckmarsh/Blue Ridge	6/19/2007	5/31/2015
Nelson	Clifford	Russell/Planning Commission Rep	1/11/2013	4/30/2014
<i>Clarke County Industrial Development Authority</i>				4 Yr
Armbrust	Wayne	Vice Chair	8/19/2008	10/30/2016
Cochran	Mark		10/18/2011	10/30/2013
Frederickson	Allan	Secretary / Treasurer White Post	12/15/2009	10/30/2013
Jones	Paul	Russell District	5/15/2012	10/30/2015
Juday	David	Chair	12/21/2010	10/30/2014
Pierce	Rodney		8/19/2008	10/30/2016
Staelin	John	BOS - Liaison	1/15/2013	12/31/2013
<i>Clarke County Library Advisory Council</i>				4 Yr
Al-Khalili	Adeela		4/19/2011	4/15/2015
Badanes	Joyce		4/20/2010	4/15/2014
Byrd	Barbara J.	BOS - Liaison	1/15/2013	12/31/2013
Curran	Christopher		5/16/2006	4/15/2013
Daisley	Shelley		7/17/2012	4/15/2016
Foster	Nancy		4/17/2012	4/15/2016
Kalbian	Maral		4/19/2011	4/15/2015
Meeks	Robert B.		4/19/2011	4/15/2015
Zinman	Maxine		4/19/2011	4/15/2015

*Clarke County Litter Committee*

1 Yr

*Tuesday, January 29, 2013*

*Page 2 of 6*

			<i>Appt Date</i>	<i>Exp Date</i>
Staelin	John	BOS - Liaison	1/15/2013	12/31/2013
Teetor	Alison	Staff Rep		
<i>Clarke County Planning Commission</i>				4 Yr
Bouffault	Robina Rich	White Post / Greenway	5/15/2012	4/30/2016
Brumback	Clay	White Post / Greenway	6/15/2010	4/30/2014
Caldwell	Anne	Millwood / Chapel; Vice Chair	4/21/2009	4/30/2013
Kreider	Scott	Buckmarsh / Battletown	5/15/2012	4/30/2016
McFillen	Thomas	Berryville / Berryville	5/1/2010	4/30/2014
Nelson	Clifford	Russell / Longmarsh	3/17/2009	4/30/2013
Ohrstrom, II	George	Russell / Longmarsh; Chair	4/19/2011	4/30/2015
Staelin	John	BOS - Appointed Member	1/15/2013	12/31/2013
Steinmetz, II	William	Berryville / Berryville	5/15/2012	4/30/2016
Thuss	Richard	Buckmarsh / Battletown	4/20/2010	11/13/2012
Turkel	Jon	Millwood / Chapel	9/15/2011	4/30/2015
<i>Clarke County Sanitary Authority</i>				4 Yr
Dunning, Jr.	A.R.	White Post District Member	12/15/2009	1/5/2014
Jones	Harry C.	Secretary/Treasurer	7/17/2012	11/30/2012
Legge	Michael	Staff Representative		
Mackay-Smith, Jr.	Alexander	Vice Chair	1/15/2013	1/5/2017
Myer	Joe	Town of Boyce	2/21/2012	1/5/2016
Staelin	John	BOS - Liaison	1/15/2013	12/31/2013
Williams	Ian R.	Chair	1/15/2013	1/5/2017
<i>Conservation Easement Authority</i>				3 Yr
Buckley	Randy	White Post	1/1/2011	12/31/2013
Engel	Peter		1/15/2013	12/31/2015
Mackay-Smith	Wingate E.	Chair	1/1/2011	12/31/2013
Ohrstrom, II	George	Planning Commission Rep	4/20/2010	4/30/2013
Teetor	Alison	Clerk - Staff Representative		
Thomas	Walker	Fills unexpired term of Pat McKelvy	11/20/2012	12/31/2015
Wallace	Laure		10/18/2011	12/31/2013
Weiss	David	BOS - Appointed Member	1/15/2013	12/31/2013
<i>Constitutional Officer</i>				
Butts	Helen	Clerk of the Circuit Court	1/1/2008	12/31/2015
Keeler	Sharon	Treasurer	1/1/2012	12/31/2015
Mackall	Suzanne	Commonwealth Attorney	1/1/2012	12/31/2015
Peake	Donna	Commissioner of the Revenue	1/1/2012	12/31/2015
Roper	Anthony	Sheriff	1/1/2012	12/31/2015

*County Administrator*

*Tuesday, January 29, 2013*

*Page 3 of 6*



			<i>Appt Date</i>	<i>Exp Date</i>
Ash	David L.	County Administrator	3/19/1991	
<i>Economic Development Advisory Committee</i>				4 Yr
Barb	Jim	Real Estate Rep, Business Owner	11/17/2009	12/31/2013
Conrad	Bryan H.	Agriculture, Fire & Rescue	1/1/2011	12/31/2014
Dunkle	Christy	Town of Berryville Rep	2/21/2012	12/31/2015
Hillerson	Jay	Business Owner	9/15/2009	12/31/2013
Milleson	John R.		8/16/2011	12/31/2014
Myer	Dr. Eric	Agriculture Rep, Business Owner	1/1/2011	12/31/2014
Pritchard	Elizabeth	Hospitality Industry	7/17/2012	8/31/2016
Staelin	John	BOS - Appointed Member	1/15/2013	12/31/2013
<i>Handley Regional Library Board</i>				4 Yr
Myer	Tamara	Town of Boyce	9/15/2009	11/30/2013
<i>Joint Administrative Services Board</i>				Open-End
Ash	David L.	County Administrator		
Hobert	J. Michael	BOS - Appointed Member	1/15/2013	12/31/2013
Judge	Tom	Staff Representative		
Keeler	Sharon	Treasurer		
Murphy	Michael	School Superintendent		
Schutte	Charles	School Board Representative	1/8/2012	12/31/2012
Weiss	David	BOS - Alternate	1/15/2013	12/31/2013
<i>Legislative Liaison and High Growth Coalition</i>				1 Yr
Hobert	J. Michael	BOS - Liaison	1/15/2013	12/31/2013
<i>Lord Fairfax Community College Board</i>				4 Yr
Daniel	William		7/1/2012	6/30/2016
<i>Lord Fairfax Emergency Medical Services Council</i>				3 Yr
Burns	Jason	Career Representative	7/17/2012	6/30/2015
Coffelt	Lee	Career Representative	9/27/2011	6/30/2014
Wagaman	Julie	Medical Professional	6/30/2010	6/30/2013
<i>Northern Shenandoah Valley Regional Commission</i>				1 Yr
McKay	Beverly	BOS - Appointed Member	1/15/2013	12/31/2013
Staelin	John	BOS - Alternate	1/15/2013	12/31/2013
Stidham	Brandon	Staff Representative	6/19/2012	1/31/2013
<i>Northwestern Community Services Board</i>				3 Yr
Harris	Lucille		1/15/2013	12/31/2015
Stieg, Jr.	Robert		3/20/2012	12/31/2014
<i>Northwestern Regional Jail Authority</i>				1 Yr

*Tuesday, January 29, 2013*

*Page 4 of 6*

			<i>Appt Date</i>	<i>Exp Date</i>
Ash	David L.	BOS - Appointed Member	1/15/2013	12/31/2013
Byrd	Barbara J.	BOS - Liaison Alternate	1/15/2013	12/31/2013
Roper	Anthony	Sheriff	1/1/2012	12/31/2015
Wyatt	James		1/17/2012	12/31/2015
<i>Northwestern Regional Juvenile Detention Center Commission</i>				1 Yr
Byrd	Barbara J.	BOS - Liaison	1/15/2013	12/31/2013
Wyatt	James		1/15/2013	12/20/2016
<i>Old Dominion Alcohol Safety Action Policy Board &amp; Division of Court Services</i>				3 Yr
Johnson	Jerry L.		1/18/2011	12/31/2013
<i>Old Dominion Community Criminal Justice Board</i>				3 Yr
Johnson	Jerry L.		1/18/2011	12/31/2013
<i>Our Health</i>				3 Yr
Shipe	Diane		3/15/2010	3/15/2013
<i>Parks &amp; Recreation Advisory Board</i>				4 Yr
Heflin	Dennis	White Post Rep	1/15/2013	12/31/2016
Hobert	J. Michael	BOS - Liaison	1/15/2013	12/31/2013
Huff	Ronnie	Town of Berryville Rep	1/1/2012	12/31/2015
Jones	Paul	At-Large	1/1/2011	12/31/2014
Lichliter	Gary	Russell Rep	1/15/2013	12/31/2016
McCall	Michael A.	School Board Rep		12/31/2004
Rhodes	Emily	Buckmarsh	2/21/2012	12/31/2015
Sheetz	Daniel A.	Berryville	5/18/2010	12/31/2013
Trenary	Randy	School Board Representative	1/5/2012	12/31/2013
Wisecarver	Steve	Appointed by Town of Boyce	2/2/2010	12/31/2013
<i>People Inc. of Virginia</i>				3 Yr
Hillerson	Coleen	Clarke County Rep Board of Directors	8/17/2010	7/31/2013
<i>Regional Airport Authority</i>				1 Yr
Ash	David L.	BOS - Alternate	1/15/2013	12/31/2013
Crawford	John		7/17/2012	6/30/2016
McKay	Beverly	BOS - Liaison	1/15/2013	12/31/2013
<i>Shenandoah Area Agency on Aging, Inc.</i>				4 Yr
Edwards, Jr.	James N.		9/1/2012	9/30/2016
Hudson	John		8/17/2010	9/30/2014
<i>Shenandoah Valley Chief Local Elected Officials Consortium</i>				
Ash	David L.	BOS Designee for Chief Elected Official		
<i>The 150th Committee</i>				4 Yr

*Tuesday, January 29, 2013*

*Page 5 of 6*

			<i>Appt Date</i>	<i>Exp Date</i>
Al-Khalili	Adeela	Clarke County African-American Cultural Center / Josephine Community Museum	1/18/2011	12/31/2015
Davis	Dorothy	Clarke County African-American Cultural Center / Josephine Community Museum	1/18/2011	12/31/2015
Heder	Terence	Shenandoah Valley Battlefields Foundation	1/18/2011	12/31/2015
Kalbian	Maral	Community Representative	1/18/2011	12/31/2015
Lee	Jennifer	Clarke County Historic Museum Representative	1/18/2011	12/31/2015
McKay	Beverly	BOS - Appointed Member	1/15/2013	12/31/2013
Means	Howard	CCHA Representative	1/18/2011	12/31/2015
Morris	Mary	Clarke County Historic Museum Representative	1/18/2011	12/31/2015
Murphy	Michael	CCPS Representative	1/18/2011	12/31/2015
Russell	Jesse	Staff Representative Economic Development	1/18/2011	12/31/2015
Sours, Jr.	John	Community Representative	1/18/2011	12/31/2015
Stieg, Jr.	Robert		1/18/2011	12/31/2015

*Warren-Clarke County Microenterprise Assistance Program Management Team*

2 Yr

Blakeslee	Steve	County Representative	9/18/2012
Dunkle	Christy	Town of Berryville Representative	9/18/2012
Greene	Laurel	Town of Boyce Representative	9/18/2012
Hobbs	Robert	County Representative	9/18/2012
Hoffman	Michael	County Representative	9/18/2012
McIntosh	Charles	County Representative	9/18/2012
Myer	Dr. Eric	Designated Alternate	9/18/2012
Stidham	Brandon	County Representative	9/18/2012



## CELEBRATE SHENANDOAH GROUP

220 North Commerce Avenue  
Suite 100  
Front Royal, Virginia 22630  
Phone: (540) 636-4600  
Fax: (540) 636-6066

Email: [martha\\_bogle@nps.gov](mailto:martha_bogle@nps.gov) or [dstanley@warrencountyva.net](mailto:dstanley@warrencountyva.net)



January 18, 2013

RECEIVED JAN 22 2013

David L. Ash  
County Administrator  
Clarke County  
101 Chalmers Court  
Suite B  
Berryville, Virginia 22611

RE: Shenandoah National Park  
*Celebrate Shenandoah Group*

Dear Mr. Ash,

This past November, you received a letter requesting the appointment of a representative(s) to the newly formed Celebrate Shenandoah Group. The group was formed as a result of Shenandoah National Park's 75<sup>th</sup> Anniversary as a way to inspire the public to value the Park and region's resources in the Blue Ridge Mountains and infuse surrounding communities in the Shenandoah Valley and Virginia Piedmont with a sense of ownership and pride in the Park and region. We feel strongly about this mission, but realize that it cannot be accomplished without bringing together the jurisdictions that border Shenandoah National Park and the various conservation organizations and businesses associated with it.

At this time we have received responses from approximately half of those that received an appointment request and are reaching out to those groups whom we have not heard from to see if there is interest in participating. We are asking that nominations be made by February 4, 2013 so that a date and time for the organizational meeting can be established. An additional copy of the appointment form is enclosed for your use.

Thank you in advance for your consideration of this request. If you have any questions about the Celebrate Shenandoah Group, please do not hesitate to contact me at (540) 636-4600.

Sincerely,

Douglas P. Stanley, AICP  
County Administrator  
Warren County  
[dstanley@warrencountyva.net](mailto:dstanley@warrencountyva.net)

Enclosure



# CELEBRATE SHENANDOAH GROUP

## Committee Member Appointment

---

Locality/Organization: Clarke County

Category Level: Four

### APPOINTMENT #1

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_ Evening Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Please Return This Form To:  
Celebrate Shenandoah Group  
Attn. Doug Stanley

February 11, 2013 Clarke County Board of Supervisors Committee Packet  
220 North Commerce Avenue, Suite 100  
Front Royal, Virginia 22630



## CELEBRATE SHENANDOAH GROUP

220 North Commerce Avenue  
Suite 100

Front Royal, Virginia 22630

Phone: (540) 636-4600

Fax: (540) 636-6066

Email: [martha\\_bogle@nps.gov](mailto:martha_bogle@nps.gov) or [dstanley@warrencountyva.net](mailto:dstanley@warrencountyva.net)



November 14, 2012

David L. Ash  
County Administrator  
Clarke County  
101 Chalmers Court  
Suite B  
Berryville, Virginia 22611

RE: Shenandoah National Park  
***Celebrate Shenandoah Committee***

Dear Mr. Ash,

In 2012, we concluded a tremendous celebration of the 75<sup>th</sup> Anniversary of our park, Shenandoah National Park. More than 30 people – including representatives from local county governments and partner organizations, and tourism professionals – volunteered more than 1,900 hours of their time working with park staff, engaging local communities to bring about a year-long celebration of one of the nation's most treasured places. The Committee organized several highly successful events, including the Launching of a Year of Celebration in November 2010, and the Rededication of Shenandoah National Park in June 2011. There were also 64 sanctioned events held in surrounding communities, which helped take our message to thousands of people from around the world.

From the efforts of the 75<sup>th</sup> Anniversary Committee a successful partnership was forged between jurisdictions bordering Shenandoah and the various conservation organizations and businesses associated with the park. These groups shared the mission of inspiring the public to value the park and region's resources in the Blue Ridge Mountains and infusing surrounding communities in the Shenandoah Valley and Virginia Piedmont with a sense of ownership and pride in the park and region. We believe we accomplished this mission.

On May 24, 2012, approximately 140 representatives of local government, conservation groups, and support organizations came together to chart the future of the park and its relationships. One of the needs identified during the workshop was for communities to continue working together to strengthen ties with the park. The Anniversary Committee has further developed this concept into Celebrate Shenandoah, a group forming to continue this effort.

As the attached bylaws indicate, the organization will include representatives of the park, each of the jurisdictions that border it, various conservation and partner associations, and outlying jurisdictions impacted by the park. Through this effort, we hope to maintain and strengthen the bonds that have been formed so that we can work on issues of mutual interest and help the region



# CELEBRATE SHENANDOAH GROUP

## Committee Member Appointment

---

Locality/Organization: Clarke County

Category Level: Four

### APPOINTMENT #1

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_ Evening Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Please Return This Form To:  
Celebrate Shenandoah Group  
Attn. Doug Stanley

**ARTICLES OF ORGANIZATION**  
**Celebrate Shenandoah Group**

**ARTICLE ONE**

**MISSION**

The mission of the Celebrate Shenandoah Group is to inspire the public to value Shenandoah National Park and the region's resources in Shenandoah's Blue Ridge Mountains and infuse surrounding communities in the Shenandoah Valley and Virginia Piedmont with a sense of ownership and pride in the Park and region.

**ARTICLE TWO**

**MEMBERS**

- (1) Category One Members:  
Shenandoah National Park
  
- (2) Category Two Members:  
Albemarle County  
Augusta County  
Greene County  
Madison County  
Nelson County  
Page County  
Rappahannock County  
Rockingham County  
Warren County
  
- (3) Category three Members:  
Aramark  
National Parks Conservation Association  
Piedmont Environmental Council  
Potomac Appalachian Trail Club  
Shenandoah National Park Association  
Shenandoah National Park Trust  
Shenandoah Valley Travel Association  
Valley Conservation Council  
Virginia Tourism Corporation  
City of Harrisonburg  
City of Charlottesville  
City of Staunton



City of Waynesboro

**Category Four Members:**

Amherst County  
Appomattox County  
Buckingham County  
Clarke County  
Culpeper County  
Fauquier County  
Fluvanna County  
Frederick County  
Highland County  
Louisa County  
Orange County  
Rockbridge County  
Shenandoah County  
City of Harrisonburg  
City of Staunton  
City of Charlottesville

**ARTICLE THREE**

**GOVERNANCE**

Section 1. **Membership.** The initial Representative Committee shall consist of the following:

**Category One Members:**

Two members:

Shenandoah National Park Superintendent or his/her designee

One employee of the National Park Service appointed by the Superintendent

**Category Two Members:**

Two members appointed by each member jurisdiction that borders on Shenandoah National Park, one of which shall be a tourism representative. Counties are encouraged to consider appointing a representative from a town to represent the jurisdiction or tourism.

**Category Three Members:**

One member appointed by each organization.

**Category Four Members:**

One member appointed by each member jurisdiction that lay just outside those counties that border on Shenandoah National Park. Category Four Members shall be non-voting members.

Section 2. General Powers. The affairs of the Celebrate Shenandoah Group shall be managed by its Representative Committee. Members need not be residents of the Commonwealth of Virginia.

Section 3. Number, Tenure, and Qualifications. The Committee Members shall hold office for a term of two (2) years, beginning \_\_\_\_\_, 2012. Committee Members shall serve until a successor has been appointed. All powers of the Celebrate Shenandoah Group delegated to the Representative Committee may be exercised by or under the authority of the Representative Committee.

Section 4. Regular Meetings. A regular meeting of the Representative Committee shall be held without any other notice than their Bylaws on the \_\_\_\_\_ unless it is a legal holiday, then said meeting shall be held on the next business day. Regular meetings shall be held at a location within the member communities on a rotating basis. The Representative Committee may provide, by resolution, the time and place for holding additional regular meetings without other notice than such resolution. Additional regular meetings shall be held at a location within the member communities in the absence of any designation in the resolution.

Section 5. Special Meetings. Special meetings of the Representative Committee may be called by or at the request of the chairman or any two (2) or more members, and shall be held at a place the members may determine.

Section 6. Notice. Notice of any special meeting of the Representative Committee shall be given at least seven calendar days previously thereto by written or oral notice delivered personally or sent by e-mail to each member at his address as shown by the records of the Celebrate Shenandoah Group. If notice is given orally or by e-mail it shall be deemed delivered. Any member may waive notice of any meeting. The attendance of a member at any meeting shall constitute a waiver of notice of such meeting except where a member attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. The business to be transacted at the meeting need not be specified in the notice or waiver of notice of such meeting, unless specifically required by law or by these Articles.

Section 7. Quorum. A majority of the appointed Category Two Members and majority of the appointed Category Three Members and a representative of Category One Members shall constitute a quorum for the transaction of business at any meeting of the board; but if less than a majority of the members is present at a meeting, a majority of the members present may adjourn the meeting from time to time without further notice.

Section 8. Committee Decisions. The act of a majority of the members present at a meeting at which a quorum is present shall be the act of the Committee, unless the act of a greater number is required by law or by these Articles.

## ARTICLE FOUR

### OFFICERS AND COMMITTEES

Section 1. The Officers of the organization shall consist of a Chair, Vice-Chair, Secretary, and Treasurer.

Section 2. Chair: The Chair shall preside at all meetings of the Celebrate Shenandoah Group. The Chair shall determine the location of regular and special meetings.

Section 3. Vice-Chair: During absence or disability of the Chair, the Vice-Chair shall exercise all functions of the Chair.

Section 4. Secretary: The Secretary shall issue notices for all meetings and shall keep the minutes of all meetings.

Section 5. Treasurer: The Treasurer shall have the custody of all moneys and securities of the Celebrate Shenandoah Group and shall keep regular books on account. He/she shall disburse funds of the Celebrate Shenandoah Group in payment of the just demands against the Celebrate Shenandoah Group or as may be ordered by the Representative Committee, taking proper vouchers for such disbursements, and shall render to the Representative Committee from time to time as may be required of him/her, an account of all his transactions as Treasurer and of the financial conditions to his office or that are properly required of him by the Representative Committee.

Section 6. Election of Officers:

(a) Officers shall be elected by a majority vote of the appointed members of the Representative Committee at the first regular meeting of the calendar year.

(b) New officers will assume duties of office immediately and will serve for one year.

Section 7. The Chair may appoint Ad Hoc Sub-Committees, as deemed necessary, and appoint a Chairperson for such committees. Permanent Sub-Committees will be voted on by the board.

## ARTICLE FIVE

### CONTRACTS, CHECKS, DEPOSITS, AND GIFTS

Section 1. Contracts. The Representative Committee may authorize any member or members, agent or agents of the Celebrate Shenandoah Board, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Celebrate Shenandoah Group, and such authority may be general or may be confined to specific instances. The Representative Committee may appoint in writing by agreement a fiscal agent for specific projects.

Section 2. Checks, Drafts, or Orders. All checks, drafts, or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Celebrate Shenandoah Group shall be signed by such person or agent or agents of the Celebrate Shenandoah Group and in such manner as shall from time to time be determined by resolution of the Representative Committee.

Section 3. Deposits. All funds of the Celebrate Shenandoah Group shall be deposited from time to time to the credit of the Celebrate Shenandoah Group in such banks, trust companies, or other depositories as the Representative Committee may select.

Section 4. Gifts. The Representative Committee may accept on behalf of the Celebrate Shenandoah Group any contribution, gift, bequest, or devise for any purpose of the Celebrate Shenandoah Group.

ARTICLE SIX

PROJECTS

A five-year strategic plan to include economic development, health of the region, tourism and marketing, community engagement will be developed. An annual work plan may be developed to provide project direction.

ARTICLE SEVEN

BOOKS AND RECORDS

The Celebrate Shenandoah Group shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Representative Committee and committees having and exercising any of the authority of the Representative Committee. All books and records of the Celebrate Shenandoah Group may be inspected by any member, or its agent or attorney, for any proper purpose at any reasonable time.

ARTICLE EIGHT

FISCAL YEAR

The fiscal year of the Celebrate Shenandoah Group shall begin on the 1<sup>st</sup> day of July in each year and end at midnight on the last day of June.

ARTICLE NINE

WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions or the Articles of Organization of the Celebrate Shenandoah Group, a waiver thereof given by the person and persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

## ARTICLE TEN

### AMENDMENT OF ARTICLES OF ORGANIZATION

Section 1. These Articles may be amended at any meeting of the organization by two-thirds (2/3) majority vote of the appointed members eligible to vote. Notice of the proposed amendment(s) must be provided to the membership at least thirty (30) days prior to the meeting where they are to be voted upon.

Section 2. Any vote regarding amendment of the Articles shall require a quorum of a minimum of fifty-one percent (51%) of appointed members.

Section 3. Voting may be by those present or by advanced written proxy.

## ARTICLE ELEVEN

### LIABILITY

Section 1. General Liability. No member or committee of the Celebrate Shenandoah Group, or other person shall contract or incur any debt on behalf of the Celebrate Shenandoah Group or in any way render it liable unless authorized by the Committee. No member or committee of the Celebrate Shenandoah Group is authorized to promise moral or financial support of any charitable or other objective without the approval of the Committee.

Section 2. Conflict of Interest. It shall be the policy of the Celebrate Shenandoah Group that all and executives thereof shall scrupulously avoid any conflict

between their own respective individual interests and the interest of the Celebrate Shenandoah Group in any and all actions taken by them on behalf of the Celebrate Shenandoah Group in their respective capacities and that they shall comply with all the prohibited conduct, prohibited contracts and prohibited conduct relating to transactions portions of the Virginia State and Local Governmental Conflict of Interest Act, Sections 2.2-3103 through 2.2-3112 of the code of Virginia as amended.

In the event that any member of the Representative Committee, or executive of the Celebrate Shenandoah Group shall have any direct or indirect interest in or relationship with any individual or organization which proposes to enter into any transaction with the Celebrate Shenandoah Group for the sale, purchase, lease, or rental of property or to render or employ services, personal or otherwise, said officer, member, or executive shall forthwith give the Representative Committee of the Celebrate Shenandoah Group notice of such interest or relationship and shall thereafter refrain from voting or otherwise attempting to exert any influence on the Celebrate Shenandoah Group to affect its decision to participate or not participate to such transactions.

ARTICLE TWELVE

DATE OF ADOPTION

These Articles of Organization are adopted December 16, 2012, and become effective as of \_\_\_\_\_, 2012.

Attest: \_\_\_\_\_





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

**TO: Board of Supervisors**

**FROM: Brandon Stidham, Planning Director**

**RE: Planning Commission request for Sanitary Authority representation**

**DATE: February 4, 2013**

At their February 1, 2013 meeting, the Planning Commission passed a motion (10-0-1, Turkel absent) to request the Board of Supervisors to provide the Commission with representation on the Clarke County Sanitary Authority. The motion specifically requests the Board to fill the next opening on the Authority with a planning commissioner. Until such time as this appointment can be made, the motion also requests that the Board appoint a nonvoting Planning Commission liaison to the Authority.

If you have questions or concerns, please do not hesitate to contact me at 955-5130 or via email at [bstidham@clarkecounty.gov](mailto:bstidham@clarkecounty.gov).

## MEMORANDUM

TO: Board of Supervisors

FR: Thomas Judge, Director of Joint Administrative Services

DT: February 11, 2013

RE: *February Work Session Agenda*

- A. **Northwestern Regional Jail Authority Resolution Consenting to the Issuance of Bonds.** The Jail Authority has voted to authorize the refinancing of certain bonds if adequate savings can be obtained. This would permit debt financing for HVAC improvements and a new phone system, pay financing costs, and still yield savings of \$15,000/yr. Attached is a document providing background on this transaction, as well as a resolution that should be considered.
- B. **Review of FY 12 Financial Report.** The final report has been distributed. You may wish to bring your hard copy to meeting. This document will be reviewed. Also attached is the benchmark report for similar localities.
- C. **FY 14 Requested Budget.** Attached are documents showing the status of the FY 14 budget development.
- D. **FY2014 Proposed CCPS Budget.** For information and discussion only, attached is the proposed budget document for Clarke County Public Schools distributed at the Wednesday, February 6, 2013, joint meeting of the Finance Committees.

## **Northwestern Regional Jail Authority Potential Refunding Opportunity**

### **Overview**

In 2005, the Authority issued \$16,560,000 of Jail Facility Revenue Bonds to pay the cost of constructing and equipping improvements to the Northwestern Regional Jail Authority's (the "Authority's") existing regional jail facilities. Currently there remains a balance of \$14,715,000 outstanding at interest rates ranging from 4% to 5.25%. The bond issue has a final maturity of July 1, 2033.

### **Refinancing Opportunity**

Given favorable market conditions, the Authority has the opportunity to refinance these bonds and lock-in annual debt service savings. Based upon current market conditions, the estimated level of cash flow savings after paying financing cost by undertaking this refinancing is approximately \$2.2 million. The Authority was presented this opportunity on January 17<sup>th</sup> and passed a Resolution authorizing the transaction to proceed assuming a minimum refunding savings target can be achieved.

### **Additional Capital Needs**

Also at the January 17<sup>th</sup> Meeting, the Authority identified approximately \$867,000 of additional capital items including HVAC items and a new phone system that the Board authorized to be included in this financing. These funds will be financed over a 15-year period.

### **The "Net" Result**

Again assuming current market conditions, even with the borrowing of funds for the additional capital items, it is estimated that the Authority's annual debt service cost will be reduced by approximately \$15,000 except for the first year (2013) where a reduction in excess of \$100,000 is expected and the last year (2033) when the debt service reserve fund is released (savings in excess of \$500,000). The bond sale is expected to occur in March 2013.

### **Local Resolutions**

Per the terms of the original Service Agreement of the Authority, each Member Jurisdiction is required to pass a Resolution prior to the Authority undertaking any borrowing. Attached please find such Resolution.

# Clarke County Board of Supervisors



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

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

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

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

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

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

## RESOLUTION OF THE BOARD OF SUPERVISORS OF CLARKE COUNTY, VIRGINIA, CONSENTING TO THE ISSUANCE OF BONDS BY THE NORTHWESTERN REGIONAL JAIL AUTHORITY PURSUANT TO THE SECOND AMENDED AND RESTATED REGIONAL JAIL AGREEMENT AND OTHER MATTERS IN CONNECTION THEREWITH 2013-03R

**WHEREAS**, the Counties of Clarke, Fauquier and Frederick, Virginia, and the City of Winchester, Virginia (collectively, the "Participating Jurisdictions"), have created the Northwestern Regional Jail Authority (the "Authority") pursuant to Chapter 3, Article 3.1 of Title 53.1 (the "Act") of the Code of Virginia, 1950, as amended (the "Code"), for purposes of owning and operating the Northwestern Regional Adult Detention Center (the "Regional Jail");

**WHEREAS**, the Participating Jurisdictions and the Authority have entered into a Second Amended and Restated Regional Jail Agreement dated as of June 1, 2005 (the "Jail Agreement"), providing for the ownership, operation and financing of the Regional Jail;

**WHEREAS**, the Authority issued its \$16,560,000 Jail Facilities Revenue Bonds, Series 2005 (the "2005 Bonds"), and its \$10,000,000 Jail Facilities Grant Anticipation Notes, Series 2005 (the "2005 Notes"), secured by a pledge of the revenues received by the Authority under and pursuant to the Jail Agreement;

**WHEREAS**, the 2005 Notes have been paid in full and are no longer outstanding;

**WHEREAS**, the Authority issued and sold its \$495,000 Taxable Jail Facilities Revenue Bond, Series 2011 (the "2011 Bond"), to the Virginia Resources Authority and used the proceeds for an energy-savings project, which bond was secured as to the pledge of revenues on a parity with the pledge of revenues securing the 2005 Bonds;

**WHEREAS**, on January 17, 2013, the Authority adopted a resolution expressing its desire to realize debt service savings by refunding all or a portion of the 2005 Bonds with proceeds derived from the issuance and sale of its Jail Facilities Revenue and Refunding Bonds, Series 2013 (the "2013 Bonds");

**WHEREAS**, the Authority has also expressed its desire to use proceeds of the 2013 Bonds to finance the cost of new capital improvements, including without limitation, a replacement cooling tower, a replacement chiller compressor, and a new telephone system (collectively, the "2013 Projects");

**WHEREAS**, the 2013 Bonds will be payable from: and secured by amounts derived from the Participating Jurisdiction Obligations (defined below) in accordance with the terms of the Act and the Jail Agreement;

**WHEREAS**, pursuant to Sections 4 and 6.F. of the Jail Agreement, each Participating Jurisdiction has each agreed to pay to the Authority amounts sufficient to pay when due the Participating Jurisdiction's respective share of the principal of and interest on the Obligations, including the 2013 Bonds, based upon the "Allocation Formula" set forth in Section 4.A. of the Jail Agreement as such Allocation Formula may be adjusted pursuant to Section 6.F. in the event the Authority lacks sufficient funds to pay scheduled debt service on the Obligations or certain other costs (collectively, the "Participating Jurisdiction Obligations"); and

**WHEREAS**, the Authority has requested the consent of the Participating Jurisdictions to the issuance of the 2013 Bonds as provided in Section 3 of the Jail Agreement;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CLARICE COUNTY, VIRGINIA:**

1. The Board of Supervisors (the "Board") of Clarke County, Virginia (the "County"), approves and consents, for purposes of the provisions of Section 3 of the Jail Agreement, to the issuance by the Authority of the 2013 Bonds in a principal amount not to exceed \$17,000,000, and the use of the proceeds thereof to refund the 2005 Bonds, to finance the 2013 Projects, to fund a reserve and to pay related refunding and issuance costs.
2. The Board acknowledges that the 2013 Bonds will be payable from and secured by amounts received by the Authority from the payment of Participating Jurisdiction Obligations.
3. For purposes of Section 265(b )(3)(C)(iii) of the Internal Revenue Code of 1986, as amended, the County irrevocably agrees that the amount of the 2013 Bonds shall be allocated to each Participating Jurisdiction in the same proportion that each Participating Jurisdiction has been allocated payment responsibilities under the "Allocation Formula," determined for Fiscal year ending June 30, 2012, under the Jail Agreement with respect to the 2013 Bonds.
4. The Board authorizes and consents to the inclusion of County information in the Official Statement (in its preliminary and final f01ms) to be prepared by the Authority

for purposes of marketing the 2013 Bonds and hereby directs County staff to assist the Authority in the preparation of such County disclosure.

5. The County Administrator is hereby authorized and directed to execute and deliver such documents and certificates as are necessary to enable the Authority to issue the 2013 Bonds, to refund the 2005 Bonds and to finance the 2013 Projects, including, but not limited to, a continuing disclosure agreement and closing certificates requested by the Authority and its bond counsel. Any other County official so designated by the County Administrator is hereby similarly authorized and directed to execute and deliver such documents and certificates.
6. All other acts of the officers of the County, heretofore or hereafter taken, that are in conformity with the purposes and intent of this Resolution and in furtherance of the issuance and sale of the 2013 Bonds, the refunding of the 2005 Bonds and the financing of the 2013 Projects by the Authority are hereby approved, ratified and confirmed.
7. Nothing in this Resolution or in the Jail Agreement is or shall be deemed to be a lending of the credit of the County or other Participating Jurisdictions to the Authority or to any holder of any of the 2013 Bonds or to any other person, and nothing herein contained is or shall be deemed to be a pledge of the faith and credit or the taxing power of the County or the other Participating Jurisdictions within the meaning of the Constitution of Virginia.
8. This Resolution shall take effect immediately.

### **[Extract of Minutes Here]**

The undersigned Clerk of the Board of Supervisors of Clarke County, Virginia, hereby certifies that the foregoing constitutes a true and correct extract from the minutes of a meeting of the Board of Supervisors held on **[Meeting Date Here]**, 2013, and of the whole thereof so far as applicable to the matters referred to in such extract. I hereby further certify that such meeting was a regularly scheduled meeting and that, during the consideration of the foregoing resolution, a quorum was present.

Members present at the meeting were:

Members absent from the meeting were:

Members voting in favor of the foregoing resolution were:

Members voting against the foregoing resolution were:

Members abstaining from voting on the foregoing resolution were:

**WITNESS MY HAND** and the seal of the Board of Supervisors of Clarke County,  
Virginia, this\_ day of \_\_\_\_\_, 2013.

[SEAL]

---

David L. Ash - Clerk, Board of  
Supervisors of Clarke County,  
Virginia

**COUNTY OF CLARKE, VIRGINIA**  
**FINANCIAL TREND ANALYSIS**  
**YEAR ENDED JUNE 30, 2012**



## REFERENCE GROUP

---

Amelia County  
King George County  
King William County\*  
Madison County  
Rappahannock County  
Greene County\*

\* FY 10 averages include King William County and does not include Greene County, FY 11 & FY12 includes Greene County and does not include King William County

	Clark County					Average of Reference Group					Clarke County/Reference Group					
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Demographics / Revenue</b>																
A. Population	13,852	13,900	14,565	14,458	14,588	14,034	14,258	13,903	14,419	14,817	14,935	15,250	14,681	15,072	15,248	15,248
B. Per Capita Personal Income	30,962	31,646	37,527	39,606	39,606	38,231	41,366	30,410	32,225	33,236	34,011	34,619	34,236	35,742	38,022	38,022
C. Percent in Poverty	6.7%	6.1%	6.6%	6.3%	7.6%	8.3%	8.2%	8.1%	7.7%	7.7%	7.9%	8.3%	9.18%	10%	10%	10%
G. Unemployment Rate	2.7%	2.9%	2.5%	3.6%	3.4%	4.5%	5.0%	3.4%	2.8%	2.8%	4.0%	4.9%	6.56%	6%	6%	6%
D, H. Per Capita Real Property Value	\$ 80,048	\$ 125,151	\$ 163,404	\$ 167,647	\$ 172,004	\$ 155,987	\$ 153,614	\$ 69,497	\$ 81,062	\$ 107,516	\$ 114,604	\$ 126,970	\$ 132,333	\$ 128,025	\$ 128,692	\$ 128,692
E. Per Capita Tax Revenue	\$ 1,048	\$ 1,136	\$ 1,209	\$ 1,275	\$ 1,292	\$ 1,354	\$ 1,360	\$ 858	\$ 937	\$ 1,007	\$ 1,076	\$ 1,158	\$ 1,084	\$ 1,093	\$ 1,109	\$ 1,109
H. Property Tax Delinquency Rate	1.04%	2.10%	1.15%	1.7%	2.50%	1.90%	0.64%	3.7%	2.1%	3.5%	4.1%	6.5%	6.87%	3%	4%	4%
<b>Expenditure (excludes capital project funds)</b>																
<b>Per Capita Expenditures by Function</b>																
H. General Government Administration	\$ 76	\$ 76	\$ 79	\$ 86	\$ 87	\$ 107	\$ 120	94	97	103	112	108	112	115	117	117
D. Medical	24	26	29	30	30	29	30	40	43	45	49	53	53	52	52	52
G. Public Safety	189	205	213	226	233	235	231	235	244	268	282	304	299	311	320	320
F. Health & Welfare	79	79	79	77	68	62	68	87	95	95	111	117	93	93	93	93
E. Education	163	148	177	148	179	182	174	137	150	163	174	176	177	194	210	210
D. Parks, Recreation & Cultural	1,278	1,341	1,352	1,391	1,424	1,354	1,358	1,267	1,381	1,397	1,446	1,468	1,389	1,448	1,464	1,464
G. Community Development	56	60	57	61	62	61	65	35	36	35	45	47	36	33	34	34
D. Community Development	49	49	85	56	50	47	48	49	60	60	51	56	39	53	50	50
D. Other Departmental	27	29	30	37	35	0	0	0	0	0	0	2	1	2	2	2
<b>Debt</b>																
H. Debt Bonded Debt per Capita	\$ 654	\$ 589	\$ 2,923	\$ 2,551	\$ 3,057	\$ 3,077	\$ 2,578	1,311	1,474	1,439	1,388	1,427	1,155	1,406	1,336	1,336
F. H. Gross Bond Debt / Per Capita Pers. Income	293	243	1,068	990	938	1,126	888	1,124	1,114	1,092	1,072	1,087	1,013	857	760	760
H. Debt Service Expenditures	1,354,963	1,535,036	1,460,101	4,011,774	3,766,858	3,850,058	4,987,218	1,788,565	3,372,311	2,360,399	2,475,090	2,517,940	2,686,417	2,455,339	2,680,608	2,680,608
<b>Internal Resources</b>																
H. Current Assets/Current Liabilities (liquidity)	5:1	6.5:1	9:1	10:1	8:1	2:1	2:1	7.2:1	7.5:1	5.7:1	4.8:1	5:1	6:1	6.8:1	4.3:1	4.3:1
H. General Fund Balance/Total Revenue	36.5%	42.3%	43.3%	47.8%	53.4%	56.3%	58.4%	36.4%	31.8%	28.5%	30.6%	41.4%	45.74%	53.41%	45.96%	45.96%
H. Reserved Fund Balance/Total Revenue**	39.5%	43.9%	45.4%	49.9%	55.7%	58.4%	60.0%	26.6%	24.1%	25.5%	30.0%	39.3%	43.68%	54.43%	57.51%	57.51%

A. Source: <http://www.census.gov/popest/counties/> - 2011 estimate  
 B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; <http://www.bea.gov/regional/docs/income/ezsb.cfm>  
 C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saiper/data/statecounties/data/2010.html>  
 D. Calculation: Total real property assessed value / population  
 E. Calculation: (Total property tax revenue + local tax revenue) / population  
 F. Calculation: Total gross bonded debt / Per Capita Personal Income  
 G. Source: US Census; <http://www.census.gov/did/www/saiper/data/statecounties/data/2011.html>  
 H. Audited Financial Statements for the year ended June 30, 2012.  
 \* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.  
 \*\* Starting FY 2011 fund balance figures include unassigned, assigned and committed  
 Notes: FY 10 averages include King William County and does not include Greene County.  
 FY 11 averages include Greene County and does not include King William County.  
 Commencing FY 11 - Joint Administrative Fund expenditures were allocated to General Govt. Administration and education expense equally. Prior to FY 2011 the expenses were reported under nondepartmental  
 Conservation easement expenditures are excluded from the above calculations (FY08 and forward)

Financial Trend Analysis - Clarke, page 2

	Total Revenues and Expenditures - Clarke County								Percent Change From FY 2012 To Each of the Prior 7 Years							
	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	
<b>A Revenues (includes all funds)</b>																
General Property Taxes	\$ 12,257,621	13,146,490	15,027,301	15,963,494	16,206,520	17,169,972	17,351,499	17,569,637	33%	28%	16%	10%	8%	2%	1%	
Other Local Taxes	2,254,173	2,641,776	2,457,607	2,350,951	2,222,936	1,682,254	1,653,965	1,814,930	-19%	-35%	-27%	-24%	-24%	8%	9%	
Permits, Privilege Fees, Regulatory Licenses	614,690	570,681	409,494	432,043	295,830	231,078	326,865	236,880	-87%	-77%	-40%	-66%	-26%	2%	-38%	
Fines and Forfeitures	114,229	140,977	306,494	238,256	265,963	224,547	381,509	362,725	104%	93%	24%	47%	43%	36%	-5%	
Revenue from Use of Money and Property	824,408	546,121	1,562,945	1,749,052	747,635	367,505	293,560	165,093	-38%	-22%	-80%	-212%	-159%	-69%	-78%	
Charges for Services	1,071,583	1,202,341	1,183,139	1,316,037	1,112,975	1,203,527	1,467,079	1,338,568	20%	10%	12%	2%	19%	9%	-10%	
Miscellaneous	401,271	341,554	569,111	315,074	153,293	175,218	141,845	648,323	78%	97%	25%	217%	283%	334%	78%	
Recovered Costs	190,941	394,593	286,346	114,879	486,361	252,483	315,412	263,772	63%	-114%	-20%	31%	-88%	4%	-20%	
Inter-governmental	13,235,235	14,225,862	15,310,686	15,274,338	15,087,521	16,313,208	14,907,445	15,004,334	12%	5%	-2%	-2%	-1%	-9%	1%	
Proceeds from Debt	1,966,355	173,000	29,511,710	2,805,396	1,371,046	9,900,172	567,178	307,792	n/m	n/m	n/m	n/m	n/m	n/m	n/m	
<b>A Expenditures (includes all funds)</b>																
<i>Total Expenditures By Function</i>																
General Government Administration	\$ 1,052,796	1,054,602	1,148,248	1,277,128	1,250,373	1,269,798	1,503,791	1,705,944	51%	51%	44%	34%	36%	29%	12%	
Judicial	326,410	367,620	419,882	418,960	433,671	435,732	406,846	422,609	23%	13%	1%	1%	-3%	-3%	4%	
Public Safety	2,612,682	2,853,241	3,101,165	3,288,061	3,363,061	3,287,873	3,300,190	3,291,332	21%	13%	6%	0%	-2%	0%	0%	
Public Works	1,097,103	1,095,905	1,145,874	1,125,273	989,119	796,207	866,886	971,266	-11%	-11%	-16%	-16%	-2%	20%	11%	
Health & Welfare	2,264,177	2,054,545	2,581,195	2,155,592	2,372,269	2,616,419	2,558,292	2,480,546	10%	20%	-5%	14%	4%	-5%	-3%	
<b>B Education</b>																
Parks, Recreation & Cultural	772,119	830,169	828,018	886,456	902,369	887,006	900,137	920,144	8%	4%	-2%	-4%	-6%	-2%	-3%	
Community Development	680,165	683,302	1,244,788	818,413	722,546	685,772	579,077	554,290	17%	10%	10%	4%	2%	4%	2%	
Non Departmental	373,123	404,615	429,871	486,779	528,021	506,161	3,531	1,242	-15%	-16%	-84%	-37%	-25%	-23%	-4%	
Debt Service	1,356,963	1,535,036	1,477,545	4,011,771	3,766,858	3,850,058	4,087,218	4,497,146	-76%	-83%	-88%	-92%	-104%	-14300%	-184%	
Capital Projects	1,514,423	3,324,626	4,592,984	5,360,875	6,505,229	3,141,660	16,577,174	14,668,743	78%	74%	75%	13%	19%	16%	9%	
Conservation Easement Expenditures				250,479	169,048	1,831,893	235,323	167,028	245%	212%	188%	143%	260%	70%	-13%	
												-49%	0%	-707%	-41%	

A. Audited Financial Statements

B. Actual operating expenditures of the school board plus contribution to community college.

n/m - not meaningful

NOTE:

The analysis depicts a comparison of the percentage increase or decrease between the current fiscal year to each of the prior seven fiscal years.

The percentage change is not summarized or averaged. It represents the percentage change of each year comparative to fiscal year 2012.

Commencing FY 11 - Joint Administrative Fund expenditures were allocated to General Govt Administration and education expense equally. Prior to FY 2011 the expenses were reported under nondepartmental

Conservation easement expenditures are reported separate from community development (FY08 and forward)

Financial Trend Analysis - Amelia

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Demographics / Revenue</b>								
A Population	12,095	12,434	12,660	12,831	12,886	12,886	12,690	12,805
B Per Capita Personal Income	31,807	32,322	33,594	33,903	33,903	33,903	32,782	34,892
C Percent in Poverty	9.9%	9.2%	9.1%	9.6%	9.6%	11.3%	11.4%	11.9%
G Unemployment Rate	3.6%	3.1%	3.1%	4.5%	4.5%	7.3%	6.6%	6.9%
D, H Per Capita Real Property Value	\$ 52,610	\$ 53,043	\$ 77,600	\$ 78,142	\$ 81,466	\$ 82,126	\$ 81,781	\$ 81,630
E, H Per Capita Tax Revenue	\$ 537	\$ 547	\$ 593	\$ 654	\$ 672	\$ 617	\$ 627	\$ 636
H Property Tax Delinquency Rate	4.09%	3.17%	2.28%	4.25%	6.40%	9.30%	4.72%	4.54%
<b>Expenditure (excludes capital project funds)</b>								
<b>H Per Capita Expenditures by Function</b>								
General Government Administration	\$ 97	\$ 93	\$ 94	\$ 105	\$ 109	\$ 108	\$ 123	\$ 126
Judicial	41	47	45	51	52	54	51	55
Public Safety	125	135	141	172	176	182	185	188
Public Works	48	69	68	65	65	66	69	76
Health & Welfare	109	111	133	144	136	148	151	140
Education	1,160	1,192	1,297	1,322	1,387	1,333	1,270	1,300
Parks, Recreation & Cultural	28	31	35	36	37	38	40	40
Community Development	31	36	46	26	22	19	7	5
Non Departmental	-	-	-	-	-	-	-	-
<b>Debt</b>								
H Net Bonded Debt per Capita	\$ 191	\$ 605	\$ 555	\$ 507	\$ 463	\$ 422	\$ 474	\$ 420
F, H Gross Bond Debt / Per Capita Pers. Income	522	965	888	816	752	691	701	650
H Debt Service Expenditures	786,271	8,182,236	1,134,783	1,074,412	1,054,984	839,444	1,143,205	1,130,651
<b>Internal Resources</b>								
H Current Assets/Current Liabilities (liquidity)	6 : 1	6 : 1	6 : 1	6:1	6:1	15:1	17:1	8:1
H General Fund Balance/Total Revenue	60.51%	48.52%	53.54%	59.59%	68.44%	74.60%	77.54%	57.41%
H Unreserved Fund Balance/Total Revenue**	39.68%	44.91%	49.52%	63.76%	63.94%	69.87%	68.78%	71.93%

A. Source: <http://www.census.gov/popest/counties> - 2011 estimate

B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; <http://www.bea.gov/regional/docs/income/scb.cfm>  
latest year data was published for - 2011

C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saife/data/statecounty/data/2010.html>

D. Calculation: Total real property assessed value / population

E. Calculation: (Total property tax revenue + local tax revenue) / population

F. Calculation: Total gross bonded debt / Per Capita Personal Income

G. Source: US Census, <http://www.census.gov/did/www/saife/data/statecounty/data/2011.html>

H. Audited Financial Statements for the year ended June 30, 2012

\* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

\*\* Starting FY 2011 fund balance figures include unassigned, assigned and committed

Financial Trend Analysis - King George

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Demographics / Revenue</b>								
A Population	19,355	20,637	21,780	21,780	23,170	23,557	23,584	24,161
B Per Capita Personal Income	30,425	33,004	33,778	33,690	35,321	33,690	36,586	40,586
C Percent in Poverty	7.0%	6.6%	6.2%	6.2%	6.2%	7.0%	6.9%	6.9%
G Unemployment Rate	3.4%	3.1%	3.2%	5.2%	5.1%	7.8%	6.5%	7.3%
D, H Per Capita Real Property Value	\$ 61,905	\$ 88,214	\$ 114,014	\$ 120,481	\$ 117,522	\$ 106,256	\$ 107,824	\$ 106,959
E, H Per Capita Tax Revenue	\$ 944	\$ 954	\$ 936	\$ 1,029	\$ 994	\$ 986	\$ 1,008	\$ 1,026
H Property Tax Delinquency Rate	3.05%	2.07%	3.84%	2.98%	2.73%	2.12%	2.47%	3.64%
<b>Expenditure (excludes capital project funds)</b>								
<b>H Per Capita Expenditures by Function</b>								
General Government Administration	\$ 120	\$ 109	\$ 107	\$ 125	\$ 107	\$ 101	\$ 99	\$ 102
Judicial	35	40	47	48	49	46	43	42
Public Safety	279	275	349	332	336	317	319	334
Public Works	48	47	55	77	57	52	56	63
Health & Welfare	138	159	162	162	173	186	174	195
Education	1,260	1,334	1,403	1,475	1,496	1,423	1,491	1,451
Parks, Recreation & Cultural	54	56	55	68	47	46	50	49
Community Development	53	49	50	63	72	57	54	61
Non Departmental	-	-	-	-	-	-	-	-
<b>Debt</b>								
H Net Bonded Debt per Capita	\$ 2,231	\$ 2,307	\$ 2,539	\$ 2,704	\$ 3,225	\$ 3,061	\$ 2,916	\$ 2,858
F, H Gross Bond Debt / Per Capita Pers. Income	2,136	1,476	1,670	1,816	2,148	2,174	1,911	1,730
H Debt Service Expenditures	2,009,660	3,861,068	4,680,913	5,359,054	5,797,231	6,749,985	6,357,663	6,738,312
<b>Internal Resources</b>								
H Current Assets/Current Liabilities (liquidity)	23 : 1	21 : 1	14 : 1	6 : 1	6 : 1	6 : 1	6 : 1	5.3 : 1
H General Fund Balance/Total Revenue	60.20%	47.98%	48.49%	48.78%	72.41%	82.23%	78.61%	60.02%
H Unreserved Fund Balance/Total Revenue**	55.94%	44.78%	45.71%	46.21%	68.85%	78.70%	74.27%	94.08%

A. Source: <http://www.census.gov/popest/counties> - 2011 estimate

B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; <http://www.bea.gov/regional/docs/income/scb.cfm> ; latest year data was published for - 2011

C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saife/data/statecounty/data/2010.html>

D. Calculation: Total real property assessed value / population

E. Calculation: (Total property tax revenue + local tax revenue) / population

F. Calculation: Total gross bonded debt / Per Capita Personal Income

G. Source: US Census, <http://www.census.gov/did/www/saife/data/statecounty/data/2011.html>

H. Audited Financial Statements for the year ended June 30, 2012

\* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

\*\* Starting FY 2011 fund balance figures include unassigned, assigned and committed

## Financial Trend Analysis - King William

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10
<b>Demographics / Revenue</b>						
A Population	14,487	15,133	15,627	15,987	16,225	16,225
B Per Capita Personal Income	33,969	34,574	35,926	36,802	36,802	36,802
C Percent in Poverty	6.8%	6.9%	6.3%	6.5%	6.5%	7.6%
G Unemployment Rate	3.6%	2.8%	2.7%	3.4%	7.1%	7.0%
D, H Per Capita Real Property Value	\$ 62,764	\$ 70,502	\$ 71,891	\$ 86,869	\$ 100,767	\$ 102,426
E, H Per Capita Tax Revenue	\$ 791	\$ 836	\$ 892	\$ 1,018	\$ 1,059	\$ 1,055
H Property Tax Delinquency Rate	3.30%	2.15%	2.96%	3.65%	4.87%	12.05%
<b>Expenditure (excludes capital project funds)</b>						
<b>H Per Capita Expenditures by Function</b>						
General Government Administration	\$ 84	\$ 90	\$ 95	\$ 100	\$ 95	\$ 107
Judicial	26	32	35	34	37	33
Public Safety	242	269	210	232	259	248
Public Works	84	83	97	112	94	96
Health & Welfare	105	108	105	110	119	124
Education	1,147	1,238	1,260	1,327	1,401	1,331
Parks, Recreation & Cultural	46	50	50	50	53	46
Community Development	35	39	67	39	37	45
Non Departmental	-	-	-	-	-	-
<b>Debt</b>						
H Net Bonded Debt per Capita	\$ 1,839	\$ 1,642	\$ 1,475	\$ 1,330	\$ 1,207	\$ 1,108
F, H Gross Bond Debt / Per Capita Pers. Income	2,412	2,244	2,139	2,090	1,935	1,813
H Debt Service Expenditures	3,812,016	3,805,005	3,879,529	3,964,539	3,711,543	3,566,431
<b>Internal Resources</b>						
H Current Assets/Current Liabilities (liquidity)	1:1	.7:1	.5:1	.8:1	1:1	1:1
H General Fund Balance/Total Revenue	0.63%	-7.47%	-7.70%	-2.78%	5.18%	9.98%
H Unreserved Fund Balance/Total Revenue	0.63%	-7.47%	-7.70%	-3.98%	3.20%	7.96%

A. Source: <http://www.census.gov/popest/counties> - 2009 estimate

B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; [www.bea.gov/regional/reis/drill.cfm](http://www.bea.gov/regional/reis/drill.cfm)  
latest year data was published for - 2008

C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saipe/data/statecounty/data/2008.html>

D. Calculation: Total real property assessed value / population

E. Calculation: (Total property tax revenue + local tax revenue) / population

F. Calculation: Total gross bonded debt / Per Capita Personal Income

G. Source: Virginia Employment Commission; [www.vec.state.va.us](http://www.vec.state.va.us) (VELMA - Virginia Labor Market Statistics)

H. Audited Financial Statements for the year ended June 30, 2010

\* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

Note: Audited financial statements were unavailable for the year ended June 30, 2011 and 2012.

## Financial Trend Analysis - Madison

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Demographics / Revenue</b>								
A Population	13,134	13,398	13,613	13,613	13,639	13,702	13,308	13,169
B Per Capita Personal Income	25,054	26,948	27,945	28,301	28,511	28,511	32,114	36,389
C Percent in Poverty	9.4%	9.1%	9.8%	9.8%	10.7%	10.8%	11.7%	11.9%
G Unemployment Rate	3.6%	2.9%	2.9%	4.0%	3.8%	5.5%	4.3%	5.2%
D, H Per Capita Real Property Value	\$ 62,479	\$ 91,548	\$ 92,905	\$ 95,417	\$ 143,100	\$ 142,974	\$ 148,126	\$ 150,752
E, H Per Capita Tax Revenue	\$ 852	\$ 970	\$ 982	\$ 991	\$ 1,369	\$ 1,033	\$ 1,101	\$ 1,211
H Property Tax Delinquency Rate	1.80%	1.61%	2.81%	3.41%	8.37%	7.88%	2.60%	3.61%
<b>Expenditure (excludes capital project funds)</b>								
<b>H Per Capita Expenditures by Function</b>								
General Government Administration	\$ 62	\$ 63	\$ 79	\$ 79	\$ 78	\$ 75	\$ 81	\$ 81
Judicial	34	37	40	43	57	55	57	55
Public Safety	222	248	294	301	300	313	332	373
Public Works	96	82	100	110	102	89	90	90
Health & Welfare	107	122	167	183	193	186	218	288
Education	1,170	1,241	1,303	1,342	1,306	1,286	1,316	1,379
Parks, Recreation & Cultural	27	30	22	20	21	22	23	24
Community Development	73	31	85	53	32	28	49	37
Non Departmental	1	-	1	1	10	6	8	7
<b>Debt</b>								
H Net Bonded Debt per Capita	\$ 550	\$ 505	\$ 459	\$ 413	\$ 557	\$ 564	\$ 483	\$ 365
F, H Gross Bond Debt / Per Capita Pers. Income	275	235	206	183	267	272	200	132
H Debt Service Expenditures	860,329	831,109	811,873	791,972	785,564	1,648,163	1,585,967	1,892,410
<b>Internal Resources</b>								
H Current Assets/Current Liabilities (liquidity)	4 : 1	5 : 1	5 : 1	6 : 1	6 : 1	2:1	2:1	2.1:1
H General Fund Balance/Total Revenue	22.00%	28.29%	32.15%	21.93%	39.02%	28.03%	26.05%	32.11%
H Unreserved Fund Balance/Total Revenue**	22.00%	27.73%	32.15%	21.93%	39.02%	28.03%	26.05%	34.50%

A. Source: <http://www.census.gov/popest/counties> - 2011 estimate

B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; <http://www.bea.gov/regional/docs/income/scb.cfm>  
latest year data was published for - 2011

C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saipe/data/statecounty/data/2010.html>

D. Calculation: Total real property assessed value / population

E. Calculation: (Total property tax revenue + local tax revenue) / population

F. Calculation: Total gross bonded debt / Per Capita Personal Income

G. Source: US Census, <http://www.census.gov/did/www/saipe/data/statecounty/data/2011.html>

H. Audited Financial Statements for the year ended June 30, 2012

\* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

\*\* Starting FY 2011 fund balance figures include unassigned, assigned and committed

## Financial Trend Analysis - Rappahannock

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Demographics / Revenue</b>								
A Population	7,171	7,271	7,203	7,203	7,158	7,035	7,373	7,444
B Per Capita Personal Income	30,423	33,586	33,902	36,472	38,274	38,274	42,214	43,172
C Percent in Poverty	7.4%	6.6%	7.1%	7.8%	8.2%	9.2%	9.8%	10.0%
G Unemployment Rate	2.8%	2.5%	2.4%	3.5%	3.5%	5.2%	4.5%	5.2%
D, H Per Capita Real Property Value	\$ 119,170	\$ 120,410	\$ 212,782	\$ 216,554	\$ 221,627	\$ 227,884	\$ 204,465	\$ 203,902
E, H Per Capita Tax Revenue	\$ 1,223	\$ 1,448	\$ 1,715	\$ 1,759	\$ 1,813	\$ 1,729	\$ 1,602	\$ 1,597
H Property Tax Delinquency Rate	3.00%	0.00%	2.00%	3.00%	11.00%	3.00%	4.00%	3.00%
<b>Expenditure (excludes capital project funds)</b>								
<b>H Per Capita Expenditures by Function</b>								
General Government Administration	\$ 105	\$ 119	\$ 135	\$ 144	\$ 141	\$ 169	\$ 149	\$ 147
Judicial	75	71	71	81	87	77	72	71
Public Safety	362	321	395	405	496	433	404	400
Public Works	141	179	131	158	246	163	154	153
Health & Welfare	179	198	218	254	242	242	251	249
Education	1,516	1,456	1,557	1,624	1,599	1,574	1,582	1,578
Parks, Recreation & Cultural	38	28	29	73	86	28	27	26
Community Development	30	28	38	42	89	46	51	46
Non Departmental	-	-	-	-	-	-	-	-
<b>Debt</b>								
H Net Bonded Debt per Capita	\$ 929	\$ 825	\$ 797	\$ 727	\$ 659	\$ 618	\$ 537	\$ 630
F, H Gross Bond Debt / Per Capita Pers. Income	213	179	169	144	124	114	94	109
H Debt Service Expenditures	446,606	829,571	766,866	738,345	709,557	628,064	599,059	798,665
<b>Internal Resources</b>								
H Current Assets/Current Liabilities (liquidity)	5 : 1	7 : 1	7 : 1	7 : 1	6:1	6:1	6:1	3.5:1
H General Fund Balance/Total Revenue	31.39%	26.75%	32.77%	35.61%	29.88%	33.84%	31.67%	24.67%
H Unreserved Fund Balance/Total Revenue**	31.39%	26.32%	32.77%	35.61%	29.88%	33.84%	31.67%	23.82%

A. Source: <http://www.census.gov/popest/counties> - 2011 estimate

B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; <http://www.bea.gov/regional/docs/income/scb.cfm>  
latest year data was published for - 2011

C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saife/data/statecounty/data/2010.html>

D. Calculation: Total real property assessed value / population

E. Calculation: (Total property tax revenue + local tax revenue) / population

F. Calculation: Total gross bonded debt / Per Capita Personal Income

G. Source: US Census, <http://www.census.gov/did/www/saife/data/statecounty/data/2011.html>

H. Audited Financial Statements for the year ended June 30, 2012

\* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

\*\* Starting FY 2011 fund balance figures include unassigned, assigned and committed



**Financial Trend Analysis - Greene**

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Demographics / Revenue</b>								
A Population	17,176	17,638	18,017	18,197	18,421	18,197	18,403	18,660
B Per Capita Personal Income	30,784	32,913	34,272	34,900	34,900	34,849	35,012	38,073
C Percent in Poverty	8.0%	7.7%	7.4%	7.3%	8.6%	8.6%	9.7%	9.2%
G Unemployment Rate	3.1%	2.5%	2.3%	3.5%	5.1%	5.9%	5.9%	5.1%
D, H Per Capita Real Property Value	\$ 58,053	\$ 62,654	\$ 75,905	\$ 90,160	\$ 97,336	\$ 105,258	\$ 102,929	\$ 100,216
E, H Per Capita Tax Revenue	\$ 802	\$ 868	\$ 923	\$ 1,007	\$ 1,041	1,113	1,126	1,076
H Property Tax Delinquency Rate	6.73%	3.81%	7.30%	7.27%	5.57%	4.18%	3.05%	5.50%
<b>Expenditure (excludes capital project funds)</b>								
<b>H Per Capita Expenditures by Function</b>								
General Government Administration	\$ 98	\$ 111	\$ 108	\$ 119	\$ 115	121	124	131
Judicial	27	32	35	37	36	36	37	39
Public Safety	180	214	218	249	259	289	314	306
Public Works	103	110	118	140	138	101	98	86
Health & Welfare	186	203	194	189	194	174	178	176
Education	1,346	1,826	1,565	1,585	1,622	1,517	1,581	1,612
Parks, Recreation & Cultural	18	20	21	25	38	27	27	30
Community Development	66	76	72	80	86	93	102	101
Non Departmental	1	1	1	2	2	1	1	2
<b>Debt</b>								
H Net Bonded Debt per Capita	\$ 2,124	\$ 2,963	\$ 2,812	\$ 2,649	\$ 2,451	2,332	2,621	2,406
F, H Gross Bond Debt / Per Capita Pers. Income	\$ 1,185	\$ 1,588	\$ 1,478	\$ 1,381	\$ 1,294	1,218	1,377	1,179
H Debt Service Expenditures	2,876,505	2,724,879	2,888,431	2,922,220	3,048,763	2,585,804	2,590,803	2,843,001
<b>Internal Resources</b>								
H Current Assets/Current Liabilities (liquidity)	4:1	5:1	2:1	3:1	5.5:1	2.5:1	3:1	2.5:1
H General Fund Balance/Total Revenue	43.40%	46.61%	12.27%	20.19%	33.54%	45.03%	53.19%	55.59%
H Unreserved Fund Balance/Total Revenue**	10.15%	8.16%	0.78%	16.64%	31.19%	56.72%	71.39%	63.21%

A. Source: <http://www.census.gov/popest/counties> - 2011 estimate

B. Source: U.S. Department of Commerce, Bureau of Economic Analysis; <http://www.bea.gov/regional/docs/income/scb.cfm>  
latest year data was published for - 2011

C. Source: U.S. Census Bureau; <http://www.census.gov/did/www/saibe/data/statecounty/data/2010.html>

D. Calculation: Total real property assessed value / population

E. Calculation: (Total property tax revenue + local tax revenue) / population

F. Calculation: Total gross bonded debt / Per Capita Personal Income

G. Source: US Census, <http://www.census.gov/did/www/saibe/data/statecounty/data/2011.html>

H. Audited Financial Statements for the year ended June 30, 2012

\* Gross Bonded Debt includes general obligation bonds, bond anticipation notes and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

\*\* Starting FY 2011 fund balance figures include unassigned, assigned and committed

*County of Clarke, Virginia*

---



*Financial Report*  
*Year Ended June 30, 2012*

**COUNTY OF CLARKE, VIRGINIA**

**FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2012**

---

# COUNTY OF CLARKE, VIRGINIA

---

## Board of Supervisors

J. Michael Hobert, Chairman  
David Weiss, Vice Chairman

Barbara J. Byrd

John R. Staelin

Bev McKay

## County School Board

Janet K. Creager Alger, Chairman  
Dr. Elizabeth Leffel, Vice-Chairman  
Thomas J. Judge, Clerk

Charles "Chip" Schutte

Barbara P. Lee

Jim Brinkmeier

## Board of Social Services

Dwight Brown, Chairman  
E. Ralph Pierce, Vice-Chairman

Barbara Byrd

Lyndon Willingham

William Overby

## Other Officials

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 ..... James V. Lane  
Judge of the Circuit Court ..... John E. Wetsel, Jr.  
Clerk of the Circuit Court ..... Helen Butts  
Judge of the General District Court ..... Amy Beth Tisinger  
Judge of the Juvenile and Domestic Relations Court ..... Elizabeth Kellas  
Commonwealth's Attorney ..... Suzanne Mackall  
Commissioner of the Revenue ..... Donna Peake  
Treasurer ..... Sharon Keeler  
Sheriff ..... Anthony W. Roper  
Superintendent of Schools ..... Michael F. Murphy  
County Administrator ..... David L. Ash  
Director of Joint Administrative Services ..... Thomas J. Judge  
Director of Department of Social Services ..... Angie W. Jones

COUNTY OF CLARKE, VIRGINIA  
 FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

TABLE OF CONTENTS

---

	<b>Page</b>
Title Page	i
Directory of Principal Officials	ii
Table of Contents	iii-vi
Independent Auditors' Report	1-2
Management's Discussion and Analysis	3-10
 <b><u>Basic Financial Statements:</u></b>	
<b>Government-wide Financial Statements:</b>	
Exhibit 1    Statement of Net Assets	11
Exhibit 2    Statement of Activities	12-13
 <b>Fund Financial Statements:</b>	
Exhibit 3    Balance Sheet—Governmental Funds	14
Exhibit 4    Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	15
Exhibit 5    Statement of Revenues, Expenditures, and Changes in Fund Balances— Governmental Funds	16
Exhibit 6    Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Exhibit 7    Statement of Net Assets—Internal Service Fund	18
Exhibit 8    Statement of Revenues, Expenses, and Changes in Fund Net Assets— Internal Service Fund	19
Exhibit 9    Statement of Cash Flows - Internal Service Fund	20
Exhibit 10    Statement of Fiduciary Net Assets	21
<b>Notes to Financial Statements</b>	<b>22-49</b>

**COUNTY OF CLARKE, VIRGINIA**  
**FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**TABLE OF CONTENTS (CONTINUED)**

	<b>Page</b>
<b>Required Supplementary Information: (Continued)</b>	
Exhibit 11 Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—General Fund	50
Exhibit 12 Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—VPA Special Revenue Fund	51
Exhibit 13 Schedule of Pension Funding Progress for the Virginia Retirement System	52
<b>Other Supplementary Information:</b>	
Exhibit 14 Combining Balance Sheet—Nonmajor Governmental Funds	53
Exhibit 15 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds	54
Exhibit 16 Combining Balance Sheet—Nonmajor Special Revenue Funds	55
Exhibit 17 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Special Revenue Funds	56
Exhibit 18 Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—Nonmajor Special Revenue Funds	57-58
Exhibit 19 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Debt Service Funds	59
Exhibit 20 Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—Nonmajor Debt Service Funds	60
Exhibit 21 Combining Balance Sheet—Nonmajor Capital Projects Funds	61
Exhibit 22 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Capital Projects Funds	62
Exhibit 23 Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—Nonmajor Capital Projects Funds	63-64
Exhibit 24 Combining Statement of Changes of Fiduciary Net Assets—Agency Funds	65
Exhibit 25 Combining Statement of Changes in Fiduciary Assets and Liabilities—Agency Funds	66-67

COUNTY OF CLARKE, VIRGINIA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

TABLE OF CONTENTS (CONTINUED)

---

Page

**Other Supplementary Information: (Continued)**

**Discretely Presented Component Unit—School Board:**

Exhibit 26	Combining Balance Sheet—Discretely Presented Component Unit— School Board	68
Exhibit 27	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds—Discretely Presented Component Unit School Board	69
Exhibit 28	Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—Discretely Presented Component Unit School Board	70-71
Exhibit 29	Balance Sheet—Nonmajor Capital Project Fund—Discretely Presented Component Unit School Board	72
Exhibit 30	Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Capital Project Fund—Discretely Presented Component Unit School Board	73
Exhibit 31	Schedule of Revenues, Expenditures, and Changes in Fund Balance—Budget and Actual—Nonmajor and Major Capital Projects Funds—Discretely Presented Component Unit School Board	74-75

**Discretely Presented Component Unit—Sanitary Authority**

Exhibit 32	Statement of Net Assets	76
Exhibit 33	Statement of Revenues, Expenses, and Changes in Net Assets	77
Exhibit 34	Statement of Cash Flows	78

**Discretely Presented Component Unit—Industrial Development Authority**

Exhibit 35	Statement of Net Assets	79
Exhibit 36	Statement of Revenues, Expenses and Changes in Net Assets	80
Exhibit 37	Statement of Cash Flows	81

**COUNTY OF CLARKE, VIRGINIA**  
**FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**TABLE OF CONTENTS (CONTINUED)**

	<b>Page</b>
<b>Other Supplementary Information: (Continued)</b>	
<b>Supporting Schedules:</b>	
Schedule 1 Schedule of Revenues—Budget and Actual—Governmental Funds	82-90
Schedule 2 Schedule of Expenditures—Budget and Actual—Governmental Funds	91-97
<b>Other Statistical Information:</b>	
Table 1 Government-Wide Expenses by Function	98-99
Table 2 Government-Wide Revenues	100-101
Table 3 General Governmental Expenditures by Function	102-103
Table 4 General Governmental Revenues by Source	104-105
Table 5 Property Tax Levies and Collections	106
Table 6 Assessed Value of Taxable Property	107
Table 7 Property Tax Rates	108
Table 8 Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita—Last Ten Fiscal Years	109
Table 9 General Government Capital Projects Carryover Budget Allocations	110
Table 10 School Board Capital Projects Carryover Budget Allocations	111
<b>Compliance:</b>	
Report on Internal Control Over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	112-113
Independent Auditors’ Report on Compliance with Requirements that Could Have a Direct and Material Effect on Major Programs and on Internal Control Over Compliance in Accordance with OMB Circular A-133	114-115
Schedule of Expenditures of Federal Awards	116-117
Notes to Schedule of Expenditures of Federal Awards	118
Schedule of Findings and Questioned Costs	119



# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

---

## Independent Auditors' Report

---

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

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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Clarke's management. 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 *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2012, and the respective changes in financial position, and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2012, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedule of funding progress for the Virginia Retirement System 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 management's discussion and analysis and schedule of funding progress for the Virginia Retirement System 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 management's discussion and analysis and schedule of funding progress for the Virginia Retirement System because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Clarke, Virginia's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, supporting schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules, supporting schedules, 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Robinson, Farmer, Cox Associates*  
Charlottesville, Virginia  
December 7, 2012

## 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, 2012.

### Financial Highlights

- The assets of the County (excluding component units) exceeded its liabilities at the close of the most recent fiscal year by \$28.4 million (*net assets*). Of this amount, \$16.6 million (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$0.6 million, of which the governmental activities accounted for 100% of the decrease.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$328,939. 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 \$15,551,338 and are comprised of the numerous designations. Liquidity and stabilization funds comprise \$3,731,769. Saving for pay-as-you-go capital expenditures comprises \$843,462. Multi-year capital appropriations, net of estimated revenue, encumber an additional \$5,902,305. Finally, a total of \$4,378,566 is assigned for carryover requests from unexpended FY 12 funds, and \$695,236 is designated to the FY 13 budgeted deficit.
- The County's total long-term obligations decreased by \$2,310,113 (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 assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of how the financial position of the County may be changing. Increases in net assets may indicate an improved financial position; however, even decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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, and the Virginia Public Assistance Fund both 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 non-major 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 14 through 17 of this report.

The County maintains one type of *Proprietary Fund*. The County reports an internal service fund to account for the financing of health insurance provided to the various departments and the component unit school board. The internal service fund is reported on Exhibits 7-9 found on pages 18 through 20 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 21 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 22 through 49 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 49 through 52 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found starting on page 53 of this report.

## Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$28.4 million at the close of the most recent fiscal year. A large portion of the County's net assets (\$11.7 million, 41% 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 Assets:

**County of Clarke, Virginia  
Summary of Net Assets  
As of June 30, 2012 and 2011**

	<b>Governmental Activities</b>	
	<b>2012</b>	<b>2011</b>
Current and other assets	\$ 35,455,027	\$ 49,111,077
Capital assets	48,718,145	37,229,359
<b>Total assets</b>	<b>\$ 84,173,172</b>	<b>\$ 86,340,436</b>
Long-term liabilities outstanding	\$ 43,841,937	\$ 46,152,050
Other liabilities	11,978,860	11,285,732
<b>Total liabilities</b>	<b>\$ 55,820,797</b>	<b>\$ 57,437,782</b>
<b>Net assets:</b>		
Invested in capital assets, net of related debt	\$ 11,726,899	\$ 12,941,979
Restricted	8,564	32,593
Unrestricted	16,616,912	15,928,082
<b>Total net assets</b>	<b>\$ 28,352,375</b>	<b>\$ 28,902,654</b>

An additional portion of the County's net assets (\$8,564) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$16.6 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 assets.

As noted previously, the County's net assets decreased by \$0.5 million during the current fiscal year. This is largely attributable to the transfer of capital assets to the School Board as related debt is paid down and the depreciation cost of assets.

**Government-Wide Financial Analysis (Continued)**

Governmental activities decreased the County's net assets by \$0.5 million. The following table summarizes the County's Statement of Activities:

**County of Clarke, Virginia  
Changes in Net Assets  
Years Ended June 30, 2012 and 2011**

	<b>Governmental Activities</b>	
	<b>2012</b>	<b>2011</b>
<b>Revenues:</b>		
<b>Program revenues:</b>		
Charges for services	\$ 1,262,564	\$ 1,350,640
Operating grants and contributions	2,606,612	2,850,763
Capital grants and contributions	213,905	205,249
<b>General revenues:</b>		
Property taxes	17,478,712	17,655,465
Other taxes	1,814,930	1,653,965
Unrestricted revenues from the use of money and property	128,619	254,454
Miscellaneous	586,642	68,886
Grants and contributions not restricted to specific programs	<u>3,043,021</u>	<u>2,995,371</u>
<b>Total revenues</b>	<b>\$ <u>27,135,005</u></b>	<b>\$ <u>27,034,793</u></b>
<b>Expenses:</b>		
General governmental administration	\$ 1,943,393	\$ 1,905,789
Judicial administration	424,222	406,759
Public safety	3,466,939	3,205,467
Public works	970,017	900,060
Health and welfare	2,501,215	2,447,164
Parks, recreation, and cultural	1,001,174	969,405
Community development	708,196	991,056
Interest on long-term debt	2,061,986	1,832,949
Education	14,569,378	7,338,844
Transfers out	<u>38,764</u>	<u>16,648</u>
<b>Total expenses</b>	<b>\$ <u>27,685,284</u></b>	<b>\$ <u>20,014,141</u></b>
<b>Increase (decrease) in net assets</b>	<b>\$ (550,279)</b>	<b>\$ 7,020,652</b>
<b>Net assets - beginning of year</b>	<b>28,902,654</b>	<b>21,882,002</b>
<b>Net assets - end of year</b>	<b>\$ <u>28,352,375</u></b>	<b>\$ <u>28,902,654</u></b>

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

- Overall increase in operating expenses.
- Increase in interest for long-term debt.
- Increase in transfers out to school Board reported as education expense. These transfers largely represent a change in long-term assets and liabilities transferred between Component Unit School Board and the County.

## 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 \$16.8 million, an increase of \$.9 million in comparison with the prior year. Of this total amount, \$16.4 million or 98% constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *restricted* 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 \$15.9 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 83% 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 \$8,564 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 \$4,612,773 between the original budget and the final amended budgeted expenditures. The significant differences can be summarized as follows:

- \$43,927 increase in general government administration budget.
- \$58,571 increase in final budget appropriations for public safety.
- \$4,517,829 increase in final budget appropriations for education is primarily due to reappropriation of capital expenditures originally budgeted in prior years.
- (\$7,554) in other increases and decreases.



## Capital Asset and Debt Administration

**Capital assets:** The County's investment in capital assets for its governmental activities as of June 30, 2012, amounts to \$48.7 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 a computer server.
- Improvement of HVAC and carpeting.
- Investment in a dog park.
- Incurred expenditures for the groundwater study.
- Other projects included continued improvements in administrative building renovations, circuit courthouse renovations, and a recreation area project as well as the construction of the new Clarke County High School.

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

	Governmental Activities	
	2012	2011
Land	\$ 745,500	\$ 745,500
Buildings	10,242,971	5,841,910
Improvements	858,752	799,551
Machinery & Equipment	828,966	967,221
Construction in progress	36,041,956	28,875,177
Total	\$ 48,718,145	\$ 37,229,359

Additional information on the County's capital assets can be found in note 6 on pages 34 through 35 of this report.

**Long-term debt:** At the end of the current fiscal year, the County had total outstanding debt of \$43.9 million and details are summarized in the following table:

	Governmental Activities	
	2012	2011
Bonds payable:		
General obligation bonds	\$ 36,205,000	\$ 38,315,000
Premiums and discounts	482,059	570,672
Lease revenue bond	4,460,526	4,200,940
Note payable	548,000	672,000
VRS obligation	49,009	94,153
Capital lease	1,403,248	1,535,061
Compensated absences	694,095	764,224
Total	\$ 43,841,937	\$ 46,152,050

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

### **Economic Factors and Next Year's Budgets and Rates**

- Federal stimulus funding for schools will expire.
- Revenue from the Commonwealth and Federal Government will continue to be weak.
- Citizens are experiencing fiscal stress including unemployment.
- Employee benefit rates 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.

**BASIC FINANCIAL STATEMENTS**

**This page intentionally left blank**

## **Government-wide Financial Statements**

**This page intentionally left blank**

Statement of Net Assets  
June 30, 2012

	Primary Government Governmental Activities	Component Units		
		School Board	Clarke County Sanitary Authority	Industrial Development Authority
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,510,227	\$ 1,909,349	\$ 1,537,057	\$ 138,422
Receivables (net of allowance for uncollectibles):				
Taxes receivable	11,497,688	-	-	-
Accounts receivable	181,941	82,616	92,669	-
Notes receivable	2,653	-	-	-
Due from other funds	567,582	125,377	-	-
Due from component unit	566,825	-	-	-
Due from other governmental units	1,617,480	839,207	-	-
Prepaid expenses	327,967	17,073	12,204	-
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	6,156,596	-	-	-
Notes receivable - net of current portion	26,068	-	-	-
Capital assets (net of accumulated depreciation):				
Land	745,500	647,266	13,200	-
Buildings and system	10,242,971	9,202,455	-	-
Improvements other than buildings	858,752	283,798	-	-
Machinery and equipment	828,966	1,191,491	-	-
Utility plant in service	-	-	9,279,536	-
Construction in progress	36,041,956	-	287,733	-
Total assets	\$ 84,173,172	\$ 14,298,632	\$ 11,222,399	\$ 138,422
<b>LIABILITIES</b>				
Reconciled overdraft	\$ -	\$ 195,416	\$ -	\$ -
Accounts payable	686,195	1,431,947	46,335	1,560
Accrued liabilities	554	1,958,596	-	-
Accrued interest payable	798,160	-	-	-
Due to other funds	557,765	-	-	-
Due to primary government	-	566,825	-	-
Unearned revenue	9,936,186	-	12,976	-
Long-term liabilities:				
Due within one year	2,666,751	53,518	283,904	-
Due in more than one year	41,175,186	481,658	4,848,206	-
Total liabilities	\$ 55,820,797	\$ 4,687,960	\$ 5,191,421	\$ 1,560
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 11,726,899	\$ 11,325,010	\$ 4,448,359	\$ -
Restricted for:				
Swim team	4,219	-	-	-
Pool	4,345	-	-	-
Unrestricted (deficit)	16,616,912	(1,714,338)	1,582,619	136,862
Total net assets	\$ 28,352,375	\$ 9,610,672	\$ 6,030,978	\$ 136,862

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, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>				
Governmental activities:				
General government administration	\$ 1,943,393	\$ 127,472	\$ 193,007	\$ -
Judicial administration	424,222	2,901	178,765	-
Public safety	3,466,939	501,099	981,023	-
Public works	970,017	227,863	10,953	-
Health and welfare	2,501,215	-	1,229,164	-
Education	14,569,378	-	-	130,343
Parks, recreation, and cultural	1,001,174	403,203	13,700	-
Community development	708,196	26	-	83,562
Interest on long-term debt	2,061,986	-	-	-
Total governmental activities	\$ 27,646,520	\$ 1,262,564	\$ 2,606,612	\$ 213,905
Total primary government	\$ 27,646,520	\$ 1,262,564	\$ 2,606,612	\$ 213,905
<b>COMPONENT UNITS:</b>				
School Board	\$ 21,752,286	\$ 675,609	\$ 9,140,796	\$ -
Clarke County Sanitary Authority	867,469	474,994	-	225,500
Clarke County Industrial Development Authority	9,081	9,285	-	-
Total component units	\$ 22,628,836	\$ 1,159,888	\$ 9,140,796	\$ 225,500
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				
Transfers				
Total general revenues and transfers				
Change in net assets				
Net assets - beginning				
Net assets - ending				

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



Exhibit 2

Net (Expense) Revenue and Changes in Net Assets				
Primary Government	Component Units			
Governmental Activities	School Board	Clarke County Sanitary Authority	Industrial Development Authority	
\$ (1,622,914)	\$ -	\$ -	\$ -	\$ -
(242,556)	-	-	-	-
(1,984,817)	-	-	-	-
(731,201)	-	-	-	-
(1,272,051)	-	-	-	-
(14,439,035)	-	-	-	-
(584,271)	-	-	-	-
(624,608)	-	-	-	-
(2,061,986)	-	-	-	-
<u>\$ (23,563,439)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (23,563,439)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ (11,935,881)	\$ -	\$ -	\$ -
-	-	(166,975)	-	-
-	-	-	204	-
<u>\$ -</u>	<u>\$ (11,935,881)</u>	<u>\$ (166,975)</u>	<u>\$ 204</u>	<u>\$ -</u>
\$ 17,478,712	\$ -	\$ -	\$ -	\$ -
809,340	-	-	-	-
377,700	-	-	-	-
222,990	-	-	-	-
302,478	-	-	-	-
102,422	-	-	-	-
128,619	36,474	10,723	5,816	-
586,642	59,105	137,226	778	-
3,043,021	-	-	-	-
-	14,554,335	10,000	-	-
(38,764)	-	-	-	-
<u>\$ 23,013,160</u>	<u>\$ 14,649,914</u>	<u>\$ 157,949</u>	<u>\$ 6,594</u>	<u>\$ -</u>
(550,279)	2,714,033	(9,026)	6,798	-
<u>28,902,654</u>	<u>6,896,639</u>	<u>6,040,004</u>	<u>130,064</u>	<u>\$ -</u>
<u>\$ 28,352,375</u>	<u>\$ 9,610,672</u>	<u>\$ 6,030,978</u>	<u>\$ 136,862</u>	<u>\$ -</u>

**This page intentionally left blank**

## **Fund Financial Statements**

**This page intentionally left blank**

Balance Sheet  
 Governmental Funds  
 June 30, 2012

	<u>General</u>	<u>Virginia Public Assistance</u>	<u>School Debt Service</u>	<u>Other Govern- mental Funds</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 13,939,984	\$ -	\$ -	\$ 572,678	\$ 14,512,662
Receivables (net of allowance for uncollectibles):					
Taxes receivable	11,497,688	-	-	-	11,497,688
Accounts receivable	103,049	-	-	78,892	181,941
Due from other funds	258,025	-	37,187	272,370	567,582
Due from component unit	566,825	-	-	-	566,825
Due from other governmental units	1,445,771	92,272	-	79,437	1,617,480
Prepaid items	131,060	1,539	14,264	181,104	327,967
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	-	-	-	18,183	18,183
Total assets	<u>\$ 27,942,402</u>	<u>\$ 93,811</u>	<u>\$ 51,451</u>	<u>\$ 1,202,664</u>	<u>\$ 29,290,328</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 221,048	\$ 119	\$ 51,451	\$ 413,577	\$ 686,195
Accrued liabilities	554	-	-	-	554
Due to other funds	444,458	93,692	-	19,615	557,765
Deferred revenue	11,265,005	-	-	-	11,265,005
Total liabilities	<u>\$ 11,931,065</u>	<u>\$ 93,811</u>	<u>\$ 51,451</u>	<u>\$ 433,192</u>	<u>\$ 12,509,519</u>
Fund balances:					
Nonspendable:					
Prepaid items	\$ 131,060	\$ 1,539	\$ 14,264	\$ 181,104	\$ 327,967
Restricted for:					
Swim team	-	-	-	4,219	4,219
Pool	-	-	-	4,345	4,345
Committed for:					
Animal care expenditures	-	-	-	9,619	9,619
Community development	-	-	-	24,735	24,735
Public safety expenditures	-	-	-	50,861	50,861
Assigned for:					
Capital projects	-	-	-	494,589	494,589
Other (Note 15)	15,551,338	-	-	-	15,551,338
Unassigned	328,939	(1,539)	(14,264)	-	313,136
Total fund balances	<u>\$ 16,011,337</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 769,472</u>	<u>\$ 16,780,809</u>
Total liabilities and fund balances	<u>\$ 27,942,402</u>	<u>\$ 93,811</u>	<u>\$ 51,451</u>	<u>\$ 1,202,664</u>	<u>\$ 29,290,328</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 Assets  
June 30, 2012

---

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

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$ 16,780,809
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	48,718,145
Unspent bond proceeds used for construction by the component unit school board and other assets and liabilities are reported as assets and liabilities of the primary government on the statement of net assets (Note 6).	6,138,413
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	1,328,819
Long-term note receivable is not available to pay for current period expenditures and, therefore, is not reported in the funds.	28,721
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when paid.	(798,160)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	(2,435)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(43,841,937)</u>
Net assets of governmental activities	<u>\$ 28,352,375</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, 2012

	General	Virginia Public Assistance	School Debt Service	Total Nonmajor Governmental Funds	Total
<b>REVENUES</b>					
General property taxes	\$ 17,551,036	\$ -	\$ -	\$ 18,601	\$ 17,569,637
Other local taxes	1,814,930	-	-	-	1,814,930
Permits, privilege fees, and regulatory licenses	236,880	-	-	-	236,880
Fines and forfeitures	362,725	-	-	-	362,725
Revenue from the use of money and property	100,039	-	27,976	604	128,619
Charges for services	653,049	-	-	9,910	662,959
Miscellaneous	39,101	-	-	550,117	589,218
Recovered costs	141,976	46,825	-	-	188,801
Intergovernmental revenues:					
Commonwealth	4,187,707	334,876	-	462,877	4,985,460
Federal	149,474	562,175	130,343	36,086	878,078
Total revenues	<u>\$ 25,236,917</u>	<u>\$ 943,876</u>	<u>\$ 158,319</u>	<u>\$ 1,078,195</u>	<u>\$ 27,417,307</u>
<b>EXPENDITURES</b>					
Current:					
General government administration	\$ 1,705,944	\$ -	\$ -	\$ -	\$ 1,705,944
Judicial administration	422,609	-	-	-	422,609
Public safety	3,263,777	-	-	27,555	3,291,332
Public works	971,266	-	-	-	971,266
Health and welfare	345,139	1,361,559	-	773,848	2,480,546
Education	10,631,268	-	-	-	10,631,268
Parks, recreation, and cultural	920,144	-	-	-	920,144
Community development	554,290	-	-	167,028	721,318
Nondepartmental	1,242	-	-	-	1,242
Capital projects	-	-	-	1,183,663	1,183,663
Debt service:					
Principal retirement	-	-	2,375,570	193,754	2,569,324
Interest and other fiscal charges	-	-	1,745,876	181,946	1,927,822
Total expenditures	<u>\$ 18,815,679</u>	<u>\$ 1,361,559</u>	<u>\$ 4,121,446</u>	<u>\$ 2,527,794</u>	<u>\$ 26,826,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,421,238</u>	<u>\$ (417,683)</u>	<u>\$ (3,963,127)</u>	<u>\$ (1,449,599)</u>	<u>\$ 590,829</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ -	\$ 417,683	\$ 3,963,127	\$ 1,254,860	\$ 5,635,670
Transfers out	(5,586,959)	-	-	(87,475)	(5,674,434)
Issuance of lease revenue bond	-	-	-	307,792	307,792
Total other financing sources (uses)	<u>\$ (5,586,959)</u>	<u>\$ 417,683</u>	<u>\$ 3,963,127</u>	<u>\$ 1,475,177</u>	<u>\$ 269,028</u>
Net change in fund balances	\$ 834,279	\$ -	\$ -	\$ 25,578	\$ 859,857
Fund balances - beginning, as adjusted	15,177,058	-	-	743,894	15,920,952
Fund balances - ending	<u>\$ 16,011,337</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 769,472</u>	<u>\$ 16,780,809</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, 2012

---

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

Net change in fund balances - total governmental funds \$ 859,857

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period.

Capital outlay	\$	1,034,074	
Depreciation expense		(569,211)	
Joint tenancy asset transfer		<u>(463,000)</u>	1,863

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. (90,925)

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 assets. This amount is the net effect of these differences in the treatment of long-term assets.

Principal payments received (2,576)

Changes in long-term assets and liabilities transferred from component unit School Board. (3,475,110)

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 assets. Also, governmental funds report the effect of issuance costs, 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.

Issuance of lease revenue bonds	\$	(329,340)	
Principal retired		2,480,711	
Bond discount amortization		(2,404)	
Bond premium amortization		<u>91,017</u>	2,239,984

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	\$	70,129	
(Increase)/decrease in accrued interest payable		<u>(112,616)</u>	(42,487)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities. (40,885)

Change in net assets of governmental activities \$ (550,279)

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



Statement of Net Assets  
 Internal Service Fund  
 June 30, 2012

	<u>Health Insurance Fund</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ <u>          -</u>
Total assets	\$ <u>          -</u>
<b>LIABILITIES</b>	
Current liabilities:	
Reconciled overdraft	\$ <u>      2,435</u>
Total current liabilities	\$ <u>      2,435</u>
Total liabilities	\$ <u>      2,435</u>
<b>NET ASSETS</b>	
Unrestricted	\$ <u>      (2,435)</u>
Total net assets	\$ <u>      (2,435)</u>

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

Statement of Revenues, Expenses, and Changes in Fund Net Assets  
 Internal Service Fund  
 For the Year Ended June 30, 2012

---

	<u>Health Insurance Fund</u>
<b>OPERATING REVENUES</b>	
Charges for services:	
Insurance premiums	\$ <u>131,151</u>
Total operating revenues	\$ <u>131,151</u>
<b>OPERATING EXPENSES</b>	
Insurance claims and expenses	\$ <u>172,036</u>
Total operating expenses	\$ <u>172,036</u>
Operating income (loss)	\$ <u>(40,885)</u>
Total net assets - beginning	<u>38,450</u>
Total net assets - ending	\$ <u><u>(2,435)</u></u>

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

Statement of Cash Flows  
 Internal Service Fund  
 For the Year Ended June 30, 2012

---

	<u>Health Insurance Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts for insurance premiums	\$ 131,151
Payments for premiums	<u>(169,601)</u>
Net cash provided by (used for) operating activities	\$ <u>(38,450)</u>
Net increase (decrease) in cash and cash equivalents	\$ (38,450)
Cash and cash equivalents - beginning	<u>38,450</u>
Cash and cash equivalents - ending	<u>\$ -</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>	
Operating income (loss)	\$ <u>(40,885)</u>
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:	
Cash overdraft	<u>2,435</u>
Net cash provided by (used for) operating activities	<u>\$ (38,450)</u>

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

Statement of Fiduciary Net Assets  
 Fiduciary Funds  
 June 30, 2012

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 78,476
Prepaid expenses	1,480
Due from other governments	317,287
Due from other funds	<u>6,398</u>
Total assets	<u>\$ 403,641</u>
<b>LIABILITIES</b>	
Reconciled overdraft	\$ 48,538
Accounts payable	92,932
Amount held for Town	9,088
Sales tax payable to other towns	31,178
Due to other funds	144,717
Amounts held for social services clients	18,641
Accrued liabilities	<u>58,547</u>
Total liabilities	<u>\$ 403,641</u>

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

## COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012

---

### 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 specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia, and the accounting principles generally accepted in the United States as specified by the Governmental Accounting Standards Board. The more significant of the government's accounting policies are described below.

#### Government-wide and Fund Financial Statements

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

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

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

## COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

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

---

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

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

#### **A. Financial Reporting Entity**

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

#### **B. Individual Component Unit Disclosures**

*Blended Component Unit.* The County has no blended component units to be included for the fiscal year ended June 30, 2012.

##### *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 Fund 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, 2012.

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, 2012.

## COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

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

---

#### **B. Individual Component Unit Disclosures: (Continued)**

##### *Discretely Presented Component Units: (Continued)*

The Clarke County Industrial Development Authority is responsible for industrial and commercial development in the County. The Authority consists of seven members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County, and therefore, it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2012.

#### **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 County applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989 unless these pronouncements conflict with or contradict GASB pronouncements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**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 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 deferred 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.

**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, School Operating Fund, and School Cafeteria Fund are considered major funds. The CSA Fund, Drug Enforcement Fund, Animal Care Fund, and Parks and Recreation Funds are considered nonmajor funds.



COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

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

---

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

1. Governmental Funds: (Continued)

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 School Capital Projects Fund is considered a major fund. The School Capital Project Proffers 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. Proprietary Funds - account for operations that are financed in a manner similar to private business enterprises. The proprietary fund measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary funds for the County consist of an internal service fund.

Internal Service Funds - account for the financing of goods and services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The Internal Service Fund consists of the Health Insurance 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.

Investments for the government, as well as for its component units are reported at fair value.

**F. Investments**

Investments are stated at fair value which approximates market; no investments are valued at cost. Certificates of deposit and short-term repurchase agreements are reported in the accompanying financial statements as cash and cash equivalents.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

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

G. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e. the current portions of the interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectibles. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$325,031 at June 30, 2012 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 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 as estimated fair market 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 assets lives 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, 2012 was immaterial.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**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>
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 Assets. In accordance with the provisions of Government Accounting Standards No. 16, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to received 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. Retirement Plan**

Retirement plan contributions are actuarially determined and consist of current service costs and amortization of prior service cost over a 30-year period. The County’s policy is to fund pension cost as it accrues.

**K. 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.

**L. Net Assets**

Net assets are the difference between assets and liabilities. Net assets invested in capital assets represent capital assets, less accumulated depreciation less any outstanding debt related to the acquisition, construction or improvement of those assets.

**M. Long-term Obligations**

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

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

---

**M. Long-term Obligations: (Continued)**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**O. Prepaid Items**

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.

**P. Fund Equity**

Beginning with fiscal year 2011, the County implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. 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.

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).

## COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (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.
8. The School Food Service Fund overspent appropriations by \$16,342. The Internal Service Fund reported an ending fund balance of (\$2,435).

### **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.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 3—Deposits and Investments: (Continued)**

**Investments**

Statutes authorize the County to invest in obligations of the United States or agencies 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, 2012 the County does not have a formal investment policy addressing the various types of risks related to investments.

**Credit Risk of Debt Securities**

The County’s rated debt investments as of June 30, 2012 were rated by *Standard and Poor’s* and the ratings are presented below using the *Standard and Poor’s* rating scale.

<b>Locality’s Rate Debt Investments’ Values</b>	
<b>Rated Debt Investments</b>	<b>Fair Quality Ratings</b>
	<b>AAA</b>
Local Government Investment Pool	\$ 2,131,343
State Non-Arbitrage Pool	6,315,853
Total	\$ <u>8,447,196</u>

**Interest Rate Risk**

<b>Investment Maturity (in years)</b>		
<b>Investment Type</b>	<b>Maturity</b>	
	<b>Fair Value</b>	<b>1</b>
Local Government Investment Pool	\$ 2,131,343	\$ 2,131,343
Total	\$ <u>2,131,343</u>	\$ <u>2,131,343</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 3—Deposits and Investments: (Continued)**

**External Investment Pools:**

The State Non-Arbitrage Pool (SNAP) is an open-end management investment company registered with the Securities and Exchange Commission (SEC). The fair value of the positions in the Local Government Investment Pool (LGIP) are the same as the value of the pool shares. As this pool is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. LGIP maintains a policy to operate in a manner consistent with SEC Rule 2a-7.

**Note 4—Due from Other Governments:**

At June 30, 2012, 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	39,147	-
State sales tax	-	373,825
Constitutional officer reimbursements	105,939	-
PPTRA	1,212,896	-
Communication taxes	74,852	-
Recordation tax	16,735	-
Comprehensive Services Act	79,437	-
School fund grants	-	95,236
Other general grants	448	-
Federal Government:		
Virginia Public Assistance funds	53,125	-
Other general grants	118,559	-
School fund grants	-	370,146
	<u>                    </u>	<u>                    </u>
Total due from other governments	<u>\$ 1,701,138</u>	<u>\$ 839,207</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 5—Interfund Obligations:**

Details of the Primary Government's interfund receivables and payables as of June 30, 2012, are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<b>Primary Government:</b>		
General	\$ 258,025	\$ 444,458
Less Amount Due to Joint Admin Services Fund		(3,125)
Comprehensive Services Act	-	19,615
County Capital Projects Fund	272,370	-
Virginia Public Assistance	-	93,692
School Debt Service Fund	<u>37,187</u>	<u>-</u>
 Total Primary Government	 <u>\$ 567,582</u>	 <u>\$ 554,640</u>
 <b>Component Unit:</b>		
School Capital Projects Fund	<u>\$ 125,377</u>	<u>\$ -</u>
 <b>Agency Funds:</b>		
Unemployment Compensation Fund	\$ 6,398	\$ -
Undistributed Local Sales Tax Fund	<u>-</u>	<u>144,717</u>
 Total Agency Funds	 <u>\$ 6,398</u>	 <u>\$ 144,717</u>
 Grand Total	 <u>699,357</u>	 <u>699,357</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, 2012 (Continued)

**Note 6—Capital Assets:**

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2012:

	Balance July 1, 2011	Additions	Deletions	Joint Tenancy Transfer (Net)	Balance June 30, 2012
<b>Primary Government:</b>					
Capital assets not being depreciated:					
Land	\$ 745,500	\$ -	\$ -	\$ -	\$ 745,500
Construction in Progress	28,875,177	12,409,256	5,242,477	-	36,041,956
Total capital assets not being depreciated	<u>\$ 29,620,677</u>	<u>\$ 12,409,256</u>	<u>\$ 5,242,477</u>	<u>\$ -</u>	<u>\$ 36,787,456</u>
Capital assets being depreciated:					
Buildings	\$ 11,568,653	\$ 5,055,339	\$ -	\$ (550,000)	\$ 16,073,992
Improvements other than buildings	1,630,082	120,739	-	-	1,750,821
Equipment	3,277,470	178,140	20,508	-	3,435,102
Total capital assets being depreciated	<u>\$ 16,476,205</u>	<u>\$ 5,354,218</u>	<u>\$ 20,508</u>	<u>\$ (550,000)</u>	<u>\$ 21,259,915</u>
Accumulated depreciation:					
Buildings	5,726,743	191,278	-	(87,000)	5,831,021
Improvements other than buildings	830,531	61,538	-	-	892,069
Equipment	2,310,249	316,395	(20,508)	-	2,606,136
Total accumulated depreciation	<u>\$ 8,867,523</u>	<u>\$ 569,211</u>	<u>\$ (20,508)</u>	<u>\$ (87,000)</u>	<u>\$ 9,329,226</u>
Total capital assets being depreciated, net	<u>\$ 7,608,682</u>	<u>\$ 4,785,007</u>	<u>\$ -</u>	<u>\$ (463,000)</u>	<u>\$ 11,930,689</u>
Net capital assets	<u>\$ 37,229,359</u>	<u>\$ 17,194,263</u>	<u>\$ 5,242,477</u>	<u>\$ (463,000)</u>	<u>\$ 48,718,145</u>
<b>Component Unit-School Board:</b>					
Capital assets not being depreciated:					
Land	\$ 647,266	\$ -	\$ -	\$ -	\$ 647,266
Total capital assets not being depreciated	<u>\$ 647,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,266</u>
Capital assets being depreciated:					
Buildings	\$ 16,203,721	\$ 189,735	\$ -	\$ 550,000	\$ 16,943,456
Improvements other than buildings	218,538	107,638	-	-	326,176
Equipment	4,324,627	196,249	44,930	-	4,475,946
Total capital assets being depreciated	<u>\$ 20,746,886</u>	<u>\$ 493,622</u>	<u>\$ 44,930</u>	<u>\$ 550,000</u>	<u>\$ 21,745,578</u>
Accumulated depreciation:					
Buildings	\$ 7,100,832	\$ 553,169	\$ -	\$ 87,000	\$ 7,741,001
Improvements other than buildings	28,070	14,308	-	-	42,378
Equipment	2,955,578	373,807	(44,930)	-	3,284,455
Total accumulated depreciation	<u>\$ 10,084,480</u>	<u>\$ 941,284</u>	<u>\$ (44,930)</u>	<u>\$ 87,000</u>	<u>\$ 11,067,834</u>
Total capital assets being depreciated, net	<u>\$ 10,662,406</u>	<u>\$ (447,662)</u>	<u>\$ -</u>	<u>\$ 463,000</u>	<u>\$ 10,677,744</u>
Net capital assets component unit school board	<u>\$ 11,309,672</u>	<u>\$ (447,662)</u>	<u>\$ -</u>	<u>\$ 463,000</u>	<u>\$ 11,325,010</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 6—Capital Assets: (Continued)**

Depreciation expense was charged to functions/programs/funds as follows:

Governmental activities:	
General government	\$ 362,708
Public safety	89,390
Public works	8,697
Health and welfare	255
Parks, recreation and cultural	77,597
Community development	<u>30,564</u>
Total Governmental activities	\$ <u>569,211</u>
Component Unit School Board	\$ <u>941,284</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, 2012 is that school financed assets in the amount of \$37,324,410 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, 2012 follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 13,200	\$ -	\$ -	\$ 13,200
Construction in progress	<u>451,490</u>	<u>120,967</u>	<u>284,724</u>	<u>287,733</u>
Total capital assets not being depreciated	\$ <u>464,690</u>	\$ <u>120,967</u>	\$ <u>284,724</u>	\$ <u>300,933</u>
Capital Assets being depreciated:				
Utility plant and equipment	\$ 11,304,767	\$ 509,724	\$ -	\$ 11,814,491
Less: accumulated depreciation	<u>(2,234,289)</u>	<u>(300,666)</u>	<u>-</u>	<u>(2,534,955)</u>
Total capital assets being depreciated, net	\$ <u>9,070,478</u>	\$ <u>209,058</u>	\$ <u>-</u>	\$ <u>9,279,536</u>
Capital assets, net	\$ <u>9,535,168</u>	\$ <u>330,025</u>	\$ <u>284,724</u>	\$ <u>9,580,469</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 7—Interfund Transfers:**

Interfund transfers for the year ended June 30, 2012, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General Fund	\$ -	\$ 5,436,959
Parks and Rec Fund		32,625
Parks Construction Fund		54,850
Unemployment Compensation Benefits	38,765	-
School Debt Service	3,963,127	-
County Capital Improvements	300,236	-
Virginia Public Assistance	417,683	-
Comprehensive Services Act	438,833	-
General Debt Service	365,790	-
	<u>5,524,434</u>	<u>5,524,434</u>
Total	\$ <u>5,524,434</u>	\$ <u>5,524,434</u>
Component Unit:		
School Fund	\$ -	\$ 37,087
School Food Service Fund	37,087	-
	<u>37,087</u>	<u>-</u>
Total	\$ <u>37,087</u>	\$ <u>37,087</u>

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 8—Long-Term Obligations:**

**Primary Government:**

A summary of long-term obligations is as follows:

	<u>Amounts Payable at July 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>Amounts Payable at June 30, 2012</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Obligations:</b>					
Incurred by County:					
Claims, judgments and compensated absences payable	\$ 764,224	\$ -	\$ 70,129	\$ 694,095	\$ 69,410
Lease revenue bond	4,200,940	329,340	69,754	4,460,526	68,998
Boyce wastewater VRA Note	672,000	-	124,000	548,000	137,500
Total incurred by County	<u>\$ 5,637,164</u>	<u>\$ 329,340</u>	<u>\$ 263,883</u>	<u>\$ 5,702,621</u>	<u>\$ 275,908</u>
Incurred by School Board:					
General obligation bonds payable	\$ 38,315,000	-	\$ 2,110,000	\$ 36,205,000	\$ 2,125,000
Capital leases	1,535,061	-	131,813	1,403,248	137,212
VRS obligation	94,153	-	45,144	49,009	49,009
Total Incurred by School Board	<u>\$ 39,944,214</u>	<u>\$ -</u>	<u>\$ 2,286,957</u>	<u>\$ 37,657,257</u>	<u>\$ 2,311,221</u>
Premiums on bonds issued	\$ 604,193	-	\$ 91,017	\$ 513,176	\$ 82,026
Discount on bonds issued	(33,521)	-	(2,404)	(31,117)	(2,404)
Total Governmental Obligations	<u>\$ 46,152,050</u>	<u>\$ 329,340</u>	<u>\$ 2,639,453</u>	<u>\$ 43,841,937</u>	<u>\$ 2,666,751</u>

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

Year Ending June 30,	County Obligations			School Obligations					
	VRA Bonds Principal	RDA Lease Revenue Bonds Principal	Interest	Bonds and Literary Loans		VRS Obligation		Capital Leases	
	Principal	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 137,500	\$ 68,998	\$ 182,702	\$ 2,125,000	\$ 1,662,455	\$ 49,009	\$ 2,442	\$ 137,212	\$ 54,861
2014	147,500	71,899	179,801	2,135,000	1,557,495	-	-	142,831	49,242
2015	169,000	74,921	176,779	2,225,000	1,447,525	-	-	148,681	43,392
2016	94,000	78,071	173,629	2,320,000	1,331,823	-	-	154,771	37,303
2017	-	81,353	170,347	2,405,000	1,215,689	-	-	161,110	30,963
2018-2022	-	461,032	797,468	7,545,000	4,927,818	-	-	630,567	59,759
2023-2027	-	566,435	692,065	8,160,000	3,193,705	-	-	28,076	449
2028-2032	-	695,937	562,563	9,290,000	1,063,525	-	-	-	-
2033-2037	-	855,046	403,454	-	-	-	-	-	-
2038-2042	-	1,050,532	207,968	-	-	-	-	-	-
2043-2044	-	456,302	18,739	-	-	-	-	-	-
Total	<u>\$ 548,000</u>	<u>\$ 4,460,526</u>	<u>\$ 3,565,515</u>	<u>\$ 36,205,000</u>	<u>\$ 16,400,035</u>	<u>\$ 49,009</u>	<u>\$ 2,442</u>	<u>\$ 1,403,248</u>	<u>\$ 275,969</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**Note 8—Long-Term Obligations: (Continued)**

---

**Primary Government: (Continued)**

Details of long-term indebtedness:

**Amount  
Outstanding**

---

Virginia Resource Authority (VRA) Bonds:

\$1,800,000 General obligation Sewer bonds issued August 1, 1994 to the Town of Boyce due in annual installments of varying amounts through August 1, 2015. Debt assumed by the County during fiscal years 1998-1999 no interest.

\$ 548,000

Lease Revenue Bond:

\$4,822,000 lease revenue bond for capital projects issued May 16, 2007 due in monthly installments of \$20,975 commencing May 16, 2009 payable through May 16, 2044 including interest at 4.125%.

\$ 4,460,526

Virginia Public School Authority (VPSA) Bonds:

\$2,500,000 Series B bonds issued December 17, 1992, due in annual installments of varying amounts through December 15, 2012; interest ranges from 5.85% to 8.1%

\$ 75,000

\$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

260,000

\$29,200,000 plus a premium of \$635,208 Series 2006B issued November 9, 2006 due in annual principal installments of 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

23,720,000

\$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

2,855,000

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (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>	
\$2,230,000 plus a premium of \$200,813 Series 2010 A bonds issued May 13, 2010, due in semi-annual installments of varying amounts through July 15, 2016; interest payable at rates between 3.050% to 5.050%.	\$ 1,900,000
\$7,395,000 less a discount of \$35,137 Series 2010 B Build America Bonds issued under the American Recovery and Reinvestment Act of 2009 on May 13, 2010. Interest only payments due semi-annually through January 15, 2017; principal and interest payments due semi-annually beginning July 15, 2017 through July 15, 2030. Interest rate varies between 3.854% to 5.562% and is offset by a 35% federal interest subsidy received semi-annually.	7,395,000
Total Virginia Public School Authority Bonds	<u>\$ 36,205,000</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%	\$ 922,259
\$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%	480,989
Total Capital Leases	<u>\$ 1,403,248</u>
Compensated absences	<u>\$ 694,095</u>
VRS Obligation	<u>\$ 49,009</u>
Premium on bonds issued	<u>\$ 513,176</u>
Discount on bonds issued	<u>\$ (31,117)</u>
Total Primary Government	<u>\$ 43,841,937</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 8—Long-Term Obligations: (Continued)**

**Primary Government: (Continued)**

Details of long-term indebtedness: (Continued)

The assets acquired through capital leases are as follows:

Asset:	
Machinery and equipment	\$ 284,380
Building improvements	2,155,605
Less: Accumulated depreciation	<u>(860,738)</u>
Total	<u>\$ 1,579,247</u>
Net present value of leases	<u>\$ 1,403,248</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, 2012:

	Amounts Payable at July 1, 2011			Amounts Payable at June 30, 2012	Amounts Due Within One Year
		Increases	Decreases		
Compensated absences payable	<u>\$ 500,925</u>	<u>\$ 34,251</u>	<u>\$ -</u>	<u>\$ 535,176</u>	<u>\$ 53,518</u>

Details of Long-Term Indebtedness:

Compensated absences liability	<u>\$ 535,176</u>
--------------------------------	-------------------

**Component Unit—Sanitary Authority:**

The following is a summary of long-term debt transactions of the Component Unit—Sanitary Authority for the year ended June 30, 2012:

**Changes in Long-Term Debt:**

	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012
General Obligation Bond	\$ 695,937	\$ -	\$ 33,139	\$ 662,798
Notes payables	<u>4,719,033</u>	<u>-</u>	<u>249,721</u>	<u>4,469,312</u>
Totals	<u>\$ 5,414,970</u>	<u>\$ -</u>	<u>\$ 282,860</u>	<u>\$ 5,132,110</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 8—Long-Term Obligations: (Continued)**

**Component Unit—Sanitary Authority: (Continued)**

	<u>Total Amount</u>	<u>Amount Due Within One Year</u>
<b>Water Operating Fund:</b>		
<u>General Obligation Bond:</u>		
<p>\$997,000 water system revenue bonds issued August 21, 2001 due in semi-annual installments beginning September 1, 2002 through August 1, 2031. No interest</p>		
	\$ 662,798	\$ 33,140
<u>Notes Payable:</u>		
<p>Note payable to VRA for the grouting project. Due June 2032. Payable semiannually. No interest</p>		
	38,542	1,880
<p>Note payable to VRA for new Boyce to Millwood line. Due June 2032. Payable semiannually. No interest</p>		
	131,250	6,250
<p>\$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</p>		
	<u>608,896</u>	<u>35,582</u>
Total Water Fund	\$ <u>1,441,486</u>	\$ <u>76,852</u>
<b>Boyce Wastewater Facility</b>		
<p>Note payable to VRA for the Millwood Sewer project. Due June 2032. Payable semiannually. No interest</p>		
	\$ 403,294	\$ 19,205
<p>\$3,761,429 note payable to VRA issued October 1, 2008 due in semi-annual installments of \$93,924 payable through November 1, 2029.</p>		
	<u>3,287,330</u>	<u>187,847</u>
Total Boyce Wastewater Facility	\$ <u>3,690,624</u>	\$ <u>207,052</u>
Total Clarke County Sanitary Authority	<u>\$ 5,132,110</u>	<u>\$ 283,904</u>



COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 8—Long-Term Obligations: (Continued)**

**Component Unit—Sanitary Authority: (Continued)**

Annual requirements to amortize the long-term bonds payable and the related interest are as follows:

Year Ending June 30,	General Obligation Bond		Notes Payable	
	Principal	Interest	Principal	Interest
2013	\$ 33,140	\$ -	\$ 250,764	\$ 18,002
2014	33,140	-	251,840	16,927
2015	33,140	-	252,948	15,819
2016	33,140	-	254,089	14,677
2017	33,140	-	255,265	13,501
2018-2022	165,700	-	1,295,247	48,583
2023-2027	165,700	-	1,276,474	13,773
2028-2032	165,698	-	607,231	-
2033	-	-	25,454	-
Total	\$ <u>662,798</u>	\$ <u>-</u>	\$ <u>4,469,312</u>	\$ <u>141,282</u>

**Note 9—Deferred Revenue:**

Deferred revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Deferred revenue totaling \$11,265,005 is comprised of the following:

Deferred Property Tax Revenue: Deferred revenue representing uncollected tax billings not available for funding of current expenditures totaled \$11,143,063 at June 30, 2012.

Prepaid Property Taxes: Property taxes due subsequent June 30, 2012, but paid in advance by the taxpayers totaled \$121,942 at June 30, 2012.

**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 Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements.

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**Note 11—Defined Benefit Pension Plan:**

---

**A. Plan Description**

Name of Plan: Virginia Retirement System (VRS)  
Identification of Plan: Agent and Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Administering Entity: Virginia Retirement System (System)

All full-time, salaried permanent employees of participating employers are automatically covered by VRS upon employment. Benefits vest after five years of service credit. Members earn one month service credit for each month they are employed and their employer is paying into the VRS. Members are eligible to purchase prior public service, active duty military service, certain periods of leave and previously refunded VRS service as credit in their plan.

VRS administers two defined benefit plans for local government employees - Plan 1 and Plan 2:

- Members hired before July 1, 2010 and who have service credits before July 1, 2010 are covered under Plan 1. Non-hazardous duty members are eligible for an unreduced retirement benefit beginning at age 65 with at least five years of service credit or age 50 with at least 30 years of service credit. They may retire with a reduced benefit early at age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit.
- Members hired or rehired on or after July 1, 2010 and who have no service credits before July 1, 2010 are covered under Plan 2. Non-hazardous duty members are eligible for an unreduced benefit beginning at their normal Social Security retirement age with at least five years of service credit or when the sum of their age and service equals 90. They may retire with a reduced benefit as early as age 60 with at least five years of service credit.
- Eligible hazardous duty members in Plan 1 and Plan 2 are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. These members include sheriffs, deputy sheriffs and hazardous duty employees of political subdivisions that have elected to provide enhanced coverage for hazardous duty service. They may retire with a reduced benefit as early as age 50 with at least five years of service credit. All other provisions of the member's plan apply.

The VRS Basic Benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the member's average final compensation multiplied by the member's total service credit. Under Plan 1, average final compensation is the average of the member's 36 consecutive months of highest compensation. Under Plan 2, average final compensation is the average of the member's 60 consecutive months of highest compensation. The retirement multiplier for non-hazardous duty members is 1.70%. The retirement multiplier for sheriffs and regional jail superintendents is 1.85%. The retirement multiplier for eligible political subdivision hazardous duty employees other than sheriffs and jail superintendents is 1.70% or 1.85% as elected by the employer. At retirement, members can elect the Basic Benefit, the Survivor Option, a Partial Lump-Sum Option Payment (PLOP) or the Advance Pension Option. A retirement reduction factor is applied to the Basic Benefit amount for members electing the Survivor Option, PLOP or Advance Pension Option or those retiring with a reduced benefit.

Retirees are eligible for an annual cost-of-living adjustment (COLA) effective July 1 of the second calendar year of retirement. Under Plan 1, the COLA cannot exceed 5.00%; under Plan 2, the COLA cannot exceed 6.00%. During years of no inflation or deflation, the COLA is 0.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia (1950), as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 11—Defined Benefit Pension Plan: (Continued)**

**A. Plan Description: (Continued)**

The system issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for VRS. A copy of the most recent report may be obtained from the VRS Web site at <http://www.varetire.org/Pdf/Publications/2011-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

**B. Funding Policy**

Primary Government

Plan members are required by Title 51.1 of the Code of Virginia (1950), as amended, to contribute 5.00% of their compensation toward their retirement. All or part of the 5.00% member contribution may be assumed by the employer. In addition, the County is required to contribute the remaining amounts necessary to fund its participation in the VRS using the actuarial basis specified by the Code of Virginia and approved by the VRS Board of Trustees. The County’s contribution rate for the fiscal year ended June 30, 2012 was 8.80% of annual covered payroll.

Discretely Presented Component Unit - School Board (Non-professional)

Plan members are required by Title 51.1 of the Code of Virginia (1950), as amended, to contribute 5.00% of their compensation toward their retirement. All or part of the 5.00% member contribution may be assumed by the employer. In addition, the School Board is required to contribute the remaining amounts necessary to fund its participation in the VRS using the actuarial basis specified by the Code of Virginia and approved by the VRS Board of Trustees. The School Board’s contribution rate for the fiscal year ended June 30, 2012 was 7.89% of annual covered payroll.

**C. Annual Pension Cost**

Primary Government

For fiscal year 2012, County’s annual pension cost of \$340,402 (does not include employee share of \$193,410 which was assumed by the County) was equal to the County’s required and actual contributions.

**Three-Year Trend Information for County - Primary Government**

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC) (1)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
County:			
June 30, 2010	\$ 381,778	100%	\$ -
June 30, 2011	350,275	100%	-
June 30, 2012	340,402	100%	-

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 11—Defined Benefit Pension Plan: (Continued)**

**C. Annual Pension Cost: (Continued)**

The FY2012 required contribution was determined as part of the June 30, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at June 30, 2009 included (a) an investment rate of return (net of administrative expenses) of 7.50%, (b) projected salary increases ranging from 3.75% to 5.60% per year for general government employees and 3.50% to 4.75% for employees eligible for enhanced benefits available to law enforcement officers, firefighters, and sheriffs, and (c) a cost-of-living adjustment of 2.50% per year. Both the investment rate of return and the projected salary increases include an inflation component of 2.50%. The actuarial value of the County’s assets is equal to the modified market value of assets. This method uses techniques that smooth the effects of short-term volatility in the market value of assets over a five-year period. The County’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls on an open basis. The remaining amortization period at June 30, 2009 for the Unfunded Actuarial Accrued Liability (UAAL) was 20 years.

Discretely Presented Component Unit - School Board (Non-professional)

For fiscal year 2012, School Board’s annual pension cost of \$81,430 (does not include employee share of \$51,603 which was assumed by the School Board) was equal to the School Board’s required and actual contributions.

**Three-Year Trend Information for School Board (Non-professional)**

Fiscal Year Ending	Annual Pension Cost (APC) (1)	Percentage of APC Contributed	Net Pension Obligation
School Board:			
Non-Professional:			
June 30, 2010	\$ 80,801	100%	\$ -
June 30, 2011	86,955	100%	-
June 30, 2012	81,430	100%	-

(1) Employer portion only

The FY2012 required contribution was determined as part of the June 30, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at June 30, 2009 included (a) an investment rate of return (net of administrative expenses) of 7.50%, (b) projected salary increases ranging from 3.75% to 5.60% per year for general government employees and (c) a cost-of-living adjustment of 2.50% per year. Both the investment rate of return and the projected salary increases include an inflation component of 2.50%. The actuarial value of the School Board’s assets is equal to the modified market value of assets. This method uses techniques that smooth the effects of short-term volatility in the market value of assets over a five-year period. The School Board’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2009 for the Unfunded Actuarial Accrued Liability (UAAL) was 20 years.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**Note 11—Defined Benefit Pension Plan: (Continued)**

---

**D. Funded Status and Funding Progress**

Primary Government

As of June 30, 2011, the most recent actuarial valuation date, the plan was 75.54% funded. The actuarial accrued liability for benefits was \$16,928,451, and the actuarial value of assets was \$12,786,982, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,141,469. The covered payroll (annual payroll of active employees covered by the plan) was \$3,980,329, and ratio of the UAAL to the covered payroll was 104.05%.

Discretely Presented Component Unit - School Board (Non-professional)

As of June 30, 2011, the most recent actuarial valuation date, the plan was 85.42% funded. The actuarial accrued liability for benefits was \$2,839,483, and the actuarial value of assets was \$2,425,620, resulting in an unfunded actuarial accrued liability (UAAL) of \$413,863. The covered payroll (annual payroll of active employees covered by the plan) was \$1,077,488, and ratio of the UAAL to the covered payroll was 38.41%.

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability (AAL) for benefits.

**E. Professional Employees - Discretely Presented Component Unit School Board:**

Plan Description

The Clarke County School Board contributes to the Virginia Retirement System (VRS), a cost-sharing multiple-employer defined benefit pension plan administered by the Virginia Retirement System. VRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 51.1 of the Code of Virginia (1950), as amended, assigns the authority to establish and amend benefit provisions to the State legislature. The System issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for VRS. That report may be obtained by writing to the System at P.O. Box 2500, Richmond, Virginia 23218-2500 or a copy may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2011-Annual-Report.pdf>.

Funding Policy

Plan members are required to contribute 5.0% of their compensation and Clarke County School Board is required to contribute at an actuarially determined rate. The current rate is 6.33% of annual covered payroll. The contribution requirements of plan members and Clarke County School Board are established and may be amended by the VRS Board of Trustees. The School Board's contributions to VRS for the years ending June 30, 2012, 2011, and 2010 were \$1,180,616, \$945,003, and \$938,073 respectively, including the employee 5.00% contribution, equal to the required contributions for each year.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**Note 12—Litigation:**

---

At June 30, 2012, 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 such entities.

**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, 2012:

Description	Original Issue	Outstanding June 30, 2012
Heritage Child Development Center, Inc.	\$ 450,000	\$ 222,505
Winchester Medical Center, Inc.	70,000,000	70,000,000
Grafton School, Inc.	13,425,000	8,510,000
R-1 Berryville Town bond	2,327,000	2,271,823
R-2 Clarke County bond	4,822,000	4,281,544
	<u>\$ 91,024,000</u>	<u>\$ 85,285,872</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements  
June 30, 2012 (Continued)

---

**Note 15—Assigned Fund Balances:**

---

Fund balances have been assigned for the following purposes:

Liquidity Designation	\$ 2,985,415
Stabilization Designation	746,354
Continuing Appropriations for Capital Projects	5,902,305
Joint Government HVAC	240,000
Energy Efficiency	200,000
School Capital and Debt	1,488,000
Parks Master Plan Implementation	100,000
Government Construction and Debt	759,562
Property Acquisition	265,000
Conservation Easements	153,462
Government Savings Reserve	400,000
Community Facilities	325,000
Comprehensive Services Act Reserve	250,000
Data and Communications Technology	350,000
School Operating Carryover	566,004
Landfill Costs	50,000
Leave Liability	75,000
FY 2013 Original Budget Deficit	<u>695,236</u>
Total	<u>\$ 15,551,338</u>

**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—Post Employment Benefits Other Than Pensions:**

---

The County offers post-employment 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.

**COUNTY OF CLARKE, VIRGINIA**

Notes to Financial Statements  
June 30, 2012 (Continued)

**Note 18—Note Receivable:**

During fiscal year 2010, the County issued a note receivable to the Berryville Main Street Program in the amount of \$35,000. The note is payable over 12 years, bearing interest at 3%. At June 30, 2012, \$28,721 of this note was outstanding. Future payments are as follows:

Fiscal Year	Principal	Interest
2013	\$ 2,653	\$ 841
2014	2,734	761
2015	2,816	678
2016	2,921	593
2017	2,989	506
2018-2022	14,608	1,116
Total	\$ <u>28,721</u>	\$ <u>4,495</u>

**Note 19—Reclassification of Fund Balance:**

The County un-merged reported funds in accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The following reclassifications of fund balance were necessary to report the un-merged funds:

	Un-merged Funds		
	General Fund	Gang Task Force	Conservation Easement
Fund balance, June 30, 2011	\$ 15,297,762	\$ -	\$ -
Net reclassification	<u>(120,704)</u>	<u>-</u>	<u>120,704</u>
Fund balance, July 1, 2011, reclassified	\$ <u>15,177,058</u>	\$ <u>-</u>	\$ <u>120,704</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

Note to Required Supplementary Information:

Presented budgets were prepared in accordance with accounting principles generally accepted in the United States of America.

**This page intentionally left blank**

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General property taxes	\$ 17,293,625	\$ 17,293,625	\$ 17,551,036	\$ 257,411
Other local taxes	1,665,758	1,665,758	1,814,930	149,172
Permits, privilege fees, and regulatory licenses	170,151	170,151	236,880	66,729
Fines and forfeitures	290,000	290,000	362,725	72,725
Revenue from the use of money and property	132,820	132,820	100,039	(32,781)
Charges for services	559,618	559,618	653,049	93,431
Miscellaneous	46,250	46,250	39,101	(7,149)
Recovered costs	127,599	127,599	141,976	14,377
Intergovernmental revenues:				
Commonwealth	4,211,048	4,238,182	4,187,707	(50,475)
Federal	153,872	156,122	149,474	(6,648)
Total revenues	\$ 24,650,741	\$ 24,680,125	\$ 25,236,917	\$ 556,792
<b>EXPENDITURES</b>				
Current:				
General government administration	\$ 1,789,287	\$ 1,833,214	\$ 1,705,944	\$ 127,270
Judicial administration	428,864	439,106	422,609	16,497
Public safety	3,284,168	3,342,739	3,263,777	78,962
Public works	965,278	994,283	971,266	23,017
Health and welfare	345,139	345,139	345,139	-
Education	10,787,418	15,305,247	10,631,268	4,673,979
Parks, recreation, and cultural	987,955	997,832	920,144	77,688
Community development	666,322	651,097	554,290	96,807
Nondepartmental	85,000	43,547	1,242	42,305
Total expenditures	\$ 19,339,431	\$ 23,952,204	\$ 18,815,679	\$ 5,136,525
Excess (deficiency) of revenues over (under) expenditures	\$ 5,311,310	\$ 727,921	\$ 6,421,238	\$ 5,693,317
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ (6,656,230)	\$ (7,362,227)	\$ (5,586,959)	\$ 1,775,268
Total other financing sources (uses)	\$ (6,656,230)	\$ (7,362,227)	\$ (5,586,959)	\$ 1,775,268
Net change in fund balances	\$ (1,344,920)	\$ (6,634,306)	\$ 834,279	\$ 7,468,585
Fund balances - beginning, as adjusted	1,344,920	6,634,306	15,177,058	8,542,752
Fund balances - ending	\$ -	\$ -	\$ 16,011,337	\$ 16,011,337

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Recovered costs	\$ -	\$ 1,921	\$ 46,825	\$ 44,904
Intergovernmental revenues:				
Commonwealth	349,167	349,167	334,876	(14,291)
Federal	586,166	586,166	562,175	(23,991)
Total revenues	\$ 935,333	\$ 937,254	\$ 943,876	\$ 6,622
<b>EXPENDITURES</b>				
Current:				
Health and welfare	\$ 1,351,949	\$ 1,361,559	\$ 1,361,559	\$ -
Total expenditures	\$ 1,351,949	\$ 1,361,559	\$ 1,361,559	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (416,616)	\$ (424,305)	\$ (417,683)	\$ 6,622
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 416,616	\$ 424,305	\$ 417,683	\$ (6,622)
Total other financing sources (uses)	\$ 416,616	\$ 424,305	\$ 417,683	\$ (6,622)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Required Supplementary Information  
 Schedule of Pension Funding Progress for the Virginia Retirement System  
 Last Three Fiscal Years

County:

Valuation Date	Actuarial Value of Assets (AVA) (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Excess Funded)	Funded Ratio (d)	Annual Annual Covered Payroll (e)	UAAL as % of Payroll (f)
			Actuarial Accrued (UAAL) (c)			
			(b) - (a)	(a) / (b)		
6/30/2011	\$ 12,786,982	\$ 16,928,451	4,141,469	75.54%	\$ 3,980,329	104.05%
6/30/2010	12,383,980	15,703,989	3,320,009	78.86%	3,980,563	83.41%
6/30/2009	12,150,634	13,917,444	1,766,810	87.31%	4,002,692	44.14%

School Board Non-Professionals:

Valuation Date	Actuarial Value of Assets (AVA) (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Excess Funded)	Funded Ratio (d)	Annual Annual Covered Payroll (e)	UAAL as % of Payroll (f)
			Actuarial Accrued (UAAL) (c)			
			(b) - (a)	(a) / (b)		
6/30/2011	\$ 2,425,620	\$ 2,839,483	413,863	85.42%	\$ 1,077,488	38.41%
6/30/2010	2,287,766	2,666,016	378,250	85.81%	1,123,779	33.66%
6/30/2009	2,180,091	2,350,923	170,832	92.73%	1,155,429	14.79%

**This page intentionally left blank**

**OTHER SUPPLEMENTARY INFORMATION**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2012

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 78,090	\$ 494,588	\$ 572,678
Prepaid items	181,104	-	181,104
Receivables (net of allowance)			
Accounts receivable	-	78,892	78,892
Due from other funds	-	272,370	272,370
Due from other governmental units	79,437	-	79,437
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	<u>9,619</u>	<u>8,564</u>	<u>18,183</u>
<b>Total assets</b>	<u><u>\$ 348,250</u></u>	<u><u>\$ 854,414</u></u>	<u><u>\$ 1,202,664</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 62,316	\$ 351,261	\$ 413,577
Due to other funds	<u>19,615</u>	<u>-</u>	<u>19,615</u>
<b>Total liabilities</b>	<u><u>\$ 81,931</u></u>	<u><u>\$ 351,261</u></u>	<u><u>\$ 433,192</u></u>
Fund balances:			
Nonspendable:			
Prepaid items	\$ 181,104	\$ -	\$ 181,104
Restricted for:			
Swim team	-	4,219	4,219
Pool	-	4,345	4,345
Committed for:			
Animal care expenditures	9,619	-	9,619
Community development	24,735	-	24,735
Public safety	50,861	-	50,861
Assigned for:			
Capital projects	<u>-</u>	<u>494,589</u>	<u>494,589</u>
<b>Total fund balances</b>	<u><u>\$ 266,319</u></u>	<u><u>\$ 503,153</u></u>	<u><u>\$ 769,472</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 348,250</u></u>	<u><u>\$ 854,414</u></u>	<u><u>\$ 1,202,664</u></u>



Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
General property taxes	\$ 18,601	\$ -	\$ -	\$ 18,601
Revenue from the use of money and property	304	-	300	604
Charges for services	-	9,910	-	9,910
Miscellaneous	6,482	-	543,635	550,117
Intergovernmental revenues:				
Commonwealth	462,877	-	-	462,877
Federal	-	-	36,086	36,086
<b>Total revenues</b>	<b>\$ 488,264</b>	<b>\$ 9,910</b>	<b>\$ 580,021</b>	<b>\$ 1,078,195</b>
<b>EXPENDITURES</b>				
Current:				
Public safety	\$ 27,555	\$ -	\$ -	\$ 27,555
Health and welfare	773,848	-	-	773,848
Community development	167,028	-	-	167,028
Capital projects	-	-	1,183,663	1,183,663
Debt service:				
Principal retirement	-	193,754	-	193,754
Interest and other fiscal charges	-	181,946	-	181,946
<b>Total expenditures</b>	<b>\$ 968,431</b>	<b>\$ 375,700</b>	<b>\$ 1,183,663</b>	<b>\$ 2,527,794</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (480,167)	\$ (365,790)	\$ (603,642)	\$ (1,449,599)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 588,833	\$ 365,790	\$ 300,237	\$ 1,254,860
Transfers out	(32,625)	-	(54,850)	(87,475)
Issuance of lease revenue bond	-	-	307,792	307,792
<b>Total other financing sources (uses)</b>	<b>\$ 556,208</b>	<b>\$ 365,790</b>	<b>\$ 553,179</b>	<b>\$ 1,475,177</b>
Net change in fund balances	\$ 76,041	\$ -	\$ (50,463)	\$ 25,578
Fund balances - beginning, as adjusted	190,278	-	553,616	743,894
<b>Fund balances - ending</b>	<b>\$ 266,319</b>	<b>\$ -</b>	<b>\$ 503,153</b>	<b>\$ 769,472</b>

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2012

	CSA Fund	Drug Enforcement Fund	Animal Care Fund	Conservation Easement Fund	Parks and Recreation Fund	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 53,008	\$ -	\$ 25,082	\$ -	\$ 78,090
Prepaid items	-	-	-	181,104	-	181,104
Due from other governmental units	79,437	-	-	-	-	79,437
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents	-	-	9,619	-	-	9,619
<b>Total assets</b>	<b>\$ 79,437</b>	<b>\$ 53,008</b>	<b>\$ 9,619</b>	<b>\$ 206,186</b>	<b>\$ -</b>	<b>\$ 348,250</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 59,822	\$ 2,147	\$ -	\$ 347	\$ -	\$ 62,316
Due to other funds	19,615	-	-	-	-	19,615
<b>Total liabilities</b>	<b>\$ 79,437</b>	<b>\$ 2,147</b>	<b>\$ -</b>	<b>\$ 347</b>	<b>\$ -</b>	<b>\$ 81,931</b>
Fund balances:						
Nonspendable:						
Prepaid items	\$ -	\$ -	\$ -	\$ 181,104	\$ -	\$ 181,104
Committed for:						
Animal care expenditures	-	-	9,619	-	-	9,619
Community development	-	-	-	24,735	-	24,735
Public safety	-	50,861	-	-	-	50,861
<b>Total fund balances</b>	<b>\$ -</b>	<b>\$ 50,861</b>	<b>\$ 9,619</b>	<b>\$ 205,839</b>	<b>\$ -</b>	<b>\$ 266,319</b>
<b>Total liabilities and fund balances</b>	<b>\$ 79,437</b>	<b>\$ 53,008</b>	<b>\$ 9,619</b>	<b>\$ 206,186</b>	<b>\$ -</b>	<b>\$ 348,250</b>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2012

	CSA Fund	Drug Enforcement Fund	Animal Care Fund	Conservation Easement Fund	Parks and Recreation Fund	Total
<b>REVENUES</b>						
General property taxes	\$ -	\$ -	\$ -	\$ 18,601	\$ -	\$ 18,601
Revenue from the use of money and property	-	265	7	-	32	304
Miscellaneous	2,902	3,277	303	-	-	6,482
Intergovernmental revenues:						
Commonwealth	332,113	47,202	-	83,562	-	462,877
<b>Total revenues</b>	<b>\$ 335,015</b>	<b>\$ 50,744</b>	<b>\$ 310</b>	<b>\$ 102,163</b>	<b>\$ 32</b>	<b>\$ 488,264</b>
<b>EXPENDITURES</b>						
Current:						
Public safety	\$ -	\$ 27,555	\$ -	\$ -	\$ -	\$ 27,555
Health and welfare	773,848	-	-	-	-	773,848
Community development	-	-	-	167,028	-	167,028
<b>Total expenditures</b>	<b>\$ 773,848</b>	<b>\$ 27,555</b>	<b>\$ -</b>	<b>\$ 167,028</b>	<b>\$ -</b>	<b>\$ 968,431</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (438,833)	\$ 23,189	\$ 310	\$ (64,865)	\$ 32	\$ (480,167)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	\$ 438,833	\$ -	\$ -	\$ 150,000	\$ -	\$ 588,833
Transfers out	-	-	-	-	(32,625)	(32,625)
<b>Total other financing sources (uses)</b>	<b>\$ 438,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ (32,625)</b>	<b>\$ 556,208</b>
Net change in fund balances	\$ -	\$ 23,189	\$ 310	\$ 85,135	\$ (32,593)	\$ 76,041
Fund balances - beginning, as adjusted	-	27,672	9,309	120,704	32,593	190,278
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 50,861</b>	<b>\$ 9,619</b>	<b>\$ 205,839</b>	<b>\$ -</b>	<b>\$ 266,319</b>

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, 2012

	CSA				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		
<b>REVENUES</b>								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other local taxes	-	-	-	-	-	-	-	-
Permits, privilege fees, and regulatory licen:	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Revenue from the use of money and property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ 265
Miscellaneous	-	-	2,902	2,902	-	-	3,277	3,277
Intergovernmental revenues:								
Commonwealth	471,297	471,297	332,113	(139,184)	-	-	47,202	47,202
<b>Total revenues</b>	<b>\$ 471,297</b>	<b>\$ 471,297</b>	<b>\$ 335,015</b>	<b>\$ (136,282)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,744</b>	<b>\$ 50,744</b>
<b>EXPENDITURES</b>								
Current:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,555	\$ (27,555)
Health and welfare	1,022,594	1,022,594	773,848	248,746	-	-	-	-
Community development	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,022,594</b>	<b>\$ 1,022,594</b>	<b>\$ 773,848</b>	<b>\$ 248,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,555</b>	<b>\$ (27,555)</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (551,297)	\$ (551,297)	\$ (438,833)	\$ 112,464	\$ -	\$ -	\$ 23,189	\$ 23,189
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	\$ 551,297	\$ 551,297	\$ 438,833	\$ (112,464)	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ 551,297</b>	<b>\$ 551,297</b>	<b>\$ 438,833</b>	<b>\$ (112,464)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,189	\$ 23,189
Fund balances - beginning, as adjusted	-	-	-	-	-	-	27,672	27,672
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,861</b>	<b>\$ 50,861</b>

Animal Care Fund				Conservation Easement Fund				Parks and Recreation Fund			
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final			Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,601	\$ 18,601	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ 7	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ 32
-	-	303	303	-	-	-	-	-	-	-	-
-	-	-	-	-	123,963	83,562	(40,401)	-	-	-	-
\$ -	\$ -	\$ 310	\$ 310	\$ -	\$ 123,963	\$ 102,163	\$ (21,800)	\$ -	\$ -	\$ 32	\$ 32
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	150,000	394,667	167,028	227,639	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 394,667	\$ 167,028	\$ 227,639	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 310	\$ 310	\$ (150,000)	\$ (270,704)	\$ (64,865)	\$ 205,839	\$ -	\$ -	\$ 32	\$ 32
\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	(32,625)	(32,625)
\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ (32,625)	\$ (32,625)
\$ -	\$ -	\$ 310	\$ 310	\$ -	\$ (120,704)	\$ 85,135	\$ 205,839	\$ -	\$ -	\$ (32,593)	\$ (32,593)
-	-	9,309	9,309	-	120,704	120,704	-	-	-	32,593	32,593
\$ -	\$ -	\$ 9,619	\$ 9,619	\$ -	\$ -	\$ 205,839	\$ 205,839	\$ -	\$ -	\$ -	\$ -

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Debt Service Funds  
 For the Year Ended June 30, 2012

	<u>Primary Government Debt Service Fund</u>
<b>REVENUES</b>	
Charges for services	\$ <u>9,910</u>
Total revenues	\$ <u>9,910</u>
<b>EXPENDITURES</b>	
Debt service:	
Principal retirement	\$ 193,754
Interest and other fiscal charges	<u>181,946</u>
Total expenditures	<u>\$ 375,700</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(365,790)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	\$ <u>365,790</u>
Total other financing sources (uses)	<u>\$ 365,790</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, 2012

	Primary Government Debt Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ -	\$ 1,571	\$ 9,910	\$ 8,339
Total revenues	\$ -	\$ 1,571	\$ 9,910	\$ 8,339
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	\$ 210,645	\$ 211,530	\$ 193,754	\$ 17,776
Interest and other fiscal charges	163,484	164,170	181,946	(17,776)
Total expenditures	\$ 374,129	\$ 375,700	\$ 375,700	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (374,129)	\$ (374,129)	\$ (365,790)	\$ 8,339
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 374,129	\$ 374,129	\$ 365,790	\$ (8,339)
Total other financing sources (uses)	\$ 374,129	\$ 374,129	\$ 365,790	\$ (8,339)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 June 30, 2012

	Parks Construction Fund	General Government Capital Projects Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 22,603	\$ 471,985	\$ 494,588
Restricted assets:			
Cash and cash equivalents	8,564	-	8,564
Receivables:			
Accounts receivable	-	78,892	78,892
Due from other funds	-	272,370	272,370
Total assets	<u>\$ 31,167</u>	<u>\$ 823,247</u>	<u>\$ 854,414</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ -	\$ 351,261	\$ 351,261
Total liabilities	<u>\$ -</u>	<u>\$ 351,261</u>	<u>\$ 351,261</u>
Fund balances:			
Restricted for:			
Swim team	\$ 4,219	\$ -	\$ 4,219
Pool	4,345	-	4,345
Assigned for:			
Capital projects	<u>22,603</u>	<u>471,986</u>	<u>494,589</u>
Total fund balances	<u>\$ 31,167</u>	<u>\$ 471,986</u>	<u>\$ 503,153</u>
Total liabilities and fund balances	<u>\$ 31,167</u>	<u>\$ 823,247</u>	<u>\$ 854,414</u>



Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Capital Projects Funds  
 For the Year Ended June 30, 2012

	Parks Construction Fund	General Government Capital Projects Fund	Total
<b>REVENUES</b>			
Revenue from the use of money and property	\$ 300	\$ -	\$ 300
Miscellaneous	5,877	537,758	543,635
Intergovernmental revenues:			
Federal	-	36,086	36,086
Total revenues	<u>\$ 6,177</u>	<u>\$ 573,844</u>	<u>\$ 580,021</u>
<b>EXPENDITURES</b>			
Capital projects	\$ -	\$ 1,183,663	\$ 1,183,663
Total expenditures	<u>\$ -</u>	<u>\$ 1,183,663</u>	<u>\$ 1,183,663</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,177</u>	<u>\$ (609,819)</u>	<u>\$ (603,642)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	\$ -	\$ 300,237	\$ 300,237
Transfers out	(54,850)	-	(54,850)
Issuance of lease revenue bond	-	307,792	307,792
Total other financing sources (uses)	<u>\$ (54,850)</u>	<u>\$ 608,029</u>	<u>\$ 553,179</u>
Net change in fund balances	\$ (48,673)	\$ (1,790)	\$ (50,463)
Fund balances - beginning	<u>79,840</u>	<u>473,776</u>	<u>553,616</u>
Fund balances - ending	<u>\$ 31,167</u>	<u>\$ 471,986</u>	<u>\$ 503,153</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, 2012

	Parks Construction Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Revenue from the use of money and property	\$ -	\$ -	\$ 300	\$ 300
Miscellaneous	-	-	5,877	5,877
Intergovernmental revenues:				
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,177</u>	<u>\$ 6,177</u>
<b>EXPENDITURES</b>				
Capital projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,177</u>	<u>\$ 6,177</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ -	\$ -	\$ -	-
Transfers out	-	-	(54,850)	(54,850)
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (54,850)</u>	<u>\$ (54,850)</u>
Net change in fund balances	\$ -	\$ -	\$ (48,673)	\$ (48,673)
Fund balances - beginning	-	-	79,840	79,840
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,167</u>	<u>\$ 31,167</u>

<b>General Government Capital Projects Fund</b>				<b>Variance with Final Budget Positive (Negative)</b>
<b>Budgeted Amounts</b>		<b>Actual</b>		
<b>Original</b>	<b>Final</b>			
\$ -	\$ -	\$ -	\$ -	-
450,307	455,307	537,758		82,451
-	56,872	-		(56,872)
-	40,297	36,086		(4,211)
<u>\$ 450,307</u>	<u>\$ 552,476</u>	<u>\$ 573,844</u>		<u>\$ 21,368</u>
<u>\$ 1,725,525</u>	<u>\$ 3,234,370</u>	<u>\$ 1,183,663</u>		<u>\$ 2,050,707</u>
<u>\$ 1,725,525</u>	<u>\$ 3,234,370</u>	<u>\$ 1,183,663</u>		<u>\$ 2,050,707</u>
<u>\$ (1,275,218)</u>	<u>\$ (2,681,894)</u>	<u>\$ (609,819)</u>		<u>\$ 2,072,075</u>
\$ 1,270,218	\$ 1,936,607	\$ 300,237		(1,636,370)
-	-	-		-
-	410,694	307,792		(102,902)
<u>\$ 1,270,218</u>	<u>\$ 2,347,301</u>	<u>\$ 608,029</u>		<u>\$ (1,739,272)</u>
\$ (5,000)	\$ (334,593)	\$ (1,790)		332,803
5,000	334,593	473,776		139,183
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471,986</u>		<u>\$ 471,986</u>

Combining Statement of Fiduciary Net Assets  
 Fiduciary Funds  
 June 30, 2012

	Agency Funds						Total
	Special Welfare	Town of Berryville	Undistributed Local Sales Tax Fund	Cafeteria Plan Withholding Fund	Gang Task Force Fund	Unemployment Compensation Benefits Fund	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 18,641	\$ -	\$ -	\$ 59,835	\$ -	\$ -	\$ 78,476
Prepaid expenses	-	1,480	-	-	-	-	1,480
Due from other governments	-	57,734	175,895	-	83,658	-	317,287
Due from other funds	-	-	-	-	-	6,398	6,398
<b>Total assets</b>	<b>\$ 18,641</b>	<b>\$ 59,214</b>	<b>\$ 175,895</b>	<b>\$ 59,835</b>	<b>\$ 83,658</b>	<b>\$ 6,398</b>	<b>\$ 403,641</b>
<b>LIABILITIES</b>							
Reconciled overdraft	\$ -	\$ 45,133	\$ -	\$ -	\$ 3,405	\$ -	\$ 48,538
Accounts payable	-	4,993	-	1,288	80,253	6,398	92,932
Sales tax payable to other towns	-	-	31,178	-	-	-	31,178
Amounts held for Town	-	9,088	-	-	-	-	9,088
Due to other funds	-	-	144,717	-	-	-	144,717
Accrued liabilities	-	-	-	58,547	-	-	58,547
Amounts held for social services clients	18,641	-	-	-	-	-	18,641
<b>Total liabilities</b>	<b>\$ 18,641</b>	<b>\$ 59,214</b>	<b>\$ 175,895</b>	<b>\$ 59,835</b>	<b>\$ 83,658</b>	<b>\$ 6,398</b>	<b>\$ 403,641</b>
<b>NET ASSETS</b>							
Total net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total liabilities and net assets</b>	<b>\$ 18,641</b>	<b>\$ 59,214</b>	<b>\$ 175,895</b>	<b>\$ 59,835</b>	<b>\$ 83,658</b>	<b>\$ 6,398</b>	<b>\$ 403,641</b>

Combining Statement of Changes in Fiduciary Assets and Liabilities  
 Agency Funds  
 For the Year Ended June 30, 2012

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance End of Year</u>
<b>Special welfare:</b>				
Assets:				
Cash and cash equivalents	\$ 22,514	\$ 61,521	\$ 65,394	\$ 18,641
Liabilities:				
Amounts held for social service clients	\$ 22,514	\$ 61,521	\$ 65,394	\$ 18,641
<b>Town of Berryville:</b>				
Assets:				
Prepaid expenses	\$ -	\$ 1,480	\$ -	\$ 1,480
Due from other governments	-	57,734	-	57,734
Total assets	\$ -	\$ 59,214	\$ -	\$ 59,214
Liabilities:				
Reconciled overdraft	\$ -	\$ 156,009	\$ 110,876	\$ 45,133
Amounts held for Town	-	9,088	-	9,088
Accounts payable	-	4,993	-	4,993
Total liabilities	\$ -	\$ 170,090	\$ 110,876	\$ 59,214
<b>Undistributed local sales tax:</b>				
Assets:				
Cash and cash equivalents	\$ -	\$ 983,700	\$ 983,700	\$ -
Due from other governments	170,567	175,895	170,567	175,895
Total assets	\$ 170,567	\$ 1,159,595	\$ 1,154,267	\$ 175,895
Liabilities:				
Sales tax payable to other towns	\$ 100,602	\$ 31,178	\$ 100,602	\$ 31,178
Due to other funds	69,965	144,717	69,965	144,717
Total liabilities	\$ 170,567	\$ 175,895	\$ 170,567	\$ 175,895
<b>Cafeteria plan withholdings:</b>				
Assets:				
Cash and cash equivalents	\$ 50,017	\$ 141,115	\$ 131,297	\$ 59,835
Liabilities:				
Accounts payable	\$ -	\$ 10,995	\$ 9,707	\$ 1,288
Accrued liabilities	50,017	141,115	132,585	58,547
Total liabilities	\$ 50,017	\$ 152,110	\$ 142,292	\$ 59,835
<b>Gang Task Force:</b>				
Assets:				
Due from other governments	\$ -	\$ 83,658	\$ -	\$ 83,658
Liabilities:				
Reconciled overdraft	\$ -	\$ 3,405	\$ -	\$ 3,405
Accounts payable	-	80,253	-	80,253
Total liabilities	\$ -	\$ 83,658	\$ -	\$ 83,658
<b>Unemployment compensation benefits:</b>				
Assets:				
Due from other funds	\$ 1,952	\$ 38,765	\$ 34,319	\$ 6,398
Liabilities:				
Accounts payable	\$ 1,952	\$ 38,765	\$ 34,319	\$ 6,398

Combining Statement of Changes in Fiduciary Assets and Liabilities  
 Agency Funds  
 For the Year Ended June 30, 2012

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance End of Year</u>
<b>Totals -- All agency funds</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 72,531	\$ 1,186,336	\$ 1,180,391	\$ 78,476
Prepaid expenses	-	1,480	-	1,480
Due from other governments	170,567	317,287	170,567	317,287
Due from other funds	1,952	38,765	34,319	6,398
Total assets	<u>\$ 245,050</u>	<u>\$ 1,543,868</u>	<u>\$ 1,385,277</u>	<u>\$ 403,641</u>
<b>Liabilities:</b>				
Reconciled overdraft	\$ -	\$ 159,414	\$ 110,876	\$ 48,538
Amounts held for social service clients	22,514	61,521	65,394	18,641
Sales tax payable to other towns	100,602	31,178	100,602	31,178
Amounts held for Town	-	9,088	-	9,088
Accrued liabilities	50,017	141,115	132,585	58,547
Due to other funds	69,965	144,717	69,965	144,717
Accounts payable	1,952	135,006	44,026	92,932
Total liabilities	<u>\$ 245,050</u>	<u>\$ 682,039</u>	<u>\$ 523,448</u>	<u>\$ 403,641</u>

**Discretely Presented Component Unit-School Board**

Combining Balance Sheet  
Discretely Presented Component Unit - School Board  
June 30, 2012

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,905,307	\$ -	\$ -	\$ 4,042	\$ 1,909,349
Receivables (net of allowance for uncollectibles):					
Accounts receivable	12,074	70,542	-	-	82,616
Due from other funds	-	-	125,377	-	125,377
Due from other governmental units	710,043	26,343	102,821	-	839,207
Prepaid items	17,073	-	-	-	17,073
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	-	-	6,138,413	-	6,138,413
Total assets	<u>\$ 2,644,497</u>	<u>\$ 96,885</u>	<u>\$ 6,366,611</u>	<u>\$ 4,042</u>	<u>\$ 9,112,035</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Reconciled overdraft	\$ -	\$ 20,776	\$ 174,640	\$ -	\$ 195,416
Accounts payable	172,365	22,320	1,237,262	-	1,431,947
Accrued liabilities	1,904,807	53,789	-	-	1,958,596
Due to primary government	566,825	-	-	-	566,825
Total liabilities	<u>\$ 2,643,997</u>	<u>\$ 96,885</u>	<u>\$ 1,411,902</u>	<u>\$ -</u>	<u>\$ 4,152,784</u>
Fund balances:					
Nonspendable items:					
Prepaid items	\$ 17,073	\$ -	\$ -	\$ -	\$ 17,073
Restricted for:					
Construction	-	-	4,954,709	-	4,954,709
Assigned for:					
School operating	500	-	-	-	500
Capital projects	-	-	-	4,042	4,042
Unassigned	<u>(17,073)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,073)</u>
Total fund balances	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 4,954,709</u>	<u>\$ 4,042</u>	<u>\$ 4,959,251</u>
Total liabilities and fund balances	<u>\$ 2,644,497</u>	<u>\$ 96,885</u>	<u>\$ 6,366,611</u>	<u>\$ 4,042</u>	<u>\$ 9,112,035</u>

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

Total fund balances per above	\$ 4,959,251
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,325,010
Unspent bond proceeds used for construction by the component unit school board and other assets and liabilities are reported as assets and liabilities of the primary government on the statement of net assets (Note 6).	(6,138,413)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(535,176)
Net assets of governmental activities	<u>\$ 9,610,672</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, 2012

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Revenue from the use of money and property	\$ 35,842	\$ 180	\$ -	\$ 452	\$ 36,474
Charges for services	159,102	516,507	-	-	675,609
Miscellaneous	59,105	-	-	-	59,105
Recovered costs	61,793	-	13,178	-	74,971
Intergovernmental revenues:					
Local government	9,633,639	-	982,586	-	10,616,225
Commonwealth	7,658,228	9,112	219,187	-	7,886,527
Federal	979,991	233,688	40,590	-	1,254,269
Total revenues	<u>\$ 18,587,700</u>	<u>\$ 759,487</u>	<u>\$ 1,255,541</u>	<u>\$ 452</u>	<u>\$ 20,603,180</u>
<b>EXPENDITURES</b>					
Current:					
Education	\$ 18,550,613	\$ 796,574	\$ -	\$ -	\$ 19,347,187
Capital projects	-	-	13,485,080	-	13,485,080
Total expenditures	<u>\$ 18,550,613</u>	<u>\$ 796,574</u>	<u>\$ 13,485,080</u>	<u>\$ -</u>	<u>\$ 32,832,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 37,087</u>	<u>\$ (37,087)</u>	<u>\$ (12,229,539)</u>	<u>\$ 452</u>	<u>\$ (12,229,087)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ -	\$ 37,087	\$ -	\$ -	\$ 37,087
Transfers out	<u>(37,087)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,087)</u>
Total other financing sources (uses)	<u>\$ (37,087)</u>	<u>\$ 37,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances	\$ -	\$ -	\$ (12,229,539)	\$ 452	\$ (12,229,087)
Fund balances - beginning	500	-	17,184,248	3,590	17,188,338
Fund balances - ending	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 4,954,709</u>	<u>\$ 4,042</u>	<u>\$ 4,959,251</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	\$ (12,229,087)
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.	14,977,371
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.	<u>(34,251)</u>
Change in net assets of governmental activities	<u>\$ 2,714,033</u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
 Discretely Presented Component Unit - School Board  
 For the Year Ended June 30, 2012

	School Operating Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Revenue from the use of money and property	\$ 45,332	\$ 45,332	\$ 35,842	\$ (9,490)
Charges for services	201,015	153,747	159,102	5,355
Miscellaneous	68,435	58,941	59,105	164
Recovered costs	34,148	58,890	61,793	2,903
Intergovernmental revenues:				
Local government	10,081,457	10,081,457	9,633,639	(447,818)
Commonwealth	7,560,316	7,631,044	7,658,228	27,184
Federal	1,057,382	1,078,771	979,991	(98,780)
Total revenues	\$ 19,048,085	\$ 19,108,182	\$ 18,587,700	\$ (520,482)
<b>EXPENDITURES</b>				
Current:				
Education	\$ 19,033,109	\$ 19,008,182	\$ 18,550,613	\$ 457,569
Total expenditures	\$ 19,033,109	\$ 19,008,182	\$ 18,550,613	\$ 457,569
Excess (deficiency) of revenues over (under) expenditures	\$ 14,976	\$ 100,000	\$ 37,087	\$ (62,913)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(14,976)	(100,000)	(37,087)	62,913
Total other financing sources (uses)	\$ (14,976)	\$ (100,000)	\$ (37,087)	\$ 62,913
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	500	500
Fund balances - ending	\$ -	\$ -	\$ 500	\$ 500

School Food Service Fund				Variance with Final Budget Positive (Negative)
Budgeted Amounts		Actual		
Original	Final			
\$ 20	\$ 20	\$ 180	\$ 160	
545,836	545,836	516,507	(29,329)	
-	-	-	-	
-	-	-	-	
-	-	-	-	
9,400	9,400	9,112	(288)	
210,000	210,000	233,688	23,688	
<u>\$ 765,256</u>	<u>\$ 765,256</u>	<u>\$ 759,487</u>	<u>\$ (5,769)</u>	
<u>\$ 780,232</u>	<u>\$ 780,232</u>	<u>\$ 796,574</u>	<u>\$ (16,342)</u>	
<u>\$ 780,232</u>	<u>\$ 780,232</u>	<u>\$ 796,574</u>	<u>\$ (16,342)</u>	
<u>\$ (14,976)</u>	<u>\$ (14,976)</u>	<u>\$ (37,087)</u>	<u>\$ (22,111)</u>	
\$ 14,976	\$ 14,976	\$ 37,087	\$ 22,111	
-	-	-	-	
<u>\$ 14,976</u>	<u>\$ 14,976</u>	<u>\$ 37,087</u>	<u>\$ 22,111</u>	
\$ -	\$ -	\$ -	\$ -	
-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Balance Sheet

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

June 30, 2012

	<u>School Capital Project Proffers Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>4,042</u>
Total assets	\$ <u><u>4,042</u></u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Total liabilities	\$ <u>-</u>
Fund balances:	
Assigned for:	
Capital projects	\$ <u>4,042</u>
Total fund balances	\$ <u>4,042</u>
Total liabilities and fund balances	\$ <u><u>4,042</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, 2012

	<u>School Capital Project Proffers Fund</u>
<b>REVENUES</b>	
Revenue from the use of money and property	\$ <u>452</u>
Total revenues	\$ <u>452</u>
<b>EXPENDITURES</b>	
Current:	
Capital projects	\$ <u>-</u>
Total expenditures	\$ <u>-</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>452</u>
Net change in fund balances	\$ 452
Fund balances - beginning	<u>3,590</u>
Fund balances - ending	<u><u>4,042</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
 Nonmajor and Major Capital Projects Funds - Discretely Presented Component Unit - School Board  
 For the Year Ended June 30, 2012

	Capital Projects Proffers Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Revenue from the use of money and property	\$ -	\$ -	\$ 452	\$ 452
Miscellaneous	-	-	-	-
Recovered costs	-	-	-	-
Intergovernmental revenues:				
Local government	-	-	-	-
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	\$ -	\$ -	\$ 452	\$ 452
<b>EXPENDITURES</b>				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ 452	\$ 452
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ 452	\$ 452
Fund balances - beginning	-	-	3,590	3,590
Fund balances - ending	\$ -	\$ -	\$ 4,042	\$ 4,042

School Capital Projects Fund				Variance with Final Budget Positive (Negative)
Budgeted Amounts		Actual		
Original	Final			
\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-
-	21,035	13,178		(7,857)
-	5,208,747	982,586		(4,226,161)
154,000	288,321	219,187		(69,134)
-	52,510	40,590		(11,920)
<u>\$ 154,000</u>	<u>\$ 5,570,613</u>	<u>\$ 1,255,541</u>		<u>\$ (4,315,072)</u>
<u>\$ 844,918</u>	<u>\$ 22,754,863</u>	<u>\$ 13,485,080</u>		<u>\$ 9,269,783</u>
<u>\$ 844,918</u>	<u>\$ 22,754,863</u>	<u>\$ 13,485,080</u>		<u>\$ 9,269,783</u>
<u>\$ (690,918)</u>	<u>\$ (17,184,250)</u>	<u>\$ (12,229,539)</u>		<u>\$ 4,954,711</u>
<u>\$ 690,918</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
<u>\$ 690,918</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
<u>\$ -</u>	<u>\$ (17,184,250)</u>	<u>\$ (12,229,539)</u>		<u>\$ 4,954,711</u>
<u>\$ -</u>	<u>\$ 17,184,250</u>	<u>\$ 17,184,248</u>		<u>\$ (2)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,954,709</u>		<u>\$ 4,954,709</u>

**This page intentionally left blank**



**Discretely Presented Component Unit – Sanitary Authority**

Statement of Fund Net Assets  
 Discretely Presented Component Unit - Sanitary Authority  
 As of June 30, 2012

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 895,453	\$ 641,604	\$ 1,537,057
Accounts receivable (net of allowance for uncollectible accounts)	41,326	51,343	92,669
Prepaid expenses	6,102	6,102	12,204
Total current assets	\$ 942,881	\$ 699,049	\$ 1,641,930
Noncurrent assets:			
Capital assets:			
Land	\$ 13,200	\$ -	\$ 13,200
Utility plant in service	4,997,753	6,816,738	11,814,491
Less accumulated depreciation	(2,006,896)	(528,059)	(2,534,955)
Sub-total	\$ 3,004,057	\$ 6,288,679	\$ 9,292,736
Construction work in progress	287,733	-	287,733
Total capital assets	\$ 3,291,790	\$ 6,288,679	\$ 9,580,469
Total noncurrent assets	\$ 3,291,790	\$ 6,288,679	\$ 9,580,469
Total assets	\$ 4,234,671	\$ 6,987,728	\$ 11,222,399
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 20,902	\$ 25,433	\$ 46,335
Unearned revenue	12,976	-	12,976
Bonds payable - current portion	76,852	207,052	283,904
Total current liabilities	\$ 110,730	\$ 232,485	\$ 343,215
Noncurrent liabilities:			
Bonds payable - net of current portion	\$ 1,364,634	\$ 3,483,572	\$ 4,848,206
Total noncurrent liabilities	\$ 1,364,634	\$ 3,483,572	\$ 4,848,206
Total liabilities	\$ 1,475,364	\$ 3,716,057	\$ 5,191,421
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$ 1,850,304	\$ 2,598,055	\$ 4,448,359
Unrestricted	909,003	673,616	1,582,619
Total net assets	\$ 2,759,307	\$ 3,271,671	\$ 6,030,978
Total liabilities and net assets	\$ 4,234,671	\$ 6,987,728	\$ 11,222,399

Statement of Revenues, Expenses, and Changes in Fund Net Assets  
 Discretely Presented Component Unit - Sanitary Authority  
 For the Year Ended June 30, 2012

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>OPERATING REVENUES</b>			
Charges for services:			
Customer service charges	\$ 208,013	\$ 237,987	\$ 446,000
Connection fees	1,327	2,546	3,873
Miscellaneous	2,871	22,250	25,121
<b>Total operating revenues</b>	<b>\$ 212,211</b>	<b>\$ 262,783</b>	<b>\$ 474,994</b>
<b>OPERATING EXPENSES</b>			
Insurance	\$ 6,181	\$ 6,181	\$ 12,362
Miscellaneous	1,115	42	1,157
Office supplies and expenses	1,886	591	2,477
Plant maintenance	16,172	83,002	99,174
Pipeline repairs	4,828	-	4,828
Pump station maintenance	-	5,900	5,900
Grinder pump maintenance	-	16,609	16,609
Operating supplies / small equipment	4,174	34,451	38,625
Professional services	105,097	132,287	237,384
Salaries and wages	15,145	15,145	30,290
Benefits	4,528	4,528	9,056
Testing services	1,291	7,963	9,254
Utilities	24,075	56,566	80,641
Depreciation	129,409	171,257	300,666
<b>Total operating expenses</b>	<b>\$ 313,901</b>	<b>\$ 534,522</b>	<b>\$ 848,423</b>
<b>Operating income (loss)</b>	<b>\$ (101,690)</b>	<b>\$ (271,739)</b>	<b>\$ (373,429)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment earnings	\$ 5,737	\$ 4,986	\$ 10,723
Tower rental	137,226	-	137,226
County operating subsidy	-	10,000	10,000
Interest expense	(19,046)	-	(19,046)
<b>Total nonoperating revenues (expenses)</b>	<b>\$ 123,917</b>	<b>\$ 14,986</b>	<b>\$ 138,903</b>
<b>Income before contributions and transfers</b>	<b>\$ 22,227</b>	<b>\$ (256,753)</b>	<b>\$ (234,526)</b>
Contributed capital - plant	\$ -	\$ 225,000	\$ 225,000
Contributed capital - availability fees	500	-	500
<b>Change in net assets</b>	<b>\$ 22,727</b>	<b>\$ (31,753)</b>	<b>\$ (9,026)</b>
<b>Total net assets - beginning</b>	<b>2,736,580</b>	<b>3,303,424</b>	<b>6,040,004</b>
<b>Total net assets - ending</b>	<b>\$ 2,759,307</b>	<b>\$ 3,271,671</b>	<b>\$ 6,030,978</b>

Statement of Cash Flows  
 Discretely Presented Component Unit - Sanitary Authority  
 For the Year Ended June 30, 2012

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 215,505	\$ 261,780	\$ 477,285
Payments to suppliers	(212,712)	(352,170)	(564,882)
Payments to and on behalf of employees	(19,673)	(19,673)	(39,346)
Net cash provided by (used for) operating activities	\$ (16,880)	\$ (110,063)	\$ (126,943)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Tower rental	\$ 137,226	\$ -	\$ 137,226
Operating subsidy from Clarke County	-	10,000	10,000
Net cash provided by (used for) noncapital financing activities	\$ 137,226	\$ 10,000	\$ 147,226
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of property, plant and equipment	\$ (120,967)	\$ (225,000)	\$ (345,967)
Capital contributions	500	225,000	225,500
Retirements of long-term indebtedness	(75,807)	(207,052)	(282,859)
Interest payments	(19,046)	-	(19,046)
Net cash provided by (used for) capital and related financing activities	\$ (215,320)	\$ (207,052)	\$ (422,372)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends received	\$ 5,737	\$ 4,986	\$ 10,723
Net cash provided by (used for) investing activities	\$ 5,737	\$ 4,986	\$ 10,723
Net increase (decrease) in cash and cash equivalents	\$ (89,237)	\$ (302,129)	\$ (391,366)
Cash and cash equivalents - beginning	984,690	943,733	1,928,423
Cash and cash equivalents - ending	\$ 895,453	\$ 641,604	\$ 1,537,057
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>			
Operating income (loss)	\$ (101,690)	\$ (271,739)	\$ (373,429)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	129,409	171,257	300,666
(Increase) decrease in accounts receivable	1,601	(1,003)	598
(Increase) decrease in prepaid expenses	29	29	58
Increase (decrease) in accounts payable	(47,922)	(8,607)	(56,529)
Increase (decrease) deferred revenue	1,693	-	1,693
Total adjustments	\$ 84,810	\$ 161,676	\$ 246,486
Net cash provided by (used for) operating activities	\$ (16,880)	\$ (110,063)	\$ (126,943)

**Discretely Presented Component Unit-Industrial Development Authority**

Statement of Fund Net Assets  
 Discretely Presented Component Unit - Industrial Development Authority  
 As of June 30, 2012

---

	<u>Industrial Development Authority</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ <u>138,422</u>
Total assets	\$ <u><u>138,422</u></u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ <u>1,560</u>
Total liabilities	\$ <u><u>1,560</u></u>
<b>NET ASSETS</b>	
Unrestricted	<u>136,862</u>
Total net assets	\$ <u><u>136,862</u></u>

Statement of Revenues, Expenses, and Changes in Fund Net Assets  
 Discretely Presented Component Unit - Industrial Development Authority  
 For the Year Ended June 30, 2012

	<u>Industrial Development Authority</u>
<b>OPERATING REVENUES</b>	
Charges for services:	
Bond repayment fee	\$ 9,285
Miscellaneous	<u>778</u>
Total operating revenues	<u>\$ 10,063</u>
<b>OPERATING EXPENSES</b>	
Contribution to Lord Fairfax Small Business Park	\$ 5,000
Professional services	1,690
Board members' fee	1,100
Insurance	1,278
Miscellaneous	<u>13</u>
Total operating expenses	<u>\$ 9,081</u>
Operating income (loss)	<u>\$ 982</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Unrealized gain (loss) on investments	<u>\$ 5,816</u>
Total nonoperating revenues (expenses)	<u>\$ 5,816</u>
Change in net assets	\$ 6,798
Total net assets - beginning	<u>130,064</u>
Total net assets - ending	<u>\$ 136,862</u>

Statement of Cash Flows  
Discretely Presented Component Unit - Industrial Development Authority  
For the Year Ended June 30, 2012

---

	<u>Industrial Development Authority</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Payments to suppliers	\$ <u>(7,521)</u>
Net cash provided (used) by operating activities	\$ <u>2,542</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Unrealized gain (loss) on investments	\$ <u>5,816</u>
Net cash provided (used) by investing activities	\$ <u>5,816</u>
Net increase (decrease) in cash and cash equivalents	\$ 8,358
Cash and cash equivalents - beginning	<u>130,064</u>
Cash and cash equivalents - ending	<u>\$ 138,422</u>

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



**Supporting Schedules**

**This page intentionally left blank**

Schedule of Revenues - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund:</b>				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 13,451,374	\$ 13,451,374	\$ 13,395,988	\$ (55,386)
Real and personal public service corporation taxes	356,500	356,500	385,872	29,372
Personal property taxes	3,074,592	3,074,592	3,317,744	243,152
Mobile home taxes	1,049	1,049	699	(350)
Machinery and tools taxes	198,670	198,670	207,657	8,987
Penalties	123,172	123,172	150,465	27,293
Interest	88,268	88,268	92,611	4,343
<b>Total general property taxes</b>	<b>\$ 17,293,625</b>	<b>\$ 17,293,625</b>	<b>\$ 17,551,036</b>	<b>\$ 257,411</b>
Other local taxes:				
Local sales and use taxes	\$ 752,000	\$ 752,000	\$ 809,340	\$ 57,340
Consumers' utility taxes	376,348	376,348	377,700	1,352
Consumption taxes	36,991	36,991	33,732	(3,259)
Motor vehicle licenses	290,976	290,976	302,478	11,502
Taxes on recordation and wills	164,385	164,385	222,990	58,605
Franchise license taxes	5,000	5,000	21,629	16,629
Transient occupancy taxes	16,058	16,058	23,851	7,793
Business license taxes	24,000	24,000	23,210	(790)
<b>Total other local taxes</b>	<b>\$ 1,665,758</b>	<b>\$ 1,665,758</b>	<b>\$ 1,814,930</b>	<b>\$ 149,172</b>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 10,463	\$ 10,463	\$ 11,077	\$ 614
Land use application fees	3,500	3,500	3,600	100
Animal shelter fees	6,909	6,909	11,065	4,156
Building and related permits	94,100	94,100	106,583	12,483
Zoning and subdivision	45,000	45,000	96,953	51,953
Transfer fees	601	601	447	(154)
Signs permits and inspection fees	1,000	1,000	200	(800)
Weapons permits	5,000	5,000	5,686	686
Other permits and fees	3,578	3,578	1,269	(2,309)
<b>Total permits, privilege fees, and regulatory licenses</b>	<b>\$ 170,151</b>	<b>\$ 170,151</b>	<b>\$ 236,880</b>	<b>\$ 66,729</b>
Fines and forfeitures:				
Court fines and forfeitures	\$ 290,000	\$ 290,000	\$ 362,725	\$ 72,725
<b>Total fines and forfeitures</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 362,725</b>	<b>\$ 72,725</b>
Revenue from use of money and property:				
Revenue from use of money	\$ 81,048	\$ 81,048	\$ 48,265	\$ (32,783)
Revenue from use of property	51,772	51,772	51,774	2
<b>Total revenue from use of money and property</b>	<b>\$ 132,820</b>	<b>\$ 132,820</b>	<b>\$ 100,039</b>	<b>\$ (32,781)</b>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Revenue from local sources: (Continued)				
Charges for services:				
Sheriff's fees	\$ 800	\$ 800	\$ 796	\$ (4)
Charges for emergency medical services	11,600	11,600	43,333	31,733
Charges for courthouse security	55,000	55,000	63,160	8,160
Charges for jail processing	1,200	1,200	1,988	788
Court appointed attorney	273	273	978	705
Charges for other localities	59,282	59,282	85,234	25,952
Charges for Commonwealth's Attorney	573	573	1,923	1,350
Charges for planning and community development	200	200	26	(174)
Charges for parks and recreation	377,690	377,690	403,203	25,513
Charges for engineer's fees/biosolids applications	26,000	26,000	24,127	(1,873)
Other charges for services	27,000	27,000	28,281	1,281
<b>Total charges for services</b>	<b>\$ 559,618</b>	<b>\$ 559,618</b>	<b>\$ 653,049</b>	<b>\$ 93,431</b>
Miscellaneous revenue:				
Miscellaneous	\$ 46,250	\$ 46,250	\$ 39,101	\$ (7,149)
<b>Total miscellaneous revenue</b>	<b>\$ 46,250</b>	<b>\$ 46,250</b>	<b>\$ 39,101</b>	<b>\$ (7,149)</b>
Recovered costs:				
Gas tax refund	\$ 8,318	\$ 8,318	\$ 9,397	\$ 1,079
Insurance recovery	17,384	17,384	16,267	(1,117)
Gifts & donations in lieu of taxes	3,000	3,000	2,500	(500)
Sale of salvage and surplus property	3,327	3,327	148	(3,179)
Loan repayment	3,495	3,495	3,494	(1)
Recycling and other rebates and refunds	92,075	92,075	110,170	18,095
<b>Total recovered costs</b>	<b>\$ 127,599</b>	<b>\$ 127,599</b>	<b>\$ 141,976</b>	<b>\$ 14,377</b>
<b>Total revenue from local sources</b>	<b>\$ 20,285,821</b>	<b>\$ 20,285,821</b>	<b>\$ 20,899,736</b>	<b>\$ 613,915</b>
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers' tax	\$ 19,426	\$ 19,426	\$ 20,821	\$ 1,395
Mobile home titling tax	45	45	35	(10)
Taxes on deeds	110,198	110,198	61,801	(48,397)
Quarterly rental tax	2,464	2,464	1,782	(682)
Communications tax	449,600	449,600	469,025	19,425
Personal property tax relief funds	2,483,842	2,483,842	2,483,842	-
<b>Total noncategorical aid</b>	<b>\$ 3,065,575</b>	<b>\$ 3,065,575</b>	<b>\$ 3,037,306</b>	<b>\$ (28,269)</b>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 175,237	\$ 175,237	\$ 174,246	\$ (991)
Sheriff	679,680	679,680	688,383	8,703
Commissioner of revenue	77,830	77,830	73,934	(3,896)
Treasurer	79,095	79,095	78,887	(208)
Registrar/electoral board	30,414	35,066	40,186	5,120
Clerk of the Circuit Court	9,657	9,657	4,519	(5,138)
Total shared expenses	<u>\$ 1,051,913</u>	<u>\$ 1,056,565</u>	<u>\$ 1,060,155</u>	<u>\$ 3,590</u>
Other categorical aid:				
Fire programs fund	\$ 40,905	\$ 63,387	\$ 63,387	\$ -
Litter control grant	5,429	5,429	6,000	571
Virginia Commission for the Arts	5,000	5,000	5,000	-
Local law enforcement block grant	4,500	4,500	3,766	(734)
Division of historic landmarks	24,500	24,500	8,700	(15,800)
Other categorical aid	13,226	13,226	3,393	(9,833)
Total other categorical aid	<u>\$ 93,560</u>	<u>\$ 116,042</u>	<u>\$ 90,246</u>	<u>\$ (25,796)</u>
Total categorical aid	<u>\$ 1,145,473</u>	<u>\$ 1,172,607</u>	<u>\$ 1,150,401</u>	<u>\$ (22,206)</u>
Total revenue from the Commonwealth	<u>\$ 4,211,048</u>	<u>\$ 4,238,182</u>	<u>\$ 4,187,707</u>	<u>\$ (50,475)</u>
Revenue from the federal government:				
Payments in lieu of taxes	\$ 5,554	\$ 5,554	\$ 5,715	\$ 161
Categorical aid:				
Crime victim assistance	\$ 30,784	\$ 30,784	\$ 27,883	\$ (2,901)
ARRA - Byrne justice memorial assistance grant	10,789	10,789	56	(10,733)
Gang free schools and communities	65,000	65,000	62,468	(2,532)
DMV 402 grant	7,677	7,677	10,754	3,077
DMV CPSF grant	3,314	3,314	-	(3,314)
Disaster relief	-	-	4,953	4,953
Violence against women formula grants	30,754	33,004	37,645	4,641
Total categorical aid	<u>\$ 148,318</u>	<u>\$ 150,568</u>	<u>\$ 143,759</u>	<u>\$ (6,809)</u>
Total revenue from the federal government	<u>\$ 153,872</u>	<u>\$ 156,122</u>	<u>\$ 149,474</u>	<u>\$ (6,648)</u>
Total General Fund	<u>\$ 24,650,741</u>	<u>\$ 24,680,125</u>	<u>\$ 25,236,917</u>	<u>\$ 556,792</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds:</b>				
<b>Virginia Public Assistance Fund:</b>				
Revenue from local sources:				
Recovered costs:				
Payments from other jurisdictions	\$ -	\$ -	\$ 38,895	\$ 38,895
Expenditure refunds	-	1,921	7,930	6,009
Total recovered costs	<u>\$ -</u>	<u>\$ 1,921</u>	<u>\$ 46,825</u>	<u>\$ 44,904</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ 1,921</u>	<u>\$ 46,825</u>	<u>\$ 44,904</u>
Revenue from the Commonwealth:				
Categorical aid:				
Public assistance and welfare administration	\$ 349,167	\$ 349,167	\$ 334,876	\$ (14,291)
Total categorical aid	<u>\$ 349,167</u>	<u>\$ 349,167</u>	<u>\$ 334,876</u>	<u>\$ (14,291)</u>
Total revenue from the Commonwealth	<u>\$ 349,167</u>	<u>\$ 349,167</u>	<u>\$ 334,876</u>	<u>\$ (14,291)</u>
Revenue from the federal government:				
Categorical aid:				
Public assistance and welfare administration	\$ 586,166	\$ 586,166	\$ 562,175	\$ (23,991)
Total categorical aid	<u>\$ 586,166</u>	<u>\$ 586,166</u>	<u>\$ 562,175</u>	<u>\$ (23,991)</u>
Total revenue from the federal government	<u>\$ 586,166</u>	<u>\$ 586,166</u>	<u>\$ 562,175</u>	<u>\$ (23,991)</u>
Total Virginia Public Assistance Fund	<u>\$ 935,333</u>	<u>\$ 937,254</u>	<u>\$ 943,876</u>	<u>\$ 6,622</u>
<b>Comprehensive services fund:</b>				
Miscellaneous revenue:				
Other miscellaneous	\$ -	\$ -	\$ 2,902	\$ 2,902
Total miscellaneous revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,902</u>	<u>\$ 2,902</u>
Revenue from the Commonwealth:				
Categorical aid:				
Comprehensive services	\$ 471,297	\$ 471,297	\$ 332,113	\$ (139,184)
Total categorical aid	<u>\$ 471,297</u>	<u>\$ 471,297</u>	<u>\$ 332,113</u>	<u>\$ (139,184)</u>
Total revenue from the Commonwealth	<u>\$ 471,297</u>	<u>\$ 471,297</u>	<u>\$ 332,113</u>	<u>\$ (139,184)</u>
Total comprehensive services fund	<u>\$ 471,297</u>	<u>\$ 471,297</u>	<u>\$ 335,015</u>	<u>\$ (136,282)</u>
<b>Drug Enforcement Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 265	\$ 265
Total revenue from use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265</u>	<u>\$ 265</u>
Miscellaneous revenue:				
Gifts and donations	\$ -	\$ -	\$ 3,277	\$ 3,277
Total miscellaneous revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,277</u>	<u>\$ 3,277</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,542</u>	<u>\$ 3,542</u>

Schedule of Revenues - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds: (Continued)</b>				
<b>Drug Enforcement Fund: (Continued)</b>				
Revenue from the Commonwealth:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 47,202	\$ 47,202
Total revenue from the Commonwealth	\$ -	\$ -	\$ 47,202	\$ 47,202
Total drug enforcement fund	\$ -	\$ -	\$ 50,744	\$ 50,744
<b>Animal Care Fund:</b>				
Revenue from local sources:				
Revenue from use of money:				
Revenue from the use of money	\$ -	\$ -	\$ 7	\$ 7
Total revenue from use of money	\$ -	\$ -	\$ 7	\$ 7
Miscellaneous revenue:				
Gifts and donations	\$ -	\$ -	\$ 303	\$ 303
Total miscellaneous revenue	\$ -	\$ -	\$ 303	\$ 303
Total Animal Care Fund	\$ -	\$ -	\$ 310	\$ 310
<b>Conservation Easement Fund:</b>				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ -	\$ -	\$ 18,601	\$ 18,601
Revenue from the Commonwealth:				
Other categorical aid:				
Conservation easement grants	\$ -	\$ 123,963	\$ 83,562	\$ (40,401)
Total Parks and Recreation Fund	\$ -	\$ 123,963	\$ 102,163	\$ (21,800)
<b>Parks and Recreation Fund:</b>				
Revenue from local sources:				
Revenue from use of money:				
Revenue from the use of money	\$ -	\$ -	\$ 32	\$ 32
Total revenue from local sources	\$ -	\$ -	\$ 32	\$ 32
Total Parks and Recreation Fund	\$ -	\$ -	\$ 32	\$ 32
<b>Debt Service Funds:</b>				
<b>School Debt Service Fund</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 17,325	\$ 17,325	\$ 27,976	\$ 10,651
Total revenue from use of money and property	\$ 17,325	\$ 17,325	\$ 27,976	\$ 10,651
Total revenue from local sources	\$ 17,325	\$ 17,325	\$ 27,976	\$ 10,651
Revenue from the federal government:				
Categorical aid:				
BAB interest subsidy	\$ 130,348	\$ 130,348	\$ 130,343	\$ (5)
Total School Debt Service Fund	\$ 147,673	\$ 147,673	\$ 158,319	\$ 10,646

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Debt Service Fund:</b>				
Revenue from local sources:				
Charges for services:				
Charges for services	\$ -	\$ 1,571	\$ 9,910	\$ 8,339
Total charges for services	\$ -	\$ 1,571	\$ 9,910	\$ 8,339
Total revenue from local sources	\$ -	\$ 1,571	\$ 9,910	\$ 8,339
Total General Debt Service Fund	\$ -	\$ 1,571	\$ 9,910	\$ 8,339
<b>Capital Projects Fund:</b>				
<b>General Government Capital Projects Fund:</b>				
Revenue from local sources:				
Miscellaneous revenue:				
Gifts and donations	\$ 450,307	\$ 455,307	\$ 537,758	\$ 82,451
Total revenue from local sources	\$ 450,307	\$ 455,307	\$ 537,758	\$ 82,451
Revenue from the Commonwealth:				
Categorical aid:				
Other categorical aid	\$ -	\$ 56,872	\$ -	\$ (56,872)
Total revenue from the Commonwealth	\$ -	\$ 56,872	\$ -	\$ (56,872)
Revenue from the federal government:				
Categorical aid:				
ARRA RLEA rural justice grant	\$ -	\$ 40,297	\$ 36,086	\$ (4,211)
Total categorical aid	\$ -	\$ 40,297	\$ 36,086	\$ (4,211)
Total revenue from the federal government	\$ -	\$ 40,297	\$ 36,086	\$ (4,211)
Total General Government Capital Projects Fund	\$ 450,307	\$ 552,476	\$ 573,844	\$ 21,368
<b>Parks Construction Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 300	\$ 300
Total revenue from use of money and property	\$ -	\$ -	\$ 300	\$ 300
Miscellaneous revenue:				
Other miscellaneous	\$ -	\$ -	\$ 599	\$ 599
Gifts and donations	-	-	5,278	5,278
Total miscellaneous revenue	\$ -	\$ -	\$ 5,877	\$ 5,877
Total revenue from local sources	\$ -	\$ -	\$ 6,177	\$ 6,177
Total Parks Construction Fund:	\$ -	\$ -	\$ 6,177	\$ 6,177
Total Primary Government	\$ 26,655,351	\$ 26,790,396	\$ 27,417,307	\$ 524,748



Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit - School Board:</b>				
<b>Special Revenue Funds:</b>				
<b>School Operating Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of property	\$ 45,332	\$ 45,332	\$ 35,842	\$ (9,490)
Charges for services:				
Tuition	\$ 156,973	\$ 98,937	\$ 107,243	\$ 8,306
Town of Berryville Crossing	5,000	5,000	5,000	-
Facility use fees	39,042	49,810	46,859	(2,951)
Total charges for services	\$ 201,015	\$ 153,747	\$ 159,102	\$ 5,355
Miscellaneous revenue:				
Other miscellaneous	\$ 48,263	\$ 40,469	\$ 30,867	\$ (9,602)
Private gifts and donations	20,172	18,472	28,238	9,766
Total miscellaneous revenue	\$ 68,435	\$ 58,941	\$ 59,105	\$ 164
Recovered costs:				
Rebates and refunds	\$ 20,247	\$ 51,363	\$ 55,943	\$ 4,580
Insurance recoveries	10,200	2,000	-	(2,000)
Sale of equipment	3,701	5,527	5,850	323
Total recovered costs	\$ 34,148	\$ 58,890	\$ 61,793	\$ 2,903
Total revenue from local sources	\$ 348,930	\$ 316,910	\$ 315,842	\$ (1,068)
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 10,081,457	\$ 10,081,457	\$ 9,633,639	\$ (447,818)
Total revenues from local governments	\$ 10,081,457	\$ 10,081,457	\$ 9,633,639	\$ (447,818)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 1,918,707	\$ 1,926,465	\$ 1,977,865	\$ 51,400
At risk payments	11,857	12,128	12,128	-
Basic school aid	4,092,853	4,212,511	4,209,184	(3,327)
Foster home children	30,172	28,826	11,146	(17,680)
Gifted and talented children	42,646	43,700	43,703	3
Homebound education	3,878	938	938	-
Preschool At-Risk	18,000	18,000	18,000	-
Special education - soq	417,185	427,499	427,526	27
Special education - foster children	18,005	18,005	39,475	21,470
Vocational education - soq	74,166	76,000	76,005	5
Vocational equipment	4,328	4,819	4,819	-
Vocational - occupational	17,615	18,511	7,813	(10,698)
Textbook payments	37,602	38,532	38,534	2
Remedial education	35,229	36,100	36,102	2

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit - School Board: (Continued)</b>				
<b>Special Revenue Funds: (Continued)</b>				
<b>School Operating Fund: (Continued)</b>				
Revenue from the Commonwealth: (Continued)				
Categorical aid: (Continued)				
Share of fringe benefits	455,195	466,449	466,479	30
Remedial summer school	20,463	9,805	9,805	-
Regional program tuition	94,728	52,459	48,676	(3,783)
Industry certification program	1,692	2,026	7,480	5,454
Mentor teacher program	2,963	2,963	2,533	(430)
SOL algebra readiness	5,939	5,939	5,939	-
Early intervention	11,591	10,142	10,142	-
ISAEF	7,859	7,859	7,859	-
English as a second language	9,714	10,239	10,239	-
Supplemental support	120,168	123,139	123,147	8
Project graduation	-	15,978	8,227	(7,751)
Regional tuition	105,012	52,923	52,390	(533)
Other categorical aid	2,749	9,089	2,074	(7,015)
Total categorical aid	<u>\$ 7,560,316</u>	<u>\$ 7,631,044</u>	<u>\$ 7,658,228</u>	<u>\$ 27,184</u>
Total revenue from the Commonwealth	<u>\$ 7,560,316</u>	<u>\$ 7,631,044</u>	<u>\$ 7,658,228</u>	<u>\$ 27,184</u>
Revenue from the federal government:				
Categorical aid:				
Title I part A: Grants to local educational agencies	\$ 194,053	\$ 172,000	\$ 118,371	\$ (53,629)
Title II part A: Improving teacher quality	68,906	99,279	116,136	16,857
Title II part D: Education technology state grants	1,925	4,256	2,214	(2,042)
Title II part D: Education technology state grants - ARRA	-	4,871	4,871	-
Title III, Part A: English language acquisition grants	3,274	4,601	10,046	5,445
Medicaid	7,353	7,353	2,979	(4,374)
Education jobs fund - ARRA	360,614	360,614	365,688	5,074
Vocational education basic grants to states	23,881	22,390	20,248	(2,142)
Title VI-B: Special education grants to states	384,085	387,367	324,198	(63,169)
Title VI-B: Special education grants to states - ARRA	-	5,040	5,040	-
Special education preschool handicapped grant	13,291	11,000	10,200	(800)
Total categorical aid	<u>\$ 1,057,382</u>	<u>\$ 1,078,771</u>	<u>\$ 979,991</u>	<u>\$ (98,780)</u>
Total revenue from the federal government	<u>\$ 1,057,382</u>	<u>\$ 1,078,771</u>	<u>\$ 979,991</u>	<u>\$ (98,780)</u>
Total School Operating Fund	<u>\$ 19,048,085</u>	<u>\$ 19,108,182</u>	<u>\$ 18,587,700</u>	<u>\$ (520,482)</u>
<b>School Food Service Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 20	\$ 20	\$ 180	\$ 160
Total revenue from use of money and property	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 180</u>	<u>\$ 160</u>
Charges for services:				
Cafeteria sales	\$ 545,836	\$ 545,836	\$ 516,507	\$ (29,329)
Total charges for services	<u>\$ 545,836</u>	<u>\$ 545,836</u>	<u>\$ 516,507</u>	<u>\$ (29,329)</u>
Total revenue from local sources	<u>\$ 545,856</u>	<u>\$ 545,856</u>	<u>\$ 516,687</u>	<u>\$ (29,169)</u>

Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2012 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit - School Board: (Continued)</b>				
<b>Special Revenue Funds: (Continued)</b>				
<b>School Operating Fund: (Continued)</b>				
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	\$ 9,400	\$ 9,400	\$ 9,112	\$ (288)
Revenue from the federal government:				
Categorical aid:				
School food program grant	\$ 210,000	\$ 210,000	\$ 233,688	\$ 23,688
Total categorical aid	<u>210,000</u>	<u>210,000</u>	<u>233,688</u>	<u>23,688</u>
Total revenue from the federal government	<u>210,000</u>	<u>210,000</u>	<u>233,688</u>	<u>23,688</u>
Total School Food Service Fund	<u>\$ 765,256</u>	<u>\$ 765,256</u>	<u>\$ 759,487</u>	<u>\$ (5,769)</u>
<b>Capital Projects Funds:</b>				
<b>School Capital Projects Fund:</b>				
Recovered costs:				
Other recovered costs	\$ -	\$ 21,035	\$ 13,178	\$ (7,857)
Total recovered costs	<u>\$ -</u>	<u>\$ 21,035</u>	<u>\$ 13,178</u>	<u>\$ (7,857)</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ 21,035</u>	<u>\$ 13,178</u>	<u>\$ (7,857)</u>
Revenues from local governments:				
Contribution from County of Clarke , Virginia	\$ -	\$ 5,208,747	\$ 982,586	\$ (4,226,161)
Revenue from the Commonwealth:				
Categorical aid:				
Instructional technology grant	\$ 154,000	\$ 288,321	\$ 219,187	\$ (69,134)
Total revenue from the Commonwealth	<u>\$ 154,000</u>	<u>\$ 288,321</u>	<u>\$ 219,187</u>	<u>\$ (69,134)</u>
Categorical aid:				
ARRA - Longitudinal data system	\$ -	\$ 52,510	\$ 40,590	\$ (11,920)
Total categorical aid	<u>\$ -</u>	<u>\$ 52,510</u>	<u>\$ 40,590</u>	<u>\$ (11,920)</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ 52,510</u>	<u>\$ 40,590</u>	<u>\$ (11,920)</u>
Total School Capital Projects Fund	<u>\$ 154,000</u>	<u>\$ 5,570,613</u>	<u>\$ 1,255,541</u>	<u>\$ (4,315,072)</u>
<b>School Capital Projects Proffers Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 452	\$ 452
Total revenue from use of money and property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452</u>	<u>\$ 452</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452</u>	<u>\$ 452</u>
Total School Capital Projects Proffers Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452</u>	<u>\$ 452</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 19,967,341</u>	<u>\$ 25,444,051</u>	<u>\$ 20,603,180</u>	<u>\$ (4,840,871)</u>

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund:</b>				
General government administration:				
Legislative:				
Board of supervisors	\$ 58,424	\$ 58,424	\$ 42,279	\$ 16,145
General and financial administration:				
County administrator	\$ 254,954	\$ 278,841	\$ 272,341	\$ 6,500
Independent auditor	33,500	33,500	30,650	2,850
Legal services	71,872	77,120	77,120	-
Commissioner of revenue	198,221	199,190	188,645	10,545
Assessor	64,782	65,267	46,344	18,923
Data processing	280,575	281,168	265,174	15,994
Finance and purchasing	453,715	453,715	446,314	7,401
Treasurer	272,935	273,635	232,099	41,536
Total general and financial administration	\$ 1,630,554	\$ 1,662,436	\$ 1,558,687	\$ 103,749
Board of elections:				
Registrar	\$ 66,067	\$ 73,460	\$ 68,274	\$ 5,186
Electoral board and officials	34,242	38,894	36,704	2,190
Total board of elections	\$ 100,309	\$ 112,354	\$ 104,978	\$ 7,376
Total general government administration	\$ 1,789,287	\$ 1,833,214	\$ 1,705,944	\$ 127,270
Judicial administration:				
Courts:				
Circuit court	\$ 12,180	\$ 12,180	\$ 11,241	\$ 939
General district court	5,064	5,346	5,239	107
Magistrate	1,000	1,000	202	798
Juvenile and domestic relations court	4,571	4,571	2,299	2,272
Clerk of the circuit court	89,263	89,263	82,742	6,521
Victim Witness Program	40,867	41,352	39,533	1,819
Division of court services	3,178	3,178	-	3,178
Blue Ridge legal services	2,000	2,000	2,000	-
Total courts	\$ 158,123	\$ 158,890	\$ 143,256	\$ 15,634
Commonwealth's attorney:				
Commonwealth's attorney	\$ 270,741	\$ 280,216	\$ 279,353	\$ 863
Total commonwealth's attorney	\$ 270,741	\$ 280,216	\$ 279,353	\$ 863
Total judicial administration	\$ 428,864	\$ 439,106	\$ 422,609	\$ 16,497

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 1,560,636	\$ 1,570,971	\$ 1,546,587	\$ 24,384
Criminal justice training	15,500	15,500	13,448	2,052
Drug task force	10,500	10,500	9,866	634
Total law enforcement and traffic control	<u>\$ 1,586,636</u>	<u>\$ 1,596,971</u>	<u>\$ 1,569,901</u>	<u>\$ 27,070</u>
Fire and rescue services:				
Emergency services board	\$ 368,806	\$ 371,875	\$ 358,198	\$ 13,677
Communications	409,990	419,435	402,574	16,861
Fire and rescue departments	279,405	313,189	308,089	5,100
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	-
Forestry services	2,231	2,231	2,231	-
Total fire and rescue services	<u>\$ 1,065,361</u>	<u>\$ 1,111,659</u>	<u>\$ 1,076,021</u>	<u>\$ 35,638</u>
Correction and detention:				
Regional jail	\$ 376,287	\$ 376,287	\$ 376,287	\$ -
Juvenile detention home	31,192	31,192	26,217	4,975
Probation office	925	925	483	442
Total correction and detention	<u>\$ 408,404</u>	<u>\$ 408,404</u>	<u>\$ 402,987</u>	<u>\$ 5,417</u>
Inspections:				
Building	\$ 133,871	\$ 134,840	\$ 130,268	\$ 4,572
Total inspections	<u>\$ 133,871</u>	<u>\$ 134,840</u>	<u>\$ 130,268</u>	<u>\$ 4,572</u>
Other protection:				
Animal control	\$ 89,746	\$ 90,715	\$ 84,480	\$ 6,235
Medical examiner	150	150	120	30
Total other protection	<u>\$ 89,896</u>	<u>\$ 90,865</u>	<u>\$ 84,600</u>	<u>\$ 6,265</u>
Total public safety	<u>\$ 3,284,168</u>	<u>\$ 3,342,739</u>	<u>\$ 3,263,777</u>	<u>\$ 78,962</u>
Public works:				
Sanitation and waste removal:				
Refuse collection and disposal	\$ 150,000	\$ 169,594	\$ 159,593	\$ 10,001
Sanitation	34,000	35,880	35,879	1
Litter control program	5,429	5,429	4,718	711
Total sanitation and waste removal	<u>\$ 189,429</u>	<u>\$ 210,903</u>	<u>\$ 200,190</u>	<u>\$ 10,713</u>

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Public Works: (continued)				
Maintenance of general buildings and grounds:				
General properties	\$ 775,849	\$ 783,380	\$ 771,076	\$ 12,304
Total maintenance of general buildings and grounds	\$ 775,849	\$ 783,380	\$ 771,076	\$ 12,304
Total public works	\$ 965,278	\$ 994,283	\$ 971,266	\$ 23,017
Health and welfare:				
Health:				
Supplement of local health department	\$ 199,000	\$ 199,000	\$ 199,000	\$ -
Our Health	6,500	6,500	6,500	-
Total health	\$ 205,500	\$ 205,500	\$ 205,500	\$ -
Mental health and mental retardation:				
Northwestern Community Services	\$ 82,000	\$ 82,000	\$ 82,000	\$ -
Concern Hotline	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,000	-
Total mental health and mental retardation	\$ 84,000	\$ 84,000	\$ 84,000	\$ -
Welfare:				
Shenandoah area on aging	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Loudoun County Transportation Association	17,639	17,639	17,639	-
Abused women's shelter	2,000	2,000	2,000	-
Independent living center	1,000	1,000	1,000	-
Total welfare	\$ 55,639	\$ 55,639	\$ 55,639	\$ -
Total health and welfare	\$ 345,139	\$ 345,139	\$ 345,139	\$ -
Education:				
Other instructional costs:				
Contribution to Clarke County Public Schools	\$ 10,772,375	\$ 15,290,204	\$ 10,616,225	\$ 4,673,979
Lord Fairfax Community College	15,043	15,043	15,043	-
Total education	\$ 10,787,418	\$ 15,305,247	\$ 10,631,268	\$ 4,673,979
Parks, recreation, and cultural:				
Parks and recreation:				
Supervision of parks and recreation	\$ 338,080	\$ 340,987	\$ 334,008	\$ 6,979
Recreation center	101,994	102,479	93,955	8,524
Swimming pool	88,679	94,679	76,207	18,472
Concession stand	21,237	21,237	18,367	2,870
Programs	245,846	246,331	205,488	40,843
Total parks and recreation	\$ 795,836	\$ 805,713	\$ 728,025	\$ 77,688

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Parks, recreation, and culture: (continued)				
Cultural enrichment:				
Virginia commission for the arts	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total cultural enrichment	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Library:				
Contribution to Handley library	\$ 182,119	\$ 182,119	\$ 182,119	\$ -
Total library	\$ 182,119	\$ 182,119	\$ 182,119	\$ -
Total parks, recreation, and cultural	\$ 987,955	\$ 997,832	\$ 920,144	\$ 77,688
Community development:				
Planning and community development:				
Planning administration	\$ 425,551	\$ 419,226	\$ 362,160	\$ 57,066
Help with housing	7,200	7,200	7,200	-
Board of zoning appeals	3,620	4,405	4,405	-
Office of Economic Development	42,598	43,841	43,412	429
Berryville Development Authority	11,800	11,800	2,973	8,827
Small business development center	2,000	2,000	2,000	-
Blandy Experimental Farm	4,000	4,000	4,000	-
Planning commission	26,390	26,390	14,362	12,028
Board of septic appeals	2,739	2,739	54	2,685
Historic preservation	42,500	42,500	37,187	5,313
Northern Shenandoah Valley Regional Commission	10,310	18,815	18,815	-
Regional airport	5,000	5,000	5,000	-
Total planning and community development	\$ 583,708	\$ 587,916	\$ 501,568	\$ 86,348
Environmental management:				
Friends of the Shenandoah	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Lord Fairfax Soil and Water Conservation	9,500	9,500	9,500	-
Biosolids Application	19,001	19,001	11,642	7,359
Total environmental management	\$ 32,501	\$ 32,501	\$ 25,142	\$ 7,359
Cooperative extension program:				
Cooperative extension service	\$ 47,113	\$ 27,680	\$ 24,580	\$ 3,100
Northern Virginia 4-H Center	3,000	3,000	3,000	-
Total cooperative extension program	\$ 50,113	\$ 30,680	\$ 27,580	\$ 3,100
Total community development	\$ 666,322	\$ 651,097	\$ 554,290	\$ 96,807

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Nondepartmental:				
Miscellaneous	\$ -	\$ -	\$ 1,242	\$ (1,242)
Legal/professional services contingency	85,000	43,547	-	43,547
Total nondepartmental	<u>\$ 85,000</u>	<u>\$ 43,547</u>	<u>\$ 1,242</u>	<u>\$ 42,305</u>
Total General Fund	<u>\$ 19,339,431</u>	<u>\$ 23,952,204</u>	<u>\$ 18,815,679</u>	<u>\$ 5,136,525</u>
<b>Special Revenue Funds:</b>				
<b>Virginia Public Assistance Fund:</b>				
Health and welfare:				
Welfare and social services:				
Public assistance and welfare administration	\$ 1,351,949	\$ 1,361,559	\$ 1,361,559	\$ -
Total health and welfare	<u>\$ 1,351,949</u>	<u>\$ 1,361,559</u>	<u>\$ 1,361,559</u>	<u>\$ -</u>
Total Virginia Public Assistance Fund	<u>\$ 1,351,949</u>	<u>\$ 1,361,559</u>	<u>\$ 1,361,559</u>	<u>\$ -</u>
<b>Comprehensive Services Fund:</b>				
Health and welfare:				
Welfare and social services:				
Program expenditures	\$ 1,022,594	\$ 1,022,594	\$ 773,848	\$ 248,746
Total health and welfare	<u>\$ 1,022,594</u>	<u>\$ 1,022,594</u>	<u>\$ 773,848</u>	<u>\$ 248,746</u>
Total CSA Fund	<u>\$ 1,022,594</u>	<u>\$ 1,022,594</u>	<u>\$ 773,848</u>	<u>\$ 248,746</u>
<b>Drug Enforcement Fund:</b>				
Public Safety:				
Public Safety				
Operations	\$ -	\$ -	\$ 27,555	\$ (27,555)
Total public safety	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,555</u>	<u>\$ (27,555)</u>
Total Drug Enforcement Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,555</u>	<u>\$ (27,555)</u>
<b>Conservation Easement Fund:</b>				
Community development:				
Development rights				
Development rights	\$ 150,000	\$ 394,667	\$ 167,028	\$ 227,639
Total Conservation Easement Fund	<u>\$ 150,000</u>	<u>\$ 394,667</u>	<u>\$ 167,028</u>	<u>\$ 227,639</u>



Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Debt Service Fund:</b>				
<b>School Debt Service Fund:</b>				
Debt service:				
Principal retirement	\$ 2,287,031	\$ 2,287,031	\$ 2,375,570	\$ (88,539)
Interest and other fiscal charges	1,835,165	1,835,165	1,745,876	89,289
Total School Debt Service Fund	<u>\$ 4,122,196</u>	<u>\$ 4,122,196</u>	<u>\$ 4,121,446</u>	<u>\$ 750</u>
<b>Primary Government Debt Service Fund:</b>				
Debt service:				
Principal retirement	\$ 210,645	\$ 211,530	\$ 193,754	\$ 17,776
Interest and other fiscal charges	163,484	164,170	181,946	(17,776)
Total Primary Government Debt Service	<u>\$ 374,129</u>	<u>\$ 375,700</u>	<u>\$ 375,700</u>	<u>\$ -</u>
<b>Capital Projects Fund:</b>				
<b>General Government Capital Projects Fund:</b>				
Capital projects expenditures:				
Communications equipment	\$ 26,500	\$ 30,872	\$ 10,920	\$ 19,952
Double Tollgate Road commercial area	-	-	1,890	(1,890)
Administrative building	-	136,833	-	136,833
Sheriff's equipment	-	26,360	5,533	20,827
Vehicles	72,250	121,740	-	121,740
Park expansion	-	30,000	-	30,000
Circuit courthouse renovations	-	87,369	5,497	81,872
Technology and equipment improvements	55,363	67,514	63,994	3,520
Roofing	-	196,190	-	196,190
Groundwater study	37,544	37,544	37,544	-
Tennis courts	90,000	90,000	-	90,000
Economic development	-	334,693	-	334,693
Pool repair	20,000	21,850	1,851	19,999
Parking	10,000	10,000	-	10,000
Social services building	-	50,093	-	50,093
HVAC	45,000	45,000	68,931	(23,931)
Dog park	-	5,000	21,704	(16,704)
Citizens convenience center	-	-	21,887	(21,887)
Park to town utility upgrades	-	-	6,400	(6,400)
Sheriff's building renovation	10,000	210,584	2,820	207,764
Plan updates	-	11,786	-	11,786
Greenway court preservation	-	39,312	34,298	5,014
Carpeting	-	53,745	14,665	39,080
Landscaping	-	15,375	-	15,375
Parks - Westside/Parking/Pool roof	20,000	83,728	-	83,728
Recreation center additions	1,288,868	1,413,456	849,754	563,702
EDP equipment	50,000	75,900	-	75,900
Sheriff mobile data terminals	-	39,426	35,975	3,451
Total General Government Capital Projects Fund	<u>\$ 1,725,525</u>	<u>\$ 3,234,370</u>	<u>\$ 1,183,663</u>	<u>\$ 2,050,707</u>
Total Primary Government	<u>\$ 27,935,824</u>	<u>\$ 34,068,623</u>	<u>\$ 26,826,478</u>	<u>\$ 7,409,173</u>

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2012 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit - School Board</b>				
<b>Special revenue funds:</b>				
<b>School Operating Fund:</b>				
Education:				
Instruction	\$ 14,523,055	\$ 14,494,769	\$ 14,272,882	\$ 221,887
Administration, attendance and health	1,374,930	1,357,677	1,324,186	33,491
Pupil transportation services	1,090,231	1,135,947	1,130,500	5,447
Operation and maintenance services	2,044,893	2,019,789	1,823,045	196,744
Total School Operating Fund	<u>\$ 19,033,109</u>	<u>\$ 19,008,182</u>	<u>\$ 18,550,613</u>	<u>\$ 457,569</u>
<b>School Food Service Fund:</b>				
Education:				
School food services:				
Administration of school food program	\$ 780,232	\$ 780,232	\$ 796,574	\$ (16,342)
Total School Food Service Fund	<u>\$ 780,232</u>	<u>\$ 780,232</u>	<u>\$ 796,574</u>	<u>\$ (16,342)</u>
<b>School Capital Projects Fund:</b>				
Capital projects expenditures:				
School furniture replacement	\$ 31,518	\$ 36,811	\$ 21,479	\$ 15,332
Uniform replacements and band instruments	10,000	10,000	13,700	(3,700)
Athletic equipment and uniforms	10,200	10,200	6,600	3,600
Software/online content - attendance and health	-	29,110	-	29,110
Bus purchases	158,100	166,345	146,240	20,105
School passenger vehicle	25,500	50,453	32,290	18,163
Track	60,000	110,000	107,638	2,362
Facilities - technology	-	361,068	257,812	103,256
Lighting	-	33,539	-	33,539
Fencing	35,000	35,000	-	35,000
School food - service equipment	40,800	55,403	2,062	53,341
School painting	33,300	51,300	-	51,300
HVAC	45,000	86,292	62,548	23,744
Misc professional services	-	-	278	(278)
Roof	-	175,900	142,700	33,200
Flooring replacements	25,500	73,600	47,160	26,440
Modular classroom removal	-	45,000	10,360	34,640
Security	20,000	115,610	8,078	107,532
Space needs study	-	54,016	13,550	40,466
Practice field	-	10,194	3,290	6,904
Sidewalks	-	31,500	-	31,500
Technology	350,000	292,948	963,701	(670,753)
Software licenses	-	52,510	40,590	11,920
New high school	-	20,868,064	11,605,004	9,263,060
Total capital projects	<u>\$ 844,918</u>	<u>\$ 22,754,863</u>	<u>\$ 13,485,080</u>	<u>\$ 9,269,783</u>
Total School Capital Projects Fund	<u>\$ 844,918</u>	<u>\$ 22,754,863</u>	<u>\$ 13,485,080</u>	<u>\$ 9,269,783</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 20,658,259</u>	<u>\$ 42,543,277</u>	<u>\$ 32,832,267</u>	<u>\$ 9,711,010</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>
2002-03	\$ 1,239,593	\$ 460,679	\$ 1,965,842	\$ 1,178,996	\$ 2,173,837
2003-04	1,472,858	289,897	2,510,705	1,057,024	2,223,481
2004-05	1,619,702	326,410	2,813,413	1,069,522	2,253,222
2005-06	1,487,688	361,369	2,876,709	1,273,203	1,993,945
2006-07	1,696,286	420,489	3,307,884	1,157,030	2,565,678
2007-08	2,060,607	421,845	3,447,907	1,244,607	2,136,119
2008-09	2,002,482	436,680	3,612,168	1,155,450	2,388,506
2009-10	1,804,666	440,855	3,719,972	852,209	2,672,185
2010-11	1,905,789	406,759	3,205,467	900,060	2,447,164
2011-12	1,943,393	424,222	3,466,939	970,017	2,501,215

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>
\$	17,166,200	\$ 746,629	\$ 541,334	\$ 453,011	\$ 413,807	\$ 1,126,366	\$ 27,466,294
	17,835,673	834,924	784,509	583,183	479,537	6,376	28,078,167
	18,892,347	681,001	561,228	278,763	606,925	3,052	29,105,585
	19,290,683	892,222	689,568	397,908	507,662	17,786	29,788,743
	21,446,988	898,356	1,267,673	1,289,965	556,260	12,371	34,618,980
	22,132,397	961,293	1,096,427	1,761,950	633,795	18,030	35,914,977
	21,529,346	995,410	924,413	1,413,426	613,951	6,236	35,078,068
	21,883,310	980,707	2,475,922	1,679,649	639,747	10,032	37,159,254
	20,984,893	969,405	991,056	1,832,949	832,459	10,501	34,486,502
	21,767,329	1,001,174	708,196	2,061,986	867,469	9,081	35,721,021

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
2002-03	\$ 1,865,163	\$ 10,338,854	\$ 265,586
2003-04	1,796,557	9,536,079	1,204,289
2004-05	2,110,112	10,277,896	595,496
2005-06	2,225,483	10,533,886	1,012,594
2006-07	2,235,396	11,865,571	1,137,027
2007-08	2,326,605	11,941,509	1,162,277
2008-09	2,045,018	12,366,784	574,420
2009-10	2,217,128	11,769,147	3,374,914
2010-11	2,616,152	11,706,825	406,085
2011-12	2,422,452	11,747,408	439,405

- (1) Includes discretely presented component units.
- (2) In fiscal year 2010, communications tax reporting was moved from Other Local Taxes to Grants and Contributions Not Restricted to Specific Programs

Table 2

GENERAL REVENUES							
General Property Taxes	Other Local Taxes (2)	Unrestricted revenues from money or property	Miscella- neous	Grants and Contributions Not Restricted to Specific Programs	Gain (Loss) on Disposal of Asset	Total	
\$ 10,341,814	\$ 1,797,139	\$ 237,908	\$ 615,543	\$ 3,479,531	(\$ 40,025)	\$ 28,901,513	
10,963,220	1,830,593	219,256	457,279	1,959,463	298,570	28,265,306	
12,047,914	2,254,173	319,583	417,991	2,471,192	541,325	31,035,682	
12,435,828	2,536,599	412,710	401,202	3,405,339	90,651	33,054,292	
15,104,767	2,457,607	1,265,352	480,258	2,728,288	-	37,274,266	
16,045,705	2,350,951	1,757,156	448,435	2,957,252	-	38,989,890	
16,834,336	2,222,936	744,769	440,076	2,976,959	-	38,205,298	
17,174,992	1,682,254	403,628	295,794	3,106,207	(\$ 42,433)	39,981,631	
17,655,465	1,653,965	312,727	272,123	2,995,371	-	37,618,713	
17,478,712	1,814,930	181,632	783,751	3,043,021	-	37,911,311	

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>
2002-03	\$ 874,242	\$ 289,362	\$ 1,967,080	\$ 1,036,982	\$ 2,229,399	\$ 15,625,975
2003-04	978,755	289,897	2,385,071	976,522	2,233,933	16,812,591
2004-05	1,052,796	326,410	2,612,682	1,097,103	2,264,177	17,702,813
2005-06	1,054,602	367,620	2,853,241	1,095,905	2,054,545	18,643,505
2006-07	1,148,248	419,882	3,101,165	1,145,874	2,581,195	19,688,323
2007-08	1,277,128	418,960	3,288,061	1,125,273	2,155,592	20,273,221
2008-09	1,250,373	433,671	3,363,061	989,119	2,372,269	20,593,066
2009-10	1,269,798	435,732	3,287,873	796,207	2,616,419	19,745,229
2010-11	1,758,864	406,846	3,300,190	866,886	2,558,292	19,753,538
2011-12	1,705,944	422,609	3,291,332	971,266	2,480,546	19,362,230

(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>
\$ 695,862	\$ 556,199	\$ 341,466	\$ 1,366,663	\$ 1,676,545	\$ 26,659,775
735,161	782,433	356,820	1,372,114	1,669,437	28,592,734
772,119	680,165	373,123	1,356,963	1,514,423	29,752,774
830,169	683,302	404,615	1,535,036	3,324,626	32,847,166
828,018	1,244,788	429,871	1,460,101	4,595,984	36,643,449
886,456	1,068,892	486,779	4,011,771	5,360,875	40,353,008
902,369	891,594	528,021	3,766,858	6,505,229	41,595,630
887,006	2,517,665	506,161	3,850,058	3,141,660	39,053,808
900,137	814,400	3,531	4,087,218	16,577,174	51,027,076
920,144	721,318	1,242	4,497,146	14,668,743	49,042,520

COUNTY OF CLARKE, VIRGINIA

General Governmental Revenues by Source (1)  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Property Taxes</u>	<u>Other Local Taxes (3)</u>	<u>Permits, Privilege Fees, Regulatory Licenses</u>	<u>Fines and Forfeitures</u>	<u>Revenue from the Use of Money and Property</u>	<u>Charges for Services</u>
2002-03	\$ 10,190,653	\$ 1,797,139	\$ 396,610	\$ 57,576	\$ 549,094	\$ 1,175,725
2003-04	10,659,908	1,830,593	472,820	73,207	1,144,134	957,639
2004-05	12,257,621	2,254,173	614,690	114,229	824,408	1,071,583
2005-06	13,146,490	2,641,776	570,681	140,977	546,121	1,202,341
2006-07	15,027,301	2,457,607	409,494	306,494	1,562,945	1,183,139
2007-08	16,150,133	2,350,951	432,043	238,256	1,749,052	1,316,037
2008-09	16,206,520	2,222,936	295,830	265,963	747,635	1,112,975
2009-10	17,169,972	1,682,254	231,078	224,547	367,505	1,203,527
2010-11	17,351,499	1,653,965	326,865	381,509	293,560	1,467,079
2011-12	17,569,637	1,814,930	236,880	362,725	165,093	1,338,568

(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>
\$ 520,868	\$ 147,996	\$ 11,945,782	\$ 26,781,443	\$ -	\$ 26,781,443
319,064	108,204	12,438,075	28,003,644	250,000	28,253,644
401,271	190,941	13,235,235	30,964,151	1,966,355	32,930,506
341,554	394,593	14,225,862	33,210,395	173,000	33,383,395
569,111	286,346	15,310,686	37,113,123	29,511,710	66,624,833
315,074	114,879	15,274,338	37,940,763	2,805,396	40,746,159
153,293	486,361	15,087,521	36,579,034	1,371,046	37,950,080
175,218	252,483	16,313,208	37,619,792	9,900,172	47,519,964
141,845	315,412	14,907,445	36,839,179	567,178	37,406,357
648,323	263,772	15,004,334	37,404,262	307,792	37,712,054

Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1), (2)	Current Tax Collections (1), (4)	Percent of Levy Collected	Delinquent Tax Collections (1), (3)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2002-03	\$ 12,184,755	\$ 11,957,442	98.13%	\$ 221,318	\$ 12,178,760	99.95%	\$ 860,509	7.06%
2003-04	12,423,985	12,330,542	99.25%	174,868	12,505,410	100.66%	1,325,734	10.67%
2004-05	13,604,747	13,463,299	98.96%	237,212	13,700,511	100.70%	939,476	6.91%
2005-06	15,599,814	15,894,611	101.89%	167,564	16,062,175	102.96%	1,060,745	6.80%
2006-07	16,926,279	17,029,772	100.61%	216,803	17,246,575	101.89%	1,416,900	8.37%
2007-08	18,057,673	17,846,889	98.83%	388,062	18,234,951	100.98%	1,206,020	6.68%
2008-09	18,811,655	18,342,029	97.50%	184,729	18,526,758	98.49%	1,806,318	9.60%
2009-10	19,462,691	19,093,650	98.10%	277,314	19,370,964	99.53%	1,834,072	9.42%
2010-11	19,716,647	19,437,175	98.58%	144,661	19,581,836	99.32%	1,939,623	9.84%
2011-12	19,776,620	19,650,841	99.36%	140,961	19,791,802	100.08%	2,008,440	10.16%

(1) Exclusive of penalties and interest.

(2) 1999-00 was the first year for personal property tax relief by the Commonwealth of Virginia.

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

(4) In calendar year 2006 PPTRA was established as a fixed amount by the Commonwealth. Payments will be received on specified dates, not necessarily corresponding with tax collections.

Assessed Value of Taxable Property  
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes	Machinery and Tools	Public Utility (2)		Total
				Real Estate	Personal Property	
2002-03	\$ 1,036,076,509	\$ 100,044,457	\$ 18,784,779	\$ 40,569,471	\$ -	\$ 1,195,475,216
2003-04	1,064,502,206	107,050,697	22,578,269	41,351,924	-	1,235,483,096
2004-05	1,108,825,959	117,548,788	23,590,165	35,750,413	-	1,285,715,325
2005-06	1,739,594,473	129,289,703	22,324,393	33,449,538	-	1,924,658,107
2006-07	2,379,976,523	134,031,694	23,092,118	44,713,209	-	2,581,813,544
2007-08	2,441,782,816	147,619,698	23,665,552	46,902,741	-	2,659,970,807
2008-09	2,486,836,400	116,384,130	21,681,568	51,387,105	-	2,676,289,203
2009-10	2,226,939,452	121,592,042	19,086,630	54,229,648	-	2,421,847,772
2010-11	2,189,128,079	125,806,164	17,424,033	56,051,400	-	2,388,409,676
2011-12	2,190,224,504	128,161,170	16,579,941	62,777,134	-	2,397,742,749

(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)		Mobile Homes	Personal Property	Machinery and Tools	Public Utility	
	Real Estate					Real Estate (2)	Personal Property
2002-03	\$ 0.74	\$ 0.74	\$ 4.00	\$ 1.25	\$ 0.74	\$ 4.00	
2003-04	0.74	0.74	4.00	1.25	0.74	4.00	
2004-05	0.81	0.81	4.00	1.25	0.81	4.00	
2005-06	.81/.45	.81/.45	4.00	1.25	.81/.45	4.00	
2006-07	.45/.48	.45/.48	4.00	1.25	.45/.48	4.00	
2007-08	.48/.50	.48/.50	4.00	1.25	.48/.50	4.00	
2008-09	.50/.53	.50/.53	4.00/4.81	1.25	.50/.53	4.00	
2009-10	.53/.62	.53/.62	4.81/4.83	1.25	0.53	4.00	
2010-11	.62/.62	.62/.62	4.83/4.69	1.25	0.62	4.00	
2011-12	.62/.63	.62/.63	4.69/4.496	1.25	0.62	n/a	

(1) Per \$100 of assessed value.

(2) The County collects property taxes based on installments. Calendar year 2006 was a reassessment year for real property. The tax neutral rate for calendar year 2006 was computed to be \$.42/100. The rate for the first half of fiscal year 2006 was \$.81/100 (calendar year 2005); for the second half of fiscal year 2006, the rate was \$.45/100 (calendar year 2006) an effective tax increase of 7%.

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

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross & Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2002-03	12,652	\$ 1,195,475	\$ 10,323,461	0.86%	\$ 816
2003-04	12,652	1,235,483	9,496,500	0.77%	751
2004-05	13,852	1,285,715	9,058,500	0.70%	654
2005-06	13,900	1,924,658	8,186,000	0.43%	589
2006-07	14,565	2,581,814	36,773,330	1.42%	2,525
2007-08	14,565	2,659,971	37,154,725	1.40%	2,551
2008-09	14,565	2,676,289	36,767,291	1.37%	2,524
2009-10	14,565	2,421,848	44,596,490	1.84%	3,062
2010-11	14,458	2,388,410	43,187,940	1.81%	2,987
2011-12	14,458	2,397,743	36,753,000	1.53%	2,542

(1) www.fedstats.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 11 Carryover	FY 12 Original Budget	FY12 Supplemental Budget	Final Budget
<b>Revenue from local sources:</b>				
Miscellaneous Revenue:				
Gifts and donations	\$ 5,000	\$ 450,307	\$ 5,000	\$ 460,307
Total revenue from local sources	<u>\$ 5,000</u>	<u>\$ 450,307</u>	<u>\$ 5,000</u>	<u>\$ 460,307</u>
<b>Revenue from the Commonwealth:</b>				
Categorical aid:				
Other Categorical aid	\$ 51,872	\$ -	\$ -	\$ 51,872
Total revenue from the Commonwealth	<u>\$ 51,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,872</u>
<b>Revenue from the federal government:</b>				
Categorical Aid:				
Mobile Data Terminals	\$ 40,297	\$ -	\$ -	\$ 40,297
Total categorical aid	<u>\$ 40,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,297</u>
Total revenue from the federal government	<u>\$ 40,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,297</u>
Total revenue	<u>\$ 97,169</u>	<u>\$ 450,307</u>	<u>\$ 5,000</u>	<u>\$ 552,476</u>
<b>Expenditures:</b>				
Administrative Building	\$ 136,833	\$ -	\$ -	\$ 136,833
Sheriff's Equipment (fingerprinting, etc.)	26,360	-	-	26,360
HVAC	-	45,000	-	45,000
Resurface Tennis Courts	-	90,000	-	90,000
Pool Repair	-	20,000	1,850	21,850
Additional Parking	-	10,000	-	10,000
Auto Replacement	33,929	-	-	33,929
Sheriff's Vehicles	15,561	72,250	-	87,811
Sheriff's Mobile Radios	-	26,500	-	26,500
Park Expansion	30,000	-	-	30,000
Dog Park	-	-	5,000	5,000
Circuit Courthouse Renovation (and GD Cells)	87,369	-	-	87,369
Technology and equipment improvements	12,151	55,363	-	67,514
Park Signs and Pool Roof	-	20,000	-	20,000
Groundwater Study	-	37,544	-	37,544
Social Services Building	50,093	-	-	50,093
Economic Development	334,693	-	-	334,693
Sheriff's Building Renovation	200,584	10,000	-	210,584
Roofing	196,190	-	-	196,190
Plan Updates	11,786	-	-	11,786
Carpeting (Includes GD Courthouse Seating)	53,745	-	-	53,745
Landscaping	15,375	-	-	15,375
Parks Westside Sitework	63,728	-	-	63,728
Systems Integration	25,900	50,000	-	75,900
Sheriff's Mobile Data Terminals	39,426	-	-	39,426
Greenway Court Preservation	39,312	-	-	39,312
Recreation Center Additions/Wall Crack	124,588	1,288,868	-	1,413,456
VDEM Emergency Operations Center Grant	4,372	-	-	4,372
Total expenditures	<u>\$ 1,501,995</u>	<u>\$ 1,725,525</u>	<u>\$ 6,850</u>	<u>\$ 3,234,370</u>



School Board Capital Projects Carryover Budget Allocations

	FY 11 Carryover	FY 12 Original Budget	FY12 Supplemental Budget	Final Budget
Categorical aid:				
Instructional technology grant	\$ 134,321	\$ 154,000	\$ 57,137	\$ 345,458
Total revenue from the Commonwealth	\$ 134,321	\$ 154,000	\$ 57,137	\$ 345,458
Total revenue	<u>\$ 134,321</u>	<u>\$ 154,000</u>	<u>\$ 57,137</u>	<u>\$ 345,458</u>
Expenditures:				
School Furniture Replacement	\$ 5,293	\$ 31,518	\$ -	\$ 36,811
Uniform Replacements and Band Instruments	-	10,000	-	10,000
Athletic Equipment and Uniforms	-	10,200	-	10,200
Fencing	-	35,000	-	35,000
Buses	8,245	158,100	-	166,345
Passenger Vehicle	24,953	25,500	-	50,453
Modular Classroom Removal	45,000	-	-	45,000
Resurface track and tennis courts	-	60,000	50,000	110,000
Facilities - Technology	138,948	154,000	-	292,948
Technology	165,068	196,000	-	361,068
Paving and sidewalks	31,500	-	-	31,500
School Food	14,603	40,800	-	55,403
School Painting	18,000	33,300	-	51,300
HVAC	41,292	45,000	-	86,292
School Roof Repair	175,900	-	-	175,900
Boyce Canopy	33,539	-	-	33,539
Flooring Replacements	48,100	25,500	-	73,600
Security Improvements	95,610	20,000	-	115,610
CCHS Practice/Football Field Renovation	10,194	-	-	10,194
Space Needs Study	54,016	-	-	54,016
Student Records/Technology	29,110	-	-	29,110
IEP Management System	-	-	52,510	52,510
Former High Renovation	-	-	-	-
DG Cooley Renovation	-	-	-	-
Berryville Primary Renovation	-	-	-	-
New High School	<u>20,868,064</u>	<u>-</u>	<u>-</u>	<u>20,868,064</u>
Total expenditures	<u>\$ 21,807,435</u>	<u>\$ 844,918</u>	<u>\$ 102,510</u>	<u>\$ 22,754,863</u>

**This page intentionally left blank**

## **Compliance**

**This page intentionally left blank**

# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

---

## 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 the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of County of Clarke, Virginia, as of and for the year ended June 30, 2012, which collectively comprise the County of Clarke, Virginia's basic financial statements and have issued our report thereon dated December 7, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control over Financial Reporting

Management of County of Clarke, Virginia is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered County of Clarke, Virginia's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Clarke, Virginia's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

This report is intended solely for the information and use of management, the Board of Supervisors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Robinson, Farmer, Cox Associates*

Charlottesville, Virginia  
December 7, 2012

# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

---

## Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

---

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

### Compliance

We have audited County of Clarke, Virginia's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2012. County of Clarke, Virginia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of County of Clarke, Virginia's management. Our responsibility is to express an opinion on County of Clarke, Virginia's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of County of Clarke, Virginia's compliance with those requirements.

In our opinion, County of Clarke, Virginia complied, in all material respects, with the 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, 2012.

### Internal Control Over Compliance

Management of County of Clarke, Virginia is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered County of Clarke, Virginia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

**Internal Control Over Compliance: (Continued)**

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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Supervisors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Robinson, Farmer Cox Associates*  
Charlottesville, Virginia  
December 7, 2012



Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

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	0950111/0950112	\$ 12,934
Temporary assistance for needy families (TANF)	93.558	0400111/0400112	83,841
Refugee and entrant assistance - state administered programs	93.566	0500111/0500112	234
Low-income home energy assistance	93.568	0600411/0600412	4,791
Child care cluster:			
Child care and development block grant	93.575	0770111/0770112	51,475
Child care mandatory and matching funds of the child care and development fund	93.596	0760111/0760112	39,685
Stephanie Tubbs Jones child welfare services program	93.645	0900111/0900112	240
Foster care - Title IV-E	93.658	1100111/1100112	77,848
Adoption assistance	93.659	1120111/1120112	9,459
Social services block grant	93.667	1000111/1000112	69,652
Chafee foster care independence program	93.674	9150111/9150112	2,950
Children's health insurance program	93.767	0540111/0540112	3,492
Medical assistance program	93.778	1200111/1200112	<u>80,467</u>
Total Department of Health and Human Services			\$ <u>437,068</u>
Department of Agriculture:			
Direct Payments:			
Community facilities loans and grants	10.766	n/a	\$ <u>329,339</u>
Pass Through Payments:			
Department of Agriculture:			
Food distribution	10.555	10.555/2012	\$ 37,042
Department of Education:			
National school lunch program	10.555	10.555/2012	<u>173,424</u>
Subtotal food distribution/national school lunch program			\$ <u>210,466</u>
Department of Education:			
School breakfast program	10.553	10.553/2012	\$ 23,222
Department of Social Services:			
State administrative matching grants for the supplemental nutrition assistance program	10.561	00101111/00101112 0040111/0040112	<u>128,086</u>
Total Department of Agriculture - pass-through payments			\$ <u>361,774</u>
Total Department of Agriculture			\$ <u>691,113</u>

Schedule of Expenditures of Federal Awards (Continued)  
 For the Year Ended June 30, 2012

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Homeland Security:			
Pass Through Payments:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	n/a	\$ 4,953
Total Department of Homeland Security			<u>\$ 4,953</u>
Department of Justice:			
Direct payments:			
ARRA - Assistance to rural law enforcement to combat crime and drugs competitive grant	16.810	n/a	\$ 36,086
Total Department of Justice - direct payments			<u>\$ 36,086</u>
Pass Through Payments:			
Department of Criminal Justice Service:			
Youth gang prevention	16.544	n/a	\$ 260,816
ARRA - Edward Byrne memorial justice assistance grant (JAG)	16.803	10SUB9033	56
Violence against women formula grants	16.588	09WFAX0050	37,645
Crime victim assistance	16.575	11VAGX0095	27,883
Total Department of Justice - pass-through payments			<u>\$ 326,400</u>
Total Department of Justice			<u>\$ 362,486</u>
Department of Transportation:			
Pass Through Payments:			
Department of Motor Vehicles:			
Alcohol open container requirements	20.607	n/a	\$ 10,754
Total Department of Transportation			<u>\$ 10,754</u>
Department of Education:			
Pass Through Payments:			
Department of Education:			
Title I: Grants to local educational agencies	84.010	S010A100046	\$ 118,371
Special education cluster:			
Special education grants to states	84.027	H027A090107	324,198
ARRA - Special education grants to states	84.391	H391A090107	5,040
Special education - preschool grants	84.173	H173A090112	10,200
ARRA - Education jobs fund	84.410	S410A100047	365,688
ARRA - Statewide data systems	84.384	R384A100037	40,590
Educational Technology State Grants cluster:			
Educational technology state grants	84.318	S318X080046	2,214
ARRA - Educational technology state grant	84.386	S386A090046	4,871
English language acquisition grant	84.365	T365A080046	10,046
Career and technical education - basic grants to states	84.048	V048A090046	20,248
Improving teacher quality state grants	84.367	S367A080044	116,136
Total Department of Education			<u>\$ 1,017,602</u>
Total Expenditures of Federal Awards			<u>\$ 2,523,976</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, 2012

---

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, 2012. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 assets, or cash flows of the County of Clarke, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, 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 disbursed.

Note 4 - Relationship to Financial Statements

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

Intergovernmental federal revenues per the basic financial statements:

Primary government:		
General Fund	\$	149,474
Special Revenue Funds:		
Virginia Public Assistance Fund		562,175
Debt Service Funds:		
School Debt Service Fund		130,343
Agency Funds:		
Gang Task Force		198,348
Capital Projects Funds:		
County Capital Improvements Fund		36,086
Total primary government	\$	<u>1,076,426</u>
Component Unit Public Schools:		
School Operating Fund	\$	979,991
School Capital Improvement Fund		40,590
School Cafeteria Fund		233,688
Total component unit public schools	\$	<u>1,254,269</u>
Federal rural development loan proceeds	\$	<u>329,339</u>
Total federal expenditures per basic financial statements	\$	<u>2,660,034</u>
Less amounts not reported on the Schedule of Expenditures of Federal Awards:		
Payment in lieu of taxes	\$	5,715
Build America Bond interest rate subsidy		130,343
Total federal expenditures	\$	<u>2,523,976</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$	<u><u>2,523,976</u></u>

COUNTY OF CLARKE, VIRGINIA

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2012

---

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unqualified

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 auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510 (a)? No

Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
Special education cluster	
84.027	Special education grants to states
84.391	ARRA - Special education grants to states
84.173	Special education - preschool grants
84.410	ARRA - Education jobs fund
10.766	Community Facilities Loans and Grants

Dollar threshold used to distinguish between Type A and Type B programs \$300,000

Auditee qualified as low-risk auditee? Yes

**Section II - Financial Statement Findings**

None

**Section III - Federal Award Findings and Questioned Costs**

None

**Section IV - Prior Year Audit Findings**

None

**Board of Supervisors  
FY 14 Budget Process  
February 11, 2013**

*The attached documents reflect the requests of the various agencies funded by the Board of Supervisors. These requests are provided for information and discussion. The Board of Supervisors and School Board Finance Committees will begin work on their respective portions of the budget in the coming weeks. Please note that detailed information behind these requests can be found in the "budget box" located in the County Administrator's Office. The following documents are included:*

- 1. Net Tax Funding.**
- 2. Requested Expenditure Budgets and Revenue Estimates.** This includes the modifications requested by the Board of Supervisors at their February 4 Worksession along with notes explaining the changes.
- 3. Government Personnel Requests.**
- 4. Government Minor Capital Requests.**
- 5. Government Capital Budget.**
- 6. Answers to John Staelin's Questions regarding the ERP system.**
- 7. Answers to David Weiss's Query regarding the Joint Technology Plan.**

*Net Tax Funding*

FUND	FY 2013 Budget	Variance	Percent Variance	FY 2014 Proposed
<b>EXPENDITURE</b>				
General	8,312,819	461,349	5.5%	8,774,168
Social Services	1,432,321	(66,996)	-4.7%	1,365,325
School Operating	20,542,386	916,220	4.5%	21,458,606
School Textbook	-	273,510	0.0%	273,510
School Food Service	754,252	6,760	0.9%	761,012
CSA	761,000	-	0.0%	761,000
Conservation Easement	150,000	-	0.0%	150,000
Government Capital Projects	366,310	1,211,403	330.7%	1,577,713
School Capital Projects	504,200	223,963	44.4%	728,163
Government Debt Service	389,200	10,000	2.6%	399,200
School Debt Service	4,034,879	(146,260)	-3.6%	3,888,619
Joint Services Fund	542,520	522	0.1%	543,042
Unemployment Compensation	25,000	-	0.0%	25,000
Total	37,814,887	2,890,471	7.6%	40,705,358
<b>CATEGORICAL REVENUE</b>				
General	2,444,408	259,305	10.6%	2,703,713
Social Services	955,261	(63,014)	-6.6%	892,247
School Operating	9,670,210	20,466	0.2%	9,690,676
School Textbook	-	93,502	0.0%	93,502
School Food Service	754,252	6,760	0.9%	761,012
CSA	351,000	-	0.0%	351,000
Conservation Easement	-	-	0.0%	-
Government Capital Projects	117,024	(117,024)	-100.0%	-
School Capital Projects	206,510	(52,510)	-25.4%	154,000
Government Debt Service	-	-	0.0%	-
School Debt Service	136,746	(6,398)	-4.7%	130,348
Joint Services Fund	3,000	-	0.0%	3,000
Unemployment Compensation	-	-	0.0%	-
Total	14,638,411	141,087	1.0%	14,779,498
<b>NON-CATEGORICAL REVENUE REQUIRED</b>				
General	5,868,411	202,044	3.4%	6,070,455
Social Services	477,060	(3,982)	-0.8%	473,078
School Operating	10,872,176	895,754	8.2%	11,767,930
School Textbook	-	180,008	0.0%	180,008
School Food Service	-	-	0.0%	-
CSA	410,000	-	0.0%	410,000
Conservation Easement	150,000	-	0.0%	150,000
Government Capital Projects	249,286	1,328,427	532.9%	1,577,713
School Capital Projects	297,690	276,473	92.9%	574,163
Government Debt Service	389,200	10,000	2.6%	399,200
School Debt Service	3,898,133	(139,862)	-3.6%	3,758,271
Joint Services Fund	539,520	522	0.1%	540,042
Unemployment Compensation	25,000	-	0.0%	25,000
Total	23,176,476	2,749,384	11.9%	25,925,860
<b>BUDGET BALANCING</b>				
GF Estimated Non-categorical revenue	22,481,240	(178,522)	-0.8%	22,302,718
Surplus/(Deficit)	(695,237)	(2,927,886)	421.1%	(3,623,123)
Pay-as-you-go	200,000	775,000	387.5%	975,000
Surplus/(Deficit) Net of pay-as-you-go	(495,237)	(2,152,886)	434.7%	(2,648,123)
<b>Pay-as-you-go Elements</b>				
Conservation Easement	150,000			150,000
School Capital/Debt				200,000
Government Capital/Debt				300,000
Community Facilities				325,000
Sheriff's Communications Study	50,000			
	<u>200,000</u>			<u>975,000</u>

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
EXPENDITURE							
Board of Supervisors	58,424	42,279	57,676	57,676	58,040	364	-
County Administrator	254,954	272,341	293,006	293,006	295,221	2,215	-
Legal Services	71,872	77,120	73,804	73,804	73,816	12	-
Commissioner of Revenue	198,221	188,645	202,730	202,730	202,870	140	-
Assessor	64,782	46,344	3,500	3,500	3,500	-	-
Equalization Board	-	-	-	-	-	-	-
Treasurer	272,935	232,099	244,369	244,369	248,839	4,470	-
Information Technology	256,980	240,993	271,222	271,222	289,816	18,594	-
Electoral Board	34,242	36,704	34,177	37,577	35,598	1,421	-
General Registrar	66,067	68,274	67,755	67,755	67,805	50	-
Circuit Court	12,180	11,241	12,180	12,180	12,180	-	-
General District Court	5,064	5,239	5,064	5,064	6,600	1,536	-
Magistrate	1,000	202	1,000	1,000	1,000	-	-
J&D Court	4,571	2,299	4,771	4,771	4,871	100	-
Clerk of the Circuit Court	89,263	82,742	88,472	193,101	231,554	143,082	-
Victim/Witness Coordinator	40,867	39,533	39,741	39,741	40,663	922	-
Division of Court Services	3,178	-	1,000	1,000	-	(1,000)	-
Blue Ridge Legal Services	2,000	2,000	2,000	2,000	2,000	-	-
Regional Court Services	-	-	3,759	3,759	3,759	-	-
Commonwealth Attorney	239,986	246,360	256,304	256,304	259,581	3,277	-
Commonwealth Attorney Grants	30,755	32,993	41,334	41,334	40,567	(767)	-
Sheriff	1,472,672	1,466,140	1,595,251	1,598,877	1,617,561	22,310	-
Sheriff's Grants	87,964	80,448	82,099	82,099	75,884	(6,215)	-
Communications	398,390	402,574	403,651	403,651	409,634	5,983	-
Communications Grants	11,600	-	39,284	39,284	39,284	-	-
Criminal Justice Training Center	15,500	13,448	16,000	16,000	17,000	1,000	-
Drug Task Force	10,500	9,866	9,500	9,500	14,500	5,000	-
Emergency Medical Services	368,806	358,198	372,624	372,624	377,728	5,104	-
Volunteer Fire Companies	40,905	74,688	40,905	40,905	41,207	302	-
Blue Ridge Volunteer Fire Company	53,000	51,523	51,600	51,600	51,900	300	-
Boyce Volunteer Fire Company	53,000	52,415	52,500	52,500	52,900	400	-
Enders Volunteer Fire Company	79,500	78,308	78,500	78,500	79,000	500	-
Shenandah Farms Volunteer Fire Company	53,000	51,155	51,200	51,200	51,400	200	-
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	4,929	4,929	-	-
Forestry Service	2,231	2,231	2,231	2,231	2,712	481	-
Regional Jail	376,287	376,287	453,049	465,093	611,252	158,203	-

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
Juvenile Detention Service	31,192	26,217	50,818	50,818	57,904	7,086	-
Probation Office	925	483	925	925	925	-	-
Building Inspections	133,871	130,268	141,492	141,492	143,039	1,547	-
Animal Control	89,746	84,480	91,180	91,180	96,512	5,332	-
Medical Examiner & Indigent Burial	150	120	2,000	2,000	2,000	-	-
Refuse Disposal	150,000	159,593	168,000	168,000	168,000	-	-
Litter Control	5,429	4,718	5,399	5,399	5,817	418	-
Sanitation	34,000	35,879	61,000	63,000	64,000	3,000	-
Maintenance/Buildings & Grounds	775,849	771,075	773,854	773,854	761,179	(12,675)	-
Local Health Department	199,000	199,000	199,000	199,000	207,098	8,098	-
Our Health	6,500	6,500	6,500	6,500	6,500	-	-
Northwestern Community Services	82,000	82,000	82,000	82,000	82,000	-	-
Concern Hotline	1,000	1,000	1,000	1,000	1,500	500	-
NW Works	1,000	1,000	1,000	1,000	12,600	11,600	-
Shenandoah Area Agency on Aging	35,000	35,000	40,000	40,000	45,000	5,000	-
Loudoun Transit Service	17,639	17,639	17,639	17,639	18,304	665	-
Cheers School Family	-	-	-	-	-	-	-
Laurel Center	2,000	2,000	2,000	2,000	28,000	26,000	-
Access Independence (serves the disabled)	1,000	1,000	1,000	1,000	1,000	-	-
Lord Fairfax Community College	15,043	15,043	14,355	14,355	13,924	(431)	-
Parks Administration	338,080	334,008	362,307	362,307	368,256	5,949	-
Recreation Center	101,994	93,955	105,791	105,791	106,501	710	-
Swimming Pool	88,679	76,207	89,899	89,899	89,479	(420)	-
Concession Stand	21,237	18,367	21,237	21,237	21,237	-	-
Parks Programs	245,846	205,488	257,329	257,329	274,458	17,129	-
Josephine School Community Museum	-	-	7,290	7,290	-	(7,290)	-
Shenandoah Valley Discovery Museum	-	-	-	-	10,000	10,000	-
Barns of Rose Hill	-	-	-	-	1,698	1,698	-
Virginia Commission for Arts	10,000	10,000	10,000	10,000	10,000	-	-
Regional Library	182,119	182,119	182,119	182,119	189,149	7,030	-
Planning Administration	425,551	362,160	348,854	348,854	352,896	4,042	-
Rain Barrel Program	-	-	-	-	1,400	1,400	-
Help With Housing	7,200	7,200	7,200	7,200	8,500	1,300	-
Board of Zoning Appeals	3,620	4,405	3,620	3,620	3,620	-	-
Office of Economic Development	42,598	43,412	46,319	46,319	46,527	208	-
Berryville Development Authority	11,800	2,973	11,800	11,800	11,600	(200)	-
Small Business Development Center	2,000	2,000	2,000	2,000	5,000	3,000	-



FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
Blandy Experimental Farm	4,000	4,000	4,000	4,000	4,000	-	-
Planning Commission	26,390	14,362	23,388	23,388	23,389	1	-
Board of Septic Appeals	2,739	54	2,739	2,739	2,739	-	-
Historic Preservation Commission	42,500	37,187	12,000	12,000	8,000	(4,000)	-
NSV Regional Planning District Commission	10,310	18,815	14,217	14,217	5,712	(8,505)	-
Regional Airport	5,000	5,000	5,000	5,000	5,000	-	-
Friends of the Shenandoah	4,000	4,000	4,000	4,000	4,000	-	-
Water Quality Management			37,544	41,544	37,544	-	-
Lord Fairfax Soil & Water Conservation	9,500	9,500	9,500	9,500	9,750	250	-
Biosolids Application	19,001	11,642	19,116	19,116	18,751	(365)	-
Cooperative Extension	47,113	24,580	36,201	36,201	40,989	4,788	-
Northern Virginia 4-H Center	3,000	3,000	3,000	3,000	3,500	500	-
Gypsy Moth	-	-	-	-	-	-	-
Non-Departmental Legal/Prof. Contingency	85,000	-	70,000	70,000	70,000	-	-
Social Services	1,351,949	1,361,559	1,432,321	1,432,321	1,365,325	(66,996)	-
School Operations	19,048,085	18,587,700	20,542,386	20,725,929	21,458,606	916,220	-
School Textbook Fund	-	-	-	-	273,510	273,510	-
School Food Service	780,232	796,574	754,252	754,252	761,012	6,760	-
Comprehensive Services Act	1,022,594	773,848	761,000	761,000	761,000	-	-
Parks Programs	-	-	-	-	-	-	-
Gang Task Force Fund	-	198,348	-	-	-	-	-
Public Safety Fund	-	37,555	-	-	-	-	-
Conservation Easement	150,000	167,028	150,000	150,000	150,000	-	-
General Capital Improvements	1,725,525	1,183,663	366,310	566,310	1,577,713	1,211,403	-
School Capital Improvements	844,918	13,485,080	504,200	514,200	728,163	223,963	-
General Debt Service	374,129	375,700	389,200	389,200	399,200	10,000	-
School Debt Service	4,122,196	4,121,446	4,034,879	4,034,879	3,888,619	(146,260)	-
Joint Administrative Services	510,810	501,144	542,520	542,520	543,042	522	-
Unemployment Compensation	25,000	38,765	25,000	25,000	25,000	-	-
TOTAL EXPENDITURE	38,011,684	49,325,480	37,814,887	38,338,129	40,705,358	2,890,471	-
<i>Local Funds for Schools</i>	<i>14,746,898</i>	<i>26,845,978</i>	<i>15,067,999</i>	<i>15,261,542</i>	<i>16,280,372</i>	<i>1,212,373</i>	-

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
ESTIMATED REVENUE							
LOCAL REVENUE							
Current Real Estate Taxes	13,307,377	13,327,737	13,522,865	13,522,865	13,219,125	(303,740)	(18,063) Update in land use figures,
Delinquent Real Estate Taxes	143,997	68,251	108,612	108,612	108,612	-	- increased delinquency rate to 3%,
Land Redemptions	-	-	-	-	-	-	- and reduced estimate of add'l tax relief
Proceeds from Delinquent Land Sale	-	-	-	-	-	-	-
Public Service Corporation Real Estate	356,500	385,872	392,096	392,096	396,900	4,804	-
Delinquent Taxes on Public Service Corp	-	-	-	-	-	-	-
Current Personal Property Taxes	2,974,592	3,245,034	3,024,723	3,024,723	3,024,723	-	-
Delinquent Personal Property Taxes	100,000	72,710	100,000	100,000	72,710	(27,290)	-
Mobile Home Taxes	1,049	699	1,258	1,258	1,170	(88)	-
Machinery and Tools Taxes	198,670	207,657	172,173	172,173	172,173	-	-
Delinquent Taxes on Machinery & Tools	-	-	-	-	-	-	-
Penalties (All Property Taxes)	113,802	135,105	122,849	122,849	122,849	-	-
Interest (All Property Taxes)	88,268	92,611	89,461	89,461	92,611	3,150	-
Administrative Costs Delinq	8,930	15,540	11,541	11,541	11,541	-	-
DMV Stop Fee	440	(180)	-	-	-	-	-
Sales and Use Taxes	752,000	809,340	810,000	810,000	850,293	40,293	-
Consumer's Utility Taxes	376,348	377,700	376,348	376,348	375,135	(1,213)	-
Consumption Tax	36,991	33,732	36,991	36,991	35,950	(1,041)	-
Communications Tax	449,600	469,025	416,632	416,632	450,000	33,368	(19,025) per Supervisors
Business License Tax	24,000	23,210	24,000	24,000	24,000	-	-
Franchise License Tax	5,000	21,629	13,854	13,854	-	(13,854)	-
Utility License Tax	-	-	-	-	-	-	-
Motor Vehicle Licenses	290,851	302,478	303,336	303,336	303,336	-	-
Motor Vehicle License Penalty	125	-	-	-	-	-	-
Recordation Taxes	156,608	219,515	175,000	175,000	230,000	55,000	7,108 per Supervisors
Taxes on Wills	7,777	3,475	15,000	15,000	11,254	(3,746)	-
Transient Occupancy Tax	16,058	23,851	18,000	18,000	40,547	22,547	-
Animal Licenses	10,463	11,077	10,328	10,328	11,077	749	-
Animal Shelter Fees - Dogs & Cats	6,909	11,065	6,909	6,909	8,459	1,550	-
Spay & Neuter Fund Distribution	90	169	161	161	104	(57)	-
Dangerous Dog Registration	-	100	-	-	-	-	-
Land Use Application Fees Penalty	3,000	3,600	3,300	3,300	3,600	300	-
Land Use Application Fees	500	-	100	100	-	(100)	-
Transfer Fees	601	447	476	476	432	(44)	-
Zoning and Subdivision Permits	45,000	96,953	77,666	77,666	65,000	(12,666)	(31,953) per Planning

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
Building Permits	92,000	104,353	92,000	92,000	104,353	12,353	-
Road Sign Fees	100	-	90	90	-	(90)	-
New Dwelling Address Fee	1,000	1,430	1,300	1,300	1,430	130	-
Mapping Fee	1,000	800	900	900	900	-	-
Sign Permits and Inspection Fees	1,000	200	1,493	1,493	1,493	-	-
Rain Barrel Sales	2,250	370	360	360	360	-	-
Weapons Permits	5,000	5,686	4,500	4,500	5,453	953	-
Other permits, fees, and licenses	2,988	1,000	2,988	2,988	3,100	112	-
Court Fines and Forfeitures	290,000	362,725	283,000	283,000	362,725	79,725	-
DNA Fees - Blood Test	-	1,233	200	200	200	-	-
Courthouse Security Fees	55,000	63,160	55,000	55,000	63,161	8,161	-
Local Jury Fees	-	48	-	-	-	-	-
Interest on Bank Deposits	81,048	48,265	68,242	68,242	47,568	(20,674)	-
Rental of Property	51,772	51,774	51,772	51,772	51,772	-	-
Excess Fees of Clerks	500	-	500	500	-	(500)	-
Sheriff's Fees	800	796	797	797	797	-	-
Commonwealth's Attorney Fees	573	1,923	1,000	1,000	1,163	163	-
Court Appointed Attorney	273	978	657	657	529	(128)	-
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-	-
Jail Processing Fee	1,200	1,988	1,500	1,500	1,571	71	-
Jail Time Nonconsecutive	-	-	-	-	-	-	-
Revenue from Shared Costs - Berryville	59,282	85,234	60,739	60,739	67,380	6,641	-
Revenue from Shared Costs - IDA	-	-	-	-	-	-	-
Wireless E-911	11,600	43,333	39,285	39,285	39,285	-	-
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	-	-
Recycling Rebate	92,075	92,843	39,000	39,000	92,843	53,843	-
Recreation Center Fees	35,250	31,494	33,100	33,100	39,100	6,000	-
Swimming Pool Fees	91,000	91,606	91,000	91,000	88,299	(2,701)	-
Concession Stand Revenue	20,000	19,508	19,500	19,500	18,500	(1,000)	-
Parks Programs Fees	231,440	260,595	248,000	248,000	275,000	27,000	-
Sale of Maps, Surveys, etc.	-	-	10	10	-	(10)	-
Sale of Publications	100	26	25	25	26	1	-
Zoning Research Fee	100	-	75	75	75	-	-
Engineer's Fees	7,000	13,440	9,699	9,699	13,441	3,742	-
Biosolids Application Fees	19,000	10,687	17,751	17,751	18,097	346	-
Gas Tax & Other Refunds	8,318	26,724	8,318	8,318	26,724	18,406	-
Gifts & Donations in Lieu of Taxes	3,000	2,500	3,000	3,000	3,000	-	-

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
Donations	-	-	-	-	-	-	-
Sale of Salvage & Surplus Property	272	149	272	272	272	-	-
Revenue from Sale of Industrial Park	-	-	-	-	-	-	-
Sale of Vehicles	3,055	-	3,055	3,055	2,777	(278)	-
Insurance Adjustments	5,057	-	7,876	7,876	7,876	-	-
Miscellaneous Revenue	9,466	4,197	8,469	8,469	4,197	(4,272)	-
Loan Repayment	3,495	3,494	3,495	3,495	3,495	-	-
Insurance Recovery	12,327	16,267	13,754	13,754	13,754	-	-
Welfare	-	46,825	-	-	-	-	-
Comprehensive Services Act	-	2,902	-	-	-	-	-
School Operations	348,930	315,843	292,898	292,898	385,323	92,425	-
School Food Service	560,832	516,687	555,648	555,648	518,440	(37,208)	-
Public Safety Fund	-	3,543	-	-	-	-	-
Conservation Easement	-	18,601	-	-	-	-	-
General Capital Projects	535,860	537,758	117,024	117,024	-	(117,024)	-
School Capital Projects Proffers	-	452	-	-	-	-	-
School Capital Projects	-	13,178	-	-	-	-	-
Parks Construction Fund	-	6,177	-	-	-	-	-
General Debt Service	-	9,910	-	-	-	-	-
School Debt Service	17,325	27,976	6,397	6,397	-	(6,397)	-
Joint Administrative Services	-	-	3,000	3,000	3,000	-	-
Trigon Demutualization Funds	34,534	34,534	34,534	34,534	-	(34,534)	-
<b>TOTAL LOCAL REVENUE</b>	<b>22,198,368</b>	<b>22,868,614</b>	<b>22,042,902</b>	<b>22,042,902</b>	<b>21,926,080</b>	<b>(116,822)</b>	<b>(61,933)</b>
<b>REVENUE FROM THE COMMONWEALTH OF VIRGINIA</b>							
Motor Vehicles Carrier's Taxes	19,426	20,821	19,426	19,426	24,373	4,947	-
Mobile Home Titling Tax	45	35	-	-	-	-	-
Tax on Deeds (Grantor's Tax)	110,198	61,801	66,421	66,421	61,801	(4,620)	-
Other Non-Categorical Aid	-	-	-	-	-	-	-
Quarterly Rental Tax	2,464	1,782	2,305	2,305	2,161	(144)	-
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-	-
Commonwealth's Attorney	175,237	174,246	175,766	175,766	181,477	5,711	-
Sheriff	679,680	688,383	698,760	698,760	737,201	38,441	-
Commissioner of Revenue	77,830	73,934	71,339	71,339	72,091	752	-
Treasurer	79,095	78,887	79,211	79,211	77,398	(1,813)	-
Medical Examiner	-	-	-	-	-	-	-
Registrar	30,414	40,186	36,362	36,362	41,706	5,344	-

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
Clerk of the Circuit Court	9,657	4,519	9,411	114,040	154,042	144,631	-
DMV CPSF Grant	-	-	-	-	-	-	-
DMV 402 Grant	7,677	10,754	11,675	11,675	10,000	(1,675)	8,900 per Director of Finance
Emergency Services Grants	3,314	-	3,314	3,314	-	(3,314)	(7,300) per Director of Finance
Litter Control	5,429	6,000	5,399	5,399	5,817	418	-
Other Categorical Aid	7,810	858	2,041	2,041	2,041	-	-
Extradition	-	-	-	3,626	-	-	-
Fire Programs Fund	40,905	63,386	36,901	36,901	41,207	4,306	4,306 per Director of Finance
Virginia Commission for the Arts	5,000	5,000	5,000	1,000	5,000	-	-
Gypsy Moth Control	-	-	-	-	-	-	-
Division of Historic Landmarks	24,500	8,700	-	-	-	-	-
DEQ Water Quality Management Grant	-	-	-	4,000	-	-	-
Welfare	935,333	897,051	955,261	955,261	892,247	(63,014)	-
School Operations	7,560,316	7,658,227	8,695,554	8,695,554	8,594,097	(101,457)	-
School Textbook Fund	-	-	-	-	93,502	93,502	-
School Food Service	9,400	9,112	8,787	8,787	8,572	(215)	-
Comprehensive Services Act	471,297	332,113	351,000	351,000	351,000	-	-
Public Safety Fund	-	29,658	-	-	-	-	-
Conservation Easement	-	83,562	-	-	-	-	-
General Capital Projects	-	-	-	-	-	-	-
School Capital Projects	154,000	219,187	154,000	154,000	154,000	-	-
School Debt Service	-	-	-	-	-	-	-
<b>TOTAL COMMONWEALTH REVENUE</b>	<b>12,892,869</b>	<b>12,952,044</b>	<b>13,871,775</b>	<b>13,980,030</b>	<b>13,993,575</b>	<b>121,800</b>	<b>5,906 per Director of Finance</b>
<b>FEDERAL REVENUE</b>							
Payment in Lieu of Taxes	5,554	5,715	5,554	5,554	25,987	20,433	-
Miscellaneous Federal Revenue	-	4,953	-	-	-	-	-
Crime Victims Assistance	30,784	27,883	39,024	39,024	37,463	(1,561)	-
Multi Agency Federal Task Force	65,000	62,468	65,000	65,000	-	(65,000)	-
DOJ Vest Grant	-	-	-	-	1,500	1,500	-
DOJ Local Law Enforcement Block Grant	4,500	3,766	-	-	1,853	1,853	1,853 per Director of Finance
SCAAP Grant	5,416	2,535	2,535	2,535	3,671	1,136	-
ARRA Byrne Justice Assistance Grant	10,789	56	5,423	5,423	-	(5,423)	(2,440) per Director of Finance
Conservation Easement	-	-	-	-	-	-	-
V-Stop	30,754	37,645	33,004	33,004	16,502	(16,502)	-
Public Assistance and Welfare Admin	-	-	-	-	-	-	-
Gang Task Force Fund	-	198,348	-	-	-	-	-
Public Safety Fund	-	17,544	-	-	-	-	-
School Operations	1,057,382	979,992	681,758	681,758	711,256	29,498	-
School Food Service	210,000	233,688	189,817	189,817	234,000	44,183	-

FOR THE FISCAL YEAR  
COMMENCING JULY 1, 2013 AND ENDING JUNE 30, 2014

	FY12 Original Budget	FY12 Audited Actual	FY13 Adopted Budget	01/15/13 FY13 Revised Budget	FY14 Proposed Budget	Variance 14 Proposed- 13 Adopted	Change from 2/4/2013 Version
General Capital Projects	-	-	-	-	-	-	-
School Capital Projects	-	40,590	52,510	52,510	-	(52,510)	-
School Debt Service	130,348	130,343	130,349	130,349	130,348	(1)	-
TOTAL FEDERAL REVENUE	1,550,527	1,745,525	1,204,974	1,204,974	1,162,580	(42,394)	(587)

BUDGET BALANCE PROCEDURE							
TOTAL EXPENDITURES	38,011,684	49,325,480	37,814,887	38,338,129	40,705,358	2,890,471	-
TOTAL REVENUE	36,641,764	37,566,182	37,119,651	37,227,906	37,082,235	(37,416)	(56,614)
SURPLUS (DEFICIT)	(1,369,920)	(11,759,298)	(695,236)	(1,110,223)	(3,623,123)	(2,927,887)	(56,614)
FROM FUND BALANCE	1,369,920	11,759,298	695,236	1,110,223	3,623,123	2,927,887	56,614
NET	-	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS	-
ADJUSTED SURPLUS (DEFICIT)	<u>(3,623,123)</u>
PAY-AS-YOU-GO	<u>975,000</u>
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	<u>(2,648,123)</u>

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

	2013
1. Real Estate, including the real estate of public service corporations**	\$ 0.630
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles*	\$ 4.230
3. Tangible Machinery and tools	\$ 1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles*	\$ 2.115

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

\* Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 is ....still to be determined.

GENERAL GOVERNMENT PERSONNEL ISSUES

02/07/13 10:04

<u>Department</u>	<u>Current Wage</u>	<u>New Wage</u>	<u>Delta Wage</u>	<u>Delta FICA</u>	<u>Delta TOTAL</u>	<u>Rev Action</u>	<u>Notes</u>
Electoral Board	7,512	6,014	-1,498	-115	-1,613		GA reduces pay based on Town election to Nov. 2% increase proposed by Gov?
Registrar	45,531	46,442	911	70	981		
Commonwealth's Attorney	12,300	16,640	4,340	332	4,672		Part Time Office Assistant
Sheriff	20,000	30,000	10,000	765	10,765		For court deficiencies and Mental Health Transports
Sheriff		60,575			60,575	60,000 Already In	New deputy funded by court fines, benefits included
Parks and Recreation	13,356	17,644	4,288	328	17,644		
Parks and Recreation	25,809	28,501	2,692	206			
Parks and Recreation	94,500	104,500	10,000	765			
Social Services					24,196	6,291	
					<b>117,220</b>	<b>66,291</b>	

<u>Cost of 1% Salary increase</u>	<u>Base</u>	<u>1 Percent of Salary</u>	<u>Benefits</u>	<u>Total</u>
Schools				146,280
Government	3,109,216	31,092	6,523	37,615
Social Services	680,939	6,809	1,429	8,238
JAS	367,598	3,676	794	4,470
<b>TOTAL</b>	<b>4,157,753</b>	<b>41,578</b>	<b>8,746</b>	<b>196,604</b>

CLARKE COUNTY  
 MINOR CAPITAL REQUESTS & ACTIONS  
 FY 14 BUDGET

<u>Source</u>	<u>Item</u>	<u>Request Amount</u>	<u>Revenue</u>	<u>Approved Amount</u>	<u>Status</u>
Electoral Board	External Power Supply	300			
Commonwealth's Attorney	Office Furniture	1,550			Take from current year contingency?
Commonwealth's Attorney	Two cell phones plus service	?			
Building Inspections	Environmental Testing Meter	595			
Parks and Recreation	Replace Benches on Trail	1,830			Take from current year contingency?
Parks and Recreation	Color Copier	10,050			
Parks and Recreation	Pool Umbrellas	600			Take from current year contingency?
Parks and Recreation	Rec Center Tables	1,428			
Parks and Recreation	Gymnastics Mats and Equipment	800			
Parks and Recreation	Master Plan Update	10,000			Covered by annual amount?
<b>TOTAL</b>		<b>27,153</b>	<b>0</b>	<b>0</b>	



Government Projects	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	Notes
<b>Public Safety</b>						
Cruisers	126,000	84,000	168,000	84,000	168,000	3 cruisers in FY 14 @42K
Investigation and Undercover Vehicles		30,000				
Radios				125,000		
Personal Computers (laptops and desktops)		55,000	12,000			
ICOP Server, Communications CPUs, Backup Battery				19,000		
Weapons and Armor		5,000	42,000	16,000		Might use Drug Enforcement Funds
Mapping System Replacement						
Phone System (E911)						
Microwave System		65,631				
2 <sup>nd</sup> Transmitter Site		400,000				Would likely solve F&R pager problem
CCHS Camera Access at Dispatch	57,850					
<b>Parks</b>						
<b>New Projects</b>						
Athletic Fields		215,000	200,000			
Bandstand and Shelter		99,000				
Game Court Construction (basketball, shuffleboard, skate)				220,000		
Storage Buildings	60,000					
<b>Major Capital Asset Renovation and Repair</b>						
Replace ballfield and pool fencing	20,000	10,000	10,000	10,000	10,000	
Renovate shelters	37,500	37,500				
<b>Community Development</b>						
Real Property Assessment	190,000			190,000		
Park to Town Utility Upgrades		50,000				
Solid Waste Convenience Center	500,000					
General District Court Repairs	81,000					
<b>General</b>						
<b>New Projects</b>						
Systems Integration: HR, Finance, Revenue Functions	300,000					
<b>Regular Capital Asset Renovation and Repair</b>						
Voting Equipment		45,980	27,000	20,400	20,400	See schedule from Registrar
Technology	55,363	55,363	55,363	55,363	55,363	Includes telephone system upgrades
Vehicles	30,000	30,000	30,000	30,000	30,000	See schedule
Heating, Ventilation, and Air Conditioning	15,000	15,000	15,000	15,000	15,000	See schedule
Parking Renovations		40,000		40,000		SS parking lot, maintenance building
Painting	60,000	60,000	60,000	60,000	60,000	See schedule
Flooring	10,000	10,000	10,000	10,000	10,000	See schedule
Doors and Gates	20,000		30,000			FY 14=129 Ramsburg auto gate, FY 16 = SS rear doors
Security Improvements		20,000				Start with study in FY 15
Roofing	15,000	15,000	15,000	15,000	15,000	See schedule
<b>Totals</b>	<b>1,577,713</b>	<b>1,342,474</b>	<b>674,363</b>	<b>909,763</b>	<b>383,763</b>	

Note: Schedules awaiting Maint Director return.

**Sources**

<i>Fund Balance for Capital (pay-as-you-go):</i>	
Parks Master Plan	?
Community Facilities	325,000
Government Construction/Debt (Systems Integration)	300,000
Fund Balance for Capital	625,000
General Fund Transfer net of Pay-as-you go	952,713

**Government Capital Projects**  
January 31, 2013

Description	FY 12	FY 13 Original	FY13	Inter-project	Cumulative	Outstanding	Year-to Date	Available	Notes
	Carryover	Budget/ Revenue Estimate	Supplemental Budget	Adjusts	Budget With Adjusts	Encumbrance	Expenditure/ Revenue	Balance	
<b>General Government Capital Expenditure</b>									
Sheriff's Equipment (fingerprinting, etc.)	20,827	8,925			29,752	8,591	334	20,827	
HVAC Systems	-	15,000		228,384	243,384	193,937		49,446	County portion of HVAC for JGC is 243,383.84 and Town's portion is 144,788.16
Auto Replacement	33,929	26,456			60,385	1,273	26,456	32,656	
Resurface Tennis Courts	90,000				90,000		36,599	53,401	
Pool Repair	19,999				19,999			19,999	
Fencing - Ballfield & Pool		10,000			10,000			10,000	
Additional Parking	10,000				10,000			10,000	
Sheriff's Vehicles	87,811	83,542		(39,769)	131,584	33,719	37,089	60,776	
Communications Study		50,000			50,000			50,000	
Sheriff's Mobile Radio System	15,580			(15,580)	-			-	
Park Expansion	30,000				30,000			30,000	
Phone System (E-911)		117,024		55,349	172,373	172,373		-	
Economic Development	332,803			150,891	483,694		306,180	177,514	
Technology Improvements	3,520	55,363			58,883		30,876	28,007	
Sheriff's Building Renovation	404,922			(228,384)	176,538			176,538	
Roofing	112,333				112,333			112,333	
Plan Updates	9,661			49,109	58,770			58,770	
Carpeting (Includes Gen Dist Courthouse Seating)	39,080				39,080		8,252	30,828	courthouse area, etc.
Landscaping	15,375				15,375			15,375	
Parks Westside Sitework/Parking	47,024				47,024			47,024	
Parks Signs/Pool Roof	20,000				20,000			20,000	
Recreation Center Additions/Wall Crack	647,559				647,559	138,934	417,306	91,319	
Systems Integration	75,900				75,900			75,900	
<b>Total Expenditure</b>	<b>2,016,323</b>	<b>366,310</b>	-	<b>200,000</b>	<b>2,582,633</b>	<b>548,828</b>	<b>863,091</b>	<b>1,170,714</b>	
<b>Revenue</b>									
Debt Proceeds	75,758				75,758			75,758	\$15,007.50 of the \$334,936 has been requested from RDA but not yet received
Senior Center Fund Raising	35,384				35,384		1,357	34,027	
Donation for Dog Park	3,035				3,035		1,162	1,873	
Commonwealth Revenue - Governors Opportunity Fund				200,000	200,000		200,000	-	
E-911 PSAP Grant		117,024			117,024			117,024	
<b>Total Revenue</b>	<b>114,177</b>	<b>117,024</b>	-	<b>200,000</b>	<b>431,201</b>		<b>202,519</b>	<b>228,682</b>	
			117,024						
<b>Capital Projects Fund Balance</b>									
Economic Development	332,803			(49,109)	283,694		106,180	177,514	
<b>Total Revenue and Fund Balance</b>	<b>446,980</b>	<b>117,024</b>	-	<b>150,891</b>	<b>714,895</b>			<b>406,196</b>	
<b>Total Expenditures less Revenue and Fund Balance</b>	<b>1,569,343</b>				<b>1,867,738</b>			<b>764,518</b>	

## MEMORANDUM

TO: Joint Administrative Services Board

FR: Thomas J. Judge, Director

DT: 12/17/2012

RE: *Responses to Matters Raised by John Staelin*

Attached is John Staelin's memo from March 25 stating concerns over implementation of an ERP system in Clarke County. The purpose of the memo is to respond to these concerns where possible, while not ignoring that fact that the implementation of an ERP system contains risks which must be carefully managed to bring about the desired results.

- 1. We do not know what an ERP system would ultimately cost.** An industry vendor has since provided a quotation for the ERP system configuration described in the GFOA report. The quotation for software licensing, installation, data conversion, and training is \$550,309. The IT departments believe that no additional hardware would be required, but the Joint Technology plan includes \$50,000 as a contingency for hardware needs.
- 2. The payback is unclear.** A weakness of the GFOA report is that it makes a strong case for return on investment, while remaining mute on precisely where the savings would occur. Consultants frequently infer on sensitive subjects such as position eliminations to preserve their reputation for future clients. It is more "politically correct" for a consultant to note that productivity improvements will mean that fewer additional positions will be required in the future, rather than pointing to specific positions in the future. That said, the payback is a risk that must be managed. The report states that an additional IT staff will be required, but the reference to "two to four positions" could not be located under the recommended alternative.
- 3. We do not know who the winners and losers will be in the ERP Industry.** There has been a great deal of consolidation of local government ERP vendors. The major Tier II local government firms are Tyler Technologies (10,000 clients), New World Systems (1,000 clients), and Sungard Public Sector (1,500 clients).
- 4. Technology is changing rapidly.** Purchasing software that is not "future-proofed" is another risk that must be managed. Access by handheld devices, citizen access, cloud vs. server, open source vs. proprietary, best practices methods, are all issues that must be addressed. Also, as Mr. Staelin says, options must be kept open. Certain of our current systems are examples of software applications that have lagged behind widely adopted improvements. It is hoped that Joe May's effort to provide Clarke County assistance with this complex task is successful, and recent communications provide confidence that it will be.

5. **Clarke is too small to be a leader in the ERP area.** The obstacles mentioned at the VACO/VML meetings last year, and again during a survey of surrounding communities' plans, all revolve around the institutional resistance of Schools vs. Government, or Constitutional Officer independence, as the primary impediments to implementation of an ERP system. This led the IT Director of a large community to our east to state that Clarke County was far ahead of their community in achieving the political groundwork necessary to move forward. Apparently, size is a disadvantage in this regard. Clarke County's efforts at cooperation have, over many years, made it unusually qualified to take advantage of the benefits of an ERP system. There are issues of data ownership and access to be worked out, and there are policies and procedures that must be improved across organizational boundaries, but in general we can manage this situation more nimbly than larger communities, and may therefore become a leader in the area.

To: Clarke County Joint Administrative Services Board

Copies: Tom Judge

From: John Staelin

Subject: ERP Systems

Date: March 25, 2012

I am writing to explain my position regarding JAS's proposal to have the County purchase an ERP system. As you all know, I have voiced a variety of concerns in previous meetings about this issue. I felt it only fair that I summarize my views on paper.

My Concerns:

1. **We do not know what an ERP system would ultimately cost.** The estimates in The Governors Finance Officers Association Report ranged from \$400,000 to \$1,100,000 in "cash costs" plus \$125,000 to \$350,000 in "non-cash" costs. That is a huge range. I think it is important that the County get a better understanding of what the total cost is likely to be before it commits to implementing anything of this size.
2. **The payback is unclear.** The Governors Finance Officers Association Report said Clarke should experience productivity improvements from a reduction in non-productive time if an ERP system is implemented. However, the report also states that Clarke should not expect to see any staff savings (no reductions in positions). Further the report warned that unless staff is properly managed the predicted productivity savings will not be attained as employees tend to be slow to give up the systems they personally designed and use. Finally, the report predicts that the County would likely have to add two to four employees in its IT department unless a "hosted" ERP system is selected. Tom Judges' analysis predicts that the County may avoid hiring two people in the future if business activity increases. He may be right but we really should know more about what an ERP system could do for Clarke before we make any commitment.
3. **We do not know who the winners and losers will be in the ERP industry.** We will save a lot of money and hassles over time if we select a vendor that has lots of clients our size right here in Virginia. We will be able to share the cost of system updates as laws change and we will be able to adopt "best practices" from other jurisdictions of our size.

4. Related to all the above, **technology is changing rapidly**. Cloud computing is becoming much more popular. Handheld devices are being used in new ways. When we do go ahead with this, we need to make sure we adopt a flexible ERP system that will keep our options open as technology changes.
5. **Clarke is too small to be a leader in the ERP area**. We cannot afford to be on the bleeding edge of technology. We should be adopters of proven systems, systems used by more than a handful of counties/cities our size.

Having said the above I want to make it clear that I believe Clarke County will ultimately implement an ERP system and that JAS should continue to investigate this issue. Some possible next steps include:

1. Work with Treasurer's Association, VACo, VML or similar organizations to find out which jurisdictions in Virginia have implemented an ERP system and document the vendors and uses they selected. This would allow us to see which vendors are gaining a critical mass with jurisdictions of our size.
2. Create a list of all the different IT systems used here in the County, documenting in an abbreviated form what each system does.
3. Create a list of activities that are not automated today but which ideally should be automated in an ERP system.

The lists created in numbers 2 and 3 above will be crucial in evaluating and selecting ERP providers. Ultimately we will need to compare the functionality of any proposed system to the processes we complete today. That is the only way you will be able to know which current systems can be replaced by any proposed ERP system and which will have to stay. Without such data it will be virtually impossible to compute an ROI.

4. Decide if you have any technological demands at this time (e.g. Cloud computing vs. local or hosted computing).
5. Once you have the data above you can ask the vendors who seem to have "critical mass" here in Virginia to come in and give you a presentation. In that meeting each vendor should be able to give you a ballpark description of the cost of implementation as long as you have all the information described above.

I am sure you can think of other important tasks that need to be accomplished but I hope this gives you food for thought.

MEMORANDUM

TO: Board of Supervisors

FR: Thomas J. Judge, Director of Joint Administrative Services

DT: February 11, 2013

RE: *Response to Query of David Weiss concerning return on investment of Joint Technology Plan projects*

Please find two documents attached:

1. The status of return on investment analyses for Joint Technology Projects.
2. ROI for ERP system.

ROI Status

JOINT TECHNOLOGY PLAN RETURN ON INVESTMENT (ROI) STATUS

Source: Joint Administrative Services

1/28/2013

<u>PROJECT</u>	<u>ROI Status</u>
ERP	Attached
Information Security	Low probability event; high cost if it happens. May seek quote from VaCorp/VSBA to reduce cost.
Energy Management System Extensions	There have been two failed efforts to prove the cost effectiveness of this technology. JAS Board is not recommending it at this time.
Building Security Systems	Low probability event; high cost if it happens. Need threat assessment to evaluate this.
Fiber Optic Network	Will compare lease vs. buy, but awaiting Comcast lease cost
Network Switches	No alternative
Employee Training	These are efforts to improve productivity and allay the need for additional employees
Shared Data Storage	Not sharing data storage would nearly double the rate of data storage
Video Conferencing	Cannot be justified on cost grounds at this time
Software Adoption and Replacement	These are all efforts to save money



ROI

02/07/13

ERP System Implementation

Source: Joint Administrative Services

Assumptions:

- 1 Costs are a vendor's quotation for the recommended configuration in the GFOA report.
- 2 Total hours estimated to be saved from ERP implementation is 4500 annually (mid range GFOA Study, pg. 35)
- 3 6240 hours have been eliminated through Treasurer, Commissioner and Assessor.
- 4 In six years 50% of citizens will pay the Treasurer on line, and 50% of Vendors will accept EFT payment.
- 5 Additional modules of XPERT will be required either by Clarke or by the Vendor or both (Bright replaced).

	YEAR						Total	Notes
	1	2	3	4	5	6		
<u>DIRECT COST OF NEW ERP</u>								
Software License (HR, GL, Revenue, Documents)	164,329							
Professional Services and Travel	385,980							
Project Contingency (mostly hardware)	50,000						Likely not needed; also 75,900 in capital budget	
Maintenance and Support		62,000	62,000	62,000	62,000	62,000		
Online pay contract		6,000	6,000	6,000	6,000	6,000		
<b>TOTAL</b>	<b>600,309</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	<b>940,309</b>	
<u>COST AVOIDANCE (costs incurred if no ERP)</u>								
Commissioner Position*	43,467	43,467	43,467	43,467	43,467			
Treasurer Position*	37,974	37,974	37,974	37,974	37,974			
Assessor Position*	42,459	42,459	42,459	42,459	42,459			
XPERT, Building, Activity Fund Maintenance	20,000	40,000	40,000	40,000	40,000	40,000		
Postage from Treasurer & JAS	2,300	4,600	6,900	9,200	11,500		Could add Commissioner, Inspector, Personnel	
Forms from Treasurer & JAS	2,000	4,000	6,000	8,000	10,000		Could add Commissioner, Inspector, Personnel	
Revenue Modules to XPERT	60,000							
Forced XPERT Front-End Upgrade	15,000							
XPERT Module to Archive Finance Documents		15,000						
Personnel Module Training and Applicant Tracking	30,000							
<b>TOTAL</b>	<b>253,200</b>	<b>187,500</b>	<b>176,800</b>	<b>181,100</b>	<b>185,400</b>	<b>984,000</b>		

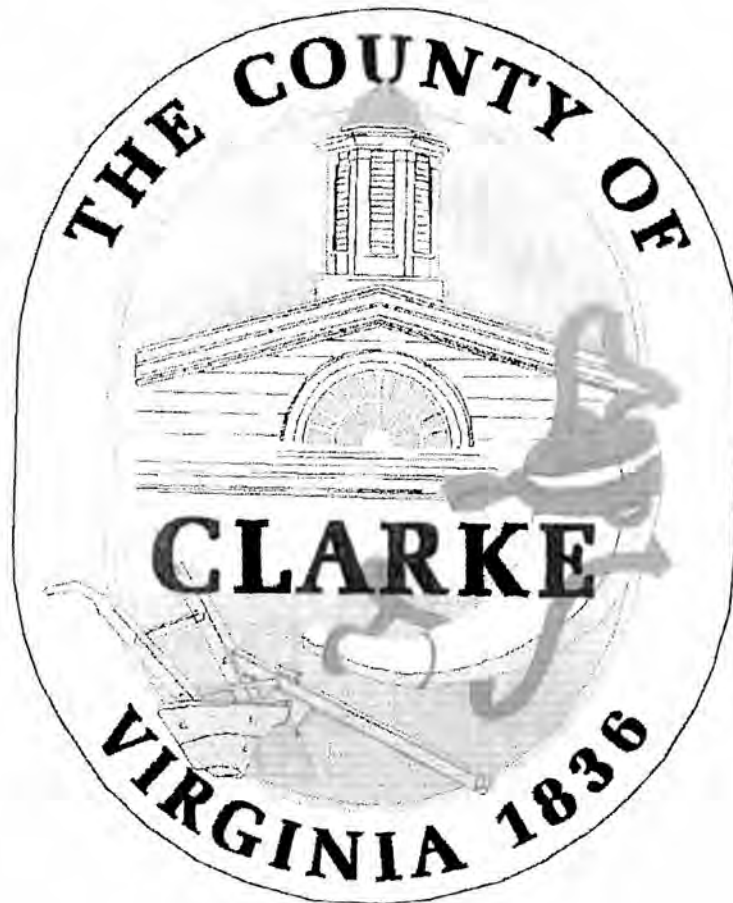
ROI in approximately 5.0 years.

\*These positions have been eliminated, but would need to be replaced when activity increases, unless technology is introduced that offers productivity improvements. XPERT offers some productivity improvement, but is not sufficient, and requires greater training and internal technical support.

\*\*It should also be noted that extension of XPERT does not include the breadth of modules, or technical capabilities (such as on-line payments, and time and attendance) available from the ERP System.

\*\*\*There is much debate about how much Software as a Service, aka SaaS or Cloud, would save. Studies reviewed indicate that over 5 years the costs of SaaS are approximately 75% of maintaining the software locally. This factor is expected to continue to decline, making SaaS progressively cheaper relative to local server operations. However, it has yet to be determined whether this option is feasible for Clarke County.

# Clarke County Public Schools



**Draft**  
**Proposed Budget**  
**For the Fiscal Year 2014**  
**(July 2013 through June 2014)**

# Clarke County Schools Proposed Budget (July 2013 through June 2014)

School Operating Fund.....	1
Revenue Summary.....	1
Revenue Detail .....	7
Revenue Source Descriptions .....	10
Expenditure Summary .....	18
Expenditure Detail .....	23
 Textbook Fund .....	 35
Food Service Fund.....	36
Revenue .....	36
Expenditure Detail .....	36
 Capital Projects Fund .....	 37
Revenue .....	37
Expenditure Detail .....	37
Narrative .....	38
 Debt Service Fund .....	 40
Revenue and Expenditure Detail Over Ten Years .....	40
Summary Schedule of Major Financing .....	41
 Appendix .....	 42
Composite Index Computation .....	42
Teacher Salary Scale.....	44
FTE Change.....	45
Supplements .....	46

# *School Operating Fund*

## **Revenue Summary**

The FY 14 budget is marked by a decrease in State revenue overall, traceable primarily to a decrease in Basic Aid and the loss of the Cost of Competing Adjustment (COCA) for support positions.

Significant changes are as follows:

**Sales Tax.** The projected sales tax entitlement reflects the most recent estimate of the one and 1/8 percent sales tax, as computed by the Department of Taxation. The sales tax projection has increased for the FY 14 budget.

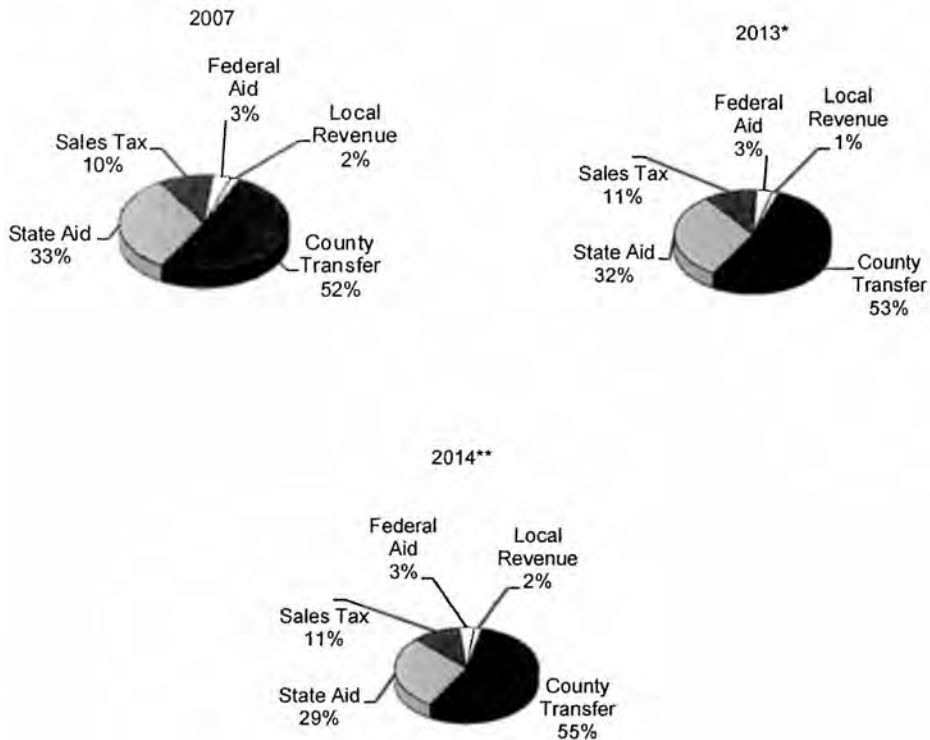
**Basic Aid and Other ADM Driven Revenue.** Per-pupil basic aid decreased \$46 over the FY 13 budget and social security increased \$1. Textbook revenues have been moved to the textbook fund. All others remained the same.

**Lottery Revenue.** The per pupil amount of lottery proceeds was eliminated in FY 11. Lottery funds are now used to fund at-risk, early reading intervention, foster care, K-3 primary class size reduction, algebra readiness, the Virginia preschool initiative, the mentor teacher program, ISAEP, regional tuition, Career and Technical Education, English as a second language, school breakfast, alternative education, a portion of the textbook payments and a portion of remedial summer school. The state began using the lottery revenue to fund a multitude of programs with the FY 09 – FY 10 budget.

### Summary of Revenues and Transfers

Category	<u>Variance 12 Actual to 13 Adopted</u>			<u>Variance 13 Adopted to 14 Proposed Budget</u>			
	FY12 Actual	\$	%	FY13 Adopted	\$	%	FY14 Proposed
<b>Revenue</b>							
State Aid	\$ 5,680,363	\$ 784,384	13.8%	6,464,747	(191,763)	-3.0%	6,272,984
Sales Tax	1,977,865	252,942	12.8%	2,230,807	90,306	4.0%	2,321,113
Federal Aid	979,991	(298,233)	-30.4%	681,758	29,498	4.3%	711,256
Local Sources	315,843	(22,945)	-7.3%	292,898	92,425	31.6%	385,323
<b>Total Revenue</b>	<b>\$ 8,954,061</b>	<b>\$ 716,149</b>	<b>8.0%</b>	<b>\$ 9,670,210</b>	<b>\$ 20,466</b>	<b>0.2%</b>	<b>\$ 9,690,676</b>
<b>County Transfer</b>	<b>\$ 9,633,639</b>	<b>\$ 1,238,537</b>	<b>12.9%</b>	<b>\$ 10,872,176</b>	<b>\$ 895,754</b>	<b>8.2%</b>	<b>\$ 11,767,930</b>
<b>Total All Sources</b>	<b>\$ 18,587,700</b>	<b>\$ 1,954,686</b>	<b>10.5%</b>	<b>\$ 20,542,386</b>	<b>\$ 916,220</b>	<b>4.5%</b>	<b>\$ 21,458,606</b>

### School Operating Fund Revenue By Source



\*Adopted Budget

\*\*Proposed Budget

## State Revenue

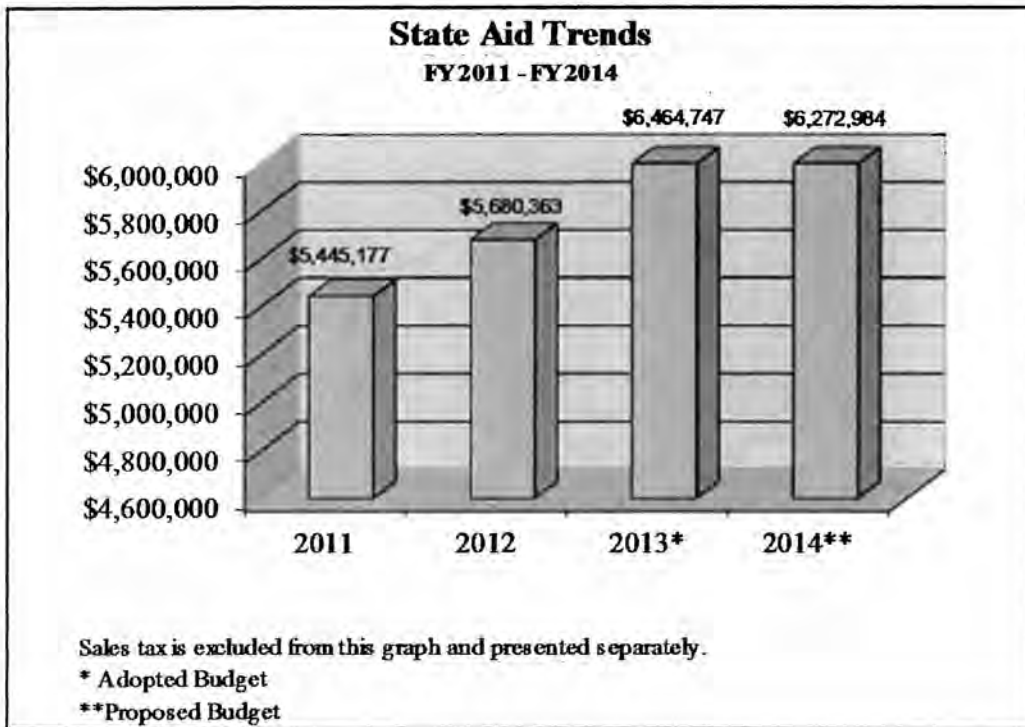
Revenue from the state is received in two forms: sales tax and state aid.

## State Aid

State aid is distributed by two methods: revenue distributed on a per-pupil basis to fund the state Standards of Quality (SOQ) and as categorical aid to fund specific programs. As noted throughout this document, all funding for the Standards of Quality is reduced by a locality composite index (LCI) or “ability to pay” index. The chart below compares Clarke County’s LCI to surrounding localities. See the Revenue Source Descriptions section for revenue definitions.

	<i>FY 11 - 12</i>	<i>FY 13 - 14</i>
Frederick	0.3816	0.3601
Shenandoah	0.4030	0.3706
Warren	0.4204	0.3890
City of Winchester	0.5125	0.4645
Clarke	0.5346	0.4892
Fauquier	0.6098	0.5377
Loudoun	0.5854	0.5666

The following graph shows the four-year trend in state aid received by CCPS.



## Student Enrollment Estimates

As noted earlier, the state distributes a large portion of revenue to local school districts on a per-pupil basis. There are two types of student population information in this budget, membership and average daily membership. The following is a discussion of both types:

### Membership

Membership is calculated in September when school begins. It is a count of all students enrolled for that school year. Estimates of membership are made based on several information sources. Historical enrollment data and new birth rate information is used to statistically calculate future year estimates.

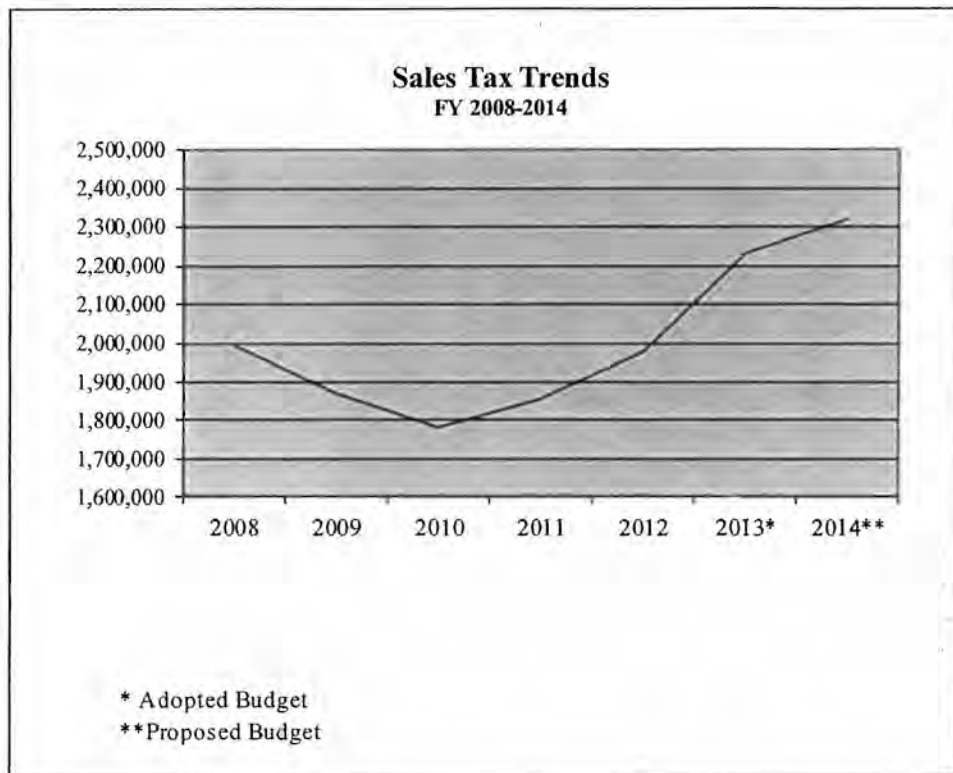
### Average Daily Membership

Average Daily Membership (ADM) is the average membership per day from September through the end of March. This is the figure the state uses to distribute revenue. The ADM figure is different than the membership figure for several reasons. Adjustments are made for students who drop out of school during the year, for migrant children who often move out of the locality during the year and for general population shifts that occur.

## Sales Tax

FY 2014 sales tax revenue is projected to increase 4.05 percent over the FY 2013 allocation. Of the sales-and-use tax levied in Virginia, 1 percent of total taxable sales is returned directly to the local government (point of collection) for general fund use. Another 1 1/8 percent is designated by the Commonwealth for education. The School Operating Fund receives this revenue. However, this revenue is not distributed to the point of collection. The total is equalized among all school divisions based on each locality's number of school-age children.

The following chart documents the past six years of sales tax receipts by the School Operating Fund:

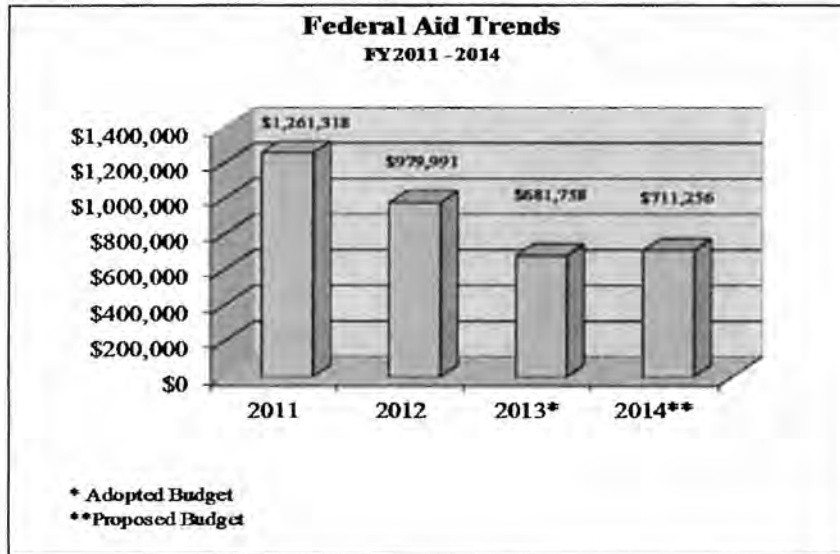




## Federal Revenue

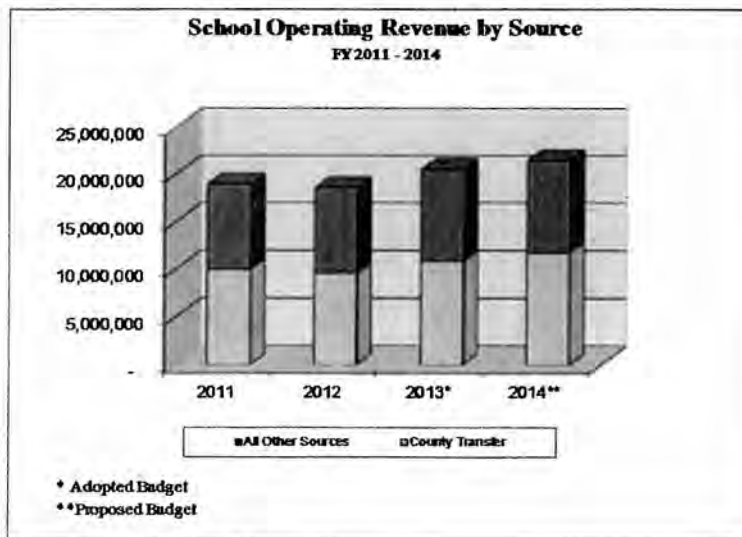
Federal aid is projected at approximately \$711,256 in FY 2014 for the school operating fund. For the purpose of this chart FY 11 ARRA Fiscal Stabilization Funds are reflected as a part of state basic aid. Federal funds comprise only about 3.45 percent of the school operating budget. All federal aid is categorical in nature; meaning that it is designated for certain purposes and programs. The Revenue Source Description section provides detail on all federal aid received by the school operating fund.

The chart that follows details recent trends in federal aid received for the school-operating fund.



## County Transfer

The county transfer comprises 54.84 percent of school operating revenue in FY 2014.



EMT PROGRAM

**Revenue Detail**

Description	FY 2012 Actual Revenue	FY 2013 Original Budget	Proposed Budget Notes	Change	FY 2014 Proposed Budget
Average Daily Membership	2,041	2,040	(1)	-	2,040
Composite Index:	0.4892	0.4892			0.4892
Revenue:					
From Local Sources:					
Rent	35,842	37,751	(2)	-	37,751
Nonresident Tuition	62,483	61,205	(3)	1,278	62,483
Facility Use Fees	46,859	42,100	(8)	4,759	46,859
Town of Berryville - Crossing Guard	5,000	5,000	(19)	-	5,000
Adult Tuition	1,576	0	(5)	2,443	2,443
Summer School tuition	1,056	9,350	(3)	(8,294)	1,056
Shenandoah University Dual Enrollment	1,763	1,760	(3)	-	1,760
Lord Fairfax Dual Enrollment	17,735	31,802	(10)	(1,285)	30,517
AP Registration	2,134	270	(8), (10)	2,082	2,352
IB Registration	20,496	21,464	(3)	(968)	20,496
Parking Fees	4,726	3,577	(3), (4)	371	3,948
Rebates and Refunds	52,650	17,000	(3)	24,000	41,000
Reimburse pre-employment costs	3,293	2,952	(3)	341	3,293
Private donations	28,238	18,472	(3), (13)	9,766	28,238
Sale of equipment	5,850	3,701	(10)	2,470	6,171
Insurance adjustments	0	5,000	(10)	(62)	4,938
Miscellaneous	0	100	(3)	(100)	-
E-rate	26,143	31,394	(3)	3,125	34,519
Valley Health Regional Health Sciences Pathway	-	-		22,500	22,500
Stem-H Partnership	-	-		30,000	30,000
Subtotal	315,843	292,898		92,425	385,323
From the Commonwealth:					
Sales tax	1,977,865	2,230,807	(5)	90,306	2,321,113
Basic aid	4,209,184	4,470,804	(6), (20)	(94,062)	4,376,742
ISAEF grant	7,859	7,859	(5), (9)	-	7,859
Remedial summer school	9,805	11,114	(5), (21)	(966)	10,148
Foster care	11,146	31,044	(5), (9)	(25,026)	6,019
Gifted ed - soq	43,703	48,976	(5)	(0)	48,976
Remedial ed - soq	36,102	57,312	(5)	(0)	57,312
Special ed - soq	427,526	513,722	(5)	(0)	513,722
Textbooks	38,534	93,502	(24)	(93,502)	-
Vocational ed - soq	76,005	90,657	(5)	(0)	90,657
Social security	240,365	273,012	(5)	1,042	274,054
VSRS	217,563	456,410	(5)	0	456,410
Early Reading Intervention	10,142	13,074	(5), (9)	3,269	16,343
Group life	8,551	16,673	(5)	(0)	16,673
Vocational equipment	4,819	4,328	(14)	(397)	3,931
Career & Technical Education - cat	7,813	18,511	(5), (9)	(5,879)	12,632
Special Ed Foster Children	39,475	18,005	(10)	(9,003)	9,003
At-risk	12,128	23,658	(5), (9)	(202)	23,456
Other Categorical Aid	2,074	239	(3)	1,835	2,074
Virginia Preschool Initiative	18,000	39,842	(5), (9)	-	39,842

Description	FY 2012 Actual Revenue	FY 2013 Original Budget	Proposed Budget Notes	Change	FY 2014 Proposed Budget
Mentor Teacher Program	2,533	2,963	(5), (9)	(1,246)	1,717
English as a Second Language	10,239	12,775	(5), (9), (22)	(5,920)	6,855
Industry Certification Costs	7,480	807	(3)	6,674	7,480
SOL Algebra Readiness	5,939	10,039	(5), (9)	(1,634)	8,405
Lord Fairfax Dual Enrollment Payment	52,390	117,954	(3), (11)	(65,564)	52,390
Supplemental Support for School Operating Costs	123,147	68,477	(5)	(975)	67,502
Compensation Supplement	-	-	(23)	86,629	86,629
Epipen grant	-	394		(394)	-
Project Graduation	8,227	-		14,918	14,918
Special ed - cat					
Homebound	938	1,066	(5)	3,281	4,347
Regional tuition	48,676	61,530	(5), (9)	(4,640)	56,890
Subtotal	7,658,227	8,695,554		(101,457)	8,594,097
From the Federal Government:					
Medicaid	2,979	7,353	(8)	(976)	6,377
Miscellaneous Federal Revenue	8,185	-		-	-
Education Jobs Fund	365,688	-	(12)	-	-
Carl D. Perkins Vocational & Technical Education Act	20,248	23,178	(14)	299	23,477
Title I, Pt A	118,371	192,144	(14), (15)	2	192,146
Title III A LEP Subgrant	1,862	3,274	(14), (15)	(629)	2,645
Title III Immigrant & Youth	-	-	(14), (15)	3,724	3,724
IDEA Part B Preschool w/ disabilities grant	10,200	13,267	(14), (15)	(10)	13,257
IDEA Part B Flow Through	324,198	383,025	(14), (15)	28,516	411,541
IDEA Part B Flow Through - ARRA	5,040	-	(18)	-	-
Title II, Pt A Teacher & Principal Training & Recruiting	116,136	58,089	(14), (15)	0	58,089
Title II, Pt D Enhancing Education Through Technology	2,214	1,429	(8)	(1,429)	-
Title II, Pt D Enhancing Education Through Technology - ARRA	4,871	-	(18)	-	-
Subtotal	979,992	681,758		29,498	711,256
Local appropriation (estimate)	9,633,639	10,872,176	(15), (16)	895,754	11,767,930
Non-Revenue Receipts					
Insurance Recovery	-	-		-	-
Transfer from Health Self-Insurance	-	-		-	-
Total	18,587,700	20,542,386		916,220	21,458,606

**Additional state revenue provided for the addition of one student to the ADM**

**3,483**

Notes:

\* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2013 and March 31, 2014. Per pupil revenues are calculated by the Department of Education based on this figure.
- (2) Rent obtained for leasing land to Shentel for tower in the amount of \$23,266 and space rented to the Head Start Program in the amount of \$14,485.
- (3) Based on prior year actual.
- (4) Half of fees collected stay in the CCHS activity fund and half are transferred to the general fund to cover costs of maintaining parking lots. Spaces are sold throughout the year.
- (5) Per Department of Education projections.
- (6) Adopted Budget calculation based on Department of Education figure of \$5,384 per pupil in FY13, as well as \$5,338 per pupil in the FY14 amended budget.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 13 revenue
- (9) Lottery Funded Program
- (10) Based on average annual revenue for a 5 year period.
- (11) Lord Fairfax Community College makes payments to the school system for Dual Enrollment. This is effectively paid back out as part of the tuition payments.
- (12) Education Jobs Fund is one-time ARRA revenue.
- (13) Includes payments for field trips, a grant of approximately \$8,300 for IB/AP faculty funding, as well as other misc items.
- (14) Based on FY 13 grant award.
- (15) Excludes carryover.
- (16) Based on estimated local revenue appropriation.
- (17) Based on estimate by CCHS staff.
- (18) ARRA grants expired 9/30/2011.
- (19) Based on agreement with locality.
- (20) Governor McDonnell's amended budget removes funding for the Cost of Competing Adjustment for support positions in FY 14.
- (21) Projected remedial summer school enrollment was reduced from 46 in the Adopted FY 14 budget to 42 in the Governor's amended budget.
- (22) The Governor's amended budget reduces estimated English as a Second Language students from 25 to 13.

## Revenue Source Descriptions

### COUNTY APPROPRIATION

The Clarke County Board of Supervisors annually appropriates funds from its General Fund for many purposes. The primary sources of revenue to the General Fund are property taxes and sales tax. School related appropriations from the General Fund include the School Operating Fund, the School's Debt Service Fund, and the School's Capital Projects Fund for School purposes. See the Expenditure Summary below for a statement of County Appropriations to the Clarke County School Board by fund.

### STATE REVENUE

#### SALES TAX

The Virginia Retail Sales and Use Tax Act authorizes one percent of all taxable sales to be distributed to school divisions on the basis of school-age population in the form of sales tax. These funds are collected by the State Comptroller and distributed directly to the school divisions, based on census figures furnished by the State Department of Education. A census of school-age children living in Clarke County is taken every three years, as required by the Code of Virginia. The 2008 triennial census is used for the current budget.

#### STATE REVENUE PROJECTIONS

The state revenue projections contained in this budget are based on the Governor's Amended 2010-2012 Biennial Budget. All state revenue estimates may be revised by the General Assembly.

#### STANDARDS OF QUALITY (SOQ)

##### Basic Aid

**Background.** Basic aid was established in 1972 as an integral part of the SOQ under the state's constitution. Standards were established and are revised periodically for personnel, instructional materials, program and system-wide planning and management, as well as performance objectives for the State Board of Education and local school divisions. The constitutional mandate of 1972 requires the General Assembly to apportion the cost of funding the prescribed SOQ between state and local governments. Through Basic Aid, the state should fund one-half the cost of basic operations, adjusted by an equalization formula. In the late 1980's, the Joint Legislative Audit and Review Commission (JLARC), an oversight and evaluation agency for the General Assembly, conducted a two-part study of the SOQ—part one established a state estimate of the costs of the SOQ, and part two devised a new methodology to distribute state funds. Many of JLARC's recommendations, which drastically changed the way the SOQ's were funded, were adopted by the General Assembly.

##### Definition of Terms

**Average Daily Membership (ADM).** Average daily membership is determined by dividing the total aggregate days membership by the number of days in session for the first seven months (or equivalent period) of the school year. Included in this count are all students in grades K-12 and all handicapped students age 5-21, except for special education pupils placed in state institutions.

**SOQ Operations Cost Per Pupil.** The state establishes individually for each local school division a per-pupil amount representing the Basic Operations Cost for that school division. It is based on (1) instructional staffing – the number of instructional personnel required by the SOQ and the statewide prevailing salary levels for these positions; and (2) support costs – a fixed number of non-instructional positions at statewide prevailing salary levels for these positions and other prevailing costs attributable to Administration, Instructional Support, Attendance and Health, Transportation, Operation and Maintenance and Fixed Charges. The positions and salary levels for both components are as cited in the JLARC report “Funding the Standards of Quality – Part II: SOQ Costs and Distribution.” In FY 10, the Governor proposed a cap on certain funded SOQ support positions based on a ratio of one funded support position for every 4.03 funded SOQ instructional positions. The funding cap is not applied to the following support positions: division superintendent, school board members, school nurses, or pupil transportation positions.

**Sales Tax.** One and 1/8 percent of all taxable sales collected in State Sales Tax is distributed to localities on the basis of school-age population. This is a major factor in the Basic Aid formula.

**Local Composite Index (LCI).** The composite index of a locality’s “ability-to-pay” mathematically combines three separate measures of local fiscal capacity into a single index. This index weights a locality’s ability to pay relative to other localities in the state. Counties and cities with a lower composite index receive more state funding, while those with a higher index receive less. The LCI is based on true values of real estate and public service corporations, adjusted gross income, and taxable retail sales, divided by state ADM and population. This figure is calculated biennially. Clarke County’s composite index is for the biennium beginning July 1, 2012 is .4892. The calculations used to arrive at this figure can be found in the Appendix.

**Formula to Compute Basic Aid.** The formula for the distribution of state Basic Aid includes four steps, listed below:

Multiply the locality’s ADM by the state approved SOQ basic operation cost per pupil to arrive at the total cost of the program.

Deduct the state’s estimate of sales tax receipts for the division from the total program cost, computed above, to arrive at the cost to be shared by the state and locality.

Multiply the shared cost by the Local Composite Index to arrive at the local share.

Deduct the local share from the cost shared by the state and locality to arrive at the state’s share. This is the amount of Basic Aid that the division can expect to receive, given that the ADM is correct.

**Employee Benefits.** The state requires local school divisions to budget each year for the total employer’s share of state retirement, state group life insurance, and Social Security. Partial reimbursement of the costs is made by the State Department of Education for funded SOQ instructional and professional support positions

and distributed on the basis of the composite index. This revenue is shown in the Revenue Detail section as Social Security, VSRS and Group Life Insurance.

**Special Education.** Provides the state share of salary costs of instructional positions based on the staffing standards for special education. These payments are made in accordance with each locality's composite index. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding.

**Textbooks.** State law requires that students attending public schools receive free textbooks. The General Assembly includes funding for textbooks based on a per-pupil cost, equalized using each locality's composite index. This is partially funded by lottery revenue.

**Vocational Education.** State funds are provided to support career and technical education courses for students in grades 6-12. These payments are made in accordance with each locality's composite index.

**Gifted and Talented Education.** Funding on a per-pupil basis, equalized using a locality's composite index is provided for gifted and talented education. School divisions are required to spend the established per-pupil costs on approved programs for the gifted. Gifted education funding supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM.

**Remedial Education.** A per-pupil based payment is disbursed to support the state share of providing remedial services to children who need additional instruction. Funding is disbursed to local school divisions for additional professional instructional positions ranging from a pupil ratio of 10:1 to 18:1 based on the division-level failure rate on the SOL English and math tests for all students at risk of educational failure (the three-year average free lunch eligibility data is used as a proxy for at-risk students). These payments are made in accordance with each locality's composite index.

**Remedial Summer School.** A payment is made for remedial summer school to provide additional education opportunities for at-risk students is made in accordance with each locality's composite index, subject to availability of funds.

## CATEGORICAL AID

**Adult Education.** Funds are provided to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society. The program also enables adults to complete secondary school, obtain a GED, or to benefit from job training and retraining programs. Reimbursement is 60% of the fixed cost per class or fixed cost per student.

### *Special Education*

**Homebound.** This funding is provided to help offset the division cost of educating students who are temporarily confined to their homes for medical reasons. Funding is based on prior year data. Reimbursement is based on a percentage of hourly payments to teachers employed to provide homebound instruction to eligible children. The maximum hourly rate is established annually by the Department of Education and the reimbursement percentage is based on each locality's composite index.

## INCENTIVE FUNDING

**Compensation Supplement.** Funding to cover the state share of cost (including fringe benefits) of a percentage-based salary increase for funded SOQ instructional positions. The FY 14 budget contains funds for a 2 percent salary increase, This funding only occurs if within five days of the preliminary close of the fiscal year ending June 30, 2013, the Comptroller's analysis does not determine that a revenue re-forecast is required.

**Supplemental Support for School Operating Costs.** Funding for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and on-time costs associated with Virginia Preschool Initiative programs. It is up to the school division to determine how much to allocate to each of the three purposes and no local match is required.

## LOTTERY FUNDED PROGRAMS

**At-Risk Students.** Payments for at-risk students are based on the number of free lunch participants, with school divisions having the lowest percentage of free lunch participants receiving an additional 1 percent of the basic aid per pupil amount for each at-risk student. Divisions having the highest percentage will receive an additional 12 percent of the basic aid per pupil amount.

**Early Reading Intervention.** Funding to provide additional instruction for students identified by diagnostic testing as deficient in reading skills. Funding is based on a ratio of 1 teacher per 5 students in kindergarten through 3rd grade at 100% of the estimated population for K-3. The number of eligible students is based on the percentage of students needing services as determined by the PALS (Phonological and Literacy Screening) diagnostic or free lunch eligibility in the absence of PALS data. The 5:1 ratio is applied to the eligible student population and then multiplied by 36 weeks X 2 1/2 hours per week = hours of service x hourly cost set by state) x (1 - SOQ Composite Index) = State's share.

**Foster Care.** These funds are provided to help offset the local cost associated with the education of foster children who are not residents of the school district that are placed in homes in the locality. Reimbursement is based on the prior year's local operational costs. Prior year total per pupil expenditure for operations from SAR Table 15 is divided by the number of days instruction to give the cost per day. This is multiplied by the number of days eligible students were served.

**Special Ed Foster Care.** These funds are provided to help offset the local cost associated with the education of foster children with disabilities that are placed in homes in the locality. The formula is calculated as follows. Statewide weight for handicapping condition times the regular foster care per diem gives the total special ed foster care per diem. Total foster care per diem is multiplied by the total number of days reported for each handicapping condition. This provides the state's share of special ed foster care. The total payments for each handicapping condition equals the total reimbursement for special ed foster care.

**English as a Second Language.** These funds are provided to assist the schools in providing the necessary educational services for students not having English as their primary language. Funding is provided for the state share of seventeen teachers per 1,000 LEP students based on the composite index.

**K-3 Primary Class Size Reduction.** Funding is provided as an incentive payment for reducing class sizes in grades K-3 below the required SOQ standard of a 24:1 pupil-teacher ratio. Payments are based on the



incremental cost of providing the lower class sizes based on the lower of the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools with free lunch eligibility percentages of 30 percent and greater are eligible for funding. The required ratios range from 19:1 and may go as low as 14:1 based on the free lunch eligibility rate.

**SOL Algebra Readiness.** Funding has been provided for a program to provide additional instruction to students identified as at-risk of failing the Algebra I SOL. Funding is based on the estimated number of 7th and 8th grade students who are at-risk of failing the Algebra I end-of-course test based on the percentage of students that qualify for the Federal Free Lunch Program in the division. The projected number of eligible students is based on the total number of students in grades 7 and 8 multiplied by the percentage of students that qualify for the Federal Free Lunch Program in the division divided by 10 (student to teacher ratio of 10 to 1) x 36 weeks x 2 1/2 hours of instruction per week = hours of service x hourly costs of teaching services x (1 - Composite Index) = State's Share.

**Virginia Preschool Initiative.** Payments for at-risk four year olds provides funding for programs for unserved, at-risk four-year-old children, which include quality preschool education, health services, social services, parental involvement, and pupil transportation. Programs must provide full-day or half-day services. The projected number of four-year olds x the percent of students eligible for free lunch = Estimated number of four-year olds at-risk – the number of four-year-olds served by Head Start programs = Estimated unserved at-risk four-year-olds. The state share is provided at \$6,000 (\$3,000 for half-day programs) x Estimated unserved four-year-olds x (1-Composite Index [capped at .500]).

**ISAEP Grant.** Funding for developing an Individualized Student Alternative Education Plan (ISAEP) for students who demonstrate a substantial need for an alternative program, meet enrollment criteria, and demonstrate the ability to benefit from the program. The need is determined by the student's risk of dropping out of school. Funding is based on submitted reimbursement requests, up to the approved allocation for the year.

**Regional Program.** State funds are used to partially reimburse school divisions for the cost of supporting regional programs. Reimbursement is available for the state share (as determined by the composite index) of the tuition expended; such tuition rate is established under the Rules of the Interdepartmental Committee on Rate Setting. All reimbursement is in lieu of the per pupil basic operation cost and other state aid that would otherwise be available.

**Mentor Teacher.** State funds are provided for schools divisions providing mentors for new teachers with zero years of teaching experience. Funding is provided as a per teacher amount, based on the proportional share of new teacher requests submitted by each school division to the total state funding.

**Project Graduation.** State funds are provided to assist students in grades 11 and 12 to pass end-of-course Standards of Learning assessments in English/Reading, English/Writing, and Algebra I in order to graduate with at least a Standard Diploma

### *Vocational Education*

**Career and Technical Education.** State and federal funds are used to partially reimburse school divisions for administration and extended contracts in vocational education programs. Reimbursement to school

divisions is based on a pro-rata distribution of a fixed per pupil amount calculated based on prior year expenditures. The federal share of this revenue is shown in this document under the Federal headings as Carl D. Perkins Vocational Education funds. This is currently a lottery-funded program.

**Equipment.** Funding is provided to purchase small equipment for use in career and technical education programs. Eligible program areas are: Agriculture, Business and Information Technology, Career Connections, Family and Consumer Sciences, Health and Medical Science, Marketing, Technology, and Trade and Industrial. Allocations are calculated using a base division allocation of \$2,000, with the remainder of funding distributed on the basis of student enrollment in secondary vocational technical courses. This is currently a lottery-funded program.

## FEDERAL REVENUE

**Individuals with Disabilities Education Act (IDEA) (PL 105-17 Part B).** The Individuals with Disabilities Education Act, PL 105-17, is designed to ensure that all school age handicapped children are provided a free, appropriate public education. This act authorizes federal aid to assist in the implementation of this mandate, at the following maximum levels; federal funds are to be used only for the excess cost of educating handicapped students. No locality may spend less on the education of handicapped students than it does for nonhandicapped students. Further, federal funds may not supplant existing locally funded programs. These funds are provided in the form of IDEA Part B Flow Through funds and IDEA Preschool w/disabilities funds.

**Carl D. Perkins Vocational and Technical Education Act of 1998 (PL 105-332).** Under the Carl D. Perkins Vocational and Technical Education Act of 1998, these funds are used to promote reform, innovation, and continuous improvement in vocational and technical education to ensure that students acquire the skills and knowledge they need to meet challenging State academic standards and industry-recognized skill standards, and to prepare for postsecondary education, further learning, and a wide range of opportunities in high-skill, high-wage careers.

**Medicaid.** Currently, school divisions can bill Medicaid for certain services provided to children eligible for special education (speech-language pathology services, occupational therapy, physical therapy, nursing, psychological services).

**Federal Education Jobs Fund.** The federal Education Jobs Fund legislation was signed into law on August 10, 2010. The law provides \$10 billion nationally for an Education Jobs Fund, with provisions similar to the State Fiscal Stabilization Fund (SFSF) under the American Recovery and Reinvestment Act of 2009 (ARRA). The primary purpose of the Education Jobs Fund legislation was to provide additional funding to states for the support of local teacher (and other school-level personnel) salary and related costs at the early childhood, elementary, and secondary school levels. These funds were available on a one-time basis and budgeted for use in FY 12.

**No Child Left Behind Act of 2001 (PL 107-110).**

**Title I, Part A – Improving Basic Programs.** Title I funds are provided to meet special academic needs of disadvantaged children whose performance is not up to the level appropriate for their age and grade. CCPS uses Title I funds to support a preschool program for at-risk four year olds.

**Title II, Part A – Teacher and Principal Training.** This grant provides funding for preparing, training and recruiting high-quality teachers.

**Title II, Part D – Technology.** Supports the integration of educational technology into classrooms to improve teaching and learning. Requires the locality to use at least 25 percent of its allocation for high-quality professional development activities to prepare teachers to integrate technology into instruction.

**Title III, Part A, Limited English Proficient (LEP).** This grant provides funding for developing instructional programs that increase the English proficiency of LEP students by providing high quality language instructional programs.

**Title III, Part A, Immigrant & Youth.** This grant provides funding for improving student achievement by supporting immigrant students as they adjust to the US school system and for implementing programs to provide enhanced instructional opportunities for immigrant students. These students may or may not be designated as English language learners.

**OTHER REVENUE**

**Nonresident Tuition.** Tuition is charged for pupils who do not reside in Clarke County, but who are approved to attend Clarke County Public Schools in accordance with Section 22.1-6 of the Code of Virginia.

**Dual Enrollment/Bridge Enrollment/AP/IB Registration.** Fees paid by students for various advanced programs, with the possibility of earning college credit.

**Parking Fees.** Fees paid by student drivers for parking privileges at the HS. Half of these fees stay in the HS activity fund and half are deposited in the general fund to help cover the cost of maintaining the parking lot. Spaces are sold throughout the year.

**Rebates and Refunds.** These items represent rebates of expenditures and other revenue too small to itemize.

**Reimburse Pre-Employment Costs.** Prospective employees are required to reimburse charges for pre-employment costs, such as background checks and fingerprinting,

**Rent.** Rent is received from a telephone company for a cellular phone tower located on the high school grounds, as well as from the Head Start program for space utilized in the schools.

**Private Donations.** Private donations are received from organizations and individuals for the support of both general and specific programs.

**Facility Use Fees.** Fees paid by groups for the use of school facilities.

**Crossing Guard.** The Town of Berryville has agreed to pay \$5,000 to help cover the cost of a crossing guard.

**E-Rate.** FCC regulations for the E-Rate program call for discounts on all telecommunications services, Internet access, and internal connections of 20 to 90 percent for schools and libraries, depending on the applicants' location and economic status. The program is funded through fees charged telecommunications providers.

**Valley Health Regional Health Sciences Pathway.** Revenue provided by Valley Health for partnership in a new program to provide industry certification, marketable skills and immediate local employment for our students in the area of health sciences.

**Stem-H Partnership.** Revenue for a combined initiative to enhance educational opportunities at the K-12 in Science, Technology, Engineering, Math and Health.

## Expenditure Summary

**1. Narrative Overview.** The School Operating Fund devotes 83.5% of operating expenditure to salaries and benefits. Changes to these line items are driven by the need to maintain favorable teacher/pupil ratios, the need to maintain competitive salary levels, and the need to continue funding established benefits levels. Estimated growth rates in these areas are presented below:

### FY 14 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted FY 13	CHANGE	Estimated FY 14
Pre-Kindergarten	24	-	24
<i>K-12</i>			
Cooley	517	30	547
Boyce	339	(13)	326
JWMS	493	(43)	450
CCHS	691	26	717
<i>Total K-12</i>	2,040	-	2,040

<i>Benefit Rates</i>	FY 13	CHANGE	FY 14
VRS certified Retirement	11.66%	0.00%	11.66%
VRS Health Insurance Credit	1.11%	0.00%	1.11%
VRS non-certified Retirement	9.62%	0.00%	9.62%
VRS Life Insurance	1.19%	0.00%	1.19%
Health	Various	12.0%	Various

## Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	607,077	3% salary increase, 8.0 FTE positions
Employee Benefits	283,245	12% Health Insurance Increase, new positions
Purchased Services	-29,737	Reduction in dual enrollment payments
Utilities, Travel, Postage, Telephone, Leases	93,865	High Bandwidth to Boyce, CCHS utilities full year
Materials and Supplies	22,863	Title I supplies, offset by move of textbooks to Textbook Fund
Joint Operations	-67,180	NREP reduction
Minor Capital	6,086	
<b>Total</b>	<b>916,219</b>	

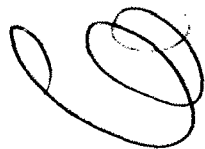
**New Positions.** The budget includes the following new positions:

TITLE	LOCATION	FTE	COST
Science	CCHS	1.0	59,748
Custodian (rotating)	CCHS	1.0	27,384
Special Education	Division Wide	.5	29,874
Response to Intervention Teacher	Division Wide	1.0	59,748
Records Retention/Secretarial	Division Wide	1.0	20,880
Health Science Pathway Teacher	CCHS	.5	33,909
Health Science Pathway Instr. Asst.	CCHS	1.0	20,880
STEM-H Partnership Coordinator	Division Wide	1.0	59,748
Math Specialist	Division Wide	1.0	59,748
<b>TOTAL</b>		<b>8.0</b>	<b>377,919</b>

**Health Insurance Increases.** Health Insurance is estimated to increase 12% or \$163,000.

**Salary Increases.** The estimated cost of the 3% salary increase for all staff, including Food Service, is \$438,000. The Governor proposes to partially offset the cost of a 2% increase for SOQ funded instructional personnel.

**Wage Increases.** The budget includes increases for Instructional Assistant supplements (\$38,700) and substitute budgets (\$28,000).



2. Summary by Fund.

Clarke County Schools                      02/04/13  
 Executive Summary

Fund	FY 13		%	FY 14 Proposed
	Adopted	Change		
<i>Expenditure</i>				
School Operating Fund	20,542,386	916,220	4.5%	21,458,606
Textbook Fund	<del>15,000</del>	273,510	100.0%	273,510
Food Service Fund	754,252	6,760	0.9%	761,012
Debt Service Fund	4,034,879	(146,260)	-3.6%	3,888,619
School Capital Fund	504,200	223,963	44.4%	728,163
<b>Total Expenditure</b>	<b>25,835,717</b>	<b>1,274,193</b>	<b>4.9%</b>	<b>27,109,910</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>				
School Operating Fund	9,670,210	20,466	0.2%	9,690,676
Textbook Fund	93,502	93,502	100.0%	93,502
Food Service Fund	754,252	6,760	0.9%	761,012
Debt Service Fund	136,746	(6,398)	-4.7%	130,348
School Capital Fund	206,510	(52,510)	-25.4%	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,767,718</b>	<b>61,820</b>	<b>0.6%</b>	<b>10,829,538</b>
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	10,872,176	895,754	8.2%	11,767,930
Textbook Fund	-	180,008	100.0%	180,008
Food Service Fund	-	-	-	-
Debt Service Fund	3,898,133	(139,862)	-3.6%	3,758,271
School Capital Fund*	297,690	276,473	92.9%	574,163
<b>Total Local Tax Funding</b>	<b>15,067,999</b>	<b>1,212,373</b>	<b>8.0%</b>	<b>16,280,372</b>

\*Includes \$200,000 for ERP System requested to come from General Fund Balance.

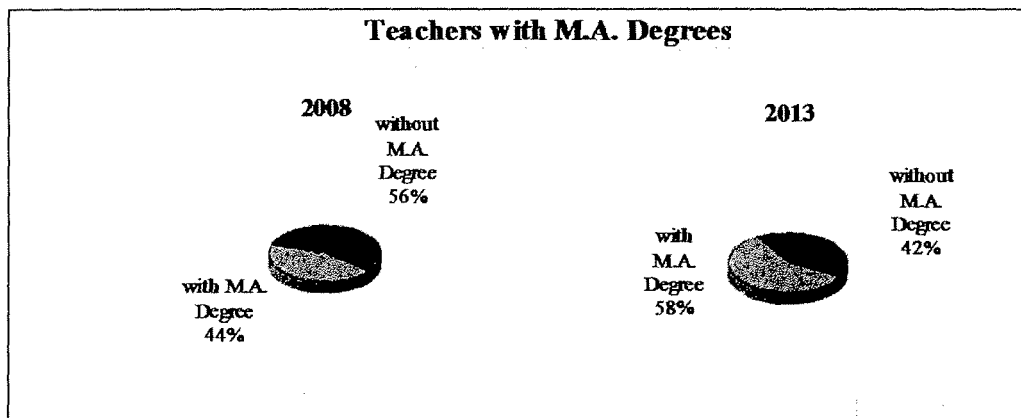
**3. Cost Per Pupil.** Agreement with numbers from other sources may require reconciliation. Per Department of Education, operations include components of School Operating, Capital, Food Services, and Joint Administrative Services costs. This table uses locally derived costs and March membership counts.

	Actual FY2012	Adopted Budget FY2013	Proposed Budget FY2014
<b>Sources of Support (in total \$):</b>			
<b>For Operations:</b>			
State Funds	\$5,652,517	\$6,444,180	\$6,489,216
Sales & Use Tax	1,977,865	\$2,230,807	\$2,321,113
Federal Funds	1,093,288	\$679,431	\$753,110
Local Funds (5)	11,410,956	\$12,101,515	\$13,092,276
	<u>20,134,626</u>	<u>21,455,933</u>	<u>22,655,715</u>
<b>For Debt Service:</b>			
Local Funds	4,011,103	3,904,531	3,758,271
Bond Proceeds	0	0	0
State Funds	0	0	0
Federal Funds	130,343	130,348	130,348
	<u>4,141,446</u>	<u>4,034,879</u>	<u>3,888,619</u>
<b>For Facilities/Capital Projects(4):</b>			
Local Funds	1,989,174	182,570	515,000
Debt Proceeds	11,605,004	0	0
State Funds	232,530	154,000	154,000
Federal Funds	0	0	0
	<u>13,826,708</u>	<u>336,570</u>	<u>669,000</u>
<b>For Nonregular Day School: (3)</b>			
Local Funds	94,637	53,097	84,848
State Funds	18,000	39,842	39,842
Federal Funds	118,371	192,144	192,146
	<u>231,009</u>	<u>285,083</u>	<u>316,836</u>
<b>Total</b>	<u>\$38,333,789</u>	<u>\$26,112,465</u>	<u>\$27,530,170</u>
Average Daily Membership, Regular	2,046	2,040	2,040
Average Daily Membership, Nonregular Day School	24	24	29
<b>Sources of Support (per pupil):</b>			
<b>For Operations:</b>			
State Funds (1),(2)	\$2,763	\$3,159	\$3,181
Sales & Use Tax (1),(2)	967	\$1,094	\$1,138
Federal Funds (1),(2)	534	\$333	\$369
Local Funds (1),(2)	5,577	\$5,932	\$6,418
	<u>\$9,841</u>	<u>\$10,518</u>	<u>\$11,106</u>
<b>For Debt Service:</b>			
Local Funds (2)	\$1,960	\$1,914	\$1,842
State Funds	-	-	-
Federal Funds	64	64	64
	<u>\$2,024</u>	<u>\$1,978</u>	<u>\$1,906</u>
<b>For Facilities/Capital Projects(4):</b>			
Local Funds	\$972	\$89	\$252
Debt Proceeds	5,672	-	-
State Funds	114	75	75
Federal Funds	0	0	0
(2)	<u>\$6,758</u>	<u>\$165</u>	<u>\$328</u>
<b>For Nonregular Day School:</b>			
Local Funds	\$3,943	\$2,212	\$2,926
State Funds	\$750	\$1,660	\$1,374
Federal Funds	4,932	8,006	6,626
	<u>\$9,625</u>	<u>\$11,878</u>	<u>\$10,925</u>
<b>Total Per Pupil Cost:</b>			
State Funds	\$2,852	\$3,216	\$3,230
Sales & Use Tax	955	1,081	1,122
Debt Proceeds	5,606	0	0
Federal Funds	585	422	457
Local Funds	8,457	7,869	8,434
<b>Total</b>	<u>\$18,456</u>	<u>\$12,588</u>	<u>\$13,243</u>



Notes:

- (1) These figures are used in the Superintendent's Annual Report per pupil cost calculation.
- (2) These figures are reported on the parent notification form required by the State.
- (3) Nonregular Day School includes preschool and afterschool programs.
- (4) Local funds for capital projects include local appropriations, bond proceeds and earnings on bond proceeds.
- (5) Includes 50% of cost for Joint Administrative Services.



## Expenditure Detail

(Totals may not add due to rounding)

### 1. Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. All activities that assist in the instruction process are included in this category. The category is subdivided into: Classroom Instruction, Guidance Services, School Social Worker Services, Homebound Instruction, Improvement of Instruction, Media Services (Library), Technology Services, and Office of the Principal. Expenditures for these subcategories are detailed below.

*a. Classroom Instruction.* Compensation for all instructional staff (teachers and aides) and services and supplies supporting instruction in the classroom.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	6,534,124	7,098,075	354,364	7,452,439	1
INSTRUCTIONAL AIDES SALARIES	736,299	808,292	52,176	860,468	2
SALARIES/WAGES - PT TEACHER	40,835	3,000	-	3,000	
SALARIES/WAGES - PT IA	1,551	11,147	-	11,147	
SUBSTITUTE WAGES	118,008	160,000	26,010	186,010	3
SUBSTITUTE-TECHNICAL WAGES	50,594	12,000	-	12,000	
SUPPLEMENTAL SALARIES	286,439	288,350	35,951	324,301	4
NATIONAL BOARD CERTIFIED TEACHER BONUS	5,000	-	-	-	
FICA	564,466	640,639	38,329	678,968	1
VRS	808,007	902,263	43,583	945,846	1
HOSPITAL/MEDICAL PLANS	800,419	870,198	108,107	978,305	5
LIFE INSURANCE	19,965	92,087	4,444	96,531	
WORKER'S COMPENSATION	26,877	37,149	2,596	39,745	
RETIREE HEALTH CARE CREDIT	42,785	85,632	4,410	90,042	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	6,135	-	-	-	
PURCHASED SERVICES	256,304	256,076	(57,856)	198,220	6
PURCHASED SVC - ATHLETICS	48,980	50,809	1,524	52,333	
MAINTENANCE SERVICE CONTRACTS	5,559	5,913	-	5,913	
ADVERTISING	-	684	68	752	
POSTAL SERVICES	2,840	2,684	140	2,824	
TELECOMMUNICATIONS	33,081	31,842	142	31,984	
LEASE OF EQUIPMENT	23,460	27,566	-	27,566	
TRAVEL	13,341	4,040	(428)	3,612	
MISCELLANEOUS	147	-	-	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	10,792	10,253	5	10,258	
MATERIALS AND SUPPLIES	84,357	100,557	57,019	157,576	7
TESTING SUPPLIES	28,912	33,000	-	33,000	
TEXTBOOKS	206,051	50,571	(50,571)	-	8
INSTRUCTIONAL MATERIALS	56,482	98,210	3,724	101,934	
SUPPLIES - GRADUATION	4,733	5,627	573	6,200	
JOINT OPERATIONS	194,029	157,677	(67,180)	90,497	9
MACHINERY & EQUIPMENT	13,726	10,570	6,086	16,656	
TOTAL CLASSROOM INSTRUCTION	11,024,296	11,854,911	563,217	12,418,128	

Notes

1. The budget includes a 3% salary increase for teachers and all other staff. This item also includes new positions (see list above).
2. Increase in instructional assistants above, plus salary increase.
3. For substitute pay increases (Teacher and Instructional Assistant)
4. Additional salary supplement for Instructional Assistants with challenging job assignments.
5. Health is budgeted for new positions, but rate increases 12%. Will know final increase rate before March.
6. Reduces payments to Shenandoah University and Lord Fairfax CC for dual enrollment.
7. Primarily an increase in supplies for the Title I program.
8. See "Textbook Fund" below.
9. Reduced usage of special education services at Northwestern Regional Education Programs (NREP).

- b. *Classroom Instruction Technology.* The State Department of Education has created a new structure for reporting technology, separating technology expenditures in the classroom, from other instructional uses, and from administrative uses.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	106,426	112,930	(8,344)	104,586	
TECHNICAL SALARIES	10,024	48,981	(8,189)	40,792	
INSTRUCTIONAL AIDES SALARIES	28,216	29,576	17,020	46,596	
SUBSTITUTE WAGES	86	-	-	-	
SUBSTITUTE-TECHNICAL WAGES	98	-	-	-	
SUPPLEMENTAL SALARIES	7,198	3,588	-	3,588	
FICA	11,010	14,922	39	14,961	
VSRS	16,318	22,326	58	22,384	
HOSPITAL/MEDICAL PLANS	16,112	24,480	11,566	36,046	
LIFE INSURANCE	403	2,277	7	2,284	
RETIREE HEALTH CARE CREDIT	864	2,126	5	2,131	
TELECOMMUNICATIONS	1,277	38,000	-	38,000	
MATERIALS AND SUPPLIES	20,260	19,982	21	20,003	
SOFTWARE LICENSES	953	22,000	-	22,000	
SOFTWARE/ON-LINE CONTENT	29,882	29,222	-	29,222	
TECHNOLOGY HARDWARE	2,508	5,000	1,600	6,600	
INFRASTRUCTURE REPLACEMENT	-	5,000	-	5,000	
TOTAL INSTRUCTIONAL TECHNOLOGY	251,635	380,410	13,783	394,193	

c. *Guidance.* Activities involving counseling, evaluating and assisting students, parents, and fellow staff members.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	299,400	322,500	1,237	323,737	
CLERICAL SALARIES	50,421	53,950	1,618	55,568	
SALARIES/WAGES - PT INSTRUCTION	-	700	-	700	
SUPPLMTL. SAL. & WAGES	1,000	-	-	-	
FICA	25,794	28,851	219	29,070	
VSRS	31,338	34,784	(2,789)	31,995	
HOSPITAL/MEDICAL PLANS	31,934	33,804	4,055	37,859	
LIFE INSURANCE	775	3,549	(284)	3,265	
RETIREE HEALTH CARE CREDIT	1,659	3,312	(266)	3,046	
PURCHASED SERVICES	-	11,250	3,750	15,000	
PURCHASED SERVICES - CLEAN	10,656	10,485	-	10,485	
MAINTENANCE SERVICE CONTRACTS	63	154	-	154	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	198	-	-	-	
MATERIALS AND SUPPLIES	2,211	3,039	-	3,039	
INSTRUCTIONAL MATERIALS	63	703	-	703	
TOTAL GUIDANCE SERVICES	455,513	507,081	7,541	514,622	

d. *School Social Worker.* Activities designed to improve student attendance at school and attempt to prevent or resolve student problems involving the home, school, and community.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
SALARIES - SOCIAL WORKER	31,940	34,212	417	34,629	
FICA	2,434	2,617	32	2,649	
TOTAL SOCIAL WORKER SERVICES	34,374	36,829	449	37,278	

- e. *Homebound Instruction.* Meeting the educational needs of students who are unable to attend regular school because of illness, emotional disturbance, pregnancy, congenital deformity, or accident.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	6,338	5,080	-	5,080	
SALARIES/WAGES - PT INSTRUCTION	1,710	961	-	961	
FICA	616	462	0	462	
TRAVEL	192	1,135	-	1,135	
TOTAL HOMEBOUND INSTRUCTION	8,855	7,638	0	7,638	

- f. *Improvement of Instruction.* Activities designed to help instructional staff plan, develop, and evaluate the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
ADMINISTRATIVE SALARIES	124,663	133,389	3,939	137,328	
INSTRUCTIONAL SALARIES	11,072	-	-	-	
SALARIES - SPECIALIST	136,223	145,321	51,510	196,831	1
CLERICAL SALARIES	89,358	95,057	16,009	111,066	1
SALARIES/WAGES - PT ADMINISTRATION	4,359	-	-	-	
SALARIES/WAGES - PT SPECIALIST	2,246	-	-	-	
SALARIES/WAGES - PT CLERICAL	-	300	-	300	
SUBSTITUTE WAGES	10	-	-	-	
SUPPLEMENTAL SALARIES	5,450	2,500	-	2,500	
FICA	28,237	28,807	5,467	34,274	
VSRS	40,878	43,581	8,332	51,913	
HOSPITAL/MEDICAL PLANS	23,245	23,071	14,252	37,323	
LIFE INSURANCE	1,010	4,447	851	5,298	
RETIREE HEALTH CARE CREDIT	2,165	4,147	795	4,942	
PURCHASED SERVICES	95,797	58,713	5,401	64,114	
TUITION ASSISTANCE	11,627	10,500	-	10,500	
MAINTENANCE SERVICE CONTRACTS	-	1,000	100	1,100	
ADVERTISING	-	300	-	300	
POSTAL SERVICES	936	-	-	-	
TRAVEL	39,571	16,178	500	16,678	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	3,482	15,445	-	15,445	
MATERIALS AND SUPPLIES	10,482	6,322	(230)	6,092	
TOTAL IMPROVEMENT OF INSTRUCTION	630,809	589,078	106,926	696,004	

Notes

1. See list of new positions above.

g. *Media Services (Library)*. Activities concerned with the use of all teaching and learning resources. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning. These include printed and unprinted sensory materials.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
LIBRARIAN SALARIES	192,720	205,336	2,948	208,284	
SUBSTITUTE WAGES	1,960	-	-	-	
SUPPLEMENTAL SALARIES	2,060	-	-	-	
FICA	14,580	15,708	226	15,934	
VSRS	21,835	23,942	344	24,286	
HOSPITAL/MEDICAL PLANS	15,361	15,847	1,901	17,748	
LIFE INSURANCE	540	2,443	36	2,479	
RETIREE HEALTH CARE CREDIT	1,156	2,280	32	2,312	
PURCHASED SERVICES	194	-	-	-	
REPAIR & MAINTENANCE	-	405	-	405	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	1,128	-	1,000	1,000	
MATERIALS AND SUPPLIES	5,050	11,018	-	11,018	
TEXTBOOKS	-	467	(467)	-	
INSTRUCTIONAL MATERIALS	24,590	31,116	-	31,116	
SOFTWARE/ON-LINE CONTENT	133	-	-	-	
MACHINERY & EQUIPMENT	-	1,000	-	1,000	
TOTAL MEDIA SERVICES	281,308	309,562	6,019	315,581	

*h. Office of the Principal.* Activities concerned with directing and managing the operation of a particular school.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
PRINCIPAL SALARIES	391,039	418,412	12,553	430,965	
ASST PRINCIPAL SALARIES	372,535	398,612	(1,879)	396,733	
CLERICAL SALARIES	208,736	226,482	1,724	228,206	
SUPPLEMENTAL SALARIES	3,327	10,710	-	10,710	
SALARIES-SUBSTITUTE CLERICAL	5,557	1,100	-	1,100	
FICA	72,449	80,733	947	81,680	
VSRS	108,463	119,498	1,972	121,470	
HOSPITAL/MEDICAL PLANS	73,858	79,260	3,244	82,504	
LIFE INSURANCE	2,681	12,195	202	12,397	
RETIREE HEALTH CARE CREDIT	5,744	11,376	188	11,564	
PURCHASED SERVICES	178	-	-	-	
MAINTENANCE SERVICE CONTRACTS	375	1,550	-	1,550	
POSTAL SERVICES	10,434	13,037	-	13,037	
LEASE OF EQUIPMENT	33,534	36,536	4,164	40,700	
TRAVEL	1,208	2,500	-	2,500	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	-	919	-	919	
MATERIALS AND SUPPLIES	14,218	19,582	-	19,582	
TOTAL OFFICE OF THE PRINCIPAL	1,304,336	1,432,502	23,114	1,455,616	



- i. *Technology Services.* Activities concerned with supporting the use of instructional technology. These uses are distinguished from classroom technology.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
TECHNICAL SALARIES	126,932	136,754	3,137	139,891	
SALARIES/WAGES - PART TIME	23,105	12,500	-	12,500	
FICA	11,420	11,421	237	11,658	
VSRS	14,381	15,945	366	16,311	
HOSPITAL/MEDICAL PLANS	14,653	15,381	1,845	17,226	
LIFE INSURANCE	355	1,627	38	1,665	
RETIREE HEALTH CARE CREDIT	762	1,508	45	1,553	
PURCHASED SERVICES	1,200	22,000	-	22,000	
TELECOMMUNICATIONS	-	2,700	-	2,700	
TRAVEL	125	500	-	500	
MATERIALS AND SUPPLIES	5,485	5,600	-	5,600	
SOFTWARE LICENSES	36,733	40,000	-	40,000	
SOFTWARE/ON-LINE CONTENT	34,301	30,000	-	30,000	
TECHNOLOGY HARDWARE	387	5,000	-	5,000	
INFRASTRUCTURE REPLACEMENT	11,916	15,000	-	15,000	
TOTAL INSTRUCTIONAL TECHNOLOGY	281,756	315,936	5,668	321,604	

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
INSTRUCTION	14,272,882	15,433,947	728,717	16,160,664	

2. ADMINISTRATION, ATTENDANCE, AND HEALTH

Activities concerned with establishing and administering policy for the School System. This category also includes operational administrative technology costs.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
ADMINISTRATIVE SALARIES	112,733	120,624	2,565	123,189	
BOARD MEMBER SALARIES	6,100	6,100	0	6,100	
SUPERINTENDENT SALARIES	130,000	139,100	(2,151)	136,949	
OTHER MANAGEMENT SALARIES	151,255	161,843	4,855	166,698	
OTHER PROFESSIONAL WAGES	143,497	193,770	(15,923)	177,847	
SCHOOL NURSE SALARIES	124,572	133,020	3,256	136,276	
PSYCHOLOGIST SALARIES	98,835	100,059	14,085	114,144	
CLERICAL SALARIES	88,246	93,873	2,817	96,690	
SALARIES/WAGES - PT- CLERICAL	4,614	6,200	0	6,200	
SUBSTITUTE WAGES	1,690	0	0	0	
FICA	63,277	72,981	1,443	74,424	
VSRS	87,585	102,904	(1,932)	100,972	
HOSPITAL/MEDICAL PLANS	61,467	70,322	(4,988)	65,334	
LIFE INSURANCE	2,163	10,503	(198)	10,305	
RETIREE HEALTH CARE CREDIT	4,631	9,780	(168)	9,612	
TAX SHELTERED ANNUITY	20,000	10,000	0	10,000	
AUTO/PHONE ALLOWANCE	600	600	0	600	
PURCHASED SERVICES	24,878	15,824	244	16,068	
PHYSICALS & TB TESTS	21	1,000	0	1,000	
TUITION ASSISTANCE	0	1,000	0	1,000	
LEGAL	59,980	60,000	0	60,000	
ADVERTISING	815	3,050	0	3,050	
CRIMINAL CHECKS	3,580	5,500	0	5,500	
TELECOMMUNICATIONS	36,673	3,450	56,550	60,000	1
POSTAL SERVICES	4,903	8,000	0	8,000	
TELECOMMUNICATIONS	57	1,500	0	1,500	
INSURANCE	8,765	10,415	870	11,285	
LEASE OF EQUIPMENT	7,493	12,546	0	12,546	
TRAVEL	11,231	16,312	447	16,759	
MISCELLANEOUS	220	0	0	0	
DUES, SUBSCRIPTIONS & MEMBERSHIPS	9,235	11,582	9	11,591	
MATERIALS AND SUPPLIES	17,228	21,400	779	22,179	
SOFTWARE LICENSES	9,391	17,304	0	17,304	
SOFTWARE/ON-LINE CONTENT	18,483	26,500	0	26,500	
TECHNOLOGY HARDWARE	9,434	2,000	0	2,000	
INFRASTRUCTURE REPLACEMENT	533	-	0	-	
TOTAL ADMIN., ATTENDANCE & HEALTH	1,324,186	1,449,062	62,560	1,511,622	

Notes

1. High bandwidth communications to Boyce Elementary.

### 3. PUPIL TRANSPORTATION

Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to school activities.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
MANAGEMENT SALARIES	40,964	43,832	1,315	45,147	
TECHNICAL SALARIES	43,769	46,833	1,405	48,238	
CLERICAL SALARIES	60,745	64,997	1,950	66,947	
OPERATIVE SALARIES & WAGES	342,540	384,865	(1,714)	383,151	
PART TIME BUS DRIVER WAGES	116,927	109,000	0	109,000	
BUS AIDE WAGES	10,453	20,264	(7,767)	12,497	
SALARIES-SUBSTITUTE CLERICAL	9,005	0	0	0	
FICA	43,336	51,239	(368)	50,871	
VSRS	63,555	55,300	(579)	54,721	
HOSPITAL/MEDICAL PLANS	97,749	112,139	14,902	127,041	
LIFE INSURANCE	1,400	6,673	(57)	6,616	
WORKER'S COMPENSATION	13,713	18,901	(1,691)	17,210	
RETIREE HEALTH CARE CREDIT	335	737	(65)	672	
OTHER BENEFITS - ANNUAL LEAVE PAYOUT	9,195	0	0	0	
PURCHASED SERVICES	9,068	23,250	(100)	23,150	
HEALTH	3,124	5,200	0	5,200	
PRIVATE CARRIERS	3,040	0	3,000	3,000	
OTHER GOVERNMENT CARRIERS	1,371	0	0	0	
INSURANCE	10,971	13,145	0	13,145	
TRAVEL	1,422	1,650	100	1,750	
MISCELLANEOUS	0	1,000	0	1,000	
MATERIALS AND SUPPLIES	1,030	1,300	0	1,300	
VEHICLE AND EQUIP FUEL	185,801	208,530	(530)	208,000	
VEHICLE AND EQUIP SUPP	60,631	51,500	13,160	64,660	
OTHER OPERATING SUPPLIES	359	700	0	700	
SOFTWARE/ON-LINE CONTENT	0	3,500	0	3,500	
TOTAL PUPIL TRANSPORTATION	1,130,501	1,224,555	22,961	1,247,516	

#### 4. OPERATION & MAINTENANCE

Activities concerned with keeping the school facilities open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
ADMINISTRATIVE SALARIES	27,032	38,948	0	38,948	
TECHNICAL SALARIES	120,294	106,322	19,986	126,308	1
CLERICAL SALARIES	20,035	22,256	0	22,256	
SERVICES WAGES	1,673	0	0	0	
CUSTODIAN WAGES	340,264	372,236	20,198	392,434	2
SALARIES/WAGES - PT SECURITY	10,775	26,383	0	26,383	
SALARIES-SUBSTITUTE CUSTODIAN	22,442	1,500	0	1,500	
FICA	40,061	43,425	3,074	46,499	
VSRS	65,079	53,467	4,863	58,330	
HOSPITAL/MEDICAL PLANS	98,938	105,749	18,256	124,005	3
LIFE INSURANCE	2,153	6,423	478	6,901	
WORKER'S COMPENSATION	12,144	16,424	(5,156)	11,268	
ANNUAL LEAVE PAYOUTS	11,693	0	0	0	
PURCHASED SERVICES	198,773	290,605	10,121	300,726	
MAINTENANCE SERVICE CONTRACTS	53,247	68,114	4,011	72,125	
ADVERTISING	301	750	0	750	
TELECOMMUNICATIONS	4,737	0	0	0	
ELECTRICITY	391,494	692,990	(47,525)	645,465	
HEATING FUEL	162,774	218,129	43,532	261,661	
WATER & SEWER	84,049	91,365	14,594	105,959	
POSTAL SERVICES	4	75	0	75	
TELECOMMUNICATIONS	1,470	1,902	0	1,902	
INSURANCE	30,022	48,412	1,765	50,177	
LEASES AND RENTALS	17,660	12,000	(12,000)	-	4
RENTAL OF BUILDINGS	2,400	2,400	0	2,400	
TRAVEL CONVENTION & EDUCATION	0	200	0	200	
TRI-ANNUAL CENSUS	0	100	0	100	
MATERIALS AND SUPPLIES	5,368	3,250	0	3,250	
SUPPLIES - BUILDING SERVICES	50,652	56,265	0	56,265	
REPAIR & MAINT SUPPLIES	45,369	72,828	0	72,828	
VEHICLE AND EQUIP FUEL	1,204	3,564	(2,215)	1,349	
SOFTWARE/ON-LINE CONTENT	728	0	0	0	
INFRASTRUCTURE REPLACEMENT	210	0	0	0	
TOTAL OPERATION & MAINTENANCE	1,823,045	2,356,082	73,982	2,430,064	

Notes

1. Change in allocation with government.
2. New custodian position.
3. 12% health insurance increase.
4. Purchased final leased mobile classroom.

5. CONTINGENCY AND MISCELLANEOUS

This budget covers types of expenses which in all probability will occur, but where the amount and account are unknown. A budget transfer will be made from this account to the affected account when the expense becomes known. Types of expenses are:

1. The Technology Department proposes to pay for the software on which the Food Service division operates, in this budget. This expense will be charged to the Food Service Fund should revenue allow.
2. Food Service deficit. The Food Service Fund has run a deficit since FY 09. An amount is budgeted in anticipation of a deficit in FY 14.
3. The personnel contingency is used for:

*Leave payouts.* Employees are paid for the value of their unused leave when their employment is terminated. The amount and account for such payouts is unpredictable.

*Flexible Instructional Salary Dollars.* Student needs at the outset of each school year can create an unforeseen need for teachers to teach extra classes, aides for special needs children, or to manage an unexpected rise in enrollment

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
<u>FOOD SERVICE</u>					
SOFTWARE/ON-LINE CONTENT	-	8,740	0	8,740	
FUND TRANSFERS	37,087	50,000	0	50,000	
TOTAL FOOD SERVICE	37,087	58,740	0	58,740	
<u>SCHOOL OPERATIONS CONTINGENCY</u>					
PERSONNEL	-	20,000	30,000	50,000	1

## *Textbook Fund*

### Revenue

DESCRIPTION	FY 12	FY 13	CHANGE	FY 14	NOTES
	ACTUAL	ADOPTED		PROPOSED	
TEXTBOOKS	0	0	93,502	93,502	
GENERAL FUND TRANSFER	0	0	180,008	180,008	
TOTALTEXTBOOK	0	0	273,510	273,510	

### Expenditure Detail

DESCRIPTION	FY 12	FY 13	CHANGE	FY 14	NOTES
	ACTUAL	ADOPTED		PROPOSED	
TEXTBOOK PURCHASES	-	-	273,510	273,510	

## *Food Service Fund*

### Revenue

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
INTEREST ON BANK DEPOSITS	180	0	180	180	
CHARGES FOR LUNCHES	516,508	555,648	(37,388)	518,260	
SCHOOL OPERATING TRANSFER	37,087	0	0		
TOTAL LOCAL	553,775	555,648	(37,208)	518,440	
STATE SUBSIDY	9,112	8,787	(215)	8,572	
FEDERAL SUBSIDY	233,688	189,817	44,183	234,000	
TOTAL FOOD SERVICE	796,574	754,252	6,760	761,012	

### Expenditure Detail

Activities concerned with providing food to students and staff. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

DESCRIPTION	FY 12 ACTUAL	FY 13 ADOPTED	CHANGE	FY 14 PROPOSED	NOTES
SALARIES - FOOD SERVICE	213,052	223,013	(11,733)	211,280	
SALARIES/WAGES - P/T FOOD SERVICE	14,018	3,000	0	3,000	
FICA	15,512	17,290	(888)	16,402	
VSRS	20,971	15,235	1,903	17,138	
HOSPITAL/MEDICAL PLANS	42,742	45,225	5,865	51,090	
LIFE INSURANCE	455	1,885	237	2,122	
WORKER'S COMPENSATION	2,077	3,259	(579)	2,680	
ANNUAL LEAVE PAYOUTS	9,870	0	0	0	
PURCHASED SERVICES	134,711	424,845	(287,845)	137,000	1
REPAIR & MAINTENANCE	264	0	300	300	
LEASES AND RENTALS	950	0	0	0	
TRAVEL	689	2,100	(600)	1,500	
MISCELLANEOUS	6,720	0	0	0	
MATERIALS AND SUPPLIES	57,991	3,100	36,900	40,000	1
FOOD SUPPLIES	276,552	14,800	263,200	278,000	1
REPAIR & MAINT SUPPLIES	0	500	0	500	
TOTAL FOOD SERVICE	796,574	754,252	6,760	761,012	

Notes:

1. Allocation of Sodexo billings based on FY 12 actuals.

## *Capital Projects Fund*

### Revenue

	FY 2014 Requested	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
<i>GF Balance Designation for School Construction</i>	<i>200,000</i>				
General Fund Transfer Net of GF Designation	374,163	645,900	1,169,500	519,500	519,500
<b>Total Revenue</b>	<b>728,163</b>	<b>799,900</b>	<b>1,323,500</b>	<b>673,500</b>	<b>673,500</b>

### Expenditure Detail

	FY 2014 Requested	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Instructional Tech	86,000	146,000	146,000	146,000	146,000
Instructional Tech – State	154,000	154,000	154,000	154,000	154,000
<i>Software Integration: Finance, Procurement, HR</i>	<i>200,000</i>				
Building Security		20,000	20,000	20,000	20,000
Roof Replacement		26,000	560,000	0	0
Food Services	0	10,800	11,000	11,000	11,000
Bus Acquisitions	123,000	178,200	181,500	183,000	183,000
School Painting	0	34,200	34,500	35,000	35,000
School Furniture	21,200	32,400	33,000	33,500	33,500
Flooring	30,000	27,000	27,500	28,000	28,000
Heating, Ventilation	75,000	27,000	27,500	28,000	28,000
Passenger Vehicles	18,163	13,500	27,500	14,000	14,000
Paving Renovations & Sidewalks		20,000			
Track and Tennis Court Resurfacing		90,000			
Fencing Replacements			35,000		
Trucks			25,000		
Band Instruments	10,400	10,000	10,000	10,000	10,000
Band & Choir Uniforms			20,000		
Athletic Equipment	10,400	10,800	11,000	11,000	11,000
<b>Total Capital Expenditure</b>	<b>728,163</b>	<b>799,900</b>	<b>1,323,500</b>	<b>673,500</b>	<b>673,500</b>



## Narrative

*Additional information will be provided upon the return of the maintenance director*

### Individual Projects

#### **FY2014**

##### Software Integration: Finance, Procurement, HR:

The Joint Administrative Services Board has recommended purchase of an integrated software system that would cover functions including personnel, finance, procurement, leave management, document management, and others. The cost is shared equally between government and schools. The schools share is requested to be \$100,000 appropriated in FY13, supplemented by \$200,000 in FY14.

##### School Security

Additional information will be provided by the School Safety and Security Committee.

### **Cyclical**

##### Instructional Technology-State:

The Commonwealth of Virginia is expected to continue its support of Instructional Technology in FY14 at the same amount as FY13 (\$154,000). These funds will be used primarily for the purchase of classroom computers, servers, wiring, and equipment to support computer networks.

##### Instructional Technology-Local:

Budgeted funds in the amount of \$86,000 for FY14 will be used at D.G. Cooley Elementary for CAT 6 infrastructure wiring.

##### Bus Acquisitions:

The division plans to replace two buses in FY14. The replacement schedule calls for replacement of 2 to 3 buses per year.

##### School Furniture:

The FY14 budget (\$21,200) is needed to meet a variety of furniture needs, as the result of wear and tear, loss of functionality, and changing educational needs. Included in this budget is the replacement of student and teacher desks and chairs, as well as file cabinets, and cafeteria/lunchroom tables.

##### Flooring:

The Capital Improvements Plan includes \$30,000 for flooring in FY14.

##### Heating/Ventilation:

The Capital Improvements Plan includes funding for the repair of HVAC systems in the amount of \$75,000 for FY14.

Passenger Vehicles:

Proposed replacement of passenger vehicles is budgeted at \$18,163 for FY14 for one vehicle.

Band Instruments:

The FY14 proposal includes \$10,400 for band instruments.

Athletic Equipment:

The FY14 proposal includes \$10,400 for replacement of athletic equipment.

## Debt Service Fund

### Revenue and Expenditure Detail Over Ten Years

Issue	1	2	3	4	5	6	7	8	9	10
	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
<b>Projected Debt Payments</b>										
67100 Debt Services - Misc	3,250	3,250	3,250	3,250	2,600	2,600	1,950	1,950	1,950	1,950
67140 Energy Mgmt Systems Capital Lease										
Principal	104,070	108,242	112,582	117,095	122,789	126,672	131,750			
Interest	30,948	26,776	22,436	17,923	12,229	8,347	3,269			
67143 Cooley Gymnasium Capital Lease										
Principal	38,761	40,438	42,189	44,015	45,920	47,908	49,982	52,145	54,402	28,077
Interest	18,294	16,616	14,866	13,039	11,134	9,147	7,073	4,909	2,652	450
67150 VSRS Early Retirement Plans										
Principal	751									
Interest	50									
67156 VPSA Series 1998 B Bonds										
Principal	410,000	410,000	410,000	405,000	405,000	405,000				
Interest	113,215	93,330	72,420	51,638	30,983					
67158 VPSA Series 2004 B Bonds										
Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest	11,055	10,035	9,015	7,995	6,975	5,955	4,935	4,015	3,183	2,300
67159 VPSA Series 2006 B Bonds										
Principal	1,345,000	1,415,000	1,490,000	1,565,000	800,000	835,000	870,000	910,000	950,000	995,000
Interest	999,664	929,284	855,206	777,304	720,496	685,435	648,351	609,636	567,994	524,254
VPSA Series 2010 A Bonds										
Principal	360,000	380,000	400,000	415,000						
Interest	61,138	42,453	22,758	6,329						
VPSA Series 2010 B Build America Bonds										
Principal					430,000	440,000	455,000	465,000	480,000	495,000
Interest	372,424	372,424	372,424	372,424	364,138	346,574	327,248	306,698	284,875	261,632
<b>Total Current Debt Payments</b>	<b>3,888,619</b>	<b>3,867,848</b>	<b>3,847,145</b>	<b>3,816,012</b>	<b>2,972,264</b>	<b>2,942,965</b>	<b>2,519,557</b>	<b>2,374,353</b>	<b>2,760,870</b>	<b>2,328,663</b>
<b>Total Projected Debt Payments</b>	<b>3,888,619</b>	<b>3,867,848</b>	<b>3,847,145</b>	<b>3,816,012</b>	<b>2,972,264</b>	<b>2,942,965</b>	<b>2,519,557</b>	<b>2,374,353</b>	<b>2,760,870</b>	<b>2,328,663</b>
<b>Projected Revenue Sources</b>										
Interest on Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Federal BAB Interest Subsidy	130,348	130,348	130,348	130,348	127,448	121,301	114,537	107,344	99,706	91,571
General Fund Transfer	3,758,271	3,737,500	3,716,797	3,685,663	2,844,816	2,821,664	2,405,020	2,267,009	2,661,164	2,237,092
<b>Total Projected Revenue</b>	<b>3,888,619</b>	<b>3,867,848</b>	<b>3,847,145</b>	<b>3,816,012</b>	<b>2,972,264</b>	<b>2,942,965</b>	<b>2,519,557</b>	<b>2,374,353</b>	<b>2,760,870</b>	<b>2,328,663</b>

### Summary Schedule of Major Financing

Description	Amount Financed	Issue Date	Interest Rate	Maturity Date
VPSA Series B Bonds	\$29,200,000	11/09/2006	4.2% - 5.1%	01/2026
VPSA Series B Bonds	\$8,185,000	11/20/1998	4.1% - 5.1%	07/2018
VRS Early Retirement	\$478,537	07/30/1998	6.67%	07/2013
VPSA Series B Bonds	\$410,000	11/10/2004	4.1% - 5.6%	01/2025
VPSA Series A Bonds	\$2,230,000	05/13/2010	3.05% - 5.05%	07/2016
VPSA Series B Bonds	\$7,395,000	05/13/2010	2.00% - 5.00%	07/2030
Energy Mgt Capital Lease	\$1,525,605	06/21/2005	3.95%	06/2020
BB&T Cooley Gym Financing	\$630,000	10/04/2007	4.26%	10/2022

# Appendix

## Composite Index Computation

Calculation of the 2012-2014 Average Daily Membership Composite Index									
	Local True Values Local ADM		Local Adjusted Gross Income Local ADM			Local Taxable Retail Sales Local ADM		ADM Composite Index	
0.5	+ 0.4	+ 0.1	=						
	Total Local True Values Total State ADM		Total State Adjusted Gross Income Totals State ADM			Total Taxable Retail Sales Total State ADM		ADM Composite Index	
0.5	+ 0.4	+ 0.1	=						
	2,264,920,530 2,141		422,765,870 2,141			71,433,980 2,141		ADM Composite Index	
0.5	+ 0.4	+ 0.1	=						
	1,078,950,112,391 1,204,422		213,068,248,249 1,204,422			85,771,912,427 1,204,422		ADM Composite Index	
0.5	+ 0.4	+ 0.1	=						
	1,057,880 895,823		197,478 176,904			33,369 71,214		ADM Composite Index	
0.5	+ 0.4	+ 0.1	=						
	1.1809		1.1163			0.4686		ADM Composite Index	
	0.5905	+		0.4465	+		0.0469	=	1.0838

Calculation of the 2012-2014 Per Capita Composite Index									
	Local True Values Local Population		Local Adjusted Gross Income Local Population			Local Taxable Retail Sales Local Population		Per Capita Composite Index	
0.5	+ 0.4	+ 0.1	=						
	Total Local True Values State Population		Total State Adjusted Gross Income State Population			Total Taxable Retail Sales State Population		Per Capita Composite Index	
0.5	+ 0.4	+ 0.1	=						
	2,264,920,530 13,977		422,765,870 13,977			71,433,980 13,977		Per Capita Composite Index	
0.5	+ 0.4	+ 0.1	=						
	1,078,950,112,391 7,928,779		213,068,248,249 7,928,779			85,771,912,427 7,928,779		Per Capita Composite Index	
0.5	+ 0.4	+ 0.1	=						
	162,046 136,080		30,247 26,873			5,111 10,818		Per Capita Composite Index	
0.5	+ 0.4	+ 0.1	=						
	1.1908		1.1256			0.4724		Per Capita Composite Index	
	0.5955	+		0.4502	+		0.0472	=	1.0930

Combining of the Two 2012-2014 Indices of Ability to Pay			
$(.6667 \times \text{ADM Composite Index}) + (.3333 \times \text{Per Capita Composite Index}) = \text{Local Composite Index}$			
$(.6667 \times 1.3769) + (.3333 \times 1.3251)$	=		Local Composite Index
0.7226 +	0.3643	=	Local Composite Index
1.0869 x	0.45	=	0.4892
Source Data In Calculation			
School Division:			
Local True Value of Property			2,264,920,530
Local AGI			422,765,870
Local Taxable Sales			71,433,980
Local ADM			2,141
Local Population			13,977
State True Value of Property			1,078,950,112,391
State AGI			213,068,248,249
State Taxable Sales			85,771,912,427
State ADM			1,204,422
State Population			7,928,779

## Teacher Salary Scale

*Fiscal 14 Salary Scale*  
*Source: Joint Administrative Services*  
 February 4, 2013

<u>Xper</u>	<u>Through FY 12-13</u>	<u>Xper</u>	<u>Through FY 13-14</u>	<u>Increase</u>	<u>Percent</u>
<u>SY 12</u>	<u>Salary</u>	<u>SY 13</u>	<u>Salary</u>	<u>/Employee</u>	<u>Increase</u>
		0	39,135		na
0	39,135	1	40,309	1,174	3.00%
1	39,135	2	40,309	1,174	3.00%
2	39,526	3	40,712	1,186	3.00%
3	39,526	4	40,712	1,186	3.00%
4	39,916	5	41,114	1,197	3.00%
5	40,307	6	41,516	1,209	3.00%
6	40,701	7	41,922	1,221	3.00%
7	41,610	8	42,858	1,248	3.00%
8	42,540	9	43,816	1,276	3.00%
9	43,491	10	44,796	1,305	3.00%
10	44,463	11	45,797	1,334	3.00%
11	45,458	12	46,822	1,364	3.00%
12	46,474	13	47,868	1,394	3.00%
13	47,512	14	48,938	1,425	3.00%
14	47,512	15	48,938	1,425	3.00%
15	48,575	16	50,032	1,457	3.00%
16	48,575	17	50,032	1,457	3.00%
17	49,661	18	51,151	1,490	3.00%
18	49,661	19	51,151	1,490	3.00%
19	50,769	20	52,292	1,523	3.00%
20	50,769	21	52,292	1,523	3.00%
21	51,905	22	53,462	1,557	3.00%
22	51,905	23	53,462	1,557	3.00%
23	53,066	24	54,658	1,592	3.00%
24	53,066	25	54,658	1,592	3.00%
25	54,251	26	55,879	1,628	3.00%
26	54,251	27	55,879	1,628	3.00%
27	55,465	28	57,129	1,664	3.00%
28	55,465	29	57,129	1,664	3.00%
29	56,704	30	58,405	1,701	3.00%
30	56,704	31	58,405	1,701	3.00%
31	57,972	32	59,711	1,739	3.00%
32	57,972	33	59,711	1,739	3.00%
33	59,951	34	61,749	1,799	3.00%
34	59,951	35	61,749	1,799	3.00%
35	60,592	36	62,410	1,818	3.00%
36	60,592	37	62,410	1,818	3.00%
37	61,947	38	63,805	1,858	3.00%
38	61,947	39	63,805	1,858	3.00%

## FTE Change

This table is not yet available. It will be included in a later draft.



## Supplements

*Note: This budget increases expenditure on additional service salary supplements by a total of \$38,700 (\$35,950 salary + \$2,750 FICA/Medicare.) These additional supplements will be awarded to instructional assistants who are given special job responsibilities.*

### SCHOOL FUNDING HISTORY

Source: Joint Administrative Services

Fund	FY 08 <i>Adopted</i>	FY 09 <i>Adopted</i>	FY 10 <i>Adopted</i>	FY 11 <i>Adopted</i>	FY 12 <i>Adopted</i>	FY 13 <i>Adopted</i>	FY 14 <i>Proposed</i>
<i>Expenditure</i>							
School Operating Fund	20,319,438	20,303,923	19,358,114	18,931,781	19,048,085	20,542,386	21,458,606
Textbook Fund							273,510
Food Service Fund	777,401	749,260	765,581	759,952	780,232	754,252	761,012
Debt Service Fund	3,876,150	3,529,168	3,494,057	3,636,438	4,122,196	4,034,879	3,888,619
School Capital Fund	1,041,012	484,650	518,585	690,400	844,918	504,200	728,163
<b>Total Expenditure</b>	<b>26,014,001</b>	<b>25,067,001</b>	<b>24,136,337</b>	<b>24,018,571</b>	<b>24,795,431</b>	<b>25,835,717</b>	<b>27,109,910</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>							
School Operating Fund	9,751,797	8,991,411	8,745,532	8,943,033	8,966,628	9,670,210	9,690,676
Textbook Fund							93,502
Food Service Fund	777,401	749,260	765,581	759,952	780,232	754,252	761,012
Debt Service Fund	1,658,063	1,620,855	472,859	218,070	147,673	136,746	130,348
School Capital Fund	265,000	180,000	180,000	154,000	154,000	206,510	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>12,452,261</b>	<b>11,541,526</b>	<b>10,163,972</b>	<b>10,075,055</b>	<b>10,048,533</b>	<b>10,767,718</b>	<b>10,829,538</b>
<i>Revenue: Local Tax Funding</i>							
School Operating Fund	10,567,641	11,312,512	10,612,582	9,988,748	10,081,457	10,872,176	11,767,930
Textbook Fund							180,008
Food Service Fund	0	0	0	0	0	0	0
Debt Service Fund	2,218,087	1,908,313	3,021,198	3,418,368	3,974,523	3,898,133	3,758,271
School Capital Fund	776,012	304,650	338,585	536,400	690,918	297,690	574,163
<b>Total Local Tax Funding</b>	<b>13,561,740</b>	<b>13,525,475</b>	<b>13,972,365</b>	<b>13,943,516</b>	<b>14,746,898</b>	<b>15,067,999</b>	<b>16,280,372</b>

General Fund Balance Usage (pay-as-you-go)

247,227

200,000

MEMORANDUM

TO: Board of Supervisors  
 FR: Thomas Judge, Director of Joint Administrative Services  
 DT: February 11, 2013  
 RE: *February Finance Committee Agenda*

1. **Supplemental Appropriations.** The Finance Committee should consider the following supplemental appropriations:

- a) **Historic Preservation Grants.** Two grants were budgeted in FY 12 but never expended. They are expected to be complete by the end of the current fiscal year. *“Be it resolved that the Historic Preservation Commission budgeted expenditures and appropriations be increased \$23,000, and revenue from the Commonwealth recognized in the same amount, all for the purpose of completing professional services for the Chapel Historic District and Josephine City projects.”*
- b) **Tower Lease.** *“Be it resolved that Communications budgeted expenditures and appropriations be increased \$2,212, and the same appropriated, for the purpose of funding the Tower Lease, and be it further resolved that the fund balance designation for government savings be decreased in the same amount.”*
- c) **Insurance Corrections.** *“Be it resolved that positive available balances in Line of Duty Benefit and Worker’s Compensation Insurance budgets be transferred to cover negative available balances, that budgeted expenditures and appropriations be increased \$4,892 to cover remaining negative balances in these accounts, and that the fund balance designation for government savings be reduced by \$4,892”.*
- d) **Public Schools Carryover.** The unexpended balance in the School Operating Fund was larger than expected because of a last minute change in the way the Virginia Retirement System assesses payments on the arrears payrolls for ten-month employees (\$123,000), because the contingency for Food Service Fund shortfall was partially unneeded (\$62,000), and because less was expended in Building Services accounts than budgeted (\$181,000). The School Board has adopted resolutions requesting that a portion of these funds be appropriated to FY 13 for the following purposes:

<i>ITEM</i>	<i>FUND</i>	<i>AMOUNT</i>
Textbooks	Operating	100,000
Smart Boards	Capital	120,000
Teacher Evaluation Technology	Operating	8,200
Fleet Radio System	Capital	52,118
ERP System	Capital	100,000
TOTAL		380,318

*“Be it resolved that a public hearing be set on a proposed motion to increase budgeted expenditures and appropriations from prior year unspent funds: a) \$108,200 to the School Operating Fund for the purchase of textbooks and teacher evaluation technology, and b) \$272,118 to the School Capital Projects Fund for the purchase of smart boards, a fleet radio system, and an ERP system.”*

2. **Donation and Membership Requests.** Please find attached a request for membership in the Berryville Main Street organization at an annual cost of \$75. Also attached is a request for donation to the Korean War Veterans Association for construction of a memorial.
3. **FY 14 Budget Discussion.** This is a follow up to today's Board Worksession.
4. **Acceptance of January Bills and Claims.** Acceptance of this report by the Board of Supervisors is recommended.
5. **Standing Reports.** The following are included: Reconciliation of Appropriations. General Government Expenditure Summary. Capital Projects Status.

Shenandoah Valley Television Tower Property, LLC

Original <u>Term</u>	2nd Term <u>Increase</u>	2nd Term <u>Amount</u>	RE & PP <u>Tax Refund</u>	FY 13 & 14 <u>TOTAL</u>	<u>Note</u>
21,600	15.00%	24,840	2,572	27,412	Until Jan 15, 2017, or if tax levy changes

Note: Every year will be difficult to budget because the contract term and tax year are staggered against the fiscal year.

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: judget

Page: 1  
 Date: 02/05/13  
 Time: 14:13:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For POST YEAR	Expenditures Year-to-Date	Available Balance	Percent Used
FD 100 GENERAL FUND							
PJT 000 NON-CATEGORICAL							
2700	FUNC 12110 COUNTY ADMINISTRATOR WORKERS COMPENSATION INSURANCE	\$ 190.00	\$ 0.00	\$ 0.00	\$ 191.63	1.63-	100.86
2700	FUNC 12310 COMMISSIONER OF REVENUE WORKERS COMPENSATION INSURANCE	\$ 180.00	\$ 0.00	\$ 0.00	\$ 122.73	57.27	68.18
2700	FUNC 12410 TREASURER WORKERS COMPENSATION INSURANCE	\$ 210.00	\$ 0.00	\$ 0.00	\$ 143.75	66.25	68.45
2700	FUNC 12510 DATA PROCESSING WORKER'S COMPENSATION	\$ 150.00	\$ 0.00	\$ 0.00	\$ 110.32	39.68	73.55
2700	FUNC 13100 ELECTORAL BOARD AND OFFICIALS WORKER'S COMPENSATION	\$ 15.00	\$ 0.00	\$ 0.00	\$ 0.00	15.00	0.00
2700	FUNC 13200 REGISTRAR WORKERS COMPENSATION INSURANCE	\$ 105.00	\$ 0.00	\$ 0.00	\$ 41.32	63.68	39.35
2700	FUNC 21600 CLERK OF THE CIRCUIT COURT WORKER'S COMPENSATION	\$ 180.00	\$ 0.00	\$ 0.00	\$ 147.55	32.45	81.97
2700	FUNC 21900 VICTIM/WITNESS PROGRAM WORKER'S COMPENSATION	\$ 0.00	\$ 0.00	\$ 0.00	\$ 33.24	33.24-	100.00
2700	FUNC 22100 COMMONWEALTH'S ATTORNEY WORKERS COMPENSATION INSURANCE	\$ 210.00	\$ 0.00	\$ 0.00	\$ 174.59	35.41	83.14
2700	FUNC 31200 SHERIFF WORKERS COMPENSATION INSURANCE	\$ 10,500.00	\$ 0.00	\$ 0.00	\$ 10,828.69	328.69-	103.13
2700	FUNC 32100 EMERGENCY MEDICAL SERVICES WORKERS COMPENSATION INSURANCE	\$ 13,125.00	\$ 0.00	\$ 0.00	\$ 14,755.52	1,630.52-	112.42
2700	FUNC 34100 BUILDING INSPECTIONS WORKERS COMPENSATION INSURANCE	\$ 895.00	\$ 0.00	\$ 0.00	\$ 1,020.20	125.20-	113.99
2700	FUNC 35100 ANIMAL CONTROL WORKERS COMPENSATION INSURANCE	\$ 535.00	\$ 0.00	\$ 0.00	\$ 577.44	42.44-	107.93
2700	FUNC 35600 COMMUNICATIONS Worker's Compensation	\$ 265.00	\$ 0.00	\$ 0.00	\$ 185.68	79.32	70.07
2700	FUNC 43200 GENERAL PROPERTY MAINTENANCE WORKERS COMPENSATION INSURANCE	\$ 3,150.00	\$ 0.00	\$ 0.00	\$ 4,086.34	936.34-	129.73
2700	FUNC 71100 PARKS ADMINISTRATION WORKERS COMPENSATION INSURANCE	\$ 7,035.00	\$ 0.00	\$ 0.00	\$ 8,164.69	1,129.69-	116.06
2700	FUNC 71310 CLARKE COUNTY RECREATION CENTER WORKERS COMPENSATION INSURANCE	\$ 735.00	\$ 0.00	\$ 0.00	\$ 684.37	50.63	93.11
2700	FUNC 71320 SWIMMING POOL WORKERS COMPENSATION INSURANCE	\$ 420.00	\$ 0.00	\$ 0.00	\$ 0.00	420.00	0.00
2700	FUNC 71350 PROGRAMS WORKERS COMPENSATION BENEFITS	\$ 840.00	\$ 0.00	\$ 0.00	\$ 873.46	33.46-	103.98
2700	FUNC 81110 PLANNING ADMINISTRATION WORKERS COMPENSATION INSURANCE	\$ 3,885.00	\$ 0.00	\$ 0.00	\$ 3,608.17	276.83	92.87
FUNC 82600 BIO-SOLIDS APPLICATION							

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: judget

Page: 2  
 Date: 02/05/13  
 Time: 14:13:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For POST YEAR	Expenditures Year-to-Date	Available Balance	Percent Used
2700	WORKERS COMPENSATION INSURANCE	\$ 315.00	\$ 0.00	\$ 0.00	\$ 321.41	\$ 6.41-	102.03
000	NON-CATEGORICAL	\$ 42,940.00	\$ 0.00	\$ 0.00	\$ 46,071.10	\$ 3,131.10-	107.29
PJT 127 FEDERAL GANG TASK FORCE GRANT							
2700	FUNC 31200 SHERIFF WORKER'S COMPENSATION	\$ 0.00	\$ 0.00	\$ 0.00	\$ 731.90	\$ 731.90-	100.00
100	GENERAL FUND	\$ 42,940.00	\$ 0.00	\$ 0.00	\$ 46,803.00	\$ 3,863.00-	109.00
GRAND TOTAL		\$ 42,940.00	\$ 0.00	\$ 0.00	\$ 46,803.00	\$ 3,863.00-	109.00

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: judget

Page: 1  
 Date: 02/05/13  
 Time: 14:15:15

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For POST YEAR	Expenditures Year-to-Date	Available Balance	Percent Used
FD 100 GENERAL FUND							
PJT 000 NON-CATEGORICAL							
2860	FUNC 31200 SHERIFF LINE OF DUTY BENEFITS	\$ 7,061.00	\$ 0.00	\$ 0.00	\$ 7,060.50	0.50	99.99
2860	FUNC 32100 EMERGENCY MEDICAL SERVICES LINE OF DUTY BENEFITS	\$ 2,158.00	\$ 0.00	\$ 0.00	\$ 2,157.50	0.50	99.98
2860	FUNC 32201 BLUE RIDGE VOLUNTEER FIRE COMPANY LINE OF DUTY BENEFITS	\$ 1,600.00	\$ 0.00	\$ 0.00	\$ 1,827.00	227.00-	114.19
2860	FUNC 32202 BOYCE VOLUNTEER FIRE COMPANY LINE OF DUTY BENEFITS	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,898.00	398.00-	115.92
2860	FUNC 32203 ENDERS VOLUNTEER FIRE COMPANY LINE OF DUTY BENEFITS	\$ 3,500.00	\$ 0.00	\$ 0.00	\$ 3,969.00	469.00-	113.40
2860	FUNC 32204 SHENDANDOAH FARMS VOLUNTEER FIRE COMPANY LINE OF DUTY BENEFITS	\$ 1,200.00	\$ 0.00	\$ 0.00	\$ 1,386.00	186.00-	115.50
2860	FUNC 35100 ANIMAL CONTROL LINE OF DUTY BENEFITS	\$ 250.00	\$ 0.00	\$ 0.00	\$ 0.00	250.00	0.00
000	NON-CATEGORICAL	\$ 18,269.00	\$ 0.00	\$ 0.00	\$ 19,298.00	1,029.00-	105.63
100	GENERAL FUND	\$ 18,269.00	\$ 0.00	\$ 0.00	\$ 19,298.00	1,029.00-	105.63
GRAND TOTAL		\$ 18,269.00	\$ 0.00	\$ 0.00	\$ 19,298.00	1,029.00-	105.63

RECEIVED JAN 31 2013



January 28, 2013

Dear David,

On behalf of Berryville Main Street, I would like to thank you for your past support of Berryville's business and cultural community with your membership and involvement in 2012 and prior years. With your continued support and the fresh ideas and enthusiasm of our new manager, Luanne Carey, and our new Board members, I am optimistic that 2013 will be a very productive year for Berryville Main Street. I am pleased to advise you that tax deductible contribution to Berryville Main Street for membership dues for the calendar year 2013 have been reduced to **\$75.00**, if payment is received by February 28th, and only **\$90.00** thereafter. Our friends of Berryville Main Street dues remain at only **\$25.00** and Patrons at **\$250.00**. Of course, any additional contribution you may wish to make will always be welcomed.

We have decided to change our annual membership billing process to make it easier for budgeting and informational mailing purposes. All members will be billed at the start of the calendar year.

In addition to offering merchandise and gifts created by local artists, the volunteers and staff of our Fire House Gallery provide tourist information and general goodwill to the many visitors to our community. During 2012 Berryville Main Street has, among other things, accomplished the following:

- Recently installed Christmas lighting in the trees on Main Street with support from various businesses and donors
- Our Merchants Committee organized our successful and most enjoyable Spring and Fall Yard Sales which brought thousands of visitors to town
- Partnered with the High School Horticulture Club to install planters with geraniums and boxwoods along Main Street
- Encouraged business owners to improve the exterior of their businesses on Main Street with a Door Prize beautification project resulting in the repair and painting of several doorways
- Sponsored the Christmas decoration of town parking meters again this year with judging being done by the public
- Organized the \$1500.00 Christmas Giveaway which encourages our neighbors to shop locally in Berryville.

OFFICE ADDRESS  
23 East Main Street  
Berryville Virginia 22611-1315

MAILING ADDRESS  
P.O. Box 372  
Berryville Virginia 22611-0372



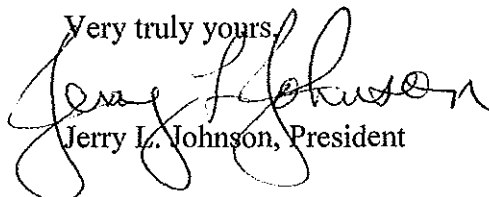
- Installed an information Kiosk outside of Berryville Main Street/ Fire House Gallery with the help of Main Street Architects and a local Boy Scout working to earn Eagle Scout

In addition to the benefits of participation and enjoyment from the above mentioned projects, members of Berryville Main Street will enjoy discounts on advertising in our Go To Guide and newsletters and on merchandise at the Fire House Gallery from time to time. As always, we need volunteers to help with this year's planned activities and would welcome any assistance you, your family and friends can provide.

In the coming year we hope to continue to contribute to the community's economic growth and foster beautification as well as enhance programs such as Music in the Park and the Farmer's Market.

I trust that we can count on your continued support and that you will promptly forward a check in payment for Berryville Main Street 2013 dues or as a friend of Berryville Main Street. Additionally, I hope that you will not hesitate to stop by the Berryville Main Street/ Fire House Gallery to meet Luanne or by my office across the street or at the businesses of the other Board members as we value your thoughts on downtown Berryville and would like to get to know you better.

With best personal regards, I remain

Very truly yours,  
  
Jerry L. Johnson, President



*Shenandoah Valley Chapter #313  
Korean War Veterans Association  
310 Clay Hill Drive  
Winchester, VA 22602*



Clarke County Board of Supervisors  
101 Chalmers Court  
Berryville, VA 22611

We are in the process of building a Korean War Veterans Memorial in The Jim Barnett Park in Winchester, Va. This Memorial is about the men and women who were there, in Korea, fought there and died there.

The names of the Veterans from Winchester, Frederick County and all adjoining counties in both Virginia and West Virginia who were killed in Korea will be randomly engraved on the Granite Memorial. This will include William J Levi from Clarke County.

We know that you will want to assist us in our quest to build this Memorial by both promotion and monetary donation. The dedication of this memorial will be on July 20, 2013.

Sincerely

Charles Bachman, Commander



*Shenandoah Valley Chapter #313*  
*Korean War Veterans Association*  
310 Clay Hill Drive  
Winchester, VA 22602



## For Immediate Release

Date: August 14, 2012

Pages: 6

From: Korean War Veterans Association  
Shenandoah Valley Chapter #313

### **New Memorial Strives to Remember the "Forgotten War"**

The Korean War Veterans Association charter states that one of the main goals of the Association is "to honor the memory of men and women who gave their lives so that the U.S. and the world might be free and live by the creation of living memorials, monuments and other forms of additional education, cultural and recreational facilities." The Shenandoah Valley Chapter 313, Korean War Veterans Association strives to do just that by constructing a War Memorial to Veterans of the Korean War. The proposed location, which was approved by the Winchester Parks Advisory Board at the regular meeting in July and City Council on August 14th, is in Jim Barnett Park adjacent to the POW-MIA Memorial on Maple Drive.

Although the Korean War is often referred to as the "Forgotten War", the thousands of living Korean War Veterans across the country will never forget what they saw, accomplished and fought for during the war. The Korean War is far from over, but the short time of fighting took place from June 1950 to July 1953. During these three years, 33,741 U.S. men and women were killed in action. More than 103,000 were wounded and 7,140 were listed as prisoners of war. Approximately 8,000 still remain missing or unaccounted for. This new memorial in Jim Barnett Park is a way to remember those brave individuals in our community and surrounding counties who served during the bitter conflict.

The Memorial will consist of three granite sections. The large center piece will feature an engraving of the Korean peninsula and the two smaller sections, one on each side will randomly list 62 veterans killed in Korean from the following areas:

- Winchester City (VA)
- Frederick County (VA)
- Clarke County (VA)
- Warren County (VA)
- Shenandoah County (VA)
- Jefferson County (WV)
- Berkeley County (WV)



*Shenandoah Valley Chapter #313  
Korean War Veterans Association  
310 Clay Hill Drive  
Winchester, VA 22602*



## **How to make a donation to the Memorial**

It is expected that the Memorial's construction cost will exceed \$75,000 and fundraising efforts are currently underway to raise \$100,000 for construction plus a perpetual maintenance fund.

If you'd like to help, there are two methods in which to make a donation to the War Memorial to Veterans of the Korean War. All donations listed below are tax-deductible.

### **1) Buy a brick on the "Path of Honor"**

\$100 per 4"x8" brick  
\$1,000 per 8"x16" brick

Each brick can be personalized with two or three lines of text, limit 16 characters per line.

### **2) Make a monetary donation**

Make checks payable to:  
SVC#313 - KWVA Memorial Fund

Mail to:  
Mr. Stephen T. Culbert  
Memorial Fund Treasurer  
Korean War Veterans Association  
306 Ridge Road  
Winchester, VA 22602

**SHENANDOAH VALLEY CHAPTER #313  
KOREAN WAR VETERANS ASSOCIATION, INC.**

Winchester, Virginia

BUY A BRICK FOR THE KOREAN WAR VETERANS MEMORIAL  
IN THE JIM BARNETT PARK, WINCHESTER, VA

**"PATH OF HONOR"**

\$100.00 per 4" X 8" BRICK – Two or Three Lines of  
Personalized Text, Limit 16 Characters per Line

\$1000.00 per 8" X 16" BRICK – Two or Three Lines of  
Personalized Text, Limit 16 Characters per Line


ALL BRICKS ARE TAX DEDUCTIBLE

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City & State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Please enclose your check # \_\_\_\_\_ In the Amount of \$ \_\_\_\_\_

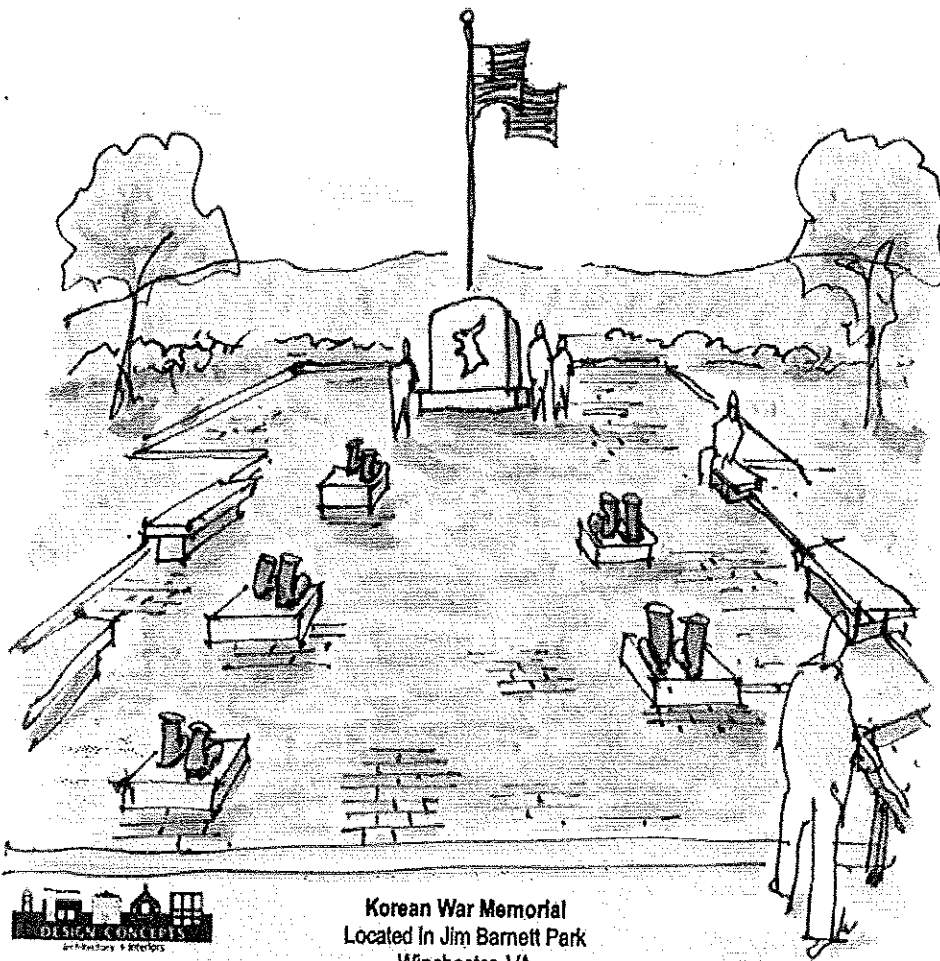
Payable to: SVC #313 - KWVA Memorial Fund & Mail this form to:

Mr. Stephen T. Culbert, Memorial Fund Treasurer  
Korean War Veterans Association  
306 Ridge Rd., Winchester, VA 22602

**The Shenandoah Valley Chapter #313  
Korean War Veterans Association, Inc.**

*represents Korean War Veterans from Winchester and the following counties:*

Frederick, Shenandoah, Warren, Clarke, Berkeley, Morgan, Jefferson, Hardy and Hampshire




**Korean War Memorial**  
 Located In Jim Barnett Park  
 Winchester, VA



14 West Cox Street, Suite 205  
 Winchester, VA 22601  
 Tel: 540.232.7247 Fax: 540.232.7248  
 www.designconcepts.com

© COPYRIGHT DESIGN CONCEPTS 2012



**KOREAN WAR VETERANS ASSOCIATION**  
 Shenandoah Valley Chapter #313

**CHARLES BACHMAN**  
 Commander

316 Russelcroft Road  
 Winchester, VA 22601

(540) 662-1965

chuckjack@comcast.net

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 1  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
Fiscal Year: 2013						
EXPENDITURES						
DEFINITION TYPE 0						
100-000-11010-3600      ADVERTISING						
VENDOR: WINCHESTER STAR						
1	JANUARY	1651188	HEARING NOTICE DEC 18	3512	01/15/2013 \$	112.00
100-000-11010-5230      TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
4	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	0.07
100-000-11010-5540      TRAVEL CONVENTION & EDUCATION						
VENDOR: BB&T FINANCIAL, FSB						
1	JANUARY	3396-01/09/13	VACO REG LOCAL GOV'T DAY	76481	01/31/2013 \$	90.00
100-000-11010-5800      MISCELLANEOUS CHARGES						
VENDOR: BB&T FINANCIAL, FSB						
2	JANUARY	3396-01/09/13	BATTLETOWN INN LEGISLATIVE	76481	01/31/2013 \$	230.46
VENDOR: SPONSELLER'S FLOWER SHOP						
1	JANUARY	1139	ARRANGEMENT	3501	01/15/2013 \$	83.50
1	JANUARY	1140	ARRANGEMENT	3501	01/15/2013 \$	83.50
1	JANUARY	1236	FRUIT BASKET	3501	01/15/2013 \$	74.00
Total for 100-000-11010-5800						\$ 471.46
100-000-12110-5230      TELECOMMUNICATIONS						
VENDOR: AT&T MOBILITY						
1	JANUARY	287015712672X01	GOVERNMENT ADMIN	76376	01/15/2013 \$	47.32
VENDOR: TREASURER OF VIRGINIA						
11	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	5.43
VENDOR: VERIZON						
1	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	8.25
Total for 100-000-12110-5230						\$ 61.00
100-000-12110-6008      VEHICLE AND EQUIP FUEL						
VENDOR: MANSFIELD OIL COMPANY						
3	JANUARY	SQLCD/00043959	FUEL PURCHASE 12/16 - 12/3	3546	01/31/2013 \$	58.19
4	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	22.41
5	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	14.24
Total for 100-000-12110-6008						\$ 94.84
100-000-12110-8201      MACHINERY & EQUIPMENT						
VENDOR: BB&T FINANCIAL, FSB						
4	JANUARY	3396-01/09/13	DARLEY FACESHIELD	76481	01/31/2013 \$	68.93
100-000-12110-8202      FURNITURE & FIXTURES						
VENDOR: BB&T FINANCIAL, FSB						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 2  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
3	JANUARY	3396-01/09/13	DISPLAYS TO GO WIRE NEWSPA	76481	01/31/2013 \$	136.68
100-000-12210-3100 PROFESSIONAL SERVICES						
VENDOR: HALL, MONAHAN, ENGLE, MAHAN & MITCHELL						
2	JANUARY	LEGALSERVICESDE	LEGAL SERVICES FOR DECEMBE	3474	01/15/2013 \$	32.00
100-000-12310-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
9	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	1.44
VENDOR: VERIZON						
2	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	36.09
Total for 100-000-12310-5230						\$ 37.53
100-000-12310-5540 TRAVEL CONVENTION & EDUCATION						
VENDOR: COMMISSIONERS OF REVENUE ASSOC OF VA						
1	JANUARY	REGISTRATION	REGISTRATION CONST. OFF LE	76388	01/15/2013 \$	65.00
VENDOR: T. SCOTT HARRIS						
1	JANUARY	D. PEAKE REGIST	REGISTRATION FOR CAREER DE	76442	01/15/2013 \$	125.00
VENDOR: V.A.L.E.C.O.						
1	JANUARY	VALECOANNUALMEE	VALECO ANNUAL MEETING	76451	01/15/2013 \$	30.00
Total for 100-000-12310-5540						\$ 220.00
100-000-12310-6012 BOOKS AND SUBSCRIPTIONS						
VENDOR: NADA USED CAR GUIDE						
1	JANUARY	506494-RENEWAL	OLDER USED CAR GUIDE/MOTOR	76423	01/15/2013 \$	100.00
100-000-12410-3100 PROFESSIONAL SERVICES						
VENDOR: CINTAS CORP.						
1	JANUARY	8400207953	SERVICE	76384	01/15/2013 \$	22.05
VENDOR: CLARKE COUNTY CIRCUIT COURT						
1	JANUARY	CC 13-1	CASE NUMBER CRI2007219-00	76492	01/31/2013 \$	195.00
VENDOR: CLARKE COUNTY J & DR COURT						
1	JANUARY	JJ003926-01-00	PUBLIC DEFENDER FEES	76493	01/31/2013 \$	120.00
1	JANUARY	JJ003963-01-00	PUBLIC DEFENDER FEES	76493	01/31/2013 \$	90.00
1	JANUARY	JJ003963-02-00	PUBLIC DEFENDER FEES	76493	01/31/2013 \$	90.00
Total for 100-000-12410-3100						\$ 517.05
100-000-12410-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
25	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	2.74
VENDOR: VERIZON						
29	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	2.75
Total for 100-000-12410-5230						\$ 5.49
100-000-12510-3100 PROFESSIONAL SERVICES						
VENDOR: MATSCH SYSTEMS						



CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 3  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
1	JANUARY	1729	CALL ACCOUNTING SERVICE FO	3484	01/15/2013 \$	200.00
100-000-12510-3320 MAINTENANCE SERVICE CONTRACT						
VENDOR: AVAYA, INC.						
1	JANUARY	2732324970	PHONE SYSTEM SUPPORT	76377	01/15/2013 \$	1,133.72
VENDOR: BAI MUNICIPAL SOFTWARE						
1	JANUARY	20130122007	PURCHASE OF LEGASUITE SOFT	76477	01/31/2013 \$	750.00
VENDOR: PEOPLE GIS INC						
1	JANUARY	1326	ANNUAL MAPSONLINE SERVICES	76528	01/31/2013 \$	4,000.00
VENDOR: VERIZON						
1	JANUARY	00076356122812Y	PHONE CHARGES	76461	01/15/2013 \$	60.34
1	JANUARY	00081079401014Y	PHONE CHARGES	76461	01/15/2013 \$	59.24
Total for 100-000-12510-3320						\$ 6,003.30
100-000-12510-5230 TELECOMMUNICATIONS						
VENDOR: AT&T MOBILITY						
8	JANUARY	287015712672X01	GOVT IT	76376	01/15/2013 \$	25.22
VENDOR: COMCAST						
1	JANUARY	23840039	TELECOMMUNICATIONS	76387	01/15/2013 \$	850.00
1	JANUARY	24135482	RECURRING CHARGES	76494	01/31/2013 \$	850.00
VENDOR: TREASURER OF VIRGINIA						
16	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	1,508.26
VENDOR: VERIZON						
3	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	435.94
2	JANUARY	00076356122812Y	PHONE	76461	01/15/2013 \$	60.18
2	JANUARY	00081079401014Y	PHONE	76461	01/15/2013 \$	59.24
Total for 100-000-12510-5230						\$ 3,788.84
100-000-12510-5540 TRAVEL CONVENTION & EDUCATION						
VENDOR: ROBERT W FULLER						
1	JANUARY	MILEAGE SEP-DEC	MILEAGE SEPT-DEC	3472	01/15/2013 \$	29.64
VENDOR: GORDON D RUSSELL						
1	JANUARY	MILEAGE AUG-DEC	MILEAGE AUG-DEC	3495	01/15/2013 \$	78.81
Total for 100-000-12510-5540						\$ 108.45
100-000-12510-8207 EDP EQUIPMENT						
VENDOR: DALY COMPUTERS, INC.						
1	JANUARY	PSI0953104	DISPLAY PORT TO DVI-D	3530	01/31/2013 \$	32.00
100-000-13100-8201 MACHINERY & EQUIPMENT						
VENDOR: PRINTELECT						
1	JANUARY	11549	VOTING EQUIPMENT	76530	01/31/2013 \$	19.50
1	JANUARY	11586	VOTING EQUIPMENT	76530	01/31/2013 \$	136.49
VENDOR: VIRGINIA STATE BOARD OF ELECTIONS						
1	JANUARY	CLARKE 4,2012	GFE HARDWARE, OPERATING SY	76561	01/31/2013 \$	3,400.00
Total for 100-000-13100-8201						\$ 3,555.99

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 4  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
100-000-13200-5230			TELECOMMUNICATIONS			
VENDOR: AT&T MOBILITY						
10	JANUARY	287015712672X01	REGISTRAR	76376	01/15/2013 \$	47.32
VENDOR: TREASURER OF VIRGINIA						
22	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	0.24
VENDOR: VERIZON						
4	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	2.75
Total for 100-000-13200-5230						\$ 50.31
100-000-13200-5540			TRAVEL CONVENTION & EDUCATION			
VENDOR: BOSSERMAN, BARBARA						
1	JANUARY	REIMBURSEMENT	FOOD PICK UP VOTING EQUIPM	3521	01/31/2013 \$	13.84
100-000-13200-6001			OFFICE SUPPLIES			
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
1	JANUARY	062085	55168 - WAL SQ FURN CUP	3520	01/31/2013 \$	3.29
100-000-21100-5841			COMPENSATION OF JURORS			
VENDOR: ARNOLD, HARRY LEE JR.						
1	JANUARY	JURYDUTY	SERVING JURY DUTY	3516	01/31/2013 \$	30.00
VENDOR: SUSAN K. CANTERBURY						
1	JANUARY	JURYDUTY	SERVING JURY DUTY	76485	01/31/2013 \$	30.00
VENDOR: CARLISLE, TODD						
1	JANUARY	JURYDUTY	SERVING JURY DUTY	76486	01/31/2013 \$	30.00
VENDOR: GERALD DODSON						
1	JANUARY	JURYDUTY	SERVING JURY DUTY	76501	01/31/2013 \$	30.00
VENDOR: GAIL F MILESON						
1	JANUARY	JURYDUTY	SERVING JURY DUTY	76522	01/31/2013 \$	30.00
VENDOR: SOWDER, DONNA E.						
1	JANUARY	JURYDUTY	SERVING JURY DUTY	76542	01/31/2013 \$	30.00
Total for 100-000-21100-5841						\$ 180.00
100-000-21100-5842			JURY COMMISSIONERS			
VENDOR: LINDA HARDESTY						
1	JANUARY	JURY DUTY	JURY DUTY 12/19/2012	76407	01/15/2013 \$	60.00
VENDOR: HARRIS, JOHN F						
1	JANUARY	JURY DUTY	JURY DUTY 12/19/2012	76408	01/15/2013 \$	60.00
VENDOR: CARI SHEETZ						
1	JANUARY	JURY DUTY	JURY DUTY 12/19/2012	76437	01/15/2013 \$	60.00
Total for 100-000-21100-5842						\$ 180.00
100-000-21200-3150			LEGAL			
VENDOR: CLARKE CO GENERAL DISTRICT COURT						
1	JANUARY	005334409	PUBLIC DEFENDER FEES	76489	01/31/2013 \$	120.00

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 5  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
100-000-21200-5210			POSTAL SERVICES			
VENDOR: PITNEY BOWES GLOBAL FINANCIAL SERVICES						
1	JANUARY	1685355-DC12	LEASING CHARGES	76429	01/15/2013	\$ 162.00
100-000-21200-5230			TELECOMMUNICATIONS			
VENDOR: TREASURER OF VIRGINIA						
15	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 119.21
VENDOR: VERIZON						
5	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 34.67
1	JANUARY	00092572601596Y	PHONE	76461	01/15/2013	\$ 109.89
Total for 100-000-21200-5230						\$ 263.77
100-000-21300-5230			TELECOMMUNICATIONS			
VENDOR: COUNTY OF FREDERICK, VIRGINIA						
1	JANUARY	ACCT 9 01/16	TELECOMMUNICATIONS	76498	01/31/2013	\$ 13.57
100-000-21500-3320			MAINTENANCE SERVICE CONTRACT			
VENDOR: RICOH USA INC						
1	JANUARY	5024562345	COPIER MAINTENANCE	76432	01/15/2013	\$ 79.38
100-000-21500-5230			TELECOMMUNICATIONS			
VENDOR: TREASURER OF VIRGINIA						
17	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 6.30
VENDOR: VERIZON						
6	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 59.64
Total for 100-000-21500-5230						\$ 65.94
100-000-21600-3320			MAINTENANCE SERVICE CONTRACT			
VENDOR: CANON SOLUTIONS AMERICA, INC.						
1	JANUARY	4008491126	COPIER MAINT	76524	01/31/2013	\$ 243.00
100-000-21600-3510			MICROFILMING			
VENDOR: LOGAN SYSTEMS, INC						
1	JANUARY	43901	COMPUTER INDEXING	3544	01/31/2013	\$ 511.12
100-000-21600-5230			TELECOMMUNICATIONS			
VENDOR: TREASURER OF VIRGINIA						
8	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 5.66
VENDOR: VERIZON						
7	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 62.94
Total for 100-000-21600-5230						\$ 68.60
100-000-21600-6001			OFFICE SUPPLIES			
VENDOR: BANK OF CLARKE COUNTY						
1	JANUARY	DEPOSITTICKETS	DEPOSIT TICKETS	76380	01/15/2013	\$ 45.08
VENDOR: C.W. WARTHEN COMPANY						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 6  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
1	JANUARY	50487	CASEBINDERS CRIMINAL/ESTAT	76382	01/15/2013	\$ 447.75
VENDOR: MATTHEW BENDER & CO., INC.						
1	JANUARY	4203941X	VA MOD JURY INSTR CIVIL R#	3482	01/15/2013	\$ 253.73
Total for 100-000-21600-6001						\$ 746.56
100-000-21600-8207 EDP EQUIPMENT						
VENDOR: TREASURER OF VIRGINIA						
1	JANUARY	13-CLAFPC-0391	PERSONAL COMPUTER/SOFTWARE	76550	01/31/2013	\$ 1,650.00
100-000-21900-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
26	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 9.10
VENDOR: VERIZON						
8	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 2.75
Total for 100-000-21900-5230						\$ 11.85
100-000-22100-3320 MAINTENANCE SERVICE CONTRACT						
VENDOR: RICOH USA INC						
1	JANUARY	5024577057	MONTHLY MAINTENANCE ESTIMA	76432	01/15/2013	\$ 95.85
100-000-22100-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
10	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 7.02
VENDOR: VERIZON						
9	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 33.34
Total for 100-000-22100-5230						\$ 40.36
100-000-22100-5540 TRAVEL CONVENTION & EDUCATION						
VENDOR: TREASURER OF VIRGINIA						
1	JANUARY	ID - 37266	REGISTRATION FEE FOR SPRIN	76445	01/15/2013	\$ 50.00
1	JANUARY	ID - 37267	REGISTRATION FEE FOR SPRIN	76445	01/15/2013	\$ 50.00
Total for 100-000-22100-5540						\$ 100.00
100-000-31200-3100 PROFESSIONAL SERVICES						
VENDOR: TREASURER OF VIRGINIA						
1	JANUARY	223551	CALIBRATION FEES	76446	01/15/2013	\$ 14.10
1	JANUARY	223612	CALIBRATION FEES	76551	01/31/2013	\$ 14.10
VENDOR: ZAMITIZ, NOHEMY						
1	JANUARY	INTERP12/24	INTERPRETER SERVICES	3513	01/15/2013	\$ 80.00
2	JANUARY	INTERP12/24	VOID VOUCHER TRANSACTION I	3513	01/15/2013	\$ 80.00
3	JANUARY	INTERP12/24	INTERPRETER SERVICES	76568	01/31/2013	\$ 80.00
Total for 100-000-31200-3100						\$ 108.20
100-000-31200-5210 POSTAL SERVICES						
VENDOR: SHERIFF, PETTY CASH						
1	JANUARY	PETTYCASH01/02	PETTY CASH - POSTAGE	76439	01/15/2013	\$ 7.00

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 7  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
100-000-31200-5230	TELECOMMUNICATIONS					
VENDOR: AT&T MOBILITY						
6	JANUARY	287015712672X01	SHERIFF'S DEPT	76376	01/15/2013 \$	1,217.52
VENDOR: TREASURER OF VIRGINIA						
23	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	16.07
VENDOR: VERIZON						
10	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	58.10
30	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	236.73
Total for 100-000-31200-5230						\$ 1,528.42
=====						
100-000-31200-5530	TRAVEL SUBSISTANCE & LODGING					
VENDOR: BB&T FINANCIAL, FSB						
1	JANUARY	6665JANUARY	HOTELS.COM	76481	01/31/2013 \$	146.48
3	JANUARY	6665JANUARY	FOOD AT HOTEL	76481	01/31/2013 \$	4.57
4	JANUARY	6665JANUARY	APPLEBEES FOOD	76481	01/31/2013 \$	27.00
VENDOR: SHERIFF, PETTY CASH						
2	JANUARY	PETTYCASH01/02	PETTY CASH - ROMAS PIZZA D	76439	01/15/2013 \$	10.29
Total for 100-000-31200-5530						\$ 188.34
=====						
100-000-31200-5800	MISCELLANEOUS CHARGES					
VENDOR: BB&T FINANCIAL, FSB						
4	JANUARY	6558JANUARY	DULLES GREENWAY TOLL	76481	01/31/2013 \$	4.00
5	JANUARY	6558JANUARY	DULLES GREENWAY TOLL	76481	01/31/2013 \$	4.80
Total for 100-000-31200-5800						\$ 8.80
=====						
100-000-31200-5810	DUES & MEMBERSHIPS					
VENDOR: SHERIFF, PETTY CASH						
3	JANUARY	PETTYCASH01/02	PETTY CASH - DUES FOR CCSC	76439	01/15/2013 \$	45.00
=====						
100-000-31200-6001	OFFICE SUPPLIES					
VENDOR: BB&T FINANCIAL, FSB						
8	JANUARY	6558JANUARY	BEST BUY	76481	01/31/2013 \$	15.74
2	JANUARY	6640JANUARY	IDEAL MARKING	76481	01/31/2013 \$	23.15
3	JANUARY	6657JANUARY	STONEWALL ARMS	76481	01/31/2013 \$	24.99
VENDOR: BERRYVILLE AUTO PARTS INC						
1	JANUARY	10062768	BATTERIES	3519	01/31/2013 \$	32.40
1	JANUARY	10062803	BATTERY/DUSTING GAS	3519	01/31/2013 \$	11.70
VENDOR: DEHAVEN BERKELEY SPRINGS WATER CORP.						
1	JANUARY	45619	WATER JAN RENT	76499	01/31/2013 \$	10.00
VENDOR: SHERIFF, PETTY CASH						
5	JANUARY	PETTYCASH01/02	PETTY CASH - CHRISTMAS PAR	76439	01/15/2013 \$	10.00
6	JANUARY	PETTYCASH01/02	PETTY CASH - CHRISTMAS PAR	76439	01/15/2013 \$	81.99
1	JANUARY	PYCASH01/02CORR	MOVE TO DONATIONS ACCT	76439	01/15/2013 \$	10.00-
3	JANUARY	PYCASH01/02CORR	MOVE TO DONATIONS ACCOUNT	76439	01/15/2013 \$	81.99-
Total for 100-000-31200-6001						\$ 117.98
=====						
100-000-31200-6007	REPAIR AND MAINTENANCE SUPPLIES					

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 8  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
VENDOR: BB&T FINANCIAL, FSB						
7	JANUARY	6558JANUARY	BERRYVILLE TRUE VALUE HARD	76481	01/31/2013 \$	6.26
VENDOR: BERRYVILLE AUTO PARTS INC						
1	JANUARY	5370-66661	REPLACEMENT 12V PLUG	3452	01/15/2013 \$	4.74
1	JANUARY	5370-66855	TIRE SERVICE	3452	01/15/2013 \$	15.12
1	JANUARY	5370-66953	SENSOR MAP	3452	01/15/2013 \$	86.33
1	JANUARY	5370-66972	WASHER FLUID	3452	01/15/2013 \$	2.09
1	JANUARY	5370-67114	WIPER BLADE/HEADLIGHT MODU	3452	01/15/2013 \$	289.86
1	JANUARY	5370-67174	ATTACHMENT TAPE	3452	01/15/2013 \$	6.19
1	JANUARY	5370-67227	FUSE	3452	01/15/2013 \$	3.63
1	JANUARY	5370-67258	FILTER/OIL/WIPER BLADE/AIR	3452	01/15/2013 \$	189.50
1	JANUARY	5370-67292	BRAKE PADS/ROTORS/BEARING/	3452	01/15/2013 \$	955.40
VENDOR: BROY'S CAR WASH						
1	JANUARY	12/30STATEMENT	CAR WASH	3457	01/15/2013 \$	37.50
VENDOR: TIRE WORLD						
1	JANUARY	535441	TIRES	76443	01/15/2013 \$	357.90
Total for 100-000-31200-6007						\$ 1,954.52
100-000-31200-6008 VEHICLE AND EQUIP FUEL						
VENDOR: BB&T FINANCIAL, FSB						
2	JANUARY	6665JANUARY	BP GAS	76481	01/31/2013 \$	60.86
8	JANUARY	6665JANUARY	BOYCE LIBERTY	76481	01/31/2013 \$	63.18
VENDOR: MANSFIELD OIL COMPANY						
1	JANUARY	41893	FUEL PURCHASES 11/16-11/30	3546	01/31/2013 \$	2,678.85
1	JANUARY	43024	FUEL PURCHASES 12/01-12/15	3546	01/31/2013 \$	2,637.65
1	JANUARY	SQLCD/00043998	FUEL 12/16 - 12/31	3483	01/15/2013 \$	2,697.49
1	JANUARY	SQLCD/00045179	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	2,896.37
Total for 100-000-31200-6008						\$ 11,034.40
100-000-31200-6010 POLICE SUPPLIES						
VENDOR: COMMONWEALTH INDUSTRIAL SUPPLY CO INC						
1	JANUARY	22683	FUSEES (ROAD FLARES)	76495	01/31/2013 \$	756.00
VENDOR: GALLS, AN ARARMARK CO., LLC						
1	JANUARY	000282802	RECHARGABLE BATTERY STICK/	76404	01/15/2013 \$	61.75
1	JANUARY	000326030	DISPOSABLE MOUTH PIECES	76506	01/31/2013 \$	73.34
VENDOR: ICOP						
1	JANUARY	0004364-IN	BATTERY REPLACEMENT	76412	01/15/2013 \$	49.00
VENDOR: TOWN POLICE SUPPLY						
2	JANUARY	R76658	MAG POUCH	76549	01/31/2013 \$	333.75
Total for 100-000-31200-6010						\$ 1,273.84
100-000-31200-6011 UNIFORM AND WEARING APPAREL						
VENDOR: BB&T FINANCIAL, FSB						
1	JANUARY	6558JANUARY	SIGNET SCREENING PRINTING	76481	01/31/2013 \$	201.40
9	JANUARY	6665JANUARY	OTL ENTERPRISES LTD SHIRTS	76481	01/31/2013 \$	78.00
VENDOR: BEST UNIFORMS, INC.						
1	JANUARY	277223-01	SHIRT/HASH MARK	3454	01/15/2013 \$	58.12
VENDOR: SHERIFF, PETTY CASH						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 9  
 TIME: 12:42:54  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
4	JANUARY	PETTYCASH01/02	PETTY CASH - GABRIEL BROTH	76439	01/15/2013 \$	46.12
Total for 100-000-31200-6011						\$ 383.64
100-000-31220-5699	CIVIC CONTRIBUTIONS					
VENDOR: NORTHWEST VA REG DRUG TASK FORCE						
1	JANUARY	4TH QTR EXPENSE	4TH QTR 2012 DRUG TASK FOR	76427	01/15/2013 \$	2,462.98
100-000-32100-5230	TELECOMMUNICATIONS					
VENDOR: TREASURER OF VIRGINIA						
12	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	2.76
100-000-32100-6008	VEHICLE AND EQUIP FUEL					
VENDOR: MANSFIELD OIL COMPANY						
6	JANUARY	SQLCD/00043959	FUEL PURCHASE 12/16 - 12/3	3546	01/31/2013 \$	71.36
7	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	21.88
Total for 100-000-32100-6008						\$ 93.24
100-000-32201-5699	CIVIC CONTRIBUTIONS					
VENDOR: BLUE RIDGE VOLUNTEER FIRE & RESCUE CO						
1	JANUARY	3RD QTR FY13	3RD QTR FY13 ALLOCATION	76381	01/15/2013 \$	12,500.00
100-000-32203-5699	CIVIC CONTRIBUTIONS					
VENDOR: JOHN H. ENDERS FIRE COMPANY & RESCUE SQ						
1	JANUARY	3RD QTR FY13	3RD QTR FY13 ALLOCATION	76414	01/15/2013 \$	18,750.00
100-000-33100-7000	JOINT OPERATIONS					
VENDOR: TREASURER, FREDERICK COUNTY						
1	JANUARY	LOCALCLARKE2013	FY2012-2013 OPERATING BUDG	76448	01/15/2013 \$	116,284.25
100-000-33300-5230	TELECOMMUNICATIONS					
VENDOR: TREASURER OF VIRGINIA						
21	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	5.36
100-000-34100-5230	TELECOMMUNICATIONS					
VENDOR: AT&T MOBILITY						
4	JANUARY	287015712672X01	BUILDING DEPT	76376	01/15/2013 \$	25.22
VENDOR: TREASURER OF VIRGINIA						
5	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	4.27
Total for 100-000-34100-5230						\$ 29.49
100-000-34100-5810	DUES & MEMBERSHIPS					
VENDOR: VBCOA						
1	JANUARY	2013MEMBERSHIP	2013 ACTIVE MEMBERSHIP DUE	76452	01/15/2013 \$	70.00
100-000-34100-6008	VEHICLE AND EQUIP FUEL					
VENDOR: MANSFIELD OIL COMPANY						
2	JANUARY	SQLCD/00043959	FUEL PURCHASE 12/16 - 12/3	3546	01/31/2013 \$	46.99
2	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	48.79
3	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	45.17

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 10  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
Total for 100-000-34100-6008						\$ 140.95
100-000-35100-3100 PROFESSIONAL SERVICES						
VENDOR: HARRISON EQUINE PLLC						
1	JANUARY	1530	PROFESSIONAL SERVICES	76409	01/15/2013	\$ 431.10
VENDOR: HILLSIDE VETERINARY HOSPITAL						
1	JANUARY	309715	FELINE RABIES 3YR	76509	01/31/2013	\$ 12.82
1	JANUARY	310187	FELINE RABIES 3YR	76509	01/31/2013	\$ 12.82
1	JANUARY	310188	FELINE RABIES 3YR	76509	01/31/2013	\$ 12.82
1	JANUARY	310358	CANINE RABIES 3YR	76509	01/31/2013	\$ 25.65
1	JANUARY	310543	CANINE RABIES 3YR	76509	01/31/2013	\$ 12.82
1	JANUARY	311220	CANINE RABIES 3YR	76509	01/31/2013	\$ 12.82
Total for 100-000-35100-3100						\$ 520.85
100-000-35100-5230 TELECOMMUNICATIONS						
VENDOR: AT&T MOBILITY						
2	JANUARY	287015712672X01	ANIMAL CONTROL	76376	01/15/2013	\$ 12.61
VENDOR: TREASURER OF VIRGINIA						
2	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 2.06
VENDOR: VERIZON						
11	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 140.96
Total for 100-000-35100-5230						\$ 155.63
100-000-35100-6008 VEHICLE AND EQUIP FUEL						
VENDOR: MANSFIELD OIL COMPANY						
1	JANUARY	SQLCD/00043959	FUEL PURCHASE 12/16 - 12/3	3546	01/31/2013	\$ 56.10
1	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013	\$ 58.11
Total for 100-000-35100-6008						\$ 114.21
100-000-35100-6014 OTHER OPERATING SUPPLIES						
VENDOR: CAMPBELL PET CO INC						
1	JANUARY	0285180-IN	LEASHES/LEASH SIGN	76484	01/31/2013	\$ 533.34
VENDOR: RICOH USA INC						
1	JANUARY	5024628152	COPIER MAINTENANCE	76432	01/15/2013	\$ 16.78
Total for 100-000-35100-6014						\$ 550.12
100-000-35600-5230 TELECOMMUNICATIONS						
VENDOR: AT& T						
1	JANUARY	0590826049001DE	LONG DISTANCE CHARGES	76375	01/15/2013	\$ 28.43
VENDOR: AT&T MOBILITY						
5	JANUARY	287015712672X01	E-911 DEPT	76376	01/15/2013	\$ 107.26
VENDOR: TREASURER OF VIRGINIA						
1	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 392.36
VENDOR: VERIZON						
1	JANUARY	00001224519338Y	PHONE	76461	01/15/2013	\$ 1,249.82
12	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 140.14



CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 11  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
1	JANUARY	00081080039332Y	PHONE	76461	01/15/2013	\$ 29.47
Total for 100-000-35600-5230						\$ 1,947.48
100-000-35600-5420 TOWER LEASE						
VENDOR: SHEN. VALLEY TELEVISION TOWER						
1	JANUARY	FEBRENT	TOWER/TRANSMITTER/ANTENNA	3498	01/15/2013	\$ 2,070.00
100-000-42400-3840 PURCHASED SERVICES						
VENDOR: COUNTY OF FREDERICK, VIRGINIA						
2	JANUARY	ACCT 9 01/16	REFUSE DISPOSAL SERVICES	76498	01/31/2013	\$ 4,605.68
1	JANUARY	REFUSENOVEMBER	ACCT 9 REFUSE DISPOSAL PUR	76392	01/15/2013	\$ 15,743.00
VENDOR: COUNTY OF WARREN						
1	JANUARY	OCT-DEC 2ND QTR	2ND QTR SHENANDOAH FARMS R	76393	01/15/2013	\$ 4,496.07
VENDOR: TREASURER, FREDERICK COUNTY						
1	JANUARY	2105-0001	REFUSE DISPOSAL PURCHASED	76447	01/15/2013	\$ 318.24
1	JANUARY	80001-0001	REFUSE DISPOSAL PURCHASED	76447	01/15/2013	\$ 164.40
Total for 100-000-42400-3840						\$ 25,327.39
100-000-42600-6014 OTHER OPERATING SUPPLIES						
VENDOR: ALLIED WASTE SERVICES #976						
1	JANUARY	0976-000301128	RENTAL	76373	01/15/2013	\$ 150.00
100-000-42700-3840 PURCHASED SERVICES						
VENDOR: FREDERICK-WINCHESTER SERVICE AUTHORITY						
1	JANUARY	147	SANITATION PURCHASED SERVI	76505	01/31/2013	\$ 2,206.36
100-000-43200-3320 MAINTENANCE SERVICE CONTRACT						
VENDOR: ALLIED WASTE SERVICES #976						
2	JANUARY	0976-000299842	BASIC SERVICE	76373	01/15/2013	\$ 656.16
VENDOR: SERVICE MASTER JANITORIAL SERVICES, INC.						
1	JANUARY	742	PROFESSIONAL SERVICES	3567	01/31/2013	\$ 3,160.79
Total for 100-000-43200-3320						\$ 3,816.95
100-000-43200-5130 WATER & SEWAGE SERVICES						
VENDOR: DEHAVEN BERKELEY SPRINGS WATER CORP.						
1	JANUARY	45629	WATER	76499	01/31/2013	\$ 12.00
100-000-43200-5230 TELECOMMUNICATIONS						
VENDOR: AT&T MOBILITY						
3	JANUARY	287015712672X01	GOVT MAINT	76376	01/15/2013	\$ 138.78
VENDOR: TREASURER OF VIRGINIA						
3	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 2.15
18	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 5.18
VENDOR: VERIZON						
13	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 100.36
Total for 100-000-43200-5230						\$ 246.47

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 12  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
100-000-43200-6005			LAUNDRY, HOUSEKEEPING, & JANITORIAL			
VENDOR: GENERAL SALES OF VIRGINIA						
1	JANUARY	212014299	CAN LINER/TOWELS/T.P..	3473	01/15/2013 \$	493.65
100-000-43200-6007			REPAIR AND MAINTENANCE SUPPLIES			
VENDOR: BB&T FINANCIAL, FSB						
2	JANUARY	6707-01/09/13	GRANITE INDUSTRIES STEP FR	76481	01/31/2013 \$	409.46
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
1	JANUARY	061940	TARP COVER	3453	01/15/2013 \$	32.99
1	JANUARY	062123	56171 - CURVED FLR SQUEEGEE	3520	01/31/2013 \$	40.98
1	JANUARY	062124	56171 - RETURNED SQUEEGEE/	3520	01/31/2013 \$	25.50-
1	JANUARY	062186	56171 - YAKTRAX WALK SHOE	3520	01/31/2013 \$	20.99
1	JANUARY	062205	56171 - STEP DRILL	3520	01/31/2013 \$	50.99
VENDOR: SHANNON-BAUM SIGNS INC						
1	JANUARY	0188977-IN	FLAT BLADE STREET SIGN	3497	01/15/2013 \$	42.50
Total for 100-000-43200-6007						\$ 572.41
100-000-43200-6008			VEHICLE AND EQUIP FUEL			
VENDOR: MANSFIELD OIL COMPANY						
4	JANUARY	SQLCD/00043959	FUEL PURCHASE 12/16 - 12/3	3546	01/31/2013 \$	6.71
5	JANUARY	SQLCD/00043959	FUEL PURCHASE 12/16 - 12/3	3546	01/31/2013 \$	146.48
6	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	245.30
Total for 100-000-43200-6008						\$ 398.49
100-000-43200-6014			OTHER OPERATING SUPPLIES			
VENDOR: INDEPENDENT STATIONERS						
1	JANUARY	IN-000261297	CALENDAR REFILL, WALL CAL/	3541	01/31/2013 \$	34.52
100-000-43201-3100			PROFESSIONAL SERVICES			
VENDOR: PLANET FOOTPRINT LLC						
1	JANUARY	1109	ANNUAL SUBSCRIPTION	76529	01/31/2013 \$	2,375.00
100-000-43202-3310			REPAIR & MAINTENANCE			
VENDOR: ARC WATER TREATMENT OF MARYLAND, INC.						
5	JANUARY	349257	WATER TREATMENT	76475	01/31/2013 \$	68.97
5	JANUARY	350772	JANUARY SERVICE	76475	01/31/2013 \$	68.97
VENDOR: DUNN LAND SURVEYS, INC						
1	JANUARY	4240	PROFESSIONAL SERVICES	76502	01/31/2013 \$	156.75
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73924	AGREEMENT 1803 BILLING 3 O	3565	01/31/2013 \$	705.38
1	JANUARY	74895	CALL FOR BOILER LEAKING	3565	01/31/2013 \$	465.55
Total for 100-000-43202-3310						\$ 1,465.62
100-000-43202-3320			MAINTENANCE SERVICE CONTRACTS			
VENDOR: SERVICE MASTER JANITORIAL SERVICES, INC.						
2	JANUARY	742	PROFESSIONAL SERVICES	3567	01/31/2013 \$	2,008.64
100-000-43202-5110			ELECTRICAL SERVICES			

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 13  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	1149385761	101 CHALMERS CT	3562	01/31/2013 \$	1,473.76
100-000-43202-5120 HEATING SERVICES						
VENDOR: WASHINGTON GAS						
1	JANUARY	3980059517	101 CHALMERS CIR	76537	01/31/2013 \$	649.48
100-000-43202-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	4190099.00 98	GOVERNMENT CENTER	76548	01/31/2013 \$	83.03
100-000-43202-6000 MATERIALS AND SUPPLIES						
VENDOR: BB&T FINANCIAL, FSB						
2	JANUARY	6715-01/09/13	TARGET CHRISTMAS SUPPLIES	76481	01/31/2013 \$	20.41
100-000-43202-6007 REPAIR AND MAINT SUPPLIES						
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
1	JANUARY	062040	HOSE/SPONGE MOP	3453	01/15/2013 \$	44.98
1	JANUARY	062040CORRECT	MOVE PARTIAL TO TOWN	3453	01/15/2013 \$	44.98-
2	JANUARY	062040CORRECT	UNDO - HOSE/SPONGE MOP	3453	01/15/2013 \$	28.20
VENDOR: FLOOR SHOP						
1	JANUARY	062553	VOLTAGE TILE COLOR	76399	01/15/2013 \$	752.50
VENDOR: LOWE'S OF WINCHESTER						
1	JANUARY	37308996	LOC, RENO-U REDUCER, SCHIE	76519	01/31/2013 \$	52.03
VENDOR: MAURICE ELECTRICAL SUPPLY CO						
1	JANUARY	S100164554.001C	REDO AMOUNTS	3357	01/15/2013 \$	166.10-
4	JANUARY	S100164554.001C	UNDO - MH BAL 150W	3357	01/15/2013 \$	208.28
VENDOR: NORVAC LOCK TECHNOLOGY INC						
1	JANUARY	119212	KEY	3556	01/31/2013 \$	20.69
Total for 100-000-43202-6007						\$ 895.60
100-000-43205-3310 REPAIR & MAINTENANCE						
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73927.	AGREEMENT 1809 BILLING 2 O	3494	01/15/2013 \$	123.00
100-000-43205-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	4455288888	129 RAMSBURG LN	3562	01/31/2013 \$	232.13
100-000-43205-5120 HEATING SERVICES						
VENDOR: QUARLES ENERGY SERVICES						
1	JANUARY	73204	GAS	76430	01/15/2013 \$	327.02
2	JANUARY	92058	CLARKE COUNTY MAINT FACILI	76532	01/31/2013 \$	705.28
Total for 100-000-43205-5120						\$ 1,032.30
100-000-43205-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
2	JANUARY	9001800.00 98	MAINT FACILITY	76548	01/31/2013 \$	15.50

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 14  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
100-000-43206-3310			REPAIR & MAINTENANCE			
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73928	AGREEMENT 1810 BILLING 3 O	3494	01/15/2013	\$ 390.00
100-000-43206-3320			MAINTENANCE SERVICE CONTRACTS			
VENDOR: FIDELITY ENGINEERING CORPORATION						
1	JANUARY	0547178	GENERATOR SERVICE	3469	01/15/2013	\$ 300.00
1	JANUARY	547179	GENERATOR SERVICE	3469	01/15/2013	\$ 300.00
Total for 100-000-43206-3320						\$ 600.00
100-000-43206-5110			ELECTRICAL SERVICES			
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	8894188888	1531 SPRINGSBERRY ROAD	3562	01/31/2013	\$ 208.51
100-000-43206-5130			WATER & SEWAGE SERVICES			
VENDOR: DEHAVEN BERKELEY SPRINGS WATER CORP.						
1	JANUARY	45630	WATER	76499	01/31/2013	\$ 10.00
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	1004000.00 98	100 N CHURCH STREET	76548	01/31/2013	\$ 220.70
Total for 100-000-43206-5130						\$ 230.70
100-000-43206-6007			REPAIR AND MAINT SUPPLIES			
VENDOR: LOWE'S OF WINCHESTER						
1	JANUARY	34115669	ADA APPV'D GRADE 1	76417	01/15/2013	\$ 61.72
100-000-43207-3310			REPAIR & MAINTENANCE			
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73929	AGREEMENT 1811 BILLING 3 O	3494	01/15/2013	\$ 372.00
1	JANUARY	74804	SERVICE CALL UNIT BLOWING	3565	01/31/2013	\$ 1,122.37
Total for 100-000-43207-3310						\$ 1,494.37
100-000-43207-5110			ELECTRICAL SERVICES			
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	2048188888	102 N CHURCH ST	3562	01/31/2013	\$ 2,048.33
2	JANUARY	2048188888	102 N CHURCH ST	3562	01/31/2013	\$ 588.32
Total for 100-000-43207-5110						\$ 2,636.65
100-000-43207-6007			REPAIR AND MAINT SUPPLIES			
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
1	JANUARY	062147	56171 - WP 65W BR30 SPOT B	3520	01/31/2013	\$ 9.58
100-000-43208-3310			REPAIR & MAINTENANCE			
VENDOR: ANDERSON CONTROL INC						
1	JANUARY	012165	12 MONTH ALARM	3514	01/31/2013	\$ 240.00
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73930	AGREEMENT 1812 BILLING 2 O	3494	01/15/2013	\$ 120.00
1	JANUARY	73931	AGREEMENT 1813 BILLING 3 O	3494	01/15/2013	\$ 480.00

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 15  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
Total for 100-000-43208-3310						\$ 840.00
100-000-43208-5110			ELECTRICAL SERVICES			
VENDOR: RAPPAHANNOCK ELEC COMPANY						
3	JANUARY	2048188888	102 N CHURCH ST	3562	01/31/2013	\$ 772.47
100-000-43208-5130			WATER & SEWAGE SERVICES			
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	1003900.00 98	104 N CHURCH STREET	76548	01/31/2013	\$ 22.07
100-000-43209-3310			PROFESSIONAL SERVICES			
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73932	PROFESSIONAL SERVICES	3494	01/15/2013	\$ 645.00
100-000-43209-5110			ELECTRICAL SERVICES			
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	7658188888	225 RAMSBURG LANE	3562	01/31/2013	\$ 348.29
100-000-43209-5120			HEATING SERVICES			
VENDOR: QUARLES ENERGY SERVICES						
1	JANUARY	38999	MAINT FACILITY	76532	01/31/2013	\$ 372.62
1	JANUARY	73205	GAS	76430	01/15/2013	\$ 241.49
1	JANUARY	76733	CLARKE COUNTY MAINT FACILI	76532	01/31/2013	\$ 838.20
Total for 100-000-43209-5120						\$ 1,452.31
100-000-43209-6007			REPAIR AND MAINT SUPPLIES			
VENDOR: BB&T FINANCIAL, FSB						
1	JANUARY	6707-01/09/13	HOMEDPOT.COM WET/DRY VAC	76481	01/31/2013	\$ 166.95
100-000-43210-3310			REPAIR & MAINTENANCE			
VENDOR: ANDERSON CONTROL INC						
1	JANUARY	11843	CHECK GROUND FAULT	3450	01/15/2013	\$ 90.00
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73914	AGREEMENT 1865 2 OF 6	3494	01/15/2013	\$ 276.00
Total for 100-000-43210-3310						\$ 366.00
100-000-43210-5110			ELECTRICAL SERVICES			
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	0775388888	524 WESTWOOD RO	3562	01/31/2013	\$ 106.44
100-000-43210-5120			HEATING SERVICES			
VENDOR: EMMART OIL COMPANY						
1	JANUARY	1906849	OIL	76503	01/31/2013	\$ 610.81
100-000-43210-6007			REPAIR AND MAINT SUPPLIES			
VENDOR: LOWE'S OF WINCHESTER						
1	JANUARY	34188606	DOOR SWEEP/FOAM TAPE	76519	01/31/2013	\$ 13.91
VENDOR: NORVAC LOCK TECHNOLOGY INC						
1	JANUARY	119191	DCOR LOCK	3556	01/31/2013	\$ 123.00

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 16  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
Total for 100-000-43210-6007						\$ 136.91
100-000-43211-3310 REPAIR & MAINTENANCE						
VENDOR: ANDERSON CONTROL INC						
1	JANUARY	11870	ANNUAL FIRE INSPECTION	3514	01/31/2013	\$ 180.00
VENDOR: RIDDLEBERGER BROS INC						
11	JANUARY	73926	AGREEMENT 1808 BILLING 3 O	3494	01/15/2013	\$ 540.00
Total for 100-000-43211-3310						\$ 720.00
100-000-43211-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	2750088888	225 AL SMITH CIR	3562	01/31/2013	\$ 1,450.56
100-000-43211-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	9001300.00 98	RT 7 WEST REC CE	76548	01/31/2013	\$ 139.50
100-000-43211-6007 REPAIR AND MAINT SUPPLIES						
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
2	JANUARY	062088	BULBS	3520	01/31/2013	\$ 11.99
1	JANUARY	062091	56171 - KEY	3520	01/31/2013	\$ 6.00
1	JANUARY	062101	56171 - MATCHES/LIGHTER	3520	01/31/2013	\$ 8.48
1	JANUARY	062126	56171 - NUTS/WASHERS	3520	01/31/2013	\$ 2.96
1	JANUARY	062145	56171 - CONCR SCR/WALLBOAR	3520	01/31/2013	\$ 62.47
VENDOR: LOWE'S OF WINCHESTER						
2	JANUARY	34874379	SHIELD COAX/SNAP AND SEAL/	76519	01/31/2013	\$ 50.68
Total for 100-000-43211-6007						\$ 142.58
100-000-43212-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 7.54
2	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 7.43
3	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 16.40
5	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 127.31
6	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 19.21
7	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 7.54
9	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013	\$ 7.53
2	JANUARY	2750088888	225 AL SMITH CIR	3562	01/31/2013	\$ 110.58
3	JANUARY	2750088888	225 AL SMITH CIR	3562	01/31/2013	\$ 84.83
Total for 100-000-43212-5110						\$ 388.37
100-000-43212-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	9001200.00 98	LITTLE LEAGUE BASEBALL	76548	01/31/2013	\$ 7.75
1	JANUARY	9001500.00 98	RT 7 WEST HOUSE	76548	01/31/2013	\$ 52.56
Total for 100-000-43212-5130						\$ 60.31
100-000-43213-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 17  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
4	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013 \$	60.74
5	JANUARY	2750088888	225 AL SMITH CIR	3562	01/31/2013 \$	44.06
Total for 100-000-43213-5110						\$ 104.80
100-000-43213-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	9001400.00 98	RT 7 WEST POOL	76548	01/31/2013 \$	11.04
100-000-43214-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
8	JANUARY	1650088888	225 AL SMITH CIR	3562	01/31/2013 \$	32.69
100-000-43215-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
4	JANUARY	2750088888	225 AL SMITH CIR	3562	01/31/2013 \$	26.98
100-000-43215-6007 REPAIR AND MAINT SUPPLIES						
VENDOR: HUMPHRYS COVERSPORTS						
1	JANUARY	00088434	STAKES	76510	01/31/2013 \$	107.96
100-000-43236-3310 REPAIR & MAINTENANCE						
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	73925	1806 2 OF 6 BILLING	3494	01/15/2013 \$	216.00
100-000-43236-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	3750088888	36 E MAIN ST	3562	01/31/2013 \$	49.77
100-000-43236-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	1004800.00 98	36 E MAIN STREET	76548	01/31/2013 \$	11.04
100-000-43237-3310 REPAIR & MAINTENANCE						
VENDOR: RIDDLEBERGER BROS INC						
1	JANUARY	74906	REPAIRS FOUND DURING PREVE	3565	01/31/2013 \$	463.18
100-000-43237-5110 ELECTRICAL SERVICES						
VENDOR: RAPPAHANNOCK ELEC COMPANY						
1	JANUARY	0801388888	313 E MAIN ST	3562	01/31/2013 \$	96.24
1	JANUARY	4980388888	311 E MAIN ST	3562	01/31/2013 \$	490.81
Total for 100-000-43237-5110						\$ 587.05
100-000-43237-5130 WATER & SEWAGE SERVICES						
VENDOR: TOWN OF BERRYVILLE						
1	JANUARY	2010600.00 98	313 E MAIN STREET	76548	01/31/2013 \$	22.07
1	JANUARY	2010700.00 98	311 E MAIN STREET	76548	01/31/2013 \$	66.21
Total for 100-000-43237-5130						\$ 88.28
100-000-52500-5620 CIVIC CONTRIBUTIONS						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 18  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
VENDOR: NORTHWESTERN COMMUNITY SERVICES						
1	JANUARY	3RD QTR ALLOCAT	3RD QUARTER ALLOCATION	76523	01/31/2013 \$	20,500.00
100-000-53230-5699 CIVIC CONTRIBUTIONS						
VENDOR: SHENANDOAH AREA AGENCY ON AGING						
1	JANUARY	QTRJAN12013	QTR BEGINNING JAN. 1 2013	3568	01/31/2013 \$	10,000.00
100-000-53240-5699 CIVIC CONTRIBUTIONS						
VENDOR: VIRGINIA REGIONAL TRANSIT						
1	JANUARY	1302	LOCAL MATCH FUNDS FY12-13	76560	01/31/2013 \$	4,409.75
100-000-69100-5699 CIVIC CONTRIBUTIONS						
VENDOR: LFCC BUSINESS OFFICE						
1	JANUARY	3532	CONTRIBUTION TO COLLEGE	76515	01/31/2013 \$	3,588.75
100-000-71100-3320 MAINTENANCE SERVICE CONTRACT						
VENDOR: DDL BUSINESS SYSTEMS LLC						
1	JANUARY	50982	MAINTENANCE SERVICE CONTRA	76394	01/15/2013 \$	93.99
VENDOR: RICOH USA INC						
1	JANUARY	502457730	COPIER MAINTENANCE	76432	01/15/2013 \$	43.53
Total for 100-000-71100-3320						\$ 137.52
100-000-71100-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
19	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	13.04
VENDOR: VERIZON						
14	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	114.10
Total for 100-000-71100-5230						\$ 127.14
100-000-71100-6001 OFFICE SUPPLIES						
VENDOR: BB&T FINANCIAL, FSB						
2	JANUARY	6723-01/09/13	VISTA PRINT BUSINESS CARDS	76481	01/31/2013 \$	25.98
100-000-71100-6008 VEHICLE AND EQUIP FUEL						
VENDOR: MANSFIELD OIL COMPANY						
8	JANUARY	SQLCD/00045148	FUEL PURCHASES 01/01 - 01/	3546	01/31/2013 \$	38.35
100-000-71100-6013 EDUCATIONAL AND REC SUPPLIES						
VENDOR: WALMART COMMUNITY/GEGRB						
11	JANUARY	0731 12/16/12	SUPPLIES	76468	01/15/2013 \$	42.40
100-000-71100-6014 OTHER OPERATING SUPPLIES						
VENDOR: BB&T FINANCIAL, FSB						
1	JANUARY	6723-01/09/13	WHITE PROPERTIES SHREDDING	76481	01/31/2013 \$	69.00
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
1	JANUARY	61880	55140 - WIRE HOOK	3453	01/15/2013 \$	5.99
VENDOR: WALMART COMMUNITY/GEGRB						
12	JANUARY	0731 12/16/12	TAXES - REFUND NEXT STATEM	76468	01/15/2013 \$	8.12



CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 19  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
1	JANUARY	JANUARYSTATEMEN	BRACE/MOUSE MAT/CORK	76563	01/31/2013 \$	25.27
2	JANUARY	JANUARYSTATEMEN	BRACE/MOUSE MAT/CORK	76563	01/31/2013 \$	2.86-
Total for 100-000-71100-6014						\$ 105.52
100-000-71310-6002 FOOD SUPPLIES & FOOD SERVICE SUPPLIE						
VENDOR: COSTCO MEMBERSHIP						
1	JANUARY	023902025660	SNACKS/DRINKS	76391	01/15/2013 \$	72.94
VENDOR: WALMART COMMUNITY/GEGRB						
9	JANUARY	0731 12/16/12	SUPPLIES/SNACKS	76468	01/15/2013 \$	48.45
Total for 100-000-71310-6002						\$ 121.39
100-000-71310-6013 EDUCATIONAL AND RECREATIONAL SUPPLIE						
VENDOR: WALMART COMMUNITY/GEGRB						
4	JANUARY	0731 12/16/12	SUPPLIES	76468	01/15/2013 \$	23.11
8	JANUARY	0731 12/16/12	SUPPLIES/SNACKS	76468	01/15/2013 \$	36.81
Total for 100-000-71310-6013						\$ 59.92
100-000-71310-6014 OTHER OPERATING SUPPLIES						
VENDOR: BERRYVILLE TRUE VALUE HARDWARE						
1	JANUARY	62059	CLEANER/VELCRO/HANG STRIP	3520	01/31/2013 \$	28.34
VENDOR: BSN/PASSON'S/GSC/CONLIN SPORTS						
1	JANUARY	95116933	COMPOSITE BASKETBALL	3524	01/31/2013 \$	295.08
VENDOR: LOWE'S OF WINCHESTER						
1	JANUARY	77324659	PUSH BROOM/DUST PAN/DOLLY/	76519	01/31/2013 \$	217.23
VENDOR: WALMART COMMUNITY/GEGRB						
3	JANUARY	0731 12/16/12	COOKIES/SNACKS	76468	01/15/2013 \$	25.62
Total for 100-000-71310-6014						\$ 566.27
100-000-71310-6015 MERCHANDISE FOR RESALE						
VENDOR: WALMART COMMUNITY/GEGRB						
2	JANUARY	0731 12/16/12	COOKIES/SNACKS	76468	01/15/2013 \$	128.42
5	JANUARY	0731 12/16/12	SNACKS/SUPPLIES	76468	01/15/2013 \$	78.80
Total for 100-000-71310-6015						\$ 207.22
100-000-71350-3100 PROFESSIONAL SERVICES						
VENDOR: XTREME FIT STUDIO						
1	JANUARY	JANUARYCLASSES	JANUARY CLASSES	76487	01/31/2013 \$	630.00
VENDOR: JOHNSTON, JANE						
1	JANUARY	CLASSESJANUARY	FIT FOREVER/FLUID MOTION/T	76512	01/31/2013 \$	546.89
VENDOR: OPUS OAKES, AN ART PLACE, INC.						
1	JANUARY	JANUARYCLASSES	VARIOUS CLASSES	3558	01/31/2013 \$	608.00
Total for 100-000-71350-3100						\$ 1,784.89
100-000-71350-5810 DUES & MEMBERSHIPS						
VENDOR: DEPARTMENT OF STATE POLICE						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 20  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
1	JANUARY	CRIMINAL CHECK	BACKGROUND CHECK	76500	01/31/2013 \$	20.00
2	JANUARY	CRIMINAL CHECK	BACKGROUND CHECK	76500	01/31/2013 \$	20.00
VENDOR: VIRGINIA DEPT OF SOCIAL SVC						
1	JANUARY	BACKGROUNDCHECK	BACKGROUND CHECK	76559	01/31/2013 \$	7.00
2	JANUARY	BACKGROUNDCHECK	BACKGROUND CHECK	76559	01/31/2013 \$	7.00
Total for 100-000-71350-5810						\$ 54.00
100-000-71350-5830 REFUNDS						
VENDOR: BOURDEAU, MARTINE						
1	JANUARY	166466	REFUND TRANSFER	76482	01/31/2013 \$	18.00
VENDOR: SEALS, MELINDA						
1	JANUARY	166291	REFUND	3496	01/15/2013 \$	51.00
VENDOR: FERNANDO TOBARES						
1	JANUARY	166285	REFUND FOR CANCELLATION	76444	01/15/2013 \$	32.50
Total for 100-000-71350-5830						\$ 101.50
100-000-71350-6002 FOOD SUPPLIES & FOOD SERVICE SUPPLIE						
VENDOR: COSTCO WHOLESALE INC. #239						
1	JANUARY	0239080110805	FOOD/SNACKS/SUPPLIES	76497	01/31/2013 \$	355.56
VENDOR: FOOD LION, INC						
1	JANUARY	271164020532	FOOD	76504	01/31/2013 \$	25.73
1	JANUARY	281164018029	JUICE	76401	01/15/2013 \$	86.66
1	JANUARY	281164508014	SNACKS/SODAS	76504	01/31/2013 \$	49.37
VENDOR: FOX'S PIZZA DEN						
1	JANUARY	20373	PIZZA	76402	01/15/2013 \$	116.00
Total for 100-000-71350-6002						\$ 633.32
100-000-71350-6011 UNIFORM AND WEARING APPAREL						
VENDOR: COAST TO COAST PROMOTIONS						
1	JANUARY	1462	EMBROIDERED ITEMS	3461	01/15/2013 \$	45.50
100-000-71350-6013 EDUCATIONAL AND RECREATIONAL SUPPLIE						
VENDOR: WALMART COMMUNITY/GECRB						
1	JANUARY	0731 12/16/12	SUPPLIES/DESK PAD/BROOM	76468	01/15/2013 \$	115.02
6	JANUARY	0731 12/16/12	SUPPLIES	76468	01/15/2013 \$	69.43
7	JANUARY	0731 12/16/12	SOCKS	76468	01/15/2013 \$	23.63
10	JANUARY	0731 12/16/12	SUPPLIES	76468	01/15/2013 \$	113.93
Total for 100-000-71350-6013						\$ 322.01
100-000-73200-5699 CIVIC CONTRIBUTIONS						
VENDOR: HANDLEY REGIONAL LIBRARY						
1	JANUARY	QTRLYPAYMENT	QTRLY APP. JAN-MAR	76406	01/15/2013 \$	45,529.75
100-000-81110-3100 PROFESSIONAL SERVICES						
VENDOR: HALL, MONAHAN, ENGLE, MAHAN & MITCHELL						
1	JANUARY	LEGALSERVICESDE	LEGAL SERVICES FOR DECEMBE	3474	01/15/2013 \$	296.00
100-000-81110-3140 ENGINEERING REVIEW EXPENDITURES						

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 21  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
VENDOR: PIEDMONT GEOTECHNICAL, INC.						
1	JANUARY	1475VA	PROFESSIONAL SERVICES	3560	01/31/2013 \$	1,019.90
1	JANUARY	1475VA12/16	TAX MAP RZ-12-01/SP-12-08	3491	01/15/2013 \$	412.50
						-----
Total for 100-000-81110-3140						\$ 1,432.40
100-000-81110-3600 ADVERTISING						
VENDOR: WINCHESTER STAR						
1	JANUARY	1675267	PLANNING HEARING	3580	01/31/2013 \$	98.00
100-000-81110-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
20	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	5.73
VENDOR: VERIZON						
15	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	13.75
						-----
Total for 100-000-81110-5230						\$ 19.48
100-000-81110-6001 OFFICE SUPPLIES						
VENDOR: BB&T FINANCIAL, FSB						
1	JANUARY	6715-01/09/13	NEW WORLD TONER	76481	01/31/2013 \$	224.34
100-000-81520-3160 BOARD SERVICES						
VENDOR: BOYLES, JERRY L						
1	JANUARY	BADAMEETINGDEC	BADA MEETING 12/19/12	3455	01/15/2013 \$	25.00
VENDOR: OHRSTROM II, GEORGE						
1	JANUARY	BADAMEETINGDEC	BADA MEETING 12/19/12	3490	01/15/2013 \$	25.00
VENDOR: SMART, KATHY						
1	JANUARY	BADAMEETINGDEC	BADA MEETING 12/19/12	3500	01/15/2013 \$	25.00
						-----
Total for 100-000-81520-3160						\$ 75.00
100-000-81600-3160 BOARD SERVICES						
VENDOR: BOUFFAULT, ROBINA RICH						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3522	01/31/2013 \$	100.00
VENDOR: BRUMBACK, CLAY						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3523	01/31/2013 \$	100.00
VENDOR: CALDWELL, ANNE						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3525	01/31/2013 \$	100.00
VENDOR: MCFILLEN, THOMAS W.						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3550	01/31/2013 \$	50.00
VENDOR: NELSON, CLIFFORD M.						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3555	01/31/2013 \$	100.00
VENDOR: OHRSTROM II, GEORGE						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3557	01/31/2013 \$	100.00
VENDOR: STEINMETZ, WILLIAM A.						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3571	01/31/2013 \$	100.00

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 22  
 TIME: 12:42:55  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
VENDOR: THUSS, RICHARD						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3575	01/31/2013 \$	100.00
VENDOR: TURKEL, JON						
1	JANUARY	PLANNINGCOMMISJ	PLANNING COMMISSION MEETING	3577	01/31/2013 \$	100.00
			Total for 100-000-81600-3160		\$	850.00
-----						
100-000-81600-3600			ADVERTISING			
VENDOR: WINCHESTER STAR						
2	JANUARY	1675267	PLANNING HEARING	3580	01/31/2013 \$	98.00
100-000-81800-3100 PROFESSIONAL SERVICES						
VENDOR: KALBIAN, MARAL S.						
1	JANUARY	PROSVCDECEMBER	PROFESSIONAL SERVICES	3477	01/15/2013 \$	385.00
100-000-82210-3000 PURCHASED SERVICES						
VENDOR: US GOVT INTERIOR (DEPT OF) US GEO SURVEY						
1	JANUARY	90144211	APPRAISAL OF N. SHEN VALLE	76554	01/31/2013 \$	9,386.00
100-000-82600-5510 TRAVEL MILEAGE						
VENDOR: LAURA NOWELL SHIFFLETT						
1	JANUARY	MILEAGEDECEMBER	MILEAGE FOR DECEMBER	3569	01/31/2013 \$	178.16
100-000-83100-5230 TELECOMMUNICATIONS						
VENDOR: TREASURER OF VIRGINIA						
13	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013 \$	6.03
VENDOR: VERIZON						
16	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013 \$	30.59
			Total for 100-000-83100-5230		\$	36.62
-----						
100-602-31200-6010			POLICE SUPPLIES			
VENDOR: NATIONAL SAFETY SUPPLIES, INC.						
1	JANUARY	00236213	SURVIVAL ARMOR FALCON LEVE	76424	01/15/2013 \$	806.77
			TOTAL DEFINITION TYPE 0 :		\$	354,201.08
			TOTAL EXPENDITURES :		\$	354,201.08
			TOTAL for FISCAL YEAR 2013 :		\$	354,201.08
			TOTAL PAYMENTS :		\$	354,201.08

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 1  
 TIME: 12:43:23  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
--------	-----------	------------	-------------	----------	-------------	--------

Fiscal Year: 2013

EXPENDITURES

DEFINITION TYPE 0

225-127-31200-5230 TELECOMMUNICATIONS

VENDOR: SPRINT DATA SERVICES

1	JANUARY	862688664-023	PHONE BILL	76543	01/31/2013	\$ 382.26
---	---------	---------------	------------	-------	------------	-----------

231-000-31200-5800 MISCELLANEOUS

VENDOR: BB&T FINANCIAL, FSB

2	JANUARY	6558JANUARY	WISEGUYS USED EMERGENCY	76481	01/31/2013	\$ 170.00
3	JANUARY	6558JANUARY	POWER STREAM TECHNOLOGY	76481	01/31/2013	\$ 261.17
6	JANUARY	6558JANUARY	SYMBOL ARTS WEB	76481	01/31/2013	\$ 214.00

Total for 231-000-31200-5800 \$ 645.17

231-128-31200-5800 MISCELLANEOUS

VENDOR: BB&T FINANCIAL, FSB

5	JANUARY	6665JANUARY	WALMART DONATIONS	76481	01/31/2013	\$ 70.08
6	JANUARY	6665JANUARY	WALMART DONATIONS	76481	01/31/2013	\$ 112.74
7	JANUARY	6665JANUARY	DOLLARTREE DONATIONS	76481	01/31/2013	\$ 21.00

Total for 231-128-31200-5800 \$ 203.82

231-128-31200-6001 MATERIALS AND SUPPLIES

VENDOR: BB&T FINANCIAL, FSB

1	JANUARY	6640JANUARY	MARIO'S PIZZA	76481	01/31/2013	\$ 47.00
1	JANUARY	6657JANUARY	MARTINS	76481	01/31/2013	\$ 395.45
2	JANUARY	6657JANUARY	FOOD LION	76481	01/31/2013	\$ 9.46

VENDOR: SHERIFF, PETTY CASH

2	JANUARY	PYCASH01/02CORR	UNDO - POINSETAS	76439	01/15/2013	\$ 10.00
4	JANUARY	PYCASH01/02CORR	UNDO - FOOD LION	76439	01/15/2013	\$ 81.99

Total for 231-128-31200-6001 \$ 543.90

235-000-82700-3100 PROFESSIONAL SERVICES

VENDOR: HALL, MONAHAN, ENGLE, MAHAN & MITCHELL

1	JANUARY	DECEMBERSERVICE	LEGAL SERVICES	3474	01/15/2013	\$ 530.00
---	---------	-----------------	----------------	------	------------	-----------

301-800-94203-6010 POLICE SUPPLIES

VENDOR: TOWN POLICE SUPPLY

1	JANUARY	R76658	MAG POUCH	76549	01/31/2013	\$ 333.75
---	---------	--------	-----------	-------	------------	-----------

301-800-94210-8105 MOTOR VEHICLES

VENDOR: BERRYVILLE AUTO PARTS INC

1	JANUARY	5370-66822	MISC WIRE CONNECTOR/ALUMIN	3452	01/15/2013	\$ 807.23
---	---------	------------	----------------------------	------	------------	-----------

VENDOR: WITMER PUBLIC SAFETY GROUP, INC.

1	JANUARY	1449506	WHELEN SLIMLIGHTER SUPER	76470	01/15/2013	\$ 277.00
---	---------	---------	--------------------------	-------	------------	-----------

Total for 301-800-94210-8105 \$ 1,084.23

301-800-94337-8202 FURNITURE & FIXTURES

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 2  
 TIME: 12:43:23  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
=====						
VENDOR:	MITY-LITE, INC.					
1	JANUARY	IN-532945	FURNITURE	76420	01/15/2013	\$ 6,578.32
401-800-67155-9100	DEBT SERVICE					
VENDOR:	VIRGINIA RESOURCES AUTHORITY					
1	JANUARY	7923	LOAN PAYMENT	3511	01/15/2013	\$ 72,500.00
TOTAL DEFINITION TYPE 0 :						\$ 82,801.45
TOTAL EXPENDITURES :						\$ 82,801.45
TOTAL for FISCAL YEAR 2013 :						\$ 82,801.45
TOTAL PAYMENTS :						\$ 82,801.45

CLARKE COUNTY  
 VENDOR PAYMENTS VOUCHER REPORT BY ACCOUNT CODE AND VENDOR ID  
 Executed By: gilleya

PAGE: 1  
 TIME: 12:43:51  
 DATE: 02/06/2013

VOUCH#	Fis Month	Invoice ID	DESCRIPTION	CK/EFT #	CK/EFT Date	Amount
--------	-----------	------------	-------------	----------	-------------	--------

Fiscal Year: 2013

EXPENDITURES

DEFINITION TYPE 0

607-000-12510-3100 PROFESSIONAL SERVICES

VENDOR: RDA SYSTEMS INC						
1	JANUARY	03704	1/2 DAY TRAINING	76431	01/15/2013	\$ 500.00

607-000-12510-3320 MAINTENANCE SERVICE CONTRACT

VENDOR: RICOH USA INC						
1	JANUARY	5024597860	COPIER MAINTENANCE	76432	01/15/2013	\$ 271.49

607-000-12530-4300 CENTRAL PURCHASING/STORE

VENDOR: TIDMORE FLAGS						
1	JANUARY	104789	FLAGS	76545	01/31/2013	\$ 572.95

607-000-12530-5230 TELECOMMUNICATIONS

VENDOR: TREASURER OF VIRGINIA						
14	JANUARY	T254759	MONTHLY RECURRING CHARGES	3463	01/15/2013	\$ 10.73

VENDOR: VERIZON						
28	JANUARY	000027268895DEC	PHONE BILL	76461	01/15/2013	\$ 98.83

Total for 607-000-12530-5230 \$ 109.56

607-000-12530-6001 OFFICE SUPPLIES

VENDOR: JUDGE, THOMAS J						
1	JANUARY	STAPLESINVOICE	CALCULATOR	3543	01/31/2013	\$ 36.74

711-000-96100-2600 UNEMPLOYMENT INSURANCE CLAIMS

VENDOR: VIRGINIA EMPLOYMENT COMMISSION						
1	JANUARY	1890174QTRLY	QTRLY REIMBURSABLE BILLING	76463	01/15/2013	\$ 301.88
1	JANUARY	2075260QTLTY1231	QTRLY REIMBURSABLE BILLING	76463	01/15/2013	\$ 4,389.00

Total for 711-000-96100-2600 \$ 4,690.88

732-000-12530-3000 PURCHASED SERVICES - TRANSACTION FEE

VENDOR: WAGE WORKS						
1	JANUARY	125AI0214118	FLEX PLAN ADMIN FEE	76562	01/31/2013	\$ 622.25

735-000-12550-2300 Health Insurance Payments

VENDOR: ANTHEM BLUE CROSS/BLUE SHIELD						
1	JANUARY	100505-00		12884	01/31/2013	\$ 9,933.91

TOTAL DEFINITION TYPE 0 : \$ 16,737.78

TOTAL EXPENDITURES : \$ 16,737.78

TOTAL for FISCAL YEAR 2013 : \$ 16,737.78

=====

TOTAL PAYMENTS : \$ 16,737.78

Clarke Co. **Reconciliation of Appropriations** Year Ending June 30, 2013

05-Feb-13

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
04/30/12 Appropriations Resolution: Total	37,814,887	8,312,819	1,432,321	761,000	20,542,386	754,252	366,310	504,200	389,200	4,034,879	542,520	150,000	25,000
<i>Adjustments:</i>													
6/19/2012 Various One-Time School Items					92,543			40,000					
7/17/2012 Electoral Board Electronic Poll Books		3,400											
7/17/2012 Regional Jail VRS increase		12,044											
08/24/12 CCSA Land Use Fees		2,000											
11/20/12 Commonwealth Economic Dev pass-through							200,000						
11/20/12 Clerk of the Circuit Court Payroll		104,629											
11/20/12 School Operating Contingency					61,000								
11/20/12 School Transfer for Boyce Comcast					30,000			-30,000					
01/15/13 Sheriff Extradition		3,626											
01/15/13 Water Quality Management Grant		4,000											
02/19/13 <i>Historic Preservation Grants</i>		23,000											
02/19/13 <i>Tower Lease</i>		2,212											
02/19/13 <i>Insurance Corrections</i>		4,892											
02/19/13 <i>Textbooks, Technology, Radio System, ERP</i>					108,200			272,118					
Revised Appropriation	38,748,551	8,472,622	1,432,321	761,000	20,834,129	754,252	566,310	786,318	389,200	4,034,879	542,520	150,000	25,000
Change to Appropriation	933,664	159,803	0	0	291,743	0	200,000	282,118	0	0	0	0	0
Original Revenue Estimate	14,625,767	2,431,764	955,261	351,000	9,670,210	754,252	117,024	206,510		136,746	3,000	0	0
<i>Adjustments:</i>													
06/19/12 ARRA Revenue Error								-52,000					
11/20/12 Commonwealth Economic Dev pass-through							200,000						
11/20/12 Clerk of the Circuit Court Payroll		104,629											
11/20/12 School Operating Contingency					61,000								
01/15/13 Sheriff Extradition		3,626											
01/15/13 Water Quality Management Grant		4,000											
01/15/13 Commission on the Arts Grant		-4,000											
02/19/13 <i>Historic Preservation Grants</i>		23,000											
Revised Revenue Estimate	14,966,022	2,563,019	955,261	351,000	9,731,210	754,252	317,024	154,510	0	136,746	3,000	0	0
Change to Revenue Estimate	340,255	131,255	0	0	61,000	0	200,000	-52,000	0	0	0	0	0
Original Local Tax Funding	23,189,120	5,881,055	477,060	410,000	10,872,176	0	249,286	297,690	389,200	3,898,133	539,520	150,000	25,000
Revised Local Tax Funding	23,782,529	5,909,603	477,060	410,000	11,102,919	0	249,286	631,808	389,200	3,898,133	539,520	150,000	25,000
Change to Local Tax Funding	593,409	28,548	0	0	230,743	0	0	334,118	0	0	0	0	0

*Italics = Proposed actions*



*Title: General Fund Balance*

*Source: Clarke County Joint Administrative Services*

	<u>Prior</u>	<u>Current</u>
<b>General Fund Balance Year End FY 11</b>	15,177,059	15,177,059
Expenditure FY 12	(24,402,638)	(24,402,638)
Revenue FY 12	25,236,917	25,236,917
<b>General Fund Balance Year End FY 12</b>	16,011,338	16,011,338

**Adjustments and Designations**

<u>Designations</u>		
Liquidity Designation @ 12% of FY 13 Budgeted Operating Revenue	(\$2,985,415)	(\$2,985,415)
Stabilization Designation @ 3% of FY 13 Budgeted Operating Revenue	(746,354)	(746,354)
Continuing Local GF Appropriations for Capital Projects	(5,902,305)	(5,902,305)
School Capital/Debt	(1,448,000)	(1,448,000)
Government Construction/Debt	(759,562)	(759,562)
Property Acquisition	(265,000)	(265,000)
Conservation Easements from Government Savings	(153,462)	(153,462)
Community Facilities	(\$325,000)	(\$325,000)
Comprehensive Services Act Shortfall	(250,000)	(250,000)
Parks Master Plan	(100,000)	(100,000)
School Operating Carryover	(433,461)	(53,143)
Government Carryover Requests from Government Savings	(396,600)	(389,496)
Energy Efficiency	(200,000)	(200,000)
Data and Communications Technology	(350,000)	(350,000)
Joint Government Center Heating, Ventilation, and Air Conditioning	(240,000)	(240,000)
Landfill costs	(50,000)	(50,000)
Leave Liability	(75,000)	(75,000)
FY 13 Original Budget Surplus (Deficit)	(695,236)	(695,236)
<b>TOTAL Designations</b>	<b>(15,375,395)</b>	<b>(14,987,973)</b>
FY 13 Expenditure Budget Adjustments	(523,242)	(933,664)
FY 13 Revenue Budget Adjustments	317,255	340,255
Undesignated Fund Balance Projected June 30	429,956	429,956

1/31/2013									
Government Capital Projects									
January 31, 2013									
		FY 13 Original	FY13		Cumulative		Year-to Date		
Description	FY 12	Budget/	Supplemental	Inter-project	Budget	Outstanding	Expenditure/	Available	Notes
	Carryover	Revenue Estimate	Budget	Adjusts	With Adjusts	Encumbrance	Revenue	Balance	
<b>General Government Capital Expenditure</b>									
Sheriff's Equipment (fingerprinting, etc.)	20,827	8,925			29,752	8,591	334	20,827	
HVAC Systems	-	15,000		228,384	243,384	193,937		49,446	County portion of HVAC for JGC is 243,383.84 and Town's portion is 144,788.16
Auto Replacement	33,929	26,456			60,385	1,273	26,456	32,656	
Resurface Tennis Courts	90,000				90,000		36,599	53,401	
Pool Repair	19,999				19,999			19,999	
Fencing - Ballfield & Pool		10,000			10,000			10,000	
Additional Parking	10,000				10,000			10,000	
Sheriff's Vehicles	87,811	83,542		(39,769)	131,584	33,719	37,089	60,776	
Communications Study		50,000			50,000			50,000	
Sheriff's Mobile Radio System	15,580			(15,580)	-			-	
Park Expansion	30,000				30,000			30,000	
Phone System (E-911)		117,024		55,349	172,373	172,373		-	
Economic Development	332,803			150,891	483,694		306,180	177,514	
Technology Improvements	3,520	55,363			58,883		30,876	28,007	
Sheriff's Building Renovation	404,922			(228,384)	176,538			176,538	
Roofing	112,333				112,333			112,333	
Plan Updates	9,661			49,109	58,770			58,770	
Carpeting (Includes Gen Dist Courthouse Seating)	39,080				39,080		8,252	30,828	courthouse area, etc.
Landscaping	15,375				15,375			15,375	
Parks Westside Sitework/Parking	47,024				47,024			47,024	
Parks Signs/Pool Roof	20,000				20,000			20,000	
Recreation Center Additions/Wall Crack	647,559				647,559	138,934	417,306	91,319	
Systems Integration	75,900				75,900			75,900	
<b>Total Expenditure</b>	<b>2,016,323</b>	<b>366,310</b>	<b>-</b>	<b>200,000</b>	<b>2,582,633</b>	<b>548,828</b>	<b>863,091</b>	<b>1,170,714</b>	
<b>Revenue</b>			<b>366,310</b>						
Debt Proceeds	75,758				75,758			75,758	\$15,007.50 of the \$334,936 has been requested from RDA but not yet received
Senior Center Fund Raising	35,384				35,384		1,357	34,027	
Donation for Dog Park	3,035				3,035		1,162	1,873	
Commonwealth Revenue - Governors Opportunity Fund				200,000	200,000		200,000	-	
E-911 PSAP Grant		117,024			117,024			117,024	
<b>Total Revenue</b>	<b>114,177</b>	<b>117,024</b>	<b>-</b>	<b>200,000</b>	<b>431,201</b>		<b>202,519</b>	<b>228,682</b>	
<b>Capital Projects Fund Balance</b>			<b>117,024</b>						
Economic Development	332,803			(49,109)	283,694		106,180	177,514	
<b>Total Revenue and Fund Balance</b>	<b>446,980</b>	<b>117,024</b>	<b>-</b>	<b>150,891</b>	<b>714,895</b>			<b>406,196</b>	
<b>Total Expenditures less Revenue and Fund Balance</b>	<b>1,569,343</b>				<b>1,867,738</b>			<b>764,518</b>	

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 1  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
FD 100 GENERAL FUND							
PJT 000 NON-CATEGORICAL							
FUNC 11010 BOARD OF SUPERVISORS							
1300	SALARIES AND WAGES - PART TIME	\$ 13,800.00	\$ 5,750.00	\$ 1,150.00	\$ 8,050.00	\$ 0.00	100.00
2100	FICA BENEFITS	\$ 1,056.00	\$ 375.14	\$ 71.41	\$ 517.94	\$ 162.92	84.57
2300	HOSPITAL/MEDICAL PLANS	\$ 10,720.00	\$ 4,272.40	\$ 854.48	\$ 5,126.88	\$ 1,320.72	87.68
3100	PROFESSIONAL SERVICES	\$ 9,000.00	\$ 0.00	\$ 0.00	\$ 375.00	\$ 8,625.00	4.17
3600	ADVERTISING	\$ 6,000.00	\$ 0.00	\$ 112.00	\$ 1,388.00	\$ 4,612.00	23.13
5210	POSTAL SERVICES	\$ 300.00	\$ 0.00	\$ 0.00	\$ 46.14	\$ 253.86	15.38
5230	TELECOMMUNICATIONS	\$ 0.00	\$ 0.00	\$ 0.07	\$ 12.78	\$ 12.78	100.00
5307	PUBLIC OFFICIAL LIABILITY INS.	\$ 6,500.00	\$ 0.00	\$ 0.00	\$ 5,917.00	\$ 583.00	91.03
5540	TRAVEL CONVENTION & EDUCATION	\$ 3,000.00	\$ 0.00	\$ 90.00	\$ 4,389.90	\$ 1,389.90	146.33
5800	MISCELLANEOUS CHARGES	\$ 1,600.00	\$ 0.00	\$ 471.46	\$ 1,473.09	\$ 126.91	92.07
5810	DUES & ASSOC. MEMBERSHIPS	\$ 5,200.00	\$ 0.00	\$ 0.00	\$ 4,026.00	\$ 1,174.00	77.42
6001	OFFICE SUPPLIES	\$ 500.00	\$ 0.00	\$ 0.00	\$ 393.78	\$ 106.22	78.76
11010	BOARD OF SUPERVISORS	\$ 57,676.00	\$ 10,397.54	\$ 2,749.42	\$ 31,716.51	\$ 15,561.95	73.02
FUNC 12110 COUNTY ADMINISTRATOR							
1100	SALARIES - REGULAR	\$ 215,195.00	\$ 89,664.57	\$ 17,932.92	\$ 125,530.44	\$ 0.01	100.00
1300	SALARIES - PART TIME	\$ 0.00	\$ 0.00	\$ 0.00	\$ 706.25	\$ 706.25	100.00
2100	FICA BENEFITS	\$ 16,462.00	\$ 6,581.34	\$ 1,316.27	\$ 8,502.65	\$ 1,378.01	91.63
2210	VSRS BENEFITS	\$ 26,125.00	\$ 10,885.32	\$ 2,177.05	\$ 15,239.35	\$ 0.33	100.00
2300	HEALTH INSURANCE BENEFITS	\$ 18,423.00	\$ 7,676.05	\$ 1,535.21	\$ 10,746.47	\$ 0.48	100.00
2400	LIFE INSURANCE	\$ 2,561.00	\$ 1,066.97	\$ 213.41	\$ 1,493.85	\$ 0.18	99.99
2700	WORKERS COMPENSATION INSURANCE	\$ 190.00	\$ 0.00	\$ 0.00	\$ 191.63	\$ 1.63	100.86
3100	PROFESSIONAL SERVICES	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	0.00
3320	MAINTENANCE SERVICE CONTRACT	\$ 500.00	\$ 948.92	\$ 0.00	\$ 297.08	\$ 746.00	249.20
3500	PRINTING AND BINDING	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 528.73	\$ 1,471.27	26.44
5210	POSTAL SERVICES	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00
5230	TELECOMMUNICATIONS	\$ 1,000.00	\$ 363.67	\$ 61.00	\$ 371.85	\$ 264.48	73.55
5540	TRAVEL CONVENTION & EDUCATION	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 54.40	\$ 945.60	5.44
5800	MISCELLANEOUS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 188.58	\$ 188.58	100.00
5810	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 823.00	\$ 677.00	54.87
6001	OFFICE SUPPLIES	\$ 1,000.00	\$ 0.00	\$ 17.55	\$ 545.84	\$ 454.16	54.58
6008	VEHICLE AND EQUIP FUEL	\$ 1,200.00	\$ 0.00	\$ 94.84	\$ 554.00	\$ 646.00	46.17
6012	BOOKS AND SUBSCRIPTIONS	\$ 1,350.00	\$ 0.00	\$ 0.00	\$ 583.82	\$ 766.18	43.25
8201	MACHINERY & EQUIPMENT	\$ 0.00	\$ 0.00	\$ 68.93	\$ 68.93	\$ 68.93	100.00
8202	FURNITURE & FIXTURES	\$ 0.00	\$ 0.00	\$ 136.68	\$ 136.68	\$ 136.68	100.00
12110	COUNTY ADMINISTRATOR	\$ 293,006.00	\$ 117,186.84	\$ 23,553.86	\$ 166,563.55	\$ 9,255.61	96.84
FUNC 12210 LEGAL SERVICES							
1100	SALARIES/WAGES - REGULAR	\$ 34,554.00	\$ 16,185.00	\$ 3,237.00	\$ 14,451.13	\$ 3,917.87	88.66
2100	FICA	\$ 2,644.00	\$ 1,238.15	\$ 247.63	\$ 1,106.13	\$ 299.72	88.66
2210	VSRS	\$ 4,195.00	\$ 0.00	\$ 0.00	\$ 575.45	\$ 3,619.55	13.72
2400	LIFE INSURANCE	\$ 411.00	\$ 0.00	\$ 0.00	\$ 57.73	\$ 353.27	14.05
3100	PROFESSIONAL SERVICES	\$ 32,000.00	\$ 0.00	\$ 32.00	\$ 10,017.88	\$ 21,982.12	31.31
12210	LEGAL SERVICES	\$ 73,804.00	\$ 17,423.15	\$ 3,516.63	\$ 26,208.32	\$ 30,172.53	59.12
FUNC 12310 COMMISSIONER OF REVENUE							
1100	SALARIES - REGULAR	\$ 137,820.00	\$ 57,425.00	\$ 11,485.00	\$ 80,395.00	\$ 0.00	100.00
2100	FICA BENEFITS	\$ 10,544.00	\$ 4,028.83	\$ 805.78	\$ 5,640.46	\$ 874.71	91.70
2210	VSRS BENEFITS	\$ 16,731.00	\$ 6,971.39	\$ 1,394.28	\$ 9,759.96	\$ 0.35	100.00

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 2  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
2300	HEALTH INSURANCE BENEFITS	\$ 21,465.00	\$ 7,870.10	\$ 1,574.02	\$	\$ 11,018.14	\$ 2,576.76	88.00
2400	LIFE INSURANCE	\$ 1,640.00	\$ 683.41	\$ 136.66	\$	\$ 956.64	\$ 0.05	100.00
2700	WORKERS COMPENSATION INSURANCE	\$ 180.00	\$ 0.00	\$ 0.00	\$	\$ 122.73	\$ 57.27	68.18
3100	PROFESSIONAL SERVICES	\$ 100.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 100.00	0.00
3310	REPAIR & MAINTENANCE	\$ 100.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 100.00	0.00
3320	MAINTENANCE SERVICE CONTRACTS	\$ 750.00	\$ 127.88	\$ 0.00	\$	\$ 3,625.92	\$ 3,003.80	500.51
3500	PRINTING AND BINDING	\$ 1,200.00	\$ 0.00	\$ 0.00	\$	\$ 142.77	\$ 1,057.23	11.90
3600	ADVERTISING	\$ 500.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 500.00	0.00
4100	DATA PROCESSING	\$ 1,800.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 1,800.00	0.00
5210	POSTAL SERVICES	\$ 3,000.00	\$ 0.00	\$ 0.00	\$	\$ 850.59	\$ 2,149.41	28.35
5230	TELECOMMUNICATIONS	\$ 1,200.00	\$ 0.00	\$ 37.53	\$	\$ 227.13	\$ 972.87	18.93
5510	TRAVEL MILEAGE	\$ 600.00	\$ 0.00	\$ 0.00	\$	\$ 648.24	\$ 48.24	108.04
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,000.00	\$ 0.00	\$ 220.00	\$	\$ 1,118.87	\$ 881.13	55.94
5810	DUES & MEMBERSHIPS	\$ 1,000.00	\$ 0.00	\$ 0.00	\$	\$ 435.00	\$ 565.00	43.50
6001	OFFICE SUPPLIES	\$ 1,100.00	\$ 0.00	\$ 37.80	\$	\$ 490.15	\$ 609.85	44.56
6012	BOOKS AND SUBSCRIPTIONS	\$ 800.00	\$ 0.00	\$ 100.00	\$	\$ 153.00	\$ 647.00	19.12
8201	MACHINERY & EQUIPMENT	\$ 200.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 200.00	0.00
12310	COMMISSIONER OF REVENUE	\$ 202,730.00	\$ 77,106.61	\$ 15,791.07	\$	\$ 115,584.60	\$ 10,038.79	95.05
3320	FUNC 12320 ASSESSOR MAINTENANCE SERVICE CONTRACT	\$ 3,500.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 3,500.00	0.00
1100	FUNC 12410 TREASURER SALARIES - REGULAR	\$ 161,427.00	\$ 67,261.25	\$ 13,452.25	\$	\$ 94,165.75	\$ 0.00	100.00
2100	FICA BENEFITS	\$ 12,350.00	\$ 5,103.71	\$ 1,020.76	\$	\$ 7,145.26	\$ 101.03	99.18
2210	VSRS BENEFITS	\$ 19,597.00	\$ 8,165.53	\$ 1,633.10	\$	\$ 11,431.70	\$ 0.23	100.00
2300	HEALTH INSURANCE BENEFITS	\$ 10,254.00	\$ 4,272.64	\$ 854.48	\$	\$ 5,981.36	\$ 0.00	100.00
2400	LIFE INSURANCE	\$ 1,921.00	\$ 800.47	\$ 160.07	\$	\$ 1,120.51	\$ 0.02	100.00
2700	WORKERS COMPENSATION INSURANCE	\$ 210.00	\$ 0.00	\$ 0.00	\$	\$ 143.75	\$ 66.25	68.45
3100	PROFESSIONAL SERVICES	\$ 300.00	\$ 0.00	\$ 517.05	\$	\$ 627.30	\$ 327.30	209.10
3320	MAINTENANCE SERVICE CONTRACT	\$ 400.00	\$ 127.88	\$ 0.00	\$	\$ 59.77	\$ 212.35	46.91
3500	PRINTING AND BINDING	\$ 8,500.00	\$ 0.00	\$ 0.00	\$	\$ 4,968.61	\$ 3,531.39	58.45
3600	ADVERTISING	\$ 1,000.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 1,000.00	0.00
5210	POSTAL SERVICES	\$ 19,000.00	\$ 0.00	\$ 0.00	\$	\$ 9,024.10	\$ 9,975.90	47.50
5230	TELECOMMUNICATIONS	\$ 800.00	\$ 0.00	\$ 5.49	\$	\$ 77.99	\$ 722.01	9.75
5306	SURETY BONDS	\$ 110.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 110.00	0.00
5510	TRAVEL MILEAGE	\$ 250.00	\$ 0.00	\$ 0.00	\$	\$ 72.15	\$ 177.85	28.86
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,000.00	\$ 0.00	\$ 0.00	\$	\$ 1,180.47	\$ 819.53	59.02
5810	DUES & MEMBERSHIPS	\$ 1,000.00	\$ 0.00	\$ 0.00	\$	\$ 680.00	\$ 320.00	68.00
6001	OFFICE SUPPLIES	\$ 4,500.00	\$ 0.00	\$ 58.50	\$	\$ 1,731.18	\$ 2,768.82	38.47
6022	SUPPLIES - DOG TAGS	\$ 750.00	\$ 0.00	\$ 0.00	\$	\$ 743.00	\$ 7.00	99.07
12410	TREASURER	\$ 244,369.00	\$ 85,731.48	\$ 17,701.70	\$	\$ 139,152.90	\$ 19,484.62	92.03
1100	FUNC 12510 DATA PROCESSING SALARIES & WAGES - REGULAR	\$ 122,425.00	\$ 51,010.42	\$ 10,202.08	\$	\$ 71,414.56	\$ 0.02	100.00
1300	SALARIES - PART TIME	\$ 0.00	\$ 0.00	\$ 255.00	\$	\$ 1,590.00	\$ 1,590.00	100.00
2100	FICA BENEFITS	\$ 9,366.00	\$ 3,656.30	\$ 750.77	\$	\$ 5,092.74	\$ 616.96	93.41
2210	VSRS	\$ 14,862.00	\$ 6,192.62	\$ 1,238.54	\$	\$ 8,669.78	\$ 0.40	100.00
2300	HOSPITAL/MEDICAL PLANS	\$ 13,762.00	\$ 5,539.85	\$ 1,107.97	\$	\$ 7,949.84	\$ 272.31	98.02
2400	LIFE INSURANCE	\$ 1,457.00	\$ 607.00	\$ 121.41	\$	\$ 849.86	\$ 0.14	99.99
2700	WORKER'S COMPENSATION	\$ 150.00	\$ 0.00	\$ 0.00	\$	\$ 110.32	\$ 39.68	73.55
3100	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 1,100.00	\$ 200.00	\$	\$ 1,725.00	\$ 7,175.00	28.25
3320	MAINTENANCE SERVICE CONTRACT	\$ 42,000.00	\$ 5,684.32	\$ 6,003.30	\$	\$ 33,294.38	\$ 3,021.30	92.81
5210	POSTAL SERVICES	\$ 500.00	\$ 0.00	\$ 0.00	\$	\$ 7.11	\$ 492.89	1.42
5230	TELECOMMUNICATIONS	\$ 35,000.00	\$ 5,802.50	\$ 3,788.84	\$	\$ 21,770.57	\$ 7,426.93	78.78
5540	TRAVEL CONVENTION & EDUCATION	\$ 500.00	\$ 0.00	\$ 108.45	\$	\$ 207.41	\$ 292.59	41.48
6001	OFFICE SUPPLIES	\$ 2,000.00	\$ 0.00	\$ 0.00	\$	\$ 1,019.16	\$ 980.84	50.96

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 3  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
6012	BOOKS & SUBSCRIPTIONS	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00
8201	MACHINERY & EQUIPMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 428.29	\$ 428.29	100.00
8207	BDP EQUIPMENT	\$ 19,000.00	\$ 1,033.00	\$ 32.00	\$ 6,392.46	\$ 11,574.54	39.08
12510	DATA PROCESSING	\$ 271,222.00	\$ 80,626.01	\$ 23,808.36	\$ 160,521.48	\$ 30,074.51	88.91
FUNC 13100 ELECTORAL BOARD AND OFFICIALS							
1300	SALARIES - PART TIME	\$ 7,512.00	\$ 0.00	\$ 0.00	\$ 2,004.64	\$ 5,507.36	26.69
2100	FICA	\$ 575.00	\$ 0.00	\$ 0.00	\$ 153.35	\$ 421.65	26.67
2700	WORKER'S COMPENSATION	\$ 15.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15.00	0.00
3000	PURCHASED SERVICES	\$ 4,200.00	\$ 0.00	\$ 0.00	\$ 2,735.22	\$ 1,464.78	65.12
3160	ELECTORAL BOARD SERVICES	\$ 8,525.00	\$ 0.00	\$ 0.00	\$ 6,138.00	\$ 2,387.00	72.00
3320	MAINTENANCE SERVICE CONTRACT	\$ 5,220.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,220.00	0.00
3500	PRINTING AND BINDING	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 264.55	\$ 2,235.45	10.58
3600	ADVERTISING	\$ 340.00	\$ 0.00	\$ 0.00	\$ 120.28	\$ 219.72	35.38
5210	POSTAL SERVICES	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 1,092.75	\$ 1,407.25	43.71
5400	LEASES AND RENTALS	\$ 1,050.00	\$ 0.00	\$ 0.00	\$ 525.00	\$ 525.00	50.00
5510	TRAVEL MILEAGE	\$ 350.00	\$ 0.00	\$ 0.00	\$ 81.90	\$ 268.10	23.40
5540	TRAVEL CONVENTION & EDUCATION	\$ 600.00	\$ 0.00	\$ 0.00	\$ 9.53	\$ 590.47	1.59
5810	DUES, SUBSCRIPTIONS & MEMBERSHIPS	\$ 190.00	\$ 0.00	\$ 0.00	\$ 125.00	\$ 65.00	65.79
6000	MATERIAL AND SUPPLIES	\$ 600.00	\$ 0.00	\$ 0.00	\$ 372.16	\$ 227.84	62.03
8201	MACHINERY & EQUIPMENT	\$ 3,400.00	\$ 0.00	\$ 3,555.99	\$ 3,584.24	\$ 184.24	105.42
13100	ELECTORAL BOARD AND OFFICIALS	\$ 37,577.00	\$ 0.00	\$ 3,555.99	\$ 17,206.62	\$ 20,370.38	45.79
FUNC 13200 REGISTRAR							
1100	SALARIES - REGULAR	\$ 45,531.00	\$ 18,971.25	\$ 3,794.25	\$ 26,559.75	\$ 0.00	100.00
1300	SALARIES - PART TIME	\$ 8,840.00	\$ 0.00	\$ 758.00	\$ 5,749.00	\$ 3,091.00	65.03
2100	FICA BENEFITS	\$ 4,160.00	\$ 1,458.20	\$ 349.64	\$ 2,481.29	\$ 220.51	94.70
2210	VSRS BENEFITS	\$ 5,527.00	\$ 2,303.12	\$ 460.62	\$ 3,224.34	\$ 0.46	100.01
2400	LIFE INSURANCE	\$ 542.00	\$ 225.77	\$ 45.15	\$ 316.05	\$ 0.18	99.97
2700	WORKERS COMPENSATION INSURANCE	\$ 105.00	\$ 0.00	\$ 0.00	\$ 41.32	\$ 63.68	39.35
3310	REPAIR & MAINTENANCE	\$ 200.00	\$ 0.00	\$ 0.00	\$ 251.25	\$ 51.25	125.63
3320	MAINTENANCE & SERVICE CONTRACT	\$ 100.00	\$ 150.14	\$ 0.00	\$ 29.86	\$ 80.00	180.00
5230	TELECOMMUNICATIONS	\$ 900.00	\$ 363.67	\$ 50.31	\$ 345.72	\$ 190.61	78.82
5510	TRAVEL MILEAGE	\$ 150.00	\$ 0.00	\$ 0.00	\$ 148.12	\$ 1.88	98.75
5540	TRAVEL CONVENTION & EDUCATION	\$ 850.00	\$ 0.00	\$ 13.84	\$ 300.83	\$ 549.17	35.39
5810	DUES & SUBSCRIPTIONS	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150.00	0.00
6001	OFFICE SUPPLIES	\$ 700.00	\$ 0.00	\$ 14.56	\$ 657.05	\$ 42.95	93.86
13200	REGISTRAR	\$ 67,755.00	\$ 23,472.15	\$ 5,486.37	\$ 40,104.58	\$ 4,178.27	93.83
FUNC 21100 CIRCUIT COURT							
5841	COMPENSATION OF JURORS	\$ 2,000.00	\$ 0.00	\$ 180.00	\$ 1,080.00	\$ 920.00	54.00
5842	JURY COMMISSIONERS	\$ 180.00	\$ 0.00	\$ 180.00	\$ 180.00	\$ 0.00	100.00
7001	SHARED COURT SERVICES	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 9,591.00	\$ 409.00	95.91
21100	CIRCUIT COURT	\$ 12,180.00	\$ 0.00	\$ 360.00	\$ 10,851.00	\$ 1,329.00	89.09
FUNC 21200 GENERAL DISTRICT COURT							
3150	LEGAL	\$ 0.00	\$ 0.00	\$ 120.00	\$ 675.00	\$ 675.00	100.00
3320	MAINTENANCE SERVICE CONTRACT	\$ 0.00	\$ 140.70	\$ 0.00	\$ 59.30	\$ 200.00	100.00
5210	POSTAL SERVICES	\$ 744.00	\$ 649.00	\$ 162.00	\$ 417.07	\$ 322.07	143.29
5230	TELECOMMUNICATIONS	\$ 2,000.00	\$ 0.00	\$ 263.77	\$ 1,211.13	\$ 788.87	60.56
5810	DUES & MEMBERSHIPS	\$ 85.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 85.00	0.00
6001	OFFICE SUPPLIES	\$ 1,500.00	\$ 0.00	\$ 4.75	\$ 307.90	\$ 1,192.10	20.53
6012	BOOKS AND SUBSCRIPTIONS	\$ 600.00	\$ 0.00	\$ 0.00	\$ 128.04	\$ 471.96	21.34
8201	MACHINERY & EQUIPMENT	\$ 135.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 135.00	0.00

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 4  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
21200	GENERAL DISTRICT COURT	\$ 5,064.00	\$ 789.70	\$	550.52	\$ 2,798.44	\$ 1,475.86	70.86
	FUNC 21300 MAGISTRATE							
5230	TELECOMMUNICATIONS	\$ 1,000.00	\$ 0.00	\$	13.57	\$ 81.09	\$ 918.91	8.11
	FUNC 21500 JUVENILE & DOMESTIC RELATIONS OFFICE							
3320	MAINTENANCE SERVICE CONTRACT	\$ 1,221.00	\$ 234.24	\$	79.38	\$ 165.76	\$ 821.00	32.76
5210	POSTAL SERVICES	\$ 550.00	\$ 373.00	\$	0.00	\$ 97.65	\$ 79.35	85.57
5230	TELECOMMUNICATIONS	\$ 700.00	\$ 0.00	\$	65.94	\$ 385.59	\$ 314.41	55.08
5810	DUES & MEMBERSHIPS	\$ 300.00	\$ 0.00	\$	0.00	\$ 40.00	\$ 260.00	13.33
6001	OFFICE SUPPLIES	\$ 2,000.00	\$ 0.00	\$	0.00	\$ 294.65	\$ 1,705.35	14.73
21500	JUVENILE & DOMESTIC RELATIONS OF	\$ 4,771.00	\$ 607.24	\$	145.32	\$ 983.65	\$ 3,180.11	33.35
	FUNC 21600 CLERK OF THE CIRCUIT COURT							
1100	Salaries - Regular	\$ 126,029.00	\$ 68,059.65	\$	13,611.93	\$ 58,447.72	\$ 478.37-	100.38
1300	Salaries - Part Time	\$ 0.00	\$ 0.00	\$	322.50	\$ 1,272.50	\$ 1,272.50-	100.00
2100	FICA BENEFITS	\$ 12,814.00	\$ 5,301.31	\$	1,084.94	\$ 7,515.36	\$ 2.67-	100.02
2210	VSRS BENEFITS	\$ 20,335.00	\$ 8,262.44	\$	1,652.49	\$ 11,592.07	\$ 480.49	97.64
2300	HEALTH INSURANCE BENEFITS	\$ 10,300.00	\$ 4,272.40	\$	854.48	\$ 5,981.36	\$ 46.24	99.55
2400	LIFE INSURANCE	\$ 1,993.00	\$ 809.92	\$	161.98	\$ 1,152.66	\$ 30.42	98.47
2700	WORKER'S COMPENSATION	\$ 180.00	\$ 0.00	\$	0.00	\$ 147.55	\$ 32.45	81.97
3100	PROFESSIONAL SERVICES	\$ 3,000.00	\$ 0.00	\$	0.00	\$ 2,261.71	\$ 738.29	75.39
3310	REPAIR & MAINTENANCE	\$ 150.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 150.00	0.00
3320	MAINTENANCE SERVICE CONTRACT	\$ 1,000.00	\$ 159.00	\$	243.00	\$ 645.00	\$ 196.00	80.40
3500	PRINTING AND BINDING	\$ 300.00	\$ 0.00	\$	0.00	\$ 654.08	\$ 354.08-	218.03
3510	MICROFILMING	\$ 7,000.00	\$ 0.00	\$	511.12	\$ 3,978.82	\$ 3,021.18	56.84
5210	POSTAL SERVICES	\$ 3,000.00	\$ 0.00	\$	0.00	\$ 1,172.55	\$ 1,827.45	39.09
5230	TELECOMMUNICATIONS	\$ 1,000.00	\$ 0.00	\$	68.60	\$ 407.35	\$ 592.65	40.73
6001	OFFICE SUPPLIES	\$ 4,350.00	\$ 0.00	\$	1,000.06	\$ 3,372.15	\$ 977.85	77.52
8207	EDP EQUIPMENT	\$ 1,650.00	\$ 0.00	\$	1,650.00	\$ 1,650.00	\$ 0.00	100.00
21600	CLERK OF THE CIRCUIT COURT	\$ 193,101.00	\$ 86,864.72	\$	21,161.10	\$ 100,250.88	\$ 5,985.40	96.90
	FUNC 21900 VICTIM/WITNESS PROGRAM							
1300	SALARIES/WAGES - PART TIME	\$ 28,965.00	\$ 12,068.79	\$	2,413.74	\$ 16,896.18	\$ 0.03	100.00
2100	FICA	\$ 2,217.00	\$ 912.82	\$	182.56	\$ 1,277.92	\$ 26.26	98.82
2210	VSRS	\$ 3,516.00	\$ 1,465.14	\$	293.03	\$ 2,051.21	\$ 0.35-	100.01
2300	Health Insurance	\$ 3,978.00	\$ 2,136.20	\$	427.24	\$ 2,990.68	\$ 1,148.88-	128.88
2400	LIFE INSURANCE	\$ 345.00	\$ 185.06	\$	37.02	\$ 259.13	\$ 99.19-	128.75
2700	WORKER'S COMPENSATION	\$ 0.00	\$ 0.00	\$	0.00	\$ 33.24	\$ 33.24-	100.00
3000	PURCHASED SERVICES	\$ 0.00	\$ 0.00	\$	0.00	\$ 150.00-	\$ 150.00	100.00
5230	TELECOMMUNICATIONS	\$ 0.00	\$ 0.00	\$	11.85	\$ 44.74	\$ 44.74-	100.00
5540	TRAVEL CONVENTION & EDUCATION	\$ 500.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 500.00	0.00
6001	OFFICE SUPPLIES	\$ 220.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 220.00	0.00
21900	VICTIM/WITNESS PROGRAM	\$ 39,741.00	\$ 16,768.01	\$	3,365.44	\$ 23,403.10	\$ 430.11-	101.08
	FUNC 21920 COURT SERVICES DETOXIFICATION							
3845	PURCHASED SERVICES - DETOX	\$ 1,000.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 1,000.00	0.00
	FUNC 21930 BLUE RIDGE LEGAL SERVICES							
5699	CIVIC CONTRIBUTIONS	\$ 2,000.00	\$ 0.00	\$	0.00	\$ 2,000.00	\$ 0.00	100.00
	FUNC 21940 REGIONAL COURT SERVICES							
5699	CIVIC CONTRIBUTIONS	\$ 3,759.00	\$ 0.00	\$	0.00	\$ 3,759.00	\$ 0.00	100.00
	FUNC 22100 COMMONWEALTH'S ATTORNEY							
1100	SALARIES - REGULAR	\$ 183,840.00	\$ 77,335.76	\$	15,467.16	\$ 107,230.52	\$ 726.28-	100.40

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 5  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
1300	SALARIES - PART TIME	\$ 12,300.00	\$ 0.00	\$ 1,192.00	\$ 7,240.00	\$ 5,060.00	58.86	
2100	FICA BENEFITS	\$ 15,005.00	\$ 6,770.10	\$ 1,446.36	\$ 9,408.50	\$ 1,173.60	107.82	
2210	VRSR BENEFITS	\$ 22,318.00	\$ 8,783.23	\$ 1,756.65	\$ 12,879.09	\$ 655.68	97.06	
2300	HEALTH INSURANCE BENEFITS	\$ 10,163.00	\$ 4,272.40	\$ 854.48	\$ 5,981.36	\$ 90.76	100.89	
2400	LIFE INSURANCE	\$ 2,188.00	\$ 860.97	\$ 172.19	\$ 1,263.78	\$ 63.25	97.11	
2700	WORKERS COMPENSATION INSURANCE	\$ 210.00	\$ 0.00	\$ 0.00	\$ 174.59	\$ 35.41	83.14	
3320	MAINTENANCE SERVICE CONTRACT	\$ 1,000.00	\$ 127.80	\$ 95.85	\$ 384.76	\$ 487.44	51.26	
5210	POSTAL SERVICES	\$ 900.00	\$ 0.00	\$ 0.00	\$ 350.25	\$ 549.75	38.92	
5230	TELECOMMUNICATIONS	\$ 600.00	\$ 0.00	\$ 40.36	\$ 273.17	\$ 326.83	45.53	
5540	TRAVEL CONVENTION & EDUCATION	\$ 3,500.00	\$ 0.00	\$ 100.00	\$ 1,577.18	\$ 1,922.82	45.06	
5549	WITNESS TRAVEL EXPENDITURES	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00	0.00	
5810	DUES & MEMBERSHIPS	\$ 1,030.00	\$ 0.00	\$ 0.00	\$ 520.00	\$ 510.00	50.49	
6001	OFFICE SUPPLIES	\$ 1,300.00	\$ 0.00	\$ 66.10	\$ 918.39	\$ 381.61	70.65	
6012	BOOKS AND SUBSCRIPTIONS	\$ 950.00	\$ 0.00	\$ 0.00	\$ 681.03	\$ 268.97	71.69	
22100	COMMONWEALTH'S ATTORNEY	\$ 256,304.00	\$ 98,150.26	\$ 21,191.15	\$ 148,882.62	\$ 9,271.12	96.38	
	FUNC 31200 SHERIFF							
1100	SALARIES - REGULAR	\$ 1,000,168.00	\$ 417,128.75	\$ 83,425.75	\$ 584,480.25	\$ 1,441.00	100.14	
1300	SALARIES - PART TIME	\$ 20,000.00	\$ 0.00	\$ 2,842.77	\$ 9,336.95	\$ 10,663.05	46.68	
2100	FICA BENEFITS	\$ 78,045.00	\$ 29,958.05	\$ 6,209.10	\$ 42,677.16	\$ 5,409.79	93.07	
2210	VRSR BENEFITS	\$ 121,420.00	\$ 50,639.41	\$ 10,127.89	\$ 70,895.23	\$ 114.64	100.09	
2300	HEALTH INSURANCE BENEFITS	\$ 113,555.00	\$ 47,507.15	\$ 9,501.45	\$ 66,510.15	\$ 462.30	100.41	
2400	LIFE INSURANCE	\$ 11,902.00	\$ 4,963.91	\$ 992.75	\$ 6,949.31	\$ 11.22	100.09	
2700	WORKERS COMPENSATION INSURANCE	\$ 10,500.00	\$ 0.00	\$ 0.00	\$ 10,828.69	\$ 328.69	103.13	
2860	LINE OF DUTY BENEFITS	\$ 7,061.00	\$ 0.00	\$ 0.00	\$ 7,060.50	\$ 0.50	99.99	
3100	PROFESSIONAL SERVICES	\$ 18,200.00	\$ 0.00	\$ 108.20	\$ 1,581.02	\$ 16,618.98	8.69	
3310	REPAIR & MAINTENANCE	\$ 3,000.00	\$ 0.00	\$ 0.00	\$ 2,587.13	\$ 412.87	86.24	
3320	MAINTENANCE SERVICE CONTRACT	\$ 23,000.00	\$ 2,935.18	\$ 0.00	\$ 8,293.82	\$ 11,771.00	48.82	
3350	INSURED REPAIRS	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00	0.00	
5210	POSTAL SERVICES	\$ 3,000.00	\$ 0.00	\$ 7.00	\$ 980.99	\$ 2,019.01	32.70	
5230	TELECOMMUNICATIONS	\$ 12,000.00	\$ 8,968.35	\$ 1,528.42	\$ 9,152.58	\$ 6,120.93	151.01	
5305	MOTOR VEHICLE INSURANCE	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 12,325.00	\$ 2,675.00	82.17	
5530	TRAVEL SUBSISTANCE & LODGING	\$ 11,626.00	\$ 0.00	\$ 188.34	\$ 7,326.86	\$ 4,299.14	63.02	
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 904.00	\$ 1,596.00	36.16	
5800	MISCELLANEOUS CHARGES	\$ 2,000.00	\$ 0.00	\$ 8.80	\$ 147.59	\$ 1,852.41	7.38	
5810	DUES & MEMBERSHIPS	\$ 2,500.00	\$ 0.00	\$ 45.00	\$ 1,743.00	\$ 757.00	69.72	
6001	OFFICE SUPPLIES	\$ 3,500.00	\$ 0.00	\$ 302.28	\$ 2,665.52	\$ 834.48	76.16	
6007	REPAIR AND MAINTENANCE SUPPLIES	\$ 39,900.00	\$ 10,639.77	\$ 1,954.52	\$ 15,458.39	\$ 13,801.84	65.41	
6008	VEHICLE AND EQUIP FUEL	\$ 75,000.00	\$ 0.00	\$ 11,034.40	\$ 43,529.80	\$ 31,470.20	58.04	
6010	POLICE SUPPLIES	\$ 5,000.00	\$ 7,848.75	\$ 1,273.84	\$ 2,568.75	\$ 5,417.50	208.35	
6011	UNIFORM AND WEARING APPAREL	\$ 7,000.00	\$ 0.00	\$ 383.64	\$ 2,659.83	\$ 4,340.17	38.00	
6017	AMMUNITION	\$ 7,000.00	\$ 7,799.59	\$ 0.00	\$ 228.52	\$ 1,028.11	114.69	
6024	INSURED REPAIRS	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000.00	0.00	
31200	SHERIFF	\$ 1,598,877.00	\$ 588,388.91	\$ 129,934.15	\$ 910,891.04	\$ 99,597.05	93.77	
	FUNC 31210 CRIMINAL JUSTICE TRAINING CENTER							
5699	CIVIC CONTRIBUTIONS	\$ 16,000.00	\$ 0.00	\$ 0.00	\$ 16,300.00	\$ 300.00	101.88	
	FUNC 31220 DRUG TASK FORCE							
5699	CIVIC CONTRIBUTIONS	\$ 9,500.00	\$ 0.00	\$ 2,462.98	\$ 4,833.08	\$ 4,666.92	50.87	
	FUNC 32100 EMERGENCY MEDICAL SERVICES							
1100	SALARIES - REGULAR	\$ 254,212.00	\$ 107,752.67	\$ 23,825.69	\$ 147,937.85	\$ 1,478.52	100.58	
1300	SALARIES - PART TIME	\$ 18,000.00	\$ 0.00	\$ 2,730.00	\$ 17,610.00	\$ 390.00	97.83	
2100	FICA BENEFITS	\$ 20,824.00	\$ 8,243.08	\$ 1,874.33	\$ 11,564.45	\$ 1,016.47	95.12	
2210	VRSR BENEFITS	\$ 26,195.00	\$ 10,915.88	\$ 1,910.30	\$ 13,361.56	\$ 1,917.56	92.68	
2300	HEALTH INSURANCE BENEFITS	\$ 31,642.00	\$ 13,183.75	\$ 2,636.75	\$ 18,457.25	\$ 1.00	100.00	

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 6  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
2400	LIFE INSURANCE	\$ 2,568.00	\$ 1,025.07	\$ 187.24	\$	\$ 1,309.57	\$ 233.36	90.91
2700	WORKERS COMPENSATION INSURANCE	\$ 13,125.00	\$ 0.00	\$ 0.00	\$	\$ 14,755.52	\$ 1,630.52	112.42
2860	LINE OF DUTY BENEFITS	\$ 2,158.00	\$ 0.00	\$ 0.00	\$	\$ 2,157.50	\$ 0.50	99.98
5230	TELECOMMUNICATIONS	\$ 800.00	\$ 0.00	\$ 2.76	\$	\$ 574.85	\$ 225.15	71.86
5540	TRAVEL CONVENTION & EDUCATION	\$ 100.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 100.00	0.00
6001	OFFICE SUPPLIES	\$ 400.00	\$ 0.00	\$ 0.00	\$	\$ 67.25	\$ 332.75	16.81
6008	VEHICLE AND EQUIP FUEL	\$ 1,500.00	\$ 0.00	\$ 93.24	\$	\$ 289.50	\$ 1,210.50	19.30
6011	UNIFORM AND WEARING APPAREL	\$ 1,100.00	\$ 0.00	\$ 0.00	\$	\$ 1,091.70	\$ 8.30	99.25
32100	EMERGENCY MEDICAL SERVICES	\$ 372,624.00	\$ 141,120.45	\$ 33,260.31	\$	\$ 229,177.00	\$ 2,326.55	99.38
	FUNC 32200 VOLUNTEER FIRE COMPANIES							
5697	TWO FOR LIFE DISTRIBUTION	\$ 15,722.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 15,722.00	0.00
5698	FIRE PROGRAMS DISTRIBUTION	\$ 25,183.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 25,183.00	0.00
32200	VOLUNTEER FIRE COMPANIES	\$ 40,905.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 40,905.00	0.00
	FUNC 32201 BLUE RIDGE VOLUNTEER FIRE COMPANY							
2860	LINE OF DUTY BENEFITS	\$ 1,600.00	\$ 0.00	\$ 0.00	\$	\$ 1,827.00	\$ 227.00	114.19
5699	CIVIC CONTRIBUTIONS	\$ 50,000.00	\$ 0.00	\$ 12,500.00	\$	\$ 37,500.00	\$ 12,500.00	75.00
32201	BLUE RIDGE VOLUNTEER FIRE COMPAN	\$ 51,600.00	\$ 0.00	\$ 12,500.00	\$	\$ 39,327.00	\$ 12,273.00	76.22
	FUNC 32202 BOYCE VOLUNTEER FIRE COMPANY							
2860	LINE OF DUTY BENEFITS	\$ 2,500.00	\$ 0.00	\$ 0.00	\$	\$ 2,898.00	\$ 398.00	115.92
5699	CIVIC CONTRIBUTIONS	\$ 50,000.00	\$ 0.00	\$ 0.00	\$	\$ 25,000.00	\$ 25,000.00	50.00
32202	BOYCE VOLUNTEER FIRE COMPANY	\$ 52,500.00	\$ 0.00	\$ 0.00	\$	\$ 27,898.00	\$ 24,602.00	53.14
	FUNC 32203 ENDERS VOLUNTEER FIRE COMPANY							
2860	LINE OF DUTY BENEFITS	\$ 3,500.00	\$ 0.00	\$ 0.00	\$	\$ 3,969.00	\$ 469.00	113.40
5699	CIVIC CONTRIBUTIONS	\$ 75,000.00	\$ 0.00	\$ 18,750.00	\$	\$ 56,250.00	\$ 18,750.00	75.00
32203	ENDERS VOLUNTEER FIRE COMPANY	\$ 78,500.00	\$ 0.00	\$ 18,750.00	\$	\$ 60,219.00	\$ 18,281.00	76.71
	FUNC 32204 SHENDANDOAH FARMS VOLUNTEER FIRE COMPANY							
2860	LINE OF DUTY BENEFITS	\$ 1,200.00	\$ 0.00	\$ 0.00	\$	\$ 1,386.00	\$ 186.00	115.50
5699	CIVIC CONTRIBUTIONS	\$ 50,000.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 50,000.00	0.00
32204	SHENDANDOAH FARMS VOLUNTEER FIRE	\$ 51,200.00	\$ 0.00	\$ 0.00	\$	\$ 1,386.00	\$ 49,814.00	2.71
	FUNC 32300 LORD FAIRFAX EMERGENCY MEDICAL							
5699	CIVIC CONTRIBUTION	\$ 4,929.00	\$ 0.00	\$ 0.00	\$	\$ 4,929.00	\$ 0.00	100.00
	FUNC 32400 FORESTRY SERVICE							
5699	CIVIC CONTRIBUTION	\$ 2,231.00	\$ 0.00	\$ 0.00	\$	\$ 2,230.65	\$ 0.35	99.98
	FUNC 33100 REGIONAL JAIL							
7000	JOINT OPERATIONS	\$ 465,093.00	\$ 0.00	\$ 116,284.25	\$	\$ 232,568.50	\$ 232,524.50	50.00
	FUNC 33200 JUVENILE DETENTION							
3840	PURCHASED SERVICES - DETENTION C	\$ 50,818.00	\$ 0.00	\$ 0.00	\$	\$ 25,408.62	\$ 25,409.38	50.00
	FUNC 33300 PROBATION OFFICE							
5210	POSTAL SERVICES	\$ 125.00	\$ 0.00	\$ 0.00	\$	\$ 111.00	\$ 14.00	88.80
5230	TELECOMMUNICATIONS	\$ 500.00	\$ 0.00	\$ 5.36	\$	\$ 165.28	\$ 334.72	33.06
6001	OFFICE SUPPLIES	\$ 300.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 300.00	0.00
33300	PROBATION OFFICE	\$ 925.00	\$ 0.00	\$ 5.36	\$	\$ 276.28	\$ 648.72	29.87



CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 7  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
<b>FUNC 34100 BUILDING INSPECTIONS</b>								
1100	SALARIES - REGULAR	\$ 98,455.00	\$ 41,022.93	\$ 8,204.58	\$ 57,432.06	\$ 0.01	100.00	
2100	FICA BENEFITS	\$ 7,532.00	\$ 2,856.39	\$ 571.30	\$ 3,998.98	\$ 676.63	91.02	
2210	VSRS BENEFITS	\$ 11,952.00	\$ 4,980.22	\$ 996.03	\$ 6,972.21	\$ 0.43	100.00	
2300	HEALTH INSURANCE BENEFITS	\$ 11,186.00	\$ 4,661.30	\$ 932.10	\$ 6,524.70	\$ 0.00	100.00	
2400	LIFE INSURANCE	\$ 1,172.00	\$ 488.15	\$ 97.64	\$ 683.46	\$ 0.39	99.97	
2700	WORKERS COMPENSATION INSURANCE	\$ 895.00	\$ 0.00	\$ 0.00	\$ 1,020.20	\$ 125.20	113.99	
3320	MAINTENANCE SERVICE CONTRACT	\$ 1,900.00	\$ 698.12	\$ 0.00	\$ 1,511.88	\$ 310.00	116.32	
3500	PRINTING AND BINDING	\$ 600.00	\$ 0.00	\$ 0.00	\$ 73.05	\$ 526.95	12.17	
3600	ADVERTISING	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150.00	0.00	
5210	POSTAL SERVICES	\$ 150.00	\$ 0.00	\$ 0.00	\$ 53.50	\$ 96.50	35.67	
5230	TELECOMMUNICATIONS	\$ 1,300.00	\$ 210.26	\$ 29.49	\$ 340.30	\$ 749.44	42.35	
5510	TRAVEL MILEAGE	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
5540	TRAVEL CONVENTION & EDUCATION	\$ 600.00	\$ 0.00	\$ 0.00	\$ 260.00	\$ 340.00	43.33	
5810	DUES & MEMBERSHIPS	\$ 500.00	\$ 0.00	\$ 70.00	\$ 70.00	\$ 430.00	14.00	
6001	OFFICE SUPPLIES	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 120.50	\$ 1,379.50	8.03	
6008	VEHICLE AND EQUIP FUEL	\$ 2,500.00	\$ 0.00	\$ 140.95	\$ 1,189.87	\$ 1,310.13	47.59	
6012	BOOKS AND SUBSCRIPTIONS	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00	0.00	
34100	<b>BUILDING INSPECTIONS</b>	<b>\$ 141,492.00</b>	<b>\$ 54,917.37</b>	<b>\$ 11,042.09</b>	<b>\$ 80,250.71</b>	<b>\$ 6,323.92</b>	<b>95.53</b>	
<b>FUNC 35100 ANIMAL CONTROL</b>								
1100	SALARIES - REGULAR	\$ 35,845.00	\$ 14,935.43	\$ 2,987.08	\$ 20,909.56	\$ 0.01	100.00	
1300	SALARIES - PART TIME	\$ 20,000.00	\$ 0.00	\$ 1,293.28	\$ 9,084.80	\$ 10,915.20	45.42	
2100	FICA BENEFITS	\$ 4,272.00	\$ 968.32	\$ 292.59	\$ 2,050.61	\$ 1,253.07	70.67	
2210	VSRS BENEFITS	\$ 4,352.00	\$ 1,813.17	\$ 362.63	\$ 2,538.41	\$ 0.42	99.99	
2300	HEALTH INSURANCE BENEFITS	\$ 5,593.00	\$ 2,330.25	\$ 466.05	\$ 3,262.35	\$ 0.40	99.99	
2400	LIFE INSURANCE	\$ 427.00	\$ 177.71	\$ 35.55	\$ 248.84	\$ 0.45	99.89	
2700	WORKERS COMPENSATION INSURANCE	\$ 535.00	\$ 0.00	\$ 0.00	\$ 577.44	\$ 42.44	107.93	
2860	LINE OF DUTY BENEFITS	\$ 250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 250.00	0.00	
3100	PROFESSIONAL SERVICES	\$ 7,000.00	\$ 0.00	\$ 520.85	\$ 2,303.41	\$ 4,696.59	32.91	
3500	PRINTING AND BINDING	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00	
5210	POSTAL SERVICES	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
5230	TELECOMMUNICATIONS	\$ 2,000.00	\$ 105.13	\$ 155.63	\$ 657.91	\$ 1,236.96	38.15	
5510	TRAVEL MILEAGE	\$ 608.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 608.00	0.00	
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,000.00	0.00	
5810	DUES & MEMBERSHIPS	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
6001	OFFICE SUPPLIES	\$ 150.00	\$ 0.00	\$ 0.00	\$ 5.00	\$ 145.00	3.33	
6004	MEDICAL AND LABORATORY SUPPLIES	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 1,158.59	\$ 341.41	77.24	
6008	VEHICLE AND EQUIP FUEL	\$ 848.00	\$ 0.00	\$ 114.21	\$ 804.40	\$ 43.60	94.86	
6011	UNIFORM AND WEARING APPAREL	\$ 400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 400.00	0.00	
6014	OTHER OPERATING SUPPLIES	\$ 5,000.00	\$ 66.86	\$ 550.12	\$ 1,088.13	\$ 3,845.01	23.10	
35100	<b>ANIMAL CONTROL</b>	<b>\$ 91,180.00</b>	<b>\$ 20,396.87</b>	<b>\$ 6,777.99</b>	<b>\$ 44,689.45</b>	<b>\$ 26,093.68</b>	<b>71.38</b>	
<b>FUNC 35300 MEDICAL EXAMINER &amp; INDIGENT BURIAL</b>								
3100	PROFESSIONAL SERVICES	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 40.00	\$ 1,960.00	2.00	
<b>FUNC 35600 COMMUNICATIONS</b>								
1100	Salaries - Regular	\$ 208,522.00	\$ 86,884.53	\$ 17,376.93	\$ 121,638.51	\$ 1.04	100.00	
2100	FICA Benefits	\$ 15,952.00	\$ 6,364.52	\$ 1,272.89	\$ 8,910.17	\$ 677.31	95.75	
2210	VSRS Benefits	\$ 25,315.00	\$ 10,547.83	\$ 2,109.55	\$ 14,766.85	\$ 0.32	100.00	
2300	Health Insurance Benefits	\$ 31,228.00	\$ 13,011.25	\$ 2,602.25	\$ 18,215.75	\$ 1.00	100.00	
2400	Life Insurance	\$ 2,481.00	\$ 1,033.95	\$ 206.78	\$ 1,447.45	\$ 0.40	100.02	
2700	Worker's Compensation	\$ 265.00	\$ 0.00	\$ 0.00	\$ 185.68	\$ 79.32	70.07	
3320	MAINTENANCE SERVICE CONTRACT	\$ 62,338.00	\$ 0.00	\$ 0.00	\$ 50,536.64	\$ 11,801.36	81.07	
3330	SOFTWARE LICENSES	\$ 0.00	\$ 5,710.09	\$ 0.00	\$ 5,709.91	\$ 11,420.00	100.00	
5230	TELECOMMUNICATIONS	\$ 26,250.00	\$ 784.48	\$ 1,947.48	\$ 12,680.31	\$ 12,785.21	51.29	

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 8  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
5420	TOWER LEASE	\$ 25,200.00	\$ 10,350.00	\$ 2,070.00	\$	17,062.29	\$ 2,212.29	108.78
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,000.00	\$ 0.00	\$ 0.00	\$	738.25	\$ 1,261.75	36.91
5810	DUES & MEMBERSHIPS	\$ 300.00	\$ 0.00	\$ 0.00	\$	230.00	\$ 70.00	76.67
6001	OFFICE SUPPLIES	\$ 2,000.00	\$ 0.00	\$ 263.40	\$	1,613.44	\$ 386.56	80.67
6011	UNIFORM AND WEARING APPAREL	\$ 1,500.00	\$ 0.00	\$ 0.00	\$	749.68	\$ 750.32	49.98
6014	OTHER OPERATING SUPPLIES	\$ 300.00	\$ 0.00	\$ 0.00	\$	126.00	\$ 174.00	42.00
35600	COMMUNICATIONS	\$ 403,651.00	\$ 134,686.65	\$ 27,849.28	\$	254,610.93	\$ 14,353.42	96.44
3840	FUNC 42400 REFUSE DISPOSAL PURCHASED SERVICES	\$ 168,000.00	\$ 0.00	\$ 25,327.39	\$	74,334.74	\$ 93,665.26	44.25
6014	FUNC 42600 LITTER CONTROL PROGRAM OTHER OPERATING SUPPLIES	\$ 5,399.00	\$ 1,705.82	\$ 150.00	\$	1,948.48	\$ 1,744.70	67.68
3840	FUNC 42700 SANITATION PURCHASED SERVICES	\$ 24,000.00	\$ 0.00	\$ 2,206.36	\$	13,238.16	\$ 10,761.84	55.16
5699	CIVIC CONTRIBUTIONS (CCSA)	\$ 39,000.00	\$ 0.00	\$ 0.00	\$	39,000.00	\$ 0.00	100.00
42700	SANITATION	\$ 63,000.00	\$ 0.00	\$ 2,206.36	\$	52,238.16	\$ 10,761.84	82.92
1100	FUNC 43200 GENERAL PROPERTY MAINTENANCE SALARIES - REGULAR	\$ 158,749.00	\$ 58,625.02	\$ 11,725.06	\$	82,092.10	\$ 18,031.88	88.64
2100	FICA BENEFITS	\$ 12,144.00	\$ 4,103.22	\$ 820.78	\$	5,789.84	\$ 2,250.94	81.46
2210	VSRS BENEFITS	\$ 19,272.00	\$ 7,040.17	\$ 1,408.04	\$	9,864.62	\$ 2,367.21	87.72
2300	HEALTH INSURANCE BENEFITS	\$ 20,611.00	\$ 7,190.27	\$ 1,437.93	\$	9,606.77	\$ 3,813.96	81.50
2400	LIFE INSURANCE	\$ 1,889.00	\$ 697.63	\$ 139.53	\$	976.94	\$ 214.43	88.65
2700	WORKERS COMPENSATION INSURANCE	\$ 3,150.00	\$ 0.00	\$ 0.00	\$	4,086.34	\$ 936.34	129.73
3100	PROFESSIONAL SERVICES	\$ 600.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 600.00	0.00
3310	REPAIR & MAINTENANCE	\$ 17,835.00	\$ 17,781.90	\$ 0.00	\$	4,047.00	\$ 3,993.90	122.39
3320	MAINTENANCE SERVICE CONTRACT	\$ 99,500.00	\$ 56,012.47	\$ 3,816.95	\$	43,340.74	\$ 146.79	99.85
3600	ADVERTISING	\$ 900.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 900.00	0.00
5110	ELECTRICAL SERVICES	\$ 2,397.00	\$ 0.00	\$ 0.00	\$	8.40	\$ 2,388.60	0.35
5120	HEATING SERVICES	\$ 6,649.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 6,649.00	0.00
5130	WATER & SEWAGE SERVICES	\$ 6,555.00	\$ 0.00	\$ 12.00	\$	210.35	\$ 6,344.65	3.21
5230	TELECOMMUNICATIONS	\$ 3,900.00	\$ 1,036.87	\$ 246.47	\$	1,598.68	\$ 1,264.45	67.58
5301	BOILER INSURANCE	\$ 1,952.00	\$ 0.00	\$ 0.00	\$	1,952.00	\$ 0.00	100.00
5302	FIRE INSURANCE	\$ 19,420.00	\$ 0.00	\$ 0.00	\$	19,420.00	\$ 0.00	100.00
5305	MOTOR VEHICLE INSURANCE	\$ 5,328.00	\$ 0.00	\$ 0.00	\$	5,130.00	\$ 198.00	96.28
5308	GENERAL LIABILITY INSURANCE	\$ 9,000.00	\$ 0.00	\$ 0.00	\$	8,356.00	\$ 644.00	92.84
5410	EQUIPMENT RENTAL	\$ 3,000.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 3,000.00	0.00
5540	TRAVEL CONVENTION & EDUCATION	\$ 1,000.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 1,000.00	0.00
6003	AGRICULTURAL SUPPLIES	\$ 750.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 750.00	0.00
6005	LAUNDRY, HOUSEKEEPING, & JANITOR	\$ 16,000.00	\$ 15,180.12	\$ 493.65	\$	4,819.88	\$ 4,000.00	125.00
6007	REPAIR AND MAINTENANCE SUPPLIES	\$ 17,000.00	\$ 5,359.45	\$ 572.41	\$	5,347.03	\$ 6,293.52	62.98
6008	VEHICLE AND EQUIP FUEL	\$ 8,888.00	\$ 0.00	\$ 398.49	\$	3,855.12	\$ 5,032.88	43.37
6009	VEHICLE AND EQUIPMENT SUPPLIES	\$ 5,500.00	\$ 0.00	\$ 0.00	\$	1,873.72	\$ 3,626.28	34.07
6014	OTHER OPERATING SUPPLIES	\$ 500.00	\$ 0.00	\$ 34.52	\$	236.16	\$ 263.84	47.23
8201	MACHINERY & EQUIPMENT	\$ 8,000.00	\$ 0.00	\$ 0.00	\$	567.52	\$ 7,432.48	7.09
8202	FURNITURE & FIXTURES	\$ 400.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 400.00	0.00
43200	GENERAL PROPERTY MAINTENANCE	\$ 450,889.00	\$ 173,027.12	\$ 21,105.83	\$	213,179.21	\$ 64,682.67	85.65
3100	FUNC 43201 ENERGY IMPROVEMENTS PROFESSIONAL SERVICES	\$ 0.00	\$ 0.00	\$ 2,375.00	\$	2,375.00	\$ 2,375.00	100.00
3100	FUNC 43202 101 CHALMERS COURT PROFESSIONAL SERVICES	\$ 0.00	\$ 0.00	\$ 0.00	\$	735.00	\$ 735.00	100.00
3310	REPAIR & MAINTENANCE	\$ 6,755.00	\$ 3,755.61	\$ 1,465.62	\$	7,500.53	\$ 4,501.14	166.63

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 9  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used	
3320	MAINTENANCE SERVICE CONTRACTS	\$ 32,300.00	\$ 16,812.01	\$ 2,008.64	\$	\$ 15,408.58	\$ 79.41	99.75	
3600	ADVERTISING	\$ 200.00	\$ 0.00	\$ 0.00	\$	\$ 184.34	\$ 15.66	92.17	
5110	ELECTRICAL SERVICES	\$ 20,000.00	\$ 0.00	\$ 1,473.76	\$	\$ 9,494.38	\$ 10,505.62	47.47	
5120	HEATING SERVICES	\$ 3,400.00	\$ 0.00	\$ 649.48	\$	\$ 1,344.71	\$ 2,055.29	39.55	
5130	WATER & SEWAGE SERVICES	\$ 900.00	\$ 0.00	\$ 83.03	\$	\$ 401.30	\$ 498.70	44.59	
5410	LEASE OF EQUIPMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$	\$ 264.97	\$ 264.97	100.00	
6000	MATERIALS AND SUPPLIES	\$ 0.00	\$ 0.00	\$ 20.41	\$	\$ 50.50	\$ 50.50	100.00	
6007	REPAIR AND MAINT SUPPLIES	\$ 4,000.00	\$ 0.00	\$ 895.60	\$	\$ 2,495.01	\$ 1,504.99	62.38	
43202	101 CHALMERS COURT	\$ 67,555.00	\$ 20,567.62	\$ 6,596.54	\$	\$ 37,879.32	\$ 9,108.06	86.52	
	FUNC 43205 129 RAMSBURG LN MAINTENANCE DEPT								
3310	REPAIR & MAINTENANCE	\$ 1,588.00	\$ 0.00	\$ 123.00	\$	\$ 1,698.10	\$ 110.10	106.93	
3320	MAINTENANCE SERVICE CONTRACTS	\$ 200.00	\$ 0.00	\$ 0.00	\$	\$ 104.50	\$ 95.50	52.25	
5110	ELECTRICAL SERVICES	\$ 3,200.00	\$ 0.00	\$ 232.13	\$	\$ 1,151.70	\$ 2,048.30	35.99	
5120	HEATING SERVICES	\$ 3,400.00	\$ 0.00	\$ 1,032.30	\$	\$ 1,682.17	\$ 1,717.83	49.48	
5130	WATER & SEWAGE SERVICES	\$ 300.00	\$ 0.00	\$ 15.50	\$	\$ 69.75	\$ 230.25	23.25	
6007	REPAIR AND MAINT SUPPLIES	\$ 500.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 500.00	0.00	
43205	129 RAMSBURG LN MAINTENANCE DEPT	\$ 9,188.00	\$ 0.00	\$ 1,402.93	\$	\$ 4,706.22	\$ 4,481.78	51.22	
	FUNC 43206 100 N CHRUCH ST/RADIO TOWER								
3310	REPAIR & MAINTENANCE	\$ 3,220.00	\$ 112.62	\$ 390.00	\$	\$ 3,112.75	\$ 5.37	100.17	
3320	MAINTENANCE SERVICE CONTRACTS	\$ 2,800.00	\$ 900.00	\$ 600.00	\$	\$ 1,870.00	\$ 30.00	98.93	
5110	ELECTRICAL SERVICES	\$ 12,100.00	\$ 0.00	\$ 208.51	\$	\$ 3,806.79	\$ 8,293.21	31.46	
5120	HEATING SERVICES	\$ 3,000.00	\$ 0.00	\$ 0.00	\$	\$ 876.02	\$ 2,123.98	29.20	
5130	WATER & SEWAGE SERVICES	\$ 2,050.00	\$ 0.00	\$ 230.70	\$	\$ 1,270.80	\$ 779.20	61.99	
6007	REPAIR AND MAINT SUPPLIES	\$ 200.00	\$ 0.00	\$ 61.72	\$	\$ 181.32	\$ 18.68	90.66	
43206	100 N CHRUCH ST/RADIO TOWER	\$ 23,370.00	\$ 1,012.62	\$ 1,490.93	\$	\$ 11,117.68	\$ 11,239.70	51.91	
	FUNC 43207 102 N CHRUCH ST								
3310	REPAIR & MAINTENANCE	\$ 5,150.00	\$ 3,372.00	\$ 1,494.37	\$	\$ 5,055.23	\$ 3,277.23	163.64	
3320	MAINTENANCE SERVICE CONTRACTS	\$ 200.00	\$ 0.00	\$ 0.00	\$	\$ 171.00	\$ 29.00	85.50	
5110	ELECTRICAL SERVICES	\$ 18,000.00	\$ 0.00	\$ 2,636.65	\$	\$ 9,539.36	\$ 8,460.64	53.00	
6007	REPAIR AND MAINT SUPPLIES	\$ 3,600.00	\$ 0.00	\$ 9.58	\$	\$ 663.60	\$ 2,936.40	18.43	
43207	102 N CHRUCH ST	\$ 26,950.00	\$ 3,372.00	\$ 4,140.60	\$	\$ 15,429.19	\$ 8,148.81	69.76	
	FUNC 43208 104 N CHURCH/106 N CHURCH ST								
3310	REPAIR & MAINTENANCE	\$ 23,850.00	\$ 11,372.00	\$ 840.00	\$	\$ 13,529.00	\$ 1,051.00	104.41	
3320	MAINTENANCE SERVICE CONTRACTS	\$ 1,700.00	\$ 0.00	\$ 0.00	\$	\$ 1,643.00	\$ 57.00	96.65	
5110	ELECTRICAL SERVICES	\$ 9,200.00	\$ 0.00	\$ 772.47	\$	\$ 3,915.38	\$ 5,284.62	42.56	
5120	HEATING SERVICES	\$ 3,600.00	\$ 0.00	\$ 0.00	\$	\$ 715.63	\$ 2,884.37	19.88	
5130	WATER & SEWAGE SERVICES	\$ 1,300.00	\$ 0.00	\$ 22.07	\$	\$ 485.54	\$ 814.46	37.35	
6007	REPAIR AND MAINT SUPPLIES	\$ 1,300.00	\$ 0.00	\$ 0.00	\$	\$ 801.74	\$ 498.26	61.67	
43208	104 N CHURCH/106 N CHURCH ST	\$ 40,950.00	\$ 11,372.00	\$ 1,634.54	\$	\$ 21,090.29	\$ 8,487.71	79.27	
	FUNC 43209 225 RAMSBURG LANE ANIMAL SHELTER								
3310	PROFESSIONAL SERVICES	\$ 5,550.00	\$ 1,645.00	\$ 645.00	\$	\$ 4,365.13	\$ 460.13	108.29	
3320	MAINTENANCE SERVICE CONTRACTS	\$ 600.00	\$ 0.00	\$ 0.00	\$	\$ 513.00	\$ 87.00	85.50	
5110	ELECTRICAL SERVICES	\$ 4,800.00	\$ 0.00	\$ 348.29	\$	\$ 2,673.67	\$ 2,126.33	55.70	
5120	HEATING SERVICES	\$ 9,600.00	\$ 0.00	\$ 1,452.31	\$	\$ 3,399.71	\$ 6,200.29	35.41	
5130	WATER & SEWAGE SERVICES	\$ 50.00	\$ 0.00	\$ 0.00	\$	\$ 0.00	\$ 50.00	0.00	
6007	REPAIR AND MAINT SUPPLIES	\$ 3,300.00	\$ 0.00	\$ 166.95	\$	\$ 523.21	\$ 2,776.79	15.85	
43209	225 RAMSBURG LANE ANIMAL SHELTER	\$ 23,900.00	\$ 1,645.00	\$ 2,612.55	\$	\$ 11,474.72	\$ 10,780.28	54.89	

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 10  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
-----								
FUNC 43210 524 WESTWOOD RD								
3310	REPAIR & MAINTENANCE	\$ 907.00	\$ 0.00	\$ 366.00	\$ 366.00	\$ 1,038.34	\$ 131.34	114.48
3320	MAINTENANCE SERVICE CONTRACTS	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 190.00	\$ 10.00	95.00
5110	ELECTRICAL SERVICES	\$ 1,900.00	\$ 0.00	\$ 106.44	\$ 106.44	\$ 963.17	\$ 936.83	50.69
5120	HEATING SERVICES	\$ 1,000.00	\$ 0.00	\$ 610.81	\$ 610.81	\$ 610.81	\$ 389.19	61.08
6007	REPAIR AND MAINT SUPPLIES	\$ 1,500.00	\$ 0.00	\$ 136.91	\$ 136.91	\$ 188.59	\$ 1,311.41	12.57
-----								
43210	524 WESTWOOD RD	\$ 5,507.00	\$ 0.00	\$ 1,220.16	\$ 1,220.16	\$ 2,990.91	\$ 2,516.09	54.31
-----								
FUNC 43211 225 AL SMITH CIR REC CENTER								
3310	REPAIR & MAINTENANCE	\$ 22,747.00	\$ 615.00	\$ 720.00	\$ 720.00	\$ 31,353.40	\$ 9,221.40	140.54
3320	MAINTENANCE SERVICE CONTRACTS	\$ 1,300.00	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 1,209.00	\$ 909.00	169.92
5110	ELECTRICAL SERVICES	\$ 15,400.00	\$ 0.00	\$ 1,450.56	\$ 1,450.56	\$ 9,100.24	\$ 6,299.76	59.09
5120	HEATING SERVICES	\$ 4,600.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,150.77	\$ 3,449.23	25.02
5130	WATER & SEWAGE SERVICES	\$ 1,700.00	\$ 0.00	\$ 139.50	\$ 139.50	\$ 1,178.00	\$ 522.00	69.29
6007	REPAIR AND MAINT SUPPLIES	\$ 1,700.00	\$ 0.00	\$ 142.58	\$ 142.58	\$ 1,692.94	\$ 7.06	99.58
-----								
43211	225 AL SMITH CIR REC CENTER	\$ 47,447.00	\$ 1,615.00	\$ 2,452.64	\$ 2,452.64	\$ 45,684.35	\$ 147.65	99.69
-----								
FUNC 43212 225 AL SMITH CIR PARK OFFICE/GROUNDS								
3310	REPAIR & MAINTENANCE	\$ 4,228.00	\$ 1,948.57	\$ 0.00	\$ 0.00	\$ 3,421.38	\$ 1,141.95	127.01
5110	ELECTRICAL SERVICES	\$ 4,600.00	\$ 0.00	\$ 388.37	\$ 388.37	\$ 4,008.07	\$ 591.93	87.13
5130	WATER & SEWAGE SERVICES	\$ 5,000.00	\$ 0.00	\$ 60.31	\$ 60.31	\$ 1,398.93	\$ 3,601.07	27.98
6007	REPAIR AND MAINT SUPPLIES	\$ 7,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,258.52	\$ 1,741.48	75.12
-----								
43212	225 AL SMITH CIR PARK OFFICE/GRO	\$ 20,828.00	\$ 1,948.57	\$ 448.68	\$ 448.68	\$ 14,086.90	\$ 4,792.53	76.99
-----								
FUNC 43213 225 AL SMITH CIR POOL								
3310	REPAIR & MAINTENANCE	\$ 1,100.00	\$ 624.75	\$ 0.00	\$ 0.00	\$ 375.25	\$ 100.00	90.91
5110	ELECTRICAL SERVICES	\$ 9,500.00	\$ 0.00	\$ 104.80	\$ 104.80	\$ 2,731.69	\$ 6,768.31	28.75
5130	WATER & SEWAGE SERVICES	\$ 9,400.00	\$ 0.00	\$ 11.04	\$ 11.04	\$ 4,612.64	\$ 4,787.36	49.07
6007	REPAIR AND MAINT SUPPLIES	\$ 2,900.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 74.44	\$ 2,825.56	2.57
-----								
43213	225 AL SMITH CIR POOL	\$ 22,900.00	\$ 624.75	\$ 115.84	\$ 115.84	\$ 7,794.02	\$ 14,481.23	36.76
-----								
FUNC 43214 225 AL SMITH CIR BASEBALL								
3310	REPAIR & MAINTENANCE	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00
5110	ELECTRICAL SERVICES	\$ 1,700.00	\$ 0.00	\$ 32.69	\$ 32.69	\$ 845.89	\$ 854.11	49.76
6007	REPAIR AND MAINT SUPPLIES	\$ 3,800.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,745.82	\$ 54.18	98.57
-----								
43214	225 AL SMITH CIR BASEBALL	\$ 5,600.00	\$ 0.00	\$ 32.69	\$ 32.69	\$ 4,591.71	\$ 1,008.29	81.99
-----								
FUNC 43215 225 AL SMITH CIR SOCCER								
3310	REPAIR & MAINTENANCE	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 325.00	\$ 175.00	216.67
5110	ELECTRICAL SERVICES	\$ 700.00	\$ 0.00	\$ 26.98	\$ 26.98	\$ 383.34	\$ 316.66	54.76
6007	REPAIR AND MAINT SUPPLIES	\$ 3,700.00	\$ 0.00	\$ 107.96	\$ 107.96	\$ 1,075.57	\$ 2,624.43	29.07
-----								
43215	225 AL SMITH CIR SOCCER	\$ 4,550.00	\$ 0.00	\$ 134.94	\$ 134.94	\$ 1,783.91	\$ 2,766.09	39.21
-----								
FUNC 43232 32 E MAIN ST								
6007	REPAIR AND MAINT SUPPLIES	\$ 300.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 13.80	\$ 286.20	4.60
-----								
FUNC 43236 36 E MAIN ST								
3310	REPAIR & MAINTENANCE	\$ 8,890.00	\$ 2,191.74	\$ 216.00	\$ 216.00	\$ 6,690.26	\$ 8.00	99.91
5110	ELECTRICAL SERVICES	\$ 750.00	\$ 0.00	\$ 49.77	\$ 49.77	\$ 258.85	\$ 491.15	34.51
5120	HEATING SERVICES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,002.96	\$ 1,002.96	100.00
5130	WATER & SEWAGE SERVICES	\$ 600.00	\$ 0.00	\$ 11.04	\$ 11.04	\$ 452.45	\$ 147.55	75.41
6007	REPAIR AND MAINT SUPPLIES	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1.99	\$ 1,998.01	0.10
-----								

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 11  
 Date: 02/06/13  
 Time: 12:42:00

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
43236	36 E MAIN ST	\$ 12,240.00	\$ 2,191.74	\$	276.81	\$ 8,406.51	\$ 1,641.75	86.59
	FUNC 43237 311 E MAIN ST							
3310	REPAIR & MAINTENANCE	\$ 1,880.00	\$ 428.00	\$	463.18	\$ 3,562.68	\$ 2,110.68	212.27
3320	MAINTENANCE SERVICE CONTRACTS	\$ 1,700.00	\$ 0.00	\$	0.00	\$ 1,624.00	\$ 76.00	95.53
5110	ELECTRICAL SERVICES	\$ 6,500.00	\$ 0.00	\$	587.05	\$ 3,593.72	\$ 2,906.28	55.29
5130	WATER & SEWAGE SERVICES	\$ 800.00	\$ 0.00	\$	88.28	\$ 452.44	\$ 347.56	56.55
6007	REPAIR AND MAINT SUPPLIES	\$ 800.00	\$ 0.00	\$	0.00	\$ 1,557.31	\$ 757.31	194.66
43237	311 E MAIN ST	\$ 11,680.00	\$ 428.00	\$	1,138.51	\$ 10,790.15	\$ 461.85	96.05
	FUNC 51100 LOCAL HEALTH DEPARTMENT							
5610	CIVIC CONTRIBUTIONS	\$ 199,000.00	\$ 0.00	\$	0.00	\$ 49,750.00	\$ 149,250.00	25.00
	FUNC 51200 OUR HEALTH							
5699	CIVIC CONTRIBUTIONS	\$ 6,500.00	\$ 0.00	\$	0.00	\$ 6,500.00	\$ 0.00	100.00
	FUNC 52500 NORTHWESTERN COMMUNITY SERVICES							
5620	CIVIC CONTRIBUTIONS	\$ 82,000.00	\$ 0.00	\$	20,500.00	\$ 61,500.00	\$ 20,500.00	75.00
	FUNC 52800 CONCERN HOTLINE							
5699	CIVIC CONTRIBUTIONS	\$ 1,000.00	\$ 0.00	\$	0.00	\$ 1,000.00	\$ 0.00	100.00
	FUNC 52900 NW WORKS							
5699	CIVIC CONTRIBUTIONS	\$ 1,000.00	\$ 0.00	\$	0.00	\$ 1,000.00	\$ 0.00	100.00
	FUNC 53230 SHENANDOAH AREA AGENCY ON AGING							
5699	CIVIC CONTRIBUTIONS	\$ 40,000.00	\$ 0.00	\$	10,000.00	\$ 30,000.00	\$ 10,000.00	75.00
	FUNC 53240 VIRGINIA REGIONAL TRANSIT							
5699	CIVIC CONTRIBUTIONS	\$ 17,639.00	\$ 0.00	\$	4,409.75	\$ 8,819.50	\$ 8,819.50	50.00
	FUNC 53500 THE LAUREL CENTER (SHELTER FOR ABUSED WOMEN)							
5699	CIVIC CONTRIBUTIONS	\$ 2,000.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 2,000.00	0.00
	FUNC 53600 ACCESS INDEPENDENCE							
5699	CIVIC CONTRIBUTIONS	\$ 1,000.00	\$ 0.00	\$	0.00	\$ 1,000.00	\$ 0.00	100.00
	FUNC 69100 LORD FAIRFAX COMMUNITY COLLEGE							
5699	CIVIC CONTRIBUTIONS	\$ 14,355.00	\$ 0.00	\$	3,588.75	\$ 10,766.25	\$ 3,588.75	75.00
	FUNC 71100 PARKS ADMINISTRATION							
1100	SALARIES - REGULAR	\$ 232,243.00	\$ 96,767.93	\$	19,353.58	\$ -135,475.06	\$ 0.01	100.00
1300	SALARIES - PART TIME	\$ 13,356.00	\$ 0.00	\$	0.00	\$ 9,695.25	\$ 3,660.75	72.59
2100	FICA BENEFITS	\$ 18,789.00	\$ 6,725.93	\$	1,345.17	\$ 10,157.88	\$ 1,905.19	89.86
2210	VRSR BENEFITS	\$ 28,194.00	\$ 11,747.67	\$	2,349.52	\$ 16,446.64	\$ 0.31	100.00
2300	HEALTH INSURANCE BENEFITS	\$ 29,143.00	\$ 11,948.45	\$	2,389.69	\$ 16,727.83	\$ 466.72	98.40
2400	LIFE INSURANCE	\$ 2,764.00	\$ 1,151.48	\$	230.32	\$ 1,612.21	\$ 0.31	99.99
2700	WORKERS COMPENSATION INSURANCE	\$ 7,035.00	\$ 0.00	\$	0.00	\$ 8,164.69	\$ 1,129.69	116.06
3300	PURCHASED SERVICES	\$ 0.00	\$ 0.00	\$	0.00	\$ 13.77	\$ 13.77	100.00
3320	MAINTENANCE SERVICE CONTRACT	\$ 4,772.00	\$ 1,927.53	\$	137.52	\$ 1,004.47	\$ 1,840.00	61.44
3500	PRINTING AND BINDING	\$ 1,225.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 1,225.00	0.00
3600	ADVERTISING	\$ 1,190.00	\$ 0.00	\$	0.00	\$ 254.70	\$ 935.30	21.40
5210	POSTAL SERVICES	\$ 6,260.00	\$ 1,306.87	\$	0.00	\$ 2,858.13	\$ 2,095.00	66.53
5230	TELECOMMUNICATIONS	\$ 3,961.00	\$ 0.00	\$	127.14	\$ 806.64	\$ 3,154.36	20.36
5400	LEASES AND RENTALS	\$ 530.00	\$ 0.00	\$	0.00	\$ 3,270.32	\$ 2,740.32	617.04
5510	TRAVEL MILEAGE	\$ 100.00	\$ 0.00	\$	0.00	\$ 0.00	\$ 100.00	0.00
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,274.00	\$ 0.00	\$	0.00	\$ 879.18	\$ 1,394.82	38.66
5810	DUES & MEMBERSHIPS	\$ 1,775.00	\$ 0.00	\$	0.00	\$ 950.00	\$ 825.00	53.52

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 12  
 Date: 02/06/13  
 Time: 12:42:01

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
6001	OFFICE SUPPLIES	\$ 2,500.00	\$ 0.00	\$ 262.08	\$ 262.08	\$ 1,240.71	\$ 1,259.29	49.63
6003	AGRICULTURAL SUPPLIES	\$ 1,090.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,090.00	0.00
6008	VEHICLE AND EQUIP FUEL	\$ 2,000.00	\$ 0.00	\$ 38.35	\$ 38.35	\$ 460.91	\$ 1,539.09	23.05
6011	UNIFORM AND WEARING APPAREL	\$ 1,250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 633.25	\$ 616.75	50.66
6013	EDUCATIONAL AND REC SUPPLIES	\$ 0.00	\$ 0.00	\$ 42.40	\$ 42.40	\$ 42.40	\$ 42.40	100.00
6014	OTHER OPERATING SUPPLIES	\$ 1,856.00	\$ 0.00	\$ 105.52	\$ 105.52	\$ 1,126.35	\$ 729.65	60.69
71100	PARKS ADMINISTRATION	\$ 362,307.00	\$ 131,575.86	\$ 26,381.29	\$ 26,381.29	\$ 211,820.39	\$ 18,910.75	94.78
FUNC 71310 CLARKE COUNTY RECREATION CENTER								
1100	SALARIES - REGULAR	\$ 43,210.00	\$ 18,004.18	\$ 3,600.83	\$ 3,600.83	\$ 25,205.81	\$ 0.01	100.00
1300	SALARIES - PART TIME	\$ 25,809.00	\$ 0.00	\$ 2,613.83	\$ 2,613.83	\$ 13,896.66	\$ 11,912.34	53.84
2100	FICA BENEFITS	\$ 5,280.00	\$ 1,364.18	\$ 472.76	\$ 472.76	\$ 2,972.88	\$ 942.94	82.14
2210	VSRS BENEFITS	\$ 5,246.00	\$ 2,185.71	\$ 437.14	\$ 437.14	\$ 3,059.98	\$ 0.31	99.99
2300	HEALTH INSURANCE BENEFITS	\$ 5,127.00	\$ 2,136.32	\$ 427.24	\$ 427.24	\$ 2,990.68	\$ 0.00	100.00
2400	LIFE INSURANCE	\$ 514.00	\$ 214.25	\$ 42.85	\$ 42.85	\$ 299.95	\$ 0.20	100.04
2700	WORKERS COMPENSATION INSURANCE	\$ 735.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 684.37	\$ 50.63	93.11
3600	ADVERTISING	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00
5230	TELECOMMUNICATIONS	\$ 400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 400.00	0.00
5830	REFUNDS	\$ 400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 120.00	\$ 280.00	30.00
6001	OFFICE SUPPLIES	\$ 250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 250.00	0.00
6002	FOOD SUPPLIES & FOOD SERVICE SUP	\$ 1,820.00	\$ 0.00	\$ 121.39	\$ 121.39	\$ 304.51	\$ 1,515.49	16.73
6013	EDUCATIONAL AND RECREATIONAL SUP	\$ 2,300.00	\$ 0.00	\$ 59.92	\$ 59.92	\$ 952.93	\$ 1,347.07	41.43
6014	OTHER OPERATING SUPPLIES	\$ 4,500.00	\$ 1,891.46	\$ 566.27	\$ 566.27	\$ 1,780.06	\$ 828.48	81.59
6015	MERCHANDISE FOR RESALE	\$ 10,000.00	\$ 0.00	\$ 207.22	\$ 207.22	\$ 1,889.42	\$ 8,110.58	18.89
71310	CLARKE COUNTY RECREATION CENTER	\$ 105,791.00	\$ 25,796.10	\$ 8,549.45	\$ 8,549.45	\$ 54,157.25	\$ 25,837.65	75.58
FUNC 71320 SWIMMING POOL								
1300	SALARIES - PART TIME	\$ 60,251.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 39,839.47	\$ 20,411.53	66.12
2100	FICA BENEFITS	\$ 4,610.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,047.71	\$ 1,562.29	66.11
2700	WORKERS COMPENSATION INSURANCE	\$ 420.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 420.00	0.00
3100	PROFESSIONAL SERVICES	\$ 2,900.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 105.00	\$ 2,795.00	3.62
5540	TRAVEL CONVENTION & EDUCATION	\$ 600.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 600.00	0.00
5810	DUES & MEMBERSHIPS	\$ 2,375.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,100.00	\$ 1,275.00	46.32
5830	REFUNDS	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 190.00	\$ 310.00	38.00
6011	UNIFORM AND WEARING APPAREL	\$ 1,143.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,143.00	0.00
6013	EDUCATIONAL AND RECREATIONAL SUP	\$ 1,700.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 213.85	\$ 1,486.15	12.58
6014	OTHER OPERATING SUPPLIES	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 121.18	\$ 1,878.82	6.06
6015	MERCHANDISE FOR RESALE	\$ 2,400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,400.00	0.00
6026	POOL CHEMICALS	\$ 11,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,245.00	\$ 8,755.00	20.41
71320	SWIMMING POOL	\$ 89,899.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 46,862.21	\$ 43,036.79	52.13
FUNC 71330 CONCESSION STAND								
1300	SALARIES/WAGES - PART TIME	\$ 4,400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,511.38	\$ 888.62	79.80
2100	FICA	\$ 337.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 268.62	\$ 68.38	79.71
6001	OFFICE SUPPLIES	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00
6015	MERCHANDISE FOR RESALE	\$ 16,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,412.26	\$ 10,587.74	33.83
71330	CONCESSION STAND	\$ 21,237.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,192.26	\$ 12,044.74	43.28
FUNC 71350 PROGRAMS								
1100	SALARIES/WAGES - REGULAR	\$ 33,856.00	\$ 13,183.75	\$ 2,636.75	\$ 2,636.75	\$ 19,564.73	\$ 1,107.52	96.73
1300	SALARIES - PART TIME	\$ 94,500.00	\$ 0.00	\$ 3,292.86	\$ 3,292.86	\$ 48,485.83	\$ 46,014.17	51.31
2100	FICA BENEFITS	\$ 9,820.00	\$ 716.91	\$ 428.68	\$ 428.68	\$ 5,181.75	\$ 3,921.34	60.07
2210	VSRS	\$ 4,110.00	\$ 1,600.51	\$ 320.10	\$ 320.10	\$ 2,375.16	\$ 134.33	96.73
2300	HOSPITAL/MEDICAL PLANS	\$ 0.00	\$ 3,403.65	\$ 680.74	\$ 680.74	\$ 680.74	\$ 4,084.39	100.00
2400	LIFE INSURANCE	\$ 403.00	\$ 156.89	\$ 31.38	\$ 31.38	\$ 232.81	\$ 13.30	96.70

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 13  
 Date: 02/06/13  
 Time: 12:42:01

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
2700	WORKERS COMPENSATION BENEFITS	\$ 840.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 873.46	\$ 33.46-	103.98
2800	OTHER BENEFITS - ANNUAL LEAVE PA	\$ 0.00	\$ 0.00	\$ 371.18	\$ 371.18	\$ 371.18	\$ 371.18-	100.00
3100	PROFESSIONAL SERVICES	\$ 50,500.00	\$ 48,180.40	\$ 1,784.89	\$ 28,847.67	\$ 26,528.07-	\$ 152.53	152.53
3500	PRINTING AND BINDING	\$ 9,000.00	\$ 1.00	\$ 0.00	\$ 4,722.96	\$ 4,276.04	\$ 52.49	52.49
3600	ADVERTISING	\$ 1,700.00	\$ 0.00	\$ 0.00	\$ 442.00	\$ 1,258.00	\$ 26.00	26.00
5210	POSTAL SERVICES	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	\$ 0.00	0.00
5400	LEASES AND RENTALS	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 224.03	\$ 1,275.97	\$ 14.94	14.94
5540	TRAVEL CONVENTION & EDUCATION	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	\$ 0.00	0.00
5560	GROUP TRIPS	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 1,583.72	\$ 13,416.28	\$ 10.56	10.56
5810	DUES & MEMBERSHIPS	\$ 500.00	\$ 0.00	\$ 54.00	\$ 54.00	\$ 446.00	\$ 10.80	10.80
5830	REFUNDS	\$ 7,500.00	\$ 0.00	\$ 101.50	\$ 2,415.45	\$ 5,084.55	\$ 32.21	32.21
6001	OFFICE SUPPLIES	\$ 100.00	\$ 0.00	\$ 0.00	\$ 17.58	\$ 82.42	\$ 17.58	17.58
6002	FOOD SUPPLIES & FOOD SERVICE SUP	\$ 6,900.00	\$ 0.00	\$ 633.32	\$ 3,409.38	\$ 3,490.62	\$ 49.41	49.41
6011	UNIFORM AND WEARING APPAREL	\$ 3,000.00	\$ 0.00	\$ 45.50	\$ 876.50	\$ 2,123.50	\$ 29.22	29.22
6013	EDUCATIONAL AND RECREATIONAL SUP	\$ 6,500.00	\$ 0.00	\$ 322.01	\$ 1,763.75	\$ 4,736.25	\$ 27.13	27.13
6014	OTHER OPERATING SUPPLIES	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 1,228.90	\$ 3,771.10	\$ 24.58	24.58
6015	MERCHANDISE FOR RESALE	\$ 6,000.00	\$ 1,008.00	\$ 0.00	\$ 1,275.00	\$ 3,717.00	\$ 38.05	38.05
71350	PROGRAMS	\$ 257,329.00	\$ 68,251.11	\$ 10,702.91	\$ 124,626.60	\$ 64,451.29	\$ 74.95	74.95
FUNC 72220 JOSEPHINE SCHOOL COMMUNITY MUSEUM								
5699	CIVIC CONTRIBUTIONS	\$ 7,290.00	\$ 0.00	\$ 0.00	\$ 7,290.00	\$ 0.00	\$ 100.00	100.00
FUNC 72600 VIRGINIA COMMISSION FOR THE ARTS								
5699	CIVIC CONTRIBUTIONS	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 50.00	50.00
FUNC 73200 REGIONAL LIBRARY								
5699	CIVIC CONTRIBUTIONS	\$ 182,119.00	\$ 0.00	\$ 45,529.75	\$ 136,589.25	\$ 45,529.75	\$ 75.00	75.00
FUNC 81110 PLANNING ADMINISTRATION								
1100	SALARIES - REGULAR	\$ 225,353.00	\$ 95,667.81	\$ 19,133.61	\$ 133,935.27	\$ 4,250.08-	\$ 101.89	101.89
2100	FICA BENEFITS	\$ 17,239.00	\$ 7,282.30	\$ 1,456.48	\$ 10,195.36	\$ 238.66-	\$ 101.38	101.38
2210	VSRS BENEFITS	\$ 27,358.00	\$ 11,614.07	\$ 2,322.82	\$ 16,259.74	\$ 515.81-	\$ 101.89	101.89
2300	HEALTH INSURANCE BENEFITS	\$ 20,987.00	\$ 7,476.70	\$ 1,495.34	\$ 10,467.38	\$ 3,042.92	\$ 85.50	85.50
2400	LIFE INSURANCE	\$ 2,682.00	\$ 1,138.40	\$ 227.70	\$ 1,593.90	\$ 50.30-	\$ 101.88	101.88
2700	WORKERS COMPENSATION INSURANCE	\$ 3,885.00	\$ 0.00	\$ 0.00	\$ 3,608.17	\$ 276.83	\$ 92.87	92.87
3100	PROFESSIONAL SERVICES	\$ 34,000.00	\$ 0.00	\$ 296.00	\$ 2,414.93	\$ 31,585.07	\$ 7.10	7.10
3140	ENGINEERING REVIEW EXPENDITURES	\$ 5,000.00	\$ 0.00	\$ 1,432.40	\$ 4,720.36	\$ 279.64	\$ 94.41	94.41
3320	MAINTENANCE SERVICE CONTRACT	\$ 700.00	\$ 500.46	\$ 0.00	\$ 99.54	\$ 100.00	\$ 85.71	85.71
3500	PRINTING AND BINDING	\$ 3,000.00	\$ 0.00	\$ 0.00	\$ 274.80	\$ 2,725.20	\$ 9.16	9.16
3600	ADVERTISING	\$ 2,000.00	\$ 0.00	\$ 98.00	\$ 672.00	\$ 1,328.00	\$ 33.60	33.60
5210	POSTAL SERVICES	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 575.34	\$ 924.66	\$ 38.36	38.36
5230	TELECOMMUNICATIONS	\$ 400.00	\$ 0.00	\$ 19.48	\$ 110.22	\$ 289.78	\$ 27.56	27.56
5510	TRAVEL MILEAGE	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 416.81	\$ 1,083.19	\$ 27.79	27.79
5540	TRAVEL CONVENTION & EDUCATION	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 100.00	100.00
5810	DUES & MEMBERSHIPS	\$ 750.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 750.00	\$ 0.00	0.00
6001	OFFICE SUPPLIES	\$ 2,500.00	\$ 0.00	\$ 240.37	\$ 1,289.53	\$ 1,210.47	\$ 51.58	51.58
6012	BOOKS AND SUBSCRIPTIONS	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 21.99	\$ 1,978.01	\$ 1.10	1.10
81110	PLANNING ADMINISTRATION	\$ 352,854.00	\$ 123,679.74	\$ 26,722.20	\$ 188,655.34	\$ 40,518.92	\$ 88.52	88.52
FUNC 81300 HELP WITH HOUSING								
5699	CIVIC CONTRIBUTIONS	\$ 7,200.00	\$ 0.00	\$ 0.00	\$ 7,200.00	\$ 0.00	\$ 100.00	100.00
FUNC 81400 BOARD OF ZONING APPEALS								
1300	SALARIES - PART TIME	\$ 250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 250.00	\$ 0.00	0.00
2100	FICA	\$ 20.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20.00	\$ 0.00	0.00
3100	PROFESSIONAL SERVICES	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 2,283.82	\$ 283.82-	\$ 114.19	114.19
3160	BOARD SERVICES	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	\$ 0.00	0.00

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 14  
 Date: 02/06/13  
 Time: 12:42:01

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
3600	ADVERTISING	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00
5210	POSTAL SERVICES	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00
5810	DUES & MEMBERSHIPS	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150.00	0.00
81400	BOARD OF ZONING APPEALS	\$ 3,620.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,283.82	\$ 1,336.18	63.09
FUNC 81510 OFFICE OF ECONOMIC DEVELOPMENT								
1100	SALARIES AND WAGES - REGULAR	\$ 33,109.00	\$ 13,795.51	\$ 2,759.06	\$ 19,313.42	\$ 0.07	100.00	
2100	FICA	\$ 2,533.00	\$ 1,058.70	\$ 211.74	\$ 1,482.18	\$ 7.88	100.31	
2210	VSRS	\$ 4,019.00	\$ 1,674.78	\$ 334.95	\$ 2,344.65	\$ 0.43	100.01	
2300	HOSPITAL/MEDICAL PLANS	\$ 2,564.00	\$ 1,068.10	\$ 213.62	\$ 1,495.34	\$ 0.56	99.98	
2400	LIFE INSURANCE	\$ 394.00	\$ 164.18	\$ 32.83	\$ 229.81	\$ 0.01	100.00	
3100	PROFESSIONAL SERVICES	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 688.50	\$ 311.50	68.85	
3500	PRINTING AND BINDING	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00	
3600	ADVERTISING	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00	
5210	POSTAGE	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
5230	TELECOMMUNICATIONS	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
5699	CIVIC CONTRIBUTIONS	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 0.00	100.00	
5810	DUES & MEMBERSHIPS	\$ 400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 400.00	0.00	
6001	OFFICE SUPPLIES	\$ 400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 400.00	0.00	
81510	OFFICE OF ECONOMIC DEVELOPMENT	\$ 46,319.00	\$ 17,761.27	\$ 3,552.20	\$ 26,553.90	\$ 2,003.83	95.67	
FUNC 81520 BERRYVILLE DEVELOPMENT AUTHORITY								
3100	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00	0.00	
3160	BOARD SERVICES	\$ 1,000.00	\$ 0.00	\$ 75.00	\$ 150.00	\$ 850.00	15.00	
3600	ADVERTISING	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00	
5210	POSTAL SERVICES	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
5307	PUBLIC OFFICIAL LIABILITY INS.	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00	
81520	BERRYVILLE DEVELOPMENT AUTHORITY	\$ 11,800.00	\$ 0.00	\$ 75.00	\$ 150.00	\$ 11,650.00	1.27	
FUNC 81530 SMALL BUSINESS DEVELOPMENT CENTER								
5699	CIVIC CONTRIBUTIONS	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 2,000.00	\$ 0.00	100.00	
FUNC 81540 BLANDY EXPERIMENTAL FARM								
5699	CIVIC CONTRIBUTIONS	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 0.00	100.00	
FUNC 81600 PLANNING COMMISSION								
1300	SALARIES - PART TIME	\$ 500.00	\$ 0.00	\$ 0.00	\$ 300.00	\$ 200.00	60.00	
2100	FICA	\$ 38.00	\$ 0.00	\$ 0.00	\$ 22.95	\$ 15.05	60.39	
3100	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 1,518.00	\$ 8,482.00	15.18	
3160	BOARD SERVICES	\$ 10,000.00	\$ 0.00	\$ 850.00	\$ 5,300.00	\$ 4,700.00	53.00	
3600	ADVERTISING	\$ 1,600.00	\$ 0.00	\$ 98.00	\$ 700.00	\$ 900.00	43.75	
5210	POSTAL SERVICES	\$ 100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100.00	0.00	
5540	TRAVEL CONVENTION & EDUCATION	\$ 500.00	\$ 0.00	\$ 0.00	\$ 90.00	\$ 410.00	18.00	
5810	DUES & MEMBERSHIPS	\$ 650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 650.00	0.00	
81600	PLANNING COMMISSION	\$ 23,388.00	\$ 0.00	\$ 948.00	\$ 7,930.95	\$ 15,457.05	33.91	
FUNC 81700 BOARD OF SEPTIC APPEALS								
1300	SALARIES AND WAGES - PART TIME	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00	
2100	FICA	\$ 39.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 39.00	0.00	
3100	PROFESSIONAL SERVICES	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00	
3160	BOARD SERVICES	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00	0.00	
3600	ADVERTISING	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00	0.00	
5210	POSTAL SERVICES	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00	
81700	BOARD OF SEPTIC APPEALS	\$ 2,739.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,739.00	0.00	



CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 15  
 Date: 02/06/13  
 Time: 12:42:01

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
-----							
	FUNC 81800 HISTORIC PRESERVATION COMMISSION						
3100	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 0.00	\$ 385.00	\$ 14,735.50	\$ 4,735.50	147.35
3160	BOARD SERVICES	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 200.00	\$ 800.00	20.00
3600	ADVERTISING	\$ 250.00	\$ 0.00	\$ 0.00	\$ 126.00	\$ 124.00	50.40
5210	POSTAL SERVICES	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00
5540	TRAVEL CONVENTION & EDUCATION	\$ 350.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 350.00	0.00
5810	DUES & MEMBERSHIPS	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200.00	0.00
-----							
81800	HISTORIC PRESERVATION COMMISSION	\$ 12,000.00	\$ 0.00	\$ 385.00	\$ 15,061.50	\$ 3,061.50	125.51
	FUNC 81910 NORTHERN SHENANDOAH VALLEY REGIONAL COMM						
5699	CIVIC CONTRIBUTIONS	\$ 14,217.00	\$ 0.00	\$ 0.00	\$ 5,712.42	\$ 8,504.58	40.18
	FUNC 81920 REGIONAL AIRPORT AUTHORITY						
5699	CIVIC CONTRIBUTIONS	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 2,500.00	\$ 2,500.00	50.00
	FUNC 82200 FRIENDS OF THE SHENANDOAH						
5699	CIVIC CONTRIBUTIONS	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 0.00	100.00
	FUNC 82210 WATER QUALITY MANAGEMENT						
3000	PURCHASED SERVICES	\$ 37,544.00	\$ 18,773.00	\$ 9,386.00	\$ 18,772.00	\$ 1.00	100.00
	FUNC 82400 LORD FAIRFAX SOIL AND WATER CONSERV						
5699	CIVIC CONTRIBUTIONS	\$ 9,500.00	\$ 0.00	\$ 0.00	\$ 9,500.00	\$ 0.00	100.00
	FUNC 82600 BIO-SOLIDS APPLICATION						
1300	PART-TIME SALARIES	\$ 12,228.00	\$ 0.00	\$ 562.50	\$ 4,900.00	\$ 7,328.00	40.07
2100	FICA	\$ 936.00	\$ 0.00	\$ 43.03	\$ 374.83	\$ 561.17	40.05
2700	WORKERS COMPENSATION INSURANCE	\$ 315.00	\$ 0.00	\$ 0.00	\$ 321.41	\$ 6.41	102.03
3100	PROFESSIONAL SERVICES	\$ 400.00	\$ 0.00	\$ 0.00	\$ 398.00	\$ 2.00	99.50
5230	TELECOMMUNICATIONS	\$ 400.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 400.00	0.00
5510	TRAVEL MILEAGE	\$ 4,837.00	\$ 0.00	\$ 178.16	\$ 1,551.51	\$ 3,285.49	32.08
-----							
82600	BIO-SOLIDS APPLICATION	\$ 19,116.00	\$ 0.00	\$ 783.69	\$ 7,545.75	\$ 11,570.25	39.47
	FUNC 83100 COOPERATIVE EXTENSION						
3100	PROFESSIONAL SERVICES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 183.00	\$ 183.00	100.00
3320	MAINTENANCE SERVICE CONTRACTS	\$ 500.00	\$ 533.82	\$ 0.00	\$ 106.18	\$ 140.00	128.00
3841	VPI EXTENSION AGENT	\$ 31,277.00	\$ 0.00	\$ 0.00	\$ 8,696.04	\$ 22,580.96	27.80
5230	TELECOMMUNICATIONS	\$ 500.00	\$ 0.00	\$ 36.62	\$ 217.15	\$ 282.85	43.43
6014	OTHER OPERATING SUPPLIES	\$ 3,924.00	\$ 0.00	\$ 17.55	\$ 532.59	\$ 3,391.41	13.57
-----							
83100	COOPERATIVE EXTENSION	\$ 36,201.00	\$ 533.82	\$ 54.17	\$ 9,734.96	\$ 25,932.22	28.37
	FUNC 83400 4-H CENTER						
5699	CIVIC CONTRIBUTIONS	\$ 3,000.00	\$ 0.00	\$ 0.00	\$ 3,000.00	\$ 0.00	100.00
	FUNC 91600 CONTINGENCIES						
1000	PERSONNEL	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00	0.00
3140	ENGINEERING & ARCHITECTURAL	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00	0.00
3150	LEGAL	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00	0.00
8000	MINOR CAPITAL	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00	0.00
-----							
91600	CONTINGENCIES	\$ 70,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70,000.00	0.00
-----							
000	NON-CATEGORICAL	\$ 8,279,801.00	\$ 2,160,515.10	\$ 748,248.01	\$ 4,547,493.22	\$ 1,571,792.68	81.02

PJT 111 E911

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 16  
 Date: 02/06/13  
 Time: 12:42:01

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
-----							
	FUNC 35610						
5230	TELECOMMUNICATIONS	\$ 37,284.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 37,284.00	0.00
6032	TRAINING MATERIALS	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,000.00	0.00
-----							
35610		\$ 39,284.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 39,284.00	0.00
-----							
111	E911	\$ 39,284.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 39,284.00	0.00
-----							
PJT 126 V-STOP GRANT							
FUNC 22100 COMMONWEALTH'S ATTORNEY							
1100	SALARIES/WAGES - REGULAR	\$ 24,779.00	\$ 11,198.81	\$ 2,239.76	\$ 12,944.40	\$ 635.79	97.43
1300	SALARIES/WAGES - PART TIME	\$ 8,362.00	\$ 3,484.15	\$ 696.84	\$ 5,725.77	\$ 847.92	110.14
2100	FICA	\$ 2,536.00	\$ 262.38	\$ 52.71	\$ 370.13	\$ 1,903.49	24.94
2210	VSRS	\$ 4,023.00	\$ 422.99	\$ 84.59	\$ 592.13	\$ 3,007.88	25.23
2300	HEALTH INSURANCE	\$ 1,240.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,240.00	0.00
2400	GROUP LIFE	\$ 394.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 394.00	0.00
-----							
22100	COMMONWEALTH'S ATTORNEY	\$ 41,334.00	\$ 15,368.33	\$ 3,073.90	\$ 19,632.43	\$ 6,333.24	84.68
-----							
126	V-STOP GRANT	\$ 41,334.00	\$ 15,368.33	\$ 3,073.90	\$ 19,632.43	\$ 6,333.24	84.68
-----							
PJT 127 FEDERAL GANG TASK FORCE GRANT							
FUNC 31200 SHERIFF							
1100	SALARIES/WAGES - REGULAR	\$ 22,614.00	\$ 0.00	\$ 0.00	\$ 22,614.00	\$ 0.00	100.00
2100	FICA	\$ 1,716.00	\$ 0.00	\$ 0.00	\$ 1,715.52	\$ 0.48	99.97
2210	VSRS	\$ 2,746.00	\$ 0.00	\$ 0.00	\$ 2,745.36	\$ 0.64	99.98
2300	HOSPITAL/MEDICAL PLANS	\$ 2,564.00	\$ 0.00	\$ 0.00	\$ 2,563.44	\$ 0.56	99.98
2400	LIFE INSURANCE	\$ 269.00	\$ 0.00	\$ 0.00	\$ 269.10	\$ 0.10	100.04
2700	WORKER'S COMPENSATION	\$ 0.00	\$ 0.00	\$ 0.00	\$ 731.90	\$ 731.90	100.00
-----							
31200	SHERIFF	\$ 29,909.00	\$ 0.00	\$ 0.00	\$ 30,639.32	\$ 730.32	102.44
-----							
127	FEDERAL GANG TASK FORCE GRANT	\$ 29,909.00	\$ 0.00	\$ 0.00	\$ 30,639.32	\$ 730.32	102.44
-----							
PJT 129 FEDERAL GANG TASK FORCE GRANT 2010							
FUNC 31200 SHERIFF							
1100	SALARIES/WAGES - REGULAR	\$ 24,288.00	\$ 18,845.00	\$ 3,769.00	\$ 3,769.00	\$ 1,674.00	93.11
2100	FICA	\$ 1,961.00	\$ 1,715.51	\$ 285.92	\$ 285.92	\$ 40.43	102.06
2210	VSRS	\$ 2,948.00	\$ 2,287.78	\$ 457.56	\$ 457.56	\$ 202.66	93.13
2300	HOSPITAL/MEDICAL PLANS	\$ 5,605.00	\$ 2,136.20	\$ 427.24	\$ 427.24	\$ 3,041.56	45.73
2400	LIFE INSURANCE	\$ 289.00	\$ 224.26	\$ 44.85	\$ 44.85	\$ 19.89	93.12
5530	TRAVEL SUBSISTANCE & LODGING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 91.35	\$ 91.35	100.00
-----							
31200	SHERIFF	\$ 35,091.00	\$ 25,208.75	\$ 4,984.57	\$ 5,075.92	\$ 4,806.33	86.30
-----							
129	FEDERAL GANG TASK FORCE GRANT 20	\$ 35,091.00	\$ 25,208.75	\$ 4,984.57	\$ 5,075.92	\$ 4,806.33	86.30
-----							
PJT 140 RAIN BARREL PARTNERSHIP - INTERSTATE COMMISSION ON							
FUNC 81110 PLANNING ADMINISTRATION							
6000	MATERIALS AND SUPPLIES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,400.00	\$ 1,400.00	100.00

PJT 402 DMV 402 GRANT

FUNC 31200 SHERIFF

CLARKE COUNTY  
 FD-PJT-FUNC-OBJ EXPENDITURES SUMMARY REPORT DEFINITION TYPE #0  
 for Fiscal Year 2013 (2012-2013 Fiscal Year)  
 Posted Only Figures  
 Executed By: gilleya

Page: 17  
 Date: 02/06/13  
 Time: 12:42:01

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For	JANUARY	Expenditures Year-to-Date	Available Balance	Percent Used
1300	SALARIES/WAGES - PART TIME	\$ 4,410.00	\$ 0.00	\$ 970.60	\$ 970.60	\$ 4,573.49	\$ 163.49	103.71
2100	FICA	\$ 337.00	\$ 0.00	\$ 74.24	\$ 74.24	\$ 349.83	\$ 12.83	103.81
6010	POLICE SUPPLIES	\$ 6,928.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,200.00	\$ 3,728.00	46.19
31200	SHERIFF	\$ 11,675.00	\$ 0.00	\$ 1,044.84	\$ 1,044.84	\$ 8,123.32	\$ 3,551.68	69.58
402	DMV 402 GRANT	\$ 11,675.00	\$ 0.00	\$ 1,044.84	\$ 1,044.84	\$ 8,123.32	\$ 3,551.68	69.58
PJT 602 DOJ VEST GRANT								
6010	FUNC 31200 SHERIFF POLICE SUPPLIES	\$ 0.00	\$ 0.00	\$ 806.77	\$ 806.77	\$ 806.77	\$ 806.77	100.00
PJT 605 DOJ LOCAL LAW ENFORCEMENT BLOCK GRANT (LLEBG)								
1100	FUNC 31200 SHERIFF SALARIES/WAGES - REGULAR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 297.29	\$ 297.29	100.00
2100	FICA	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22.74	\$ 22.74	100.00
31200	SHERIFF	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 320.03	\$ 320.03	100.00
605	DOJ LOCAL LAW ENFORCEMENT BLOCK	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 320.03	\$ 320.03	100.00
PJT 810 ARRA BYRNE JUSTICE ASSISTANCE GRANT								
1200	FUNC 31200 SHERIFF OVERTIME	\$ 5,037.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,269.01	\$ 3,767.99	25.19
1300	SALARIES/WAGES - PART TIME	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,729.40	\$ 3,729.40	100.00
2100	FICA	\$ 387.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 382.40	\$ 4.60	98.81
31200	SHERIFF	\$ 5,424.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,380.81	\$ 43.19	99.20
810	ARRA BYRNE JUSTICE ASSISTANCE GR	\$ 5,424.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,380.81	\$ 43.19	99.20
100	GENERAL FUND	\$ 8,442,518.00	\$ 2,201,092.18	\$ 758,158.09	\$ 758,158.09	\$ 4,618,871.82	\$ 1,622,554.00	80.78